

**FINANCE COMMITTEE
COUNCIL ROOM
TUESDAY, OCTOBER 1, 2024
2:00 P.M.**

The Finance Committee met in the Council Room of City Hall, Mayor Poeschel presiding.
On roll call: all members present.

The minutes of the previous meeting were declared approved as filed with the City Clerk.

Mayor Poeschel stated that the Personnel Committee has talked about having City credit cards and the new employee handbook has a section on it.

Discussion followed on a credit limit, which department heads, using the four financial institutions.

Police Chief Mankowski reported the process the Police Department has-matching receipts to the statement, coding for budget account numbers, etc.

Motion Clough, second Rochester, to have Mayor Poeschel and City Clerk Roehl check into the application process with the local financial institutions with a \$5,000 limit per department card holder. All Aye.

Chief of Police Mankowski presented the proposed 2025 Police Department budgets:

Account 52100 - Police Administration:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Police & Fire Commission	\$ 300	\$ 300
2) Chief Salary	73,154	74,984
3) Patrolman I	50,128	61,256
4) Patrolman II	50,128	57,720
5) Patrolman III	49,918	57,720
6) Patrolman IV	49,378	57,720
7) Patrolman V	49,140	56,576
8) Secretary	39,208	40,186
9) Overtime	51,581	62,183
10) Extra Help	15,458	46,959
11) Supplies & Expenses	32,810	47,000
12) Dues & Publications	650	650
13) Police Training	11,000	10,000
14) Investigations	6,200	6,000
15) Radio	2,300	3,600
16) Uniforms & Equipment	<u>34,950</u>	<u>34,500</u>
Subtotal	<u>\$516,303</u>	<u>\$617,354</u>

Account 52110 - Police Station:

1) Custodian	\$ 7,758	\$ 3,000
2) Extra Help	574	500
3) Utilities	9,700	9,500
4) Supplies & Expenses	1,200	1,000
5) Repairs & Maintenance	<u>2,500</u>	<u>2,500</u>
Subtotal	<u>\$ 21,732</u>	<u>\$ 16,500</u>

Account 52150 - Police Auto:

1) Repairs & Maintenance	\$ 11,750	\$ 12,500
2) Gas & Oil	14,000	15,600
3) Vehicle	<u>-0-</u>	<u>-0-</u>
Subtotal	<u>\$ 25,750</u>	<u>\$ 28,100</u>

Account 52510 - Civil Defense:

1) Utilities	\$ 150	\$ 200
2) Repairs & Maintenance	<u>400</u>	<u>400</u>
Subtotal	<u>\$ 550</u>	<u>\$ 600</u>

Account 54150 - Dog Pound:

	<u>\$ 400</u>	<u>\$ 400</u>
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Total \$564,735 \$ 662,954

Mankowski stated that he works additional hours to ensure his officers enjoy time off, compensate for staff shortages and acquire vehicles and equipment. One full-time position was left open for budget reasons. We fund our needs, not our wants. Tasers should be replaced as they are 10 years old-cost \$38,000.

Mankowski stated wages are left up to the Personnel Committee and not included in this budget presentation, overtime is increasing, extra help is increasing for part-time #1 at up to 1,560 hours, the Other part-time officers cover 168 hours; and Expenses cover increases for the Dirks Group IT services; Training was decreased; Radios were increased for a new radio.

Mankowski stated the Equipment line is for the daily things, he has two officers on Friday and Saturday nights, he is being more of a patrol captain than a chief.

Discussion followed on tasers, starting the hiring process after the first of the year, the cyber security grant that was awarded does not cover equipment.

Fire Chief Matt Meyer presented the 2025 Fire Department Administration budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Police & Fire Commission	\$ 200	\$ 200
2) Fire Chief's Salaries	14,800	14,800
3) Firemen's Salaries	41,700	41,700
4) Secretary/Repairman	3,420	3,420
5) Hydrant Rental	188,544	188,544
6) Fire Warden	4,000	4,000
7) Equipment/Repairs/Supplies	13,000	13,000
8) Gas, Oil & Grease	<u>620</u>	<u>620</u>
Subtotal	\$266,284	\$266,284
9) Retirement (Account #51971)	<u>+ 16,138</u>	<u>+ 16,610</u>
Totals	\$282,422	\$282,894
Rural's Share	<u>- 39,029</u>	<u>- 39,175</u>
City's Share	<u>\$243,393</u>	<u>\$243,719</u>

Roehl stated that the Fire Department operates under three separate boards and budgets: The Community Fire Hall is for buildings and grounds; the Rural Fire Association has vehicles and equipment; and the City has firefighters, vehicles and equipment. The fire hydrant rental fee is set by the Public Service Commission and is beyond our control. The Retirement is for the State's Length of Service Award (LOSA) Program and Wisconsin Retirement System are split 50/50 with the Rural Fire Association.

Meyer stated the City's new pumper truck is replacing the old 1978 International which is for sale. The other pumper is a 1995 Freightliner which is 29 years old. Meyer is in his 42nd year of service to the Neillsville Fire Department. The Fire Truck Capital Outlay budget has been increased to \$30,700.

City Clerk Roehl Presented the 2025 Neillsville Community Fire Hall budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
Operating Budget - Total \$11,350/\$11,350; City's share	\$ 3,614	\$ 3,473
Capital Budget - Total \$2,500/\$2,500; City's share	<u>\$ 935</u>	<u>\$ 935</u>
Total City Contribution	<u>\$ 4,549</u>	<u>\$ 4,408</u>

Roehl stated that the overall budget stayed the same as last year (\$13,850), however the City's equalized value decreased more than the other townships.

City Clerk Roehl presented the 2025 Municipal Ambulance Service budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
Operating Budget - Total \$59,000/\$59,000		
Total City Contribution	<u>\$ 13,500</u>	<u>\$ 12,813</u>

Roehl stated that the overall budget stayed the same as last year (\$59,000), however the City's equalized value decreased more than the other townships.

Director of Public Works Friemoth presented the proposed 2025 Public Works budget:

<u>Account No.</u>	<u>Account Title</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
<u>GENERAL GOVERNMENT - 51000:</u>			
51550	Maps & Plats	\$ 500	\$ 500
<u>PUBLIC SAFETY - 52000:</u>			
52400	Inspections - Buildings, etc.	2,500	2,500
<u>PUBLIC WORKS - 53000:</u>			
53100	Street Department Administration	35,342	35,997
53110	Vacation & Sick Leave	27,364	28,050
53120	Safety & Continuing Education	4,700	4,700
53240	Machinery & Equipment Operations	68,639	69,639
53270	Buildings & Grounds	8,150	8,150
53300	Street Maintenance	95,808	113,343
53310	Traffic Control - Signs & Markings	11,289	15,489
53320	Bridges & Culverts	2,789	2,789
53330	Curbs & Gutters	7,500	7,500
53340	Street Cleaning	6,208	6,300
53350	Snow & Ice Removal	55,978	56,000
53360	Street Oiling	-0-	-0-
53370	Tree & Brush Control	22,807	24,590
53420	Street Lighting	58,889	59,889
53430	Sidewalks & Crosswalks	4,574	4,589
53440	Storm Sewers	5,914	6,000
53450	Parking Lots & Meters	-0-	-0-
53510	Airport	28,530	26,616
53520	Taxi Service	330,250	-0-
53610	Sanitary Sewers	-0-	-0-
53611	Televising Sewers	-0-	-0-
53620	Refuse & Garbage Collection	134,164	196,915
53630	Solid Waste & Disposal	23,275	23,783
53640	Weed Control	3,600	3,700
<u>CULTURE, RECREATION AND EDUCATION - 55000:</u>			
55340	Celebrations	13,050	13,050
55360	Christmas Decorations	4,550	4,550
<u>CONSERVATION AND DEVELOPMENT - 56000:</u>			
56300	Planning	1,900	1,900
56400	Zoning	800	800
56600	Urban Development	2,330	2,330

CAPITAL OUTLAY - 57000:

57140	Public Buildings	3,000	3,000
57320	Machinery & Equipment	-0-	-0-
57330	Street Construction	69,000	78,500
57331	Signs & Markings	500	500
57332	Bridges & Culverts	1,500	1,500
57333	Curbs & Gutters	-0-	-0-
57343	Sidewalks & Crosswalks	-0-	-0-
57344	Storm Sewers	-0-	-0-
57350	Airport	5,000	5,000
57410	Sanitary Sewers	-0-	-0-
57620	Parks	-0-	-0-
57710	Industrial Park	<u>-0-</u>	<u>-0-</u>
Totals		<u>\$1,039,400</u>	<u>\$ 808,169</u>

Friemoth stated that wages were increased by 2 ½% and then he moved them around somewhat; Street Maintenance -Supplies and Expenses were increased to do more micro-surfacing; Traffic Control-Signs and Markings was increased to have Taylor County’s paint crew paint W. Fifth Street and Hewett Street when they do the Clark County Roads next year; the Taxi Service was completely removed; Garbage and Recycling went up \$62,751 based on the new contract for 96 gallon carts starting January 1, 2025; Solid Waste was increased for the old landfill monitor services.

Friemoth presented the 2025 Large Street Construction: Non TIF Projects.

E. 2 nd Street from Willow Street East 1100’ (Split over 2 years)	Year 1	\$	57,000.00
Year 1 includes pulverization of existing asphalt with paving 1.5” base			
Year 2 will include a final 1.5” final lift for \$50,000			
Total			<u>\$ 57,000.00</u>

U.S. Highway 10 Project Grand Ave to City Limits (I.D. 39570300002)			
Engineering Fees Wisconsin DOT		\$	1,500.00
City Portion by 2027 \$72,000		\$	<u>20,000.00</u>
We are at \$34,000 (This includes the reimbursement for the cancelled Hewett Street project)			
Total			<u>\$ 21,500.00</u>

Capital Improvement Total		\$	<u>78,500.00</u>
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City of Neillsville 5 Year Road Construction Plan 2025-2030

2025

E. 2 nd Street from Willow Street East 1100' Pulverize existing pavement, pave 1.5" binder course Final lift to be done in 2026	\$ 55,000.00
W. 18 th Street from Pitcher Street to Johnson Street Micro-surface 270' x 32' (Out of maintenance budget for 2025)	\$ 8,000.00
US Highway 10 City Portion	<u>\$ 20,000.00</u>
2025 Total	<u><u>\$ 83,000.00</u></u>

2026

E. 2 nd Street from Willow Street East 1100' Final 1.5 asphalt lift	\$ 48,000.00
W. 18 th Street from Johnson Street to Prospect Street Micro-surface 270' x 32'	\$ 21,000.00
US Highway 10 City Portion	<u>\$ 10,000.00</u>
2026 Total	<u><u>\$ 79,000.00</u></u>

2027

W. 19 th Street from Black River Road to Johnson Street 2" overlay 700' x 22' x 2" (185 tons)	\$ 28,000.00
Clay Street from US Highway 10 top W. 2 nd Street Micro-surface 800' x 34'	\$ 24,000.00
US Highway 10 City Portion Due (Construction starts)	<u>\$ 20,000.00</u>
2027 Total	<u><u>\$ 72,000.00</u></u>

2028

W. 20 th Street from Black River Road to Pitcher Street 2" overlay 600' x 22' (160 tons)	\$ 23,500.00
W. 21 st from Johnson Street to Pitcher Street 2" overlay 250' x 22' (66 tons)	\$ 10,000.00

Clay Street from W. 1 st Street to W. 4 th Street	\$ 40,000.00
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2028 Total	<u>\$ 73,500.00</u>
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2029

W. 21 st Street from Pitcher Street to Black River Road 2" overlay 670' x 22' (180 tons)	\$ 27,000.00
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W. 2 nd Street from Willow Street to State Street Micro-surface 1300' x 34'	\$ 40,000.00
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Elm Street from E. 1 st Street to Willow Street Micro-surface 560' x 22'	<u>\$ 11,000.00</u>
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2029 Total	<u>\$ 78,000.00</u>
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2030

Grand Avenue from south bridge 1200' north *Approximately half way to the north bridge Micro-surface 1200' x 28"	\$ 30,000.00
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Industrial Park Drive 550' between MEC Buildings Pulverize existing pavement and pave 3" 550' x 33' (345 tons)	<u>\$ 53,130.00</u>
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2030 Total	<u>\$ 83,130.00</u>
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With this plan we average about 2200' of major pavement treatments per year between overlays and micro-surfacing. We have approximately 119,000' of road surfaces in the City of Neillsville excluding Hewett Street and Division Street. This gives us a 54-year life cycle between major road treatments. This plan does account for a 3% increase of asphalt year over year as well as worst case for the micro-surfacing. It also stays inline with past capital funding. This plan is of course subject to change depending on asphalt conditions over the course of the coming years and what will remain viable for micro-surfacing versus overlay.

Discussion on street projects, who determines if a street gets curb and gutter, the City's fund for sidewalk repair, etc.

City Clerk Roehl presented the Airport operating and capital budgets:

Account No. 53510 - Airport:

2024 Budget - \$28,530; 2025 Proposed - \$26,616

Account No. 57350 - Airport Outlay:

2024 Budget - \$5,000; 2025 Proposed - \$5,000

Cemetery Sexton Barth presented the proposed 2025 Cemetery budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Sexton Salary (2/3)	\$ 34,695	\$ 35,568
2) Extra help	20,515	21,024
3) Utilities	4,000	4,000
4) Telephone	1,750	1,750
5) Conference & Travel	1,000	1,000
6) Repairs & Maintenance	10,200	10,200
7) Seeds, Plants & Trees	1,000	1,000
8) Landscaping	1,000	1,000
9) Gas, Oil & Grease	4,000	4,000
10) Street Maintenance	500	500
11) Care Fund	4,000	4,000
12) Equipment	-0-	-0-
13) Decorations (flags)	-0-	-0-
14) Vehicles	-0-	-0-
15) Lawnmowers	<u>6,000</u>	<u>4,650</u>
Totals	<u>\$ 88,660</u>	<u>\$ 88,692</u>

Barth stated that the payroll lines have been adjusted by 2 ½% (his salary is split 2/3 Cemetery and 1/3 Parks); Lawnmowers are half of the cost after trade in, we switch every three years to stay under warranty, the mower is commercial grade and we put on 300 to 400 hours per year, by trading earlier we got a better trade-in value on the old one.

Parks Director Barth presented the proposed 2025 Parks budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Salary	\$ 35,577	\$ 36,458
2) Director's Salary (1/3)	17,347	17,784
3) Utilities	9,500	10,000
4) Telephone	250	250
5) Repairs & Maintenance	13,540	13,540
6) Gas, Oil & Grease	4,000	4,000
7) Equipment	<u>6,000</u>	<u>4,650</u>
Totals	<u>\$ 86,214</u>	<u>\$ 86,682</u>

Barth stated that the payroll lines have been adjusted by 2 ½% (his salary is split 1/3 Parks and 2/3 Cemetery); Utilities have been increased \$500; Lawnmowers are half the cost and shared with the Cemetery.

City Clerk Roehl presented the Beautification Committee proposed 2025 budget:

Account No. 55340 Celebrations - Decorations:
 2024 Budget - \$1,500; 2025 Proposed - \$1,500

City Clerk Roehl presented the Heritage Days Committee proposed 2025 budget:

Account No. 55340 Celebrations - Heritage Days:
 2024 Budget - \$1,500; 2025 Proposed - \$1,500

City Clerk Roehl presented the Historic Preservation Commission proposed 2024 budget:

Account No. 56300 Planning - Historic Preservation:
 2024 Budget - \$1,500; 2025 Proposed - \$1,200

City Clerk Roehl stated the Recreation budget has two divisions - Administration and Programming. The School District of Neillsville pays for 50% of the administrative costs. The City pays for the other 50% of the administrative costs and handles the programming needs. Programming has 5 categories - Sports & Leagues, Lessons & Classes, Swimming Pool, Tournaments & Contests, and Services. Programming revenues and expenses are basically a wash. The adult programs help subsidize the children's programs. The budget has flexibility built in to allow substitution of programs. Tournaments bring a lot of people into Neillsville every weekend, December through April, the field house is being used. Last year, teams stopped for food, gas, etc.

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Salary	\$ 51,500	\$ 52,790
2) Telephone	425	425
3) Supplies & Expenses	300	300
4) Postage	335	335
5) Conferences & Travel	2,100	2,100
6) Program – Expenses	3,900	3,900
7) Program - Extra Help	19,000	19,000
8) Program - Trophies	<u>580</u>	<u>580</u>
Totals	<u>\$ 78,140</u>	<u>\$ 79,430</u>

City Clerk Roehl stated the only changes were for wages increases; the School District pays 50% of the Administration and benefits for a total of \$45,016, the City pays the other half; Program Revenues are estimated at \$28,095 and Program Expenses estimated at \$23,545.

Librarian Ziebell presented the proposed 2025 Library Department budget:

<u>Budget Line</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
180) Head Librarian (40 hours/week)	\$ 42,349	\$ 43,410
181) Child Librarian (32 hours/week)	26,141	26,790
182) Assistants (2 at 550 hours/year)	11,836	12,134
183) Substitutes (1 at 225 hours/year)	2,421	2,482
185) Custodians (1 at 600 hours/year)	7,758	7,950
186) Groundskeeper (40 hours/year)	517	530
220) Utilities	10,000	10,000
221) Telephone	1,385	1,385
222) WAN Connection	3,000	2,500
310) Supplies	3,250	3,500
311) Postage	50	50
324) VCAT System	5,800	5,350
325) Books	13,500	13,500
326) Periodicals	2,000	2,000
327) Audio Visual	4,200	4,200
328) Printing & Advertising	50	50
329) Microfilm	300	300
335) Mileage, Meals, Education	2,600	2,600
341) Computer	1,000	1,000
350) Repairs & Maintenance	500	500
810) Equipment	1,500	1,500
900) Carryover Funds	-0-	-0-
Totals	<u>\$140,157</u>	<u>\$141,731</u>

Ziebell stated that the Library Board met and approved the budget proposals, wages were increased 2 ½%, WAN Connection was decreased \$500, Supplies were increased \$250, VCAT System was decreased \$450. Total increase was \$1,574.

Ziebell invited everyone to come to the Library, reported on services, programs and resources available.

City Clerk Roehl presented the Grants Committee’s request for a \$5,000 line item budget in the Economic Development Commission budget.

City Clerk Roehl presented the proposed 2025 Economic Development budget:

<u>Budget</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
1) Contracted Services (Clark County Economic Development Corp.)	\$ 3,539	\$ 3,557
2) Supplies & Expenses	200	200
3) Postage	400	400
4) Publications	400	400
5) Conferences & Travel	300	300

6) Program Expenses - (Programs \$5,000/\$5,000)	5,000	5,000
(Marketing \$10,000/\$10,000)	10,000	10,000
7) Advertising & Website	1,500	1,500
8) Highground Veterans Park	2,000	2,000
9) Contingency	<u>< 13,339 ></u>	<u>< 15,857 ></u>
	<u>\$ 10,000</u>	<u>\$ 7,500</u>

City Clerk Roehl reviewed the Economic Development carryover account and the Listeman Economic Development account and Residential Incentive Program.

City Clerk Roehl presented the proposed 2025 City Hall budget:

<u>Budget Line</u>	<u>Budget 2024</u>	<u>Budget 2025</u>
a) Salary - Custodian	\$ 9,641	\$ 9,883
b) Extra Help	2,441	2,501
c) Utilities	11,200	11,200
d) Supplies & Expenses	2,400	2,400
e) Copier	3,400	3,400
f) Computer & Network	16,100	36,791
g) Fax Machine	450	450
h) Hosted Telephones	2,100	2,100
I) Repairs & Maintenance	<u>3,900</u>	<u>3,900</u>
Total	<u>\$ 51,632</u>	<u>\$ 72,625</u>

Roehl stated that wages were increased 2½ %; Computer & Network was increased for The Dirk's IT Services contract.

City Clerk Roehl presented the proposed 2025 Clerk-Treasurer's Office budget:

<u>Budget Line</u>	<u>Budget 2024</u>	<u>Budget 2025</u>
a) Salary – Clerk-Treasurer*	\$ 33,925	\$ 34,777
b) Salary – Deputy Clerk-Treasurer*	19,968	20,467
c) Extra Help* and Sick Leave Payout	18,549	17,464
d) Telephone	1,200	1,200
e) Supplies and Expenses	6,000	6,000
f) Postage	1,320	1,480
g) Equipment	<u>2,871</u>	<u>3,080</u>
* City half of total wages	Total	
	<u>\$ 83,833</u>	<u>\$ 84,468</u>

Roehl stated wages were increased 2½ %; the payroll lines are the City's half as Water and Sewer each get a quarter; Postage was increased for the stamp increases; and Equipment was increased for annual program support fees.

City Clerk Roehl presented the Administration section of the proposed 2025 budget:

<u>Administration</u>	<u>2024 Budget</u>	<u>2025 Proposed</u>
51100 Council - Salaries	\$ 24,900	\$ 24,900
- Supplies & Expenses	1,000	1,000
- Cable TV Broadcasting	1,150	1,150
- Publications	5,500	5,500
- Dues	1,262	1,337
- Conferences & Travel	750	750
Totals	<u>\$ 34,562</u>	<u>\$ 34,637</u>
51310 Codification of Ordinances	<u>\$ 10,671</u>	<u>\$ 3,174</u>
51410 Executive - Mayor	\$ 9,380	\$ 9,380
- Supplies & Expenses	200	200
- Conferences & Travel	800	800
Totals	<u>\$ 10,380</u>	<u>\$ 10,380</u>
51421 License Publications	<u>\$ 320</u>	<u>\$ 360</u>
51440 Elections – Poll workers	\$ 11,607	\$ 6,298
- Supplies & Expenses	2,627	1,829
Totals	<u>\$ 14,234</u>	<u>\$ 8,127</u>
51510 Accounting - Auditing	\$ 33,000	\$ 34,025
- Supplies & Expenses	350	350
Totals	<u>\$ 33,350</u>	<u>\$ 34,375</u>
51530 Assessment of Property - Assessor	\$ 11,850	\$ 12,000
- Supplies & Expenses	3,000	3,088
Totals	<u>\$ 14,850</u>	<u>\$ 15,088</u>
51540 Risk & Property Management -		
- Consultants	\$ -0-	\$ -0-
- Supplies & Expenses	-0-	-0-
Totals	<u>\$ -0-</u>	<u>\$ -0-</u>
51910 Illegal Taxes & Tax Refunds	<u>\$ 2,000</u>	<u>\$ 2,000</u>
51911 Uncollectible Taxes/Receivables	<u>\$ 2,000</u>	<u>\$ 2,000</u>
51930 Property & Liability Insurance	<u>\$ 83,570</u>	<u>\$ 94,935</u>
51931 Workers Compensation Insurance	<u>\$ 45,983</u>	<u>\$ 46,575</u>

51940 Claims Adjustments	<u>\$ 15,933</u>	<u>\$ 21,225</u>
51970 Unemployment Compensation	<u>\$ 2,500</u>	<u>\$ 2,500</u>
51971 Retirement Expense	<u>\$124,970</u>	<u>\$150,000</u>
51972 Social Security Expense	<u>\$111,715</u>	<u>\$124,700</u>
51973 Hospital Insurance Expense		
- Health Insurance	\$ 296,335	\$296,600
- Dental Insurance	17,537	20,360
- Deductible Reimbursements	<u>36,000</u>	<u>38,000</u>
Totals	<u>\$349,872</u>	<u>\$354,960</u>
54110 Health Officer - Salary	\$ 1,342	\$ 1,376
- Supplies & Expenses	<u>150</u>	<u>150</u>
Totals	<u>\$ 1,492</u>	<u>\$ 1,526</u>
55120 Museum	<u>\$ -0-</u>	<u>\$ -0-</u>
55140 Community Center	<u>\$ -0-</u>	<u>\$ -0-</u>
56500 Public Housing	<u>\$ 325</u>	<u>\$ 325</u>
TOTALS	<u>\$858,727</u>	<u>\$906,887</u>

Roehl stated Council-Dues increased (\$75) for League membership; Codification of Ordinances decreased (\$7,497) as the bulk of the project was done in 2024; License Publication increased (\$40) for costs; Elections decreased (\$6,107) because we are scheduled for two elections in 2025; Audit Services increased (\$1,025) for technology cost increased; Assessment of Property increased (\$1,025) per contract and postage increases; Property & Liability Insurance increased (\$11,365) for new vehicles and equipment; Workers Compensation Insurance increased (\$592); Claims Adjustments increased (\$5,292); Retirement increased because of wage increases, WRS rate increases and adding a part-time police officer at 1,560 hours; Social Security increased for wage increases and adding a part-time officer; Health Insurance increased because of police officers joining our dental plan and rate increases; Health Officer increase because of wage increases.

City Clerk Roehl stated that the Cemetery Building Loan final payment will be made in 2025. In order to avoid the tax levy drop in one year and a new loan increase the following year, like what recently happened with the School District levy, the Finance Committee should consider if there are any capital outlay projects, equipment, vehicle or street construction needs. These items would need to last more than the life of the loan which is five or ten years.

Mankowski stated every vehicle they purchased is still here.

Roehl stated five squads have been purchased in the last four years.

Discussion followed on capital items, useful life of items, tasers, roads, vehicles, etc.

Roehl stated that when all the proposed budget requests are added together the decrease is \$8,872 (less than the 2024 Budget), however Revenues have decreased \$128,971. Overall, we are \$120,099 over the State levy limit allowed.

Roehl stated Revenue decreased from Taxi Aids (\$161,112), Taxi Fares (\$38,523) and WHPC PILOT payment (\$10,000) totaling \$209,635 has been partial offset by increases in: Shared Revenues (\$19,870 or 2.3%), Supplemental Aids (\$3,974 or 2.3%), Transportation Aid (\$21,710), Connecting Highway Aid (\$9,448), the new Personal Property Aid (\$36,273) and County Library Aid (\$11,582).

Roehl stated that Supplemental Aids can only be used for law enforcement, fire protection, emergency medical services (EMS), public works and transportation.

Council Member Petkovsek asked about the Supplemental Aid amount.

Roehl stated the original Supplemental Aid for 2024 was \$172,793. That will increase 2.3% or \$3,974 to \$176,767 for 2025. The breakdown is:

Law Enforcement	\$ 107,270	50%
Fire Protection	34,844	24%
Ambulance-EMS	1,227	1%
Public Works/Transportation	<u>33,426</u>	<u>25%</u>
Total	<u>\$ 176,767</u>	<u>100%</u>

Roehl stated that Supplemental Aid is different than the Maintenance of Effort (MOE) reporting for Law Enforcement, Fire Protection and EMS.

Council Member Counsell asked about the City Attorney budget.

Roehl stated the estimate from Nathan Miller at Weld Riley is \$5,000 per month.

Discussion followed on budget cuts.

Motion Neville, second Rochester, to adjourn. All Aye.

Duane G. Poeschel, Mayor

Rex R. Roehl, Clerk