FINANCE COMMITTEE
COUNCIL ROOM
THURSDAY, OCTOBER 2, 2025
9:00 A.M.

The Finance Committee met in the Council Room of City Hall, Mayor Poeschel presiding. On roll call: Council Member Clough and Gelhaus absent, all other members present.

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

9:03 A.M – Council Member Gelhaus present.

Chief of Police Mankowski presented the proposed 2026 Police Department budgets:

Account 52100 - Police Administration:

Budget Line	2025 Budget	2026 Proposed
1) Police & Fire Commission	$ 300	$ 300
2) Chief Salary	74,984	82,410
3) Patrolman 1	61,256	64,938
4) Patrolman II	57,720	61,194
5) Patrolman III	57,720	61,194
6) Patrolman IV	57,720	61,194
7) Patrolman V	42,432	61,194
8) Secretary	40,186	41,392
9) Overtime	62,183	62,183
10) Extra Help	46,959	48,368
11) Supplies & Expenses	47,000	53,000
12) Dues & Publications	650	650
13) Police Training	10,000	10,000
14) Investigations	6,000	6,000
15) Radio	3,600	3,600
16) Uniforms & Equipment	34,500	36,300
Subtotal	$603,210	$653,917

Account 52110 - Police Station:

1) Custodian	$ 4,133	$ 4,000
2) Extra Help	588	500
3) Utilities	9,500	9,500
4) Supplies & Expenses	1,000	1,000
5) Repairs & Maintenance	2,500	2,500
Subtotal	$ 17,721	$ 17,500

Account 52150 - Police Auto:

1) Repairs & Maintenance	$ 12,500	$ 12,500
2) Gas & Oil	15,600	15,600
3) Vehicle	-0-	48,000

Subtotal	$ 28,100	$ 76,100
Account 52510 - Civil Defense:		
1) Utilities	$ 150	$ 150
2) Repairs & Maintenance	400	400
Subtotal	$ 550	$ 550
Account 54150 - Dog Pound:	$ 400	$ 400
Total	$649,981	$ 748,467

Mankowski stated that Overtime is kind of an artificial number based on what could be used under the Police Union contract, however, he works additional hours and does not mandate call ins, the open shifts are offered if they don't sign up, then an Extra Help Officer is offered the shift (to date they only had 8 overtime shifts), money left over offsets other areas of the budget; Training is left the same with more online courses being used; Uniforms & Equipment was increased $1,800 to replace Wheatley's patrol rifle at $1,800.

Mayor Poeschel asked about the redaction software included in the Supplies & Expenses budget line.

Mankowski stated there has been an increase in open records requests from YouTubers for body camera footage, when the body worn cameras where purchased the redaction software was not. They lost a court case because of it and attorneys are yelling at us to get it. YouTubers are surfing online and requesting data.

Fire Chief Matt Meyer presented the 2026 Fire Department Administration budget:

Budget Line	2025 Budget	2026 Proposed
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	194,200
6) Fire Warden	4,000	4,000
7) Equipment/Repairs/Supplies	13,000	14,000
8) Gas, Oil & Grease	620	700
Subtotal	$266,284	$273,020
9) Retirement (Account #51971)	+ 16,610	+ 16,976
Totals	$282,894	$289,996
Rural=s Share	– 39,175	– 39,358
City=s Share	$243,719	$250,638

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 a Pierce which is 1 year old. The other pumper is a 1995 Freightliner which is 30 years old. Meyer is in his 43rd year of service to the Neillsville Fire Department. The Fire Truck Capital Outlay budget is $30,700 for a future truck.

City Clerk Roehl Presented the 2026 Neillsville Community Fire Hall budget:

Budget Line	2025 Budget	2026 Budget
Operating Budget - Total $11,350/$12,550; City's share	$ 3,473	$ 3,584
Capital Budget - Total $2,500/$2,500; City's share	$ 935	$ 935
Total City Contribution	$ 4,408	$ 4,519

Roehl stated that the overall budget increased $1,200, however the City's equalized value decreased more than the other townships.

City Clerk Roehl presented the 2026 Municipal Ambulance Service budget:

Budget Line	2025 Budget	2026 Budget
Operating Budget - Total $59,000/$59,000		
Total City Contribution	$ 12,813	$ 11,838

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 2026 Public Works budget:

Account No.	Account Title	2025 Budget	2026 Proposed
GENERAL GOVERNMENT - 51000:			
51550	Maps & Plats	$ 500	$ 500
PUBLIC SAFETY - 52000:			
52400	Inspections - Buildings, etc.	2,500	2,500
PUBLIC WORKS - 53000:			
53100	Street Department Administration	35,997	37,037
53110	Vacation & Sick Leave	28,050	28,531
53120	Safety & Continuing Education	4,700	4,700
53240	Machinery & Equipment Operations	69,639	68,139
53270	Buildings & Grounds	8,150	8,150
53300	Street Maintenance	113,343	119,442
53310	Traffic Control - Signs & Markings	15,489	11,539
53320	Bridges & Culverts	2,789	2,789
53330	Curbs & Gutters	7,500	7,500

53340	Street Cleaning	6,300	6,300
53350	Snow & Ice Removal	56,000	46,000
53360	Street Oiling	-0-	-0-
53370	Tree & Brush Control	24,590	38,782
53420	Street Lighting	59,889	60,889
53430	Sidewalks & Crosswalks	4,589	3,700
53440	Storm Sewers	6,000	6,000
53450	Parking Lots & Meters	-0-	-0-
53510	Airport	26,616	26,616
53520	Taxi Service	-0-	-0-
53610	Sanitary Sewers	-0-	-0-
53611	Televising Sewers	-0-	-0-
53620	Refuse & Garbage Collection	196,915	202,960
53630	Solid Waste & Disposal	23,783	23,783
53640	Weed Control	3,700	3,700
CULTURE, RECREATION AND EDUCATION - 55000:			
55340	Celebrations	13,050	13,250
55360	Christmas Decorations	4,550	4,550
CONSERVATION AND DEVELOPMENT - 56000:			
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	78,500	71,500
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	-0-	-0-
	Totals	$ 808,169	$ 813,887

Friemoth stated that he moved some Capital Outlay money to Street Maintenance as the plan is to do more overlay than pulverizing and construction; Utilities & Telephone costs have been increased through the budgets; Gas/Oil/Grease was decreased as we have been having less snow the last few years; Snow & Ice Removal payroll also has been decreased and moved to Tree & Brush payroll, if we get more snow then we will be doing less tree removal; Tree & Brush contracted services was increased for stump grinding due to ash tree removal; Garbage & Recycling has increased 2% and 10 households added; Airport has remained the same as last year in total, the manager got a 3% increase.

Council Member Gelhaus stated there is no one out there, the snow was not removed, no fuel, no tie downs, there is no benefit to the City. We are paying grounds maintenance for snow removal and mowing, can't the City go out there. There is no economic value to the City, like zero.

Friemoth presented the 2026 Large Street Construction: Non-TIF Projects

E. 2nd Street from Willow Street East 1100' (Split over 2 years)	Year 2	$ 50,000.00
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		$ 50,000.00
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		$ 20,000.00
We are at $55,000		
Total		$ 21,500.00
Capital Improvement Total		$ 71,500.00

City of Neillsville 5 Year Road Construction Plan 2026-2031

2026

E. 2nd Street from Willow Street East 1100' (Capital Expense)	
Final 1.5" asphalt lift	$ 50,000.00
US Highway 10 City Portion	$ 20,000.00
Clay Street from E. 1st Street to E. 4th Street	
Micro-surface 400' x 32' (Worst areas fill in-between later)	$ 14,000.00
W. 18th Street from 400 W. 18th Street to Prospect Street	
Micro-surface 530' x 32'	$ 19,000.00
Grand Avenue from W. 10th Street to Bridge	
Micro-surface 200' over the worst areas	$ 7,000.00
2026 Total	$ 108,000.00

2027

W. 19th Street from Black River Road to Johnson Street Pulverize and 2” overlay 700’ x 22’ x 2” (185 tons)	$	31,000.00
W. 20th Street from Black River Road to Pitcher Street Pulverize and 2” overlay 600’ x 22’ x 2” (160 tons)	$	26,500.00
US Highway 10 City Portion Changed to 2028	$	20,000.00
Clay Street from W. 1st Street 500’ North Micro-surfacing 500’ x 32’	$	17,500.00
Elm Street from E. 1st Street to Willow Street Micro-surface 560’ x 22’ (Approx. Half)	$	11,000.00
2027 Total	$	106,000.00

2028

US Highway 10 City Portion (Changed to 2028)	$	20,000.00
W. 21st from Johnson Street to Black River Road Pulverize and pave 2” overlay 920’ x 22’ (250 tons)	$	43,000.00
Clay Street from 500 N. of W. 1st Street to W. 4th Street Micro-surface 500’ x 32’	$	18,000.00
Grand Avenue Bridge going North 800’ Micro-surface 800’ x 32’	$	28,000.00
2028 Total	$	109,000.00

2029

Prospect Street from W. 11th Street to W. 12th Street Road Reconstruct including 2’ excavation and 3” pavement 500’ x 30’ City to excavate	$	63,000.00
E. 2nd Street from Willow Street to State Street Micro-surface 1300’ x 34’	$	40,000.00
Elm Street from E. 1st Street to Willow Street Micro-surface 560’ x 22’	$	11,000.00
2029 Total	$	114,000.00

2030

Grand Avenue Bridge going North 800’		
Micro-surface 800’ x 32’	$	28,000.00
Industrial Park Drive 550’ between MEC Buildings		
Pulverize existing pavement and pave 3”		
550’ x 33’ (345 tons)	$	53,130.00
E. 15th Street from Bruley Street to Lloyd Street		
Micro-surface 850’ x 28’	$	30,000.00
2030 Total	$	111,130.00

2031

W. 6th Street from Grand Avenue to Clay Street		
Pulverize existing pavement and pave 3”		
750’ x 35’ x 3” (555 tons)	$	73,000.00
W. 6th Street from Hewett Street to Grand Avenue		
Micro-surface 475’ x 35’	$	17,000.00
Grand Avenue Bridge going North 800’		
Micro-surface 800’ x 32’	$	28,000.00
2031 Total	$	118,000.00

With this plan we average about 2700’ of major pavement treatments per year between pulverizing/paving and micro-surfacing. We have approximately 119,000’ (24.5 miles) of road surfaces in the City of Neillsville excluding Hewett Street and Division Street. With funding the way it is now, this gives us a 44-year life cycle between major road treatments. This plan accounts for a worst case for the micro-surfacing. I also tried to stay in line with past funding. This plan is also subject to change depending on asphalt conditions over the course of the coming years and what will remain viable for micro-surfacing versus pulverizing/paving. The extra $17,000 added in 2025 to the street maintenance budget has helped decrease the time between pavement maintenance by 9 years.

Ferguson Street through W. 2nd Street to Grand Avenue is not included in this as that is part of TID #4 and is subject to the tax increment of that TID.

City Clerk Roehl presented the Airport operating and capital budgets:

Account No. 53510 - Airport:

2025 Budget - $26,616; 2026 Proposed - $26,616

Account No. 57350 - Airport Outlay:
2025 Budget - $5,000; 2026 Proposed - $5,000

Friemoth stated Airport Outlay is the City's 20% share of future improvements.

Cemetery Sexton Barth presented the proposed 2026 Cemetery budget:

Budget Line	2025 Budget	2026 Proposed
1) Sexton Salary (2/3)	$ 35,568	$ 36,636
2) Extra help	21,024	21,658
3) Utilities	4,000	4,000
4) Telephone & Internet	1,750	1,850
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	4,500
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	4,650	4,500
Totals	$ 88,692	$ 90,844

Barth stated that the payroll lines have been adjusted by 3% (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; Telephone & Internet increased for increasing costs.

Parks Director Barth presented the proposed 2026 Parks budget:

Budget Line	2025 Budget	2026 Proposed
1) Salary	$ 36,458	$ 37,559
2) Director's Salary (1/3)	17,784	18,318
3) Utilities	10,000	11,000
4) Telephone	250	250
5) Repairs & Maintenance	13,540	28,540
6) Gas, Oil & Grease	4,000	4,500
7) Equipment	4,650	4,500
Totals	$ 86,682	$104,667

Barth stated that Utilities increased for rising costs; Repairs & Maintenance increased $15,000 for new mulch around the toys in Listeman Park, it would be a rubberized mulch with border system having a 45-year life expectancy (about 32 tons of mulch), the Opelt Park was a poured in place system costing $50,000; Lawnmowers are half the cost and shared with the Cemetery; payroll lines have been increased 3%.

Council Member Gelhaus stated that the new ballfield was to be no cost to the City, however the City has taken out trees, tore out a shelter and toys and now we have to pay for mulch.

Council Member Rochester stated that that park needed updating.

Council Member Gelhaus asked who paid for the toys and concrete, the City should not be paying for anything, the Ball Association should come in and talk with us, it's been two years and it still is not done, people look at it everyday.

City Clerk Roehl presented the Beautification Committee proposed 2026 budget:

Account No. 55340 Celebrations - Decorations:
2025 Budget - $1,500; 2026 Proposed - $1,500

City Clerk Roehl presented the Heritage Days Committee proposed 2026 budget:

Account No. 55340 Celebrations - Heritage Days:
2025 Budget - $1,500; 2026 Proposed - $1,500

City Clerk Roehl presented the Historic Preservation Commission proposed 2026 budget:

Account No. 56300 Planning - Historic Preservation:
2025 Budget - $1,500; 2026 Proposed - $1,200

Recreation Director Matson 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.

Budget Line	2025 Budget	2026 Proposed
1) Salary	$ 52,790	$ 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	5,000
7)	Program - Extra Help	19,000	19,400
8)	Program - Trophies	580	500
	Totals	$ 79,430	$ 80,850

Matson stated the only changes were for wages increases; the School District pays 50% of the Administration and benefits for a total of $45,099, the City pays the other half; Program Revenues are estimated at $28,075 and Program Expenses estimated at $24,900.

Council Member Gelhaus asked about the Agreement with the School.

Council Member Neville stated they are working on it.

Council Member Gelhaus asked how many people do you have using the programs, what do you have for senior services and what about curling.

Matson replied they had about 100 children in t-ball and leagues, he has contacted the ADRC to get more information and curling is hard as you need a really even surface and the stones are expensive.

Council Member Petkovsek stated the City has pickleball, frisbee golf, the Rec-ing Crew is involved with walking and snowshoeing, the swimming pool has 4 times for adult swim and open swim, there is more adult activities than many realize.

Librarian Ziebell presented the proposed 2026 Library Department budget:

Budget Line	2025 Budget	2026 Proposed
180) Head Librarian (40 hours/week)	$ 43,410	$ 44,720
181) Child Librarian (32 hours/week)	26,790	27,589
182) Assistants (2 at 550 hours/year)	12,134	12,496
183) Substitutes (1 at 225 hours/year)	2,482	2,556
185) Custodians (1 at 600 hours/year)	6,890	7,098
186) Groundskeeper (40 hours/year)	530	546
220) Utilities	10,000	9,000
221) Telephone	1,385	1,385
222) WAN Connection	2,500	3,935
310) Supplies	3,500	3,500
311) Postage	50	75
324) VCAT System	5,350	5,600
325) Books	13,500	12,500
326) Periodicals	2,000	2,000
327) Audio Visual	4,200	4,200
328) Printing & Advertising	50	50
329) Microfilm	300	-0-
335) Mileage, Meals, Education	2,600	3,000

341) Computer	1,000	2,000
350) Repairs & Maintenance	500	1,000
810) Equipment	-0-	-0-
900) Carryover Funds	-0-	-0-
Totals	$139,171	$143,250

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

Ziebell stated that the Library Board met and approved the budget proposals, wages increased 3%, WVLS System increases for WAN (electronic services – e-books & audio books) and VCAT (computer checkout and check in); Microfilm is no longer available for newspaper (the State Historical Society has gone digital – to digitize our Clark County Press prior editions on microfilm would be about $595 per year or $26,000 – currently we have 5 to 6 people a week using our microfilm reader, which was updated to Windows 11 – the Library Foundation purchased our microfilm reader a few years ago); Miles/Meals/Education was increased for increasing hotel costs; Computer & Equipment was combined with Equipment into one budget line.

Discussion on the Clark County Executive, Judicial, and Legislative Committee letter notifying libraries the County library payments will only include payments based on a formula utilizing the number of Clark County residents served by each library. This will drastically affect border communities with Marathon County (Abbotsford, Colby and Dorchester). County funding is only based on circulations – the County proposal includes reimbursement at 85%, the State only requires a 70% reimbursement rate.

Council Member Gelhaus asked what a circulation is.

Ziebell replied book and items checked physically out (E-books do not count, but they help draw people into the Library). We serve a large homeschool population.

Council Member Petkovsek stated that Neillsville is doing a good job utilizing their funding. Neillsville's cost per circulation is $4.58, the second lowest in the County, only Granton is lower at $3.42.

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 2026 Economic Development budget:

Budget	2025 Budget	2026 Proposed
1) Contracted Services (Clark County Economic Development Corp.)	$ 3,557	$ 3,540
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	< 15,857 >	< 15,840 >
	$ 7,500	$ 7,500

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 2026 City Hall budget:

Budget Line	2025 Budget	2026 Proposed
a) Salary - Custodian	$ 8,236	$ 8,483
b) Extra Help	1,839	1,894
c) Utilities	11,200	11,200
d) Supplies & Expenses	2,400	2,400
e) Copier	3,400	3,400
f) Computer & Network	36,791	32,791
g) Fax Machine	450	450
h) Hosted Telephones	2,100	2,250
I) Repairs & Maintenance	3,900	3,900
Total	$ 70,316	$ 66,768

Roehl stated that wages were increased 3%; Computer & Network was decreased for The Dirk's IT Services initial set up; Hosted Telephone was increased for rate increases.

City Clerk Roehl presented the proposed 2026 Clerk-Treasurer's Office budget:

Budget Line	2025 Budget	2026 Proposed
a) Salary – Clerk-Treasurer*	$ 34,777	$ 35,817
b) Salary – Deputy Clerk-Treasurer*	20,467	21,081
c) Extra Help* and Sick Leave Payout	17,464	17,634
d) Telephone	1,200	1,200
e) Supplies and Expenses	6,000	6,000
f) Postage	1,480	1,560
g) Equipment	3,080	3,115
Total	$ 84,468	$ 86,407

* City half of total wages

Roehl stated wages were increased 3%; 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.

Roehl presented his April 30, 2026 retirement payouts:

Sick Leave	756 hours @ $34.44= $26,036.64 / 2=		$ 13,018.32
Vacation	200 hours @ $34.44	=	6,888.00
	Total		$ 19,906.32

Roehl stated that this amount is fully funded in the City's Vacation and Sick Leave Accrual Fund. The Council can add it to the 2026 budget or the overage can be acknowledged and the audit will show a budget line deficit for 2026. This would be the maximum payout amount. If time is used, the lump sum would be reduced accordingly.

City Clerk Roehl presented the Administration section of the proposed 2026 budget:

Administration	2025 Budget	2026 Proposed
51100 Council - Salaries	$ 24,900	$ 24,900
- Supplies & Expenses	1,000	1,000
- Cable TV Broadcasting	1,150	1,825
- Publications	5,500	6,000
- Dues	1,337	1,382
- Conferences & Travel	750	750
Totals	$ 34,637	$ 35,857
51300 Legal	$ 52,500	$ 59,000
51310 Codification of Ordinances	$ 3,174	$ 1,675
51410 Executive - Mayor	$ 9,380	$ 9,380
- Supplies & Expenses	200	200
- Conferences & Travel	800	800
Totals	$ 10,380	$ 10,380
51421 License Publications	$ 360	$ 360
51440 Elections – Poll workers	$ 6,298	$ 15,120
- Supplies & Expenses	1,829	2,911
Totals	$ 8,127	$ 18,031
51510 Accounting - Auditing	$ 34,025	$ 35,970
- Supplies & Expenses	350	350
Totals	$ 34,375	$ 36,320
51530 Assessment of Property - Assessor	$ 12,000	$ 41,500
- Supplies & Expenses	3,088	3,300

	Totals	$ 15,088	$ 44,800
51540	Risk & Property Management -		
	- Consultants	$ -0-	$ -0-
	- Supplies & Expenses	-0-	-0-
	Totals	$ -0-	$ -0-
51910	Illegal Taxes & Tax Refunds	$ 2,000	$ 2,000
51911	Uncollectible Taxes/Receivables	$ 2,000	$ 2,000
51930	Property & Liability Insurance	$ 94,935	$ 92,265
51931	Workers Compensation Insurance	$ 46,575	$ 35,450
51940	Claims Adjustments	$ 17,410	$ 19,157
51970	Unemployment Compensation	$ 2,500	$ 2,500
51971	Retirement Expense	$141,000	$159,000
51972	Social Security Expense	$116,700	$129,500
51973	Hospital Insurance Expense		
	- Health Insurance	$ 282,600	$296,600
	- Dental Insurance	18,860	19,000
	- Deductible Reimbursements	36,000	37,400
	Totals	$337,460	$353,000
54110	Health Officer - Salary	$ 1,376	$ 1,417
	- Supplies & Expenses	150	150
	Totals	$ 1,526	$ 1,567
55120	Museum	$ -0-	$ -0-
55140	Community Center	$ -0-	$ -0-
56500	Public Housing	$ 325	$ 325
TOTALS		$921,072	$1,003,187

Roehl stated Council-Cable TV Broadcast was increased for Spectrum cost increases ($75) and Audio Architects maintenance costs ($600); Council-Publication cost increased ($500); Council-Dues increased ($45) for League memberships; Legal-increase for cost increases ($6,500); Codification of Ordinance decrease for final project costs ($1,499); Elections increased ($9,904) because we are scheduled for four elections in 2026; Audit Services increased ($1,945) for costs and technology; Assessment of Property increased for the Market Update and postage cost ($29,712); Property & Liability Insurance rates decreased ($2,670); Workers Compensation Insurance decreased $11,125 as our mod rate decreased from 1.44 to 1.33; Claims Adjustments increased ($1,747); Retirement increased because of wage increases, WRS rate adjustments and reinstating the Fifth Officer for a full year ($18,000); Social Security increased for wage increases and reinstating the Fifth Officer for a full year ($12,800); Health Insurance increased because the vacant Police Officer's position was budgeted as a Single Plan and it became a Family Plan; Health Officer increased because of wage increases.

Mayor Poeschel stated the next Finance Committee meeting is scheduled for Tuesday, October 7, 2025 at 4:00 P.M.

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

Duane G. Poeschel, Mayor

Rex R. Roehl, Clerk