

# CITY OF WAUSAU

2024  
BUDGET



# BUDGET INFLUENCES

## ■ Personnel and Benefits

- Health Insurance 5.1%
- 3% for non-represented employees – Gallagher Study
- Union contract increases Ave 4%
- Transit Union expires June 30, 2024
- Wisconsin Retirement employer rate increases: general .10%, fire 1.02%, police 1.12%

## ■ Non Personnel

- 2% Increase Recycling and Refuse
- \$114,332 increase in election budget due to busy calendar.
- Airport and Land leases CPI.
- General inflation impacts utilities, fuel, snow removal, audit and janitorial
- Other inflationary increases
- \$200,000 increase in the debt service levy
- Police camera contracts \$100,000 increase

## ■ TID increment

# PROPERTY VALUATION

Eliminated  
Commercial  
Machinery  
and Tools  
\$28,254,600

Budget Year	Equalized Value	Increase (Decrease)	Assessed Valuation	Increase (Decrease)
2019	\$2,896,505,400	4.77%	\$2,712,863,600	(6.87%)
2020	\$3,075,863,100	6.19%	\$2,817,661,200	3.86%
2021	\$3,345,281,800	8.76%	\$3,143,548,200	11.57%
<b>2022</b>	\$3,265,016,200	<b>-2.40%</b>	\$3,224,073,900	2.56%
<b>2023</b>	\$3,680,737,900	12.73%	\$3,264,070,400	1.24%
<b>2024</b>	<b>\$4,030,170,800</b>	<b>9.49%</b>	<b>3,322,823,667*</b> <b>Estimate</b>	<b>1.80%</b>

# NET NEW CONSTRUCTION

Budget Year	% Increase
2024	4.35%
2023	2.245%
2022	2.798%
2021	3.28%
2020	4.00%
2019	2.02%
2018	2.41%
2017	1.21%
2016	1.20%
2015	1.20%
2014	1.34%

**USED IN LEVY  
LIMIT AND  
EXPENDITURE  
RESTRAINT**

# GENERAL AND INCREMENT LEVY

YEAR	GENERAL LEVY	INCREMENT	TOTAL
2017	\$23,879,534	\$2,204,850	\$26,084,384
2018	\$24,462,367	\$2,495,739	\$26,958,106
2019	\$25,061,256	\$2,794,541	\$27,855,797
2020	\$26,096,694	\$3,449,306	\$29,546,000
2021	\$27,436,246	\$3,144,748	\$30,580,994
2022	\$28,556,943	\$4,329,448	\$32,886,391
2023	\$29,980,918	\$4,629,792	\$34,610,710
2024	\$30,861,043	\$5,482,311	\$36,343,354
CY CHANGE	\$880,125	\$852,518	\$1,732,643

# PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
2015	\$24,107,571	\$524,771	2.23%
2016	\$24,971,570	\$863,999	3.58%
2017	\$26,084,384	\$1,112,814	4.46%
2018	\$26,958,106	\$873,722	3.35%
2019	\$27,855,797	\$897,691	3.33%
2020	\$29,546,000	\$1,690,203	6.07%
2021	\$30,580,994	\$1,034,994	3.50%
2022	\$32,886,391	\$2,305,397	7.54%
2023	\$34,610,711	\$1,724,319	5.24%
2024	\$36,343,354	\$1,732,643	5.01%

# LEVY CHANGES

	2024 Levy	2023 Levy	Change	%
General Fund	\$22,519,618	22,220,541	\$299,077	1.35%
Recycling Fund	704,441	664,868	39,573	5.95%
Community Dev Fund	425,000	325,000	100,000	30.77%
Central Purchasing Fund	714,554	614,554	100,000	16.27%
Capital Projects Fund	505,709	495,000	10,709	2.16%
MetroRide Fund	976,589	889,892	86,697	9.74%
Debt Service Fund	4,398,000	4,198,000	200,000	4.76%
Parking Fund	297,000	297,034	(34)	(.01)%
Airport Fund	260,439	216,336	44,103	20.39%
Animal Control Fund	<u>59,693</u>	<u>59,693</u>	-	<u>-%</u>
General Levy	\$30,861,043	\$29,980,918	880,125	2.94%
TID Increment	<u>5,482,311</u>	<u>4,629,792</u>	<u>852,518</u>	<u>18.41%</u>
Total	\$36,343,354	\$34,610,711	\$1,732,643	5.00%

# HOW IS TID LEVY CALCULATED?

	2024	2023
Levy Before TID Calculation	\$ 30,861,043	\$ 29,980,918
Divided by: Equalized Value W/O TID	<u>3,422,229,000</u>	<u>3,188,374,300</u>
Interim Equalized Tax Rate	\$ 0.00901782	\$ 0.009403199
Multiple by: Total TID Increment Value	<u>607,941,800</u>	<u>492,363,600</u>
Tax Increment Levy	\$ 5,482,309.35	\$ 4,629,792.94

Same calculation made for school, county and tech



# TID 6 TERMINATION

- **TID 6 will fund all accumulated costs with the 2024 levy.**
- **On or before 4/15/2024 the City must do one of the following:**
  - Adopt a resolution closing the district (council resolution)– last levy 2024.
  - Adopt a resolution adding one more year for affordable housing (council resolution) – last levy 2025.
  - Consider a TID subtraction to reduce the value of the district and add one more year for affordable housing (TID amendment process with Joint Review Board) – full levy in 2024, and partial levy 2025.

# AFFORDABLE HOUSING LAW

- **75% Used for affordable housing (housing costs no more than 30% of gross household income)**
- **25% On housing stock improvements.**
- **Could be used for LEAD SERVICE LINE replacements.**
- **Projects not restricted to the TID boundaries.**

# AFFORDABLE HOUSING PENDING PROJECTS

- **West Side Battery (TID 8) funding gap \$500,000 to \$1 million**
- **Thomas Street Infill Housing 9 houses funding gap \$750,000-\$1,000,000**
- **Grand Avenue funding gap \$3 million**
- **Wyatt Street replacement project funding gap \$300,000-\$500,000**
  
- **Total Need up to \$5,750,000**

# TID 6 FISCAL IMPACT

**TID 6 Equalized Increment \$177,610,100**

**TID 6 2024 Tax Increment about \$4 million**

**Close TID 6 – City 2025 Levy decrease \$1.79 million**

**TID subtraction:**

**50% value reduction – City 2025 Levy \$900,000**

**25% value reduction – City 2025 Levy \$460,000**

**Impact to schools and county**

# TID VALUE LIMITATION

**Current State Limitation 12%**

**Increment Value/Total Equalized Value**

**City Currently: 15.08%**

**After TID 6 Closure 10.67%**

**Close 50% 12.88%**

**Close 25% 13.98%**

# LEVY LIMIT

- Restricts Levy Increase to (4.35%) Net New Construction
- Additional increases and flexibility is offered through provision for debt authorized after July 1, 2005 total debt levy \$4,398,000
  - 2018 budget debt exemption utilization \$1,181,709
  - 2019 budget debt exemption utilization \$1,368,886
  - 2020 budget debt exemption utilization \$1,506,529
  - 2021 budget debt exemption utilization \$1,769,726
  - 2022 budget debt exemption utilization \$2,281,880
  - 2023 budget debt exemption utilization \$3,113,522
  - 2024 budget debt exemption utilization \$2,819,340

# ASSESSED TAX RATE

*Estimated Assessed Tax Rate of \$10.93 versus \$10.60*

*Increase of .33 cents or 3.15%*

*Based upon estimated value.*

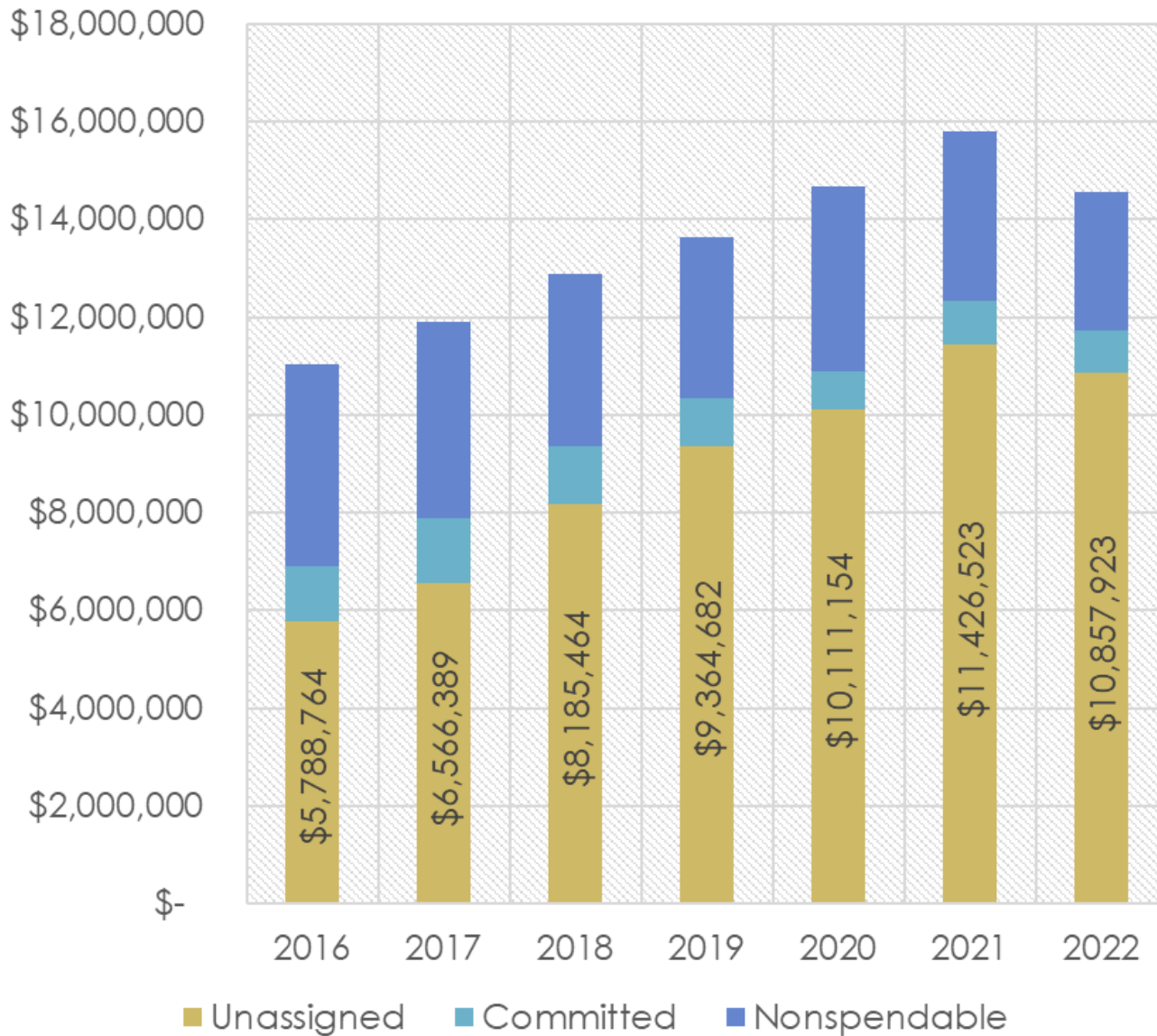
**Equalized Tax Rate of \$9.02 versus \$9.40**

**Decrease of .39cents**



# FUND BALANCE HISTORY

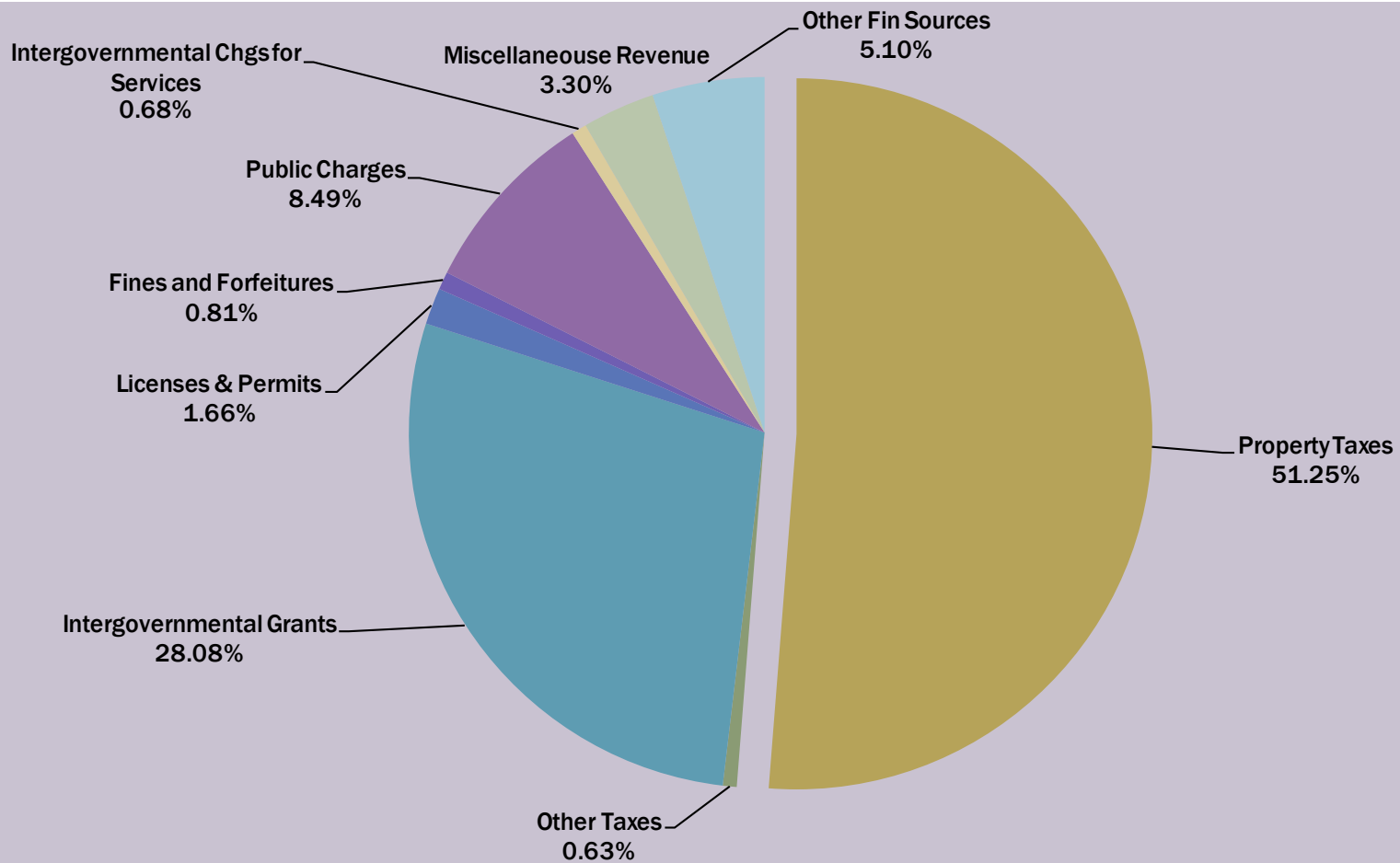
**Total Fund Balance  
12/31/2022  
\$14,551,780**





# GENERAL FUND REVENUES

## 2024 BUDGET



# GENERAL FUND REVENUES

	2024 Budget	2023 Budget	Change
Property Taxes	\$22,519,618	\$22,220,541	299,077
Other Taxes	277,745	265,265	12,480
Intergovtl Grants & Aids	12,322,051	9,695,961	2,626,090
Licenses & Permits	733,280	733,985	(705)
Fines & Forfeitures	355,000	378,000	(23,000)
Public Charges	3,726,025	2,744,875	981,150
Intergovtl Charges	302,210	1,046,938	(744,728)
Miscellaneous Revenue	1,457,054	754,503	702,551
Other Financing Sources	2,221,355	2,221,355	-
<b>TOTAL</b>	<b>\$43,914,338</b>	<b>\$40,061,423</b>	<b>\$3,852,915</b>

# CHANGES IN STATE AIDS

Year	Shared Revenue	Expenditure Restraint	Transportation Aids	Payment for Municipal Aid
2015	\$4,013,090	\$764,764	\$2,286,007	\$184,010
2016	\$4,017,837	\$734,231	\$2,204,606	\$185,466
2017	\$4,015,411	\$817,119	\$2,195,599	\$176,871
2018	\$4,015,993	\$871,260	\$2,440,419	\$146,389
2019	\$4,016,106	\$853,021	\$2,725,725	\$148,232
2020	\$4,051,337	\$874,574	\$2,984,793	\$161,404
2021	\$4,047,850	\$907,126	\$3,061,498	\$161,404
2022	\$4,045,839	\$889,038	\$3,116,357	\$207,951
2023	\$4,045,556	\$1,150,856	\$3,038,250	\$207,951
2024	\$5,222,905	\$1,180,687	\$3,107,404	\$211,823

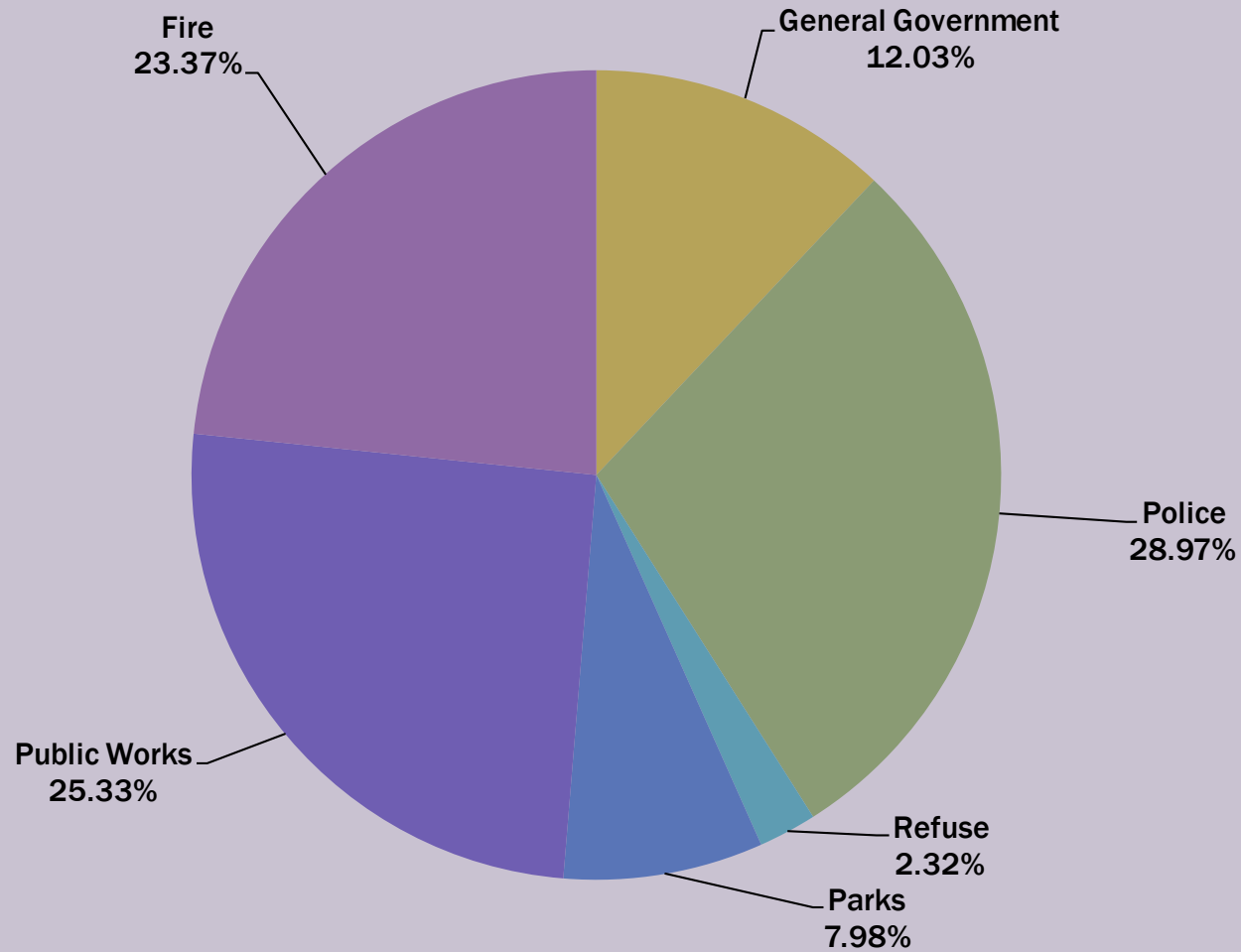
# EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditures and levy's of other funds to 60% of net new construction and CPI- No calculation for 2024 budget. 2024 Submission sets the new base. Adding in all of our public safety grant positions to build the base.
- SAFER Grant \$781,871
- ARPA Positions \$410,286
- VOCA and Beat Patrol \$503,214

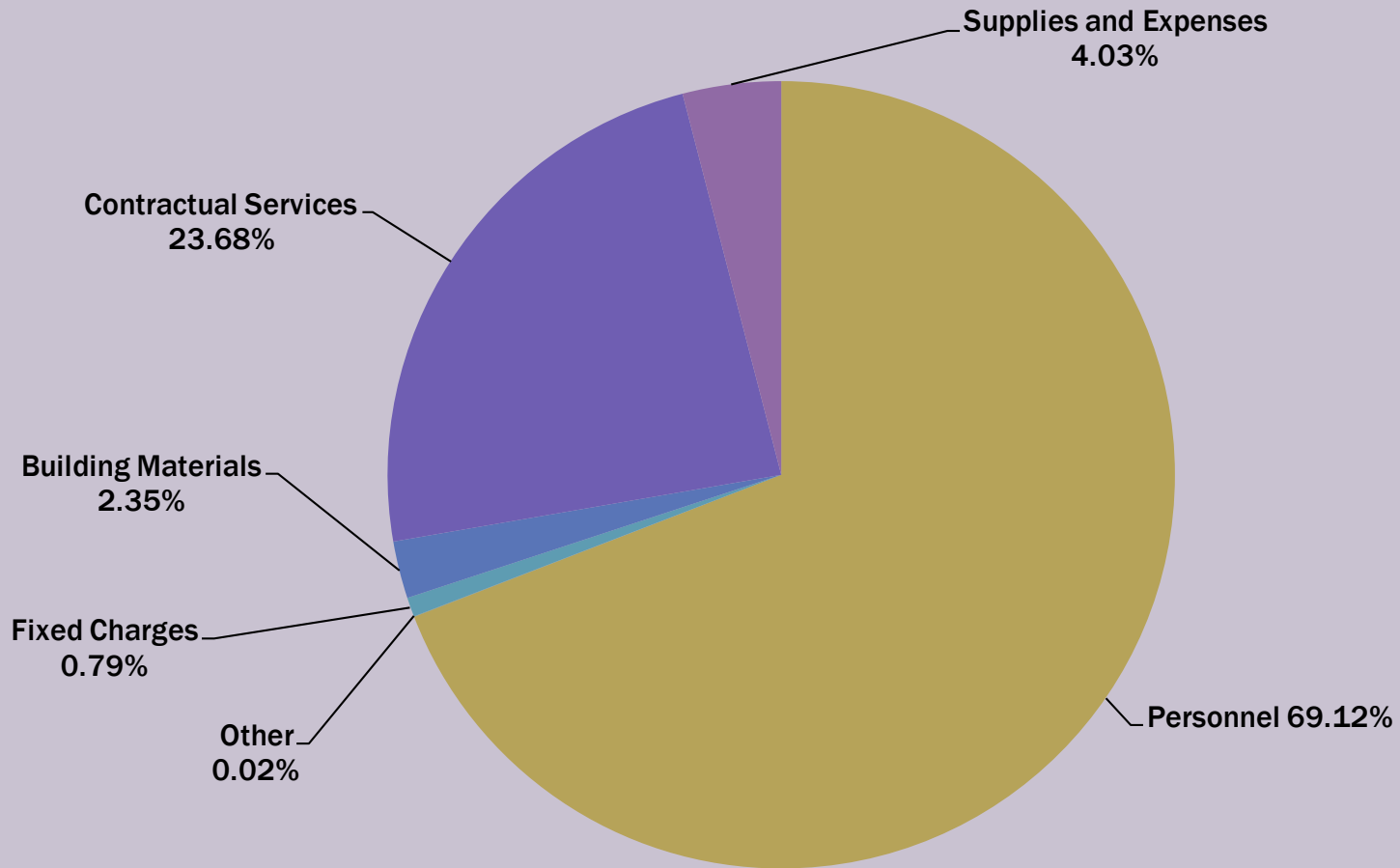
# GRANT FUND FTE'S

- **1FTE - Police Community Outreach Specialist – ARPA**  
(levy funding required by 1/1/2025)
- **3FTE - Firefighter/Paramedic – ARPA**
  - (levy funding required by 1/1/2025)
- **9FTE – Firefighter/Paramedic – SAFER**
  - (levy funding required by 1/1/2026)
- **\$1,192,157 total in 2024 budget**

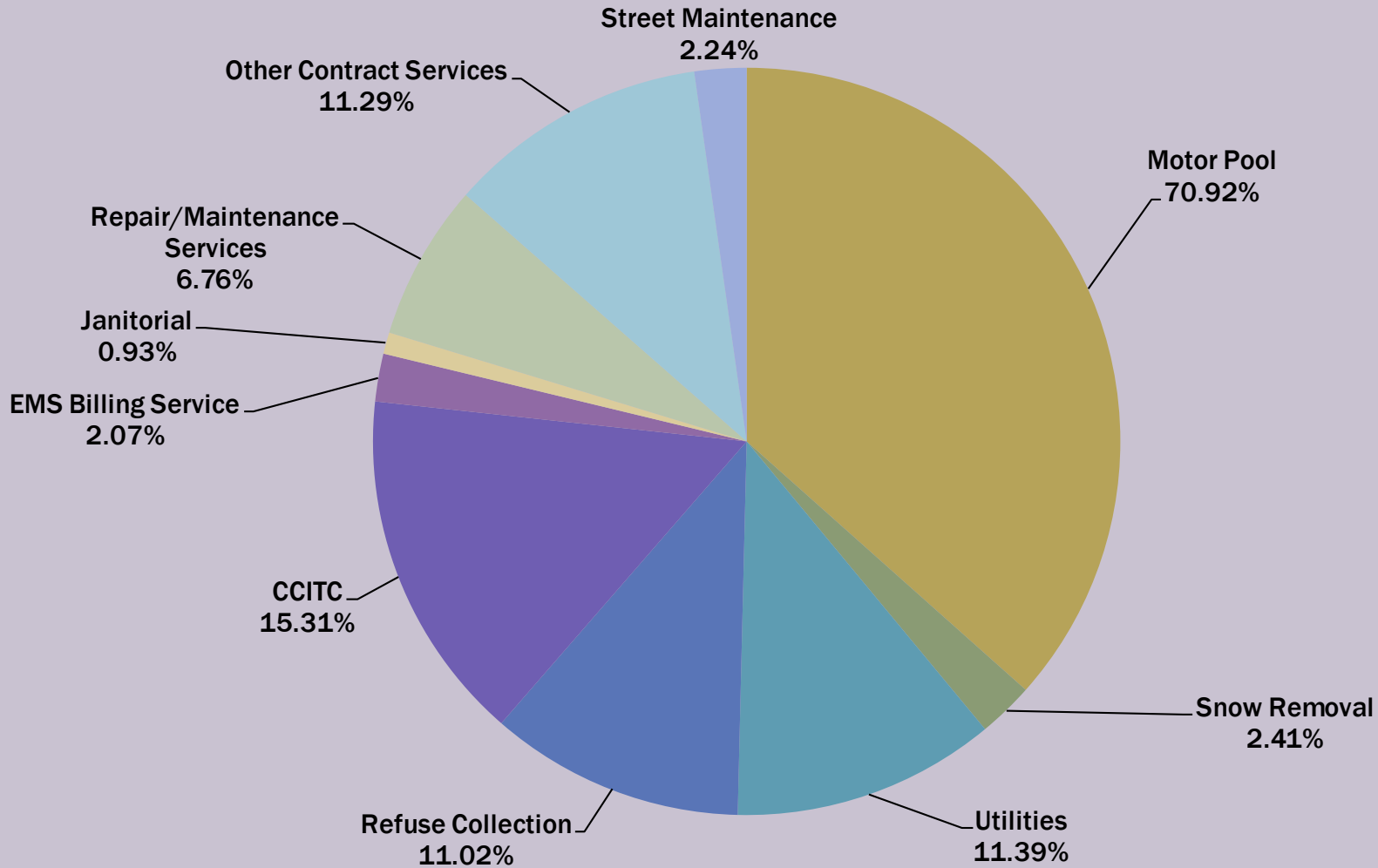
# GENERAL FUND EXPENDITURE BY ACTIVITY



# EXPENDITURE BY CATEGORY

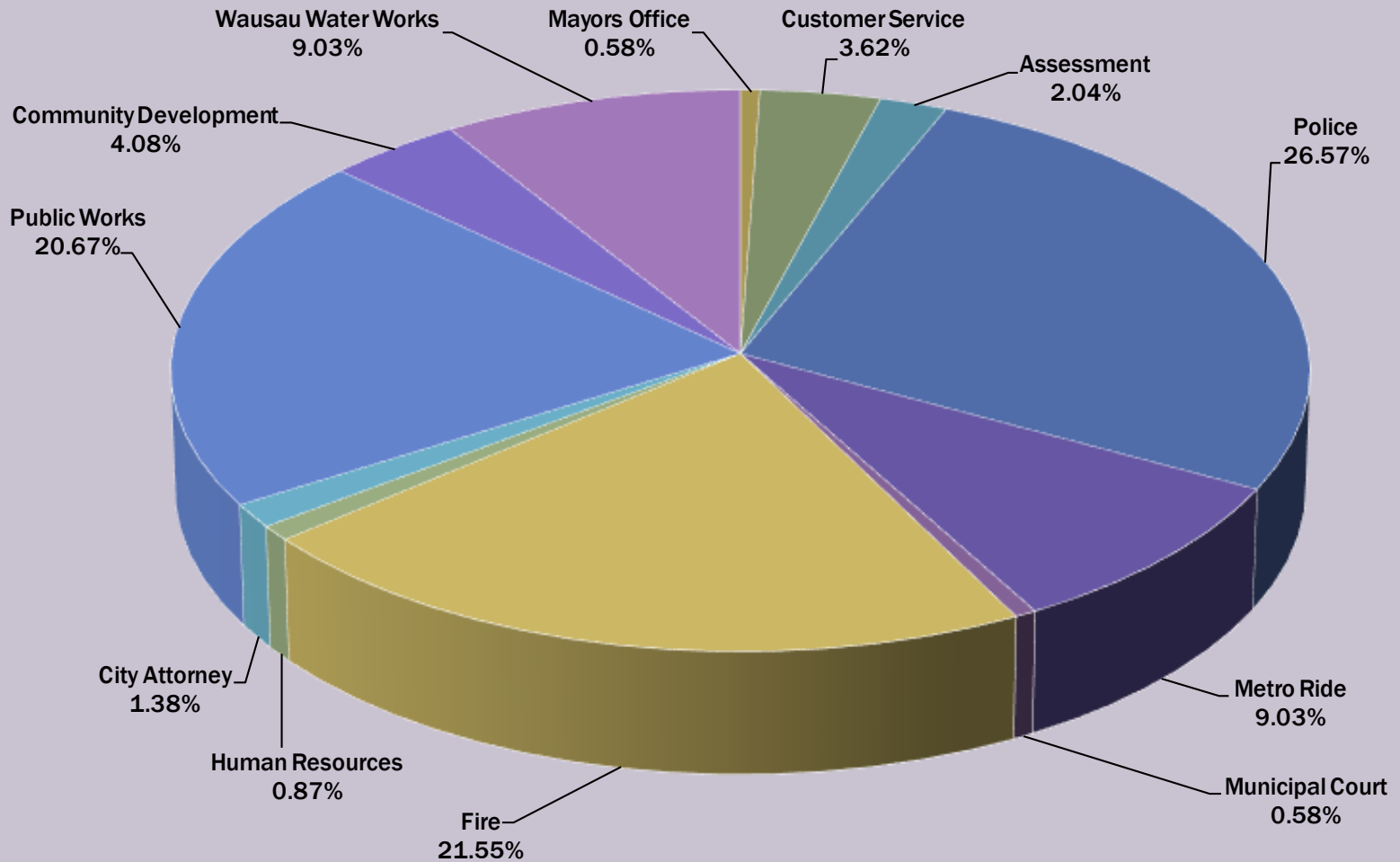


# CONTRACTUAL SERVICES





# PERSONNEL SUMMARY



# DEPARTMENT BUDGET GENERAL FUND

EXPENDITURES	2024 Proposed Budget	2023 Adopted Budget	Budget Increase (Decrease)	Percent
COMMON COUNCIL	89,937	90,979	(1,042)	-1.15%
MAYOR	199,924	188,246	11,678	6.20%
CUSTOMER SERVICE	1,364,052	1,268,352	95,700	7.55%
CCITC	1,384,851	1,351,973	32,878	2.43%
REFUSE COLLECTION	1,026,800	996,000	30,800	3.09%
ASSESSMENT DEPARTMENT	685,109	683,980	1,129	0.11%
CITY ATTORNEY	776,496	679,947	96,549	14.12%
HUMAN RESOURCES	484,380	492,376	(7,996)	-1.18%
MUNICIPAL COURT	136,290	147,187	(10,897)	-2.21%
UNCLASSIFIED	198,400	160,000	38,400	24.00%
POLICE DEPARTMENT	12,809,376	11,853,775	955,601	8.06%
FIRE DEPARTMENT	10,333,294	8,545,688	1,787,606	20.92%
PUBLIC WORKS	11,197,887	10,860,113	337,774	3.11%
PARKS DEPARTMENT	3,527,542	3,343,883	183,659	5.49%
<b>TOTAL EXPENDITURES</b>	<b>44,214,338</b>	<b>40,662,499</b>	<b>3,551,839</b>	<b>8.73%</b>

## VACANCY BUDGETING

<b>General Fund</b>	<b>Budget</b>
<b>Expenditures</b>	<b>\$44,214,338</b>
<b>Revenues</b>	<b>21,394,720</b>
<b>Levy</b>	<b>22,519,618</b>
<b>Unfunded Vacancies</b>	<b>300,000</b>

# SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Property Tax Revenue
Community Development Funds	\$822,170	\$258,751	\$425,000
Economic Development Fund	10,000	-	
Environmental Clean Up Fund	195,671	98,000	
Room Tax Fund	812,086	1,000,000	
Public Access Fund	68,935	71,000	
Recycling Fund	852,291	148,150	704,441
Animal Control Fund	248,713	173,210	59,693
Hazardous Materials Response Fund	80,787	81,000	
400 Block/Riverlife Fund	211,540	76,440	
<b>Total</b>	<b>\$3,302,193</b>	<b>\$1,906,551</b>	<b>\$1,189,134</b>

# COMMUNITY DEVELOPMENT LEVY

	<u>Payroll</u>	<u>Other</u>	<u>Total</u>	<u>Levy</u>	<u>Coverage</u>	<u>Other</u>
2021 Planning	182,615.00	22,200.00	204,815.00	204,815.00	100%	
ED	197,220.00	41,300.00	238,520.00	59,417.00	25%	
2021	379,835.00	63,500.00	443,335.00	264,232.00	59.60%	179,103.00
2022 Planning	188,670.00	23,250.00	211,920.00	211,920.00	100%	
ED	210,827.00	41,300.00	252,127.00	64,656.55	26%	
2022	399,497.00	64,550.00	464,047.00	276,576.55	59.60%	187,470.45
2023 Planning	212,343.00	23,900.00	236,243.00	236,243.00	100.0%	
ED	239,347.00	40,500.00	279,847.00	88,757.00	31.7%	
2023	451,690.00	64,400.00	516,090.00	325,000.00	63.0%	191,090.00
2024 Planning	223,465.00	42,762.00	266,227.00	266,227.00	100.0%	
ED	249,876.00	47,314.00	297,190.00	158,773.00	53.4%	
2024	473,341.00	90,076.00	563,417.00	425,000.00	75.4%	138,417.00

# ROOM TAX LEGISLATION

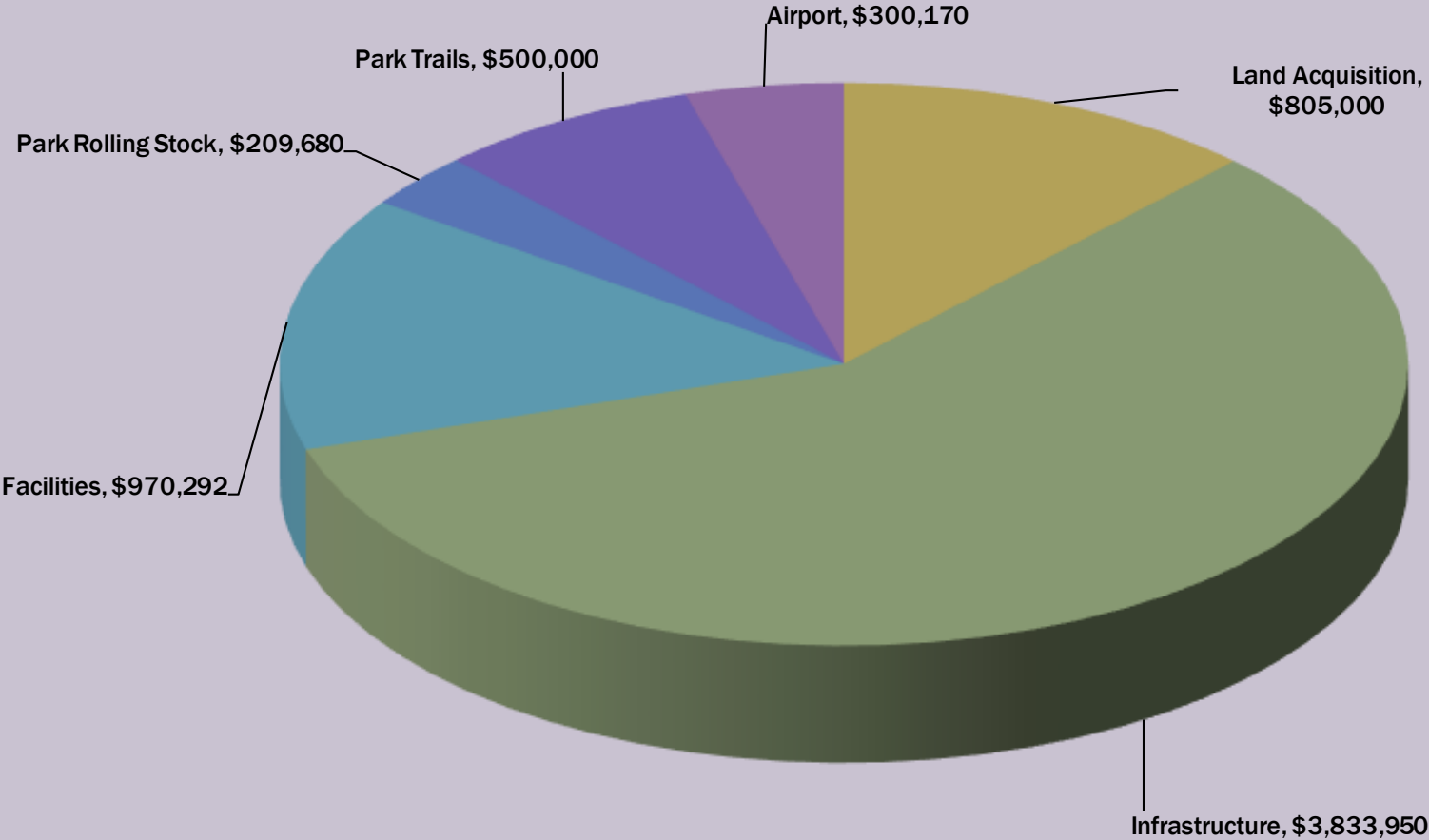
- The City is allowed to retain the greater of 30% (2015 = \$253,547) Or
- FY 2017 = 2014 retained \$506,526
- FY 2018 = 2013 retained \$481,734
- FY 2019 = 2012 retained \$461,407
- FY 2020 = 2011 retained \$431,973
- FY 2021 = 2010 retained \$444,133 and thereafter

# ROOM TAX EXPENSES

	2024	2023
Center for Visual Arts	\$10,248	\$10,248
Historical Society	20,495	20,495
Leigh Yawkey Woodson Museum	29,377	29,377
Main Street	26,591	26,591
Performing Arts Grand Theater	44,407	44,407
Wausau Concert Band	6,832	6,832
Wausau Events	70,026	70,026
Transfer to General Fund	146,355	146,355
Park Staffing and 400 Block/Riverlife Fund	89,802	89,802

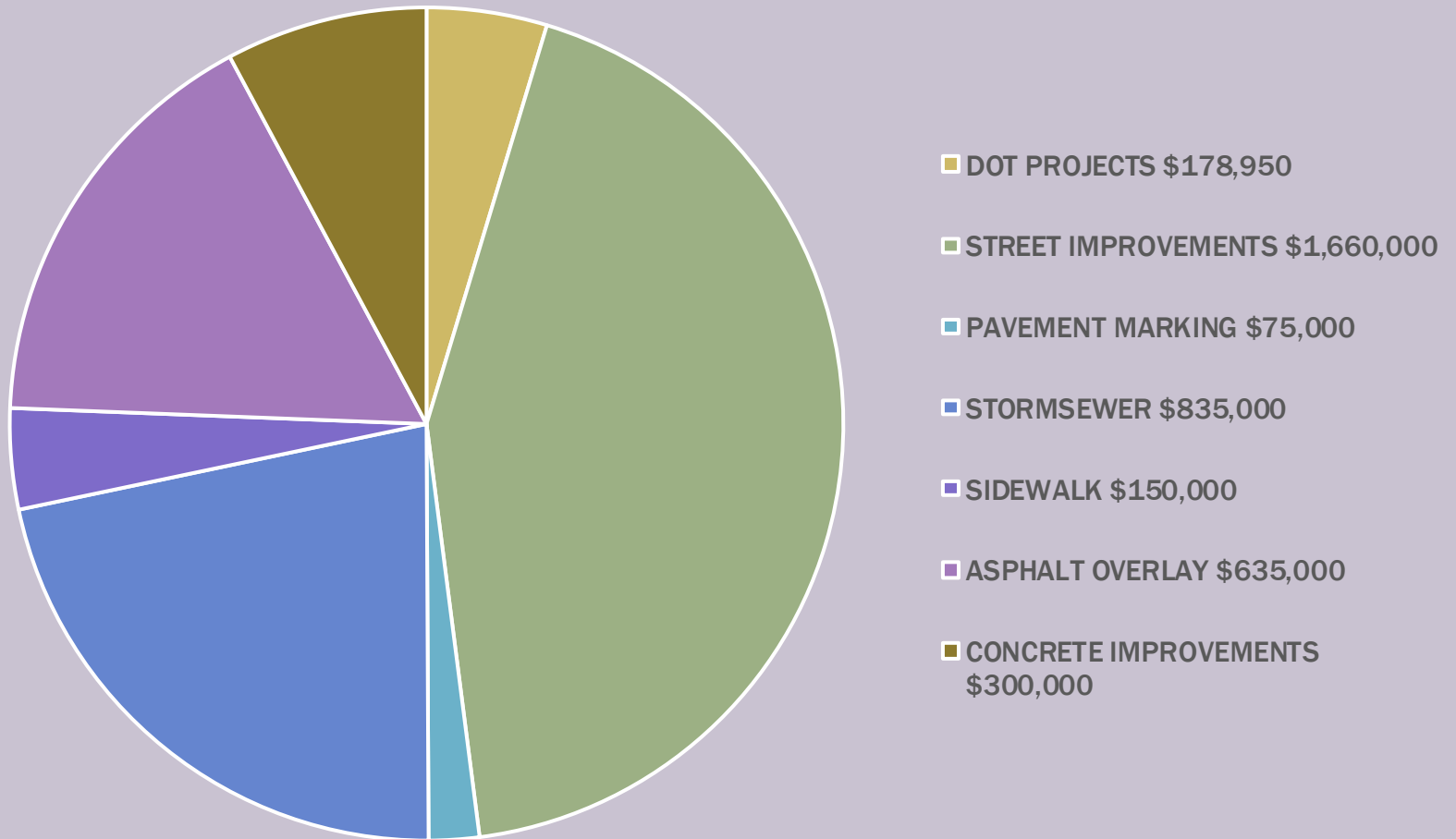
# CAPITAL PROJECTS FUND

## \$6,619,092





# 2024 INFRASTRUCTURE



# CAPITAL PROJECTS FUNDING SOURCES

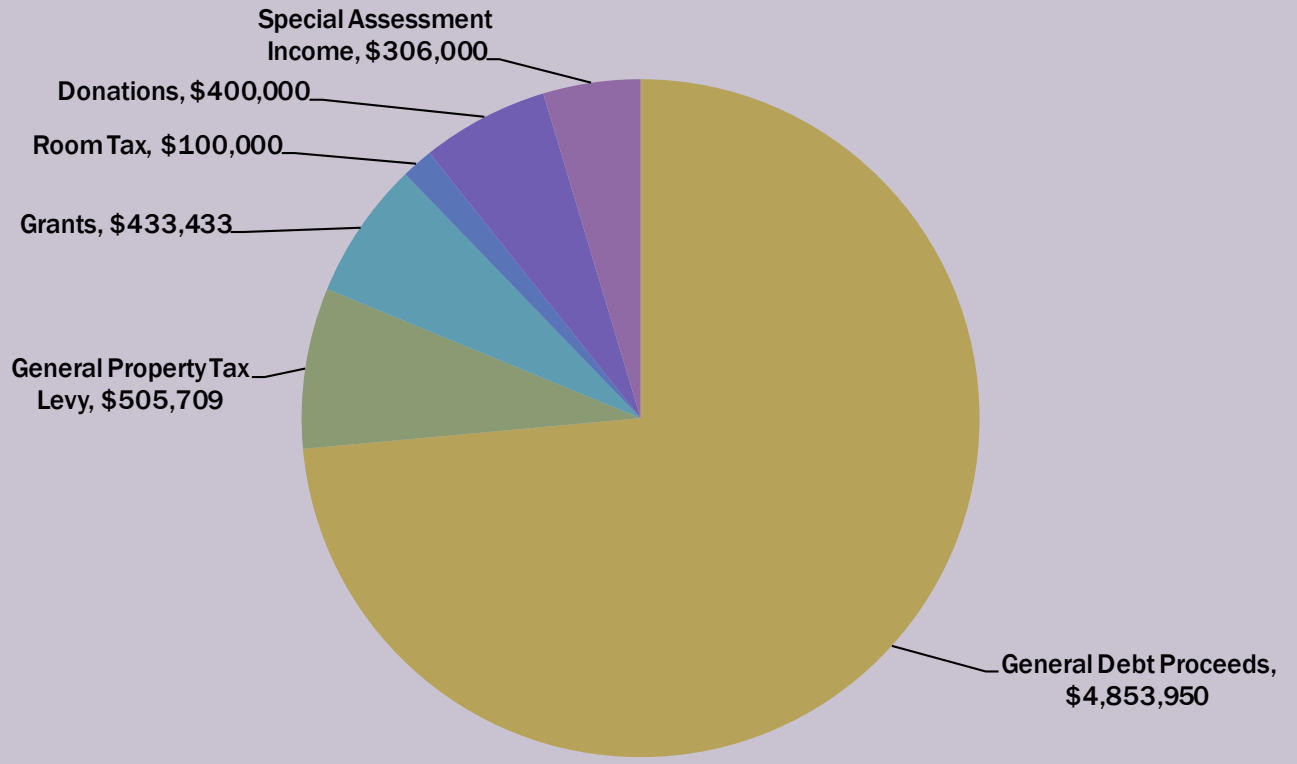
## Financing Sources

2024 Levy:  
\$505,709

2023 Levy:  
\$495,000

2022 Levy:  
\$493,699

2021 Levy:  
\$493,699



# DEFERRALS

Council Chambers Video & Room Control Upgrade	140,000
Tennis Court Replacement Program Yr. 1	135,000
Public Safety Building Roof Replacement	150,000
Athletic Park Historic Wall Cap Repairs	50,000
Fence and Gate Replacement-Myron St.	30,000
LED Lighting Upgrades at DPW Facility	45,000
Sylvan Hill Parking Lot Reconstruction	175,000
Playground Equipment Replacement Program Yr. 1	150,000
Parking Lot Security Improvements	250,000
Riverside Park Parking Lot Reconstruction	120,000
Police Dept Facility Needs Assessment	50,000
Streets Division Office Repairs & Upgrades	60,000
	<hr/>
	\$ 1,355,000

# CENTRAL EQUIPMENT FUND

	Police	CCITC	Fire	General Govt	Engineering	Transit	Parks	Total
Transit						10,878		10,878
Fire Other Equipmnet			50,000					50,000
IT Technology		190,000						190,000
Engineering Capital					30,000			30,000
City Hall				40,000				40,000
Public Safety Facility	20,000							20,000
Parks Small Projects							110,000	110,000
Police Cameras, Flock, Vest	297,636							297,636
	317,636	190,000	50,000	40,000	30,000	10,878	110,000	748,514

## Levy History

2024	714,554
2023	614,554
2022	597,054
2021	552,404
2020	475,000

# TID LIMITATION

<b>YEAR</b>	<b>INCREMENT VALUE</b>	<b>CITY EQUALIZED</b>	<b>%</b>
<b>2023</b>	<b>\$607,941,800</b>	<b>\$4,030,170,800</b>	<b>15.08%</b>
<b>2022</b>	<b>\$492,363,600</b>	<b>\$3,680,737,900</b>	<b>13.38%</b>
<b>2021</b>	<b>\$429,834,700</b>	<b>\$3,265,016,200</b>	<b>13.16%</b>
<b>2020</b>	<b>\$344,006,900</b>	<b>\$3,345,281,800</b>	<b>10.28%</b>

# TID VALUATION GROWTH

- TID 3 - 15.20%
- TID 6 - 10.11%
- TID 7 - 21.08%
- TID 8 - 23.88%
- TID 9 - 5.25%
- TID 10 - 27.93%
- TID 11 - 12.92%
- TID 12 - 14.76%

# TID PROJECTS

TID 3	Remediation Costs Wausau Chemical & Water Plant	\$ 450,000	
	Athletic Park Improvements	50,000	
	Trail Development	470,000	
	Short Street & Utilities	387,000	
	Redevelopment Planning	100,000	
	Parking :		
	McClellan Ramp Demolition	1,500,000	
	Jefferson Ramp Improvements	300,000	
	Parking Lot 14 Construction	350,000	
	Other Parking Improvements	150,000	
	<hr/>	\$ 3,757,000	
TID 8	Concrete Repairs	\$ 350,000	
	Washington Street Retaining Wall	450,000	
		<hr/>	\$ 800,000
TID 10	DOT - Stewart Avenue 48th to 72nd Avenue	<hr/>	\$ 3,950,000
TID 11	Connecting Trail Design	\$ 40,000	
	Drive Curb Cuts	150,000	
		<hr/>	\$ 190,000
TID 12	Carryover to complete existing street project work	<hr/>	\$ 700,000

# TID DEVELOPER PAYMENTS

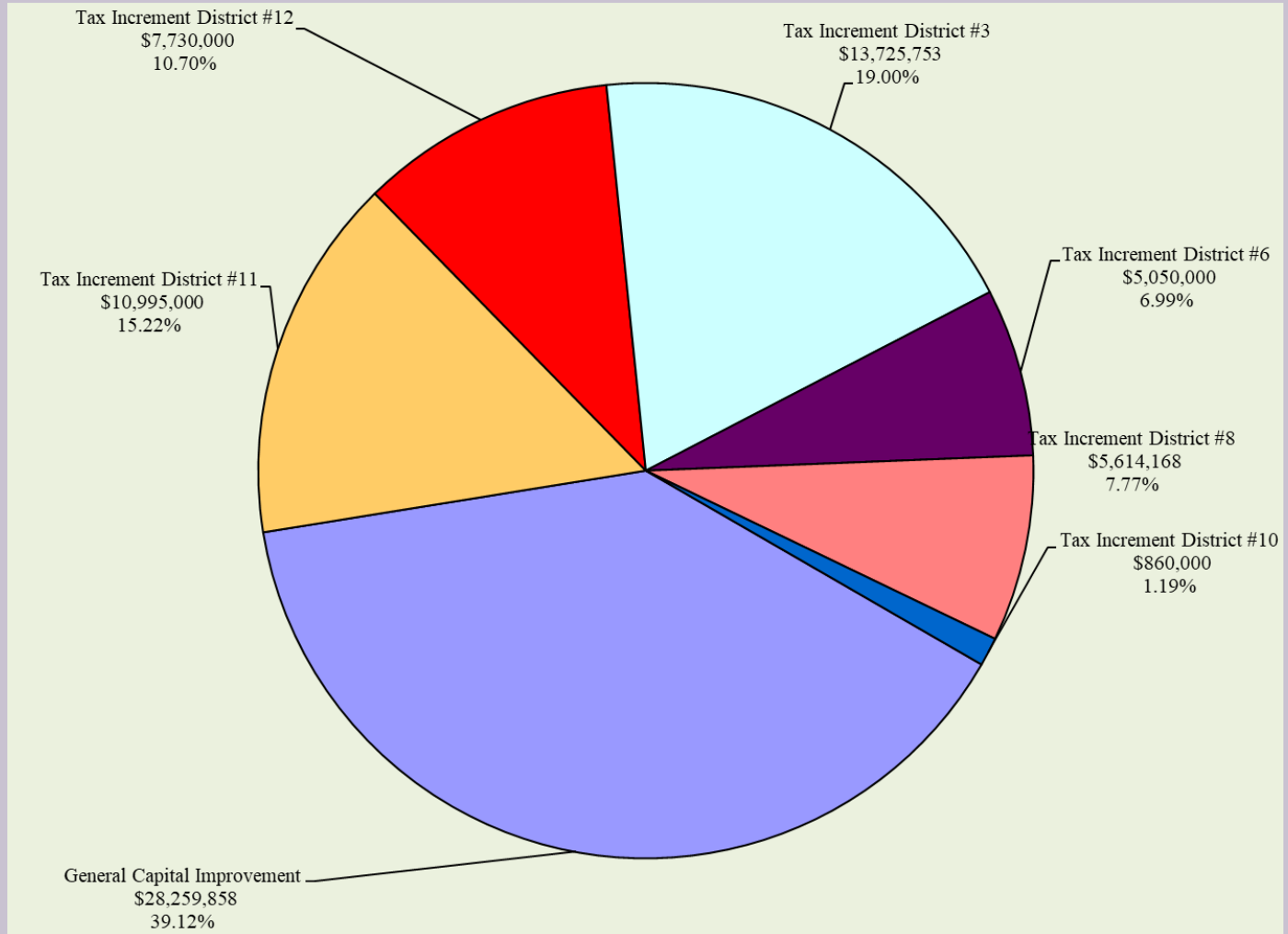
- TID 11 - Great Lakes Cheese \$660,000 (PAYGO 5 of 10)
- TID 12 - Macndon Properties \$11,000 (PAYGO 6 of 10)
- TID 12 - WOZ \$837,737 payout remaining balance



# TID 7

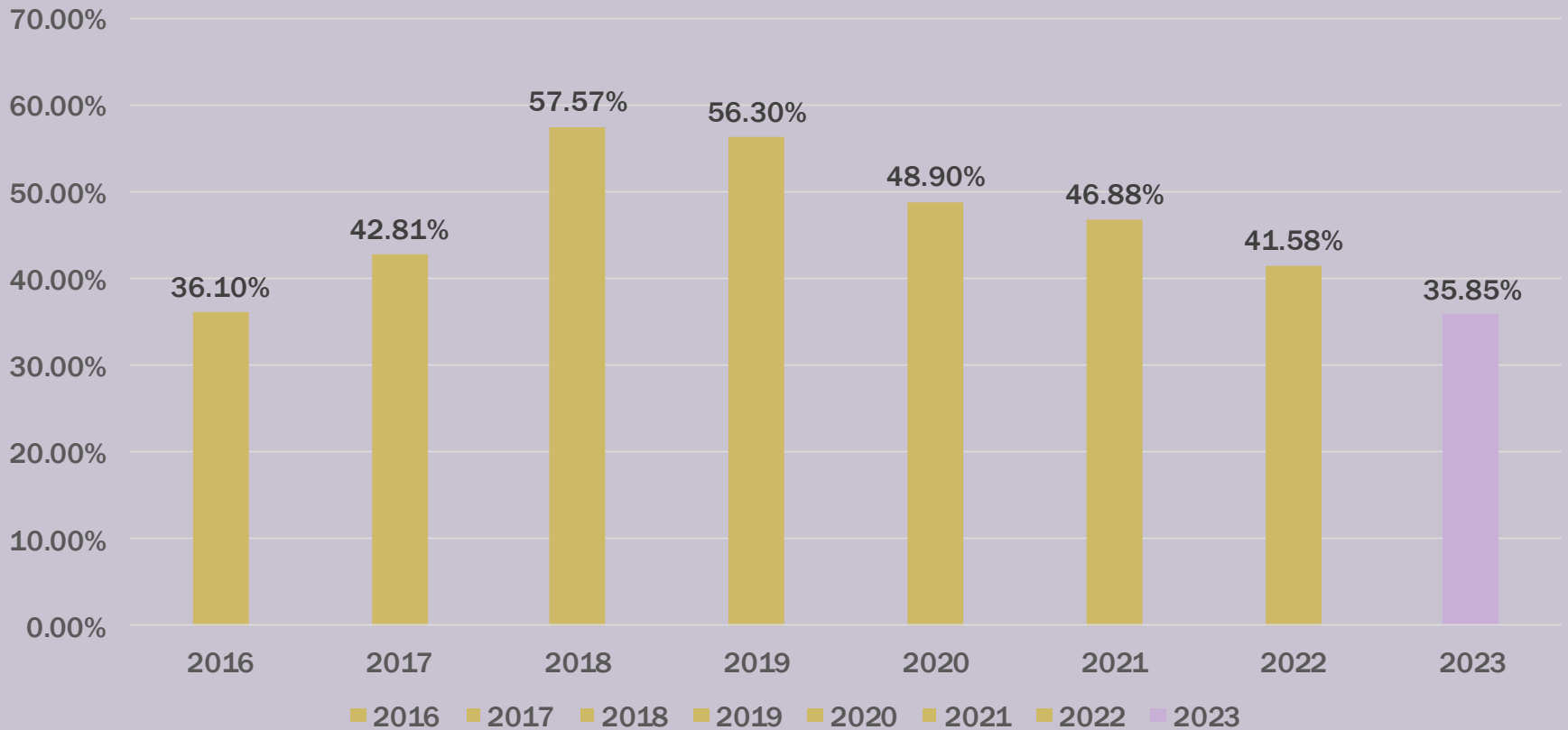
- Donating Increment to TID 12 through 2025
- Could extend donation period through JRB
- Adopt a resolution after 4/15/2024 and before 4/15/2025 to close, extend donation period, or add year for affordable housing
- City increment \$960,000
- Total Increment approximately \$2.1 million

# CURRENT GENERAL OBLIGATION DEBT 12/31/2023



# DEBT LIMIT

% of Legal Debt Margin



# DEBT SERVICE FUND

	2024 Budget
Principal	\$10,470,000
Interest and Other Chgs	<u>2,009,770</u>
Total Expense	\$12,479,770
Revenues and Transfers from Other Funds	\$8,055,455
Taxes	\$4,398,000

**Accounts For  
The Payment  
Of General  
Obligation  
Debt not  
funded by the  
Utilities**

# NEW 2024 GENERAL OBLIGATION DEBT

New Issues	
2024 Capital Plan	\$ 4,853,950
TID #10 - Stewart Avenue	3,950,000
TID #3 - Ramp Demolition and other Parking Projects	2,500,000
TID #8 - Infrastructure projects	750,000
Motor Pool Fund 2023 purchases with delayed deliveries	2,200,000
	<hr/>
	\$ 14,253,950
Retirements	
Principal	\$ 10,470,000

# FUTURE OUTSTANDING DEBT LEVY

	Annual Levy Projection	Change
2022 \$	4,123,000	-
2023	4,198,000	75,000
2024	4,398,000	200,000
2025	4,560,000	162,000
2026	4,600,000	40,000
2027	4,700,000	100,000
2028	4,890,000	190,000
2029	5,200,000	310,000

# INTERNAL SERVICE FUNDS

**INSURANCE FUND** – Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges.

Budget \$972,500.

Reserves \$1,515,086

**MOTOR POOL FUND-**

Account for maintenance of rolling stock funded by departmental charges.

Budget \$6,751,075

Continued supply delays and cost escalations

**EMPLOYEE BENEFIT FUNDS-** Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness

Budget \$6,771,000

Reserves \$1,835,085

# ENTERPRISE FUNDS

- Expenses  
\$4,417,927
  - Levy \$976,589
  - PY Levy \$889,892
- Reserves \$1,492,587

Metro Ride Fund –  
Accounts for public  
transportation  
including fixed-route  
bus service and  
paratransit services  
for the disabled.

New Enterprise Fund  
2011



# ENTERPRISE FUNDS

Wausau Downtown  
Airport Fund – Account  
for overall operation at  
the airport.

New Enterprise Fund  
2012.

Reserve \$108,702

- Expenses \$417,939
- Levy \$216,336

# ENTERPRISE FUNDS

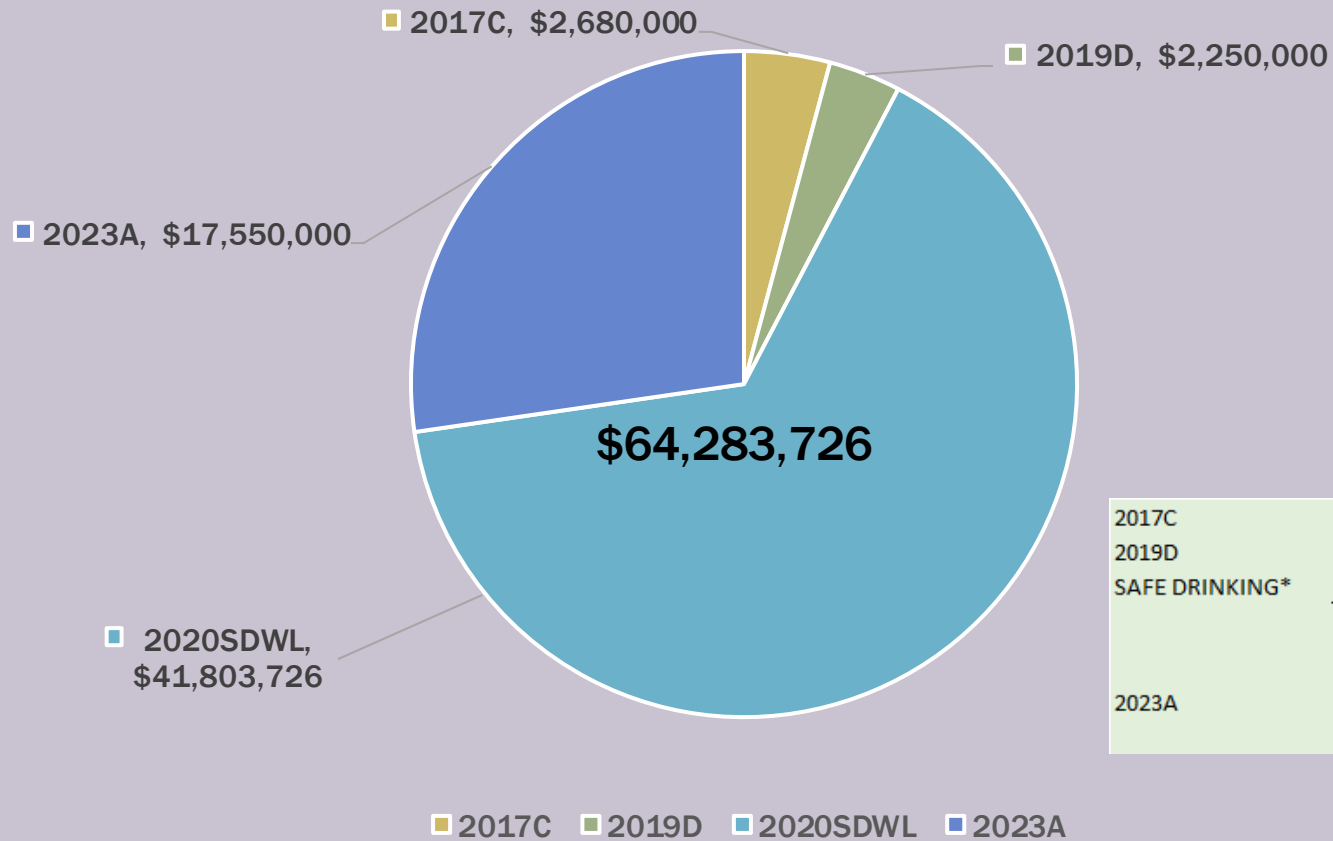
## Levy

- Expenses  
\$795,000
- Levy  
\$297,000
- Accumulated  
Deficit  
(\$382,772)



Parking Fund Accounts for overall operation of City's parking facilities, parking enforcement and revenue management efforts

# WATER UTILITY - DEBT



2017C	\$	491,375
2019D		176,831
SAFE DRINKING*		2,847,971
	\$	<u>3,516,177</u>
2023A		Subject to Refinancing

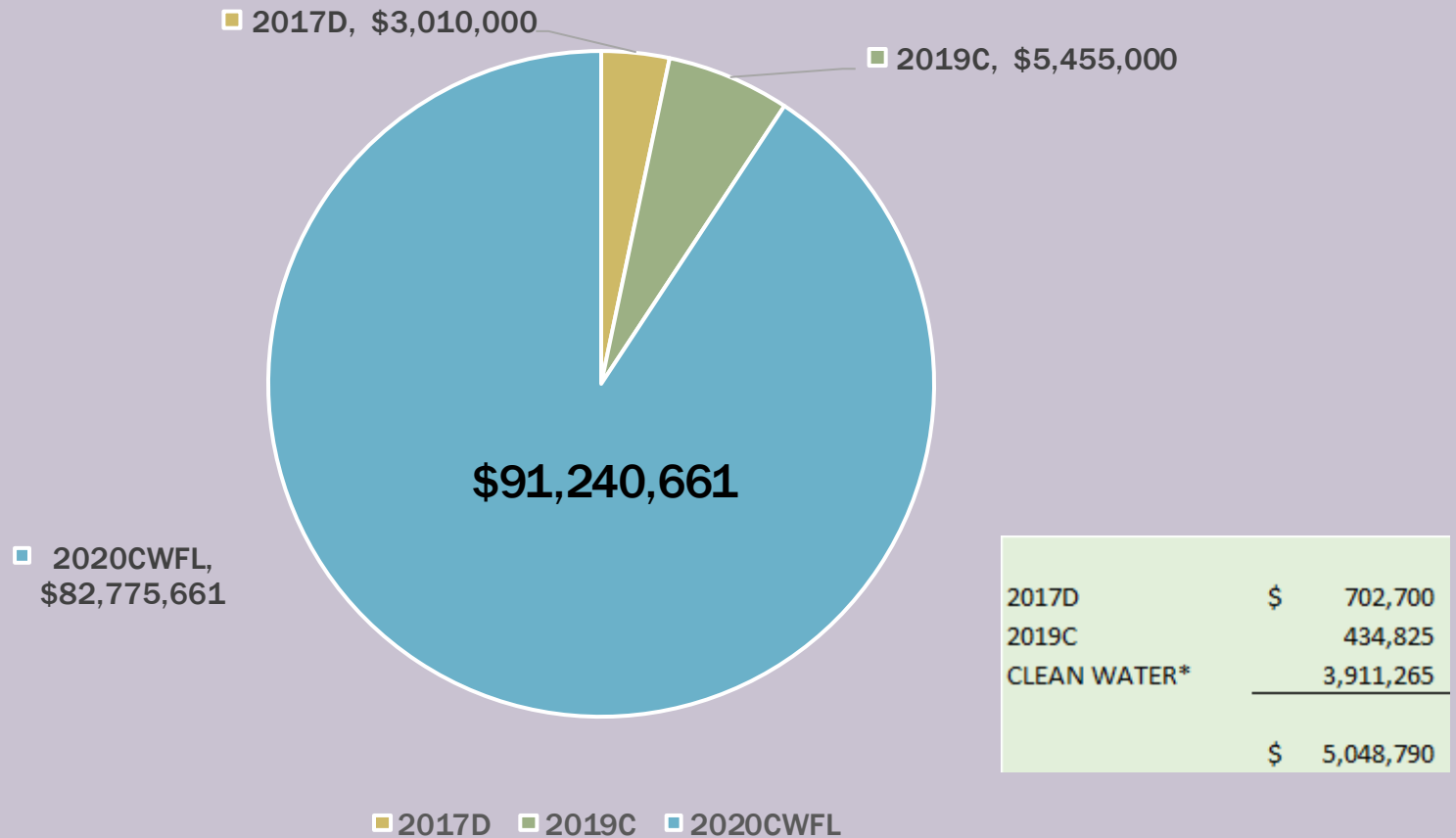
\* Subject to change with additional draws

# WATER BUDGET PRELIMINARY

## BUDGET SUMMARY

	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,281,605	1,356,101	1,779,356	1,779,356	\$ 1,926,839	\$ 2,225,714	\$ 2,225,714	\$ 2,225,714
Contractual Services	990,320	1,086,245	1,420,300	1,384,700	1,728,271	1,397,500	1,397,500	1,397,500
Supplies & Expense	709,331	506,879	1,022,400	1,022,400	414,240	1,339,800	1,339,800	1,339,800
Building Materials	440,812	566,442	511,300	511,300	703,844	978,300	978,300	978,300
Fixed Charges	1,241,383	1,450,468	1,197,400	1,233,000	1,552,865	13,000	13,000	13,000
Debt Service	573,672	833,399	3,210,818	3,210,818	3,395,535	3,521,046	3,521,046	3,521,046
Capital Outlay					2,177,751	1,709,000	1,709,000	1,709,000
Contributions, Grants, Other	300	45,973	5,000	5,000		5,000	5,000	5,000
Other Financing Uses	1,516,365	1,279,187	2,000,000	2,000,000	1,590,000	1,590,000	1,590,000	1,590,000
<b>Total Expenses</b>	<b>\$ 6,753,788</b>	<b>\$ 7,124,695</b>	<b>\$ 11,146,574</b>	<b>\$ 11,146,574</b>	<b>\$ 13,489,345</b>	<b>\$ 12,779,360</b>	<b>\$ 12,779,360</b>	<b>\$ 12,779,360</b>
Public Charges	\$ 7,665,042	\$ 7,549,915	\$ 7,807,600	\$ 7,747,600	\$ 9,587,609	\$ 12,299,100	\$ 12,299,100	\$ 12,299,100
Miscellaneous Revenues	2,654	36,416	-	60,000	193,646	15,000	15,000	15,000
Other Financing Sources	23,722	1,546,716	10,000	10,000	20,520,387	500,000	500,000	500,000
<b>Total Revenues</b>	<b>\$ 7,691,418</b>	<b>\$ 9,133,047</b>	<b>\$ 7,817,600</b>	<b>\$ 7,817,600</b>	<b>\$ 30,301,642</b>	<b>\$ 12,814,100</b>	<b>\$ 12,814,100</b>	<b>\$ 12,814,100</b>

# SEWER UTILITY - DEBT



\* Subject to change with additional draws

# SEWER BUDGET PRELIMINARY

## BUDGET SUMMARY

	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	1,169,689	1,200,147	1,342,685	1,342,685	\$ 1,462,075	\$ 1,507,667	1,507,667	\$ 1,507,667
Contractual Services	1,715,909	2,154,936	2,111,000	2,069,000	1,348,034	1,863,000	1,863,000	1,863,000
Supplies & Expense	373,011	436,464	578,700	578,700	213,859	519,100	519,100	519,100
Building Materials	223,320	457,607	533,000	533,000	911,208	664,000	664,000	664,000
Fixed Charges	1,293,670	2,775,454	1,294,000	1,336,000	108,215	76,000	76,000	76,000
Debt Service	1,070,461	1,775,971	4,916,146	4,916,146	4,990,088	5,001,919	5,001,919	5,001,919
Contributions, Grants, Other	310	23,862	1,400	1,400	2,871	-	-	-
Capital Outlay					2,401,929	-	-	-
Other Financing Uses	539,002	533,813	525,000	525,000	525,000	-	-	-
<b>Total Expenses</b>	<b>\$ 6,385,373</b>	<b>\$ 9,358,254</b>	<b>\$ 11,301,931</b>	<b>\$ 11,301,931</b>	<b>\$ 11,963,279</b>	<b>\$ 9,631,686</b>	<b>\$ 9,631,686</b>	<b>\$ 9,631,686</b>
Public Charges	\$ 8,146,913	9,572,091	10,545,080	10,545,080	\$ 11,244,166	\$ 9,789,738	\$ 9,789,738	\$ 9,789,738
Miscellaneous	4,555	62,160	80,000	80,000	184,033	4,007	4,007	4,007
Other Financing Sources	71,774	1,169,485	40,000	40,000	829,902	-	-	-
<b>Total Revenues</b>	<b>\$ 8,223,242</b>	<b>\$ 10,803,737</b>	<b>\$ 10,665,080</b>	<b>\$ 10,665,080</b>	<b>\$ 12,258,101</b>	<b>\$ 9,793,745</b>	<b>\$ 9,793,745</b>	<b>\$ 9,793,745</b>

# 2024 BUDGET TO DO

- Assessed Valuation last year 10/23
- Supplemental Requests
- Revenue Reviews
- Technical College apportionment 10/31
- School apportionment 11/10
- County apportionment 11/15
- Lottery Credit and School Credit 11/20