



# YEAR 2025 CITY OF SHAWANO BUDGET

ADOPTED NOVEMBER 13, 2024



*MAYOR  
BRUCE MILAVITZ*

*BRAD KEUSCHEL*  
District I Wards 1 & 2

*JACK YOUNG*  
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

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

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# **SECTION 1**

## **EXECUTIVE SUMMARY AND GENERAL FUND BUDGET**

# ***Budget Process***

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

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

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

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

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

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

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

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

# **CITY OF SHAWANO**

## ***FINANCIAL POLICIES***

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

The purposes for the adoption of these policies are:

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

## ***BUDGET POLICIES***

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

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

## ***FUND BALANCE RESERVE POLICIES***

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 2025 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 2025 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 20, 2024 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.

| REVENUES:                         | 2022               | 2023               | 2024               | Proposed           | %        |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|----------|
|                                   | Actual             | Actual             | Budget             | 2025<br>Budget     | CHANGE   |
| Taxes                             | \$3,123,753        | \$3,985,261        | \$4,262,104        | \$4,389,354        | 2.99%    |
| Special Assessments               | \$508,200          | \$526,303          | \$488,275          | \$889,275          | 82.13%   |
| Intergovernmental Revenues        | \$2,152,674        | \$2,267,563        | \$2,567,505        | \$2,693,885        | 4.92%    |
| Licenses and Permits              | \$209,328          | \$236,700          | \$232,500          | \$232,500          | 0.00%    |
| Fines, Forfeits and Penalties     | \$83,645           | \$99,000           | \$100,000          | \$108,500          | 8.50%    |
| Public Charges for Services       | \$220,908          | \$249,476          | \$243,500          | \$237,407          | (2.50%)  |
| Intergovernmental Service Charges | \$594,157          | \$594,971          | \$668,964          | \$534,554          | (20.09%) |
| Miscellaneous Revenue             | \$180,793          | \$378,763          | \$302,244          | \$292,204          | (3.32%)  |
| Other Financing Sources           | \$1,626,827        | \$176,000          | \$176,000          | \$116,429          | (33.85%) |
| <b>TOTAL REVENUES:</b>            | <b>\$8,700,285</b> | <b>\$8,514,037</b> | <b>\$9,041,092</b> | <b>\$9,494,108</b> | 5.01%    |

| EXPENDITURES:                     | 2022               | 2023               | 2024               | 2025               | %        |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|----------|
| General Government                | \$1,361,998        | \$1,676,400        | \$1,812,698        | \$1,581,599        | (12.75%) |
| Public Safety                     | \$3,694,003        | \$3,721,118        | \$3,948,270        | \$4,262,340        | 7.95%    |
| Public Works                      | \$1,995,429        | \$2,087,789        | \$2,017,972        | \$2,274,866        | 12.73%   |
| Other Transportation              | \$0                | \$0                | \$0                | \$0                |          |
| Health and Human Services         | \$78,148           | \$82,401           | \$92,790           | \$130,581          | 40.73%   |
| Culture, Recreation and Education | \$1,067,759        | \$1,019,449        | \$1,121,601        | \$1,196,958        | 6.72%    |
| Conservation and Development      | \$32,469           | \$44,486           | \$47,761           | \$47,764           | 0.01%    |
| Transfers to Other Funds          | \$48,468           | \$0                | \$0                | \$0                | NA       |
| <b>TOTAL EXPENDITURES:</b>        | <b>\$8,278,274</b> | <b>\$8,631,643</b> | <b>\$9,041,092</b> | <b>\$9,494,108</b> | 5.01%    |

|  |                  |                   |            |            |  |
|--|------------------|-------------------|------------|------------|--|
| <b>TOTAL REVENUE OVER (UNDER)<br/>EXPENDITURES</b> | <b>\$422,011</b> | <b>-\$117,606</b> | <b>\$0</b> | <b>\$0</b> |  |
|--|------------------|-------------------|------------|------------|--|

| ESTIMATED FUND BALANCES         | EST BALANCE         | 2025 BUDGETED       |                     | EST BALANCE         | CITY TAX           |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|                                 | 31-Dec-24           | REVENUES            | EXPENSES            | 31-Dec-25           | LEVY               |
| <b>GENERAL FUND</b>             | \$1,959,581         | \$9,494,108         | \$9,494,108         | \$1,959,581         | <b>\$3,373,254</b> |
| <b>CITY/COUNTY AIRPORT FUND</b> | \$16,145            | \$216,353           | \$216,353           | \$16,145            | <b>\$143,916</b>   |
| <b>CITY CAB FUND</b>            | \$94,673            | \$511,458           | \$511,458           | \$94,673            | <b>\$9,000</b>     |
| <b>DEBT SERVICE FUND</b>        | \$71,348            | \$3,456,379         | \$3,446,737         | \$80,990            | <b>\$2,581,746</b> |
| <b>CAPITAL IMPROVEMENT FUND</b> | \$0                 | \$5,280,000         | \$3,052,200         | \$2,227,800         | <b>\$0</b>         |
| <b>TID FUND</b>                 | \$2,891,813         | \$2,209,906         | \$2,022,062         | \$3,079,657         | <b>\$874,633</b>   |
| <b>ENTERPRISE FUNDS</b>         | \$57,228,322        | \$34,764,195        | \$33,850,599        | \$58,141,918        | <b>\$0</b>         |
| <b>TOTAL BALANCE</b>            | <b>\$62,261,882</b> | <b>\$55,932,399</b> | <b>\$52,593,517</b> | <b>\$65,600,764</b> | <b>\$6,982,549</b> |

| Tax Rate Per \$1,000 of<br>Assessed Value for City Purposes:<br>Change Over Previous Year | 2021    | 2022    | 2023     | 2024     | 2025           |
|---|---------|---------|----------|----------|----------------|
|   | \$9.520 | \$9.898 | \$10.664 | \$8.786  | <b>9.084</b>   |
|   | \$0.137 | \$0.378 | \$0.766  | -\$1.878 | <b>\$0.298</b> |

Special Charges of \$148.00 for garbage/recycling and \$43.00 for curbside services are applied to tax bills of all developed residential properties.

CITY OF SHAWANO

2025 Budget

Assessed Value and Property Tax Levy Comparison

| Assessment Year (as of January 1st):                           | ACTUAL               |                     | 0                    |                     | Change              |   |                   |                |
|--|----------------------|---------------------|----------------------|---------------------|---------------------|---|-------------------|----------------|
|  | 2023 for 2024        |                     | 2024 for 2025        |                     | 2024 to 2025        |   | 2023 to 2024      |                |
| <b>Assessed Value of Property Within City Limits</b>           |                      |                     |                      |                     |                     |   |                   |                |
| <b>Real Estate:</b>  |                      |                     |                      |                     |                     |   |                   |                |
| Residential  | \$438,642,000        |                     | \$442,146,900        | 57.65%              | \$3,504,900         | 0.80%   |                   |                |
| Commercial   | 267,992,000          |                     | 274,226,500          | 35.76%              | 6,234,500           | 2.33%   |                   |                |
| Manufacturing  | 43,645,500           |                     | 49,830,000           | 6.50%               | 6,184,500           | 14.17%  |                   |                |
| Agricultural   | 63,100               |                     | 67,900               | 0.01%               | 4,800               | 7.61%   |                   |                |
| Undeveloped  | 35,100               |                     | 43,500               | 0.01%               | 8,400               | 23.93%  |                   |                |
| Forest   | 548,500              |                     | 636,600              | 0.08%               | 88,100              | 16.06%  |                   |                |
| Other  | 0                    |                     | 0                    | 0.00%               | 0                   | NA  |                   |                |
| <b>Total Real Estate</b>                                       | <b>\$750,926,200</b> |                     | <b>\$766,951,400</b> |                     | <b>\$16,025,200</b> | <b>2.13%</b>                                  |                   |                |
| <b>Personal Property:</b>                                      |                      |                     |                      |                     |                     |   |                   |                |
| Boats & Watercraft   | \$400                |                     | \$0                  |                     | (\$400)             | -100.00%                                      |                   |                |
| Machinery, Tools & Patterns                                    | 3,056,800            |                     | 0                    |                     | (3,056,800)         | -100.00%                                      |                   |                |
| Furniture, Fixtures & Equipment                                | 8,630,600            |                     | 0                    |                     | (8,630,600)         | -100.00%                                      |                   |                |
| Other  | 2,160,500            |                     | 0                    |                     | (2,160,500)         | -100.00%                                      |                   |                |
| Compensation   | 0                    |                     | 0                    |                     | 0                   | NA  |                   |                |
| <b>Total Personal Property</b>                                 | <b>\$13,848,300</b>  |                     | <b>\$0</b>           |                     | <b>(13,848,300)</b> | <b>-100.00%</b>                               |                   |                |
| <b>Total Assessed Value</b>                                    | <b>\$764,774,500</b> |                     | <b>\$766,951,400</b> |                     | <b>\$2,176,900</b>  | <b>0.28%</b>                                  |                   |                |
| City Equalized Value (TID in)                                  | \$767,814,400        |                     | \$802,372,600        |                     | \$34,558,200        | 4.50%   |                   |                |
| Assessment Ratio   | 99.6041%             |                     | 95.5854%             |                     | -4.0186%            | -4.03%  |                   |                |
| TID Equalized Value (Increment)                                | \$102,446,000        |                     | \$100,505,100        |                     | (\$1,940,900)       | -1.89%  |                   |                |
| City Equalized Value (TID out)                                 | \$665,368,400        |                     | \$701,867,500        |                     | \$36,499,100        | 5.49%   |                   |                |
| <b>Levy and Mill. Rate Calculations</b>                        |                      |                     |                      |                     |                     |   |                   |                |
|  | <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> |
| <b>State Tax &amp; School Credit</b>                           |                      |                     |                      |                     |                     |   |                   |                |
| (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  |                      | (\$1,057,985)       |                      | (\$1,055,662)       |                     | \$2,323                                       | 0.00%             | 0.0622         |
| <b>Apportioned Local Equalized Property Tax Levy (TID out)</b> |                      |                     |                      |                     |                     |   |                   |                |
| City of Shawano  | \$5,822,729          | 8.7511              | \$6,107,916          | 8.7024              | \$285,187           | 4.90%   | -0.0488           | -0.56%         |
| Shawano School District  | 4,434,606            | 6.6649              | 4,378,875            | 6.2389              | (55,731)            | -1.26%  | -0.4260           | -6.39%         |
| Shawano County   | 2,564,274            | 3.8539              | 2,779,587            | 3.9603              | 215,313             | 8.40%   | 0.1064            | 2.76%          |
| VTAE District  | 399,616              | 0.6006              | 395,216              | 0.5631              | (4,400)             | -1.10%  | -0.0375           | -6.24%         |
| <b>Total Equalized Levy B4 TID</b>                             | <b>\$13,221,225</b>  | <b>19.8705</b>      | <b>\$13,661,594</b>  | <b>19.4646</b>      | <b>\$440,369</b>    | <b>3.33%</b>                                  | <b>-0.4059</b>    | <b>-2.04%</b>  |
| <b>TID Increment Levy</b>                                      |                      |                     |                      |                     |                     |   |                   |                |
| City of Shawano  | \$896,519            |                     | \$874,633            |                     | (\$21,886)          | -2.44%  |                   |                |
| Shawano School District  | \$682,791            |                     | 627,040              |                     | (55,751)            | -8.17%  |                   |                |
| Shawano County   | \$394,818            |                     | 398,028              |                     | 3,210               | 0.81%   |                   |                |
| VTAE District  | \$61,528             |                     | 56,594               |                     | (4,934)             | -8.02%  |                   |                |
| <b>Total TID Increment Levy</b>                                | <b>\$2,035,656</b>   |                     | <b>\$1,956,295</b>   |                     | <b>(\$79,361)</b>   | <b>-3.90%</b>                                 |                   |                |
| <b>Equalized Property Tax Levy (TID in)</b>                    |                      |                     |                      |                     |                     |   |                   |                |
| City of Shawano  | 6,738,374            | \$6,719,248         | 8.7511               | \$6,982,549         | 8.7024              | \$263,301                                     | 3.92%             | -0.0488        |
| Shawano School District  |                      | 5,117,397           | 6.6649               | 5,005,915           | 6.2389              | (111,482)                                     | -2.18%            | -0.4260        |
| Shawano County   |                      | 2,959,092           | 3.8539               | 3,177,615           | 3.9603              | 218,523                                       | 7.38%             | 0.1064         |
| VTAE District  |                      | 461,144             | 0.6006               | 451,810             | 0.5631              | (9,334)                                       | -2.02%            | -0.0375        |
| State of Wisconsin   |                      | 0                   | 0.0000               | 0                   | 0.0000              | 0   | 0.00%             | 0.0000         |
| <b>Total Gross Levy</b>  |                      | 15,256,881          | 19.8705              | 15,617,889          | 19.4646             | 361,008                                       | 2.37%             | -0.4059        |
| State School Tax Credit  |                      | (1,057,985)         | -1.3779              | (1,055,662)         | -1.3157             | 2,323   | 0.00%             | 0.0622         |
| <b>Net Levy</b>  |                      | <b>\$14,198,896</b> | <b>18.4926</b>       | <b>\$14,562,227</b> | <b>18.1490</b>      | <b>\$363,331</b>                              | <b>2.56%</b>      | <b>-0.3437</b> |
| <b>Assessed Property Tax Levy (TID in)</b>                     |                      |                     |                      |                     |                     |   |                   |                |
| City of Shawano  |                      | \$6,719,248         | 8.7859               | \$6,982,549         | <b>9.1043</b>       | \$263,301                                     | 3.92%             | <b>0.3184</b>  |
| Shawano School District  |                      | 5,117,397           | 6.6914               | 5,005,915           | <b>6.5270</b>       | (111,482)                                     | -2.18%            | <b>-0.1643</b> |
| Shawano County   |                      | 2,959,092           | 3.8692               | 3,177,615           | <b>4.1432</b>       | 218,523                                       | 7.38%             | <b>0.2739</b>  |
| VTAE District  |                      | 461,144             | 0.6030               | 451,810             | <b>0.5891</b>       | (9,334)                                       | -2.02%            | <b>-0.0139</b> |
| State of Wisconsin   |                      | 0                   | 0.0000               | 0                   | <b>0.0000</b>       | 0   | 0.00%             | <b>0.0000</b>  |
| <b>Total Gross Levy</b>  |                      | 15,256,881          | 19.9495              | 15,617,889          | <b>20.3636</b>      | 361,008                                       | 2.37%             | <b>0.4141</b>  |
| State School Tax Credit  |                      | (1,057,985)         | -1.3834              | (1,055,662)         | <b>-1.3764</b>      | 2,323   | 0.00%             | <b>0.0070</b>  |
| <b>Net Levy</b>  |                      | <b>\$14,198,896</b> | <b>18.5661</b>       | <b>\$14,562,227</b> | <b>18.9872</b>      | <b>\$363,331</b>                              | <b>2.56%</b>      | <b>0.4210</b>  |
| Impact on a Home Assessed at                                   |                      | \$100,000           | \$1,856.61           | \$100,000           | \$1,898.72          | <b>\$42.10</b>                                | <b>2.27%</b>      |                |
| City Levy Only   |                      |                     | \$878.59             |                     | \$910.43            |   |                   |                |
|  |                      |                     |                      |                     | \$31.84             |   |                   |                |
|  |                      |                     |                      |                     |                     | <b>Change to City General Purpose Revenue</b> |                   |                |
|  |                      |                     |                      |                     |                     | <b>\$285,187</b>                              | <b>4.24%</b>      | <b>0.3729</b>  |
|  |                      |                     |                      |                     |                     |   |                   | <b>4.24%</b>   |

18.98715747

**CITY OF SHAWANO  
2025 Budget  
SUMMARY WORKSHEET**

|  | 2022<br>Budget        | 2023<br>Budget        | 2024<br>Budget        | 2025<br>Budget        | 2024-2025 Change     |               |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|
|  |                       |                       |                       |                       | \$                   | %             |
| <b>Property Tax Levy</b>                   |                       |                       |                       |                       |                      |               |
| Assessed Value                             | 592,575,800           | 598,206,400           | 764,774,500           | 766,951,400           | 2,176,900            | 0.28%         |
| City Mill Rate                             | 9.8984                | 10.6721               | 8.7859                | 9.1043                | 0.32                 | 3.62%         |
| <b>Gross City Levy</b>                     | <b>\$ 5,865,552</b>   | <b>\$ 6,384,092</b>   | <b>\$ 6,719,248</b>   | <b>\$ 6,982,549</b>   | <b>\$ 263,301.00</b> | <b>3.92%</b>  |
| <b>Less Restricted Levy:</b>               |                       |                       |                       |                       |                      |               |
| City TIF Levy                              | (605,947)             | (822,821)             | (896,519)             | (874,633)             | 21,886               | -2.44%        |
| <b>Debt Service Levy</b>                   |                       |                       |                       |                       |                      |               |
| Total G.O. Debt Service                    | (3,161,610)           | (2,922,363)           | (3,314,095)           | (3,343,587)           | (29,492)             | 0.89%         |
| Special Purpose (Parks) Debt Service       | (125,550)             | (127,950)             | (125,550)             | (123,150)             | 2,400                | -1.91%        |
| Transfers from TIF Funds                   | 1,019,783             | 758,341               | 795,074               | 813,643               | 18,569               | 2.34%         |
| Transfers from Other Funds                 |                       |                       |                       |                       | -                    | NA            |
| Build America Bonds Interest Credit        | -                     | -                     | -                     | -                     | -                    | NA            |
| Bid Premium Offset                         | 89,000                | 23,949                | 211,550               | 71,348                | (140,202)            | -66.27%       |
| Debt Service Fund Balance Applied/(Levied) |                       |                       |                       |                       | -                    | NA            |
| <b>Net Debt Service Levy</b>               | <b>\$ (2,178,377)</b> | <b>\$ (2,268,023)</b> | <b>\$ (2,433,021)</b> | <b>\$ (2,581,746)</b> | <b>\$ 148,725</b>    | <b>-6.11%</b> |
| <b>Total Restricted Levy</b>               | <b>\$ (2,784,324)</b> | <b>\$ (3,090,844)</b> | <b>\$ (3,329,540)</b> | <b>\$ (3,456,379)</b> | <b>\$ 126,839</b>    | <b>-3.81%</b> |
| <b>Net Discretionary Levy</b>              | <b>\$ 3,081,228</b>   | <b>\$ 3,293,248</b>   | <b>\$ 3,389,708</b>   | <b>\$ 3,526,170</b>   | <b>\$ (136,462)</b>  | <b>-4.03%</b> |

|  |                       |                       |                       |                       |                  |                |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------|----------------|
| <b>Less Direct Levies:</b>                     |                       |                       |                       |                       |                  |                |
| County/City Airport Operations Levy            | (42,954)              | (66,600)              | (71,600)              | (143,916)             | (72,316)         | 101.00%        |
| County/City Library Operations Levy            |                       |                       |                       |                       | -                | NA             |
| City Cab Special Revenue Fund                  | (9,000)               | (9,000)               | (9,000)               | (9,000)               | -                | 0.00%          |
| <b>Capital Improvement Projects (CIP) Levy</b> |                       |                       |                       |                       |                  |                |
| <b>Capital Improvement Expenditures</b>        |                       |                       |                       |                       |                  |                |
| General Government                             | (286,150)             | (281,000)             | (20,000)              | (114,000)             | (94,000)         | 470.00%        |
| Police Department                              | (158,000)             | (171,000)             | (180,312)             | (291,700)             | (111,388)        | 61.78%         |
| Fire Department                                | (115,000)             | (350,000)             | (350,000)             | (45,000)              | 305,000          | -87.14%        |
| Public Works Equipment & Services              | (420,000)             | (535,000)             | (645,000)             | (835,000)             | (190,000)        | 29.46%         |
| Street Overlay and Reconstruction              | (1,185,000)           | (1,145,000)           | (1,581,470)           | (1,495,000)           | 86,470           | -5.47%         |
| Parks and Recreation                           | (310,950)             | (316,450)             | (202,000)             | (247,500)             | (45,500)         | 22.52%         |
| Other Transportation (Airport, Cab, Train)     | (23,500)              | (24,000)              | (24,000)              | (24,000)              | -                | 0.00%          |
| CIP Contingency                                |                       |                       |                       |                       | -                | NA             |
| Transfers to Other Funds                       |                       |                       |                       |                       | -                | NA             |
| Undesignated to Fund Balance                   |                       |                       |                       |                       | -                | NA             |
| <b>Total CIP Budget Expenditures</b>           | <b>\$ (2,498,600)</b> | <b>\$ (2,822,450)</b> | <b>\$ (3,002,782)</b> | <b>\$ (3,052,200)</b> | <b>\$ 49,418</b> | <b>-1.65%</b>  |
| <b>CIP Sources of Funds</b>                    |                       |                       |                       |                       |                  |                |
| CIP Debt Funding Applied                       | 1,968,600             | 1,934,500             | -                     | 2,272,200             | 2,272,200        | NA             |
| CIP Cost Share Revenues Other Govts            | 50,000                | 225,000               | 757,782               | 683,000               | (74,782)         | -9.87%         |
| CIP Grant & Misc Revenues Applied              | -                     | -                     | -                     | -                     | -                | NA             |
| Sales of Equipment Applied to CIP              |                       |                       |                       |                       | -                | NA             |
| Transfers in from Other Funds                  | 260,000               | 610,000               | 285,000               | 97,000                | (188,000)        | -65.96%        |
| Direct Revenues - Transportation Aids          |                       |                       |                       |                       | -                | NA             |
| Direct Revenues - Local Vehicle Registration   |                       |                       |                       |                       | -                | NA             |
| CIP Fund Balance Applied                       | 220,000               | 52,950                | 1,960,000             | -                     | (1,960,000)      | -100.00%       |
| <b>Total Net CIP Levy</b>                      | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>      | <b>NA</b>      |
| <b>Total Direct Expense Levy</b>               | <b>\$ (51,954)</b>    | <b>\$ (75,600)</b>    | <b>\$ (80,600)</b>    | <b>\$ (152,916)</b>   | <b>\$ 72,316</b> | <b>-89.72%</b> |

**CITY OF SHAWANO  
2025 Budget  
SUMMARY WORKSHEET**

|   | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget | 2025<br>Budget | 2024-2025 Change |         |
|---|----------------|----------------|----------------|----------------|------------------|---------|
|   |                |                |                |                | \$               | %       |
| <b>Sources of General Funds</b>             |                |                |                |                |                  |         |
| <b>Levy Available for General Fund</b>      | \$ 3,029,274   | \$ 3,217,648   | \$ 3,309,108   | \$ 3,373,254   | \$ 64,146        | 1.94%   |
| Post-Levy Property Tax Adjustments          |                |                |                |                | \$ -             |         |
| <b>Net Levy Available for General Fund</b>  | \$ 3,029,274   | \$ 3,217,648   | \$ 3,309,108   | \$ 3,373,254   | \$ (64,146)      | -1.94%  |
| <b>Non-Levy General Fund Revenues</b>       |                |                |                |                |                  |         |
| Other Taxes                                 | 912,304        | 935,100        | 952,996        | 996,100        | 43,104           | 4.52%   |
| Special Assessments                         | 456,246        | 468,775        | 488,275        | 838,000        | 349,725          | 71.62%  |
| Intergovernmental Revenues                  | 2,157,939      | 2,196,206      | 2,567,505      | 2,693,885      | 126,380          | 4.92%   |
| Licenses and Permits                        | 249,100        | 236,700        | 232,500        | 232,500        | -                | 0.00%   |
| Fines, Forfeitures and Penalties            | 137,500        | 99,000         | 100,000        | 108,500        | 8,500            | 8.50%   |
| Public Charges for Services                 | 259,750        | 237,500        | 243,500        | 237,407        | (6,093)          | -2.50%  |
| Intergovernmental Charges for Service       | 568,021        | 594,971        | 668,964        | 615,827        | (53,137)         | -7.94%  |
| Miscellaneous Revenue                       | 154,893        | 180,767        | 302,244        | 292,204        | (10,040)         | -3.32%  |
| Transfers from Other Funds                  | -              | 176,000        | 176,000        | 116,429        | (59,571)         | -33.85% |
| <b>Total Non-Levy General Fund Revenues</b> | \$ 4,895,753   | \$ 5,125,019   | \$ 5,731,984   | \$ 6,130,852   | \$ 606,965       | 10.59%  |
| Appropriation of Fund Balance               |                |                |                |                | -                |         |
| <b>Total General Fund Sources</b>           | \$ 7,925,027   | \$ 8,342,667   | \$ 9,041,092   | \$ 9,504,106   | \$ (463,014)     | -5.12%  |

|  |              |              |              |              |            |       |
|--|--------------|--------------|--------------|--------------|------------|-------|
| <b>Uses of General Funds</b>                     |              |              |              |              |            |       |
| Transfers to Other Funds                         | -            | -            | -            | -            | -          |       |
| <b>Total Transfers to Other Funds</b>            | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       |       |
| <b>Net Available for General Fund Operations</b> | \$ 7,925,027 | \$ 8,342,667 | \$ 9,041,092 | \$ 9,504,106 | \$ 463,014 | 5.12% |

**General Fund Operations  
GENERAL GOVERNMENT**

|                                 |                |                |                |                |              |         |
|---------------------------------|----------------|----------------|----------------|----------------|--------------|---------|
| City Council                    | (32,470)       | (31,370)       | (34,530)       | (34,530)       | -            | 0.00%   |
| Boards and Commissions          | (16,000)       | (13,200)       | (14,195)       | (14,195)       | -            | 0.00%   |
| Municipal Court                 | (78,444)       | (69,299)       | (76,265)       | (26,569)       | 49,696       | -65.16% |
| City Attorney                   | (62,000)       | (62,000)       | (62,000)       | (62,000)       | -            | 0.00%   |
| Mayor                           | (19,173)       | (19,173)       | (18,868)       | (18,868)       | -            | 0.00%   |
| City Administrator              | (164,687)      | (167,619)      | (176,151)      | (171,172)      | 4,979        | -2.83%  |
| City Clerk                      | (105,500)      | (108,674)      | (114,355)      | (126,319)      | (11,964)     | 10.46%  |
| Community Relations             | -              | (35,000)       | (48,400)       | (48,000)       | 400          | -0.83%  |
| Elections                       | (27,850)       | (23,500)       | (34,000)       | (24,500)       | 9,500        | -27.94% |
| Financial Administration        | (311,600)      | (592,924)      | (621,868)      | (455,098)      | 166,770      | -26.82% |
| Finance Department              | (219,632)      | (219,354)      | (246,247)      | (280,347)      | (34,100)     | 13.85%  |
| City Assessor                   | (28,000)       | (28,000)       | (28,000)       | (28,000)       | -            | 0.00%   |
| Other City Hall                 | (293,037)      | (261,985)      | (293,470)      | (336,301)      | (42,831)     | 14.59%  |
| Rental Property                 | (2,500)        | -              | (5,000)        | (5,000)        | -            | 0.00%   |
| Refunded or Uncollectible Taxes | (1,000)        | -              | -              | -              | -            | NA      |
| Contingencies & Adjustments     | (30,000)       | (30,000)       | (39,349)       | (47,214)       | (7,865)      | 19.99%  |
| <b>TOTAL GENERAL GOVERNMENT</b> | \$ (1,391,893) | \$ (1,662,098) | \$ (1,812,698) | \$ (1,678,113) | \$ (134,585) | 7.42%   |

**PUBLIC SAFETY**

|                                |                |                |                |                |            |        |
|--------------------------------|----------------|----------------|----------------|----------------|------------|--------|
| Police Department              | (2,562,488)    | (2,595,683)    | (2,856,907)    | (3,113,256)    | (256,349)  | 8.97%  |
| Police Liaison Officer         | (233,887)      | (241,350)      | (265,272)      | (291,223)      | (25,951)   | 9.78%  |
| Police Station                 | (14,750)       | (14,750)       | -              | -              | -          | NA     |
| Police Drug Enforcement        | (24,502)       | (25,572)       | (7,250)        | (7,750)        | (500)      | 6.90%  |
| Fire Department                | (36,015)       | (31,659)       | (30,901)       | (30,946)       | (45)       | 0.15%  |
| Firefighting and Prevention    | (221,550)      | (227,350)      | (252,229)      | (262,305)      | (10,076)   | 3.99%  |
| Firefighter Training           | (102,950)      | (98,950)       | (92,666)       | (92,679)       | (13)       | 0.01%  |
| Fire Inspections               | (10,150)       | (10,150)       | (8,634)        | (8,668)        | (34)       | 0.39%  |
| Fire Station                   | (18,510)       | (21,350)       | (21,350)       | (19,840)       | 1,510      | -7.07% |
| Ambulance Service              | (225,820)      | (277,260)      | (288,351)      | (298,055)      | (9,704)    | 3.37%  |
| Building Inspection and Zoning | (111,600)      | (116,564)      | (124,710)      | (135,981)      | (11,271)   | 9.04%  |
| <b>TOTAL PUBLIC SAFETY</b>     | \$ (3,562,222) | \$ (3,660,638) | \$ (3,948,270) | \$ (4,260,703) | \$ 312,433 | -7.91% |

**CITY OF SHAWANO  
2025 Budget  
SUMMARY WORKSHEET**

|  | 2022<br>Budget        | 2023<br>Budget        | 2024<br>Budget        | 2025<br>Budget        | 2024-2025 Change  |                |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|----------------|
|  |                       |                       |                       |                       | \$                | %              |
| <b><u>PUBLIC WORKS</u></b>                           |                       |                       |                       |                       |                   |                |
| Public Works Director                                | (103,201)             | (110,966)             | (86,987)              | (88,689)              | (1,702)           | 1.96%          |
| Engineering Technician                               | (52,326)              | (60,390)              | (50,067)              | (64,170)              | (14,103)          | 28.17%         |
| General Public Works                                 | (182,856)             | (198,394)             | (280,390)             | (274,081)             | 6,309             | -2.25%         |
| Street Maintenance                                   | (433,178)             | (433,672)             | (446,152)             | (496,259)             | (50,107)          | 11.23%         |
| Snow and Ice Control                                 | (360,172)             | (400,581)             | (411,785)             | (443,265)             | (31,480)          | 7.64%          |
| Storm Sewer Repair                                   | (61,572)              | (60,107)              | (50,071)              | (58,469)              | (8,398)           | 16.77%         |
| Non-Street Maintenance                               | (23,815)              | (39,230)              | (47,535)              | (56,433)              | (8,898)           | 18.72%         |
| Solid Waste Collection                               | (248,780)             | (259,364)             | (298,504)             | (356,469)             | (57,965)          | 19.42%         |
| Recycling Collection                                 | (116,282)             | (109,483)             | (111,340)             | (114,686)             | (3,346)           | 3.01%          |
| Yard Waste Collection                                | (139,920)             | (135,467)             | (131,046)             | (139,872)             | (8,826)           | 6.74%          |
| Leaf Collection                                      | (57,916)              | (53,910)              | (64,782)              | (74,667)              | (9,885)           | 15.26%         |
| Tree and Weed Control                                | (63,274)              | (44,826)              | (39,313)              | (42,063)              | (2,750)           | 7.00%          |
| <b>TOTAL PUBLIC WORKS</b>                            | <b>\$ (1,843,292)</b> | <b>\$ (1,906,390)</b> | <b>\$ (2,017,972)</b> | <b>\$ (2,209,123)</b> | <b>\$ 191,151</b> | <b>-9.47%</b>  |
| <b><u>HEALTH &amp; HUMAN SERVICES - CEMETERY</u></b> |                       |                       |                       |                       |                   |                |
|  | <b>\$ (71,345)</b>    | <b>\$ (63,744)</b>    | <b>\$ (92,790)</b>    | <b>\$ (131,862)</b>   | <b>\$ 39,072</b>  | <b>-42.11%</b> |
| <b><u>RECREATION AND EDUCATION</u></b>               |                       |                       |                       |                       |                   |                |
| Public Library                                       |                       |                       |                       |                       | -                 |                |
| Civic Center   | (48,560)              | (45,845)              | (50,720)              | (51,071)              | (351)             | 0.69%          |
| Park and Recreation Administration                   | (201,939)             | (194,674)             | (199,804)             | (218,104)             | (18,300)          | 9.16%          |
| Park Maintenance                                     | (469,388)             | (479,363)             | (534,319)             | (587,036)             | (52,717)          | 9.87%          |
| Water Recreation                                     | (29,600)              | (33,100)              | (33,895)              | (35,793)              | (1,898)           | 5.60%          |
| Recreation Center                                    | (139,368)             | (127,070)             | (144,323)             | (146,586)             | (2,263)           | 1.57%          |
| Swimming Pool  | (121,683)             | (125,331)             | (158,540)             | (137,704)             | 20,836            | -13.14%        |
| <b>TOTAL RECREATION AND EDUCATION</b>                | <b>\$ (1,010,538)</b> | <b>\$ (1,005,383)</b> | <b>\$ (1,121,601)</b> | <b>\$ (1,176,294)</b> | <b>\$ 54,693</b>  | <b>-4.88%</b>  |
| <b><u>CONSERVATION &amp; DEVELOPMENT</u></b>         |                       |                       |                       |                       |                   |                |
| Community Contributions                              | (13,000)              | (13,000)              | (13,000)              | (13,000)              | -                 | 0.00%          |
| Forestry   | (29,737)              | (31,414)              | (34,761)              | (35,011)              | (250)             | 0.72%          |
| Planning Services                                    | (3,000)               | -                     | -                     | -                     | -                 | NA             |
| <b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>          | <b>\$ (45,737)</b>    | <b>\$ (44,414)</b>    | <b>\$ (47,761)</b>    | <b>\$ (48,011)</b>    | <b>\$ 250</b>     | <b>-0.52%</b>  |
| <b>Total General Fund Operations</b>                 | <b>\$ (7,925,027)</b> | <b>\$ (8,342,667)</b> | <b>\$ (9,041,092)</b> | <b>\$ (9,504,106)</b> | <b>\$ 463,014</b> | <b>-5.12%</b>  |
| <b>Total Uses of General Funds</b>                   | <b>\$ (7,925,027)</b> | <b>\$ (8,342,667)</b> | <b>\$ (9,041,092)</b> | <b>\$ (9,504,106)</b> | <b>\$ 463,014</b> | <b>-5.12%</b>  |
| <b>Net (Expenditures) over Revenue</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       |                |

## **SECTION 2**

# **GENERAL FUND**

# INDEX

| <u>General Fund Budget:</u>   | <u>Page</u> |
|---|-------------|
| <b>SUMMARY</b>  | <b>1</b>    |
| <b>REVENUES</b>   | <b>3</b>    |
| <b>EXPENDITURES:</b>  |             |
| <b>GENERAL GOVERNMENT</b>   | <b>5</b>    |
| <i>(City Council, Boards &amp; 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> |             |
| <b>PUBLIC SAFETY</b>  | <b>9</b>    |
| <i>(Police Department, Fire Department, Ambulance Services, and Building Inspections and Zoning)</i>  |             |
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| <i>(Public Works Department)</i>  |             |
| <b>HEALTH AND HUMAN SERVICES</b>  | <b>16</b>   |
| <i>(Woodlawn Cemetery)</i>  |             |
| <b>CULTURE, RECREATION AND EDUCATION</b>  | <b>17</b>   |
| <i>(Civic Center, Park &amp; Recreation Department)</i>   |             |
| <b>CONSERVATION AND DEVELOPMENT</b>   | <b>19</b>   |
| <i>(Community Contributions, Forestry, Planning Services)</i>   |             |

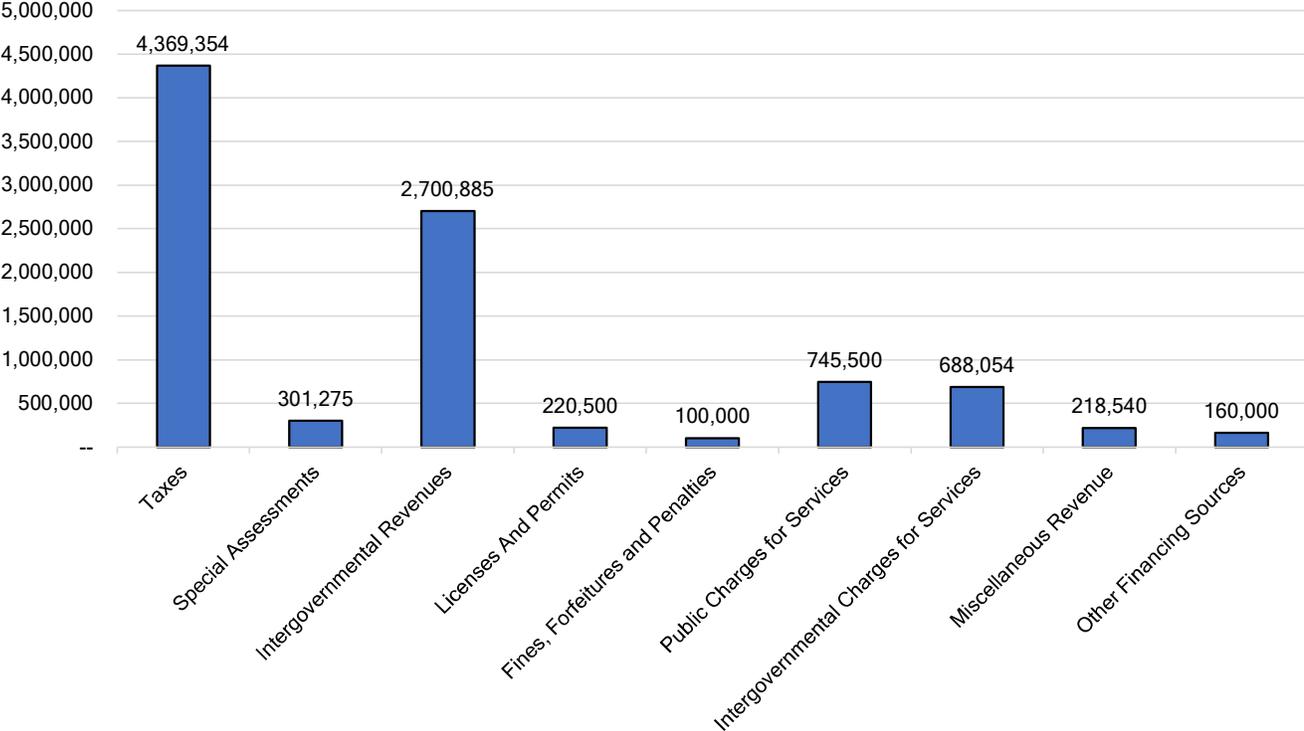


City of Shawano  
General Fund Budget Summary  
2025 Budget

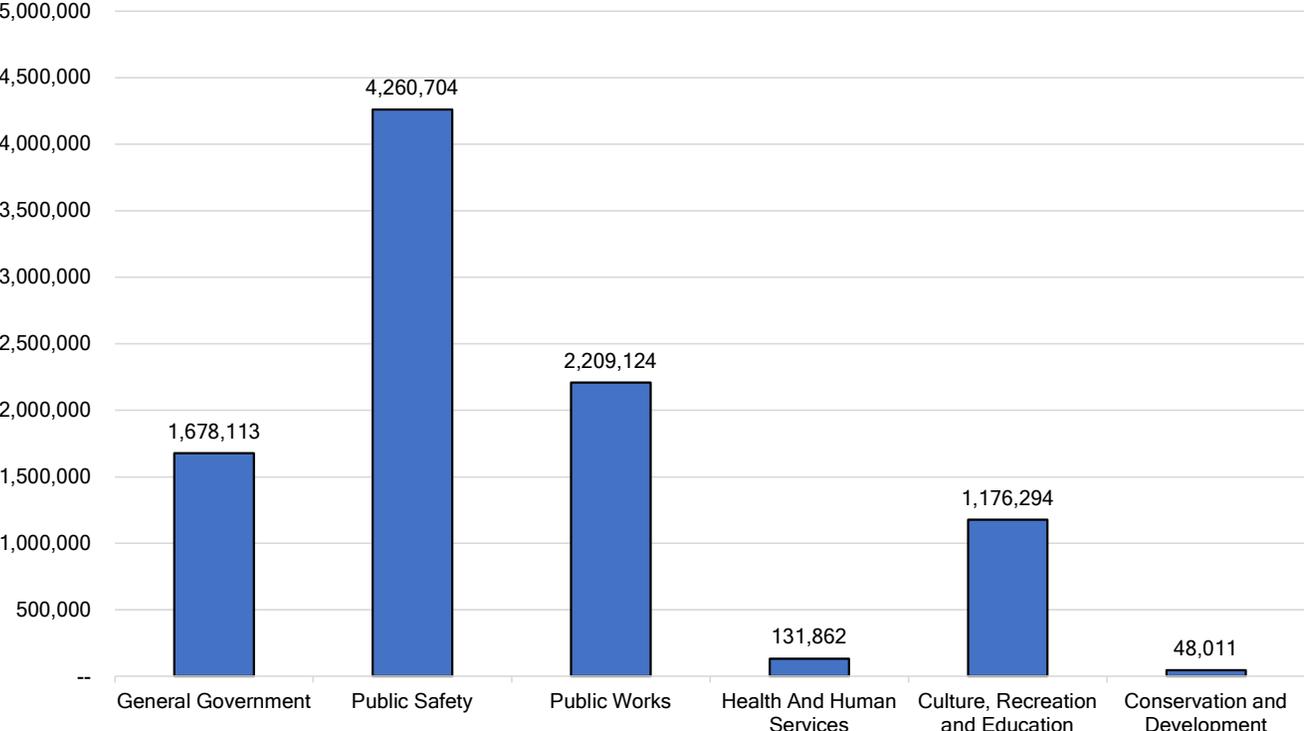
|  | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   | YOY Budget     |             |
|--|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|  |                  |                  |                  |                  |                  | \$<br>CHANGE   | %<br>CHANGE |
| <b>GENERAL FUND REVENUES</b>           |                  |                  |                  |                  |                  |                |             |
| General Property Taxes                 | 2,935,761        | 3,029,555        | 3,218,347        | 3,309,108        | 3,373,254        | 64,146         | 1.9%        |
| PILOT-Utility                          | 823,577          | 684,727          | 676,765          | 861,896          | 905,000          | 43,104         | 5.0%        |
| Other                                  | 88,655           | 90,794           | 90,150           | 91,100           | 91,100           | --             | -0.5%       |
| <b>TOTAL TAXES</b>                     | <b>3,847,993</b> | <b>3,805,076</b> | <b>3,985,262</b> | <b>4,262,104</b> | <b>4,369,354</b> | <b>107,250</b> | <b>6.5%</b> |
| SPECIAL ASSESSMENTS                    | 6,930            | 4,048            | 1,487            | 1,275            | 301,275          | 300,000        | 23529.4%    |
| INTERGOVERNMENTAL REVENUES             | 2,124,236        | 2,156,077        | 2,195,346        | 2,567,505        | 2,700,885        | 133,380        | 5.2%        |
| LICENSES AND PERMITS                   | 235,067          | 204,267          | 214,676          | 232,500          | 220,500          | (12,000)       | -5.2%       |
| FINES, FORFEITURES AND PENALTIES       | 91,238           | 83,645           | 88,008           | 100,000          | 100,000          | --             | 0.0%        |
| PUBLIC CHARGES FOR SERVICES            | 695,125          | 733,353          | 753,778          | 730,500          | 745,500          | 15,000         | 2.1%        |
| INTERGOVERNMENTAL CHARGES FOR SERVICES | 626,985          | 594,158          | 645,055          | 668,964          | 688,054          | 19,090         | 2.9%        |
| MISCELLANEOUS REVENUE                  | 211,570          | 244,693          | 483,087          | 302,244          | 218,540          | (83,704)       | -27.7%      |
| OTHER FINANCING SOURCES                | --               | 66,578           | 100,000          | 176,000          | 160,000          | (16,000)       | -9.1%       |
| Subtotal                               | 3,991,151        | 4,086,819        | 4,481,438        | 4,778,988        | 5,134,754        | 355,766        | 23497.6%    |
| <b>TOTAL REVENUES</b>                  | <b>7,839,144</b> | <b>7,891,895</b> | <b>8,466,699</b> | <b>9,041,092</b> | <b>9,504,108</b> | <b>463,016</b> | <b>5.1%</b> |
| <b>GENERAL FUND EXPENDITURES</b>       |                  |                  |                  |                  |                  |                |             |
| GENERAL GOVERNMENT                     | 1,360,671        | 1,407,522        | 1,676,398        | 1,812,698        | 1,678,113        | (134,585)      | 0.0%        |
| PUBLIC SAFETY                          | 3,549,290        | 3,696,948        | 3,721,118        | 3,948,270        | 4,260,704        | 312,434        | 7.9%        |
| PUBLIC WORKS                           | 1,854,116        | 1,992,863        | 2,087,383        | 2,017,972        | 2,209,124        | 191,152        | 9.5%        |
| HEALTH AND HUMAN SERVICES              | 73,661           | 78,145           | 82,401           | 92,790           | 131,862          | 39,072         | 42.1%       |
| CULTURE, RECREATION AND EDUCATION      | 973,605          | 1,051,908        | 1,017,823        | 1,121,601        | 1,176,294        | 54,693         | 4.9%        |
| CONSERVATION AND DEVELOPMENT           | 43,614           | 48,305           | 44,486           | 47,761           | 48,011           | 250            | 0.5%        |
| <b>TOTAL EXPENDITURES</b>              | <b>7,854,957</b> | <b>8,275,692</b> | <b>8,629,610</b> | <b>9,041,092</b> | <b>9,504,108</b> | <b>463,016</b> | <b>5.1%</b> |
| <b>TOTAL REVENUE LESS EXPENDITURES</b> | <b>(15,813)</b>  | <b>(383,797)</b> | <b>(162,910)</b> | <b>--</b>        | <b>(0)</b>       | <b>(0)</b>     | <b>n.a.</b> |

City of Shawano  
General Fund Budget Summary  
2025 Budget

2024 General Fund Budgeted Revenues



2024 General Fund Budgeted Expenditures



City of Shawano  
General Fund Budget Report  
2025 Budget

|  |  | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget      |                 |
|--|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
|  |  | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$              | %               |
|  |  |                  |                  |                  |                  |                  | CHANGE          | CHANGE          |
| <b>GENERAL FUND REVENUES</b>             |  |                  |                  |                  |                  |                  |                 |                 |
| <b>TAXES:</b>                            |  |                  |                  |                  |                  |                  |                 |                 |
| 100-40000-4100                           | General Property Taxes                                   | 2,935,761        | 3,029,555        | 3,218,347        | 3,309,108        | 3,373,254        | 64,146          | 1.9%            |
| 100-40000-4101                           | Mobile Home Fees   | 6,628            | 6,253            | 5,944            | 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  | 823,577          | 684,727          | 676,765          | 861,896          | 905,000          | 43,104          | 5.0%            |
| 100-40000-4112                           | PILOT-Housing  | 57,032           | 57,264           | 60,999           | 58,000           | 58,000           | --              | 0.0%            |
| 100-40000-4113                           | PILOT-WDNR   | 3,507            | 3,896            | 3,137            | 4,800            | 4,800            | --              | 0.0%            |
| 100-40000-4190                           | Interest and Dividend Income                             | 15,489           | 17,381           | 14,070           | 16,000           | 16,000           | --              | 0.0%            |
|  | <b>Total Non-Levy Taxes</b>                              | <b>912,232</b>   | <b>775,521</b>   | <b>766,915</b>   | <b>952,996</b>   | <b>996,100</b>   | <b>43,104</b>   | <b>4.5%</b>     |
|  | <b>TOTAL TAXES</b>                                       | <b>3,847,993</b> | <b>3,805,076</b> | <b>3,985,262</b> | <b>4,262,104</b> | <b>4,369,354</b> | <b>107,250</b>  | <b>2.5%</b>     |
| <b>SPECIAL ASSESSMENTS:</b>              |  |                  |                  |                  |                  |                  |                 |                 |
| 100-40000-4210                           | Special Assessments - Sewer/Water                        | --               | --               | --               | --               | --               | --              | n.a.            |
| 100-40000-4220                           | Special Assessments - Curb & Gutter                      | --               | --               | --               | --               | --               | --              | n.a.            |
| 100-40000-4230                           | Special Assessments - Sidewalk                           | 6,890            | 545              | 1,487            | 1,000            | 1,000            | --              | 0.0%            |
| 100-40000-4280                           | Miscellaneous Assessments                                | --               | 3,503            | --               | --               | 300,000          | 300,000         | n.a.            |
| 100-40000-4290                           | Interest on Special Assessment                           | 40               | --               | --               | 275              | 275              | --              | 0.0%            |
|  | <b>TOTAL SPECIAL ASSESSMENTS</b>                         | <b>6,930</b>     | <b>4,048</b>     | <b>1,487</b>     | <b>1,275</b>     | <b>301,275</b>   | <b>300,000</b>  | <b>23529.4%</b> |
| <b>INTERGOVERNMENTAL REVENUES:</b>       |  |                  |                  |                  |                  |                  |                 |                 |
| 100-40000-4300                           | Federal Grants   | 1,780            | --               | --               | --               | --               | --              | n.a.            |
| 100-40000-4320                           | State Shared Taxes                                       | 1,295,260        | 1,306,996        | 1,339,717        | 1,642,241        | 1,675,229        | 32,988          | 2.0%            |
| 100-40000-4330                           | Exempt Computer Aid                                      | 20,015           | 20,015           | 20,015           | 20,015           | 20,273           | 258             | 1.3%            |
| 100-40000-4340                           | Exempt Personal Property Aid                             | 18,767           | 38,093           | 35,401           | 34,055           | 105,529          | 71,474          | 209.9%          |
| 100-40000-4425                           | Video Service Provider Aid                               | 24,179           | 24,179           | 24,179           | 24,178           | 24,178           | --              | 0.0%            |
| 100-40000-4350                           | Other State Grants                                       | 18,812           | 2,987            | 3,121            | --               | --               | --              | n.a.            |
| 100-52100-4350                           | Police Department-Other State Grants                     | 3,227            | 2,400            | --               | --               | 7,000            | 7,000           | 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         | 710,793          | 732,969          | 744,461          | 816,005          | 837,665          | 21,660          | 2.7%            |
| 100-53605-4350                           | Recycling Collection-Recycling Grant                     | 28,512           | 28,439           | 28,453           | 28,511           | 28,511           | --              | 0.0%            |
| 100-56110-4350                           | Forestry-Other State Grants                              | 2,000            | --               | --               | 2,500            | 2,500            | --              | 0.0%            |
|  | <b>TOTAL INTERGOVERNMENTAL REVENUES</b>                  | <b>2,124,236</b> | <b>2,156,077</b> | <b>2,195,346</b> | <b>2,567,505</b> | <b>2,700,885</b> | <b>133,380</b>  | <b>5.2%</b>     |
| <b>LICENSES AND PERMITS:</b>             |  |                  |                  |                  |                  |                  |                 |                 |
| 100-40000-4420                           | Cable TV Franchise Fee                                   | 100,441          | 94,836           | 96,396           | 100,000          | 100,000          | --              | 0.0%            |
| 100-51430-4410                           | Clerk-Business Licenses                                  | 26,821           | 27,996           | 31,475           | 31,000           | 31,000           | --              | 0.0%            |
| 100-51430-4415                           | Clerk-Non-Business Licenses                              | 1,193            | 1,730            | 4,535            | 3,000            | 3,000            | --              | 0.0%            |
| 100-52400-4430                           | Building Inspector - Building Inspector-Building Permits | 99,129           | 75,936           | 79,300           | 95,000           | 83,000           | (12,000)        | -12.6%          |
| 100-52400-4440                           | Building Inspector - Building Inspector-Zoning Permits   | 7,484            | 3,770            | 2,970            | 3,500            | 3,500            | --              | 0.0%            |
|  | <b>TOTAL LICENSES AND PERMITS</b>                        | <b>235,067</b>   | <b>204,267</b>   | <b>214,676</b>   | <b>232,500</b>   | <b>220,500</b>   | <b>(12,000)</b> | <b>-5.2%</b>    |
| <b>FINES, FORFEITURES AND PENALTIES:</b> |  |                  |                  |                  |                  |                  |                 |                 |
| 100-51200-4510                           | Municipal Court-Fines and Fees                           | 82,114           | 73,651           | 76,046           | 90,000           | 90,000           | --              | 0.0%            |
| 100-52100-4515                           | Police Department-Parking Violations                     | 9,124            | 9,994            | 11,962           | 10,000           | 10,000           | --              | 0.0%            |
|  | <b>TOTAL FINES, FORFEITURES AND PENALTIES:</b>           | <b>91,238</b>    | <b>83,645</b>    | <b>88,008</b>    | <b>100,000</b>   | <b>100,000</b>   | <b>--</b>       | <b>0.0%</b>     |

**City of Shawano  
General Fund Budget Report  
2025 Budget**

|  |   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget      |               |
|--|---|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
|  |   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$              | %             |
|  |   |                  |                  |                  |                  |                  | CHANGE          | CHANGE        |
| <b>PUBLIC CHARGES FOR SERVICES:</b>              |   |                  |                  |                  |                  |                  |                 |               |
| 100-51430-4610                                   | Clerk-Clerk Fees                                    | 7,448            | 8,116            | 6,967            | 8,000            | 8,000            | --              | 0.0%          |
| 100-52100-4620                                   | Police Department-Other Fees                        | 4,951            | 6,112            | 1,462            | 1,500            | 1,500            | --              | 0.0%          |
| 100-52200-4620                                   | Fire Department-Other Fees                          | 21,649           | 17,695           | 27,477           | 25,000           | 25,000           | --              | 0.0%          |
| 100-52400-4620                                   | Building Inspector - Other Fees                     | 5,060            | 5,060            | 2,299            | 5,000            | 5,000            | --              | 0.0%          |
| 100-53130-4630                                   | General Public Works-Equipment Rental/Other Charges | 10,176           | 17,683           | 18,452           | 19,000           | 19,000           | --              | 0.0%          |
| 100-53600-4640                                   | Garbage Collection Fee                              | 358,285          | 369,029          | 394,139          | 407,000          | 447,000          | 40,000          | 9.8%          |
| 100-53600-4645                                   | Curbside Collection                                 | 132,676          | 135,123          | 130,678          | 80,000           | 90,000           | 10,000          | 12.5%         |
| 100-53600-4649                                   | Solid Waste Collection-Bulky Items                  | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-53610-4620                                   | Yard Waste Collection-Other Fees                    | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-53640-4620                                   | Tree & Weed Control-Other Fees                      | 490              | 10,447           | 3,055            | 10,000           | 10,000           | --              | 0.0%          |
| 100-53500-4670                                   | Bike Trails/Aquatic Maintenance-Service Fees        | 13,906           | 11,742           | 9,211            | 14,000           | 14,000           | --              | 0.0%          |
| 100-54920-4650                                   | Cemetery-Cemetery Income                            | 58,120           | 54,410           | 48,475           | 55,000           | 55,000           | --              | 0.0%          |
| 100-55130-4670                                   | Civic Center-Service Fees                           | 1,400            | 1,482            | 1,729            | 1,500            | 1,500            | --              | 0.0%          |
| 100-55200-4890                                   | Parks & Recreation - Miscellaneous Income           | 1,389            | 3,232            | 1,810            | 2,500            | 2,500            | --              | 0.0%          |
| 100-55220-4675                                   | Park Maintenance-Parks Contributions                | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-55220-4670                                   | Park Maintenance-Service Fees                       | 6,214            | 5,875            | 8,898            | 7,000            | 8,000            | 1,000           | 14.3%         |
| 100-55340-4670                                   | Summer/Winter Recreation-Service Fees               | 19,793           | 19,492           | 20,171           | 20,000           | 20,000           | --              | 0.0%          |
| 100-55400-4670                                   | Recreation Center-Service Fees                      | 16,659           | 19,119           | 21,743           | 20,000           | 10,000           | (10,000)        | -50.0%        |
| 100-55400-4675                                   | Recreation Center-Parks Contributions               | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-55420-4670                                   | Swimming Pool-Service Fees                          | 36,874           | 45,711           | 57,107           | 55,000           | 29,000           | (26,000)        | -47.3%        |
| 100-51610-4675                                   | Rental Property-Parks Contributions                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-56110-4680                                   | Forestry-Forestry Charges                           | 35               | 3,024            | 105              | --               | --               | --              | n.a.          |
| <b>TOTAL PUBLIC CHARGES FOR SERVICES</b>         |   | <b>695,125</b>   | <b>733,353</b>   | <b>753,778</b>   | <b>730,500</b>   | <b>745,500</b>   | <b>15,000</b>   | <b>2.1%</b>   |
| <b>INTERGOVERNMENTAL CHARGES FOR SERVICES:</b>   |   |                  |                  |                  |                  |                  |                 |               |
| 100-51200-4730                                   | Municipal Court-Other Revenues                      | 15,372           | 8,584            | 7,293            | 8,500            | 8,500            | --              | 0.0%          |
| 100-51300-4730                                   | City Attorney-Other Revenues                        | 10,500           | 10,500           | 13,700           | 18,571           | 18,571           | --              | 0.0%          |
| 100-51410-4730                                   | City Administrator-Other Revenues                   | 38,615           | 45,798           | 40,302           | 64,836           | 65,516           | 680             | 1.0%          |
| 100-51430-4730                                   | Clerk-Other Revenues                                | 133,753          | 146,490          | 144,427          | 150,000          | 150,000          | --              | 0.0%          |
| 100-52110-4730                                   | Police Liaison-Other Revenues                       | 171,477          | 163,835          | 167,832          | 186,190          | 201,000          | 14,810          | 8.0%          |
| 100-52200-4730                                   | Fire Department-Other Revenues                      | 251,733          | 213,402          | 267,042          | 236,867          | 240,467          | 3,600           | 1.5%          |
| 100-53130-4730                                   | General Public Works-Other Revenues                 | 5,535            | 5,548            | 4,460            | 4,000            | 4,000            | --              | 0.0%          |
| <b>TOTAL INTERGOVERNMENTAL CHARGES FOR SERVI</b> |   | <b>626,985</b>   | <b>594,158</b>   | <b>645,055</b>   | <b>668,964</b>   | <b>688,054</b>   | <b>19,090</b>   | <b>2.9%</b>   |
| <b>MISCELLANEOUS REVENUE:</b>                    |   |                  |                  |                  |                  |                  |                 |               |
| 100-40000-4800                                   | Interest on Investments                             | 3,570            | 81,708           | 335,945          | 178,704          | 95,000           | (83,704)        | -46.8%        |
| 100-40000-4805                                   | Other Interests                                     | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-40000-4801                                   | League Dividends                                    | 36,041           | 28,146           | --               | --               | --               | --              | n.a.          |
| 100-40000-4830                                   | Land Sales  | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-40000-4850                                   | Donations   | 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                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 100-40000-4890                                   | Miscellaneous Income                                | 37,215           | 10,039           | 10,854           | 4,000            | 4,000            | --              | 0.0%          |
| 100-40000-4891                                   | Reimbursement                                       | 108,000          | 108,000          | 108,000          | 108,000          | 108,000          | --              | 0.0%          |
| 100-40000-4940                                   | Sale of Equipment                                   | 1,575            | --               | --               | --               | --               | --              | n.a.          |
| 100-51500-4810                                   | Interest on Loans                                   | --               | 227              | 25               | --               | --               | --              | n.a.          |
| 100-51600-4820                                   | City Hall-Rental Income                             | 25               | (26)             | 10,040           | --               | --               | --              | n.a.          |
| 100-51610-4820                                   | Rental Property-Rental Income                       | 18,444           | 14,778           | 18,222           | 10,040           | 10,040           | --              | 0.0%          |
| <b>TOTAL MISCELLANEOUS REVENUE</b>               |   | <b>211,570</b>   | <b>244,693</b>   | <b>483,087</b>   | <b>302,244</b>   | <b>218,540</b>   | <b>(83,704)</b> | <b>-27.7%</b> |
| <b>OTHER FINANCING SOURCES:</b>                  |   |                  |                  |                  |                  |                  |                 |               |
| 100-40000-4920                                   | Transfers in from Other Funds                       | --               | 66,578           | 100,000          | 176,000          | 160,000          | (16,000)        | -9.1%         |
| 100-40000-4930                                   | Applied Fund Balance                                | --               | --               | --               | --               | --               | --              | n.a.          |
| <b>TOTAL OTHER FINANCING SOURCES</b>             |   | <b>--</b>        | <b>66,578</b>    | <b>100,000</b>   | <b>176,000</b>   | <b>160,000</b>   | <b>(16,000)</b> | <b>-9.1%</b>  |
| <b>TOTAL REVENUES</b>                            |   | <b>7,839,144</b> | <b>7,891,895</b> | <b>8,466,699</b> | <b>9,041,092</b> | <b>9,504,108</b> | <b>463,016</b>  | <b>5.1%</b>   |
| (Total Rev. Check)                               |   | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             | TRUE            |               |

City of Shawano  
General Fund Budget Report  
2025 Budget

|                                  |   | 2021          | 2022          | 2023          | 2024          | 2025          | YOY Budget      |               |
|----------------------------------|---|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|
|                                  |   | ACTUAL        | ACTUAL        | ACTUAL        | BUDGET        | BUDGET        | \$              | %             |
|                                  |   |               |               |               |               |               | CHANGE          | CHANGE        |
| <b>GENERAL FUND EXPENDITURES</b> |   |               |               |               |               |               |                 |               |
| <b>GENERAL GOVERNMENT</b>        |   |               |               |               |               |               |                 |               |
| City Council:                    |   |               |               |               |               |               |                 |               |
| 100-51100-1100                   | City Council-Wages                            | 18,843        | 18,720        | 18,720        | 30,680        | 30,680        | --              | 0.0%          |
| 100-51100-1110                   | City Council-Meeting Wages                    | 7,120         | 5,145         | 4,375         | --            | --            | --              | n.a.          |
| 100-51100-1160                   | City Council-Unemployment                     | (1)           | --            | --            | --            | --            | --              | n.a.          |
| 100-51100-1710                   | City Council-FICA                             | 1,636         | 1,489         | 1,441         | 1,900         | 1,900         | --              | 0.0%          |
| 100-51100-1720                   | City Council-Medicare                         | 383           | 348           | 337           | 450           | 450           | --              | 0.0%          |
| 100-51100-3000                   | City Council-General Expense                  | 110           | --            | 45            | 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              | 39,072        | 49,909        | 16,980        | 39,349        | 47,214        | 7,865           | 20.0%         |
|                                  | <b>Total</b>                                  | <b>67,162</b> | <b>76,362</b> | <b>41,898</b> | <b>73,879</b> | <b>81,744</b> | <b>7,865</b>    | <b>10.6%</b>  |
| Boards and Commissions:          |   |               |               |               |               |               |                 |               |
| 100-51110-1110                   | Boards & Commissions-Meeting Wages            | 11,320        | 10,669        | 11,375        | 13,000        | 13,000        | --              | 0.0%          |
| 100-51110-1710                   | Boards & Commissions-FICA                     | 702           | 661           | 705           | 806           | 806           | --              | 0.0%          |
| 100-51110-1720                   | Boards & Commissions-Medicare                 | 164           | 155           | 165           | 189           | 189           | --              | 0.0%          |
| 100-51110-3000                   | Boards & Commissions-General Expense          | --            | --            | --            | 50            | 50            | --              | 0.0%          |
| 100-51110-3300                   | Boards & Commissions-Training and Memberships | --            | 880           | 230           | 150           | 150           | --              | 0.0%          |
|                                  | <b>Total</b>                                  | <b>12,186</b> | <b>12,365</b> | <b>12,475</b> | <b>14,195</b> | <b>14,195</b> | <b>--</b>       | <b>0.0%</b>   |
| Municipal Court:                 |   |               |               |               |               |               |                 |               |
| 100-51200-1100                   | Municipal Court-Wages                         | 42,131        | 43,655        | 46,128        | 46,527        | 12,698        | (33,829)        | -72.7%        |
| 100-51200-1105                   | Municipal Court-Admin Leave                   | --            | --            | --            | --            | --            | --              | n.a.          |
| 100-51200-1710                   | Municipal Court-FICA                          | 2,211         | 2,275         | 2,527         | 2,098         | 787           | (1,311)         | -62.5%        |
| 100-51200-1720                   | Municipal Court-Medicare                      | 517           | 532           | 591           | 491           | 184           | (307)           | -62.5%        |
| 100-51200-1730                   | Municipal Court-Pension                       | 2,023         | 2,034         | 2,280         | 2,335         | 2,351         | 16              | 0.7%          |
| 100-51200-1740                   | Municipal Court-Life Insurance                | 42            | 43            | 45            | 57            | --            | (57)            | -100.0%       |
| 100-51200-1750                   | Municipal Court-Disability Insurance          | --            | --            | --            | --            | --            | --              | n.a.          |
| 100-51200-1760                   | Municipal Court-Health Insurance              | 18,392        | 19,010        | 11,548        | 13,007        | --            | (13,007)        | -100.0%       |
| 100-51200-2250                   | Municipal Court-Phone/Fax/Internet            | 88            | --            | --            | --            | --            | --              | n.a.          |
| 100-51200-2300                   | Municipal Court-Professional Services         | 5,058         | 5,210         | 5,284         | 6,550         | 6,749         | 199             | 3.0%          |
| 100-51200-3000                   | Municipal Court-General Expense               | 1,315         | (556)         | 100           | --            | --            | --              | n.a.          |
| 100-51200-3100                   | Municipal Court-Supplies and Materials        | 183           | 705           | 998           | 1,400         | 1,000         | (400)           | -28.6%        |
| 100-51200-3110                   | Municipal Court-Postage                       | 763           | 967           | 1,175         | 1,000         | 1,300         | 300             | 30.0%         |
| 100-51200-3300                   | Municipal Court-Training and Memberships      | 1,245         | 994           | 1,272         | 2,800         | 1,500         | (1,300)         | -46.4%        |
| 100-51200-3500                   | Municipal Court-Repairs and Maintenance       | 50            | --            | --            | --            | --            | --              | n.a.          |
|                                  | <b>Total</b>                                  | <b>74,019</b> | <b>74,869</b> | <b>71,947</b> | <b>76,265</b> | <b>26,569</b> | <b>(49,696)</b> | <b>-65.2%</b> |
| City Attorney:                   |   |               |               |               |               |               |                 |               |
| 100-51300-1100                   | City Attorney-Wages                           | --            | --            | --            | --            | --            | --              | n.a.          |
| 100-51300-1710                   | City Attorney-FICA                            | --            | --            | --            | --            | --            | --              | n.a.          |
| 100-51300-1720                   | City Attorney-Medicare                        | --            | --            | --            | --            | --            | --              | n.a.          |
| 100-51300-2300                   | City Attorney-Professional Services           | 53,402        | 48,468        | 58,172        | 60,000        | 60,000        | --              | 0.0%          |
| 100-51300-3000                   | City Attorney-General Expense                 | 2,654         | 3,170         | 3,604         | 2,000         | 2,000         | --              | 0.0%          |
| 100-51300-3100                   | City Attorney-Supplies and Materials          | --            | --            | --            | --            | --            | --              | n.a.          |
|                                  | <b>Total</b>                                  | <b>56,056</b> | <b>51,638</b> | <b>61,776</b> | <b>62,000</b> | <b>62,000</b> | <b>--</b>       | <b>0.0%</b>   |

**City of Shawano  
General Fund Budget Report  
2025 Budget**

|                                     |  | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget     |               |
|-------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                     |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$             | %             |
|                                     |  |                |                |                |                |                | CHANGE         | CHANGE        |
| <b>Mayor:</b>                       |  |                |                |                |                |                |                |               |
| 100-51400-1100                      | Mayor-Wages  | 14,850         | 16,368         | 16,403         | 16,830         | 16,830         | --             | 0.0%          |
| 100-51400-1110                      | Mayor-Meeting Wages                                  | --             | --             | 70             | --             | --             | --             | n.a.          |
| 100-51400-1710                      | Mayor-FICA   | 927            | 1,016          | 1,023          | 1,044          | 1,044          | --             | 0.0%          |
| 100-51400-1720                      | Mayor-Medicare                                       | 217            | 238            | 239            | 244            | 244            | --             | 0.0%          |
| 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             | 55             | 750            | 750            | --             | 0.0%          |
| 100-51400-3300                      | Mayor-Training and Memberships                       | --             | --             | --             | --             | --             | --             | n.a.          |
|                                     | <b>Total</b>   | <b>16,882</b>  | <b>17,677</b>  | <b>17,790</b>  | <b>18,868</b>  | <b>18,868</b>  | <b>--</b>      | <b>0.0%</b>   |
| <b>City Administrator:</b>          |  |                |                |                |                |                |                |               |
| 100-51410-1100                      | City Administrator-Wages                             | 116,309        | 122,116        | 125,549        | 132,078        | 134,709        | 2,631          | 2.0%          |
| 100-51410-1710                      | City Administrator-FICA                              | 7,048          | 7,309          | 7,547          | 8,189          | 8,352          | 163            | 2.0%          |
| 100-51410-1720                      | City Administrator-Medicare                          | 1,648          | 1,709          | 1,765          | 1,916          | 1,953          | 37             | 1.9%          |
| 100-51410-1730                      | City Administrator-Pension                           | 7,847          | 7,953          | 8,546          | 9,114          | 9,362          | 248            | 2.7%          |
| 100-51410-1740                      | City Administrator-Life Insurance                    | 95             | 97             | 100            | 129            | 129            | --             | 0.0%          |
| 100-51410-1750                      | City Administrator-Disability Insurance              | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51410-1760                      | City Administrator-Health Insurance                  | 21,515         | 22,237         | 19,257         | 21,725         | 14,166         | (7,559)        | -34.8%        |
| 100-51410-3000                      | City Administrator-General Expense                   | 490            | 490            | 300            | 500            | 500            | --             | 0.0%          |
| 100-51410-3100                      | City Administrator-Supplies and Materials            | 264            | --             | --             | --             | --             | --             | n.a.          |
| 100-51410-3300                      | City Administrator-Training and Memberships          | 1,821          | 1,313          | 163            | 2,500          | 2,000          | (500)          | -20.0%        |
|                                     | <b>Total</b>   | <b>157,036</b> | <b>163,224</b> | <b>163,226</b> | <b>176,151</b> | <b>171,172</b> | <b>(4,979)</b> | <b>-2.8%</b>  |
| <b>City Clerk:</b>                  |  |                |                |                |                |                |                |               |
| 100-51430-1100                      | Clerk-Wages  | 59,838         | 60,573         | 67,579         | 70,554         | 71,965         | 1,411          | 2.0%          |
| 100-51430-1710                      | Clerk-FICA   | 2,821          | 3,166          | 3,607          | 4,375          | 4,462          | 87             | 2.0%          |
| 100-51430-1720                      | Clerk-Medicare                                       | 660            | 741            | 844            | 1,024          | 1,043          | 19             | 1.9%          |
| 100-51430-1730                      | Clerk-Pension  | 4,040          | 3,946          | 4,600          | 4,869          | 5,002          | 133            | 2.7%          |
| 100-51430-1740                      | Clerk-Life Insurance                                 | 43             | 56             | 58             | 79             | 79             | --             | 0.0%          |
| 100-51430-1750                      | Clerk-Disability Insurance                           | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51430-1760                      | Clerk-Health Insurance                               | 22,052         | 22,817         | 21,905         | 24,654         | 34,968         | 10,314         | 41.8%         |
| 100-51430-2300                      | Clerk-Professional Services                          | 5,869          | 5,869          | 6,147          | 6,500          | 6,500          | --             | 0.0%          |
| 100-51430-3000                      | Clerk-General Expense                                | 436            | 962            | 794            | 500            | 500            | --             | 0.0%          |
| 100-51430-3100                      | Clerk-Supplies and Materials                         | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51430-3110                      | Clerk-Postage  | --             | (7)            | (1)            | --             | --             | --             | n.a.          |
| 100-51430-3120                      | Clerk-Advertising/Promotions                         | 1,900          | 5,993          | 1,438          | --             | --             | --             | n.a.          |
| 100-51430-3300                      | Clerk-Training and Memberships                       | 753            | 884            | 1,331          | 1,800          | 1,800          | --             | 0.0%          |
| 100-51430-3350                      | Clerk-Mileage Expense                                | --             | --             | --             | --             | --             | --             | n.a.          |
|                                     | <b>Total</b>   | <b>98,412</b>  | <b>104,997</b> | <b>108,303</b> | <b>114,355</b> | <b>126,319</b> | <b>11,964</b>  | <b>10.5%</b>  |
| <b>Community Relations Manager:</b> |  |                |                |                |                |                |                |               |
| 100-51440-3000                      | Community Relations Manager-General Expense          | --             | --             | 67             | 18,400         | 15,000         | (3,400)        | -18.5%        |
| 100-51440-3120                      | Community Relations Manager-Advertising & Promotions | --             | --             | 11,512         | 10,000         | 18,000         | 8,000          | 80.0%         |
| 100-51440-7300                      | Community Relations Manager-Community Contributions  | --             | --             | 14,286         | 20,000         | 15,000         | (5,000)        | -25.0%        |
|                                     | <b>Total</b>   | <b>--</b>      | <b>--</b>      | <b>25,866</b>  | <b>48,400</b>  | <b>48,000</b>  | <b>(400)</b>   | <b>-0.8%</b>  |
| <b>Elections:</b>                   |  |                |                |                |                |                |                |               |
| 100-51450-1100                      | Elections-Wages                                      | 8,665          | 16,117         | 8,470          | 20,000         | 12,000         | (8,000)        | -40.0%        |
| 100-51450-1710                      | Elections-FICA                                       | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51450-1720                      | Elections-Medicare                                   | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51450-2300                      | Elections-Professional Services                      | 3,510          | --             | 2,145          | 4,000          | 4,000          | --             | 0.0%          |
| 100-51450-3100                      | Elections-Supplies and Materials                     | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51450-3120                      | Elections-Advertising/Promotions                     | --             | --             | --             | --             | --             | --             | n.a.          |
| 100-51450-3000                      | Elections-General Expense                            | 6,460          | 10,151         | 6,261          | 10,000         | 8,500          | (1,500)        | -15.0%        |
|                                     | <b>Total</b>   | <b>18,635</b>  | <b>26,268</b>  | <b>16,876</b>  | <b>34,000</b>  | <b>24,500</b>  | <b>(9,500)</b> | <b>-27.9%</b> |

City of Shawano  
General Fund Budget Report  
2025 Budget

|                           |   | 2021           | 2022           | 2023           | 2024           | 2025           | 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         | --             | --             | 175,320        | 194,495        | 194,495        | --               | 0.0%          |
| 100-51500-2300            | Financial Administration-Professional Services        | 39,377         | 49,583         | 43,213         | 72,803         | 72,803         | --               | 0.0%          |
| 100-51500-2350            | Financial Administration-Recruitment                  | 1,724          | 1,352          | 350            | --             | --             | --               | n.a.          |
| 100-51500-3000            | Financial Administration-General Expense              | 13,456         | 2,328          | 2,477          | --             | --             | --               | n.a.          |
| 100-51500-3300            | Financial Administration-Training and Memberships     | 2,413          | 2,562          | 2,670          | 2,800          | 2,800          | --               | 0.0%          |
| 100-51500-5000            | Financial Administration-General Insurance            | 234,865        | 236,021        | 1,600          | --             | --             | --               | n.a.          |
| 100-51500-6000            | Financial Administration-Transfers Out to Other Funds | 43,398         | 48,468         | 406,512        | 351,770        | 185,000        | (166,770)        | -47.4%        |
|                           | <b>Total</b>  | <b>335,233</b> | <b>340,313</b> | <b>632,142</b> | <b>621,868</b> | <b>455,098</b> | <b>(166,770)</b> | <b>-26.8%</b> |
| Finance Department:       |   |                |                |                |                |                |                  |               |
| 100-51510-1100            | Finance Department-Wages                              | 146,714        | 148,637        | 171,085        | 177,930        | 181,494        | 3,564            | 2.0%          |
| 100-51510-1150            | Finance Department-Overtime                           | --             | --             | --             | --             | --             | --               | n.a.          |
| 100-51510-1710            | Finance Department-FICA                               | 7,871          | 8,270          | 9,694          | 11,033         | 11,253         | 220              | 2.0%          |
| 100-51510-1720            | Finance Department-Medicare                           | 1,841          | 1,934          | 2,267          | 2,581          | 2,632          | 51               | 2.0%          |
| 100-51510-1730            | Finance Department-Pension                            | 9,903          | 9,682          | 11,644         | 12,278         | 12,614         | 336              | 2.7%          |
| 100-51510-1740            | Finance Department-Life Insurance                     | 139            | 167            | 171            | 219            | 219            | --               | 0.0%          |
| 100-51510-1750            | Finance Department-Disability Insurance               | --             | --             | --             | --             | --             | --               | n.a.          |
| 100-51510-1760            | Finance Department-Health Insurance                   | 43,709         | 45,207         | 21,299         | 40,006         | 69,936         | 29,930           | 74.8%         |
| 100-51510-3000            | Finance Department-General Expense                    | 300            | 443            | 620            | 800            | 800            | --               | 0.0%          |
| 100-51510-3100            | Finance Department-Supplies and Materials             | 416            | --             | --             | 200            | 200            | --               | 0.0%          |
| 100-51510-3300            | Finance Department-Training and Memberships           | 1,013          | 871            | 1,324          | 1,200          | 1,200          | --               | 0.0%          |
| 100-51510-7900            | Finance Department-Prior Year Adjustments             | 224            | --             | --             | --             | --             | --               | n.a.          |
|                           | <b>Total</b>  | <b>212,129</b> | <b>215,211</b> | <b>218,103</b> | <b>246,247</b> | <b>280,347</b> | <b>34,100</b>    | <b>13.8%</b>  |
| City Assessor:            |   |                |                |                |                |                |                  |               |
| 100-51530-2300            | Assessor-Professional Services                        | 25,724         | 25,724         | 25,863         | 25,500         | 25,500         | --               | 0.0%          |
| 100-51530-3120            | Assessor-Advertising/Promotions                       | --             | --             | --             | --             | --             | --               | n.a.          |
| 100-51530-5010            | Assessor-Manufacturing Assessments                    | 2,475          | 2,474          | 2,554          | 2,500          | 2,500          | --               | 0.0%          |
|                           | <b>Total</b>  | <b>28,199</b>  | <b>28,199</b>  | <b>28,417</b>  | <b>28,000</b>  | <b>28,000</b>  | <b>--</b>        | <b>0.0%</b>   |
| City Hall:                |   |                |                |                |                |                |                  |               |
| 100-51600-1100            | City Hall-Wages                                       | 75,004         | 129,218        | 130,516        | 139,346        | 142,113        | 2,767            | 2.0%          |
| 100-51600-1105            | City Hall-Admin Leave                                 | 37             | --             | --             | --             | --             | --               | n.a.          |
| 100-51600-1120            | City Hall-Part Time Wages                             | 28,087         | --             | --             | --             | --             | --               | n.a.          |
| 100-51600-1150            | City Hall-Overtime                                    | 1,370          | 1,290          | 1,052          | 2,081          | 2,121          | 40               | 1.9%          |
| 100-51600-1710            | City Hall-FICA  | 5,747          | 7,331          | 7,382          | 8,770          | 8,943          | 173              | 2.0%          |
| 100-51600-1720            | City Hall-Medicare                                    | 1,344          | 1,715          | 1,727          | 2,052          | 2,091          | 39               | 1.9%          |
| 100-51600-1730            | City Hall-Pension                                     | 7,011          | 8,503          | 8,957          | 9,760          | 10,024         | 264              | 2.7%          |
| 100-51600-1740            | City Hall-Life Insurance                              | 180            | 249            | 340            | 406            | 406            | --               | 0.0%          |
| 100-51600-1750            | City Hall-Disability Insurance                        | --             | --             | --             | --             | --             | --               | n.a.          |
| 100-51600-1760            | City Hall-Health Insurance                            | 49,052         | 54,347         | 48,237         | 54,355         | 84,102         | 29,747           | 54.7%         |
| 100-51600-2200            | City Hall-Utilities                                   | 7,145          | 8,402          | 8,030          | 20,000         | 20,000         | --               | 0.0%          |
| 100-51600-2250            | City Hall-Phone/Fax/Internet                          | 30,343         | 34,140         | --             | --             | --             | --               | n.a.          |
| 100-51600-2300            | City Hall-Professional Services                       | 19,295         | 17,964         | 19,017         | 12,200         | 20,000         | 7,800            | 63.9%         |
| 100-51600-2310            | City Hall-Wellness Program                            | 5,910          | 7,077          | 12,660         | 10,000         | 15,000         | 5,000            | 50.0%         |
| 100-51600-3100            | City Hall-Supplies and Materials                      | 5,833          | 6,174          | 7,182          | 7,000          | 6,000          | (1,000)          | -14.3%        |
| 100-51600-3110            | City Hall-Postage                                     | 7,183          | 7,934          | 6,576          | 7,500          | 7,500          | --               | 0.0%          |
| 100-51600-3120            | City Hall-Advertising/Promotions                      | 1,504          | 1,289          | --             | --             | --             | --               | n.a.          |
| 100-51600-3000            | City Hall-General Expense                             | --             | --             | --             | --             | --             | --               | n.a.          |
| 100-51600-3300            | City Hall-Training and Memberships                    | 1,325          | 1,386          | 711            | 1,500          | 1,500          | --               | 0.0%          |
| 100-51600-3250            | City Hall-Equipment Supply Expense                    | 6,475          | 6,183          | 6,224          | 6,500          | 6,500          | --               | 0.0%          |
| 100-51600-3500            | City Hall-Repairs and Maintenance                     | 6,017          | 2,685          | 9,360          | 12,000         | 10,000         | (2,000)          | -16.7%        |
| 100-51600-7900            | City Hall-Prior Year Adjustments                      | --             | --             | --             | --             | --             | --               | n.a.          |
|                           | <b>Total</b>  | <b>258,863</b> | <b>295,885</b> | <b>267,970</b> | <b>293,470</b> | <b>336,301</b> | <b>42,831</b>    | <b>14.6%</b>  |

City of Shawano  
 General Fund Budget Report  
 2025 Budget

|                                  |  | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget       |             |
|----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
|                                  |  | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$               | %           |
|                                  |  |                  |                  |                  |                  |                  | CHANGE           | CHANGE      |
| Rental Property:                 |  |                  |                  |                  |                  |                  |                  |             |
| 100-51610-2200                   | Rental Property-Utilities                        | --               | --               | 1,076            | --               | --               | --               | n.a.        |
| 100-51610-3500                   | Rental Property-Repairs and Maintenance          | 3,915            | 513              | 8,536            | 5,000            | 5,000            | --               | 0.0%        |
| 100-51610-5000                   | Rental Property-General Insurance                | --               | --               | --               | --               | --               | --               | n.a.        |
| 100-51610-6000                   | Rental Property-Transfers Out to Other Funds     | --               | --               | --               | --               | --               | --               | n.a.        |
|                                  | <b>Total</b>                                     | <b>3,915</b>     | <b>513</b>       | <b>9,612</b>     | <b>5,000</b>     | <b>5,000</b>     | <b>--</b>        | <b>0.0%</b> |
| Refunded or Uncollectible Taxes: |  |                  |                  |                  |                  |                  |                  |             |
| 100-51910-7400                   | Uncollectible & Refunded Taxes-Uncollectable and | 21,944           | --               | (3)              | --               | --               | --               | n.a.        |
|                                  | <b>Total</b>                                     | <b>21,944</b>    | <b>--</b>        | <b>(3)</b>       | <b>--</b>        | <b>--</b>        | <b>--</b>        | <b>n.a.</b> |
| <b>TOTAL GENERAL GOVERNMENT</b>  |  | <b>1,360,671</b> | <b>1,407,522</b> | <b>1,676,398</b> | <b>1,812,698</b> | <b>1,678,113</b> | <b>(134,585)</b> |             |
| (Total Gen. Gov. Exp. Check)     |  | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             |             |

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2025 Budget

|                            |   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget     |             |
|----------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|                            |   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$             | %           |
|                            |   |                  |                  |                  |                  |                  | CHANGE         | CHANGE      |
| <b>TOTAL PUBLIC SAFETY</b> |   |                  |                  |                  |                  |                  |                |             |
| Police Department:         |   |                  |                  |                  |                  |                  |                |             |
| 100-52100-1100             | Police Department-Wages                     | 1,500,607        | 1,549,650        | 1,553,252        | 1,699,361        | 1,762,715        | 63,354         | 3.7%        |
| 100-52100-1105             | Police Department-Admin Leave               | 378              | --               | --               | --               | --               | --             | n.a.        |
| 100-52100-1120             | Police Department-Part Time Wages           | 26,098           | 27,533           | 28,673           | 22,950           | 23,407           | 457            | 2.0%        |
| 100-52100-1150             | Police Department-Overtime                  | 64,852           | 61,991           | 77,833           | 89,453           | 91,243           | 1,790          | 2.0%        |
| 100-52100-1160             | Police Department-Unemployment Compensation | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52100-1710             | Police Department-FICA                      | 91,877           | 94,789           | 96,986           | 112,808          | 116,556          | 3,748          | 3.3%        |
| 100-52100-1720             | Police Department-Medicare                  | 21,487           | 22,168           | 22,682           | 26,199           | 27,062           | 863            | 3.3%        |
| 100-52100-1730             | Police Department-Pension                   | 177,521          | 187,023          | 211,541          | 250,394          | 271,904          | 21,510         | 8.6%        |
| 100-52100-1740             | Police Department-Life Insurance            | 1,773            | 1,855            | 1,984            | 2,393            | 2,393            | --             | 0.0%        |
| 100-52100-1750             | Police Department-Disability Insurance      | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52100-1760             | Police Department-Health Insurance          | 399,776          | 437,075          | 360,087          | 426,984          | 591,810          | 164,826        | 38.6%       |
| 100-52100-2250             | Police Department-Phone/Fax/Internet        | 66,263           | 75,666           | 34,832           | 13,620           | 13,620           | --             | 0.0%        |
| 100-52100-2300             | Police Department-Professional Services     | 69,519           | 53,147           | 70,773           | 67,000           | 67,000           | --             | 0.0%        |
| 100-52100-3100             | Police Department-Supplies and Materials    | 18,369           | 12,451           | 14,481           | 14,750           | 14,750           | --             | 0.0%        |
| 100-52100-3110             | Police Department-Postage                   | 877              | 808              | 1,305            | 1,000            | 1,000            | --             | 0.0%        |
| 100-52100-3120             | Police Department-Advertising/Promotions    | 1,767            | 2,916            | 3,824            | 3,000            | 3,000            | --             | 0.0%        |
| 100-52100-3130             | Police Department-Uniforms                  | 24,994           | 11,648           | 14,852           | 15,000           | 15,000           | --             | 0.0%        |
| 100-52100-3200             | Police Department-Equipment                 | 353              | 8,289            | 2,932            | 8,500            | 7,500            | (1,000)        | -11.8%      |
| 100-52100-3210             | Police Department-Fuel                      | 40,667           | 52,783           | 43,642           | 39,000           | 39,000           | --             | 0.0%        |
| 100-52100-3250             | Police Department-Firearms Supplies         | 19,188           | 14,794           | 25,040           | 20,295           | 20,295           | --             | 0.0%        |
| 100-52100-3300             | Police Department-Training and Memberships  | 14,241           | 20,143           | 16,392           | 17,200           | 18,000           | 800            | 4.7%        |
| 100-52100-3500             | Police Department-Repairs and Maintenance   | 22,259           | 27,784           | 24,741           | 27,000           | 27,000           | --             | 0.0%        |
|                            | <b>Total</b>                                | <b>2,562,868</b> | <b>2,662,515</b> | <b>2,605,851</b> | <b>2,856,907</b> | <b>3,113,256</b> | <b>256,349</b> | <b>9.0%</b> |
| Police Liaison             |   |                  |                  |                  |                  |                  |                |             |
| 100-52110-1100             | Police Liaison-Wages                        | 164,862          | 153,437          | 158,259          | 170,703          | 173,924          | 3,221          | 1.9%        |
| 100-52110-1150             | Police Liaison-Overtime                     | 6,661            | 5,952            | 5,948            | 6,213            | 6,338            | 125            | 2.0%        |
| 100-52110-1710             | Police Liaison-FICA                         | 9,425            | 9,220            | 9,522            | 10,969           | 11,176           | 207            | 1.9%        |
| 100-52110-1720             | Police Liaison-Medicare                     | 2,204            | 2,156            | 2,227            | 2,566            | 2,614            | 48             | 1.9%        |
| 100-52110-1730             | Police Liaison-Pension                      | 18,843           | 19,267           | 21,772           | 25,335           | 27,057           | 1,722          | 6.8%        |
| 100-52110-1740             | Police Liaison-Life Insurance               | 348              | 137              | 144              | 178              | 178              | --             | 0.0%        |
| 100-52110-1750             | Police Liaison-Disability Insurance         | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52110-1760             | Police Liaison-Health Insurance             | 44,979           | 45,633           | 43,809           | 49,308           | 69,936           | 20,628         | 41.8%       |
|                            | <b>Total</b>                                | <b>247,323</b>   | <b>235,804</b>   | <b>241,681</b>   | <b>265,272</b>   | <b>291,223</b>   | <b>25,951</b>  | <b>9.8%</b> |
| 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                    | 8,040            | 8,567            | 8,422            | --               | --               | --             | n.a.        |
| 100-52120-2300             | Police Station-Professional Services        | --               | 102              | --               | --               | --               | --             | n.a.        |
| 100-52120-3100             | Police Station-Supplies and Materials       | 736              | 695              | 764              | --               | --               | --             | n.a.        |
| 100-52120-3500             | Police Station-Repairs and Maintenance      | 1,982            | 3,580            | 8,252            | --               | --               | --             | n.a.        |
|                            | <b>Total</b>                                | <b>10,758</b>    | <b>12,944</b>    | <b>17,438</b>    | <b>--</b>        | <b>--</b>        | <b>--</b>      | <b>n.a.</b> |

City of Shawano  
General Fund Budget Report  
2025 Budget

|                                    |  | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget     |              |
|------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
|                                    |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$             | %            |
|                                    |  |                |                |                |                |                | CHANGE         | CHANGE       |
| Police Drug Enforcement:           |  |                |                |                |                |                |                |              |
| 100-52130-1100                     | PD Drug Enforcement-Wages                          | 1,241          | --             | --             | --             | --             | --             | n.a.         |
| 100-52130-1150                     | PD Drug Enforcement-Overtime                       | 16,090         | 25,290         | 15,829         | --             | --             | --             | n.a.         |
| 100-52130-1710                     | PD Drug Enforcement-FICA                           | 1,022          | 1,483          | 916            | --             | --             | --             | n.a.         |
| 100-52130-1720                     | PD Drug Enforcement-Medicare                       | 239            | 347            | 214            | --             | --             | --             | n.a.         |
| 100-52130-1730                     | PD Drug Enforcement-Pension                        | 2,053          | 3,048          | 2,094          | --             | --             | --             | n.a.         |
| 100-52130-3000                     | PD Drug Enforcement-General Expense                | --             | 130            | --             | --             | --             | --             | n.a.         |
| 100-52130-3100                     | PD Drug Enforcement-Supplies and Materials         | 416            | 2,427          | 1,154          | 2,750          | 2,750          | --             | 0.0%         |
| 100-52130-3300                     | PD Drug Enforcement-K9 Expenses                    | 4,367          | 5,326          | 3,594          | 4,500          | 5,000          | 500            | 11.1%        |
|                                    | <b>Total</b>                                       | <b>25,427</b>  | <b>38,050</b>  | <b>23,800</b>  | <b>7,250</b>   | <b>7,750</b>   | <b>500</b>     | <b>6.9%</b>  |
| Fire Department:                   |  |                |                |                |                |                |                |              |
| 100-52200-1100                     | Fire Department-Wages                              | 23,075         | 21,752         | 20,300         | 21,549         | 21,549         | (0)            | 0.0%         |
| 100-52200-1710                     | Fire Department-FICA                               | 1,437          | 1,346          | 1,301          | 1,337          | 1,336          | (1)            | -0.1%        |
| 100-52200-1720                     | Fire Department-Medicare                           | 336            | 315            | 304            | 314            | 312            | (2)            | -0.5%        |
| 100-52200-1730                     | Fire Department-Pension                            | 972            | 944            | 1,650          | 1,001          | 1,049          | 48             | 4.8%         |
| 100-52200-1740                     | Fire Department-Life Insurance                     | 22             | 34             | 46             | --             | --             | --             | n.a.         |
| 100-52200-2250                     | Fire Department-Phone/Fax/Internet                 | 6,897          | 9,086          | 1,783          | 1,700          | 1,700          | --             | 0.0%         |
| 100-52200-3100                     | Fire Department-Supplies and Materials             | 5,442          | 6,108          | 4,686          | 5,000          | 5,000          | --             | 0.0%         |
| 100-52200-3500                     | Fire Department-Repairs and Maintenance            | 19             | 1,006          | --             | --             | --             | --             | n.a.         |
| 100-52200-5000                     | Fire Department-General Insurance                  | 0              | 2,945          | --             | --             | --             | --             | n.a.         |
|                                    | <b>Total</b>                                       | <b>38,200</b>  | <b>43,537</b>  | <b>30,070</b>  | <b>30,901</b>  | <b>30,946</b>  | <b>45</b>      | <b>0.1%</b>  |
| Fire Fighting and Fire Prevention: |  |                |                |                |                |                |                |              |
| 100-52210-1100                     | Fire Fighting-Wages                                | 111,728        | 87,897         | 114,158        | 92,477         | 99,965         | 7,488          | 8.1%         |
| 100-52210-1160                     | Fire Fighting-Unemployment Compensation            | (3)            | --             | --             | --             | --             | --             | n.a.         |
| 100-52210-1710                     | Fire Fighting-FICA                                 | 6,803          | 5,332          | 6,858          | 5,735          | 6,198          | 463            | 8.1%         |
| 100-52210-1720                     | Fire Fighting-Medicare                             | 1,591          | 1,247          | 1,604          | 1,341          | 1,449          | 108            | 8.1%         |
| 100-52210-1730                     | Fire Fighting-Pension                              | 682            | 624            | 975            | 376            | 393            | 17             | 4.6%         |
| 100-52210-2250                     | Fire Fighting-Phone/Fax/Internet                   | 200            | 300            | 275            | 300            | 300            | --             | 0.0%         |
| 100-52210-3100                     | Fire Fighting-Supplies and Materials               | 55,202         | 72,775         | 71,241         | 73,000         | 75,000         | 2,000          | 2.7%         |
| 100-52210-3210                     | Fire Fighting-Fuel                                 | 8,276          | 13,062         | 11,791         | 9,000          | 9,000          | --             | 0.0%         |
| 100-52210-3500                     | Fire Fighting-Repairs and Maintenance              | 64,851         | 67,125         | 75,905         | 70,000         | 70,000         | --             | 0.0%         |
|                                    | <b>Total</b>                                       | <b>249,329</b> | <b>248,362</b> | <b>282,808</b> | <b>252,229</b> | <b>262,305</b> | <b>10,076</b>  | <b>4.0%</b>  |
| Firefighter Training:              |  |                |                |                |                |                |                |              |
| 100-52220-1100                     | Firefighter Training-Wages                         | 43,956         | 41,622         | 45,464         | 45,166         | 45,165         | (1)            | 0.0%         |
| 100-52220-1170                     | Firefighter Training-Weekend Call Pay              | 31,900         | 30,350         | 30,513         | 35,454         | 35,454         | (0)            | 0.0%         |
| 100-52220-1710                     | Firefighter Training-FICA                          | 4,698          | 4,459          | 4,702          | 5,000          | 4,998          | (2)            | 0.0%         |
| 100-52220-1720                     | Firefighter Training-Medicare                      | 1,099          | 1,042          | 1,100          | 1,170          | 1,169          | (1)            | -0.1%        |
| 100-52220-1730                     | Firefighter Training-Pension                       | 11,438         | 5,929          | 6,196          | 5,876          | 5,893          | 17             | 0.3%         |
| 100-52220-3130                     | Firefighter Training-LOSA - Firefighter retirement | --             | --             | --             | --             | --             | --             | n.a.         |
|                                    | <b>Total</b>                                       | <b>93,091</b>  | <b>83,402</b>  | <b>87,974</b>  | <b>92,666</b>  | <b>92,679</b>  | <b>13</b>      | <b>0.0%</b>  |
| Fire Inspections:                  |  |                |                |                |                |                |                |              |
| 100-52230-1100                     | Fire Inspections-Wages                             | 7,721          | 8,260          | 8,075          | 7,322          | 7,322          | (0)            | 0.0%         |
| 100-52230-1710                     | Fire Inspections-FICA                              | 479            | 512            | 501            | 454            | 454            | (0)            | 0.0%         |
| 100-52230-1720                     | Fire Inspections-Medicare                          | 112            | 120            | 117            | 107            | 106            | (1)            | -0.8%        |
| 100-52230-1730                     | Fire Inspections-Pension                           | 547            | 629            | 674            | 751            | 787            | 36             | 4.8%         |
|                                    | <b>Total</b>                                       | <b>8,859</b>   | <b>9,520</b>   | <b>9,366</b>   | <b>8,634</b>   | <b>8,668</b>   | <b>34</b>      | <b>0.4%</b>  |
| Fire Station:                      |  |                |                |                |                |                |                |              |
| 100-52240-1100                     | Fire Station-Wages                                 | 803            | --             | --             | 1,400          | --             | (1,400)        | -100.0%      |
| 100-52240-1710                     | Fire Station-FICA                                  | 50             | --             | --             | 90             | --             | (90)           | -100.0%      |
| 100-52240-1720                     | Fire Station-Medicare                              | 12             | --             | --             | 20             | --             | (20)           | -100.0%      |
| 100-52240-2200                     | Fire Station-Utilities                             | 12,770         | 14,327         | 12,429         | 12,000         | 12,000         | --             | 0.0%         |
| 100-52240-3000                     | Fire Station-General Expense                       | --             | 2,070          | 2,968          | 2,840          | 2,840          | --             | 0.0%         |
| 100-52240-3500                     | Fire Station-Repairs and Maintenance               | 6,641          | 8,516          | 7,130          | 5,000          | 5,000          | --             | 0.0%         |
|                                    | <b>Total</b>                                       | <b>20,276</b>  | <b>24,913</b>  | <b>22,528</b>  | <b>21,350</b>  | <b>19,840</b>  | <b>(1,510)</b> | <b>-7.1%</b> |

**City of Shawano  
General Fund Budget Report  
2025 Budget**

|   |   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget     |             |
|---|---|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|   |   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$             | %           |
|   |   |                  |                  |                  |                  |                  | CHANGE         | CHANGE      |
| <b>Ambulance Services:</b>              |   |                  |                  |                  |                  |                  |                |             |
| 100-52300-2300                          | Ambulance-Professional Services               | 204,710          | 221,808          | 277,260          | 288,351          | 298,055          | 9,704          | 3.4%        |
| 100-52300-6000                          | Ambulance-TRANSFER OF AIDS EXPENSE            | --               | --               | --               | --               | --               | --             | n.a.        |
|   | <b>Total</b>                                  | <b>204,710</b>   | <b>221,808</b>   | <b>277,260</b>   | <b>288,351</b>   | <b>298,055</b>   | <b>9,704</b>   | <b>3.4%</b> |
| <b>Building Inspections and Zoning:</b> |   |                  |                  |                  |                  |                  |                |             |
| 100-52400-1100                          | Building Inspector - Wages                    | 47,661           | 61,364           | 62,783           | 65,295           | 66,593           | 1,298          | 2.0%        |
| 100-52400-1105                          | Building Inspector - Admin Leave              | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52400-1120                          | Building Inspector - Part Time Wages          | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52400-1710                          | Building Inspector - FICA                     | 2,871            | 3,556            | 3,621            | 4,049            | 4,129            | 80             | 2.0%        |
| 100-52400-1720                          | Building Inspector - Medicare                 | 671              | 832              | 847              | 947              | 966              | 19             | 2.0%        |
| 100-52400-1730                          | Building Inspector - Pension                  | 3,184            | 3,997            | 4,273            | 4,506            | 4,628            | 122            | 2.7%        |
| 100-52400-1740                          | Building Inspector - Life Insurance           | 60               | 120              | 160              | 200              | 200              | --             | 0.0%        |
| 100-52400-1750                          | Building Inspector - Disability Insurance     | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-52400-1760                          | Building Inspector - Health Insurance         | 10,347           | 22,817           | 21,905           | 24,654           | 34,968           | 10,314         | 41.8%       |
| 100-52400-2250                          | Building Inspector - Phone/Fax/Internet       | 925              | 837              | 777              | 809              | 809              | --             | 0.0%        |
| 100-52400-2300                          | Building Inspector - Professional Services    | 19,460           | 20,263           | 25,268           | 21,900           | 22,338           | 438            | 2.0%        |
| 100-52400-3000                          | Building Inspector - General Expense          | 1,589            | 580              | 329              | 100              | 100              | --             | 0.0%        |
| 100-52400-3100                          | Building Inspector - Supplies and Materials   | 191              | 504              | 94               | --               | --               | --             | n.a.        |
| 100-52400-3120                          | Building Inspector - Advertising/Promotions   | 1,273            | 817              | 1,937            | --               | --               | --             | n.a.        |
| 100-52400-3210                          | Building Inspector - Fuel                     | 214              | 405              | 319              | 750              | 750              | --             | 0.0%        |
| 100-52400-3300                          | Building Inspector - Training and Memberships | --               | --               | 30               | 1,500            | 500              | (1,000)        | -66.7%      |
| 100-52400-3350                          | Building Inspector - Mileage Expense          | --               | --               | --               | --               | --               | --             | n.a.        |
|   | <b>Total</b>                                  | <b>88,448</b>    | <b>116,093</b>   | <b>122,342</b>   | <b>124,710</b>   | <b>135,981</b>   | <b>11,271</b>  | <b>9.0%</b> |
| <b>TOTAL PUBLIC SAFETY</b>              |   | <b>3,549,290</b> | <b>3,696,948</b> | <b>3,721,118</b> | <b>3,948,270</b> | <b>4,260,704</b> | <b>312,434</b> | <b>7.9%</b> |
| (Total Public Safety Exp. Check)        |   | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             | TRUE           |             |

City of Shawano  
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|                         |  | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget     |              |
|-------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
|                         |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$             | %            |
|                         |  |                |                |                |                |                | CHANGE         | CHANGE       |
| <b>PUBLIC WORKS</b>     |  |                |                |                |                |                |                |              |
| Public Works Director:  |  |                |                |                |                |                |                |              |
| 100-53100-1100          | Public Works-Wages                             | 52,220         | 72,443         | 55,464         | 47,944         | 50,600         | 2,656          | 5.5%         |
| 100-53100-1105          | Public Works-Admin Leave                       | 381            | --             | --             | --             | --             | --             | n.a.         |
| 100-53100-1710          | Public Works-FICA                              | 3,105          | 4,324          | 3,285          | 2,974          | 3,137          | 163            | 5.5%         |
| 100-53100-1720          | Public Works-Medicare                          | 726            | 1,011          | 768            | 696            | 734            | 38             | 5.4%         |
| 100-53100-1730          | Public Works-Pension                           | 3,556          | 4,670          | 3,779          | 3,309          | 3,517          | 208            | 6.3%         |
| 100-53100-1740          | Public Works-Life Insurance                    | 150            | 197            | 153            | 217            | 217            | --             | 0.0%         |
| 100-53100-1750          | Public Works-Disability Insurance              | --             | --             | --             | --             | --             | --             | n.a.         |
| 100-53100-1760          | Public Works-Health Insurance                  | 18,835         | 24,053         | 17,780         | 18,847         | 17,484         | (1,363)        | -7.2%        |
| 100-53100-2250          | Public Works-Phone/Fax/Internet                | 7,338          | 7,318          | 2,987          | 3,500          | 3,500          | --             | 0.0%         |
| 100-53100-2300          | Public Works-Professional Services             | 1,760          | 1,131          | 1,414          | 4,000          | 4,000          | --             | 0.0%         |
| 100-53100-3000          | Public Works-General Expense                   | 630            | 1,776          | 4,008          | 3,500          | 3,500          | --             | 0.0%         |
| 100-53100-3100          | Public Works-Supplies and Materials            | 17             | 397            | 403            | 1,000          | 1,000          | --             | 0.0%         |
| 100-53100-3300          | Public Works-Training and Memberships          | 423            | 468            | 490            | 1,000          | 1,000          | --             | 0.0%         |
| 100-53100-3500          | Public Works-Repairs and Maintenance           | 226            | 274            | 814            | --             | --             | --             | n.a.         |
|                         | <b>Total</b>                                   | <b>89,366</b>  | <b>118,061</b> | <b>91,343</b>  | <b>86,987</b>  | <b>88,689</b>  | <b>1,702</b>   | <b>2.0%</b>  |
| Engineering Technician: |  |                |                |                |                |                |                |              |
| 100-53120-1100          | Engineering-Wages                              | 45,011         | 40,226         | 42,366         | 33,196         | 41,366         | 8,170          | 24.6%        |
| 100-53120-1150          | Engineering-Overtime                           | 18             | 93             | 143            | --             | --             | --             | n.a.         |
| 100-53120-1710          | Engineering-FICA                               | 2,642          | 2,346          | 2,441          | 2,060          | 2,558          | 498            | 24.2%        |
| 100-53120-1720          | Engineering-Medicare                           | 618            | 549            | 571            | 482            | 598            | 116            | 24.1%        |
| 100-53120-1730          | Engineering-Pension                            | 3,042          | 2,627          | 2,918          | 2,292          | 2,867          | 575            | 25.1%        |
| 100-53120-1740          | Engineering-Life Insurance                     | 129            | 110            | 117            | 126            | 126            | --             | 0.0%         |
| 100-53120-1750          | Engineering-Disability Insurance               | --             | --             | --             | --             | --             | --             | n.a.         |
| 100-53120-1760          | Engineering-Health Insurance                   | 16,235         | 13,387         | 12,836         | 10,661         | 15,404         | 4,743          | 44.5%        |
| 100-53120-3000          | Engineering-General Expense                    | 375            | 214            | 118            | --             | --             | --             | n.a.         |
| 100-53120-3210          | Engineering-Fuel                               | 2,342          | 987            | 928            | 1,250          | 1,250          | --             | 0.0%         |
| 100-53120-3500          | Engineering-Repairs and Maintenance            | 1,293          | --             | 212            | --             | --             | --             | n.a.         |
|                         | <b>Total</b>                                   | <b>71,706</b>  | <b>60,537</b>  | <b>62,650</b>  | <b>50,067</b>  | <b>64,170</b>  | <b>14,103</b>  | <b>28.2%</b> |
| General Public Works:   |  |                |                |                |                |                |                |              |
| 100-53130-1100          | General Public Works-Wages                     | 75,990         | 80,964         | 108,717        | 107,098        | 101,748        | (5,350)        | -5.0%        |
| 100-53130-1105          | General Public Works-Admin Leave               | 862            | --             | --             | --             | --             | --             | n.a.         |
| 100-53130-1120          | General Public Works-Part Time Wages           | 21,452         | 31,051         | 32,384         | 32,500         | 32,500         | --             | 0.0%         |
| 100-53130-1150          | General Public Works-Overtime                  | 702            | 1,654          | 2,111          | 1,722          | 1,756          | 34             | 1.9%         |
| 100-53130-1160          | General Public Works-Unemployment Compensation | --             | --             | --             | --             | --             | --             | n.a.         |
| 100-53130-1710          | General Public Works-FICA                      | 5,414          | 6,224          | 8,067          | 8,790          | 8,455          | (335)          | -3.8%        |
| 100-53130-1720          | General Public Works-Medicare                  | 1,266          | 1,456          | 1,887          | 2,057          | 1,977          | (80)           | -3.9%        |
| 100-53130-1730          | General Public Works-Pension                   | 5,235          | 5,371          | 7,419          | 7,540          | 7,219          | (321)          | -4.3%        |
| 100-53130-1740          | General Public Works-Life Insurance            | 220            | 224            | 300            | 203            | 203            | --             | 0.0%         |
| 100-53130-1750          | General Public Works-Disability Insurance      | --             | --             | --             | --             | --             | --             | n.a.         |
| 100-53130-1760          | General Public Works-Health Insurance          | 27,720         | 27,429         | 28,969         | 32,980         | 27,975         | (5,005)        | -15.2%       |
| 100-53130-2200          | General Public Works-Utilities                 | 19,083         | 22,394         | 20,152         | 22,500         | 23,000         | 500            | 2.2%         |
| 100-53130-2300          | General Public Works-Professional Services     | 5,868          | 10,389         | 8,370          | 9,000          | 9,000          | --             | 0.0%         |
| 100-53130-3000          | General Public Works-General Expense           | 8,133          | 10,834         | 10,098         | 10,000         | 11,000         | 1,000          | 10.0%        |
| 100-53130-3300          | General Public Works-Training and Memberships  | 802            | 1,651          | 323            | 2,000          | 2,000          | --             | 0.0%         |
| 100-53130-3130          | General Public Works-Uniforms                  | 3,792          | 6,514          | 7,595          | 5,000          | 6,000          | 1,000          | 20.0%        |
| 100-53130-3210          | General Public Works-Fuel                      | 3,316          | 2,947          | 3,071          | 3,000          | 3,250          | 250            | 8.3%         |
| 100-53130-3500          | General Public Works-Repairs and Maintenance   | 28,884         | 29,979         | 36,773         | 36,000         | 38,000         | 2,000          | 5.6%         |
| 100-53130-5000          | General Public Works-General Insurance         | --             | --             | --             | --             | --             | --             | n.a.         |
|                         | <b>Total</b>                                   | <b>208,739</b> | <b>239,081</b> | <b>276,237</b> | <b>280,390</b> | <b>274,081</b> | <b>(6,309)</b> | <b>-2.2%</b> |

City of Shawano  
General Fund Budget Report  
2025 Budget

|                     |   | 2021    | 2022    | 2023    | 2024    | 2025    | YOY Budget |        |
|---------------------|---|---------|---------|---------|---------|---------|------------|--------|
|                     |   | ACTUAL  | ACTUAL  | ACTUAL  | BUDGET  | BUDGET  | \$         | %      |
|                     |   |         |         |         |         |         | CHANGE     | CHANGE |
| Street Maintenance: |   |         |         |         |         |         |            |        |
| 100-53300-1100      | Street Maintenance-Wages                    | 95,874  | 107,165 | 116,121 | 104,629 | 106,726 | 2,097      | 2.0%   |
| 100-53300-1120      | Street Maintenance- Part Time Wages         | --      | --      | --      | --      | --      | --         | n.a.   |
| 100-53300-1150      | Street Maintenance-Overtime                 | 898     | 805     | 436     | 1,021   | 1,041   | 20         | 1.9%   |
| 100-53300-1710      | Street Maintenance-FICA                     | 5,685   | 5,738   | 6,098   | 6,913   | 7,050   | 137        | 2.0%   |
| 100-53300-1720      | Street Maintenance-Medicare                 | 1,329   | 1,342   | 1,426   | 1,619   | 1,649   | 30         | 1.8%   |
| 100-53300-1730      | Street Maintenance-Pension                  | 6,514   | 6,311   | 6,946   | 7,694   | 7,903   | 209        | 2.7%   |
| 100-53300-1740      | Street Maintenance-Life Insurance           | 275     | 293     | 322     | 331     | 331     | --         | 0.0%   |
| 100-53300-1750      | Street Maintenance-Disability Insurance     | --      | --      | --      | --      | --      | --         | n.a.   |
| 100-53300-1760      | Street Maintenance-Health Insurance         | 34,581  | 35,848  | 33,319  | 24,945  | 44,060  | 19,115     | 76.6%  |
| 100-53300-2200      | Street Maintenance-Utilities                | 208,658 | 208,218 | 215,931 | 208,000 | 215,000 | 7,000      | 3.4%   |
| 100-53300-2300      | Street Maintenance-Professional Services    | 23,856  | 19,581  | 41,479  | 24,000  | 24,000  | --         | 0.0%   |
| 100-53300-3100      | Street Maintenance-Supplies and Materials   | 845     | 3,132   | 6,018   | 3,000   | 3,500   | 500        | 16.7%  |
| 100-53300-3210      | Street Maintenance-Fuel                     | 15,648  | 20,693  | 18,880  | 14,000  | 20,000  | 6,000      | 42.9%  |
| 100-53300-3500      | Street Maintenance-Repairs and Maintenance  | 36,815  | 50,481  | 62,787  | 38,000  | 50,000  | 12,000     | 31.6%  |
| 100-53300-3250      | Street Maintenance-Equipment Supply Expense | 11,267  | 28,972  | 11,031  | 12,000  | 15,000  | 3,000      | 25.0%  |
|                     | Total                                       | 442,245 | 488,578 | 520,794 | 446,152 | 496,259 | 50,107     | 11.2%  |
| Snow & Ice Control: |   |         |         |         |         |         |            |        |
| 100-53320-1100      | Snow & Ice Control-Wages                    | 100,464 | 105,579 | 124,547 | 141,109 | 143,913 | 2,804      | 2.0%   |
| 100-53320-1150      | Snow & Ice Control-Overtime                 | 25,050  | 19,320  | 24,369  | 28,926  | 29,498  | 572        | 2.0%   |
| 100-53320-1710      | Snow & Ice Control-FICA                     | 7,449   | 7,378   | 8,857   | 8,557   | 8,724   | 167        | 1.9%   |
| 100-53320-1720      | Snow & Ice Control-Medicare                 | 1,742   | 1,725   | 2,071   | 2,003   | 2,040   | 37         | 1.9%   |
| 100-53320-1730      | Snow & Ice Control-Pension                  | 8,470   | 8,195   | 10,809  | 9,523   | 9,779   | 256        | 2.7%   |
| 100-53320-1740      | Snow & Ice Control-Life Insurance           | 288     | 339     | 412     | 501     | 501     | --         | 0.0%   |
| 100-53320-1750      | Snow & Ice Control-Disability Insurance     | --      | --      | --      | --      | --      | --         | n.a.   |
| 100-53320-1760      | Snow & Ice Control-Health Insurance         | 36,237  | 41,469  | 41,606  | 38,666  | 62,311  | 23,645     | 61.2%  |
| 100-53320-2300      | Snow & Ice Control-Professional Services    | 860     | 1,770   | 5,625   | 6,500   | 6,500   | --         | 0.0%   |
| 100-53320-3210      | Snow & Ice Control-Fuel                     | 20,831  | 29,622  | 30,465  | 28,000  | 30,000  | 2,000      | 7.1%   |
| 100-53320-3500      | Snow & Ice Control-Repairs and Maintenance  | 57,452  | 51,802  | 66,432  | 62,000  | 64,000  | 2,000      | 3.2%   |
| 100-53320-3100      | Snow & Ice Control-Supplies and Materials   | 68,811  | 106,139 | 72,665  | 86,000  | 86,000  | --         | 0.0%   |
|                     | Total                                       | 327,653 | 373,339 | 387,858 | 411,785 | 443,265 | 31,480     | 7.6%   |
| Storm Sewer Repair: |   |         |         |         |         |         |            |        |
| 100-53440-1100      | Storm Sewer Repair-Wages                    | 19,493  | 21,375  | 14,248  | 21,148  | 21,572  | 424        | 2.0%   |
| 100-53440-1150      | Storm Sewer Repair-Overtime                 | 9       | --      | --      | --      | --      | --         | n.a.   |
| 100-53440-1710      | Storm Sewer Repair-FICA                     | 1,164   | 1,272   | 828     | 1,403   | 1,430   | 27         | 1.9%   |
| 100-53440-1720      | Storm Sewer Repair-Medicare                 | 272     | 298     | 194     | 329     | 335     | 6          | 1.7%   |
| 100-53440-1730      | Storm Sewer Repair-Pension                  | 1,317   | 1,395   | 969     | 1,562   | 1,603   | 41         | 2.6%   |
| 100-53440-1740      | Storm Sewer Repair-Life Insurance           | 56      | 58      | 39      | 91      | 91      | --         | 0.0%   |
| 100-53440-1750      | Storm Sewer Repair-Disability Insurance     | --      | --      | --      | --      | --      | --         | n.a.   |
| 100-53440-1760      | Storm Sewer Repair-Health Insurance         | 7,031   | 7,097   | 3,723   | 6,038   | 12,938  | 6,900      | 114.3% |
| 100-53440-2300      | Storm Sewer Repair-Professional Services    | 5,845   | 1,730   | 5,545   | 7,000   | 7,000   | --         | 0.0%   |
| 100-53440-3100      | Storm Sewer Repair-Supplies and Materials   | 1,990   | 581     | 2,356   | 3,500   | 3,500   | --         | 0.0%   |
| 100-53440-3210      | Storm Sewer Repair-Fuel                     | --      | --      | --      | --      | --      | --         | n.a.   |
| 100-53440-3500      | Storm Sewer Repair-Repairs and Maintenance  | 2,919   | 6,266   | 7,647   | 9,000   | 10,000  | 1,000      | 11.1%  |
|                     | Total                                       | 40,097  | 40,071  | 35,548  | 50,071  | 58,469  | 8,398      | 16.8%  |

City of Shawano  
General Fund Budget Report  
2025 Budget

|                                  |   | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget    |              |
|----------------------------------|---|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
|                                  |   | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$            | %            |
|                                  |   |                |                |                |                | CHANGE         |               | CHANGE       |
| Bike Trails/Aquatic Maintenance: |   |                |                |                |                |                |               |              |
| 100-53500-1100                   | Bike Trails/Aquatic Maintenance-Wages                   | 36,592         | 27,834         | 12,224         | 21,148         | 21,572         | 424           | 2.0%         |
| 100-53500-1710                   | Bike Trails/Aquatic Maintenance-FICA                    | 2,139          | 1,638          | 695            | 1,403          | 1,430          | 27            | 1.9%         |
| 100-53500-1720                   | Bike Trails/Aquatic Maintenance-Medicare                | 500            | 383            | 163            | 329            | 335            | 6             | 1.7%         |
| 100-53500-1730                   | Bike Trails/Aquatic Maintenance-Pension                 | 2,473          | 1,825          | 844            | 1,562          | 1,603          | 41            | 2.6%         |
| 100-53500-1740                   | Bike Trails/Aquatic Maintenance-Life Insurance          | 105            | 76             | 34             | 55             | 55             | --            | 0.0%         |
| 100-53500-1750                   | Bike Trails/Aquatic Maintenance-Disability Insurance    | --             | --             | --             | --             | --             | --            | n.a.         |
| 100-53500-1760                   | Bike Trails/Aquatic Maintenance-Health Insurance        | 13,199         | 9,325          | 3,230          | 6,038          | 12,938         | 6,900         | 114.3%       |
| 100-53500-2300                   | Bike Trails/Aquatic Maintenance-Professional Services   | --             | --             | --             | 1,000          | 1,000          | --            | 0.0%         |
| 100-53500-3000                   | Bike Trails/Aquatic Maintenance-General Expense         | --             | --             | 2,698          | 1,500          | 1,500          | --            | 0.0%         |
| 100-53500-3100                   | Bike Trails/Aquatic Maintenance-Supplies and Materials  | 1,104          | 78             | 247            | 2,500          | 3,000          | 500           | 20.0%        |
| 100-53500-3500                   | Bike Trails/Aquatic Maintenance-Repairs and Maintenance | 11,190         | 6,100          | 9,527          | 8,000          | 9,000          | 1,000         | 12.5%        |
| 100-53500-7300                   | Bike Trails/Aquatic Maintenance-Community Contributions | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | --            | 0.0%         |
|                                  | <b>Total</b>  | <b>71,302</b>  | <b>51,258</b>  | <b>33,663</b>  | <b>47,535</b>  | <b>56,433</b>  | <b>8,898</b>  | <b>18.7%</b> |
| Solid Waste Collection:          |   |                |                |                |                |                |               |              |
| 100-53600-1100                   | Solid Waste Collection-Wages                            | 57,594         | 66,171         | 59,526         | 71,300         | 72,725         | 1,425         | 2.0%         |
| 100-53600-1150                   | Solid Waste Collection-Overtime                         | 257            | 141            | 367            | --             | --             | --            | n.a.         |
| 100-53600-1710                   | Solid Waste Collection-FICA                             | 3,360          | 3,847          | 3,626          | 4,788          | 4,882          | 94            | 2.0%         |
| 100-53600-1720                   | Solid Waste Collection-Medicare                         | 786            | 900            | 848            | 1,120          | 1,142          | 22            | 1.9%         |
| 100-53600-1730                   | Solid Waste Collection-Pension                          | 3,906          | 4,358          | 4,075          | 5,328          | 5,473          | 145           | 2.7%         |
| 100-53600-1740                   | Solid Waste Collection-Life Insurance                   | 165            | 180            | 166            | 189            | 189            | --            | 0.0%         |
| 100-53600-1750                   | Solid Waste Collection-Disability Insurance             | --             | --             | --             | --             | --             | --            | n.a.         |
| 100-53600-1760                   | Solid Waste Collection-Health Insurance                 | 20,773         | 22,017         | 17,379         | 15,779         | 22,058         | 6,279         | 39.8%        |
| 100-53600-3210                   | Solid Waste Collection-Fuel                             | 14,133         | 23,002         | 22,465         | 20,000         | 22,000         | 2,000         | 10.0%        |
| 100-53600-3500                   | Solid Waste Collection-Repairs and Maintenance          | 34,864         | 27,892         | 18,172         | 20,000         | 20,000         | --            | 0.0%         |
| 100-53600-3600                   | Solid Waste Collection-Waste Charge                     | 168,433        | 154,075        | 189,775        | 160,000        | 208,000        | 48,000        | 30.0%        |
|                                  | <b>Total</b>  | <b>304,271</b> | <b>302,582</b> | <b>316,399</b> | <b>298,504</b> | <b>356,469</b> | <b>57,965</b> | <b>19.4%</b> |
| Recycling Collection:            |   |                |                |                |                |                |               |              |
| 100-53605-1100                   | Recycling Collection-Wages                              | 20,312         | 20,482         | 20,712         | 23,396         | 23,863         | 467           | 2.0%         |
| 100-53605-1150                   | Recycling Collection-Overtime                           | 355            | 125            | 267            | --             | --             | --            | n.a.         |
| 100-53605-1710                   | Recycling Collection-FICA                               | 1,202          | 1,196          | 1,220          | 1,572          | 1,602          | 30            | 1.9%         |
| 100-53605-1720                   | Recycling Collection-Medicare                           | 281            | 280            | 285            | 369            | 375            | 6             | 1.5%         |
| 100-53605-1730                   | Recycling Collection-Pension                            | 1,423          | 1,341          | 1,428          | 1,749          | 1,796          | 47            | 2.7%         |
| 100-53605-1740                   | Recycling Collection-Life Insurance                     | 58             | 56             | 58             | 76             | 76             | --            | 0.0%         |
| 100-53605-1750                   | Recycling Collection-Disability Insurance               | --             | --             | --             | --             | --             | --            | n.a.         |
| 100-53605-1760                   | Recycling Collection-Health Insurance                   | 7,326          | 6,842          | 7,210          | 5,178          | 2,975          | (2,203)       | -42.5%       |
| 100-53605-2300                   | Recycling Collection-Professional Services              | 47,299         | 39,301         | 46,558         | 46,000         | 49,000         | 3,000         | 6.5%         |
| 100-53605-3210                   | Recycling Collection-Fuel                               | 8,904          | 13,220         | 8,628          | 11,000         | 11,000         | --            | 0.0%         |
| 100-53605-3500                   | Recycling Collection-Repairs and Maintenance            | 14,352         | 23,731         | 22,771         | 22,000         | 24,000         | 2,000         | 9.1%         |
|                                  | <b>Total</b>  | <b>101,511</b> | <b>106,574</b> | <b>109,137</b> | <b>111,340</b> | <b>114,686</b> | <b>3,346</b>  | <b>3.0%</b>  |
| Yard Waste Collection:           |   |                |                |                |                |                |               |              |
| 100-53610-1100                   | Yard Waste Collection-Wages                             | 76,201         | 78,958         | 67,557         | 72,838         | 70,556         | (2,282)       | -3.1%        |
| 100-53610-1150                   | Yard Waste Collection-Overtime                          | 912            | 339            | 346            | --             | --             | --            | n.a.         |
| 100-53610-1710                   | Yard Waste Collection-FICA                              | 4,509          | 4,600          | 3,960          | 4,958          | 4,804          | (154)         | -3.1%        |
| 100-53610-1720                   | Yard Waste Collection-Medicare                          | 1,055          | 1,076          | 926            | 1,161          | 1,124          | (37)          | -3.2%        |
| 100-53610-1730                   | Yard Waste Collection-Pension                           | 5,422          | 5,162          | 4,622          | 5,518          | 5,385          | (133)         | -2.4%        |
| 100-53610-1740                   | Yard Waste Collection-Life Insurance                    | 218            | 215            | 188            | 255            | 255            | --            | 0.0%         |
| 100-53610-1750                   | Yard Waste Collection-Disability Insurance              | --             | --             | --             | --             | --             | --            | n.a.         |
| 100-53610-1760                   | Yard Waste Collection-Health Insurance                  | 27,485         | 26,328         | 21,030         | 25,316         | 35,248         | 9,932         | 39.2%        |
| 100-53610-2300                   | Yard Waste Collection-Professional Services             | 7,357          | --             | --             | 5,000          | 5,000          | --            | 0.0%         |
| 100-53610-3210                   | Yard Waste Collection-Fuel                              | 6,838          | 9,490          | 8,772          | 6,500          | 9,000          | 2,500         | 38.5%        |
| 100-53610-3500                   | Yard Waste Collection-Repairs and Maintenance           | 7,839          | 5,336          | 3,507          | 9,500          | 8,500          | (1,000)       | -10.5%       |
|                                  | <b>Total</b>  | <b>137,836</b> | <b>131,504</b> | <b>110,907</b> | <b>131,046</b> | <b>139,872</b> | <b>8,826</b>  | <b>6.7%</b>  |

**City of Shawano  
General Fund Budget Report  
2025 Budget**

|                                 |   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget     |              |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
|                                 |   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$             | %            |
|                                 |   |                  |                  |                  |                  |                  | CHANGE         | CHANGE       |
| Leaf Collection:                |   |                  |                  |                  |                  |                  |                |              |
| 100-53615-1100                  | Leaf Collection-Wages                       | 22,720           | 28,280           | 31,359           | 32,589           | 33,237           | 648            | 2.0%         |
| 100-53615-1710                  | Leaf Collection-FICA                        | 1,343            | 1,766            | 1,847            | 2,143            | 2,184            | 41             | 1.9%         |
| 100-53615-1720                  | Leaf Collection-Medicare                    | 314              | 413              | 432              | 503              | 511              | 8              | 1.5%         |
| 100-53615-1730                  | Leaf Collection-Pension                     | 1,534            | 1,914            | 2,151            | 2,386            | 2,448            | 62             | 2.6%         |
| 100-53615-1740                  | Leaf Collection-Life Insurance              | 65               | 81               | 87               | 93               | 93               | --             | 0.0%         |
| 100-53615-1750                  | Leaf Collection-Disability Insurance        | --               | --               | --               | --               | --               | --             | n.a.         |
| 100-53615-1760                  | Leaf Collection-Health Insurance            | 8,195            | 9,961            | 8,265            | 8,568            | 9,694            | 1,126          | 13.1%        |
| 100-53615-2300                  | Leaf Collection-Professional Services       | --               | --               | --               | --               | --               | --             | n.a.         |
| 100-53615-3210                  | Leaf Collection-Fuel                        | 3,938            | 5,238            | 6,039            | 5,500            | 6,500            | 1,000          | 18.2%        |
| 100-53615-3500                  | Leaf Collection-Repairs and Maintenance     | 7,558            | 16,379           | 38,221           | 13,000           | 20,000           | 7,000          | 53.8%        |
|                                 | <b>Total</b>                                | <b>45,668</b>    | <b>64,033</b>    | <b>88,401</b>    | <b>64,782</b>    | <b>74,667</b>    | <b>9,885</b>   | <b>15.3%</b> |
| Tree & Weed Control:            |   |                  |                  |                  |                  |                  |                |              |
| 100-53640-1100                  | Tree & Weed Control-Wages                   | 36               | 772              | 31,126           | 16,711           | 17,045           | 334            | 2.0%         |
| 100-53640-1150                  | Tree & Weed Control-Overtime                | --               | --               | --               | --               | --               | --             | n.a.         |
| 100-53640-1710                  | Tree & Weed Control-FICA                    | 2                | 45               | 1,808            | 1,126            | 1,148            | 22             | 2.0%         |
| 100-53640-1720                  | Tree & Weed Control-Medicare                | 1                | 11               | 423              | 264              | 269              | 5              | 1.7%         |
| 100-53640-1730                  | Tree & Weed Control-Pension                 | 2                | 50               | 2,128            | 1,254            | 1,287            | 33             | 2.7%         |
| 100-53640-1740                  | Tree & Weed Control-Life Insurance          | 0                | 2                | 86               | 64               | 64               | --             | 0.0%         |
| 100-53640-1750                  | Tree & Weed Control-Disability Insurance    | --               | --               | --               | --               | --               | --             | n.a.         |
| 100-53640-1760                  | Tree & Weed Control-Health Insurance        | 13               | 256              | 8,134            | 2,394            | 4,250            | 1,856          | 77.5%        |
| 100-53640-2300                  | Tree & Weed Control-Professional Services   | 2,610            | 3,315            | 1,010            | 3,500            | 4,000            | 500            | 14.3%        |
| 100-53640-3210                  | Tree & Weed Control-Fuel                    | 1,658            | 3,729            | --               | 3,000            | 3,000            | --             | 0.0%         |
| 100-53640-3500                  | Tree & Weed Control-Repairs and Maintenance | 9,399            | 9,064            | 9,732            | 11,000           | 11,000           | --             | 0.0%         |
|                                 | <b>Total</b>                                | <b>13,722</b>    | <b>17,245</b>    | <b>54,446</b>    | <b>39,313</b>    | <b>42,063</b>    | <b>2,750</b>   | <b>7.0%</b>  |
| <b>TOTAL PUBLIC WORKS</b>       |   | <b>1,854,116</b> | <b>1,992,863</b> | <b>2,087,383</b> | <b>2,017,972</b> | <b>2,209,124</b> | <b>191,152</b> | <b>9.5%</b>  |
| (Total Public Works Exp. Check) |   | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             | TRUE           |              |

City of Shawano  
General Fund Budget Report  
2025 Budget

|  |                                   | 2021   | 2022   | 2023   | 2024   | 2025    | YOY Budget |        |
|--|-----------------------------------|--------|--------|--------|--------|---------|------------|--------|
|  |                                   | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET  | \$         | %      |
|  |                                   |        |        |        |        |         | CHANGE     | CHANGE |
| <b>HEALTH AND HUMAN SERVICES</b>       |                                   |        |        |        |        |         |            |        |
| Woodlawn Cemetery Operations:          |                                   |        |        |        |        |         |            |        |
| 100-54920-1100                         | Cemetery-Wages                    | 33,218 | 31,083 | 34,651 | 48,429 | 56,816  | 8,387      | 17.3%  |
| 100-54920-1105                         | Cemetery-Admin Leave              | --     | --     | --     | --     | --      | --         | n.a.   |
| 100-54920-1120                         | Cemetery-Part Time Wages          | 6,983  | 9,210  | 9,259  | 9,100  | 9,100   | --         | 0.0%   |
| 100-54920-1150                         | Cemetery-Overtime                 | 29     | 37     | --     | 187    | 219     | 32         | 16.9%  |
| 100-54920-1710                         | Cemetery-FICA                     | 2,243  | 2,370  | 2,609  | 3,580  | 4,100   | 520        | 14.5%  |
| 100-54920-1720                         | Cemetery-Medicare                 | 533    | 554    | 610    | 705    | 827     | 122        | 17.3%  |
| 100-54920-1730                         | Cemetery-Pension                  | 2,239  | 2,024  | 2,366  | 3,355  | 3,964   | 609        | 18.1%  |
| 100-54920-1740                         | Cemetery-Life Insurance           | 94     | 84     | 96     | 168    | 168     | --         | 0.0%   |
| 100-54920-1750                         | Cemetery-Disability Insurance     | --     | --     | --     | --     | --      | --         | n.a.   |
| 100-54920-1760                         | Cemetery-Health Insurance         | 11,842 | 10,312 | 9,048  | 8,266  | 34,968  | 26,702     | 323.0% |
| 100-54920-2250                         | Cemetery-Phone/Fax/Internet       | 447    | 546    | 717    | 800    | 1,400   | 600        | 75.0%  |
| 100-54920-2200                         | Cemetery-Utilities                | 2,759  | 3,665  | 3,191  | 2,900  | 3,300   | 400        | 13.8%  |
| 100-54920-2300                         | Cemetery-Professional Services    | 3,111  | 3,756  | 3,582  | 2,300  | 3,500   | 1,200      | 52.2%  |
| 100-54920-3100                         | Cemetery-Supplies and Materials   | 288    | 14     | --     | --     | --      | --         | n.a.   |
| 100-54920-3300                         | Cemetery-Training and Memberships | --     | --     | --     | --     | --      | --         | n.a.   |
| 100-54920-3210                         | Cemetery-Fuel                     | 1,684  | 2,411  | 2,090  | 2,000  | 2,000   | --         | 0.0%   |
| 100-54920-3500                         | Cemetery-Repairs and Maintenance  | 8,191  | 11,236 | 13,920 | 10,000 | 10,500  | 500        | 5.0%   |
| 100-54920-3000                         | Cemetery-General Expense          | --     | 843    | 261    | 1,000  | 1,000   | --         | 0.0%   |
| 100-54920-5000                         | Cemetery-General Insurance        | --     | --     | --     | --     | --      | --         | n.a.   |
| Total                                  |                                   | 73,661 | 78,145 | 82,401 | 92,790 | 131,862 | 39,072     | 42.1%  |
| <b>TOTAL HEALTH AND HUMAN SERVICES</b> |                                   | 73,661 | 78,145 | 82,401 | 92,790 | 131,862 | 39,072     | 42.1%  |
| (Total Health and HS Check)            |                                   | TRUE   | TRUE   | TRUE   | TRUE   | TRUE    | TRUE       |        |

**City of Shawano  
General Fund Budget Report  
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|   |  | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget    |             |
|---|--|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
|   |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$            | %           |
|   |  |                |                |                |                |                | CHANGE        | CHANGE      |
| <b>CULTURE, RECREATION AND EDUCATION:</b> |  |                |                |                |                |                |               |             |
| Civic Center:                             |  |                |                |                |                |                |               |             |
| 100-55130-1100                            | Civic Center-Wages                         | 1,132          | --             | --             | --             | --             | --            | n.a.        |
| 100-55130-1120                            | Civic Center-Part Time                     | 10,420         | 12,521         | 13,188         | 14,983         | 15,283         | 300           | 2.0%        |
| 100-55130-1710                            | Civic Center-FICA                          | 721            | 778            | 819            | 929            | 948            | 19            | 2.0%        |
| 100-55130-1720                            | Civic Center-Medicare                      | 169            | 182            | 192            | 218            | 222            | 4             | 1.7%        |
| 100-55130-1730                            | Civic Center-Pension                       | 784            | 817            | 899            | 1,034          | 1,062          | 28            | 2.7%        |
| 100-55130-1740                            | Civic Center-Life Insurance                | 79             | 82             | 82             | 106            | 106            | --            | 0.0%        |
| 100-55130-2200                            | Civic Center-Utilities                     | 9,723          | 11,824         | 10,782         | 11,000         | 11,000         | --            | 0.0%        |
| 100-55130-2250                            | Civic Center-Phone/Fax/Internet            | 2,727          | 4,012          | --             | --             | --             | --            | n.a.        |
| 100-55130-2300                            | Civic Center-Professional Services         | 10,469         | 14,337         | 12,408         | 13,000         | 13,000         | --            | 0.0%        |
| 100-55130-3000                            | Civic Center-General Expense               | 162            | 51             | 506            | 250            | 250            | --            | 0.0%        |
| 100-55130-3100                            | Civic Center-Supplies and Materials        | 1,250          | 1,408          | 2,153          | 1,500          | 1,500          | --            | 0.0%        |
| 100-55130-3500                            | Civic Center-Repairs and Maintenance       | 10,127         | 4,547          | 7,012          | 7,700          | 7,700          | --            | 0.0%        |
| 100-55130-5000                            | Civic Center-General Insurance             | --             | --             | --             | --             | --             | --            | n.a.        |
|   | <b>Total</b>                               | <b>47,763</b>  | <b>50,558</b>  | <b>48,040</b>  | <b>50,720</b>  | <b>51,071</b>  | <b>351</b>    | <b>0.7%</b> |
| Park & Recreation Administration:         |  |                |                |                |                |                |               |             |
| 100-55200-1100                            | Park & Recreation-Wages                    | 123,484        | 130,528        | 130,163        | 136,743        | 139,475        | 2,732         | 2.0%        |
| 100-55200-1105                            | Park & Recreation-Admin Leave              | --             | --             | --             | --             | --             | --            | n.a.        |
| 100-55200-1710                            | Park & Recreation-FICA                     | 7,242          | 7,641          | 7,835          | 8,479          | 8,647          | 168           | 2.0%        |
| 100-55200-1720                            | Park & Recreation-Medicare                 | 1,694          | 1,787          | 1,832          | 1,984          | 2,022          | 38            | 1.9%        |
| 100-55200-1730                            | Park & Recreation-Pension                  | 8,333          | 8,432          | 8,968          | 9,436          | 9,693          | 257           | 2.7%        |
| 100-55200-1740                            | Park & Recreation-Life Insurance           | 136            | 119            | 103            | 132            | 132            | --            | 0.0%        |
| 100-55200-1750                            | Park & Recreation-Disability Insurance     | --             | --             | --             | --             | --             | --            | n.a.        |
| 100-55200-1760                            | Park & Recreation-Health Insurance         | 43,709         | 38,201         | 28,980         | 32,630         | 49,134         | 16,504        | 50.6%       |
| 100-55200-2300                            | Park & Recreation-Professional Services    | 4,775          | 240            | 883            | 1,000          | 1,000          | --            | 0.0%        |
| 100-55200-3000                            | Park & Recreation-General Expense          | 4,143          | 3,504          | 1,976          | 4,000          | 4,000          | --            | 0.0%        |
| 100-55200-3300                            | Park & Recreation-Training and Memberships | 706            | 2,476          | 2,086          | 4,000          | 3,000          | (1,000)       | -25.0%      |
| 100-55200-3350                            | Park & Recreation-Mileage Expense          | 669            | 980            | 886            | 1,400          | 1,000          | (400)         | -28.6%      |
| 100-55200-7900                            | Park & Recreation-Prior Year Adjustments   | --             | --             | --             | --             | --             | --            | n.a.        |
|   | <b>Total</b>                               | <b>194,890</b> | <b>193,907</b> | <b>183,712</b> | <b>199,804</b> | <b>218,104</b> | <b>18,300</b> | <b>9.2%</b> |
| Park Maintenance:                         |  |                |                |                |                |                |               |             |
| 100-55220-1100                            | Park Maintenance-Wages                     | 218,785        | 224,072        | 229,250        | 254,480        | 259,565        | 5,085         | 2.0%        |
| 100-55220-1105                            | Park Maintenance-Admin Leave               | --             | --             | --             | --             | --             | --            | n.a.        |
| 100-55220-1120                            | Park Maintenance-Part Time Wages           | 19,418         | 23,318         | 19,284         | 25,345         | 27,778         | 2,433         | 9.6%        |
| 100-55220-1150                            | Park Maintenance-Overtime                  | 3,321          | 7,011          | 5,480          | 7,074          | 7,211          | 137           | 1.9%        |
| 100-55220-1710                            | Park Maintenance-FICA                      | 14,359         | 15,047         | 15,043         | 17,791         | 18,262         | 471           | 2.6%        |
| 100-55220-1720                            | Park Maintenance-Medicare                  | 3,358          | 3,519          | 3,518          | 4,164          | 4,271          | 107           | 2.6%        |
| 100-55220-1730                            | Park Maintenance-Pension                   | 15,001         | 15,122         | 15,981         | 18,049         | 18,541         | 492           | 2.7%        |
| 100-55220-1740                            | Park Maintenance-Life Insurance            | 363            | 435            | 586            | 528            | 528            | --            | 0.0%        |
| 100-55220-1750                            | Park Maintenance-Disability Insurance      | --             | --             | --             | --             | --             | --            | n.a.        |
| 100-55220-1760                            | Park Maintenance-Health Insurance          | 74,071         | 76,583         | 67,493         | 76,080         | 119,070        | 42,990        | 56.5%       |
| 100-55220-2250                            | Park Maintenance-Phone/Fax/Internet        | 903            | 2,336          | 777            | 808            | 808            | --            | 0.0%        |
| 100-55220-2200                            | Park Maintenance-Utilities                 | 55,504         | 58,497         | 64,661         | 68,000         | 68,000         | --            | 0.0%        |
| 100-55220-3000                            | Park Maintenance-General Expense           | 1,382          | 2,053          | 1,549          | 1,500          | 1,500          | --            | 0.0%        |
| 100-55220-3100                            | Park Maintenance-Supplies and Materials    | 9,003          | --             | --             | --             | --             | --            | n.a.        |
| 100-55220-3130                            | Park Maintenance-Uniforms                  | 1,439          | 1,274          | 1,354          | 1,500          | 1,500          | --            | 0.0%        |
| 100-55220-3210                            | Park Maintenance-Fuel                      | 9,622          | 13,656         | 9,623          | 12,000         | 12,000         | --            | 0.0%        |
| 100-55220-3300                            | Park Maintenance-Training and Memberships  | --             | 379            | 270            | 1,000          | 1,000          | --            | 0.0%        |
| 100-55220-3500                            | Park Maintenance-Repairs and Maintenance   | 40,160         | 53,184         | 49,426         | 46,000         | 47,000         | 1,000         | 2.2%        |
| 100-55220-5000                            | Park Maintenance-General Insurance         | --             | --             | --             | --             | --             | --            | n.a.        |
|   | <b>Total</b>                               | <b>466,687</b> | <b>496,486</b> | <b>484,297</b> | <b>534,319</b> | <b>587,036</b> | <b>52,717</b> | <b>9.9%</b> |

City of Shawano  
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|  |   | 2021           | 2022             | 2023             | 2024             | 2025             | YOY Budget      |               |
|--|---|----------------|------------------|------------------|------------------|------------------|-----------------|---------------|
|  |   | ACTUAL         | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$              | %             |
|  |   |                |                  |                  |                  |                  | CHANGE          | CHANGE        |
| Summer/Winter Recreation:                        |   |                |                  |                  |                  |                  |                 |               |
| 100-55340-1100                                   | Summer/Winter Recreation-Wages                  | 6,979          | 11,756           | 15,346           | 15,600           | 15,600           | --              | 0.0%          |
| 100-55340-1105                                   | Summer/Winter Recreation-Admin Leave            | --             | --               | --               | --               | --               | --              | n.a.          |
| 100-55340-1710                                   | Summer/Winter Recreation-FICA                   | 431            | 729              | 951              | 968              | 967              | (1)             | -0.1%         |
| 100-55340-1720                                   | Summer/Winter Recreation-Medicare               | 101            | 171              | 223              | 227              | 226              | (1)             | -0.4%         |
| 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  | 2,400          | 3,092            | 3,975            | 2,100            | 8,000            | 5,900           | 281.0%        |
| 100-55340-3100                                   | Summer/Winter Recreation-Supplies and Materials | 7,457          | 12,071           | 13,082           | 15,000           | 11,000           | (4,000)         | -26.7%        |
|  | <b>Total</b>                                    | <b>17,368</b>  | <b>27,819</b>    | <b>33,577</b>    | <b>33,895</b>    | <b>35,793</b>    | <b>1,898</b>    | <b>5.6%</b>   |
| Recreation Center:                               |   |                |                  |                  |                  |                  |                 |               |
| 100-55400-1100                                   | Recreation Center-Wages                         | 789            | 40               | 785              | --               | --               | --              | n.a.          |
| 100-55400-1105                                   | Recreation Center-Admin Leave                   | 998            | --               | --               | --               | --               | --              | n.a.          |
| 100-55400-1120                                   | Recreation Center-Part Time Wages               | 38,594         | 42,726           | 48,698           | 48,993           | 51,237           | 2,244           | 4.6%          |
| 100-55400-1150                                   | Recreation Center-Overtime                      | --             | 22               | 211              | --               | --               | --              | n.a.          |
| 100-55400-1710                                   | Recreation Center-FICA                          | 2,507          | 2,439            | 2,912            | 3,039            | 3,177            | 138             | 4.5%          |
| 100-55400-1720                                   | Recreation Center-Medicare                      | 586            | 570              | 681              | 712              | 743              | 31              | 4.3%          |
| 100-55400-1730                                   | Recreation Center-Pension                       | 989            | 1,725            | 1,678            | 1,689            | 1,734            | 45              | 2.7%          |
| 100-55400-1740                                   | Recreation Center-Life Insurance                | 62             | 133              | 178              | 114              | 114              | --              | 0.0%          |
| 100-55400-1750                                   | Recreation Center-Disability Insurance          | --             | --               | --               | --               | --               | --              | n.a.          |
| 100-55400-1760                                   | Recreation Center-Health Insurance              | --             | 7,885            | 6,001            | 6,767            | 12,073           | 5,306           | 78.4%         |
| 100-55400-2250                                   | Recreation Center-Phone/Fax/Internet            | 13,813         | 17,464           | 507              | 509              | 509              | --              | 0.0%          |
| 100-55400-2200                                   | Recreation Center-Utilities                     | 45,321         | 51,617           | 44,268           | 52,000           | 48,000           | (4,000)         | -7.7%         |
| 100-55400-2300                                   | Recreation Center-Professional Services         | 6,410          | 7,323            | 7,168            | 7,500            | 7,500            | --              | 0.0%          |
| 100-55400-3100                                   | Recreation Center-Supplies and Materials        | 3,971          | 6,927            | 4,468            | 5,000            | 5,000            | --              | 0.0%          |
| 100-55400-3120                                   | Recreation Center-Advertising/Promotions        | 1,243          | 3,517            | 2,140            | 2,500            | 2,500            | --              | 0.0%          |
| 100-55400-3500                                   | Recreation Center-Repairs and Maintenance       | 16,737         | 13,957           | 12,785           | 15,500           | 14,000           | (1,500)         | -9.7%         |
|  | <b>Total</b>                                    | <b>132,021</b> | <b>156,345</b>   | <b>132,480</b>   | <b>144,323</b>   | <b>146,586</b>   | <b>2,263</b>    | <b>1.6%</b>   |
| Swimming Pool:                                   |   |                |                  |                  |                  |                  |                 |               |
| 100-55420-1100                                   | Swimming Pool-Wages                             | 42,808         | 43,742           | 46,017           | 51,506           | 52,536           | 1,030           | 2.0%          |
| 100-55420-1105                                   | Swimming Pool-Admin Leave                       | 289            | --               | --               | --               | --               | --              | n.a.          |
| 100-55420-1120                                   | Swimming Pool-Part Time Wages                   | 32,014         | 40,956           | 46,448           | 57,808           | 29,170           | (28,638)        | -49.5%        |
| 100-55420-1150                                   | Swimming Pool-Overtime                          | 252            | 405              | 827              | 551              | --               | (551)           | -100.0%       |
| 100-55420-1160                                   | Swimming Pool-Unemployment Compensation         | --             | --               | --               | --               | --               | --              | n.a.          |
| 100-55420-1710                                   | Swimming Pool-FICA                              | 4,382          | 4,954            | 5,455            | 6,813            | 5,066            | (1,747)         | -25.6%        |
| 100-55420-1720                                   | Swimming Pool-Medicare                          | 1,025          | 1,159            | 1,276            | 1,727            | 1,317            | (410)           | -23.8%        |
| 100-55420-1730                                   | Swimming Pool-Pension                           | 3,395          | 3,739            | 4,633            | 5,428            | 4,594            | (834)           | -15.4%        |
| 100-55420-1740                                   | Swimming Pool-Life Insurance                    | 37             | 40               | 54               | 53               | 53               | --              | 0.0%          |
| 100-55420-1750                                   | Swimming Pool-Disability Insurance              | --             | --               | --               | --               | --               | --              | n.a.          |
| 100-55420-1760                                   | Swimming Pool-Health Insurance                  | 22,052         | 22,817           | 21,905           | 24,654           | 34,968           | 10,314          | 41.8%         |
| 100-55420-3100                                   | Swimming Pool-Supplies and Materials            | 8,624          | 8,983            | 9,101            | 10,000           | 10,000           | --              | 0.0%          |
|  | <b>Total</b>                                    | <b>114,876</b> | <b>126,795</b>   | <b>135,717</b>   | <b>158,540</b>   | <b>137,704</b>   | <b>(20,836)</b> | <b>-13.1%</b> |
| <b>TOTAL CULTURE, RECREATION &amp; EDUCATION</b> |   | <b>973,605</b> | <b>1,051,908</b> | <b>1,017,823</b> | <b>1,121,601</b> | <b>1,176,294</b> | <b>54,693</b>   | <b>4.9%</b>   |
| (Total Culture, Rec. & Ed. Exp. Check)           |   | TRUE           | TRUE             | TRUE             | TRUE             | TRUE             | TRUE            |               |

City of Shawano  
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|   |                                   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget     |             |
|---|-----------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|   |                                   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$             | %           |
|   |                                   |                  |                  |                  |                  |                  | CHANGE         | CHANGE      |
| <b>CONSERVATION AND DEVELOPMENT</b>         |                                   |                  |                  |                  |                  |                  |                |             |
| Community Contributions:                    |                                   |                  |                  |                  |                  |                  |                |             |
| 100-56000-7300                              | Community Contributions           | 14,886           | 15,836           | 8,638            | 13,000           | 13,000           | --             | 0.0%        |
|   | <b>Total</b>                      | <b>14,886</b>    | <b>15,836</b>    | <b>8,638</b>     | <b>13,000</b>    | <b>13,000</b>    | <b>--</b>      | <b>0.0%</b> |
| Forestry:                                   |                                   |                  |                  |                  |                  |                  |                |             |
| 100-56110-1100                              | Forestry-Wages                    | 6,349            | 9,071            | 7,847            | 11,470           | 11,704           | 234            | 2.0%        |
| 100-56110-1105                              | Forestry-Admin Leave              | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-56110-1150                              | Forestry-Overtime                 | --               | --               | 79               | --               | --               | --             | n.a.        |
| 100-56110-1160                              | Forestry-Unemployment             | 13               | --               | --               | --               | --               | --             | n.a.        |
| 100-56110-1710                              | Forestry-FICA                     | 416              | 581              | 511              | 712              | 726              | 14             | 1.9%        |
| 100-56110-1720                              | Forestry-Medicare                 | 97               | 136              | 120              | 167              | 170              | 3              | 1.6%        |
| 100-56110-1730                              | Forestry-Pension                  | 28               | 35               | 5                | 97               | 97               | --             | 0.0%        |
| 100-56110-1740                              | Forestry-Life Insurance           | 18               | 25               | 22               | 5                | 5                | --             | 0.0%        |
| 100-56110-1760                              | Forestry-Health Insurance         | 2,290            | 3,012            | 2,051            | 410              | 410              | --             | 0.0%        |
| 100-56110-2300                              | Forestry-Professional Services    | 10,316           | 11,296           | 14,609           | 13,500           | 13,500           | --             | 0.0%        |
| 100-56110-3100                              | Forestry-Supplies and Materials   | 591              | 195              | 2,197            | 600              | 600              | --             | 0.0%        |
| 100-56110-3000                              | Forestry-General Expense          | 6,373            | 6,654            | 7,092            | 6,000            | 6,000            | --             | 0.0%        |
| 100-56110-3300                              | Forestry-Training and Memberships | --               | 335              | 269              | 600              | 600              | --             | 0.0%        |
| 100-56110-3350                              | Forestry-Mileage Expense          | 321              | 1,020            | 866              | 1,200            | 1,200            | --             | 0.0%        |
| 100-56110-5000                              | Forestry-General Insurance        | --               | --               | --               | --               | --               | --             | n.a.        |
| 100-56110-8100                              | Forestry-Equipment                | --               | --               | --               | --               | --               | --             | n.a.        |
|   | <b>Total</b>                      | <b>26,813</b>    | <b>32,359</b>    | <b>35,668</b>    | <b>34,761</b>    | <b>35,011</b>    | <b>250</b>     | <b>0.7%</b> |
| Planning Services:                          |                                   |                  |                  |                  |                  |                  |                |             |
| 100-56900-2300                              | Planning-Professional Services    | 1,915            | 110              | 180              | --               | --               | --             | n.a.        |
| 100-56900-3100                              | Planning-Supplies and Materials   | --               | --               | --               | --               | --               | --             | n.a.        |
|   | <b>Total</b>                      | <b>1,915</b>     | <b>110</b>       | <b>180</b>       | <b>--</b>        | <b>--</b>        | <b>--</b>      | <b>n.a.</b> |
| <b>TOTAL CONSERVATION &amp; DEVELOPMENT</b> |                                   | <b>43,614</b>    | <b>48,305</b>    | <b>44,486</b>    | <b>47,761</b>    | <b>48,011</b>    | <b>250</b>     | <b>0.5%</b> |
| (Total Conservation & Dev. Exp. Check)      |                                   | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             | TRUE           |             |
| <b>TOTAL EXPENDITURES</b>                   |                                   | <b>7,854,957</b> | <b>8,275,692</b> | <b>8,629,610</b> | <b>9,041,092</b> | <b>9,504,108</b> | <b>463,016</b> | <b>5.1%</b> |
| (Total Exp. Check)                          |                                   | 7,854,957        | 8,275,692        | 8,629,610        | 9,041,092        | 9,504,108        | 463,016        |             |
| <b>TOTAL REVENUE LESS EXPENDITURES</b>      |                                   | <b>(15,813)</b>  | <b>(383,797)</b> | <b>(162,910)</b> | <b>--</b>        | <b>(0)</b>       | <b>(0)</b>     | <b>n.a.</b> |

## **SECTION 3**

# **DEBT SERVICE FUND**

City of Shawano  
Debt Service Budget Report  
2025 Budget

|  | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   | \$<br>CHANGE    | %<br>CHANGE   |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
| <b>DEBT SERVICE REVENUE:</b>                   |                  |                  |                  |                  |                  |                 |               |
| 301-70000-4100                                 | 2,086,433        | 2,178,377        | 2,268,023        | 2,433,022        | 2,581,746        | 148,724         | 6.1%          |
| 301-70000-4310                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-70000-4800                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-70000-4890                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-70000-4910                                 | 4,845,288        | --               | 5,063,233        | --               | --               | --              | n.a.          |
| 301-70000-4915                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-70000-4920                                 | 996,233          | 1,031,344        | 803,581          | 795,074          | 813,643          | 18,569          | 2.3%          |
| 301-70000-4930                                 | --               | --               | --               | 211,550          | 71,348           | (140,202)       | -66.3%        |
| <b>TOTAL REVENUE</b>                           | <b>7,927,954</b> | <b>3,209,721</b> | <b>8,134,837</b> | <b>3,439,646</b> | <b>3,466,737</b> | <b>27,091</b>   | <b>0.8%</b>   |
| <b>Principal Payment:</b>                      |                  |                  |                  |                  |                  |                 |               |
| 301-72010-6100                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-72011-6100                                 | 48,000           | --               | --               | --               | --               | --              | n.a.          |
| 301-72012-6100                                 | 385,000          | 355,000          | --               | --               | --               | --              | n.a.          |
| 301-72013-6100                                 | 345,000          | 355,000          | --               | --               | --               | --              | n.a.          |
| 301-72015-6100                                 | 495,000          | 500,000          | --               | --               | --               | --              | n.a.          |
| 301-72016-6100                                 | 115,000          | 120,000          | --               | --               | --               | --              | n.a.          |
| 301-72017-6100                                 | 555,000          | 570,000          | --               | --               | --               | --              | n.a.          |
| 301-72019-6100                                 | 650,000          | 530,000          | --               | --               | --               | --              | n.a.          |
| 301-72020-6100                                 | --               | 33,000           | --               | --               | --               | --              | n.a.          |
| 301-72021-6100                                 | --               | 300,000          | 2,619,620        | 2,798,000        | 2,903,000        | 105,000         | 3.8%          |
| <b>Total Principal Payments</b>                | <b>2,593,000</b> | <b>2,763,000</b> | <b>2,619,620</b> | <b>2,798,000</b> | <b>2,903,000</b> | <b>105,000</b>  | <b>3.8%</b>   |
| <b>Interest Payment:</b>                       |                  |                  |                  |                  |                  |                 |               |
| 301-72010-6200                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-72011-6200                                 | 647              | --               | --               | --               | --               | --              | n.a.          |
| 301-72012-6200                                 | 30,721           | 5,464            | --               | --               | --               | --              | n.a.          |
| 301-72013-6200                                 | 26,775           | 16,275           | --               | --               | --               | --              | n.a.          |
| 301-72015-6200                                 | 61,825           | 51,875           | --               | --               | --               | --              | n.a.          |
| 301-72016-6200                                 | 16,833           | 13,658           | --               | --               | --               | --              | n.a.          |
| 301-72017-6200                                 | 187,600          | 173,500          | --               | --               | --               | --              | n.a.          |
| 301-72019-6200                                 | 148,450          | 130,750          | --               | --               | --               | --              | n.a.          |
| 301-72020-6200                                 | 67,910           | 43,638           | --               | --               | --               | --              | n.a.          |
| 301-72021-6200                                 | --               | 89,000           | 563,725          | 641,646          | 563,737          | (77,910)        | -12.1%        |
| <b>Total Interest Payments</b>                 | <b>540,759</b>   | <b>524,159</b>   | <b>563,725</b>   | <b>641,646</b>   | <b>563,737</b>   | <b>(77,910)</b> | <b>-12.1%</b> |
| <b>Debt Issuance Costs and Transfers:</b>      |                  |                  |                  |                  |                  |                 |               |
| 301-70000-3000                                 | --               | --               | --               | --               | --               | --              | n.a.          |
| 301-70000-6300                                 | 86,339           | --               | 92,542           | --               | --               | --              | n.a.          |
| 301-70000-6000                                 | 4,600,000        | --               | 4,600,000        | --               | --               | --              | n.a.          |
| <b>Total Debt Issuance Costs and Transfers</b> | <b>4,686,339</b> | <b>--</b>        | <b>4,692,542</b> | <b>--</b>        | <b>--</b>        | <b>--</b>       | <b>n.a.</b>   |
| <b>TOTAL DEBT SERVICE</b>                      | <b>107,856</b>   | <b>(77,437)</b>  | <b>258,950</b>   | <b>--</b>        | <b>--</b>        | <b>--</b>       | <b>n.a.</b>   |

City of Shawano  
General Obligation Debt Schedule  
(2024 - 2034)

#63100 Principal Payments

| ACCT #         | ISSUE DESCRIPTION                          | 2024             | 2025             | 2026             | 2027             | 2028             | 2029             | 2030             | 2031             | 2032             | 2033           | 2034           |
|----------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| 06116          | 2013 Promissory Note 13/14 CIP & '06 Ref   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06117          | 2015 Promissory Note 15/16 CIP & TIF #4&6  | 630,000          | 655,000          |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06118          | 2015 \$1.040 Taxable GO PN TIF #4&6        | 125,000          | 130,000          |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06119          | 2017 Refunding Bonds 17/18 CIP & TIF 4,6,7 | 785,000          | 805,000          | 835,000          | 855,000          |                  |                  |                  |                  |                  |                |                |
| 06120          | 2017 Refunding Bonds Parks Referendum      | 80,000           | 80,000           | 85,000           | 85,000           | 90,000           | 95,000           | 100,000          | 100,000          | 105,000          | 110,000        | 110,000        |
| 06221          | 2019 Refunding 19/20 CIP & TIF 4,6,7,8     | 415,000          | 435,000          | 570,000          | 595,000          | 610,000          | 635,000          |                  |                  |                  |                |                |
|                | 2020 Refunding (2012 GO Bond)              | 228,000          | 228,000          | 233,000          | 238,000          | 238,000          | 243,000          | 253,000          | 257,000          | 262,000          |                |                |
|                | 2021 GO Promissory Note                    | 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        |                |
| <b>TOTALS:</b> |  | <b>2,798,000</b> | <b>2,903,000</b> | <b>2,443,000</b> | <b>2,628,000</b> | <b>2,003,000</b> | <b>2,073,000</b> | <b>1,518,000</b> | <b>1,527,000</b> | <b>1,047,000</b> | <b>815,000</b> | <b>110,000</b> |

#63100 Interest Payments

|                                 |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| 06216                           | 2013 Promissory Note 13/14 CIP & '06 Ref      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06217                           | 2015 Promissory Note 15/16 CIP & TIF #4&6     | 24,250           | 8,188            |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06218                           | 2015 \$1.040 Taxable GO PN TIF #4&6           | 6,259            | 2,145            |                  |                  |                  |                  |                  |                  |                  |                |                |
| 06219                           | 2017 Refunding Bonds 17/18 CIP & TIF 4,6,7    | 86,625           | 62,775           | 38,175           | 12,825           |                  |                  |                  |                  |                  |                |                |
| 06220                           | 2017 Refunding Bonds Parks Referendum         | 45,550           | 43,150           | 40,675           | 38,125           | 35,050           | 31,350           | 27,450           | 23,450           | 19,875           | 16,650         | 13,350         |
| 06221                           | 2019 Refunding Bonds 19/20 CIP & TIF 4,,6,7,8 | 107,575          | 92,650           | 72,550           | 49,250           | 28,200           | 9,525            |                  |                  |                  |                |                |
|                                 | 2020 Refunding (2012 GO Bond)                 | 39,646           | 36,739           | 33,453           | 29,682           | 25,398           | 20,646           | 15,373           | 9,570            | 3,275            |                |                |
|                                 | 2021 GO Promissory Note                       | 74,950           | 66,500           | 57,500           | 47,550           | 37,350           | 26,950           | 16,300           | 5,450            |                  |                |                |
|                                 | 2020 Refunding Premium for interest pymts     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                |
|                                 | 2022 Note Anticipation Note TID 9             | 45,240           | 45,240           | 45,240           |                  |                  |                  |                  |                  |                  |                |                |
|                                 | 2023 GO Promissory Note                       | 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)      | (211,550)        | (58,818)         |                  |                  |                  |                  |                  |                  |                  |                |                |
| <b>TOTALS:</b>                  |   | <b>430,095</b>   | <b>504,919</b>   | <b>484,993</b>   | <b>360,332</b>   | <b>286,398</b>   | <b>220,746</b>   | <b>161,398</b>   | <b>109,495</b>   | <b>64,950</b>    | <b>30,750</b>  | <b>13,350</b>  |
| <b>TOTAL G.O. DEBT SERVICE.</b> |   | <b>3,228,095</b> | <b>3,407,919</b> | <b>2,927,993</b> | <b>2,988,332</b> | <b>2,289,398</b> | <b>2,293,746</b> | <b>1,679,398</b> | <b>1,636,495</b> | <b>1,111,950</b> | <b>845,750</b> | <b>123,350</b> |

TIF Supported Debt Service

| Principal Payments                   |         |                |                |                |                |                |                |                |                |                |                |          |
|--------------------------------------|---------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| FUND DESCRIPTION                     | 2024    | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031           | 2032           | 2033           | 2034           |          |
| TIF #2                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #3                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #4                               | 185,000 | 192,000        | 85,000         | 90,000         | 45,000         | 45,000         | 35,000         | 35,000         |                |                |                |          |
| TIF #5                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #6                               | 290,000 | 296,000        | 180,000        | 235,000        | 150,000        | 160,000        | 80,000         | 85,000         | 65,000         | 65,000         |                |          |
| TIF #7                               | 125,000 | 135,000        | 135,000        | 140,000        | 65,000         | 65,000         | 10,000         | 10,000         |                |                |                |          |
| TIF #8                               | 70,000  | 70,000         | 70,000         | 95,000         | 95,000         | 100,000        | 80,000         | 80,000         | 30,000         | 35,000         |                |          |
| TIF #9                               |         |                |                |                |                |                |                |                |                |                |                |          |
| BABs Subsidy                         |         |                |                |                |                |                |                |                |                |                |                |          |
| <b>TOTALS:</b>                       |         | <b>670,000</b> | <b>693,000</b> | <b>470,000</b> | <b>560,000</b> | <b>355,000</b> | <b>370,000</b> | <b>205,000</b> | <b>210,000</b> | <b>95,000</b>  | <b>100,000</b> | <b>0</b> |
| Interest Payments                    |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #2                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #3                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #4                               | 16,334  | 10,980         | 7,025          | 4,625          | 2,900          | 1,900          | 1,050          | 350            |                |                |                |          |
| TIF #5                               |         |                |                |                |                |                |                |                |                |                |                |          |
| TIF #6                               | 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)           | 18,700  | 8,325          |                |                |                |                |                |                |                |                |                |          |
| TIF #7                               | 19,475  | 15,425         | 10,975         | 6,425          | 3,175          | 1,325          | 300            | 100            |                |                |                |          |
| TIF #8                               | 11,975  | 15,345         | 17,650         | 15,125         | 12,100         | 9,125          | 6,350          | 3,850          | 2,000          | 700            |                |          |
| TIF #8 Bond Premium (CAPI)           | 9,350   | 4,205          |                |                |                |                |                |                |                |                |                |          |
| TIF #9                               | 22,620  | 45,240         | 45,240         |                |                |                |                |                |                |                |                |          |
| TIF #9 (Capitalized Interest "CAPI") | 22,620  |                |                |                |                |                |                |                |                |                |                |          |
| <b>TOTALS:</b>                       |         | <b>153,124</b> | <b>133,173</b> | <b>115,290</b> | <b>53,325</b>  | <b>38,400</b>  | <b>27,125</b>  | <b>18,025</b>  | <b>11,250</b>  | <b>5,900</b>   | <b>2,000</b>   | <b>0</b> |
| <b>TOTAL TIF SUPPORTED DEBT</b>      |         | <b>823,124</b> | <b>826,173</b> | <b>585,290</b> | <b>613,325</b> | <b>393,400</b> | <b>397,125</b> | <b>223,025</b> | <b>221,250</b> | <b>100,900</b> | <b>102,000</b> | <b>0</b> |

|   |                     |                     |                     |                     |                     |                     |                    |                    |                    |                    |                    |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>EXISTING NET LEVY SUPPORTED DEBT SERVICE</b>     | <b>2,404,971</b>    | <b>2,581,746</b>    | <b>2,342,703</b>    | <b>2,375,007</b>    | <b>1,895,998</b>    | <b>1,896,621</b>    | <b>1,456,373</b>   | <b>1,415,245</b>   | <b>1,011,050</b>   | <b>743,750</b>     | <b>123,350</b>     |
| 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            | 705,000            |
| 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             | 62,000             |
| <b>PROJECTED NET LEVY SUPPORTED DEBT SERVICE</b>    | <b>2,404,971</b>    | <b>2,581,746</b>    | <b>2,682,703</b>    | <b>2,783,607</b>    | <b>2,320,198</b>    | <b>2,420,421</b>    | <b>1,930,373</b>   | <b>2,035,845</b>   | <b>1,521,850</b>   | <b>1,523,350</b>   | <b>890,350</b>     |
| <b>MEMO: Total GO Debt Outstanding @ BOY</b>        | <b>\$20,225,000</b> | <b>\$17,427,000</b> | <b>\$19,024,000</b> | <b>\$16,421,000</b> | <b>\$13,558,000</b> | <b>\$11,295,000</b> | <b>\$8,852,000</b> | <b>\$6,999,000</b> | <b>\$4,977,000</b> | <b>\$3,525,000</b> | <b>\$2,020,000</b> |
| State required limit @ 5% EqVal                     | 38,390,720          | 40,118,630          | 41,723,375          |                     |                     |                     |                    |                    |                    |                    |                    |
| City Self Imposed Limit %                           | 75.0%               | 75.0%               | 75.0%               |                     |                     |                     |                    |                    |                    |                    |                    |
| City Self Imposed Limit \$                          | 28,793,040          | 30,088,973          | 31,292,531          |                     |                     |                     |                    |                    |                    |                    |                    |
| Balance of Self Imposed Limit                       | \$8,568,040         | \$12,661,973        | \$12,268,531        |                     |                     |                     |                    |                    |                    |                    |                    |
| Actual GO Debt/EV Rate                              | 2.63%               | 2.17%               | 2.28%               |                     |                     |                     |                    |                    |                    |                    |                    |
| City Total Equalized Value (Year-1)                 | 767,814,400         | 802,372,600         | 834,467,504         |                     |                     |                     |                    |                    |                    |                    |                    |
|   | 2023 Act.           | 2024 Act.           | 2025 EST.           |                     |                     |                     |                    |                    |                    |                    |                    |

## **SECTION 4**

# **CAPITAL PROJECTS FUND**

**City of Shawano  
Capital Projects Budget Report  
2025 Budget**

|   |                              | 2021             | 2022               | 2023             | 2024             | 2025             | YOY Budget       |               |
|---|------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|---------------|
|   |                              | ACTUAL           | ACTUAL             | ACTUAL           | BUDGET           | BUDGET           | \$               | %             |
|   |                              |                  |                    |                  |                  |                  | CHANGE           | CHANGE        |
| <b>Capital Projects-Revenues:</b>       |                              |                  |                    |                  |                  |                  |                  |               |
| 401-81000-4100                          | General Property Taxes       | --               | --                 | --               | --               | --               | --               | n.a.          |
| 401-81000-4350                          | Other State Grants           | 1,615,438        | 520,997            | 96,069           | 532,782          | 335,000          | (197,782)        | -37.1%        |
| 401-81000-4730                          | Other Revenues               | 50,987           | 17,158             | 78,080           | 510,000          | 85,000           | (425,000)        | -83.3%        |
| 401-81000-4800                          | Interest on Investments      | 1,283            | 18,143             | 148,900          | --               | --               | --               | n.a.          |
| 401-81000-4830                          | Land Sales                   | --               | --                 | --               | --               | --               | --               | n.a.          |
| 401-81000-4835                          | Equipment/Scrap Sales        | 9,900            | 20,000             | 16,266           | --               | --               | --               | n.a.          |
| 401-81000-4850                          | Donations                    | --               | 45,000             | 101,062          | --               | --               | --               | n.a.          |
| 401-81000-4890                          | Miscellaneous Income         | --               | 410                | --               | --               | --               | --               | n.a.          |
| 401-81000-4910                          | Proceeds from Long-Term Debt | 3,480,000        | --                 | 4,000,000        | --               | 4,700,000        | 4,700,000        | n.a.          |
| 401-81000-4920                          | Transferred from Other Funds | 57,458           | 218,480            | 182,720          | --               | 69,000           | 69,000           | n.a.          |
| 401-81000-4930                          | Applied Fund Balance         | --               | --                 | --               | 1,960,000        | --               | (1,960,000)      | -100.0%       |
| <b>Total Capital Projects-Revenues</b>  |                              | <b>5,215,067</b> | <b>840,189</b>     | <b>4,623,098</b> | <b>3,002,782</b> | <b>5,189,000</b> | <b>2,186,218</b> | <b>72.8%</b>  |
| <b>Capital Projects-Expenditures:</b>   |                              |                  |                    |                  |                  |                  |                  |               |
| General Government Projects:            |                              |                  |                    |                  |                  |                  |                  |               |
| 401-81000-3000                          | General Expense              | 63,681           | 28,950             | --               | --               | --               | --               | n.a.          |
| 401-81000-8100                          | Equipment Purchases          | 15,294           | 9,550              | 20,115           | --               | 50,000           | 50,000           | n.a.          |
| 401-81000-8200                          | Construction Services        | 716              | 37,619             | --               | 20,000           | 64,000           | 44,000           | 220.0%        |
| Total General Government Projects:      |                              | 79,691           | 76,119             | 20,115           | 20,000           | 114,000          | 94,000           | 470.0%        |
| Police Projects:                        |                              |                  |                    |                  |                  |                  |                  |               |
| 401-82100-8100                          | Equipment Purchases          | 155,483          | 124,686            | 227,660          | 180,312          | 291,700          | 111,388          | 61.8%         |
| Total Police Projects                   |                              | 155,483          | 124,686            | 227,660          | 180,312          | 291,700          | 111,388          | 61.8%         |
| Fire Department Projects:               |                              |                  |                    |                  |                  |                  |                  |               |
| 401-82200-8100                          | Equipment Purchases          | 96,352           | 86,817             | 4,821            | 350,000          | 90,000           | (260,000)        | -74.3%        |
| Total Fire Department Projects          |                              | 96,352           | 86,817             | 4,821            | 350,000          | 90,000           | (260,000)        | -74.3%        |
| Public Works Projects:                  |                              |                  |                    |                  |                  |                  |                  |               |
| 401-83310-1100                          | Wages                        | 27,164           | 24,956             | 28,095           | 60,000           | 32,029           | (27,971)         | -46.6%        |
| 401-83310-1150                          | Overtime                     | --               | --                 | --               | --               | 16,272           | 16,272           | n.a.          |
| 401-83310-1710                          | FICA                         | 1,599            | 1,464              | 1,639            | --               | 1,998            | 1,998            | n.a.          |
| 401-83310-1720                          | Medicare                     | 374              | 342                | 383              | --               | 467              | 467              | n.a.          |
| 401-83310-1730                          | Pension                      | 1,831            | 1,625              | 1,911            | --               | 2,240            | 2,240            | n.a.          |
| 401-83310-1740                          | Life Insurance               | 78               | 68                 | 78               | --               | --               | --               | n.a.          |
| 401-83310-1750                          | Disability Insurance         | --               | --                 | --               | --               | --               | --               | n.a.          |
| 401-83310-1760                          | Health Insurance             | 9,798            | 8,286              | 7,342            | --               | 6,994            | 6,994            | n.a.          |
| 401-83310-2300                          | Professional Services        | 25,712           | 7,633              | --               | --               | --               | --               | n.a.          |
| 401-83310-5000                          | General Insurance            | 2,656            | 3,177              | --               | --               | --               | --               | n.a.          |
| 401-83310-8100                          | Equipment Purchases          | 10,239           | 325,480            | 409,025          | 430,000          | 585,000          | 155,000          | 36.0%         |
| 401-83310-8200                          | Construction Services        | 2,353,709        | 1,916,828          | 1,453,474        | 1,731,470        | 1,282,000        | (449,470)        | -26.0%        |
| 401-83310-8300                          | Engineering Services         | 14,761           | 7,962              | 18,504           | 5,000            | 5,000            | --               | 0.0%          |
| Total Public Works Projects             |                              | 2,447,921        | 2,297,820          | 1,920,451        | 2,226,470        | 1,932,000        | (294,470)        | -13.2%        |
| Other Transportation/Airport Projects:  |                              |                  |                    |                  |                  |                  |                  |               |
| 401-83900-8100                          | Equipment Purchases          | --               | --                 | --               | 17,000           | --               | (17,000)         | -100.0%       |
| 401-83900-8200                          | Construction Services        | 40,988           | 16,500             | 17,000           | --               | 17,000           | 17,000           | n.a.          |
| 401-86000-8100                          | Equipment Purchases          | 7,000            | 62,500             | 7,000            | 7,000            | 10,000           | 3,000            | 42.9%         |
| Total Other Transportation/Airport      |                              | 47,988           | 79,000             | 24,000           | 24,000           | 27,000           | 3,000            | 12.5%         |
| Park and Recreation Projects:           |                              |                  |                    |                  |                  |                  |                  |               |
| 401-85000-8100                          | Equipment Purchases          | 82,364           | 71,725             | 34,889           | 26,000           | 205,000          | 179,000          | 688.5%        |
| 401-85000-8200                          | Construction Services        | 298,545          | 246,085            | 649,403          | 176,000          | 42,500           | (133,500)        | -75.9%        |
| Total Park and Recreation Projects      |                              | 380,909          | 317,811            | 684,292          | 202,000          | 247,500          | 45,500           | 22.5%         |
| <b>Total Capital Expenditures</b>       |                              | <b>3,208,345</b> | <b>2,982,251</b>   | <b>2,881,339</b> | <b>3,002,782</b> | <b>2,702,200</b> | <b>(300,582)</b> | <b>-10.0%</b> |
| Total Revenue Over (under) Expenditures |                              | <u>2,006,722</u> | <u>(2,142,062)</u> | <u>1,741,759</u> | <u>--</u>        | <u>2,486,800</u> | <u>2,486,800</u> | <u>n.a.</u>   |

City of Shawano  
Capital Projects  
2025 Budget

| Department                        | Request Title                                       | General Obligation Proceeds | State Grants | Other Contributions | Tax Levy | Water Fund | Sewer Fund | Total 2025 |
|-----------------------------------|---|-----------------------------|--------------|---------------------|----------|------------|------------|------------|
| <b>Airport</b>                    | Airport Capital Contribution                        | 10,000                      |              |                     |          |            |            | 10,000     |
| <b>Total Airport</b>              |   | 10,000                      | --           | --                  | --       | --         | --         | 10,000     |
| <b>DPW</b>                        | Street Reconstruction (S. Lafayette St.)            | 65,000                      |              |                     |          |            |            | 65,000     |
|                                   | Street Reconstruction (Cleveland St.)               | 100,000                     |              |                     |          |            |            | 100,000    |
|                                   | Street Reconstruction (Ellis St.)                   | 60,000                      |              |                     |          |            |            | 60,000     |
|                                   | Street Repave (Lieg Ave)                            | 335,000                     | 335,000      |                     |          |            |            | 670,000    |
|                                   | Street Repave (McDonald Rd.)                        | 85,000                      |              |                     |          |            |            | 85,000     |
|                                   | Street Repave (Jesse Ct.)                           | 70,000                      |              |                     |          |            |            | 70,000     |
| 715,000                           | Street Repave (Balsam Ct.) (TID)                    |                             |              | 12,000              |          |            |            | 12,000     |
|                                   | Traffic Sign Replacement at Woodlawn                | 35,000                      |              |                     |          |            |            | 35,000     |
|                                   | Pavement Rejuvenator/Sealcoat                       | 40,000                      |              |                     |          |            |            | 40,000     |
|                                   | Crack Filling Services                              | 40,000                      |              |                     |          |            |            | 40,000     |
|                                   | City Parking Lot Restoration                        | 75,000                      |              |                     |          |            |            | 75,000     |
|                                   | Sidewalk Replacement Program                        | 30,000                      |              |                     |          |            |            | 30,000     |
|                                   | Engineering Services                                | 5,000                       |              |                     |          |            |            | 5,000      |
|                                   | DPW Wages and Fringe Expense                        | 60,000                      |              |                     |          |            |            | 60,000     |
|                                   | Street Sweeper                                      | 350,000                     |              |                     |          |            |            | 350,000    |
| 870,000                           | Plow Truck Replacement                              | 235,000                     |              |                     |          |            |            | 235,000    |
| <b>Total DPW</b>                  |   | 1,585,000                   | 335,000      | 12,000              | --       | --         | --         | 1,932,000  |
| <b>Fire</b>                       | Brush Truck (\$90K Total: 50% City / 50% Townships) | 12,000                      | 33,000       | 45,000              |          |            |            | 90,000     |
| <b>Total Fire</b>                 |   | 12,000                      | 33,000       | 45,000              | --       | --         | --         | 90,000     |
| <b>General Government</b>         | CH - City Hall Improvements                         | 25,000                      |              |                     |          |            |            | 25,000     |
|                                   | CH - Restrooms (3)                                  | 15,000                      |              |                     |          |            |            | 15,000     |
|                                   | Wayfinding/Business Park Signs                      | 20,000                      |              |                     |          |            |            | 20,000     |
|                                   | CH - Carpeting                                      | 24,000                      |              |                     |          |            |            | 24,000     |
|                                   | Holiday Decoration Replacement                      | 30,000                      |              |                     |          |            |            | 30,000     |
| <b>Total General Government</b>   |   | 114,000                     | --           | --                  | --       | --         | --         | 114,000    |
| <b>Other Transportation</b>       | Annual Rail Spur Repairs                            | 17,000                      |              |                     |          |            |            | 17,000     |
| <b>Total Other Transportation</b> |   | 17,000                      | --           | --                  | --       | --         | --         | 17,000     |
| <b>Parks</b>                      | Mower Replacement                                   | 70,000                      |              |                     |          |            |            | 70,000     |
|                                   | Vehicle Replacement                                 | 40,000                      |              |                     |          |            |            | 40,000     |
|                                   | Weight Room Equipment                               | 10,000                      |              |                     |          |            |            | 10,000     |
|                                   | Mower (Cemetery)                                    | 12,500                      |              |                     |          |            |            | 12,500     |
|                                   | Mower (Cemetery)                                    | 12,500                      |              |                     |          |            |            | 12,500     |
|                                   | Leaf Sweeper (Cemetery)                             | 55,000                      |              |                     |          |            |            | 55,000     |
|                                   | Baseball/Softball Diamond Rehab                     | 7,500                       |              |                     |          |            |            | 7,500      |
|                                   | Turf Reconditioning                                 | 5,000                       |              |                     |          |            |            | 5,000      |
|                                   | Trash Receptacles                                   | 5,000                       |              |                     |          |            |            | 5,000      |
|                                   | HMS Kuckuk Park                                     | 30,000                      |              |                     |          |            |            | 30,000     |
| <b>Total Parks</b>                |   | 247,500                     | --           | --                  | --       | --         | --         | 247,500    |
| <b>Police</b>                     | Entry Door Replacement                              | 15,000                      |              |                     |          |            |            | 15,000     |
|                                   | Evidence Storage/Buildout                           | 6,000                       |              |                     |          |            |            | 6,000      |
|                                   | Fire/PD Drone                                       | 5,000                       |              | 10,000              |          |            |            | 15,000     |
|                                   | Training Facility Restroom                          | 6,000                       |              | 24,000              |          |            |            | 30,000     |
|                                   | Taser Replacement                                   | 18,700                      |              |                     |          |            |            | 18,700     |
|                                   | Radio Equipment                                     | 15,000                      |              |                     |          |            |            | 15,000     |
|                                   | Drug/Tactical Equipment                             | 8,000                       |              |                     |          |            |            | 8,000      |
|                                   | In-Squad Camera/BWC                                 | 30,000                      |              | 30,000              |          |            |            | 60,000     |
|                                   | Annual Vehicle Replacement #2                       | 62,000                      |              |                     |          |            |            | 62,000     |
|                                   | Annual vehicle replacement #1                       | 62,000                      |              |                     |          |            |            | 62,000     |
| <b>Total Police</b>               |   | 227,700                     | --           | 64,000              | --       | --         | --         | 291,700    |
| <b>Sewer Fund</b>                 | Pickup Truck \$50K (50%W / 50% S)                   |                             |              |                     |          |            | 25,000     | 25,000     |
|                                   | Camera Tractor Unit                                 |                             |              |                     |          |            | 200,000    | 200,000    |
|                                   | Sewer Dump Station                                  |                             |              |                     |          |            | 50,000     | 50,000     |
|                                   | E. Richmond St. (San. Sewer Lining)                 |                             |              |                     |          |            | 150,000    | 150,000    |
|                                   | Street Reconstruction (S. Lafayette St.) SEWER      |                             |              |                     |          |            | 45,000     | 45,000     |
|                                   | Street Reconstruction (Cleveland St.) SEWER         |                             |              |                     |          |            | 90,000     | 90,000     |
|                                   | Street Reconstruction (Ellis St.) SEWER             |                             |              |                     |          |            | 25,000     | 25,000     |
|                                   | CIP Labor: Wages & Fringes (50%W / 50%S)            |                             |              |                     |          |            | 20,000     | 20,000     |
|                                   | CIP Sewer Engineering Services                      |                             |              |                     |          |            | 10,000     | 10,000     |
|                                   | Engineering Services (GIS)                          |                             |              |                     |          |            | 5,000      | 5,000      |
| <b>Total Sewer Fund</b>           |   | --                          | --           | --                  | --       | --         | 620,000    | 620,000    |
| <b>Water Fund</b>                 | Pickup Truck \$50K (50%W / 50% S)                   |                             |              |                     |          | 25,000     |            | 25,000     |
|                                   | 10 Year Water Meter Replacement Plan                |                             |              |                     |          | 75,000     |            | 75,000     |
|                                   | Tower Painting Inside/Outside Inspection            |                             |              |                     |          | 75,000     |            | 75,000     |
|                                   | Street Reconstruction (S. Lafayette St.) WATER      |                             |              |                     |          | 45,000     |            | 45,000     |
|                                   | Street Reconstruction (Cleveland St.) WATER         |                             |              |                     |          | 90,000     |            | 90,000     |
|                                   | Street Reconstruction (Ellis St.) WATER (n.a.)      |                             |              |                     |          | --         |            | --         |
|                                   | CIP Labor: Wages & Fringes (50%W / 50%S)            |                             |              |                     |          | 20,000     |            | 20,000     |
|                                   | CIP Water Engineering Services                      |                             |              |                     |          | 10,000     |            | 10,000     |
|                                   | Engineering Services (GIS)                          |                             |              |                     |          | 5,000      |            | 5,000      |
| <b>Total Water Fund</b>           |   | --                          | --           | --                  | --       | 345,000    | --         | 345,000    |
| <b>Total Funding Sources</b>      |   | 2,213,200                   | 368,000      | 121,000             | --       | 345,000    | 620,000    | 3,667,200  |

## **SECTION 5**

# **LANDFILL AND RECYLCING CENTER FUNDS**

**City of Shawano  
Landfill Budget Report  
2025 Budget**

|   | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   | YOY Budget     |               |
|---|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
|   |                  |                  |                  |                  |                  | \$<br>CHANGE   | %<br>CHANGE   |
| <b>Landfill Revenues:</b>                 |                  |                  |                  |                  |                  |                |               |
| 510-53770-4640                            | 2,363,090        | 2,409,807        | 2,534,356        | 2,510,000        | 2,760,000        | 250,000        | 10.0%         |
| 510-53770-4745                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-4750                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-4800                            | 8                | 37               | 101              | --               | --               | --             | n.a.          |
| 510-53770-4805                            | 9,141            | 3,273            | 3,130            | --               | --               | --             | n.a.          |
| 510-53770-4815                            | 6,161            | 3,668            | 1,902            | 2,500            | 2,500            | --             | 0.0%          |
| 510-53770-4820                            | 10,560           | 11,344           | --               | 8,500            | 10,000           | 1,500          | 17.6%         |
| 510-53770-4860                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-4890                            | --               | 15               | --               | --               | --               | --             | n.a.          |
| 510-53770-4930                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-4945                            | 65,000           | --               | --               | --               | --               | --             | n.a.          |
| <b>Total Landfill Revenues</b>            | <b>2,453,960</b> | <b>2,428,144</b> | <b>2,539,490</b> | <b>2,521,000</b> | <b>2,772,500</b> | <b>251,500</b> | <b>10.0%</b>  |
| <b>Landfill Expenditures:</b>             |                  |                  |                  |                  |                  |                |               |
| 510-53770-1100                            | 131,525          | 131,301          | 126,941          | 144,019          | 153,648          | 9,629          | 6.7%          |
| 510-53770-1150                            | 10,298           | 14,344           | 14,382           | 13,811           | 14,086           | 275            | 2.0%          |
| 510-53770-1710                            | 8,185            | 8,372            | 8,195            | 9,753            | 10,366           | 613            | 6.3%          |
| 510-53770-1720                            | 1,914            | 1,958            | 1,917            | 2,285            | 2,424            | 139            | 6.1%          |
| 510-53770-1730                            | 9,579            | 9,488            | 9,643            | 10,854           | 11,620           | 766            | 7.1%          |
| 510-53770-1740                            | 377              | 396              | 391              | 405              | 405              | --             | 0.0%          |
| 510-53770-1750                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-1760                            | 47,440           | 48,357           | 40,386           | 66,410           | 61,880           | (4,530)        | -6.8%         |
| 510-53770-2200                            | 42,193           | 49,868           | 45,329           | 65,000           | 65,000           | --             | 0.0%          |
| 510-53770-2250                            | 232              | --               | --               | 1,000            | 1,000            | --             | 0.0%          |
| 510-53770-2300                            | 127,166          | 159,993          | 140,864          | 150,000          | 160,000          | 10,000         | 6.7%          |
| 510-53770-3000                            | 41,141           | 51,079           | 44,672           | 55,000           | 55,000           | --             | 0.0%          |
| 510-53770-3210                            | 15,928           | 23,779           | 20,622           | 21,000           | 22,000           | 1,000          | 4.8%          |
| 510-53770-3500                            | 100,392          | 69,652           | 58,591           | 70,000           | 85,000           | 15,000         | 21.4%         |
| 510-53770-3600                            | 968,590          | 1,031,259        | 1,008,042        | 970,000          | 1,100,000        | 130,000        | 13.4%         |
| 510-53770-3650                            | 486,040          | 525,160          | 528,567          | 575,000          | 580,000          | 5,000          | 0.9%          |
| 510-53770-3655                            | --               | 90,331           | 63,684           | 45,000           | 20,000           | (25,000)       | -55.6%        |
| 510-53770-5000                            | 9,757            | 10,657           | 45,437           | 15,000           | 45,000           | 30,000         | 200.0%        |
| 510-53770-5100                            | 228,107          | 56,067           | 73,271           | 244,000          | 210,000          | (34,000)       | -13.9%        |
| 510-53770-6000                            | 68,045           | 33,196           | 7,729            | 50,000           | --               | (50,000)       | -100.0%       |
| 510-53770-6100                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53770-7200                            | 24,463           | 4,533            | 4,560            | 27,000           | 5,000            | (22,000)       | -81.5%        |
| 510-53770-7900                            | --               | --               | --               | --               | 166,071          | 166,071        | n.a.          |
| <b>Total Landfill Expenditures</b>        | <b>2,321,371</b> | <b>2,319,791</b> | <b>2,243,221</b> | <b>2,535,537</b> | <b>2,768,500</b> | <b>232,963</b> | <b>9.2%</b>   |
| <b>Closed Landfill Expenditures:</b>      |                  |                  |                  |                  |                  |                |               |
| 510-53780-2300                            | 15,938           | 28,672           | 36,912           | 30,000           | 35,000           | 5,000          | 16.7%         |
| 510-53780-3000                            | --               | --               | --               | --               | --               | --             | n.a.          |
| 510-53780-3500                            | --               | --               | --               | --               | --               | --             | n.a.          |
| <b>Total Closed Landfill Expenditures</b> | <b>15,938</b>    | <b>28,672</b>    | <b>36,912</b>    | <b>30,000</b>    | <b>35,000</b>    | <b>5,000</b>   | <b>16.7%</b>  |
| <b>Revenues less Expenditures</b>         | <b>116,651</b>   | <b>79,680</b>    | <b>259,356</b>   | <b>(44,537)</b>  | <b>(31,000)</b>  | <b>13,537</b>  | <b>-30.4%</b> |

City of Shawano  
 Recycling Budget Report  
 2025 Budget

|                                     |   | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget   |              |
|-------------------------------------|---|----------------|----------------|----------------|----------------|----------------|--------------|--------------|
|                                     |   | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$           | %            |
|                                     |   |                |                |                |                |                | CHANGE       | CHANGE       |
| Recycling Center Revenues:          |   |                |                |                |                |                |              |              |
| 520-53790-4640                      | Recycling Center-Tipping Fees-Private             | 302,696        | 309,204        | 324,935        | 310,000        | 310,000        | --           | 0.0%         |
| 520-53790-4745                      | Recycling Center-Tipping Fees-Public              | --             | --             | --             | --             | --             | --           | n.a.         |
| 520-53790-4800                      | Recycling Center-Interest on Investment           | --             | --             | --             | --             | --             | --           | n.a.         |
| 520-53790-4815                      | Recycling Center - Interest on Accounts Receivabl | 509            | --             | --             | --             | --             | --           | n.a.         |
| 520-53790-4835                      | Recycling Center-Recycling Sales                  | 79,327         | 87,621         | 2,738          | 5,000          | 5,000          | --           | 0.0%         |
| 520-53790-4920                      | Recycling Center-Transfer in from Other Funds     | 68,045         | 33,196         | --             | --             | --             | --           | n.a.         |
| Total Recycling Center Revenues     |   | <u>450,577</u> | <u>430,020</u> | <u>327,673</u> | <u>315,000</u> | <u>315,000</u> | <u>--</u>    | <u>0.0%</u>  |
| Recycling Center Expenditures:      |   |                |                |                |                |                |              |              |
| 520-53790-1100                      | Recycling Center-Salaries-Wages                   | 32,536         | 36,515         | 38,464         | 40,861         | 43,832         | 2,971        | 7.3%         |
| 520-53790-1150                      | Recycling Center-Overtime                         | 895            | 714            | 1,061          | 1,128          | 1,149          | 21           | 1.9%         |
| 520-53790-1710                      | Recycling Center-FICA                             | 1,912          | 2,129          | 2,283          | 2,768          | 2,955          | 187          | 6.8%         |
| 520-53790-1720                      | Recycling Center-Medicare                         | 447            | 498            | 534            | 650            | 691            | 41           | 6.3%         |
| 520-53790-1730                      | Recycling Center-Pension                          | 2,253          | 2,425          | 2,689          | 3,080          | 3,313          | 233          | 7.6%         |
| 520-53790-1740                      | Recycling Center-Life Insurance                   | 93             | 101            | 109            | 148            | 148            | --           | 0.0%         |
| 520-53790-1750                      | Recycling Center-Disability Insurance             | --             | --             | --             | --             | --             | --           | n.a.         |
| 520-53790-1760                      | Recycling Center-Health Insurance                 | 11,735         | 12,361         | 10,329         | 19,570         | 16,655         | (2,915)      | -14.9%       |
| 520-53790-2200                      | Recycling Center-Utilities                        | 4,288          | 3,863          | 3,213          | 7,000          | 7,000          | --           | 0.0%         |
| 520-53790-2300                      | Recycling Center-Contracted Services              | 36,675         | 31,877         | 40,452         | 40,000         | 40,000         | --           | 0.0%         |
| 520-53790-3000                      | Recycling Center-General Expense                  | 28             | 29             | 30             | 500            | 500            | --           | 0.0%         |
| 520-53790-3210                      | Recycling Center-Fuel                             | --             | --             | --             | --             | --             | --           | n.a.         |
| 520-53790-3500                      | Recycling Center-Repair Maintenance Supplies      | 21,782         | 7,485          | 5,705          | 10,000         | 15,000         | 5,000        | 50.0%        |
| 520-53790-3600                      | Recycling Center - Waste Charge                   | 18,690         | 48,831         | 98,095         | 85,000         | 80,000         | (5,000)      | -5.9%        |
| 520-53790-3650                      | Recycling Center - Waste Hauling                  | 71,690         | 73,502         | 88,059         | 85,000         | 85,000         | --           | 0.0%         |
| 520-53790-3655                      | Recycling Center - Fuel Surcharge                 | --             | 17,161         | 6,242          | --             | --             | --           | n.a.         |
| 520-53790-5100                      | Recycling Center-Depreciation                     | 14,316         | 17,204         | --             | 16,000         | 16,000         | --           | 0.0%         |
| 520-53790-5000                      | Recycling Center-Other Insurance                  | 2,803          | 3,151          | 6,309          | 4,200          | 4,200          | --           | 0.0%         |
| 520-53790-6000                      | Recycling Center-Transfer Out to Other Funds      | --             | --             | 2,227          | --             | --             | --           | n.a.         |
| Total Recycling Center Expenditures |   | <u>220,143</u> | <u>257,844</u> | <u>305,800</u> | <u>315,905</u> | <u>316,443</u> | <u>538</u>   | <u>0.2%</u>  |
| Revenues less Expenditures          |   | <u>230,434</u> | <u>172,176</u> | <u>21,873</u>  | <u>(905)</u>   | <u>(1,443)</u> | <u>(538)</u> | <u>59.4%</u> |

# **SECTION 6**

## **WATER AND SEWER DEPARTMENT**

City of Shawano  
Water Utility Budget Report  
2025 Budget

|  | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget    |             |
|--|------------------|------------------|------------------|------------------|------------------|---------------|-------------|
|  | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$            | %           |
|  |                  |                  |                  |                  |                  | CHANGE        | CHANGE      |
| <b>WATER UTILITY REVENUES:</b>                           |                  |                  |                  |                  |                  |               |             |
| Water Operating Revenues:                                |                  |                  |                  |                  |                  |               |             |
| 620-46450-4610 Residential                               | 592,109          | 591,918          | 601,796          | 932,306          | 760,000          | (172,306)     | -18.5%      |
| 620-46450-4611 Residential - Waukechon                   | 523              | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4616 Irrigation                                | 43,369           | 41,775           | 51,713           | 20,000           | 20,000           | --            | 0.0%        |
| 620-46450-4620 Commercial                                | 125,387          | 120,415          | 136,325          | 130,622          | 190,000          | 59,378        | 45.5%       |
| 620-46450-4621 Commercial - Waukechon                    | 258              | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4630 Industrial                                | 323,541          | 381,183          | 397,671          | 405,504          | 525,000          | 119,496       | 29.5%       |
| 620-46450-4632 Industrial - Richmond                     | 69,509           | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4633 Industrial - Wescott                      | 260              | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4640 Public Authority                          | 59,859           | 61,048           | 64,303           | 60,064           | 80,000           | 19,936        | 33.2%       |
| 620-46450-4650 Multifamily Residential                   | 46,797           | 49,194           | 53,879           | 54,330           | 80,000           | 25,670        | 47.2%       |
| 620-46450-4670 Private Fire Protection Service           | 46,271           | 46,348           | 46,438           | 44,611           | 46,000           | 1,389         | 3.1%        |
| 620-46450-4675 Public Fire Protection Service            | 392,113          | 395,279          | 399,143          | 507,258          | 511,000          | 3,742         | 0.7%        |
| 620-46450-4680 Other Water Sales                         | 7,545            | --               | (1)              | 20,000           | 20,000           | --            | 0.0%        |
| 620-46450-4695 Interdepartmental Sales                   | --               | --               | --               | --               | --               | --            | n.a.        |
| Total Water Operating Revenues                           | 1,707,543        | 1,687,158        | 1,751,267        | 2,174,695        | 2,232,000        | 57,305        | 2.6%        |
| Other Operating Revenue:                                 |                  |                  |                  |                  |                  |               |             |
| 620-46450-4700 Forfeited Discounts                       | 5,567            | 4,868            | 5,871            | 5,330            | 5,330            | --            | 0.0%        |
| 620-46450-4720 Rents from Water Property                 | --               | --               | --               | 728              | 728              | --            | 0.0%        |
| 620-46450-4730 Interdepartmental Rents                   | --               | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4740 Other Water Revenues                      | 680              | 560              | 960              | 20,981           | 20,981           | --            | 0.0%        |
| Total Other Operating Revenues                           | 6,247            | 5,428            | 6,831            | 27,039           | 27,039           | --            | 0.0%        |
| Other Income:  |                  |                  |                  |                  |                  |               |             |
| 620-46450-4150 Merchandising, Jobbing & Contract         | 200              | 710              | 1,310            | 2,000            | 2,000            | --            | 0.0%        |
| 620-46450-4190 Interest and Dividend Income              | 301              | 412              | 1,905            | 2,000            | 2,000            | --            | 0.0%        |
| Total Other Income                                       | 501              | 1,122            | 3,215            | 4,000            | 4,000            | --            | 0.0%        |
| Nonoperating Income:                                     |                  |                  |                  |                  |                  |               |             |
| 620-42900-4291 Amortization of Prem                      | 578              | --               | --               | --               | --               | --            | n.a.        |
| 620-42900-4292 Amortization of Deferred Return           | 2,984            | --               | --               | --               | --               | --            | n.a.        |
| 620-46450-4210 Miscellaneous Nonoperating Income         | 26,214           | 2,863            | 23,266           | 750              | 750              | --            | 0.0%        |
| 620-46450-4250 Miscellaneous Amortization                | --               | --               | --               | 11,949           | 11,949           | --            | 0.0%        |
| Total Nonoperating Income                                | 29,776           | 2,863            | 23,266           | 12,699           | 12,699           | --            | 0.0%        |
| <b>TOTAL OPERATING / NONOPERATING REV.</b>               | <b>1,744,066</b> | <b>1,696,571</b> | <b>1,784,579</b> | <b>2,218,433</b> | <b>2,275,738</b> | <b>57,305</b> | <b>2.6%</b> |
| 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 | --               | --               | --               | --               | --               | --            | n.a.        |
| <b>TOTAL FUND REVENUE</b>                                | <b>1,744,066</b> | <b>2,476,063</b> | <b>1,784,579</b> | <b>2,218,433</b> | <b>2,275,738</b> |               |             |

City of Shawano  
Water Utility Budget Report  
2025 Budget

|  | 2021   | 2022   | 2023   | 2024   | 2025   | YOY Budget |        |
|--|--------|--------|--------|--------|--------|------------|--------|
|  | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | \$         | %      |
| <b>WATER UTILITY OPERATING EXPENSES:</b>                     |        |        |        |        |        |            |        |
| SOURCE OF SUPPLY-SAMPLING OPERATIONS                         |        |        |        |        |        |            |        |
| 620-62603-1100 Misc-Salaries-Wages                           | 2,717  | 3,905  | 4,261  | 2,620  | 2,620  | --         | 0.0%   |
| 620-62603-1150 Misc-Overtime                                 | --     | --     | --     | 13     | 13     | --         | 0.0%   |
| 620-62603-1710 Misc-FICA                                     | 158    | 228    | 249    | 163    | 163    | --         | 0.0%   |
| 620-62603-1720 Misc-Medicare                                 | 37     | 53     | 58     | 38     | 38     | --         | 0.0%   |
| 620-62603-1730 Misc-Pension                                  | 183    | 254    | 290    | 178    | 178    | --         | 0.0%   |
| 620-62603-2300 Misc-Contract Services                        | 2,969  | 4,011  | 9,377  | 7,000  | 7,000  | --         | 0.0%   |
| 620-62603-3100 Misc-Supplies and Materials                   | 228    | --     | --     | 200    | 200    | --         | 0.0%   |
| 620-62603-3200 Misc-Equipment                                | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62603-3000 Misc-General Expense                          | 3,099  | 3,095  | 3,744  | 4,000  | 4,000  | --         | 0.0%   |
| 620-62603-3500 Misc-Repair Maint Supplies                    | --     | --     | 190    | 300    | 300    | --         | 0.0%   |
| 620-62603-3900 Misc-Transportation Allocation                | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Miscellaneous Expense                                  | 9,392  | 11,546 | 18,168 | 14,512 | 14,512 | --         | 0.0%   |
| PUMPING EXPENSES OPERATIONS                                  |        |        |        |        |        |            |        |
| Pumping Operations Expense:                                  |        |        |        |        |        |            |        |
| 620-62623-2200 Power for Pumping-Utilities                   | 73,918 | 79,437 | 88,316 | 85,000 | 88,000 | 3,000      | 3.5%   |
| 620-62624-1100 Pumping-Salaries-Wages                        | --     | 670    | 117    | 1,102  | 1,102  | --         | 0.0%   |
| 620-62624-1150 Pumping-Overtime                              | --     | 60     | --     | --     | --     | --         | n.a.   |
| 620-62624-1710 Pumping-FICA                                  | --     | 43     | 7      | 68     | 68     | --         | 0.0%   |
| 620-62624-1720 Pumping-Medicare                              | --     | 10     | 2      | 16     | 16     | --         | 0.0%   |
| 620-62624-1730 Pumping-Pension                               | --     | 47     | 8      | 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                          | 73,918 | 80,266 | 88,449 | 88,261 | 91,261 | 3,000      | 3.4%   |
| Misc Pumping Operation Expense:                              |        |        |        |        |        |            |        |
| 620-62626-1100 Misc Pumping-Salaries-Wages                   | 1,024  | 789    | 750    | 1,063  | 1,063  | --         | 0.0%   |
| 620-62626-1150 Misc Pumping-Overtime                         | --     | --     | --     | 15     | 15     | --         | 0.0%   |
| 620-62626-1710 Misc Pumping-FICA                             | 60     | 46     | 44     | 67     | 67     | --         | 0.0%   |
| 620-62626-1720 Misc Pumping-Medicare                         | 14     | 11     | 10     | 15     | 15     | --         | 0.0%   |
| 620-62626-1730 Misc Pumping-Pension                          | 69     | 52     | 51     | 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                  | 99     | --     | --     | 500    | 500    | --         | 0.0%   |
| 620-62626-3500 Misc Pumping-Repair Maint Supplies            | --     | --     | 38     | 250    | 250    | --         | 0.0%   |
| 620-62626-3900 Misc Pumping-Transportation Allocation        | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Misc Pumping Operation Expense                         | 1,266  | 897    | 894    | 1,982  | 1,982  | --         | 0.0%   |
| MAINTENANCE  |        |        |        |        |        |            |        |
| Maint of Structures & Improvements:                          |        |        |        |        |        |            |        |
| 620-62631-1100 Maint Struct & Impr-Salaries-Wages            | 682    | 1,594  | 584    | 1,290  | 1,290  | --         | 0.0%   |
| 620-62631-1150 Maint Struct & Impr-Overtime                  | --     | 73     | --     | --     | --     | --         | n.a.   |
| 620-62631-1710 Maint Struct & Impr-FICA                      | 40     | 97     | 35     | 80     | 80     | --         | 0.0%   |
| 620-62631-1720 Maint Struct & Impr-Medicare                  | 9      | 23     | 8      | 18     | 18     | --         | 0.0%   |
| 620-62631-1730 Maint Struct & Impr-Pension                   | 46     | 108    | 40     | 88     | 88     | --         | 0.0%   |
| 620-62631-2300 Maint Struct & Impr-Contract Services         | --     | --     | --     | --     | 10,000 | 10,000     | n.a.   |
| 620-62631-3100 Maint Struct & Impr-Supplies and Materials    | 60     | 97     | --     | 100    | 500    | 400        | 400.0% |
| 620-62631-3000 Maint Struct & Impr-General Expense           | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62631-3500 Maint Struct & Impr-Repair Maint Supplies     | 632    | 175    | 249    | 500    | 500    | --         | 0.0%   |
| 620-62631-3900 Maint Struct & Impr-Transportation Allocation | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Maint Structures & Improvement Expense                 | 1,469  | 2,168  | 915    | 2,076  | 12,476 | 10,400     | 501.0% |

City of Shawano  
Water Utility Budget Report  
2025 Budget

|  | 2021          | 2022          | 2023          | 2024          | 2025          | YOY Budget   |              |
|--|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
|  | ACTUAL        | ACTUAL        | ACTUAL        | BUDGET        | BUDGET        | \$ CHANGE    | % CHANGE     |
| <b>Maintenance of Pumping Equipment:</b>                   |               |               |               |               |               |              |              |
| 620-62633-1100 Maint Pump Equip-Salaries-Wages             | 2,921         | 2,509         | 1,980         | 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                       | 174           | 154           | 116           | 141           | 141           | --           | 0.0%         |
| 620-62633-1720 Maint Pump Equip-Medicare                   | 41            | 36            | 27            | 33            | 33            | --           | 0.0%         |
| 620-62633-1730 Maint Pump Equip-Pension                    | 200           | 172           | 135           | 155           | 155           | --           | 0.0%         |
| 620-62633-2300 Maint Pump Equip-Contract Services          | 17,157        | 1,945         | 448           | 12,000        | 14,000        | 2,000        | 16.7%        |
| 620-62633-3100 Maint Pump Equip-Supplies and Materials     | 1,530         | 4,489         | 225           | 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      | 1,034         | 1,541         | 4,536         | 2,500         | 2,500         | --           | 0.0%         |
| 620-62633-3900 Maint Pump Equip-Transportation Allocation  | --            | --            | --            | --            | --            | --           | n.a.         |
| <b>Total Maint of Pumping Equipment</b>                    | <b>23,104</b> | <b>10,972</b> | <b>7,466</b>  | <b>22,128</b> | <b>24,128</b> | <b>2,000</b> | <b>9.0%</b>  |
| <b>WATER TREATMENT EXPENSE OPERATIONS</b>                  |               |               |               |               |               |              |              |
| <b>Water Treatment Expense:</b>                            |               |               |               |               |               |              |              |
| 620-62641-3100 Chemicals-Supplies and Materials            | 13,591        | 14,697        | 16,666        | 15,500        | 17,000        | 1,500        | 9.7%         |
| 620-62642-1100 Water Treatment-Salaries-Wages              | 5,697         | 5,806         | 7,024         | 5,661         | 5,661         | --           | 0.0%         |
| 620-62642-1150 Water Treatment-Overtime                    | --            | --            | --            | --            | --            | --           | n.a.         |
| 620-62642-1710 Water Treatment-FICA                        | 332           | 338           | 411           | 351           | 351           | --           | 0.0%         |
| 620-62642-1720 Water Treatment-Medicare                    | 78            | 79            | 96            | 82            | 82            | --           | 0.0%         |
| 620-62642-1730 Water Treatment-Pension                     | 384           | 378           | 478           | 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            | --            | --            | 123           | 200           | 200           | --           | 0.0%         |
| 620-62642-3900 Water Treatment-Transportation Allocation   | --            | --            | --            | --            | --            | --           | n.a.         |
| <b>Total Treatment Operations Expense</b>                  | <b>20,082</b> | <b>21,298</b> | <b>24,798</b> | <b>22,479</b> | <b>23,979</b> | <b>1,500</b> | <b>6.7%</b>  |
| <b>Property Rents:</b>                                     |               |               |               |               |               |              |              |
| 620-62644-3000 Rents-General Expense                       | --            | --            | --            | 3,200         | 3,200         | --           | 0.0%         |
| <b>Total Property Rent Expense</b>                         | <b>--</b>     | <b>--</b>     | <b>--</b>     | <b>3,200</b>  | <b>3,200</b>  | <b>--</b>    | <b>0.0%</b>  |
| <b>MAINTENANCE</b>   |               |               |               |               |               |              |              |
| <b>Maintenance of Treatment Equipment Expense:</b>         |               |               |               |               |               |              |              |
| 620-62652-1100 Maint Treat Equip-Salaries-Wages            | 710           | 239           | 2,251         | 628           | 628           | --           | 0.0%         |
| 620-62652-1150 Maint Treat Equip-Overtime                  | --            | --            | --            | --            | --            | --           | n.a.         |
| 620-62652-1710 Maint Treat Equip-FICA                      | 42            | 14            | 130           | 39            | 39            | --           | 0.0%         |
| 620-62652-1720 Maint Treat Equip-Medicare                  | 10            | 3             | 30            | 9             | 9             | --           | 0.0%         |
| 620-62652-1730 Maint Treat Equip-Pension                   | 48            | 16            | 153           | 43            | 43            | --           | 0.0%         |
| 620-62652-2300 Maint Treat Equip-Contract Services         | --            | --            | --            | 1,000         | 2,500         | 1,500        | 150.0%       |
| 620-62652-3500 Maint Treat Equip-Repair Maint Supplies     | 1,285         | 2,566         | 3,838         | 4,000         | 5,000         | 1,000        | 25.0%        |
| 620-62652-3900 Maint Treat Equip-Transportation Allocation | --            | --            | --            | --            | --            | --           | n.a.         |
| <b>Total Maint of Treatment Equipment Expense</b>          | <b>2,094</b>  | <b>2,838</b>  | <b>6,403</b>  | <b>5,719</b>  | <b>8,219</b>  | <b>2,500</b> | <b>43.7%</b> |
| <b>TRANSMISSION &amp; DISTRIBUTION OPERATION</b>           |               |               |               |               |               |              |              |
| <b>Supervision &amp; Engineering:</b>                      |               |               |               |               |               |              |              |
| 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                          | --            | --            | --            | 1             | 1             | --           | 0.0%         |
| 620-62660-3900 Supv & Eng-Transportation Allocation        | --            | --            | --            | --            | --            | --           | n.a.         |
| <b>Total Supervision &amp; Engineering</b>                 | <b>--</b>     | <b>--</b>     | <b>--</b>     | <b>15</b>     | <b>15</b>     | <b>--</b>    | <b>0.0%</b>  |
| <b>Storage Facilities Expense:</b>                         |               |               |               |               |               |              |              |
| 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                           | 668           | 670           | 467           | 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                     | --            | --            | --            | 250           | 250           | --           | 0.0%         |
| <b>Total Storage Facilities Expense</b>                    | <b>697</b>    | <b>1,321</b>  | <b>467</b>    | <b>1,328</b>  | <b>1,328</b>  | <b>--</b>    | <b>0.0%</b>  |

City of Shawano  
Water Utility Budget Report  
2025 Budget

|   |  | 2021   | 2022   | 2023   | 2024   | 2025   | YOY Budget |        |
|---|--|--------|--------|--------|--------|--------|------------|--------|
|   |  | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | \$         | %      |
|   |  |        |        |        |        |        | CHANGE     | CHANGE |
| Transmission & Distribution Lines:          |  |        |        |        |        |        |            |        |
| 620-62662-1100                              | Trans Distr Line-Salaries-Wages                  | 8,157  | 9,019  | 10,441 | 9,799  | 9,799  | --         | 0.0%   |
| 620-62662-1150                              | Trans Distr Line-Overtime                        | --     | 169    | --     | --     | --     | --         | n.a.   |
| 620-62662-1710                              | Trans Distr Line-FICA                            | 474    | 533    | 606    | 608    | 608    | --         | 0.0%   |
| 620-62662-1720                              | Trans Distr Line-Medicare                        | 111    | 125    | 142    | 142    | 142    | --         | 0.0%   |
| 620-62662-1730                              | Trans Distr Line-Pension                         | 550    | 597    | 710    | 666    | 666    | --         | 0.0%   |
| 620-62662-2200                              | Trans Distr Line-Utilities                       | 160    | 153    | 157    | 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          | 364    | 20     | 472    | 400    | 500    | 100        | 25.0%  |
| 620-62662-3200                              | Trans Distr Line-Equipment                       | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62662-3000                              | Trans Distr Line-General Expense                 | --     | 190    | 73     | 500    | 500    | --         | 0.0%   |
| 620-62662-3900                              | Trans Distr Line-Transportation Allocation       | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Transmission & Distribution Lines     |  | 9,816  | 10,806 | 12,601 | 12,515 | 12,615 | 100        | 0.8%   |
| Meter Expense:                              |  |        |        |        |        |        |            |        |
| 620-62663-1100                              | Meter Expense-Salaries-Wages                     | 13,342 | 12,637 | 21,603 | 9,645  | 9,645  | --         | 0.0%   |
| 620-62663-1150                              | Meter Expense-Overtime                           | 252    | 77     | 203    | 431    | 439    | 8          | 1.8%   |
| 620-62663-1710                              | Meter Expense-FICA                               | 791    | 740    | 1,275  | 598    | 598    | --         | 0.0%   |
| 620-62663-1720                              | Meter Expense-Medicare                           | 185    | 173    | 298    | 140    | 140    | --         | 0.0%   |
| 620-62663-1730                              | Meter Expense-Pension                            | 917    | 827    | 1,485  | 656    | 656    | --         | 0.0%   |
| 620-62663-2300                              | Meter Expense-Contract Services                  | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62663-3100                              | Meter Expense-Supplies and Materials             | 4,427  | 659    | 1,268  | 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                    | 140    | 5      | 1,981  | 500    | 500    | --         | 0.0%   |
| 620-62663-3900                              | Meter Expense-Transportation Allocation          | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Meter Expense                         |  | 20,054 | 19,212 | 28,114 | 20,970 | 20,978 | 8          | 0.0%   |
| Customer Installation Expense:              |  |        |        |        |        |        |            |        |
| 620-62664-1100                              | Customer Installation-Salaries-Wages             | 20,049 | 2,838  | 8,829  | 431    | 439    | 8          | 1.8%   |
| 620-62664-1150                              | Customer Installation-Overtime                   | 298    | 20     | --     | 149    | 149    | --         | 0.0%   |
| 620-62664-1710                              | Customer Installation-FICA                       | 1,187  | 166    | 516    | 920    | 920    | --         | 0.0%   |
| 620-62664-1720                              | Customer Installation-Medicare                   | 278    | 39     | 121    | 215    | 215    | --         | 0.0%   |
| 620-62664-1730                              | Customer Installation-Pension                    | 1,373  | 186    | 601    | 1,009  | 1,009  | --         | 0.0%   |
| 620-62664-2300                              | Customer Installation-Contract Services          | 13,277 | 11,360 | 14,078 | 5,000  | 5,000  | --         | 0.0%   |
| 620-62664-3100                              | Customer Installation-Supplies and Materials     | 2,423  | 1,164  | 4,484  | 4,000  | 4,000  | --         | 0.0%   |
| 620-62664-3200                              | Customer Installation-Equipment                  | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62664-3000                              | Customer Installation-General Expense            | 5,425  | 3,183  | 3,357  | 15,000 | 15,000 | --         | 0.0%   |
| 620-62664-3900                              | Customer Installation-Transportation Allocation  | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Customer Installation Expense         |  | 44,310 | 18,955 | 31,985 | 26,724 | 26,732 | 8          | 0.0%   |
| Water Utility - Miscellaneous Expense:      |  |        |        |        |        |        |            |        |
| 620-62665-1100                              | Water Utility-Misc Expense-Wages                 | 755    | 835    | 566    | 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                  | 46     | 54     | 33     | 122    | 122    | --         | 0.0%   |
| 620-62665-1720                              | Water Utility-Misc Expense-MediCare              | 11     | 13     | 8      | 28     | 28     | --         | 0.0%   |
| 620-62665-1730                              | Water Utility-Misc Expense-Pension               | 54     | 61     | 39     | 133    | 133    | --         | 0.0%   |
| 620-62665-2300                              | Water Utility-Misc Expense-Professional Services | 5,401  | 7,684  | 7,100  | 5,000  | 7,000  | 2,000      | 40.0%  |
| Total Water Utility Miscellaneous Expense   |  | 6,306  | 8,747  | 7,746  | 7,259  | 9,259  | 2,000      | 27.6%  |
| 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    | 133    | 108    | 108    | --         | 0.0%   |
| 620-62672-1150                              | Maint Reservoirs-Overtime                        | --     | 65     | --     | --     | --     | --         | n.a.   |
| 620-62672-1710                              | Maint Reservoirs-FICA                            | 10     | 39     | 8      | 7      | 7      | --         | 0.0%   |
| 620-62672-1720                              | Maint Reservoirs-Medicare                        | 2      | 9      | 2      | 2      | 2      | --         | 0.0%   |
| 620-62672-1730                              | Maint Reservoirs-Pension                         | 12     | 40     | 9      | 7      | 7      | --         | 0.0%   |
| 620-62672-2300                              | Maint Reservoirs-Contract Services               | --     | --     | 5,000  | 5,500  | 5,500  | --         | 0.0%   |
| 620-62672-3000                              | Maint Reservoirs-General Expense                 | --     | --     | --     | --     | --     | --         | n.a.   |
| 620-62672-3500                              | Maint Reservoirs-Repair Maint Supplies           | --     | 70     | 189    | 200    | 200    | --         | 0.0%   |
| 620-62672-3900                              | Maint Reservoirs-Transportation Allocation       | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Maintenance of Reservoirs             |  | 199    | 817    | 5,341  | 5,824  | 5,824  | --         | 0.0%   |

**City of Shawano  
Water Utility Budget Report  
2025 Budget**

|   | 2021          | 2022          | 2023           | 2024           | 2025           | YOY Budget    |               |
|---|---------------|---------------|----------------|----------------|----------------|---------------|---------------|
|   | ACTUAL        | ACTUAL        | ACTUAL         | BUDGET         | BUDGET         | \$ CHANGE     | % CHANGE      |
| <b>Maintenance of Mains:</b>                                  |               |               |                |                |                |               |               |
| 620-62673-1100 Maint of Mains-Salaries-Wages                  | 1,863         | 1,431         | 2,359          | 3,785          | 3,785          | --            | 0.0%          |
| 620-62673-1150 Maint of Mains-Overtime                        | 10            | --            | --             | 189            | 189            | --            | 0.0%          |
| 620-62673-1710 Maint of Mains-FICA                            | 110           | 83            | 137            | 235            | 235            | --            | 0.0%          |
| 620-62673-1720 Maint of Mains-Medicare                        | 26            | 19            | 32             | 55             | 55             | --            | 0.0%          |
| 620-62673-1730 Maint of Mains-Pension                         | 126           | 94            | 161            | 257            | 257            | --            | 0.0%          |
| 620-62673-2300 Maint of Mains-Contract Services               | 21,314        | 7,221         | 11,864         | 18,000         | 25,000         | 7,000         | 38.9%         |
| 620-62673-3000 Maint of Mains-General Expense                 | 21,536        | 16,395        | 20,771         | 17,000         | 20,000         | 3,000         | 17.6%         |
| 620-62673-3500 Maint of Mains-Repair Maint Supplies           | 3,983         | 3,675         | 2,533          | 5,000          | 7,500          | 2,500         | 50.0%         |
| 620-62673-3900 Maint of Mains-Transportation Allocation       | --            | --            | --             | --             | --             | --            | n.a.          |
| <b>Total Maintenance of Mains Expense</b>                     | <b>48,968</b> | <b>28,919</b> | <b>37,857</b>  | <b>44,521</b>  | <b>57,021</b>  | <b>12,500</b> | <b>28.1%</b>  |
| <b>Maintenance of Services:</b>                               |               |               |                |                |                |               |               |
| 620-62675-1100 Maint of Services-Salaries-Wages               | 24,425        | 17,158        | 11,289         | 15,006         | 15,006         | --            | 0.0%          |
| 620-62675-1150 Maint of Services-Overtime                     | 49            | 48            | 103            | 368            | 368            | --            | 0.0%          |
| 620-62675-1710 Maint of Services-FICA                         | 1,426         | 999           | 664            | 930            | 930            | --            | 0.0%          |
| 620-62675-1720 Maint of Services-Medicare                     | 333           | 234           | 155            | 218            | 218            | --            | 0.0%          |
| 620-62675-1730 Maint of Services-Pension                      | 1,652         | 1,109         | 775            | 1,020          | 1,020          | --            | 0.0%          |
| 620-62675-2300 Maint of Services-Contract Services            | 11,575        | 8,848         | 18,363         | 12,000         | 15,000         | 3,000         | 25.0%         |
| 620-62675-3000 Maint of Services-General Expense              | --            | --            | --             | --             | --             | --            | n.a.          |
| 620-62675-3500 Maint of Services-Repair Maint Supplies        | 5,575         | 5,336         | 3,494          | 5,500          | 6,000          | 500           | 9.1%          |
| 620-62675-3900 Maint of Services-Transportation Allocation    | --            | --            | --             | --             | --             | --            | n.a.          |
| <b>Total Maintenance of Services</b>                          | <b>45,034</b> | <b>33,731</b> | <b>34,842</b>  | <b>35,042</b>  | <b>38,542</b>  | <b>3,500</b>  | <b>10.0%</b>  |
| <b>Maintenance of Meters:</b>                                 |               |               |                |                |                |               |               |
| 620-62676-1100 Maint of Meters-Salaries-Wages                 | --            | --            | --             | 81             | 81             | --            | 0.0%          |
| 620-62676-1150 Maint of Meters-Overtime                       | --            | --            | --             | --             | --             | --            | n.a.          |
| 620-62676-1710 Maint of Meters-FICA                           | --            | --            | --             | 5              | 5              | --            | 0.0%          |
| 620-62676-1720 Maint of Meters-Medicare                       | --            | --            | --             | 1              | 1              | --            | 0.0%          |
| 620-62676-1730 Maint of Meters-Pension                        | --            | --            | --             | 6              | 6              | --            | 0.0%          |
| 620-62676-2300 Maint of Meters-Contract Services              | 2,616         | 3,906         | 824            | 5,000          | 5,000          | --            | 0.0%          |
| 620-62676-3200 Maint of Meters-Equipment                      | --            | --            | --             | --             | --             | --            | n.a.          |
| 620-62676-3500 Maint of Meters-Repair Maint Supplies          | 148           | --            | 967            | 1,000          | 15,000         | 14,000        | 1400.0%       |
| 620-62676-3900 Maint of Meters-Transportation Allocation      | --            | --            | --             | --             | --             | --            | n.a.          |
| <b>Total Maintenance of Meters</b>                            | <b>2,764</b>  | <b>3,906</b>  | <b>1,791</b>   | <b>6,093</b>   | <b>20,093</b>  | <b>14,000</b> | <b>229.8%</b> |
| <b>Maintenance of Hydrants:</b>                               |               |               |                |                |                |               |               |
| 620-62677-1100 Maint of Hydrants-Salaries-Wages               | 1,235         | 955           | 3,950          | 4,062          | 4,062          | --            | 0.0%          |
| 620-62677-1150 Maint of Hydrants-Overtime                     | --            | --            | --             | --             | --             | --            | n.a.          |
| 620-62677-1710 Maint of Hydrants-FICA                         | 73            | 55            | 230            | 251            | 251            | --            | 0.0%          |
| 620-62677-1720 Maint of Hydrants-Medicare                     | 17            | 13            | 54             | 59             | 59             | --            | 0.0%          |
| 620-62677-1730 Maint of Hydrants-Pension                      | 82            | 62            | 269            | 277            | 277            | --            | 0.0%          |
| 620-62677-2300 Maint of Hydrants-Contract Services            | 3,110         | --            | 10,768         | 5,000          | 25,000         | 20,000        | 400.0%        |
| 620-62677-3000 Maint of Hydrants-General Expense              | --            | --            | --             | --             | --             | --            | n.a.          |
| 620-62677-3500 Maint of Hydrants-Repair Maint Supplies        | 688           | 838           | 2,724          | 7,500          | 10,000         | 2,500         | 33.3%         |
| 620-62677-3900 Maint of Hydrants-Transportation Allocation    | --            | --            | --             | --             | --             | --            | n.a.          |
| <b>Total Maintenance of Hydrants</b>                          | <b>5,205</b>  | <b>1,922</b>  | <b>17,995</b>  | <b>17,149</b>  | <b>39,649</b>  | <b>22,500</b> | <b>131.2%</b> |
| <b>Maint of Wells &amp; Springs:</b>                          |               |               |                |                |                |               |               |
| 620-61403-2300 Maint of Wells & Springs-Contracted Services   | 73,408        | 12,413        | 6,000          | 25,000         | 75,000         | 50,000        | 200.0%        |
| <b>Total Maint of Wells &amp; Springs</b>                     | <b>73,408</b> | <b>12,413</b> | <b>6,000</b>   | <b>25,000</b>  | <b>75,000</b>  | <b>50,000</b> | <b>200.0%</b> |
| <b>CUSTOMER ACCOUNT EXPENSE OPERATION</b>                     |               |               |                |                |                |               |               |
| 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.          |
| <b>Total Customer Account-Meter Reading Expense</b>           | <b>--</b>     | <b>--</b>     | <b>--</b>      | <b>--</b>      | <b>--</b>      | <b>--</b>     | <b>n.a.</b>   |
| <b>Customer Collections &amp; Uncollectible:</b>              |               |               |                |                |                |               |               |
| 620-62903-1100 Cust Collection-Salaries & Wages               | --            | --            | 50             | 18             | 18             | --            | 0.0%          |
| 620-62903-1710 Cust Collection-FICA                           | --            | --            | 3              | 1              | 1              | --            | 0.0%          |
| 620-62903-1720 Cust Collection-Medicare                       | --            | --            | 1              | 1              | 1              | --            | 0.0%          |
| 620-62903-1730 Cust Collection-Pension                        | --            | --            | 3              | 1              | 1              | --            | 0.0%          |
| 620-62903-2300 Cust Collection-Contract Services              | 83,326        | 99,068        | 116,910        | 105,000        | 105,000        | --            | 0.0%          |
| 620-62904-7400 Cust Collection-Uncollectible Accounts         | 2             | (498)         | 196            | 400            | 400            | --            | 0.0%          |
| <b>Total Customer Collections &amp; Uncollectible Expense</b> | <b>83,328</b> | <b>98,570</b> | <b>117,163</b> | <b>105,421</b> | <b>105,421</b> | <b>--</b>     | <b>0.0%</b>   |

City of Shawano  
Water Utility Budget Report  
2025 Budget

|   |  | 2021    | 2022    | 2023    | 2024    | 2025    | 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                   | 44,816  | 45,712  | 57,482  | 52,045  | 53,937  | 1,892      | 3.6%   |
| 620-62920-1105                                | Admin & Gen-Salaries-Admin Leave             | --      | --      | --      | --      | --      | --         | n.a.   |
| 620-62920-1710                                | Admin & Gen-FICA                             | 2,646   | 2,696   | 3,430   | 2,363   | 2,409   | 46         | 2.0%   |
| 620-62920-1720                                | Admin & Gen-Medicare                         | 619     | 631     | 802     | 553     | 563     | 10         | 1.9%   |
| 620-62920-1730                                | Admin & Gen-Pension                          | 3,023   | 2,977   | 3,915   | 2,629   | 2,701   | 72         | 2.7%   |
| 620-62920-2300                                | Admin & Gen - Contracted Services            | 88,677  | 99,026  | 99,967  | 100,000 | 110,000 | 10,000     | 10.0%  |
| Total Administrative & General Salary Expense |  | 139,781 | 151,042 | 165,596 | 157,590 | 169,610 | 12,020     | 7.6%   |
| Office Supplies & Expense:                    |  |         |         |         |         |         |            |        |
| 620-62921-2250                                | Office Expense-Telephone                     | 1,736   | 1,654   | 1,944   | 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               | 938     | 492     | --      | 1,500   | 1,500   | --         | 0.0%   |
| 620-62921-3300                                | Office Expense-Training                      | 1,131   | 807     | 807     | 1,000   | 1,000   | --         | 0.0%   |
| 620-62921-3250                                | Office Expense-Copy Machine                  | 1,363   | 1,092   | 1,023   | 1,500   | 1,500   | --         | 0.0%   |
| 620-62921-3130                                | Office Expense-Uniforms                      | --      | --      | --      | 325     | 325     | --         | 0.0%   |
| Total Office Supplies & Expense               |  | 5,168   | 4,046   | 3,774   | 6,375   | 6,375   | --         | 0.0%   |
| Outside Services Employed:                    |  |         |         |         |         |         |            |        |
| 620-62923-2300                                | Outside-Professional Services                | --      | 6,648   | 16,900  | 15,000  | 18,000  | 3,000      | 20.0%  |
| 620-62923-3000                                | Outside-General Expense                      | 47      | --      | --      | --      | --      | --         | n.a.   |
| Total Outside Services Expense                |  | 47      | 6,648   | 16,900  | 15,000  | 18,000  | 3,000      | 20.0%  |
| 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             | 22,282  | 22,217  | --      | 92,923  | 94,769  | 1,846      | 2.0%   |
| 620-62926-1150                                | Employee Benefits-Overtime                   | 164     | 103     | --      | 86      | 86      | --         | 0.0%   |
| 620-62926-1710                                | Employee Benefits-FICA                       | 1,321   | 1,313   | --      | 7,091   | 7,282   | 191        | 2.7%   |
| 620-62926-1720                                | Employee Benefits-Medicare                   | 309     | 307     | --      | 1,660   | 1,703   | 43         | 2.6%   |
| 620-62926-1730                                | Employee Benefits-Pension                    | 1,521   | 1,466   | --      | 7,891   | 8,163   | 272        | 3.4%   |
| 620-62926-1740                                | Employee Benefits-Life Insurance             | 477     | 408     | 417     | --      | --      | --         | n.a.   |
| 620-62926-1750                                | Employee Benefits-Disability Insurance       | --      | --      | --      | --      | --      | --         | n.a.   |
| 620-62926-1760                                | Employee Benefits-Health Insurance           | 60,048  | 49,853  | 42,521  | 62,356  | 72,998  | 10,642     | 17.1%  |
| 620-62926-3000                                | Employee Benefits-General Expense            | 430     | 654     | 616     | 500     | 500     | --         | 0.0%   |
| 620-62926-3300                                | Employee Benefits-Training                   | 875     | 231     | 386     | 2,000   | 3,000   | 1,000      | 50.0%  |
| 620-62926-5000                                | Employee Benefits-Other Insurance            | 16,121  | 17,944  | 28,917  | 18,250  | 18,250  | --         | 0.0%   |
| Total Employee Benefit Expense                |  | 103,546 | 94,496  | 72,857  | 192,757 | 206,751 | 13,994     | 7.3%   |
| 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   | 7,684   | --      | --      | --         | n.a.   |
| Total Regulatory Commission Expense           |  | 4,140   | 1,769   | 7,684   | --      | --      | --         | n.a.   |

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|  | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget |             |
|--|----------------|----------------|----------------|----------------|----------------|------------|-------------|
|  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$ CHANGE  | % CHANGE    |
| <b>Miscellaneous General Expense:</b>                    |                |                |                |                |                |            |             |
| 620-62930-1100 Misc General-Salaries-Wages               | --             | 53             | 133            | 236            | 236            | --         | 0.0%        |
| 620-62930-1150 Misc General-Overtime                     | --             | --             | --             | --             | --             | --         | n.a.        |
| 620-62930-1710 Misc General-FICA                         | --             | 3              | 8              | 15             | 15             | --         | 0.0%        |
| 620-62930-1720 Misc General-Medicare                     | --             | 1              | 2              | 3              | 3              | --         | 0.0%        |
| 620-62930-1730 Misc General-Pension                      | --             | 3              | 9              | 16             | 16             | --         | 0.0%        |
| 620-62930-2300 Misc General-Contract Services            | --             | --             | --             | --             | --             | --         | n.a.        |
| 620-62930-3100 Misc General-Supplies and Materials       | --             | --             | --             | 100            | 100            | --         | 0.0%        |
| 620-62930-3200 Misc General-Equipment                    | --             | --             | --             | --             | --             | --         | n.a.        |
| 620-62930-3000 Misc General-General Expense              | 19,611         | 173            | --             | 2,000          | 2,000          | --         | 0.0%        |
| 620-62930-3300 Misc General-Training                     | 914            | 956            | 1,398          | 1,000          | 1,000          | --         | 0.0%        |
| 620-62930-3900 Misc General-Transportation Allocation    | --             | --             | --             | --             | --             | --         | n.a.        |
| <b>Total Miscellaneous General Expense</b>               | <b>20,525</b>  | <b>1,189</b>   | <b>1,550</b>   | <b>3,370</b>   | <b>3,370</b>   | <b>--</b>  | <b>0.0%</b> |
| <b>MAINTENANCE</b>                                       |                |                |                |                |                |            |             |
| <b>Maintenance of General Plant:</b>                     |                |                |                |                |                |            |             |
| 620-62932-1100 Maint Gen Plant-Salaries-Wages            | --             | --             | 117            | 55             | 55             | --         | 0.0%        |
| 620-62932-1150 Maint Gen Plant-Overtime                  | --             | --             | --             | --             | --             | --         | n.a.        |
| 620-62932-1710 Maint Gen Plant-FICA                      | --             | --             | 7              | 3              | 3              | --         | 0.0%        |
| 620-62932-1720 Maint Gen Plant-Medicare                  | --             | --             | 2              | 1              | 1              | --         | 0.0%        |
| 620-62932-1730 Maint Gen Plant-Pension                   | --             | --             | 8              | 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.        |
| <b>Total Maintenance of General Plant</b>                | <b>--</b>      | <b>--</b>      | <b>133</b>     | <b>563</b>     | <b>563</b>     | <b>--</b>  | <b>0.0%</b> |
| <b>Transportation Expense:</b>                           |                |                |                |                |                |            |             |
| 620-62933-1100 Transportation-Salaries-Wages             | 1,353          | 2,053          | 1,670          | 2,222          | 2,222          | --         | 0.0%        |
| 620-62933-1150 Transportation-Overtime                   | --             | --             | --             | --             | --             | --         | n.a.        |
| 620-62933-1710 Transportation-FICA                       | 79             | 121            | 98             | 138            | 138            | --         | 0.0%        |
| 620-62933-1720 Transportation-Medicare                   | 18             | 28             | 23             | 32             | 32             | --         | 0.0%        |
| 620-62933-1730 Transportation-Pension                    | 91             | 133            | 114            | 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                       | 4,669          | 7,620          | 5,951          | 5,500          | 5,500          | --         | 0.0%        |
| 620-62933-3500 Transportation-Repair Maint Supplies      | 513            | 10,774         | 1,098          | 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.        |
| <b>Total Transportation Expense</b>                      | <b>6,896</b>   | <b>20,728</b>  | <b>8,953</b>   | <b>13,243</b>  | <b>13,243</b>  | <b>--</b>  | <b>0.0%</b> |
| <b>Depreciation &amp; Amortization Expense:</b>          |                |                |                |                |                |            |             |
| 620-62403-5001 Depreciation Expense                      | 323,285        | 323,975        | 354,770        | 330,000        | 330,000        | --         | 0.0%        |
| 620-62426-5001 Depreciation Expense-Contributed          | 31,589         | 34,884         | 38,178         | 33,000         | 33,000         | --         | 0.0%        |
| 620-62407-5001 Amortization-Old Meters                   | --             | --             | --             | --             | --             | --         | n.a.        |
| <b>Total Depreciation &amp; Amortization Expense</b>     | <b>354,875</b> | <b>358,859</b> | <b>392,948</b> | <b>363,000</b> | <b>363,000</b> | <b>--</b>  | <b>0.0%</b> |
| <b>Taxes:</b>  |                |                |                |                |                |            |             |
| 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             | 326,729        | 269,842        | 271,787        | 325,000        | 325,000        | --         | 0.0%        |
| <b>Total Taxes</b>                                       | <b>326,729</b> | <b>269,842</b> | <b>271,787</b> | <b>325,000</b> | <b>325,000</b> | <b>--</b>  | <b>0.0%</b> |

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|                                  | 2021      | 2022      | 2023      | 2024      | 2025      | YOY Budget |        |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|------------|--------|
|                                  | ACTUAL    | ACTUAL    | ACTUAL    | BUDGET    | BUDGET    | \$         | %      |
|                                  |           |           |           |           |           | CHANGE     | CHANGE |
| <b>NON-OPERATING EXPENSES:</b>   |           |           |           |           |           |            |        |
| Jobbing Expense:                 |           |           |           |           |           |            |        |
| 620-62416-1100                   | 151       | 93        | --        | 106       | 106       | --         | 0.0%   |
| 620-62416-1150                   | 28        | --        | --        | 35        | 35        | --         | 0.0%   |
| 620-62416-1710                   | 11        | 5         | --        | 6         | 6         | --         | 0.0%   |
| 620-62416-1720                   | 2         | 1         | --        | 2         | 2         | --         | 0.0%   |
| 620-62416-1730                   | 12        | 6         | --        | 7         | 7         | --         | 0.0%   |
| 620-62416-2300                   | --        | --        | --        | --        | --        | --         | n.a.   |
| 620-62416-3100                   | --        | --        | --        | 100       | 100       | --         | 0.0%   |
| 620-62416-3000                   | --        | --        | --        | --        | --        | --         | n.a.   |
| Total Jobbing Expense            | 204       | 106       | --        | 256       | 256       | --         | 0.0%   |
| Interest Charges:                |           |           |           |           |           |            |        |
| 620-62427-4270                   | 6,795     | 3,720     | 13,058    | 14,000    | 14,000    | --         | 0.0%   |
| 620-62427-4280                   | --        | --        | --        | --        | --        | --         | n.a.   |
| Total Interest on Long-Term Debt | 6,795     | 3,720     | 13,058    | 14,000    | 14,000    | --         | 0.0%   |
| TOTAL WATER UTILITY EXPENSES     | 1,440,119 | 1,281,747 | 1,404,234 | 1,564,072 | 1,717,101 | 153,029    | 9.8%   |
| NET INCOME                       | 303,946   | 414,825   | 380,345   | 654,361   | 558,637   | (95,724)   | -14.6% |
|                                  | TRUE      | TRUE      | TRUE      | TRUE      | TRUE      | TRUE       |        |

City of Shawano  
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|   | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget       |               |
|---|----------------|----------------|----------------|----------------|----------------|------------------|---------------|
|   | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$               | %             |
| <b>CAPITAL PROJECTS EXPENSE:</b>              | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |                  |               |
| 620-62950-1100 CIP-Salaries-Wages             | 11,846         | 11,846         | 5,105          | 17,038         | 21,027         | 3,989            | 23.4%         |
| 620-62950-1150 CIP-Overtime                   | --             | --             | 14             | 14             | 369            | 355              | 2538.8%       |
| 620-62950-1710 CIP-FICA                       | 695            | 695            | 317            | 1,069          | 1,319          | 250              | 23.4%         |
| 620-62950-1720 CIP-Medicare                   | 162            | 162            | 74             | 250            | 308            | 58               | 23.4%         |
| 620-62950-1730 CIP-Pension                    | 800            | 800            | 347            | 1,190          | 1,478          | 288              | 24.2%         |
| 620-62950-1740 CIP-Life Insurance             | 25             | 25             | 498            | 498            | 498            | --               | 0.0%          |
| 620-62950-1750 CIP-Disability Insurance       | --             | --             | --             | --             | --             | --               | n.a.          |
| 620-62950-1760 CIP-Health Insurance           | 4,414          | 4,414          | --             | --             | --             | --               | n.a.          |
| 620-62950-2300 CIP-Professional Services      | 323,000        | 490,000        | 310,000        | 740,000        | 220,000        | (520,000)        | -70.3%        |
| 620-62950-3100 CIP-Supplies and Materials     | --             | --             | 100,000        | 140,000        | 75,000         | (65,000)         | -46.4%        |
| 620-62950-3200 CIP-Equipment                  | 95,000         | 110,000        | 55,000         | 30,000         | 25,000         | (5,000)          | -16.7%        |
| 620-62950-3210 CIP-Fuel                       | --             | --             | 1,500          | 1,500          | --             | (1,500)          | -100.0%       |
| 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.          |
| <b>TOTAL CAPITAL PROJECTS EXPENSE:</b>        | <b>435,942</b> | <b>617,942</b> | <b>472,855</b> | <b>931,559</b> | <b>345,000</b> | <b>(586,559)</b> | <b>-63.0%</b> |

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|   | 2021             | 2022             | 2023             | 2024             | 2025             | YOY Budget     |             |
|---|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|   | ACTUAL           | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$             | %           |
|   |                  |                  |                  |                  |                  | CHANGE         | CHANGE      |
| <b>SEWER UTILITY REVENUES:</b>                              |                  |                  |                  |                  |                  |                |             |
| Sewer Utility Operating Revenues:                           |                  |                  |                  |                  |                  |                |             |
| 630-42900-4292 Amortization of Deferred Refun               | 77               | --               | --               | --               | --               | --             | n.a.        |
| 630-42900-4291 Amortization of Premium on Deb               | 15               | --               | --               | --               | --               | --             | n.a.        |
| 630-46410-4640 Residential Revenues                         | 1,220,292        | 1,173,231        | 1,298,734        | 1,288,000        | 1,332,000        | 44,000         | 3.4%        |
| 630-46410-4641 Commercial Revenues                          | 347,766          | 301,889          | 423,978          | 421,700          | 463,000          | 41,300         | 9.8%        |
| 630-46410-4642 Industrial Revenues                          | 137,168          | 168,244          | 187,352          | 182,900          | 188,000          | 5,100          | 2.8%        |
| 630-46410-4643 Revenues-Public Authorities                  | 112,883          | 122,421          | 138,693          | 138,000          | 154,000          | 16,000         | 11.6%       |
| 630-46410-4644 Multifamily Residential                      | 125,978          | 125,110          | 142,654          | 140,700          | 159,000          | 18,300         | 13.0%       |
| 630-46410-4647 Interdepartmental Service                    | --               | --               | --               | --               | --               | --             | n.a.        |
| Total Sewer Utility Operating Revenues                      | 1,944,178        | 1,890,895        | 2,191,411        | 2,171,300        | 2,296,000        | 124,700        | 5.7%        |
| Other Sewer Operating Revenues:                             |                  |                  |                  |                  |                  |                |             |
| 630-46410-4646 Other Sewerage Service                       | --               | --               | --               | --               | --               | --             | n.a.        |
| 630-46410-4648 Forfeited Discounts                          | 8,810            | 7,982            | 10,960           | 8,500            | 8,500            | --             | 0.0%        |
| 630-46410-4150 Merchandising, Jobbing & Contract            | 6,540            | 12,576           | 8,628            | 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                   | 468              | 564              | 262              | 3,500            | 3,500            | --             | 0.0%        |
| 630-46410-4210 Misc Nonoperating Income                     | 2,608            | 28,589           | 17,203           | --               | --               | --             | n.a.        |
| 630-46410-4250 Miscellaneous Amortization                   | --               | --               | --               | 7,300            | 7,300            | --             | 0.0%        |
| Total Other Sewer Operating Revenues                        | 18,425           | 49,712           | 37,052           | 27,300           | 27,300           | --             | 0.0%        |
| <b>TOTAL OPERATING / NONOPERATING REV.</b>                  | <b>1,962,604</b> | <b>1,940,607</b> | <b>2,228,464</b> | <b>2,198,600</b> | <b>2,323,300</b> | <b>124,700</b> | <b>5.7%</b> |
| Transfers In and Capital Contributions                      |                  |                  |                  |                  |                  |                |             |
| 630-46410-4211 Contributed Revenue                          | --               | 310,742          | --               | 467,218          | --               | (467,218)      | -100.0%     |
| 630-62950-4906 Transfer from TID 6 - Sewer Capital Projects | --               | --               | --               | --               | --               | --             | n.a.        |
| 630-62950-4908 Transfer from TID 8 - Sewer Capital Projects | --               | --               | --               | --               | --               | --             | n.a.        |
| <b>TOTAL FUND REVENUE</b>                                   | <b>1,962,604</b> | <b>2,251,349</b> | <b>2,228,464</b> | <b>2,665,818</b> | <b>2,323,300</b> |                |             |

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|  | 2021   | 2022             | 2023           | 2024           | 2025             | YOY Budget       |                     |
|--|--|------------------|----------------|----------------|------------------|------------------|---------------------|
|  | ACTUAL   | ACTUAL           | ACTUAL         | BUDGET         | BUDGET           | \$               | %                   |
|  |  |                  |                |                |                  | CHANGE           | CHANGE              |
| <b>SEWER UTILITY OPERATING EXPENSES:</b> |  |                  |                |                |                  |                  |                     |
| Operation Supervision & Labor            |  |                  |                |                |                  |                  |                     |
| Supervision & Labor Expense:             |  |                  |                |                |                  |                  |                     |
| 630-62820-1100                           | Supervision-Salaries-Wages                     | --               | --             | --             | --               | --               | n.a.                |
| 630-62820-1150                           | Supervision-Overtime                           | --               | --             | --             | --               | --               | n.a.                |
| 630-62820-1710                           | Supervision-FICA                               | --               | --             | --             | --               | --               | n.a.                |
| 630-62820-1720                           | Supervision-Medicare                           | --               | --             | --             | --               | --               | n.a.                |
| 630-62820-1730                           | Supervision-Pension                            | --               | --             | --             | --               | --               | n.a.                |
|  | <b>Total Operation Supervision &amp; Labor</b> | <b>--</b>        | <b>--</b>      | <b>--</b>      | <b>--</b>        | <b>--</b>        | <b>n.a.</b>         |
| Power & Fuel for Pumping Expense:        |  |                  |                |                |                  |                  |                     |
| 630-62821-2200                           | Pumping-Utilities                              | 7,806            | 8,649          | 9,072          | 8,000            | 9,000            | 1,000 12.5%         |
| 630-62821-3210                           | Pumping-Fuel                                   | 1,135            | --             | --             | --               | --               | n.a.                |
|  | <b>Total Power &amp; Fuel for Pumping</b>      | <b>8,941</b>     | <b>8,649</b>   | <b>9,072</b>   | <b>8,000</b>     | <b>9,000</b>     | <b>1,000 12.5%</b>  |
| Operating Supplies & Expense:            |  |                  |                |                |                  |                  |                     |
| 630-62827-1100                           | Other Operating-Salaries-Wages                 | --               | --             | --             | 391              | 391              | -- 0.0%             |
| 630-62827-1150                           | Other Operating-Overtime                       | --               | --             | --             | --               | --               | n.a.                |
| 630-62827-1710                           | Other Operating-FICA                           | --               | --             | --             | 24               | 24               | -- 0.0%             |
| 630-62827-1720                           | Other Operating-Medicare                       | --               | --             | --             | 6                | 6                | -- 0.0%             |
| 630-62827-1730                           | Other Operating-Pension                        | --               | --             | --             | 27               | 27               | -- 0.0%             |
| 630-62827-2300                           | Other Operating-Contract Services-WTP          | 1,005,492        | 924,411        | 963,628        | 1,170,000        | 1,170,000        | -- 0.0%             |
| 630-62827-3100                           | Other Operating-Supplies & Materials           | --               | --             | --             | 100              | 100              | -- 0.0%             |
| 630-62827-3000                           | Other Operating-General Expense                | 381              | 911            | 697            | 750              | 750              | -- 0.0%             |
| 630-62827-3500                           | Other Operating-Repair Maint Supplies          | --               | --             | --             | 500              | 500              | -- 0.0%             |
|  | <b>Total Operating Supplies &amp; Expenses</b> | <b>1,005,873</b> | <b>925,323</b> | <b>964,324</b> | <b>1,171,798</b> | <b>1,171,798</b> | <b>-- 0.0%</b>      |
| Transportation Expense:                  |  |                  |                |                |                  |                  |                     |
| 630-62828-1100                           | Transportation-Salaries-Wages                  | 2,832            | 4,681          | 4,168          | 3,272            | 3,272            | -- 0.0%             |
| 630-62828-1150                           | Transportation-Overtime                        | --               | --             | --             | --               | --               | n.a.                |
| 630-62828-1710                           | Transportation-FICA                            | 166              | 273            | 242            | 203              | 203              | -- 0.0%             |
| 630-62828-1720                           | Transportation-Medicare                        | 39               | 64             | 57             | 47               | 47               | -- 0.0%             |
| 630-62828-1730                           | Transportation-Pension                         | 191              | 305            | 283            | 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                 | --               | --             | --             | --               | --               | n.a.                |
| 630-62828-3210                           | Transportation-Fuel                            | 4,822            | 7,620          | 5,951          | 5,800            | 6,000            | 200 3.4%            |
| 630-62828-3500                           | Transportation-Repair Maint Supplies           | 6,744            | 19,479         | 4,138          | 10,000           | 15,000           | 5,000 50.0%         |
| 630-62828-5001                           | Transportation-Depreciation                    | --               | --             | --             | --               | --               | n.a.                |
|  | <b>Total Transportation Expense</b>            | <b>14,794</b>    | <b>34,147</b>  | <b>14,838</b>  | <b>20,044</b>    | <b>25,244</b>    | <b>5,200 25.9%</b>  |
| Maintenance Expense                      |  |                  |                |                |                  |                  |                     |
| Maintenance Sewer Collection System:     |  |                  |                |                |                  |                  |                     |
| 630-62831-1100                           | Collection System-Salaries-Wages               | 25,373           | 30,545         | 38,224         | 9,425            | 9,610            | 185 2.0%            |
| 630-62831-1150                           | Collection System-Overtime                     | 462              | 487            | 93             | 431              | 439              | 8 1.8%              |
| 630-62831-1710                           | Collection System-FICA                         | 1,511            | 1,805          | 2,231          | 2,277            | 2,277            | -- 0.0%             |
| 630-62831-1720                           | Collection System-Medicare                     | 353              | 422            | 522            | 533              | 533              | -- 0.0%             |
| 630-62831-1730                           | Collection System-Pension                      | 1,740            | 2,018          | 2,608          | 2,498            | 2,498            | -- 0.0%             |
| 630-62831-2300                           | Collection System-Contract Services            | 25,312           | 22,796         | 42,066         | 30,000           | 35,000           | 5,000 16.7%         |
| 630-62831-3100                           | Collection System-Supplies & Materials         | 2,682            | 1,632          | 2,416          | 2,000            | 3,000            | 1,000 50.0%         |
| 630-62831-3200                           | Collection System-Equipment                    | --               | --             | --             | --               | --               | n.a.                |
| 630-62831-3000                           | Collection System-General Expense              | 1,834            | 362            | 1,791          | 2,000            | 2,500            | 500 25.0%           |
| 630-62831-3500                           | Collection System-Repair Maint Supplies        | 2,947            | 469            | 3,783          | 15,500           | 15,500           | -- 0.0%             |
|  | <b>Total Collection Maint Expense</b>          | <b>62,213</b>    | <b>60,536</b>  | <b>93,734</b>  | <b>64,664</b>    | <b>71,357</b>    | <b>6,693 10.3%</b>  |
| Maint Collection Pumping Equipment:      |  |                  |                |                |                  |                  |                     |
| 630-62832-1100                           | Pumping-Salaries-Wages                         | 11,478           | 13,567         | 9,639          | 9,220            | 9,220            | -- 0.0%             |
| 630-62832-1150                           | Pumping-Overtime                               | 219              | 342            | 83             | 431              | 439              | 8 1.8%              |
| 630-62832-1710                           | Pumping-FICA                                   | 682              | 806            | 564            | 572              | 572              | -- 0.0%             |
| 630-62832-1720                           | Pumping-Medicare                               | 160              | 189            | 132            | 134              | 134              | -- 0.0%             |
| 630-62832-1730                           | Pumping-Pension                                | 789              | 903            | 661            | 627              | 627              | -- 0.0%             |
| 630-62832-2300                           | Pumping-Contract Services                      | 8,564            | 19,011         | 10,418         | 10,000           | 15,000           | 5,000 50.0%         |
| 630-62832-3000                           | Pumping-General Expense                        | 15,624           | 16,082         | 20,609         | 15,000           | 20,000           | 5,000 33.3%         |
| 630-62832-3100                           | Pumping-Supplies & Materials                   | 671              | --             | --             | 500              | 500              | -- 0.0%             |
| 630-62832-3500                           | Pumping-Repair Maint Supplies                  | 1,377            | 2,908          | 28             | 3,500            | 3,500            | -- 0.0%             |
|  | <b>Total Maint of Pumping Equipment</b>        | <b>39,565</b>    | <b>53,808</b>  | <b>42,134</b>  | <b>39,984</b>    | <b>49,992</b>    | <b>10,008 25.0%</b> |

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|   | 2021   | 2022    | 2023    | 2024    | 2025    | YOY Budget |        |
|---|--|---------|---------|---------|---------|------------|--------|
|   | ACTUAL   | ACTUAL  | ACTUAL  | BUDGET  | BUDGET  | \$         | %      |
|   |  |         |         |         |         | CHANGE     | CHANGE |
| <b>Maintenance of Treatment Plant Equip:</b>      |  |         |         |         |         |            |        |
| 630-62833-1100                                    | Maint Treatment Plant Equip: Salaries & Wages    | 14,468  | 20,028  | 17,392  | --      | --         | n.a.   |
| 630-62833-1150                                    | Maint Treatment Plant Equip: Overtime            | --      | 9       | --      | --      | --         | n.a.   |
| 630-62833-1710                                    | Maint Treatment Plant Equip: FICA                | 841     | 1,157   | 1,013   | --      | --         | n.a.   |
| 630-62833-1720                                    | Maint Treatment Plant Equip: Medicare            | 197     | 271     | 237     | --      | --         | n.a.   |
| 630-62833-1730                                    | Maint Treatment Plant Equip: Pension             | 977     | 1,305   | 1,183   | --      | --         | n.a.   |
| 630-62833-2300                                    | Maint Treatment Plant Equip: Contracted Services | --      | --      | 280     | --      | --         | n.a.   |
| 630-62833-3500                                    | Maint Treatment Plant Equip: Repair Maint Supply | 4,027   | 4,800   | 18,683  | --      | --         | n.a.   |
|   |  | 20,510  | 27,570  | 38,788  | --      | --         | n.a.   |
| <b>Maintenance of General Plant:</b>              |  |         |         |         |         |            |        |
| 630-62834-1100                                    | Maint Gen Plant-Salaries-Wages                   | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-1150                                    | Maint Gen Plant-Overtime                         | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-1710                                    | Maint Gen Plant-FICA                             | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-1720                                    | Maint Gen Plant-Medicare                         | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-1730                                    | Maint Gen Plant-Pension                          | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-2300                                    | Maint Gen Plant-Contract Services                | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-3100                                    | Maint Gen Plant-Supplies & Materials             | --      | --      | --      | --      | --         | n.a.   |
| 630-62834-3500                                    | Maint Gen Plant -Repair & Supplies               | --      | --      | --      | --      | --         | n.a.   |
|   | Total Maintenance of General Plant               | --      | --      | --      | --      | --         | n.a.   |
| <b>Billing, Collection &amp; Accounting:</b>      |  |         |         |         |         |            |        |
| 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           | 83,326  | 96,098  | 95,407  | 110,000 | 110,000    | 0.0%   |
|   | Total Billing & Collection Expense               | 83,326  | 96,098  | 95,407  | 110,000 | 110,000    | 0.0%   |
| <b>Meter Reading &amp; Uncollectible Expense:</b> |  |         |         |         |         |            |        |
| 630-62842-1100                                    | Meter Reading-Salaries & Wages                   | --      | 27      | --      | --      | --         | n.a.   |
| 630-62842-1710                                    | Meter Reading-FICA                               | --      | 2       | --      | --      | --         | n.a.   |
| 630-62842-1720                                    | Meter Reading-Medicare                           | --      | 0       | --      | --      | --         | n.a.   |
| 630-62842-1730                                    | Meter Reading-Pension                            | --      | 2       | --      | --      | --         | n.a.   |
| 630-62842-2300                                    | Meter Reading-Contract Services                  | --      | --      | --      | --      | --         | n.a.   |
| 630-62843-2300                                    | Meter Reading-Contract Services                  | --      | --      | --      | 500     | 500        | 0.0%   |
| 630-62843-7400                                    | Uncollectible Accounts                           | 2       | 238     | 304     | --      | --         | n.a.   |
|   | Total Acctg & Collection Expense                 | 2       | 268     | 304     | 500     | 500        | 0.0%   |
| <b>Administration &amp; General Expense</b>       |  |         |         |         |         |            |        |
| <b>Administrative &amp; General Salaries:</b>     |  |         |         |         |         |            |        |
| 630-62850-1100                                    | Admin & Gen-Salaries-Wages                       | 44,816  | 44,684  | 47,536  | 52,045  | 53,937     | 3.6%   |
| 630-62850-1105                                    | Admin & Gen-Admin Leave                          | --      | --      | --      | --      | --         | n.a.   |
| 630-62850-1150                                    | Admin & Gen-Overtime                             | --      | --      | --      | --      | --         | n.a.   |
| 630-62850-1710                                    | Admin & Gen-FICA                                 | 2,646   | 2,635   | 2,845   | 2,363   | 2,409      | 2.0%   |
| 630-62850-1720                                    | Admin & Gen-Medicare                             | 619     | 616     | 665     | 553     | 563        | 1.9%   |
| 630-62850-1730                                    | Admin & Gen-Pension                              | 3,023   | 2,909   | 3,234   | 2,629   | 2,701      | 2.7%   |
| 630-62850-2300                                    | Admin & Gen - Contracted Services                | 51,149  | 58,179  | 59,078  | 60,000  | 60,000     | 0.0%   |
|   | Total Administration & General                   | 102,253 | 109,024 | 113,358 | 117,590 | 119,610    | 1.7%   |
| <b>Office Supplies &amp; Expense:</b>             |  |         |         |         |         |            |        |
| 630-62851-2250                                    | Office-Telephone                                 | 1,736   | 1,703   | 1,944   | --      | --         | n.a.   |
| 630-62851-2200                                    | Office-Utilities                                 | --      | --      | --      | --      | --         | n.a.   |
| 630-62851-3100                                    | Office-Supplies & Materials                      | --      | --      | --      | --      | --         | n.a.   |
| 630-62851-3200                                    | Office-Equipment                                 | --      | --      | 220     | --      | --         | 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                           | --      | --      | --      | --      | --         | n.a.   |
| 630-62851-3250                                    | Office-Copy Machine Expense                      | 1,833   | 1,202   | 803     | --      | --         | n.a.   |
|   | Total Office Supplies & Expense                  | 3,569   | 2,905   | 2,967   | --      | --         | n.a.   |
| <b>Outside Services Employed:</b>                 |  |         |         |         |         |            |        |
| 630-62852-2300                                    | Outside-Professional Services                    | --      | 10,200  | 160     | 6,500   | 6,500      | 0.0%   |
| 630-62852-3000                                    | Outside-General Expense                          | --      | --      | --      | --      | --         | n.a.   |
|   | Total Outside Services Employed                  | --      | 10,200  | 160     | 6,500   | 6,500      | 0.0%   |

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|                                |  | 2021    | 2022    | 2023    | 2024     | 2025     | 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       | 10,704  | 10,851  | 13,581  | 75,025   | 76,515   | 1,490      | 2.0%   |
| 630-62854-1150                 | Employee Benefits-Overtime             | --      | 130     | 103     | --       | --       | --         | n.a.   |
| 630-62854-1710                 | Employee Benefits-FICA                 | 625     | 631     | 787     | 5,887    | 6,054    | 167        | 2.8%   |
| 630-62854-1720                 | Employee Benefits-Medicare             | 146     | 148     | 184     | 1,378    | 1,416    | 38         | 2.7%   |
| 630-62854-1730                 | Employee Benefits-Pension              | 724     | 719     | 934     | 6,300    | 6,528    | 228        | 3.6%   |
| 630-62854-1740                 | Employee Benefits-Life Insurance       | 361     | 391     | 407     | 437      | 437      | --         | 0.0%   |
| 630-62854-1750                 | Employee Benefits-Disability Insurance | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62854-1760                 | Employee Benefits-Health Insurance     | 45,401  | 47,745  | 41,308  | 54,717   | 64,845   | 10,128     | 18.5%  |
| 630-62854-3000                 | Employee Benefits-General Expense      | 21,735  | 22,175  | 22,563  | 15,000   | 15,000   | --         | 0.0%   |
| 630-62854-3300                 | Employee Benefits-Training             | 285     | --      | 589     | 250      | 500      | 250        | 100.0% |
| 630-62854-5000                 | Employee Benefits-Other Insurance      | 28,346  | 26,964  | 37,479  | 30,000   | 30,000   | --         | 0.0%   |
|                                | Total Employee Pension & Benefits      | 108,327 | 109,753 | 117,936 | 188,994  | 201,295  | 12,301     | 6.5%   |
| 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            | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-1150                 | Misc General-Overtime                  | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-1710                 | Misc General-FICA                      | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-1720                 | Misc General-Medicare                  | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-1730                 | Misc General-Pension                   | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-2300                 | Misc General-Contract Services         | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-3100                 | Misc General-Supplies & Materials      | --      | --      | --      | --       | --       | --         | n.a.   |
| 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           | --      | --      | --      | --       | --       | --         | n.a.   |
| 630-62856-3300                 | Misc General-Training                  | --      | --      | --      | --       | --       | --         | n.a.   |
|                                | Total Miscellaneous General Expense    | --      | --      | --      | --       | --       | --         | n.a.   |
| 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                   | 262,925 | 282,536 | 314,761 | 265,000  | 265,000  | --         | 0.0%   |
| 630-62426-5001                 | Depreciation Expense-Contributed       | 15,736  | 16,995  | 20,397  | 15,750   | 15,750   | --         | 0.0%   |
|                                | Total Depreciation Expense             | 278,660 | 299,530 | 335,158 | 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          | 12,622  | 13,226  | 10,680  | (12,500) | (12,500) | --         | 0.0%   |
|                                | Total Tax Expense                      | 12,622  | 13,226  | 10,680  | (12,500) | (12,500) | --         | 0.0%   |

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|  | 2021      | 2022      | 2023      | 2024      | 2025      | YOY Budget |        |
|--|-----------|-----------|-----------|-----------|-----------|------------|--------|
|  | ACTUAL    | ACTUAL    | ACTUAL    | BUDGET    | BUDGET    | \$         | %      |
|  |           |           |           |           |           | CHANGE     | CHANGE |
| <b>NON-OPERATING EXPENSES:</b>           |           |           |           |           |           |            |        |
| Jobbing Expense:                         |           |           |           |           |           |            |        |
| 630-62416-1100                           | 2,190     | 3,649     | 2,392     | 1,414     | 1,414     | --         | 0.0%   |
| 630-62416-1150                           | --        | 282       | --        | 47        | 47        | --         | 0.0%   |
| 630-62416-1710                           | 128       | 227       | 139       | 88        | 88        | --         | 0.0%   |
| 630-62416-1720                           | 30        | 53        | 33        | 21        | 21        | --         | 0.0%   |
| 630-62416-1730                           | 148       | 255       | 163       | 96        | 96        | --         | 0.0%   |
| 630-62416-3000                           | --        | --        | --        | 1,000     | 1,000     | --         | 0.0%   |
| 630-62416-3100                           | --        | --        | --        | --        | --        | --         | n.a.   |
| Total Jobbing Expense                    | 2,496     | 4,466     | 2,726     | 2,666     | 2,666     | --         | 0.0%   |
| Amortization of Debt Discount & Expense: |           |           |           |           |           |            |        |
| 630-62428-5001                           | --        | --        | --        | --        | --        | --         | n.a.   |
| 630-46450-4270                           | 16,511    | 21,282    | 22,991    | 23,311    | 17,857    | (5,454)    | -23.4% |
| 630-46450-4280                           | --        | --        | --        | --        | --        | --         | n.a.   |
| 630-46450-4300                           | --        | --        | --        | --        | --        | --         | n.a.   |
| Total Amortization of Debt Discount      | 16,511    | 21,282    | 22,991    | 23,311    | 17,857    | (5,454)    | -23.4% |
| Total Operation & Maintenance Expense    | 1,764,044 | 1,778,555 | 1,864,577 | 2,048,301 | 2,080,068 | 31,767     | 1.6%   |
| Net Income                               | 198,560   | 162,051   | 363,887   | 150,299   | 243,232   | 92,933     | 61.8%  |
|  | TRUE      | TRUE      | TRUE      | TRUE      | TRUE      | TRUE       |        |

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|   | 2021           | 2022           | 2023           | 2024           | 2025           | YOY Budget    |               |
|---|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
|   | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | BUDGET         | \$            | %             |
| <b>CAPITAL PROJECTS EXPENSE:</b>              | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>CHANGE</b> | <b>CHANGE</b> |
| 630-62950-1100 CIP-Salaries-Wages             | 11,846         | 11,846         | 5,072          | 17,038         | 21,027         | 3,989         | 23.4%         |
| 630-62950-1150 CIP-Overtime                   | --             | --             | --             | --             | 867            | 867           | n.a.          |
| 630-62950-1710 CIP-FICA                       | 695            | 695            | 314            | 1,069          | 1,319          | 250           | 23.4%         |
| 630-62950-1720 CIP-Medicare                   | 162            | 162            | 74             | 250            | 308            | 58            | 23.4%         |
| 630-62950-1730 CIP-Pension                    | 800            | 800            | 345            | 1,190          | 1,478          | 288           | 24.2%         |
| 630-62950-1740 CIP-Life Insurance             | 25             | 25             | --             | --             | --             | --            | n.a.          |
| 630-62950-1750 CIP-Disability Insurance       | --             | --             | --             | --             | --             | --            | n.a.          |
| 630-62950-1760 CIP-Health Insurance           | 4,414          | 4,414          | --             | --             | --             | --            | n.a.          |
| 630-62950-2300 CIP-Professional Services      | 367,000        | 500,000        | 292,000        | 467,218        | 370,000        | (97,218)      | -20.8%        |
| 630-62950-3100 CIP-Supplies & Materials       | --             | --             | --             | --             | --             | --            | n.a.          |
| 630-62950-3200 CIP-Equipment                  | 51,000         | --             | 35,000         | 100,000        | 225,000        | 125,000       | 125.0%        |
| 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.          |
| <b>TOTAL CAPITAL PROJECTS EXPENSE:</b>        | <b>435,942</b> | <b>517,942</b> | <b>332,805</b> | <b>586,765</b> | <b>620,000</b> | <b>33,235</b> | <b>5.7%</b>   |

# **SECTION 7**

# **BUSINESS IMPROVEMENT DISTRICT**

***CITY OF SHAWANO***  
**BUSINESS**  
**IMPROVEMENT**  
**DISTRICT NO. 1**



**OPERATING PLAN**  
**YEAR 2025**

City of Shawano  
 BID Budget Report  
 2025 Budget

|   |                               | 2021   | 2022   | 2023     | 2024    | 2025    | YOY Budget |         |
|---|-------------------------------|--------|--------|----------|---------|---------|------------|---------|
|   |                               | ACTUAL | ACTUAL | ACTUAL   | BUDGET  | BUDGET  | \$         | %       |
|   |                               |        |        |          |         |         | CHANGE     | CHANGE  |
| Business Improvement District Revenues:     |                               |        |        |          |         |         |            |         |
| 210-56720-4280                              | Miscellaneous Assessments     | 50,888 | 49,884 | 55,188   | 61,112  | 67,370  | 6,258      | 10.2%   |
| 210-56720-4685                              | Event Fees                    | 2,705  | 6,211  | 12,708   | 14,000  | 10,000  | (4,000)    | -28.6%  |
| 210-56720-4800                              | Interest on Investments       | --     | --     | --       | --      | --      | --         | n.a.    |
| 210-56720-4850                              | Donations                     | --     | --     | --       | --      | --      | --         | n.a.    |
| 210-56720-4855                              | Sponsorships                  | 9,961  | 12,660 | 14,377   | 17,000  | 23,000  | 6,000      | 35.3%   |
| 210-56720-4890                              | Miscellaneous Income          | --     | --     | --       | --      | --      | --         | n.a.    |
| 210-56720-4920                              | Transfers in from Other Funds | 30,000 | 30,050 | --       | --      | --      | --         | n.a.    |
| 210-40000-4930                              | Applied Fund Balance          | --     | --     | --       | 14,068  | --      | (14,068)   | -100.0% |
| Total Business Improvement District Rev.:   |                               | 93,554 | 98,805 | 82,273   | 106,180 | 100,370 | (5,810)    | -5.5%   |
| Business Improvement District Expenditures: |                               |        |        |          |         |         |            |         |
| 210-56720-2250                              | Phone/Fax/Internet            | 508    | 536    | 477      | 480     | 480     | --         | 0.0%    |
| 210-56720-2300                              | Professional Services         | 27,000 | 29,000 | 32,000   | 37,000  | 37,000  | --         | 0.0%    |
| 210-56720-3000                              | General Expense               | 1,115  | 590    | 844      | 1,000   | 1,000   | --         | 0.0%    |
| 210-56720-3100                              | Supplies and Materials        | 136    | 187    | 48       | 200     | 100     | (100)      | -50.0%  |
| 210-56720-3110                              | Postage                       | 33     | 46     | 48       | 100     | 50      | (50)       | -50.0%  |
| 210-56720-3120                              | Advertising/Promotions        | 25,677 | 27,200 | 40,700   | 45,000  | 54,290  | 9,290      | 20.6%   |
| 210-56720-3200                              | Equipment                     | 652    | 2,276  | 332      | 1,000   | 1,000   | --         | 0.0%    |
| 210-56720-3300                              | Training and Memberships      | 125    | 125    | 145      | 150     | 150     | --         | 0.0%    |
| 210-56720-3350                              | Mileage Expense               | --     | --     | --       | --      | --      | --         | n.a.    |
| 210-56720-5000                              | General Insurance             | 1,121  | 1,152  | 1,208    | 1,250   | 1,300   | 50         | 4.0%    |
| 210-56720-7000                              | Grants                        | 24,925 | 30,500 | 34,752   | 20,000  | 5,000   | (15,000)   | -75.0%  |
| Total Business Improvement District Exp.:   |                               | 81,291 | 91,612 | 110,554  | 106,180 | 100,370 | (5,810)    | -5.5%   |
| Total Revenue Over (under) Expenditures     |                               | 12,263 | 7,193  | (28,281) | --      | --      | 0          | n.a.    |

**OPERATING PLAN FOR CALENDAR YEAR 2025  
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 2025, 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 2025 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 2025.

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. Capital Improvement Projects: Fund capital improvement projects that promote the aesthetics, safety and access to the District.
4. 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.
5. Office and Miscellaneous Expense.

C. Expenditures and Financing Method:

The 2025 operating budget for the District is funded by collections through the BID assessments and surplus funds from prior year collections. The expenditures for 2025 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 1<sup>st</sup> 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 2025 shall be \$3.25 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.

## **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 2025 activities. It is anticipated that the District will continue to be renewed by the City of Shawano after 2025 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.

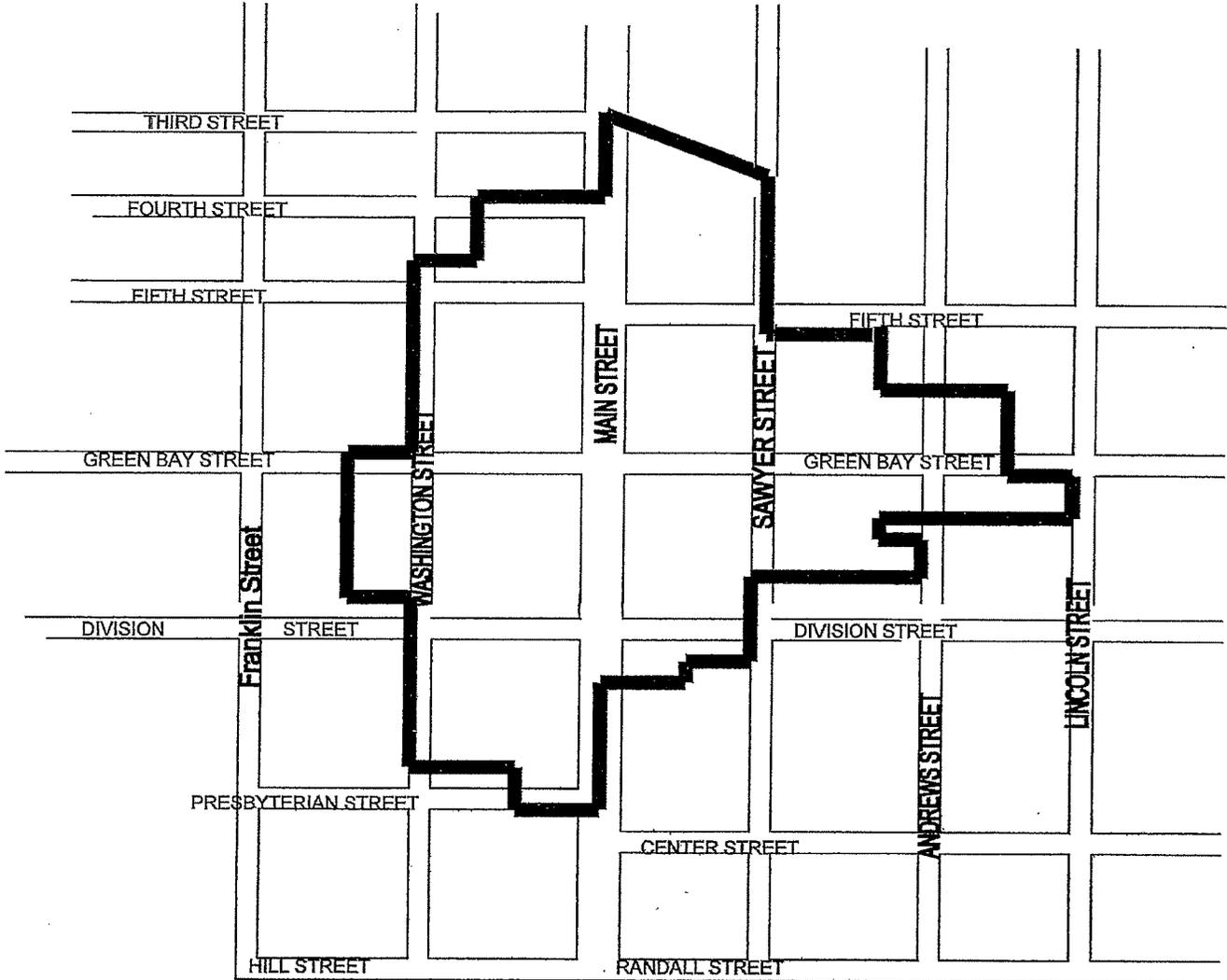
Plan amendments shall also include the following process:

1. The District will submit its proposed operating plan to the City of Shawano by October 1<sup>st</sup> 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

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City of Shawano  
 Airport Budget Report  
 2025 Budget

|                       |   | 2021   | 2022   | 2023     | 2024    | 2025    | YOY Budget |         |
|-----------------------|---|--------|--------|----------|---------|---------|------------|---------|
|                       |   | ACTUAL | ACTUAL | ACTUAL   | BUDGET  | BUDGET  | \$         | %       |
|                       |   |        |        |          |         |         | CHANGE     | CHANGE  |
| Airport Revenues:     |   |        |        |          |         |         |            |         |
| 212-53510-4100        | General Property Taxes                  | 32,682 | 42,954 | 66,600   | 71,600  | 143,916 | 72,316     | 101.0%  |
| 212-53510-4350        | Other State Grants                      | --     | --     | 30,677   | --      | --      | --         | n.a.    |
| 212-53510-4360        | County Grant                            | --     | --     | 66,566   | 71,600  | --      | (71,600)   | -100.0% |
| 212-53510-4730        | Fuel Sales                              | --     | --     | 61,569   | 55,000  | 155,750 | 100,750    | 183.2%  |
| 212-53510-4735        | Jet Fuel Sales                          | --     | --     | --       | --      | --      | --         | n.a.    |
| 212-53510-4820        | Rental Income                           | --     | --     | 10,556   | 14,653  | 16,000  | 1,347      | 9.2%    |
| 212-53510-4850        | Donations                               | --     | --     | 5,826    | --      | 11,000  | 11,000     | n.a.    |
| 212-53510-4890        | Miscellaneous Income                    | --     | --     | --       | 3,500   | 6,000   | 2,500      | 71.4%   |
| 212-53510-4930        | Applied Fund Balance                    | --     | --     | --       | --      | --      | --         | n.a.    |
|                       | Total Airport Revenues                  | 32,682 | 42,954 | 241,794  | 216,353 | 332,666 | 116,313    | 53.8%   |
|                       |   |        |        |          |         |         |            |         |
| Airport Expenditures: |   |        |        |          |         |         |            |         |
| 212-53510-1100        | Wages                                   | --     | --     | 93,276   | 90,000  | 95,000  | 5,000      | 5.6%    |
| 212-53510-1710        | FICA                                    | --     | --     | 5,783    | 5,000   | 6,000   | 1,000      | 20.0%   |
| 212-53510-1720        | Medicare                                | --     | --     | 1,353    | 2,000   | 2,000   | --         | 0.0%    |
| 212-53510-2200        | Utilities                               | --     | --     | 10,764   | 13,000  | 11,000  | (2,000)    | -15.4%  |
| 212-53510-2250        | Phone/Fax/Internet                      | --     | --     | 4,242    | 6,153   | 4,200   | (1,953)    | -31.7%  |
| 212-53510-2300        | Professional Services                   | --     | --     | 25,869   | 3,000   | 3,000   | --         | 0.0%    |
| 212-53510-3000        | General Expense                         | --     | --     | 14,505   | 1,500   | 2,000   | 500        | 33.3%   |
| 212-53510-3100        | Supplies and Materials                  | --     | --     | 2,917    | 3,000   | 3,000   | --         | 0.0%    |
| 212-53510-3110        | Postage                                 | --     | --     | 13       | 200     | 200     | --         | 0.0%    |
| 212-53510-3120        | Advertising/Promotions                  | --     | --     | 14,223   | 13,000  | 18,000  | 5,000      | 38.5%   |
| 212-53510-3200        | Equipment                               | --     | --     | 14,422   | 4,000   | 4,000   | --         | 0.0%    |
| 212-53510-3210        | Fuel                                    | --     | --     | --       | 4,500   | 4,000   | (500)      | -11.1%  |
| 212-53510-3500        | Repairs and Maintenance                 | --     | --     | 24,651   | 10,000  | 24,600  | 14,600     | 146.0%  |
| 212-53510-3600        | Fuel Cost                               | --     | --     | 52,831   | 44,000  | 143,661 | 99,661     | 226.5%  |
| 212-53510-3605        | Jet Fuel Cost                           | --     | --     | --       | --      | --      | --         | n.a.    |
| 212-53510-5000        | General Insurance                       | --     | --     | 16,405   | 17,000  | 12,000  | (5,000)    | -29.4%  |
| 212-53510-6000        | Transfers Out to Other Funds            | --     | --     | --       | --      | --      | --         | n.a.    |
| 212-53510-7300        | Community Contributions                 | 32,682 | 42,954 | --       | --      | --      | --         | n.a.    |
|                       | Total Airport Expenditures              | 32,682 | 42,954 | 281,255  | 216,353 | 332,661 | 116,308    | 53.8%   |
|                       |   |        |        |          |         |         |            |         |
|                       | Total Revenue Over (under) Expenditures | --     | --     | (39,461) | --      | 5       | 5          | n.a.    |

City of Shawano  
Cemetery Perpetual Care Budget Report  
2025 Budget

|                                    |  | 2021            | 2022         | 2023         | 2024         | 2025         | YOY Budget |             |
|------------------------------------|--|-----------------|--------------|--------------|--------------|--------------|------------|-------------|
|                                    |  | ACTUAL          | ACTUAL       | ACTUAL       | BUDGET       | BUDGET       | \$         | %           |
|                                    |  |                 |              |              |              |              | CHANGE     | CHANGE      |
| Cemetery Revenues:                 |  |                 |              |              |              |              |            |             |
| 740-54920-4650                     | Cemetery Income                                | 3,811           | 3,590        | 3,820        | 2,000        | 2,000        | --         | 0.0%        |
| 740-54920-4850                     | Donations                                      | --              | --           | --           | --           | --           | --         | n.a.        |
|                                    | <b>Total Cemetery Revenues</b>                 | <b>3,811</b>    | <b>3,590</b> | <b>3,820</b> | <b>2,000</b> | <b>2,000</b> | <b>--</b>  | <b>0.0%</b> |
| Cemetery Operational Expenditures: |  |                 |              |              |              |              |            |             |
| 740-54920-6000                     | Transfers Out to Other Funds                   | 33,358          | --           | --           | --           | --           | --         | n.a.        |
|                                    | <b>Total Cemetery Operational Expenditures</b> | <b>33,358</b>   | <b>--</b>    | <b>--</b>    | <b>--</b>    | <b>--</b>    | <b>--</b>  | <b>n.a.</b> |
|                                    | <b>Total Revenue Over (under) Expenditures</b> | <b>(29,547)</b> | <b>3,590</b> | <b>3,820</b> | <b>2,000</b> | <b>2,000</b> | <b>--</b>  | <b>0.0%</b> |

City of Shawano  
City Cab Budget Report  
2025 Budget

|                        |  | 2021            | 2022           | 2023            | 2024           | 2025           | YOY Budget     |             |
|------------------------|--|-----------------|----------------|-----------------|----------------|----------------|----------------|-------------|
|                        |  | ACTUAL          | ACTUAL         | ACTUAL          | BUDGET         | BUDGET         | \$             | %           |
|                        |  |                 |                |                 |                |                | CHANGE         | CHANGE      |
| City Cab Revenues:     |  |                 |                |                 |                |                |                |             |
| 214-53510-4100         | General Property Taxes                         | 9,000           | 9,000          | 9,000           | 9,000          | 9,000          | --             | 0.0%        |
| 214-53900-4100         | GENERAL PROPERTY TAXES                         | --              | --             | --              | --             | --             | --             | n.a.        |
| 214-53900-4350         | Other State Grants                             | 117,081         | 195,670        | 257,858         | 320,958        | 237,430        | (83,528)       | -26.0%      |
| 214-53900-4635         | Taxi Revenue                                   | 173,561         | 204,505        | 181,409         | 180,000        | 275,000        | 95,000         | 52.8%       |
| 214-53900-4940         | Sale of Equipment                              | 1,530           | --             | 1,925           | 1,500          | 1,500          | --             | 0.0%        |
|                        | <b>Total City Cab Revenues</b>                 | <b>301,171</b>  | <b>409,175</b> | <b>450,192</b>  | <b>511,458</b> | <b>522,930</b> | <b>11,472</b>  | <b>2.2%</b> |
| City Cab Expenditures: |  |                 |                |                 |                |                |                |             |
| 214-53900-2300         | Professional Services                          | 332,004         | 349,587        | 378,661         | 443,712        | 443,712        | --             | 0.0%        |
| 214-53900-3000         | General Expense                                | --              | --             | 600             | --             | --             | --             | n.a.        |
| 214-53900-7200         | Grant Payback                                  | --              | --             | 51,766          | --             | --             | --             | n.a.        |
| 214-53900-8100         | Equipment Purchases                            | --              | --             | 67,951          | 67,746         | 86,000         | 18,254         | 26.9%       |
|                        | <b>Total City Cab Expenditures</b>             | <b>332,004</b>  | <b>349,587</b> | <b>498,978</b>  | <b>511,458</b> | <b>529,712</b> | <b>18,254</b>  | <b>3.6%</b> |
|                        | <b>Total Revenue Over (under) Expenditures</b> | <b>(30,832)</b> | <b>59,588</b>  | <b>(48,786)</b> | <b>--</b>      | <b>(6,782)</b> | <b>(6,782)</b> | <b>n.a.</b> |

City of Shawano  
Community Development Budget Report  
2025 Budget

|   |  | 2021    | 2022    | 2023    | 2024    | 2025      | YOY Budget |         |
|---|--|---------|---------|---------|---------|-----------|------------|---------|
|   |  | ACTUAL  | ACTUAL  | ACTUAL  | BUDGET  | BUDGET    | \$         | %       |
| Community Development Revenues:         |  |         |         |         |         |           |            |         |
| 230-56730-4800                          | Interest on Investments                  | --      | --      | --      | --      | --        | --         | n.a.    |
| 230-56730-4810                          | Interest on Loans                        | --      | --      | --      | --      | --        | --         | n.a.    |
| 230-56730-4895                          | Rental Income                            | --      | --      | --      | --      | --        | --         | n.a.    |
| 230-56730-4920                          | Transfer in from Other Funds             | --      | --      | --      | --      | --        | --         | n.a.    |
| 230-56750-4730                          | Other Revenues                           | 112,484 | 114,594 | 119,474 | 119,564 | --        | (119,564)  | -100.0% |
|   | Community Development Revenues           | 112,484 | 114,594 | 119,474 | 119,564 | --        | (119,564)  | -100.0% |
| Community Development Expenditures:     |  |         |         |         |         |           |            |         |
| 230-56750-1100                          | Wages                                    | 98,004  | 99,961  | 103,959 | 103,959 | 110,287   | 6,328      | 6.1%    |
| 230-56750-1710                          | FICA                                     | 6,096   | 6,215   | 6,463   | 6,445   | 6,838     | 393        | 6.1%    |
| 230-56750-1720                          | Medicare                                 | 1,425   | 1,453   | 1,511   | 1,507   | 1,599     | 92         | 6.1%    |
| 230-56750-1730                          | Pension                                  | 6,611   | 6,510   | 7,075   | 7,069   | 7,665     | 596        | 8.4%    |
| 230-56750-1740                          | Life Insurance                           | 348     | 454     | 466     | 584     | --        | (584)      | -100.0% |
| 230-56750-1750                          | Disability Insurance                     | --      | --      | --      | --      | --        | --         | n.a.    |
| 230-56750-1760                          | Health Insurance                         | --      | --      | --      | --      | --        | --         | 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)  | --      | --      | --      | --      | --        | --         | n.a.    |
|   | Total Community Development Expenditures | 112,484 | 114,594 | 119,474 | 119,564 | 126,389   | 6,825      | 5.7%    |
| Total Revenue Over (under) Expenditures |  | --      | --      | --      | --      | (126,389) | (126,389)  | n.a.    |

City of Shawano  
Fire Dues Budget Report  
2025 Budget

|                         |  | 2021          | 2022          | 2023          | 2024          | 2025          | YOY Budget |             |
|-------------------------|--|---------------|---------------|---------------|---------------|---------------|------------|-------------|
|                         |  | ACTUAL        | ACTUAL        | ACTUAL        | BUDGET        | BUDGET        | \$         | %           |
|                         |  |               |               |               |               |               | CHANGE     | CHANGE      |
| Fire Dues Revenues:     |  |               |               |               |               |               |            |             |
| 235-52200-4350          | Other State Grants                             | 25,005        | 40,863        | 72,528        | 24,000        | 24,000        | --         | 0.0%        |
| 235-52200-4730          | Other Revenues                                 | --            | 15,870        | 3,862         | --            | --            | --         | n.a.        |
| 235-52200-4800          | Interest on Investments                        | 20            | 789           | 3,244         | --            | --            | --         | n.a.        |
|                         | <b>Total Fire Dues Revenues</b>                | <b>25,025</b> | <b>57,522</b> | <b>79,633</b> | <b>24,000</b> | <b>24,000</b> | <b>--</b>  | <b>0.0%</b> |
| Fire Dues Expenditures: |  |               |               |               |               |               |            |             |
| 235-52200-6000          | Transfers Out to Other Funds                   | 24,100        | 15,000        | --            | 24,000        | 24,000        | --         | 0.0%        |
|                         | <b>Total Fire Dues Expenditures</b>            | <b>24,100</b> | <b>15,000</b> | <b>--</b>     | <b>24,000</b> | <b>24,000</b> | <b>--</b>  | <b>0.0%</b> |
|                         | <b>Total Revenue Over (under) Expenditures</b> | <b>925</b>    | <b>42,522</b> | <b>79,633</b> | <b>--</b>     | <b>--</b>     | <b>--</b>  | <b>n.a.</b> |

City of Shawano  
Parks Special Revenue Budget Report  
2025 Budget

|   |                               | 2021          | 2022          | 2023             | 2024         | 2025          | 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)        | -100.0%      |
| 250-55220-4670                                | Service Fees                  | 62,942        | 11,888        | 6,881            | 5,000        | 10,000        | 5,000        | 100.0%       |
| 250-55220-4800                                | Interest on Investments       | --            | --            | --               | --           | --            | --           | n.a.         |
| 250-55400-4670                                | Service Fees                  | --            | --            | --               | 3,000        | --            | (3,000)      | -100.0%      |
| 250-55400-4820                                | Rental Income                 | --            | --            | --               | --           | --            | --           | n.a.         |
| 250-55400-4850                                | Donations                     | --            | --            | 500              | --           | --            | --           | n.a.         |
| 250-55400-4920                                | Transfer in from Other Funds  | --            | --            | --               | --           | --            | --           | n.a.         |
| Total Parks Special Revenue Fund Revenues     |                               | <u>73,549</u> | <u>11,888</u> | <u>7,381</u>     | <u>8,250</u> | <u>10,000</u> | <u>1,750</u> | <u>21.2%</u> |
| 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               | 1,287         | (300)         | --               | --           | --            | --           | n.a.         |
| 250-55400-8400                                | Property Purchases            | --            | --            | 150,143          | --           | --            | --           | n.a.         |
| Total Parks Special Revenue Fund Expenditures |                               | <u>1,287</u>  | <u>(300)</u>  | <u>150,143</u>   | <u>--</u>    | <u>--</u>     | <u>--</u>    | <u>n.a.</u>  |
| Total Revenue Over (under) Expenditures       |                               | <u>72,261</u> | <u>12,188</u> | <u>(142,762)</u> | <u>8,250</u> | <u>10,000</u> | <u>1,750</u> | <u>21.2%</u> |

City of Shawano  
Parks Stewardship Budget Report  
2025 Budget

|   |                               | 2021   | 2022   | 2023   | 2024   | 2025   | YOY Budget |      |
|---|-------------------------------|--------|--------|--------|--------|--------|------------|------|
|   |                               | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | \$         | %    |
| Park Stewardship Revenues:              |                               |        |        |        |        |        |            |      |
| 221-55220-4820                          | Rental Income                 | 10,200 | 10,200 | 10,200 | 10,200 | 10,500 | 300        | 2.9% |
| 221-55220-4920                          | Transfers in from Other Funds | --     | --     | --     | --     | --     | --         | n.a. |
| Total Park Stewardship Revenues         |                               | 10,200 | 10,200 | 10,200 | 10,200 | 10,500 | 300        | 2.9% |
| Park Stewardship Expenditures:          |                               |        |        |        |        |        |            |      |
| 221-55220-2300                          | Professional Services         | --     | --     | --     | --     | --     | --         | n.a. |
| 221-55220-3000                          | General Expense               | --     | --     | 480    | --     | --     | --         | n.a. |
| 221-55220-3100                          | Supplies and Materials        | --     | --     | --     | --     | --     | --         | n.a. |
| 221-55220-6000                          | Transfers Out to Other Funds  | --     | --     | --     | --     | --     | --         | n.a. |
| Total Park Stewardship Expenditures     |                               | --     | --     | 480    | --     | --     | --         | n.a. |
| Total Revenue Over (under) Expenditures |                               | 10,200 | 10,200 | 9,720  | 10,200 | 10,500 | 300        | 2.9% |

City of Shawano  
Police K-9 Budget Report  
2025 Budget

|   |                         | 2021         | 2022           | 2023         | 2024         | 2025         | YOY Budget   |               |
|---|-------------------------|--------------|----------------|--------------|--------------|--------------|--------------|---------------|
|   |                         | ACTUAL       | ACTUAL         | ACTUAL       | BUDGET       | BUDGET       | \$           | %             |
|   |                         |              |                |              |              |              | CHANGE       | CHANGE        |
| Police K-9 Revenues:                    |                         |              |                |              |              |              |              |               |
| 215-52140-4850                          | Donations               | 7,336        | 2,700          | 7,222        | 2,500        | 6,000        | 3,500        | 140.0%        |
| 215-52140-4800                          | Interest on Investments | --           | --             | --           | --           | --           | --           | n.a.          |
| Total Police K-9 Revenues               |                         | <u>7,336</u> | <u>2,700</u>   | <u>7,222</u> | <u>2,500</u> | <u>6,000</u> | <u>3,500</u> | <u>140.0%</u> |
|   |                         |              |                |              |              |              |              |               |
| 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           |                         | <u>--</u>    | <u>11,258</u>  | <u>--</u>    | <u>--</u>    | <u>--</u>    | <u>--</u>    | <u>n.a.</u>   |
|   |                         |              |                |              |              |              |              |               |
| Total Revenue Over (under) Expenditures |                         | <u>7,336</u> | <u>(8,558)</u> | <u>7,222</u> | <u>2,500</u> | <u>6,000</u> | <u>3,500</u> | <u>140.0%</u> |

City of Shawano  
Police Department Fundraising Budget Report  
2025 Budget

|                              |   | 2021   | 2022   | 2023   | 2024   | 2025   | YOY Budget |         |
|------------------------------|---|--------|--------|--------|--------|--------|------------|---------|
|                              |   | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | \$         | %       |
| PD Fundraising Revenues:     |   |        |        |        |        |        |            |         |
| 216-52100-4850               | Donations                               | 8,450  | 26,103 | 14,510 | 4,000  | 10,000 | 6,000      | 150.00% |
| 216-52100-4800               | Interest on Investments                 | -      | -      | -      | -      | -      | -          | n.a.    |
|                              | Total PD Fundraising Revenues           | 8,450  | 26,103 | 14,510 | 4,000  | 10,000 | 6,000      | 150.00% |
| PD Fundraising Expenditures: |   |        |        |        |        |        |            |         |
| 216-52100-3000               | General Expense                         | 4,852  | 23,269 | 8,401  | 4,000  | 10,000 | 6,000      | 150.00% |
|                              | Total PD Fundraising Expenditures       | 4,852  | 23,269 | 8,401  | 4,000  | 10,000 | 6,000      | 150.00% |
|                              | Total Revenue Over (under) Expenditures | 3,598  | 2,834  | 6,109  | --     | --     | --         | n.a.    |

City of Shawano  
Solid Waste Equipment Replacement Budget Report  
2025 Budget

|                                     |   | 2021   | 2022     | 2023   | 2024   | 2025   | YOY Budget |        |
|-------------------------------------|---|--------|----------|--------|--------|--------|------------|--------|
|                                     |   | ACTUAL | ACTUAL   | ACTUAL | BUDGET | BUDGET | \$         | %      |
|                                     |   |        |          |        |        |        | CHANGE     | CHANGE |
| Equipment Replacement Revenues:     |   |        |          |        |        |        |            |        |
| 255-40000-4920                      | Transfers in from Other Funds           | --     | --       | --     | --     | --     | --         | n.a.   |
| 255-53600-4920                      | Transfers in from Other Funds           | 42,398 | 45,000   | 45,000 | 45,450 | 45,000 | (450)      | -1.0%  |
|                                     | Total Equipment Replacement Rev.        | 42,398 | 45,000   | 45,000 | 45,450 | 45,000 | (450)      | -1.0%  |
| 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 | 42,398 | (78,480) | 45,000 | 45,450 | 45,000 | (450)      | -1.0%  |

City of Shawano  
 Redevelopment Authority (RDA) Housing Rehab Budget Report  
 2025 Budget

|                                 |   | 2021    | 2022   | 2023     | 2024     | 2025    | 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                                  | 6,200   | -      | 65,000   | 50,000   | 5,000   | (45,000)   | -90.00% |
|                                 | Total RDA Housing Rehab Operations      | 6,200   | -      | 65,000   | 50,000   | 5,000   | (45,000)   | -90.00% |
|                                 | Total Revenue Over (under) Expenditures | (6,200) | --     | (65,000) | (50,000) | (5,000) | 45,000     | -90.0%  |

City of Shawano  
 Tourism and Events Budget Report  
 2025 Budget

|   |                         | 2021   | 2022   | 2023   | 2024   | 2025   | YOY Budget |        |
|---|-------------------------|--------|--------|--------|--------|--------|------------|--------|
|   |                         | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | \$         | %      |
|   |                         |        |        |        |        |        | CHANGE     | CHANGE |
| Tourism & Events Revenues:              |                         |        |        |        |        |        |            |        |
| 220-40000-4102                          | Room Tax                | 29,976 | 33,700 | 27,852 | 25,000 | 35,000 | 10,000     | 40.0%  |
| 220-40000-4890                          | Miscellaneous Income    | --     | --     | --     | --     | --     | --         | n.a.   |
| 220-55220-4670                          | Service Fees            | 27     | 26,500 | 36,000 | 36,000 | 37,000 | 1,000      | 2.8%   |
| 220-55220-4800                          | Interest on Investments | --     | --     | --     | --     | --     | --         | n.a.   |
| Total Tourism & Events Revenues         |                         | 30,003 | 60,200 | 63,852 | 61,000 | 72,000 | 11,000     | 18.0%  |
| Tourism & Events Expenditures:          |                         |        |        |        |        |        |            |        |
| 220-55220-2300                          | Professional Services   | 23,923 | 1,700  | 38,881 | 46,000 | 50,000 | 4,000      | 8.7%   |
| 220-55220-3100                          | Supplies and Materials  | 2,826  | 3,998  | 13,528 | 4,000  | 6,000  | 2,000      | 50.0%  |
| 220-55220-3120                          | Advertising/Promotions  | 3,231  | 8,610  | 7,222  | 7,000  | 12,000 | 5,000      | 71.4%  |
| 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     |                         | 29,979 | 14,308 | 59,630 | 57,000 | 68,000 | 11,000     | 19.3%  |
| Total Revenue Over (under) Expenditures |                         | 25     | 45,892 | 4,222  | 4,000  | 4,000  | --         | 0.0%   |

## **SECTION 9**

# **TAX INCREMENT FINANCING DISTRICTS**

City of Shawano  
TID 4 Budget Report  
2025 Budget

|                                     |  | 2021    | 2022      | 2023    | 2024    | 2025    | YOY Budget |        |
|-------------------------------------|--|---------|-----------|---------|---------|---------|------------|--------|
|                                     |  | ACTUAL  | ACTUAL    | ACTUAL  | BUDGET  | BUDGET  | \$         | %      |
|                                     |  |         |           |         |         |         | CHANGE     | CHANGE |
| TID 4 Revenues:                     |  |         |           |         |         |         |            |        |
| 404-80000-4100                      | General Property Taxes                   | 222,870 | 302,919   | 359,659 | 427,232 | 188,710 | (238,522)  | -55.8% |
| 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             | 6,387   | 4,568     | 4,568   | 4,568   | 7,339   | 2,771      | 60.7%  |
| 404-80000-4800                      | Interest on Investments                  | 128     | 223       | --      | --      | --      | --         | n.a.   |
| 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                        | 16,066  | 13,484    | 11,590  | 48,373  | 7,568   | (40,805)   | -84.4% |
| 404-81000-4830                      | Land Sales                               | --      | --        | --      | --      | --      | --         | n.a.   |
| 404-81000-4890                      | Miscellaneous Income                     | --      | --        | --      | --      | --      | --         | n.a.   |
| 404-81000-4895                      | Rental Income                            | 49,856  | 4,550     | 3,850   | 11,590  | 52,395  | 40,805     | 352.1% |
| 404-81000-4985                      | Deferred Revenue                         | --      | --        | --      | --      | --      | --         | n.a.   |
|                                     | Total TID 4 Revenues                     | 630,577 | 331,014   | 384,938 | 497,034 | 261,283 | (235,751)  | -47.4% |
| TID 4 Financial Admin Expenditures: |  |         |           |         |         |         |            |        |
| 404-80000-2300                      | Professional Services                    | 10,572  | 30        | --      | --      | --      | --         | n.a.   |
| 404-80000-3000                      | General Expense                          | 150     | 150       | 30,150  | --      | 150     | 150        | n.a.   |
| 404-80000-3500                      | Repairs and Maintenance                  | 280     | --        | --      | --      | --      | --         | n.a.   |
| 404-80000-6000                      | Transfers Out to Other Funds             | 373,658 | 292,493   | 206,433 | 201,334 | 202,980 | 1,646      | 0.8%   |
|                                     | Total TID 4 Financial Admin Expenditures | 384,660 | 292,673   | 236,583 | 201,334 | 203,130 | 1,796      | 0.9%   |
| TID 4 Development Expenditures:     |  |         |           |         |         |         |            |        |
| 404-81000-2300                      | Professional Services                    | 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                                   | --      | --        | --      | --      | --      | --         | n.a.   |
| 404-81000-8200                      | Construction Services                    | --      | 146,078   | --      | --      | --      | --         | n.a.   |
| 404-81000-8400                      | Property Purchases                       | 121,890 | 170       | --      | --      | --      | --         | n.a.   |
|                                     | Total TID 4 Development Expenditures     | 212,651 | 155,382   | --      | --      | --      | --         | n.a.   |
|                                     | Total TID 4 Expenditures                 | 597,311 | 448,055   | 236,583 | 201,334 | 203,130 | 1,796      | 0.9%   |
|                                     | Total Revenue Over (under) Expenditures  | 33,266  | (117,041) | 148,355 | 295,700 | 58,153  | (237,547)  | -80.3% |

City of Shawano  
TID 5 Budget Report  
2025 Budget

|                                     |   | 2021            | 2022            | 2023           | 2024           | 2025      | YOY Budget       |                |
|-------------------------------------|---|-----------------|-----------------|----------------|----------------|-----------|------------------|----------------|
|                                     |   | ACTUAL          | ACTUAL          | ACTUAL         | BUDGET         | BUDGET    | \$               | %              |
|                                     |   |                 |                 |                |                |           | CHANGE           | CHANGE         |
| TID 5 Revenues:                     |   |                 |                 |                |                |           |                  |                |
| 405-80000-4100                      | General Property Taxes                          | 143,565         | 133,057         | 116,872        | 128,751        | --        | (128,751)        | -100.0%        |
| 405-80000-4330                      | Exempt Computer Aid                             | 707             | --              | 707            | 707            | --        | (707)            | -100.0%        |
| 405-80000-4340                      | Exempt Personal Property Aid                    | (873)           | 863             | 156            | 156            | --        | (156)            | -100.0%        |
| 405-80000-4350                      | Other State Grants                              | --              | --              | --             | --             | --        | --               | n.a.           |
| 405-80000-4800                      | Interest on Investments                         | --              | --              | --             | --             | --        | --               | n.a.           |
| 405-84130-4830                      | Land Sales                                      | --              | --              | --             | --             | --        | --               | n.a.           |
|                                     | <b>Total TID 5 Revenues</b>                     | <b>143,399</b>  | <b>133,920</b>  | <b>117,735</b> | <b>129,614</b> | <b>--</b> | <b>(129,614)</b> | <b>-100.0%</b> |
| 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         | 7,499          | 7,500          | --        | (7,500)          | -100.0%        |
|                                     | <b>Total TID 5 Financial Admin Expenditures</b> | <b>193,025</b>  | <b>172,700</b>  | <b>7,649</b>   | <b>7,650</b>   | <b>--</b> | <b>(7,650)</b>   | <b>-100.0%</b> |
| TID 5 Development Expenditures:     |   |                 |                 |                |                |           |                  | n.a.           |
| 405-81000-2300                      | Professional Services                           | 30,000          | --              | --             | --             | --        | --               | n.a.           |
| 405-81000-3150                      | Site Development                                | --              | --              | --             | --             | --        | --               | n.a.           |
| 405-81000-6000                      | Transfers Out to Other Funds                    | --              | --              | --             | --             | --        | --               | n.a.           |
| 405-81000-7100                      | Grants  | --              | --              | --             | --             | --        | --               | n.a.           |
| 405-81000-8200                      | Construction Services                           | --              | --              | --             | --             | --        | --               | n.a.           |
|                                     | <b>Total TID 5 Development Expenditures</b>     | <b>30,000</b>   | <b>--</b>       | <b>--</b>      | <b>--</b>      | <b>--</b> | <b>--</b>        | <b>n.a.</b>    |
|                                     | <b>Total TID 5 Expenditures</b>                 | <b>223,025</b>  | <b>172,700</b>  | <b>7,649</b>   | <b>7,650</b>   | <b>--</b> | <b>(7,650)</b>   | <b>-100.0%</b> |
|                                     | <b>Total Revenue Over (under) Expenditures</b>  | <b>(79,626)</b> | <b>(38,780)</b> | <b>110,086</b> | <b>121,964</b> | <b>--</b> | <b>(121,964)</b> | <b>-100.0%</b> |

City of Shawano  
TID 6 Budget Report  
2025 Budget

|                                      |   | 2021      | 2022     | 2023    | 2024     | 2025     | YOY Budget |        |
|--------------------------------------|---|-----------|----------|---------|----------|----------|------------|--------|
|                                      |   | ACTUAL    | ACTUAL   | ACTUAL  | BUDGET   | BUDGET   | \$         | %      |
|                                      |   |           |          |         |          |          | CHANGE     | CHANGE |
| TID 6 Revenues:                      |   |           |          |         |          |          |            |        |
| 406-80000-4100                       | General Property Taxes                    | 175,907   | 176,887  | 312,204 | 218,750  | 227,101  | 8,351      | 3.8%   |
| 406-80000-4110                       | PILOT                                     | 1,507     | 1,526    | 1,511   | 1,526    | 1,526    | --         | 0.0%   |
| 406-80000-4330                       | Exempt Computer Aid                       | 156,765   | 4,409    | 4,409   | 4,409    | 4,409    | --         | 0.0%   |
| 406-80000-4340                       | Exempt Personal Property Aid              | (76,178)  | 38,746   | 38,746  | 38,746   | 43,068   | 4,322      | 11.2%  |
| 406-80000-4800                       | Interest on Investments                   | 91        | 152      | --      | --       | --       | --         | n.a.   |
| 406-80000-4910                       | Proceeds from Long-Term Debt              | 225,000   | --       | --      | --       | --       | --         | n.a.   |
| 406-81000-4810                       | Interest on Loans                         | 1,407     | 442      | 878     | 669      | 568      | (101)      | -15.1% |
| 406-81000-4830                       | Land Sales                                | --        | 31,516   | --      | --       | --       | --         | n.a.   |
| 406-81000-4895                       | Rental Income                             | 2,211     | --       | 1,009   | 2,492    | 2,594    | 102        | 4.1%   |
| 406-81000-4910                       | Proceeds from Long-Term Debt              | --        | --       | 400,000 | --       | --       | --         | n.a.   |
| 406-81500-4350                       | Other State Grants                        | --        | --       | --      | --       | --       | --         | n.a.   |
|                                      | Total TID 6 Revenues                      | 486,709   | 253,677  | 758,757 | 266,592  | 279,265  | 12,673     | 4.8%   |
| TID 6 Financial Admin. Expenditures: |   |           |          |         |          |          |            |        |
| 406-80000-2300                       | Professional Services                     | --        | --       | --      | --       | --       | --         | n.a.   |
| 406-80000-3000                       | General Expense                           | 207       | 180      | 150     | 150      | 150      | --         | 0.0%   |
| 406-80000-6000                       | Transfers Out to Other Funds              | 294,875   | 322,790  | 340,191 | 322,050  | 337,978  | 15,928     | 4.9%   |
|                                      | Total TID 6 Financial Admin. Expenditures | 295,082   | 322,970  | 340,341 | 322,200  | 338,128  | 15,928     | 4.9%   |
| TID 6 Development Expenditures:      |   |           |          |         |          |          |            |        |
| 406-81000-2300                       | Professional Services                     | 31,474    | --       | --      | --       | --       | --         | n.a.   |
| 406-81000-3120                       | Advertising/Promotions                    | --        | --       | --      | --       | --       | --         | n.a.   |
| 406-81000-3150                       | Site Development                          | 4,655     | --       | --      | --       | --       | --         | n.a.   |
| 406-81000-7000                       | Grants                                    | --        | --       | 204,664 | --       | --       | --         | n.a.   |
| 406-81000-7100                       | Grants                                    | --        | --       | --      | --       | --       | --         | n.a.   |
| 406-81000-8200                       | Construction Services                     | 46,323    | --       | --      | --       | --       | --         | n.a.   |
| 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      | 308,451   | 518      | 204,664 | --       | --       | --         | n.a.   |
|                                      | Total TID 6 Expenditures                  | 603,532   | 323,488  | 545,005 | 322,200  | 338,128  | 15,928     | 4.9%   |
|                                      | Total Revenue Over (under) Expenditures   | (116,823) | (69,811) | 213,752 | (55,608) | (58,863) | (3,255)    | 5.9%   |

City of Shawano  
TID 7 Budget Report  
2025 Budget

|                                     |   | 2021           | 2022             | 2023             | 2024             | 2025             | YOY Budget       |                |
|-------------------------------------|---|----------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                     |   | ACTUAL         | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | \$               | %              |
|                                     |   |                |                  |                  |                  |                  | CHANGE           | CHANGE         |
| TID 7 Revenues:                     |   |                |                  |                  |                  |                  |                  |                |
| 407-80000-4100                      | General Property Taxes                          | 535,628        | 924,875          | 1,095,687        | 1,095,687        | 1,390,693        | 295,006          | 26.9%          |
| 407-80000-4330                      | Exempt Computer Aid                             | (1)            | --               | --               | --               | --               | --               | n.a.           |
| 407-80000-4340                      | Exempt Personal Property Aid                    | --             | --               | --               | --               | 37,714           | 37,714           | n.a.           |
| 407-80000-4800                      | Interest on Investments                         | 219            | 2,307            | 5                | --               | --               | --               | n.a.           |
| 407-80000-4910                      | Proceeds from Long-Term Debt                    | 100,000        | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-4810                      | Interest on Loans                               | --             | --               | --               | --               | 16,785           | 16,785           | n.a.           |
| 407-81000-4830                      | Land Sales                                      | --             | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-4895                      | Rental Income                                   | --             | --               | --               | --               | 27,741           | 27,741           | n.a.           |
|                                     | <b>Total TID 7 Revenues</b>                     | <b>635,846</b> | <b>927,182</b>   | <b>1,095,692</b> | <b>1,095,687</b> | <b>1,472,933</b> | <b>377,246</b>   | <b>34.4%</b>   |
| TID 7 Financial Admin Expenditures: |   |                |                  |                  |                  |                  |                  |                |
| 407-80000-2300                      | Professional Services                           | --             | --               | --               | --               | 60,000           | 60,000           | n.a.           |
| 407-80000-3000                      | General Expense                                 | 150            | 150              | 150              | 150              | 150              | --               | 0.0%           |
| 407-80000-6000                      | Transfers Out to Other Funds                    | 137,775        | 516,700          | 218,431          | 144,475          | 150,425          | 5,950            | 4.1%           |
|                                     | <b>Total TID 7 Financial Admin Expenditures</b> | <b>137,925</b> | <b>516,850</b>   | <b>218,581</b>   | <b>144,625</b>   | <b>210,575</b>   | <b>65,950</b>    | <b>45.6%</b>   |
| TID 7 Development Expenditures:     |   |                |                  |                  |                  |                  |                  |                |
| 407-81000-2300                      | Professional Services                           | --             | 60,000           | 61,750           | --               | 60,000           | 60,000           | n.a.           |
| 407-81000-3120                      | Advertising/Promotions                          | --             | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-3150                      | Site Development                                | --             | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-7000                      | Loans   | --             | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-7100                      | Grants  | 286,797        | 806,974          | 1,199,043        | 1,275,161        | 673,276          | (601,885)        | -47.2%         |
| 407-81000-8200                      | Construction Services                           | --             | --               | --               | --               | --               | --               | n.a.           |
| 407-81000-8300                      | Engineering Services                            | --             | --               | --               | --               | --               | --               | n.a.           |
|                                     | <b>Total TID 7 Development Expenditures</b>     | <b>286,797</b> | <b>866,974</b>   | <b>1,260,793</b> | <b>1,275,161</b> | <b>733,276</b>   | <b>(541,885)</b> | <b>-42.5%</b>  |
|                                     | <b>Total TID 7 Expenditures</b>                 | <b>424,722</b> | <b>1,383,824</b> | <b>1,479,373</b> | <b>1,419,786</b> | <b>943,851</b>   | <b>(475,935)</b> | <b>-33.5%</b>  |
|                                     | <b>Total Revenue Over (under) Expenditures</b>  | <b>211,124</b> | <b>(456,642)</b> | <b>(383,682)</b> | <b>(324,099)</b> | <b>529,082</b>   | <b>853,181</b>   | <b>-263.2%</b> |

City of Shawano  
TID 8 Budget Report  
2025 Budget

|                                      |  | 2021           | 2022           | 2023           | 2024            | 2025           | YOY Budget     |                |
|--------------------------------------|--|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|
|                                      |  | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET          | BUDGET         | \$             | %              |
|                                      |  |                |                |                |                 |                | CHANGE         | CHANGE         |
| TID 8 Revenues:                      |  |                |                |                |                 |                |                |                |
| 408-80000-4100                       | General Property Taxes                           | --             | --             | 33,699         | 44,365          | 149,815        | 105,450        | 237.7%         |
| 408-80000-4800                       | Interest on Investments                          | 180            | 314            | --             | --              | --             | --             | n.a.           |
| 408-80000-4910                       | Proceeds from Long-Term Debt                     | 465,000        | --             | 200,000        | --              | --             | --             | n.a.           |
| 408-81000-4830                       | Land Sales                                       | 151,000        | 398,402        | --             | --              | --             | --             | n.a.           |
|                                      | <b>Total TID 8 Revenues</b>                      | <b>616,180</b> | <b>398,716</b> | <b>233,699</b> | <b>44,365</b>   | <b>149,815</b> | <b>105,450</b> | <b>237.7%</b>  |
| 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                     | 27,050         | 85,250         | 85,787         | 81,975          | 89,550         | 7,575          | 9.2%           |
|                                      | <b>Total TID 8 Financial Admin. Expenditures</b> | <b>27,200</b>  | <b>85,400</b>  | <b>85,937</b>  | <b>82,125</b>   | <b>89,700</b>  | <b>7,575</b>   | <b>9.2%</b>    |
| 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        | --             | 138,462        | --              | --             | --             | n.a.           |
| 408-81000-8200                       | Construction Services                            | 10,599         | 281,538        | 6,057          | --              | --             | --             | n.a.           |
| 408-81000-8300                       | Engineering Services                             | --             | --             | --             | --              | --             | --             | n.a.           |
| 408-81000-8400                       | Property Purchases                               | --             | --             | --             | --              | --             | --             | n.a.           |
|                                      | <b>Total TID 8 Development Expenditures</b>      | <b>170,038</b> | <b>305,503</b> | <b>144,519</b> | <b>--</b>       | <b>--</b>      | <b>--</b>      | <b>n.a.</b>    |
|                                      | <b>Total TID 8 Expenditures</b>                  | <b>197,238</b> | <b>390,903</b> | <b>230,456</b> | <b>82,125</b>   | <b>89,700</b>  | <b>7,575</b>   | <b>9.2%</b>    |
|                                      | <b>Total Revenue Over (under) Expenditures</b>   | <b>418,942</b> | <b>7,813</b>   | <b>3,243</b>   | <b>(37,760)</b> | <b>60,115</b>  | <b>97,875</b>  | <b>-259.2%</b> |

City of Shawano  
TID 9 Budget Report  
2025 Budget

|                                      |   | 2021   | 2022      | 2023      | 2024     | 2025   | 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                       | --     | --        | --        | --       | 17,664 | 17,664     | 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   | 14,659 | (5,514)    | -27.3%  |
| 409-81000-4830                       | Land Sales                                | --     | --        | --        | --       | --     | --         | n.a.    |
| 409-81000-4895                       | Rental Income                             | --     | 338,285   | --        | 6,263    | 44,874 | 38,611     | 616.5%  |
|                                      | Total TID 9 Revenues                      | --     | 1,638,285 | 20,173    | 26,436   | 77,197 | 50,761     | 192.0%  |
| TID 9 Financial Admin. Expenditures: |   |        |           |           |          |        |            |         |
| 409-80000-2300                       | Professional Services                     | --     | 16,500    | 750       | --       | --     | --         | n.a.    |
| 409-80000-3000                       | General Expense                           | --     | 1,482     | 150       | 150      | 150    | --         | 0.0%    |
| 409-80000-6000                       | Transfers Out to Other Funds              | --     | 165,109   | 173,497   | 45,240   | 45,240 | --         | 0.0%    |
| 409-80000-6300                       | Debt Service Issuance Cost                | --     | 20,000    | --        | --       | --     | --         | n.a.    |
|                                      | Total TID 9 Financial Admin. Expenditures | --     | 203,091   | 174,397   | 45,390   | 45,390 | --         | 0.0%    |
| TID 9 Development Expenditures:      |   |        |           |           |          |        |            |         |
| 409-81000-2300                       | Professional Services                     | --     | 13,109    | 125,764   | --       | --     | --         | n.a.    |
| 409-81000-3120                       | Advertising/Promotions                    | --     | --        | 138       | --       | --     | --         | n.a.    |
| 409-81000-3150                       | Site Development                          | --     | --        | --        | --       | --     | --         | n.a.    |
| 409-81000-7000                       | Loans                                     | --     | 338,285   | 50,000    | --       | --     | --         | n.a.    |
| 409-81000-7100                       | Grants                                    | --     | 195,500   | 101,500   | --       | --     | --         | n.a.    |
| 409-81000-8200                       | Construction Services                     | --     | 62,316    | 10,918    | 1,375    | --     | (1,375)    | -100.0% |
| 409-81000-8300                       | Engineering Services                      | --     | --        | --        | --       | --     | --         | n.a.    |
| 409-81000-8400                       | Property Purchases                        | --     | 2,384     | --        | --       | --     | --         | n.a.    |
|                                      | Total TID 9 Development Expenditures      | --     | 611,594   | 288,320   | 1,375    | --     | (1,375)    | -100.0% |
|                                      | Total TID 9 Expenditures                  | --     | 814,685   | 462,717   | 46,765   | 45,390 | (1,375)    | -2.9%   |
|                                      | Total Revenue Over (under) Expenditures   | --     | 823,600   | (442,544) | (20,329) | 31,807 | 52,136     | -256.5% |

# **SECTION 10**

## **SHAWANO MUNICIPAL UTILITIES BUDGET**



**2025**

**BUDGET**

**Shawano Municipal Utilities  
2025 Budget**

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

|                                 | Year Ended<br>12/31/2022 | Year Ended<br>12/31/2023 | Estimated<br>Year Ended<br>12/31/2024 | Prelim Budget<br>Year Ended<br>12/31/2025 |
|---------------------------------|--------------------------|--------------------------|---------------------------------------|---|
| Average Rate Base               |                          |                          |                                       |   |
| Add Average:                    |                          |                          |                                       |   |
| Utility Plant in Service        | \$ 27,267,972            | \$ 27,637,816            | \$ 41,872,597                         | \$ 42,268,713                             |
| Material & Supplies             | 493,876                  | 566,671                  | 608,962                               | 627,231                                   |
|                                 | <u>27,761,848</u>        | <u>28,204,487</u>        | <u>42,481,559</u>                     | <u>42,895,944</u>                         |
| Less Average:                   |                          |                          |                                       |   |
| Customer Advances Construction  | (49,032)                 | (55,764)                 | (63,404)                              | (72,090)                                  |
| Regulatory Liability            | (29,250)                 | (9,750)                  | -                                     | -   |
| Reserve for Depreciation        | (13,581,386)             | (13,950,564)             | (15,337,783)                          | (16,847,004)                              |
|                                 | <u>(13,659,668)</u>      | <u>(14,016,078)</u>      | <u>(15,401,187)</u>                   | <u>(16,919,094)</u>                       |
| Average Net Rate Base           | <u>14,102,180</u>        | <u>14,188,409</u>        | <u>27,080,372</u>                     | <u>25,976,849</u>                         |
| Net Operating Income (Loss)     | <u>\$ 390,932</u>        | <u>\$ 267,299</u>        | <u>\$ 102,197</u>                     | <u>\$ 1,366,798</u>                       |
| Rate of Return                  | 2.77%                    | 1.88%                    | 0.38%                                 | 5.26%                                     |
| Operating Inc/Avg Net Rate Base |                          |                          |                                       |   |
| Authorized Rate of Return       | 5.00%                    | 5.00%                    | 5.00%                                 | 6.20%                                     |
| Variance                        | -2.23%                   | -3.12%                   | -4.62%                                | -0.94%                                    |

Notes: Estimated 2025 ROR for pending rate case

**Shawano Municipal Utilities  
2025 Operating Budget Summary**

|  | 2022               | 2023              | 2024                | Proposed          | Increase            | %             |
|--|--------------------|-------------------|---------------------|-------------------|---------------------|---------------|
| <b>Electric Department</b>                   | Actual             | Actual            | Budget              | 2025<br>Budget    | (Decrease)          | Change        |
| Operating Revenues                           | \$ 23,691,182      | \$ 24,932,189     | \$ 25,710,634       | \$ 26,603,513     | \$ 892,879          | 3.5%          |
| Other Revenues                               | 329,162            | 1,216,689         | 665,107             | 440,431           | (224,676)           | -33.8%        |
| <b>Total Revenues</b>                        | <b>24,020,344</b>  | <b>26,148,878</b> | <b>26,375,741</b>   | <b>27,043,944</b> | <b>668,203</b>      | <b>2.5%</b>   |
| Purchased Power                              | 19,594,943         | 20,609,579        | 21,365,041          | 20,517,252        | (847,789)           | -4.0%         |
| Operating & Maintenance Expenses             | 2,095,003          | 2,530,896         | 2,474,301           | 2,588,128         | 113,827             | 4.6%          |
| Depreciation & Amortization Expense          | 1,018,509          | 957,938           | 1,195,000           | 1,305,225         | 110,225             | 9.2%          |
| Taxes  | 712,931            | 718,006           | 858,178             | 965,570           | 107,392             | 12.5%         |
| Other Expenses                               | 275,787            | 666,897           | 978,948             | 754,173           | (224,775)           | -23.0%        |
| <b>Total Expenses</b>                        | <b>23,697,173</b>  | <b>25,483,316</b> | <b>26,871,468</b>   | <b>26,130,348</b> | <b>(741,120)</b>    | <b>-2.8%</b>  |
| <b>Net Income (Loss)</b>                     | <b>\$ 323,171</b>  | <b>\$ 665,562</b> | <b>\$ (495,727)</b> | <b>\$ 913,596</b> | <b>\$ 1,409,323</b> | <b>284.3%</b> |
| <b>Technology Department</b>                 |                    |                   |                     |                   |                     |               |
| Total Revenues                               | \$ 324,779         | \$ 380,835        | \$ 416,211          | \$ 438,513        | \$ 22,302           | 5.4%          |
| Purchased Services                           | 28,799             | 29,074            | 34,660              | 25,974            | (8,686)             | -25.1%        |
| Operating & Maintenance Expenses             | 163,459            | 188,893           | 218,726             | 208,344           | (10,382)            | -4.7%         |
| Depreciation & Amortization Expense          | 59,030             | 59,198            | 57,691              | 61,464            | 3,773               | 6.5%          |
| Taxes  | -                  | -                 | -                   | -                 | -                   | 0.0%          |
| <b>Total Expenses</b>                        | <b>251,288</b>     | <b>277,165</b>    | <b>311,077</b>      | <b>295,782</b>    | <b>(15,295)</b>     | <b>-4.9%</b>  |
| <b>Net Income (Loss)</b>                     | <b>73,491</b>      | <b>103,670</b>    | <b>105,134</b>      | <b>142,731</b>    | <b>37,597</b>       | <b>35.8%</b>  |
| Appropriation to Municipality                | (108,000)          | (108,000)         | (108,000)           | (108,000)         | -                   | 0.0%          |
| <b>Retained Earnings Increase (Decrease)</b> | <b>\$ (34,509)</b> | <b>\$ (4,330)</b> | <b>\$ (2,866)</b>   | <b>\$ 34,731</b>  | <b>\$ 37,597</b>    | <b>35.8%</b>  |
| <b>Total Utility</b>                         |                    |                   |                     |                   |                     |               |
| Total Revenues                               | \$ 24,345,123      | \$ 26,529,713     | \$ 26,791,952       | \$ 27,482,457     | \$ 690,505          | 2.6%          |
| Purchase Power & Service Expenses            | 19,623,742         | 20,638,653        | 21,399,701          | 20,543,226        | (856,475)           | -4.0%         |
| Operating & Maintenance Expenses             | 2,258,462          | 2,719,789         | 2,693,027           | 2,796,472         | 103,445             | 3.8%          |
| Depreciation & Amortization Expense          | 1,077,539          | 1,017,136         | 1,252,691           | 1,366,689         | 113,998             | 9.1%          |
| Taxes  | 712,931            | 718,006           | 858,178             | 965,570           | 107,392             | 12.5%         |
| Other Expenses                               | 275,787            | 666,897           | 978,948             | 754,173           | (224,775)           | -23.0%        |
| <b>Total Expenses</b>                        | <b>23,948,461</b>  | <b>25,760,481</b> | <b>27,182,545</b>   | <b>26,426,130</b> | <b>(756,415)</b>    | <b>-2.8%</b>  |
| <b>Net Income (Loss)</b>                     | <b>396,662</b>     | <b>769,232</b>    | <b>(390,593)</b>    | <b>1,056,327</b>  | <b>1,446,920</b>    | <b>370.4%</b> |
| Appropriation to Municipality                | (108,000)          | (108,000)         | (108,000)           | (108,000)         | -                   | 0.0%          |
| <b>Retained Earnings Increase (Decrease)</b> | <b>\$ 288,662</b>  | <b>\$ 661,232</b> | <b>\$ (498,593)</b> | <b>\$ 948,327</b> | <b>\$ 1,446,920</b> | <b>290.2%</b> |

Shawano Municipal Utilities  
Electric Budget 2025 - PRELIMINARY

10/2/2024

|   | Actual<br>2022    | Actual<br>2023    | Budget<br>2024    | Projected<br>2024 | Adjust           | Budget<br>2025    | %<br>Inc(Dec) |
|---|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------|
| <b>Sales of Power</b>                             |                   |                   |                   |                   |                  |                   |               |
| Residential Revenues RG1, RG2                     | 4,050,910         | 4,203,034         | 4,321,065         | 4,189,878         | 301,671          | 4,491,549         | 7.2%          |
| General Service Revenues GS1                      | 1,274,372         | 1,310,262         | 1,356,374         | 1,328,327         | 95,640           | 1,423,967         | 7.2%          |
| Large General Service Revenues GS2                | 1,719,761         | 1,760,294         | 1,822,330         | 1,753,489         | 126,521          | 1,880,010         | 7.2%          |
| Small Power CP1                                   | 888,343           | 863,239           | 942,286           | 767,397           | 55,253           | 822,650           | 7.2%          |
| Large Power CP2                                   | 2,886,946         | 2,908,997         | 3,104,871         | 2,810,126         | 202,329          | 3,012,455         | 7.2%          |
| Industrial Power TOD CP3                          | 7,018,386         | 7,194,336         | 7,368,817         | 7,353,808         | 529,474          | 7,883,282         | 7.2%          |
| Large Industrial TOD CP4                          | 5,569,942         | 6,400,964         | 6,503,472         | 6,311,786         | 454,449          | 6,766,235         | 7.2%          |
| Field Lighting Revenues FL1                       | 59,371            | 60,159            | 61,242            | 65,713            | 4,731            | 70,444            | 7.2%          |
| Street Lighting Revenues MS1                      | 223,151           | 230,904           | 230,177           | 235,934           | 16,987           | 252,921           | 7.2%          |
| <b>Total Power Sales Revenue</b>                  | <b>23,691,182</b> | <b>24,932,189</b> | <b>25,710,634</b> | <b>24,816,458</b> | <b>1,787,055</b> | <b>26,603,513</b> | <b>7.2%</b>   |
| Purchased Power Expense                           | 19,594,943        | 20,609,579        | 21,365,041        | 20,217,494        | 299,758          | 20,517,252        | 1.5%          |
| <b>GROSS PROFIT ON SALES</b>                      | <b>4,096,239</b>  | <b>4,322,610</b>  | <b>4,345,593</b>  | <b>4,598,963</b>  | <b>1,487,297</b> | <b>6,086,260</b>  | <b>32.3%</b>  |
| <b>Other Operating Revenues</b>                   |                   |                   |                   |                   |                  |                   |               |
| Customer Discounts Forfeited                      | 30,445            | 44,881            | 45,500            | 38,051            | 761              | 38,812            | 2.0%          |
| Rent Electric Property                            | 73,601            | 90,596            | 91,387            | 82,061            | 1,641            | 83,702            | 2.0%          |
| Other Revenues                                    | 17,091            | 16,053            | 16,294            | 16,612            | 332              | 16,944            | 2.0%          |
| <b>Total Other Operating Revenues</b>             | <b>121,136</b>    | <b>151,530</b>    | <b>153,181</b>    | <b>136,724</b>    | <b>2,734</b>     | <b>139,459</b>    | <b>2.0%</b>   |
| <b>Other Operating &amp; Maintenance Expenses</b> |                   |                   |                   |                   |                  |                   |               |
| Supervision Expense                               | 67,509            | 69,323            | 79,764            | 69,653            | 3,562            | 73,215            | 5.1%          |
| Station Expense                                   | 69,091            | 70,857            | 69,283            | 72,400            | 3,314            | 75,714            | 4.6%          |
| Overhead Line Expense                             | 169,513           | 173,190           | 190,991           | 217,478           | (11)             | 217,466           | 0.0%          |
| Underground Line Expense                          | 60,158            | 87,480            | 77,465            | 76,477            | 3,897            | 80,374            | 5.1%          |
| Street Lighting                                   | 8,212             | 10,312            | 9,622             | 8,815             | 20               | 8,835             | 0.2%          |
| Meter Expense                                     | 67,186            | 70,321            | 63,308            | 90,693            | (1,191)          | 89,502            | -1.3%         |
| Customer Installations                            | 329               | 1,274             | 1,537             | 1,172             | (46)             | 1,126             | -3.9%         |
| Misc Distribution Expenses                        | 263,040           | 310,620           | 269,785           | 322,555           | 7,026            | 329,580           | 2.2%          |
| Rents   | 1,950             | 42,222            | 48,805            | 35,585            | (31,900)         | 3,684             | -89.6%        |
| <b>Distribution Operation Exp (580-589)</b>       | <b>706,989</b>    | <b>835,599</b>    | <b>810,560</b>    | <b>894,827</b>    | <b>(15,331)</b>  | <b>879,496</b>    | <b>-1.7%</b>  |
| Maintenance - Supervision & Engine                | 31,753            | 32,564            | 37,504            | 32,779            | 1,048            | 33,827            | 3.2%          |
| Maintenance - Station Equipment                   | 861               | 15,672            | 7,783             | 5,719             | (85)             | 5,634             | -1.5%         |
| Maintenance - Overhead Lines                      | 47,112            | 97,529            | 67,184            | 130,858           | 859              | 131,717           | 0.7%          |
| Maintenance - Underground Lines                   | 24,450            | 34,372            | 33,059            | 28,509            | 1,647            | 30,156            | 5.8%          |
| Maintenance - Line Transf                         | 12,297            | 11,606            | 13,905            | 15,899            | 400              | 16,300            | 2.5%          |
| Maintenance - Street Lights                       | 1,600             | 21,534            | 4,306             | 17,434            | 705              | 18,139            | 4.0%          |
| Maintenance - Meters                              | 125               | 147               | 150               | 452               | 79               | 531               | 17.4%         |
| <b>Distribution Maintenance Exp (590-599)</b>     | <b>118,198</b>    | <b>213,424</b>    | <b>163,891</b>    | <b>231,650</b>    | <b>4,654</b>     | <b>236,304</b>    | <b>2.0%</b>   |
| <b>Total Distribution O&amp;M Expense</b>         | <b>825,187</b>    | <b>1,049,023</b>  | <b>974,451</b>    | <b>1,126,477</b>  | <b>(10,677)</b>  | <b>1,115,799</b>  | <b>-0.9%</b>  |
| Meter Reading Expenses                            | 36,916            | 38,776            | 39,339            | 39,304            | 208              | 39,513            | 0.5%          |
| Billing Expenses                                  | 189,339           | 199,776           | 202,180           | 202,698           | 5,145            | 207,843           | 2.5%          |
| Uncollectible Accounts                            | 5,028             | 19,511            | 3,443             | 3,717             | 74               | 3,791             | 2.0%          |
| <b>Customer Accounts Expenses (90-99)</b>         | <b>231,283</b>    | <b>258,063</b>    | <b>244,962</b>    | <b>245,719</b>    | <b>5,427</b>     | <b>251,146</b>    | <b>2.2%</b>   |
| Advertising                                       | 9,566             | 10,616            | 9,500             | 10,325            | 305              | 10,630            | 3.0%          |
| <b>Sales Expenses (911-916)</b>                   | <b>9,566</b>      | <b>10,616</b>     | <b>9,500</b>      | <b>10,325</b>     | <b>305</b>       | <b>10,630</b>     | <b>3.0%</b>   |
| Administrative & General Salaries                 | 385,771           | 484,926           | 478,544           | 502,098           | 5,450            | 507,548           | 1.1%          |
| Office Supplies & Expenses                        | 69,489            | 78,092            | 70,160            | 66,927            | 3,564            | 70,491            | 5.3%          |
| Admin Expenses Transferred                        | (206,525)         | (220,783)         | (245,726)         | (230,299)         | (22,126)         | (252,425)         | 9.6%          |
| Outside Services                                  | 35,919            | 94,626            | 46,033            | 38,196            | 764              | 38,960            | 2.0%          |
| Insurance - Property                              | 15,545            | 17,228            | 18,089            | 13,773            | 15,689           | 29,462            | 113.9%        |
| Insurance - Worker's Compensation                 | 10,731            | 15,141            | 15,746            | 10,860            | 434              | 11,294            | 4.0%          |
| Insurance - Liability                             | 30,903            | 31,879            | 32,836            | 32,494            | 243              | 32,737            | 0.7%          |
| Insurance - Medical                               | 292,537           | 304,542           | 429,750           | 397,106           | 6,250            | 403,356           | 1.6%          |

Shawano Municipal Utilities  
Electric Budget 2025 - PRELIMINARY

10/2/2024

|  | Actual<br>2022    | Actual<br>2023    | Budget<br>2024      | Projected<br>2024   | Adjust              | Budget<br>2025    | %<br>Inc(Dec) |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Pension  | 95,025            | 115,617           | 123,312             | 125,561             | 2,109               | 127,670           | 1.7%          |
| Insurance - Life                               | 2,706             | 3,348             | 3,027               | 3,855               | 77                  | 3,932             | 2.0%          |
| School Expense                                 | 50,931            | 45,377            | 53,232              | 37,048              | 914                 | 37,962            | 2.5%          |
| Miscellaneous Employee Benefit                 | 20,570            | 71,948            | 27,793              | 33,861              | 677                 | 34,538            | 2.0%          |
| Regulatory Commission Expense                  | 80,686            | 28,903            | 73,318              | 63,637              | (34,734)            | 28,903            | -54.6%        |
| Miscellaneous General Expense                  | 29,614            | 47,324            | 40,614              | 52,488              | 3,573               | 56,061            | 6.8%          |
| Maintenance - General Plant                    | 115,065           | 95,026            | 78,660              | 74,132              | 5,931               | 80,063            | 8.0%          |
| <b>Administrative &amp; General Expense</b>    | <b>1,028,966</b>  | <b>1,213,194</b>  | <b>1,245,388</b>    | <b>1,221,736</b>    | <b>(11,185)</b>     | <b>1,210,551</b>  | <b>-0.9%</b>  |
| <b>Total Admin &amp; Sales Expenses</b>        | <b>1,269,816</b>  | <b>1,481,873</b>  | <b>1,499,850</b>    | <b>1,477,780</b>    | <b>(5,453)</b>      | <b>1,472,327</b>  | <b>-0.4%</b>  |
| <b>Total Admin and Dist O&amp;M Expense</b>    | <b>2,095,003</b>  | <b>2,530,896</b>  | <b>2,474,301</b>    | <b>2,604,256</b>    | <b>(16,130)</b>     | <b>2,588,126</b>  | <b>-0.6%</b>  |
| <b>Depreciation &amp; Amortization (403-4)</b> | <b>1,018,509</b>  | <b>957,938</b>    | <b>1,195,000</b>    | <b>1,206,636</b>    | <b>98,589</b>       | <b>1,305,225</b>  | <b>8.2%</b>   |
| <b>Taxes (408)</b>                             | <b>712,931</b>    | <b>718,006</b>    | <b>858,178</b>      | <b>822,598</b>      | <b>142,972</b>      | <b>965,570</b>    | <b>17.4%</b>  |
| Total Operating Expenses                       | 3,826,443         | 4,206,840         | 4,527,479           | 4,633,490           | 225,431             | 4,858,921         | 0             |
| <b>Net Operating Income (Loss)</b>             | <b>390,933</b>    | <b>267,300</b>    | <b>(28,705)</b>     | <b>102,197</b>      | <b>1,264,600</b>    | <b>1,366,798</b>  | <b>0</b>      |
| <b>Non-Operating Income</b>                    |                   |                   |                     |                     |                     |                   |               |
| Non-Utility Operating                          | 2,767             | 10,765            | 10,765              | 39,347              | (25,610)            | 13,737            | -65.1%        |
| Jobbing Income                                 | 122,758           | 34,487            | 98,691              | 58,087              |                     | 58,087            | 0.0%          |
| Misc Electric Contr Funds                      | 55,452            | 48,355            | 16,284              | 20,217              |                     | 20,217            | 0.0%          |
| Misc Credits to Surplus                        |                   | 688,633           | -                   | -                   |                     | -                 | 0.0%          |
| Interest & Dividend Income                     | 21,843            | 273,233           | 376,500             | 352,416             | (143,484)           | 208,932           | -40.7%        |
| Change in value of investment                  | 5,206             | 9,686             | 9,686               | -                   |                     | -                 | 0.0%          |
| Total Non-Operating Income                     | 208,026           | 1,065,159         | 511,926             | 470,066             | (169,094)           | 300,972           | -36.0%        |
| <b>Non-Operating Expenses</b>                  |                   |                   |                     |                     |                     |                   |               |
| Contributed Plant Amortization                 | (19,501)          | (19,501)          |                     | -                   |                     | -                 | 0.0%          |
| Contributed Plant Deprec Exp                   | 34,434            | 47,220            | 35,358              | 36,284              |                     | 36,284            | 0.0%          |
| Lobbying Cost                                  | 4,459             | 4,512             | 4,512               | 4,645               |                     | 4,645             | 0.0%          |
| Interest Revenue Bond                          |                   | 208,047           | 869,566             | 752,857             | (107,481)           | 645,376           | -14.3%        |
| Bond Debt Expense                              |                   | 355,293           |                     | -                   |                     | -                 | 0.0%          |
| Amort of Debt Premium                          |                   | -                 | (880)               | (880)               |                     | (880)             | 0.0%          |
| Jobbing Expense                                | 68,096            | 44,363            | 54,716              | 47,385              |                     | 47,385            | 0.0%          |
| Misc Interest Expense                          | 263               | 4,019             | 4,140               | 4,012               |                     | 4,012             | 0.0%          |
| Misc Debits Surplus                            | 180,989           |                   | -                   | -                   |                     | -                 | 0.0%          |
| Approp. of funds to Municipality               | 7,047             | 22,944            | 11,536              | 17,351              |                     | 17,351            | 0.0%          |
| Total Non-Operating Expense                    | 275,787           | 666,897           | 978,948             | 861,654             | (107,481)           | 754,173           | -12.5%        |
| <b>NET INCOME / (LOSS)</b>                     | <b>\$ 323,171</b> | <b>\$ 665,562</b> | <b>\$ (495,727)</b> | <b>\$ (289,391)</b> | <b>\$ 1,202,987</b> | <b>\$ 913,596</b> | <b>415.7%</b> |

**Shawano Municipal Utilities**  
**2025 Operating Budget - PRELIMINARY**  
**Technology Department**

9/25/2024

|                                    | Actual<br>2022 | Actual<br>2023 | Budget<br>2024 | Projected<br>2024 | Adjust     | Budget<br>2025 |
|------------------------------------|----------------|----------------|----------------|-------------------|------------|----------------|
| <b>Operating Revenues</b>          |                |                |                |                   |            |                |
| Fiber Optic Revenue                | 211,671        | 196,016        | 208,842        | 210,825           | (3,745)    | 207,080        |
| IT Services - Software & Licenses  | 25,281         | 24,722         | 35,846         | 35,846            | 7,098      | 42,944         |
| IT Services - Hardware             | 40,674         | 49,868         | 47,786         | 50,442            | (1,112)    | 49,330         |
| IT Services - Services             | 40,022         | 103,000        | 115,500        | 118,776           | 12,145     | 130,921        |
| IT Services - Network Hardware     | 7,131          | 7,230          | 8,237          | 8,237             | -          | 8,237          |
| Total Operating Revenues           | 324,779        | 380,835        | 416,211        | 424,125           | 14,387     | 438,513        |
| <b>Operating Expenses</b>          |                |                |                |                   |            |                |
| Purchased Internet Services        | 28,799         | 29,074         | 34,660         | 25,465            | 509        | 25,974         |
| IT Purchases - Software & Licensir | 27,823         | 40,937         | 40,862         | 44,791            | (2,500)    | 42,291         |
| IT Purchases - Hardware            | 23,044         | 22,588         | 40,200         | 27,087            | 542        | 27,629         |
| IT Purchases - Network             | 2,987          | 5,504          | 5,880          | 2,494             | 50         | 2,544          |
| IT Purchases - Support Services    | 64,741         | 71,270         | 75,000         | 68,600            | 10,506     | 79,106         |
| Supervision Expense                |                |                |                | -                 |            | -              |
| Station Expense                    |                | 303            |                | -                 |            | -              |
| Overhead Line Expense              | 1,547          | 142            | 142            | 833               | (154)      | 679            |
| Underground Line Expense           | 1,440          | 70             | 1,080          | -                 | 452        | 452            |
| Misc Distribution Expenses         |                | 419            |                | 370               | 24         | 394            |
| Rents                              | 6,687          | 8,482          | 6,676          | 8,493             | 170        | 8,663          |
| Office Supplies & Expense          | 1,236          | 424            | 936            | 1,173             | 23         | 1,197          |
| Property Insurance                 | 825            | 718            | 750            | 690               | 47         | 737            |
| Fringe Benefit Expense             | 32,502         | 35,903         | 40,500         | 34,917            | 6,814      | 41,731         |
| School Expense                     |                |                | 5,000          |                   |            | -              |
| Miscellaneous General Expense      | 211            | 1,438          | 725            | 733               | 15         | 748            |
| Maintenance - General Plant        | 416            | 697            | 975            | 2,130             | 43         | 2,173          |
| Total Operating Expenses           | 192,258        | 217,968        | 253,386        | 217,777           | 16,541     | 234,318        |
| Depreciation & Amortization        | 59,030         | 59,198         | 57,691         | 61,464            |            | 61,464         |
| Total Expenses                     | 251,288        | 277,166        | 311,077        | 279,241           | 16,541     | 295,782        |
| <b>Net Operating Income</b>        | 73,491         | 103,670        | 105,134        | 144,884           | (2,153)    | 142,731        |
| <b>Other Expenses</b>              |                |                |                |                   |            |                |
| 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        |
| <b>Net Income (Loss)</b>           | \$ (34,509)    | (4,330)        | (2,866)        | \$ 36,884         | \$ (2,153) | \$ 34,731      |

**SHAWANO MUNICIPAL UTILITIES  
2025 CONSTRUCTION BUDGET**

10-7-2024

| BUDGET NO. | Electric Budget<br>PROJECT NAME                     | 2024      |              | FINANCING SOURCE |         |
|------------|---|-----------|--------------|------------------|---------|
|            |   | Budget    | OPERATIONS   | OUTSIDE          |         |
| O-25-01    | OMS (Outage Management System) License - Open Point |           | \$ 25,000    |                  |         |
| O-25-02    | Demolition of 125 N Andrews St                      |           | 30,000       |                  |         |
|            | Sub-total   |           | \$ 55,000    |                  | -       |
| E-25-01    | Tools & Safety                                      | \$ 30,000 | \$ 30,000    |                  |         |
| E-25-02    | Transformer Purchase                                | 150,000   | 145,000      |                  |         |
| E-25-03    | Work Orders: 1000, 1002, 1006, 1010, 1015           | 250,000   | 265,000      |                  |         |
| E-25-04    | Electric Meter Purchase                             | 20,000    | 48,000       |                  |         |
| E-25-05    | Vehicle & Equipment Purchase                        | 235,000   | 235,000      |                  |         |
| E-25-06    | Engel Drive 600 A Loop                              |           | 340,000      |                  | 133,258 |
| E-25-07    | Pole Replacement                                    | 75,000    | 75,000       |                  |         |
| E-25-08    | OH to URD Conversions                               |           | 75,000       |                  |         |
| E-25-09    | Aarrowcast Upgrades                                 | 100,000   | 100,000      |                  |         |
| E-25-10    | Cutout Replacements                                 | 140,000   | 140,000      |                  |         |
| E-25-11    | New Building Equipment                              | 150,000   | 50,000       |                  |         |
|            | Sub-total   |           | \$ 1,558,000 |                  | 133,258 |

**Electric Sources and Uses of Funds**

|                                     |                   |
|-------------------------------------|-------------------|
| Net Income (Add Back Bond Interest) | \$ 1,558,972      |
| Bond Payments                       | (875,376)         |
| Depreciation Expense                | 1,305,225         |
| Less: 2025 Capital Projects         | (1,424,742)       |
| Total Sources Remaining             | <u>\$ 564,079</u> |

Carried Over from Previous Budgets

-

|              | 9/30/2023    | 9/30/2024    | Difference |
|--------------|--------------|--------------|------------|
| Cash on Hand | \$ 4,643,345 | \$ 4,589,160 | (54,185)   |

**Technology Budget**

|          |                                    |        |           |
|----------|------------------------------------|--------|-----------|
| IT-25-01 | Fiber Cable Replacements/Additions | 30,000 | \$ 30,000 |
| IT-25-02 | Fiber Hub Upgrades                 | 5,000  | 5,000     |
|          |                                    |        | \$ 35,000 |

**Technology Sources and Uses of Funds**

|   |            |
|---|------------|
| Net Operating Income                          | \$ 142,731 |
| Depreciation Expense                          | 61,454     |
| Less: 2025 Capital Projects                   | (35,000)   |
| 2011 Bond Payments in 2025                    | (108,000)  |
| Cash Reserved for Funds (Soft, Hard, Network) | (29,773)   |

Total Sources Remaining

\$ 31,412

|                       | 9/30/2023  | 9/30/2024  | Difference |
|-----------------------|------------|------------|------------|
| Cash on Hand General  | \$ 111,951 | \$ 104,601 | (7,350)    |
| Cash on Hand Reserved | \$ 119,610 | \$ 133,595 | 13,984     |