

City of Black River Falls
COMMON COUNCIL – AGENDA

Tuesday – October 1, 2024 – 6:00 PM
City Hall – 101 S. Second Street, Black River Falls, WI

Join Zoom Meeting:

<https://us02web.zoom.us/j/81050807650?pwd=NEtVbWhMK05yeFZhSGJUSWxVbW9>

Or Dial: 1-312-626-6799

Meeting ID: 810 5080 7650

Password: cityhall

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Reading of the Minutes of the September 18, 2024 Special Common Council Meeting –
Action
5. Citizens in Attendance
6. Committee Reports:
 - a. BID Board September 19, 2024
 - b. Utility Commission September 30, 2024
7. EMS Coordinator job description – Action
8. EMS Fleet Manager job description – Action
9. Emergency Medical Responder job description – Action
10. Emergency Medical Technician job description – Action
11. Advanced Emergency Medical Technician job description – Action
12. Paramedic job description - Action
13. EMS request to hire three (3) additional full-time staff – Action
14. School District of Black River Falls School Forest property – Discussion & Possible
Action
15. Shared ride taxi feasibility study (Draft)
16. **ORDINANCE 891** – A Charter Ordinance amending Section 4(4.) of Charter Ordinance
824 regarding the number of limited term part-time police officers – Action

17. 2025 Operating and capital budgets
18. Application for Class A Beer retailer license for Pilot Travel Centers, LLC for premises located at 780 State Highway 54 (Flying J Travel Center #756) – Action
19. 2023 Single Audit Report - auditors' report on federal and state awards
20. Meetings: **Committee of the Whole** **Wednesday October 16, 2024 6:00pm**
21. Adjourn

Posted: September 27, 2024

The Common Council met in special session at City Hall in the City of Black River Falls on September 18, 2024 at 6:00 P.M. Alderpersons Gearing-Lancaster, Ammann, Peloquin, Dougherty, and Busse were present. Alderperson E. Rave attended remotely via Zoom meetings. Alderpersons Wussow and M. Rave were excused. Mayor J. Eddy presided.

Mayor Eddy presented Letters of Recognition to Henry Meek, Owen Zenz, and Bella Rowen for their outstanding lifesaving efforts on August 21, 2024 to prevent a drowning at the Hoffman Aquatic Center.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Dougherty to dispense with the reading of the minutes of the September 3, 2024 Common Council meeting and approve as presented. Motion carried.

CITIZENS IN ATTENDANCE

There were 10 citizens in attendance.

COMMITTEE REPORTS

It was moved by Alderperson Ammann, seconded by Alderperson Peloquin to place on file the minutes of the September 11, 2024 Historic Preservation Commission meeting. Motion carried.

The Department Head monthly reports were reviewed. Department heads present were Darryl Nelson, Jarod Meyer, Jody Stoker, Travis Brown, Cara Hart, and Brad Chown.

It was moved by Alderperson Dougherty, seconded by Alderperson Peloquin to approve the Police Department's request to purchase equipment for the new squad. Motion carried.

It was moved by Alderperson Ammann, seconded by Alderperson Gearing-Lancaster to approve the Police Department's request to purchase a new Dell Latitude 5430 rugged laptop for the new squad at a cost of up to \$3,000. Motion carried.

It was moved by Alderperson Dougherty, seconded by Alderperson Ammann to invoice the property owner at 919 Fillmore Street in the amount of \$1,194.00 for property abatement. Motion carried.

It was moved by Alderperson Busse, seconded by Alderperson Gearing-Lancaster to approve revisions to the TIF VI Façade Improvement Grant application removing the requirement for commencing work within 60 days of award and adding language requiring the work to be complete within 1 year of the award. Motion carried.

There was lengthy discussion on the exercise of options to extend the contract with Abby Vans, Inc for 1 year for shared-ride taxi service. The paperwork to do so requires confirmation that the rates are fair and reasonable, and a list of comparable service provider rates shows our transit system paying one of the highest rates in the state. 2025 rate would be \$50.33 per hour while most other systems will be paying between \$30 and \$40 per hour. The City received three responses to the RFP for the shared-ride service 2 years ago and the rates received then were \$44.27, \$49.10, and \$49.50 which the State deemed fair and reasonable at that time. The Mississippi River Regional Planning Commission is finishing the public transit study they were contracted to perform. The Council will review the study when available and have further discussions on the exercise of options for the shared-ride taxi service.

It was moved by Alderperson Ammann, seconded by Alderperson Dougherty to approve **ORDINANCE 890** – an ordinance annexing certain land from the Town of Brockway. Motion carried. The ordinance is available at City Hall and will be published as a Class I notice.

ORDINANCE 891 – a Charter Ordinance amending Section 4(4.) of Charter Ordinance 824 regarding the number of limited term part-time Patrol Officers was presented for 1st reading.

It was moved by Alderperson Ammann, seconded by Alderperson Busse to approve the amended Mayor's Appointments as presented. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Peloquin to approve vouchers for August 2024 Check #74404 - #74526 totaling \$323,259.85. Motion carried.

It was moved by Alderperson Peloquin, seconded by Alderperson Dougherty to approve the City Treasurer's Report for August 2024. Motion carried.

It was moved by Alderperson E. Rave, seconded by Alderperson Gearing-Lancaster to approve the Revenue & Expense Report for August 2024. Motion carried.

It was moved by Alderperson Busse, seconded by Alderperson Peloquin to adjourn. Motion carried at 6:47pm.

A. Brad Chown
City Administrator

A meeting of the Business Improvement District (BID) Board was held at City Hall on September 19, 2024 at 5:30 P.M. Board members Duane Johnson, Mark Hanson, Vincent Meyer, and the City Administrator were present. Kylee Wussow and Andrea Hoffman were excused. There was 1 citizen in attendance.

1. The City Administrator called the meeting to order at 5:35 pm.
2. BRF Downtown has not submitted by-laws and there were no representatives in attendance, so no action was taken on recommendation for organization to implement the 2025 BID Operating Plan.
3. Per the action taken at the last meeting, Kylee Wussow reached out to Downtown Association board members requesting financials and inventories for the BID Board to review. Some inventories were received, but financials have not been provided.
4. Laura Lindow was in attendance and indicated letters requesting donations for Christkindl were ready and that they will be fundraising for this event. There has been no response from the City's insurance provider on whether or not City insurance would cover the event. The City Administrator will follow up with them. No action needed or taken.
5. The City Administrator presented a proposal from Municipal Utilities to consider converting the downtown decorative lamp posts from a dual lamp configuration to a single acorn style lamp configuration and an estimate from D&S Manufacturing to produce 19 base plates and 19 base rings from \$7,239.00. converting to a single lamp design would reduce the cost of replacement from a 2022 estimate of \$8,790 per unit to \$4,985 per unit. This is complete replacement including the poles. The idea is to use the existing lamp fixtures to convert to single lamp design which would only require purchasing base plates and rings to secure the poles and would result in extra units to be placed in storage for replacement and/or repair as needed.
6. It was moved by Duane Johnson, seconded by Vincent Meyer to approve ordering the base plates and rings from D&S Manufacturing per the estimate provided. Motion carried.
7. It was moved by Duane Johnson, seconded by Mark Hanson to approve the quote from River Bottom Art & Sign to repaint/refurbish all four (4) BRF "Welcome" signs at a cost of \$1,200.00 each. Motion carried.
8. It was moved by Duane Johnson, seconded by Mark Hanson to recommend to Common Council reducing the rate per thousand dollars of valuation for BID assessments by \$1.00 for all zones for 2025. Motion carried.
9. There was discussion on the Downtown Association not providing financial information as requested several times. Board members expressed concerns that these are public funds that are unaccounted for the board has no answers for the public if they ask about it.
10. It was moved by Duane Johnson, seconded by Mark Hanson to engage the City attorney to draft a letter to the Downtown Association to get the financials and detailed inventories to the BID Board. Motion carried.
11. It was moved by Duane Johnson, seconded by Vincent Meyer to adjourn. Motion carried at 6:35 pm.

A. Brad Chown, City Administrator
City of Black River Falls

BLACK RIVER FALLS UTILITY COMMISSION MEETING MINUTES

September 30, 2024

Utility Commission President John Lund called a meeting of the Black River Falls Municipal Utility Commission to order on September 30, 2024 at 3:33 p.m. in the Utility Conference Room at 349 South McKinley Street. Commissioners in attendance were Jeff Amo, Justin Dougherty, Jay Eddy and Don Mathews. Also present were General Manager Casey Engebretson, Electric Supt. Kevin LaValley, and Garrett Aleckson (Banner Journal).

A motion was made by Commissioner Amo and seconded by Commissioner Mathews to approve the minutes from the August 26, 2024 regular meeting.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion carried.

A motion was made by Commissioner Eddy and seconded by Commissioner Dougherty to approve the accounts payable vouchers; CK #42276 - #42357; and EP #100853 - #100864 – Totaling \$718,451.07.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion Carried.

The Commission reviewed the August 2024 arrears.

Casey Engebretson presented the second draft 2025 electric, water, and sewer budgets to the Commission. The budget was substantially the same as the first draft, with updated August financials being the only change.

A motion was made by Commissioner Amo and seconded by Commissioner Dougherty to approve the 2025 electric, water, and sewer budgets.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion Carried.

Casey Engebretson gave a short presentation showing the setback findings on future potential well sites. SEH will contact the WDNR to schedule a meeting to discuss the findings in more detail.

Casey Engebretson presented the Commission with quotes for the replacement of the influent pumps at the WWTP. Casey explained the difference in pricing was primarily due to whether or not bypassing of the influent wastewater was necessary for replacing the pumps. LW Allen quoted a price of \$50,604.00. This quote did not require bypassing. Crane Engineering quoted \$104,444.00, which included the cost of bypassing. B & M Technical Service quoted a price of \$44,748.51, which did not include bypassing and stated BRFMU was responsible for bypassing. BRFMU staff received a quote of \$32,642 from August Winter & Sons, Inc. for bypassing, bringing the total cost for utilizing B & M to \$77,390.51.

A motion was made by Commissioner Amo and seconded by Commissioner Eddy to approve the bid from LW Allen in the amount of \$50,604.00.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion Carried.

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Casey Engebretson discussed options for temporary forebay repairs with the Commission, per their request from the August meeting. Casey suggested that the best option is to fabricate a replacement gate and make necessary alterations to the gate hoist to facilitate replacing gate 6. The Commission asked staff to move forward with these repairs.

Casey Engebretson presented a quote from Electric Power Systems (EPS) for work to prep, delivery, and installation of the replacement transformer for German Hill substation. The quote for this scope of work was \$90,469.70. Casey reviewed the known costs-to date, which is currently \$151,894.70. Staff is still waiting on a quote for crane service to remove the failed transformer and placement of the new transformer at the German Hill substation site.

A motion was made by Commissioner Mathews and seconded by Commissioner Dougherty to approve the bid from EPS in the amount of \$90,469.70.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion carried.

Casey Engebretson presented the Commission with the new 3-year Participation Agreement with TeamCare for health insurance. The premium rate increases 5% in 2025, 0% in 2026, and 4% in 2027.

A motion was made by Commissioner Mathews and seconded by Commissioner Dougherty to approve the new 3-year participation agreement with TeamCare.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion carried.

A motion was made by Commissioner Dougherty and seconded by Commissioner Mathews to adjourn to closed session at 4:12 p.m., pursuant to Section 19.85 (1)(c) to consider employment, promotion, compensation, or performance evaluation of any public employee subject to the jurisdiction or authority of governing body; 2025 wage discussions and Office Manager recruitment.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion carried.

A motion was made by Commissioner Mathews and seconded by Commissioner Eddy to reconvene to open session at 4:59 p.m.

Aye: Lund, Amo, Dougherty, Eddy, and Mathews
Motion carried.

The next meeting is scheduled for October 28, 2024 at 3:30 p.m.

A motion was made by Commissioner Amo and seconded by Commissioner Mathews to adjourn the meeting at 4:59 p.m.

Casey Engebretson, General Manager

comm.mtg.minutes.9.30.2024

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City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: EMS Coordinator

Department: Fire Department – EMS Division
Reports To: Fire Chief
FLSA Status: Exempt

POSITION SUMMARY

The EMS Coordinator directs the daily activities of Black River Falls EMS (BRF EMS) and is responsible to the Fire Chief for the effective and efficient operation of the EMS Division. The coordinator oversees the department's EMS activities, associated administrative requirements, EMS training, and the equipment and vehicle maintenance repair program. The coordinator is responsible for being the first-line disciplinarian within the EMS division. The position of EMS Coordinator is a supervisory, non-union, salaried position.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Administers the daily operations of Black River Falls EMS by:
 - Maintaining all records and correspondence about EMS care, EMS training, equipment, and vehicle repair.
 - Providing leadership and communication through regular meetings and appropriate delegation of responsibilities.
 - Developing, implementing, and maintaining short and long-term planning to ensure effective services.
 - Developing and administering effective and efficient operation of department programs. Preparing budgets and managing the division within budget limits.
 - Providing, planning, and supervising the activities of the EMS division with a particular focus on mentoring and coaching staff to help them succeed.
 - Staying current in EMS disciplines by attending seminars, training sessions, and correspondence with surrounding medical groups.
 - Maintaining ongoing dialogue and necessary correspondence with all community EMS providers.
 - Overseeing procurement and inventory of all medical supplies.
 - Overseeing EMT and other in-service medical training per State requirements to maintain individual EMT Licensure and EMS Licensure.
 - Having or gaining a working knowledge of Wisconsin and Federal EMS laws, Administrative Rules, Regulations, and Transcode 309.
 - Developing and maintaining a working knowledge of Medicare, Medicaid, and private insurance billing codes and regulations.
 - Ensuring that accidents and personal injuries are reported, investigated, and recorded as necessary.
 - Ensuring the EMS Division activities are carried out in the safest possible manner.
 - Regularly reporting EMS Division activities and financial / budget status to the Fire Chief.
 - Developing and maintaining EMS Division policies, procedures, and Standard Operating Guidelines (SOGs).

- Performing other related work as assigned by the Fire Chief.

QUALIFICATIONS

- Strong leadership, management, and interpersonal skills with the ability to use tact, diplomacy, and mature judgment. Able to work effectively with community and government leaders.
- Ability to locate/read various State and Federal laws/codes and regulations applicable to EMS operations, conduct training, provide clear written reports, evaluate emergency communications and data management systems, and conduct personnel hiring and management processes.
- Ability to evaluate the effectiveness of EMS Division programs, develop budgets/business plans, and analyze and develop recommendations.
- Ability to prioritize and organize work assignments for self and staff; provide effective supervision; delegate authority and responsibility; and schedule work on a short and long-term basis.
- Ability to provide leadership and make sound decisions in directing the operations of personnel and equipment under emergency conditions.
- Shall be a Wisconsin Licensed Emergency Medical Technician or higher with at least five (5) years active experience.
- Shall know or gain a good knowledge of the geography of the Black River Emergency Medical Service district, including roads, streets, highways, trail system, and First Responders districts.
- Ability to perform all duties outlined in the Advanced Emergency Medical Technician Job Description.
- Shall hold a valid Wisconsin driver's license.
- Strong computer skills and proficient use of standard computer programs such as Word, Excel, and PowerPoint preferred.
- Three (3) years of administrative experience preferred.
- Shall attend meetings affecting the service/EMS locally, regionally, and on the State level, i.e., SWRTAC, WTC EMS Advisory Committee, County Highway Safety Commission, Hospital ER Committee, County EMS Association, etc...
- Shall perform such tasks as billing, account(s) credits/debits, correspondence, record keeping, filing, and handling patient/insurance inquiries and disputes. Must know medical terminology and insurance issues.

WORK SCHEDULE

- The EMS Coordinator will work 7 AM-3 PM Monday through Friday. Depending on the needs of the EMS division, additional hours may be required.

This job description should not be interpreted as all-inclusive. It is intended to identify the primary responsibilities and requirements of the job. The incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this description.

This job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the employer's needs and the job's requirements change.

The City of Black River Falls is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourage prospective and current employees to discuss potential accommodations with the employer.

City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: Fleet Manager

Department: Fire Department – EMS Division
Reports To: Fire Chief
FLSA Status: Non-Exempt

POSITION SUMMARY

The fleet manager oversees medical supply inventory, maintains facilities, equipment, and vehicles, and ensures the safe, effective, and efficient operation of the EMS division's assets. The manager determines medical supply inventory needs, handles the ordering of supplies, and oversees the facilities, equipment, and vehicle maintenance repair program. The manager will provide analysis and recommendations for determining the replacement of assets. This position reports to the EMS Coordinator.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Ensures safe and effective EMS operations by:
 - Oversee fleet programs, federal and state regulatory compliance, vehicle maintenance programs, and employee assignments.
 - Ensure equipment is adequately maintained, and appropriate tools and training are utilized to produce quality repairs per job specifications.
 - Oversee and monitor preventive maintenance work. Ensure maintenance records for fleet and equipment are accurate and up to date.
 - Utilize and maintain the specified fleet management information system to effectively monitor and report on the fleet program.
 - Maintaining all records and correspondence about equipment and vehicle repair.
 - Handle multiple projects (including project planning and cost analysis) and daily activities, meet deadlines, and develop plans to accomplish departmental and maintenance goals.
 - Diagnosing vehicle faults manually or with the aid of software and digital tools.
 - Repairing and replacing faulty vehicle parts.
 - Performing test drives to check repairs.
 - Carrying out scheduled servicing and maintenance.
 - Updating vehicle service records.
 - Installing and fitting new vehicle accessories.
 - Maintaining appropriate spare parts for repairs.
 - Build and maintain working relationships with all fleet and equipment users.
 - Overseeing procurement and inventory of all medical supplies.
 - Having or gaining a working knowledge of Wisconsin and Federal EMS laws, Administrative Rules, Regulations, and Transcode 309.
 - Staying current in EMS disciplines by attending seminars and training sessions.
 - Performing other related work as assigned by the EMS Coordinator.

QUALIFICATIONS

- Strong leadership, management, and interpersonal skills with the ability to use tact, diplomacy, and mature judgment.

- Excellent knowledge of vehicles, electrical and other systems and their components.
- Aptitude in using various hand and power tools (screwdrivers, hammers, drills, saws, etc.).
- Ability to follow established procedures and practices and read instructions, blueprints, etc.
- A problem-solving ability.
- Ability to locate/read various State and Federal laws/codes and regulations applicable to EMS operations.
- Provide clear written reports and evaluate emergency communications and data management systems.
- Ability to evaluate the effectiveness of EMS Division inventory, equipment, and fleet programs, analyze and develop recommendations.
- Ability to prioritize and organize work assignments and schedule repair work on a short and long-term basis.
- Shall be a Wisconsin Licensed Emergency Medical Technician or higher with at least five (5) years active experience.
- Shall know or gain a good knowledge of the geography of the Black River Emergency Medical Service district, including roads, streets, highways, trail system, and First Responders districts.
- Ability to perform all duties outlined in the Advanced Emergency Medical Technician Job Description.
- Shall hold a valid Wisconsin driver's license.
- Strong computer skills and proficient use of standard computer programs such as Word, Excel, and PowerPoint preferred.

WORK SCHEDULE

- The Fleet Manager will work 7 AM-3 PM Monday through Friday. Depending on the needs of the EMS division, additional hours may be required.

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City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: EMERGENCY MEDICAL RESPONDER

Department: Fire Department – EMS Division
Reports To: EMS Coordinator
FLSA Status: Non-Exempt

POSITION SUMMARY

The Emergency Medical Responder's (EMR) primary role is to respond to 911 calls and provide emergency medical care within the Scope of Practice for an EMR as outlined by the State of Wisconsin. Additional roles include participating in public relations events, standing by at special events, and maintaining department vehicles, equipment, and property.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Respond to emergency and non-emergency 911 calls, including inter-facility transfers.
- Provide efficient and immediate care to the critically ill and injured and transport the patient to a medical facility.
- Determines the nature and extent of illness or injury and prioritizes required emergency care.
- Perform independently under emergencies, analyzing situations rapidly and objectively to determine proper medical care plans while remaining courteous and tactful.
- Maintain interior and exterior of department vehicles. This includes, but is not limited to, restocking and cleaning the exterior and interior of ambulances and general cleaning and upkeep of ambulances and supply areas as needed.
- Maintain the apartment and living quarters, including dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Perform general building maintenance, including, but not limited to, dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Assist in public relations and recruiting of new personnel.
- Answer incoming telephone calls, provide information to callers, and route callers to the proper person when applicable.
- Compose correspondence, reports, and other material as directed by the EMS Coordinator or designee.
- Attend meetings, training, continuing education, and refresher training programs as required by the employer, medical direction, licensing, and/or certifying agencies.
- Perform any other duties as assigned by the EMS Coordinator or designee.

EDUCATION / LICENSURE/CERTIFICATION REQUIREMENTS

- High School Diploma or equivalent required.
- Wisconsin Emergency Medical Responder certification is required.
- Valid American Heart Association Healthcare Provider CPR Certification required.
- Valid Wisconsin Driver's License required.
- Approved EVOC Certificate. Certification is required within one (1) year of accepting employment.

KNOWLEDGE AND SKILLS REQUIRED

- Demonstrate competency in all advanced skills once every six (6) months as stated in HSS 110.10(11)(a)c.
- Complete a scheduled CPR recertification at least once every twelve (12) months.
- Knowledge of modern EMS principles, procedures, techniques, and equipment.
- Knowledge of computer processing.
- Vocational or business skills such as typing and operating business machines such as fax machines and copiers.
- Establish and maintain effective working relationships with co-workers, supervisors, and the general public and work effectively as a team member.
- Reading, writing, comprehension, and basic mathematical skills are required.
- Critical thinking skills and ability to solve problems.
- Ability to understand and follow directions.
- Ability to effectively meet and interact with the public.
- Ability to communicate effectively both verbally and in writing.
- Must be able to handle stressful situations.

PHYSICAL AND MENTAL DEMANDS OF POSITION

- Standing, walking, kneeling, crouching, and sitting.
- Reaching, feeling, talking, and hearing.
- Lifting objects weighing 50 pounds or more.
- Handling, manipulating objects with hands, holding, grasping, or controlling with the hands.
- Performing tasks under emergency conditions may require strenuous exertion
- Exposure to death, emotional stress, and patients with contagious diseases.
- Exposure to physical hazards from equipment, traffic, and patients may occur.
- Exposure to health risks may occur.
- Must be able to physically and mentally perform the essential functions of an Emergency Medical Responder.

ENVIRONMENTAL & WORKING CONDITIONS

- Indoors 90% of the work day.
- May be exposed to extreme cold and heat, changing weather and environmental conditions.

WORK SCHEDULE

- Part-time employees will work various call shifts as voluntarily signed up for by the part-time employee and/or assigned by the EMS Division Chief or designee.

This job description should not be interpreted as all-inclusive. It is intended to identify the primary responsibilities and requirements of the job. The incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this description.

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City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: EMERGENCY MEDICAL TECHNICIAN

Department: Fire Department – EMS Division
Reports To: EMS Coordinator
FLSA Status: Non-Exempt

POSITION SUMMARY

The Emergency Medical Technician's (EMT) primary role is to respond to 911 calls and provide emergency medical care within the Scope of Practice for an EMT as outlined by the State of Wisconsin. Additional roles include participating in public relations events, standing by at special events, and maintaining department vehicles, equipment, and property.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Respond to emergency and non-emergency 911 calls, including inter-facility transfers.
- Provide efficient and immediate care to the critically ill and injured and transport the patient to a medical facility.
- Determines the nature and extent of illness or injury and prioritizes required emergency care.
- Perform independently under emergencies, analyzing situations rapidly and objectively to determine proper medical care plans while remaining courteous and discreet.
- Draft a detailed, accurate, and complete Patient Care Report (PCR) for each call response.
- Maintain interior and exterior of department vehicles. This includes, but is not limited to, restocking and cleaning the exterior and interior of ambulances and general cleaning and upkeep of ambulances and supply areas as needed.
- Maintain the apartment and living quarters, including dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Perform general building maintenance, including, but not limited to, dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Assist in public relations and recruiting of new personnel.
- Answer incoming telephone calls, provide information to callers, and route callers to the proper person when applicable.
- Compose correspondence, reports, and other material as directed by the EMS Coordinator or designee.
- Attend meetings, training, continuing education, and refresher training programs as required by the employer, medical direction, licensing, and certifying agencies.
- Perform any other duties as assigned by the EMS Coordinator or designee.

EDUCATION / LICENSURE/CERTIFICATION REQUIREMENTS

- High School Diploma or equivalent required.
- Wisconsin Emergency Medical Technician certification required.
- Valid American Heart Association Healthcare Provider CPR Certification required.

- Valid Wisconsin Driver's License required.
- Approved EVOC Certificate. Certification is required within one (1) year of accepting employment.

KNOWLEDGE AND SKILLS REQUIRED

- Demonstrate competency in all advanced skills once every six (6) months as stated in HSS 110.10(11)(a)c.
- Complete a scheduled CPR recertification at least once every twelve (12) months.
- Knowledge of modern EMS principles, procedures, techniques, and equipment.
- Knowledge of computer processing.
- Vocational or business skills such as typing and operating business machines such as fax machines and copiers.
- Establish and maintain effective working relationships with co-workers, supervisors, and the general public and work effectively as a team member.
- Reading, writing, comprehension, and basic mathematical skills are required.
- Critical thinking skills and ability to solve problems.
- Ability to understand and follow directions.
- Ability to effectively meet and interact with the public.
- Ability to communicate effectively both verbally and in writing.
- Must be able to handle stressful situations.

PHYSICAL AND MENTAL DEMANDS OF POSITION

- Standing, walking, kneeling, crouching, and sitting.
- Reaching, feeling, talking, and hearing.
- Lifting objects weighing 50 pounds or more.
- Handling, manipulating objects with hands, holding, grasping, or controlling with the hands.
- Performing tasks under emergency conditions may require strenuous exertion
- Exposure to death, emotional stress, and patients with contagious diseases.
- Exposure to physical hazards from equipment, traffic, and patients may occur.
- Exposure to health risks may occur.
- Must be able to physically and mentally perform the essential functions of an Emergency Medical Technician.

ENVIRONMENTAL & WORKING CONDITIONS

- Indoors 90% of the work day.
- May be exposed to extreme cold and heat, changing weather and environmental conditions.

WORK SCHEDULE

- Part-time employees will work various call shifts as voluntarily signed up for by the part-time employee and assigned by the EMS Coordinator or designee.

This job description should not be interpreted as all-inclusive. It is intended to identify the primary responsibilities and requirements of the job. The incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this description.

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City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: ADVANCED EMERGENCY MEDICAL TECHNICIAN

Department: Fire Department – EMS Division
Reports To: EMS Coordinator
FLSA Status: Non-Exempt

POSITION SUMMARY

The Advanced Emergency Medical Technician's (AEMT) primary role is to respond to 911 calls and provide emergency medical care within the Scope of Practice for an AEMT as outlined by the State of Wisconsin. Additional roles include participating in public relations events, standing by at special events, and maintaining department vehicles, equipment, and property.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Respond to emergency and non-emergency 911 calls, including inter-facility transfers.
- Provide efficient and immediate care to the critically ill and injured and transport the patient to a medical facility.
- Determines the nature and extent of illness or injury and prioritizes required emergency care.
- Perform independently under emergencies, analyzing situations rapidly and objectively to determine proper medical care plans while remaining courteous and tactful.
- Draft a detailed, accurate, and complete Patient Care Report (PCR) for each call response.
- Maintain interior and exterior of department vehicles. This includes, but is not limited to, restocking and cleaning the exterior and interior of ambulances and general cleaning and upkeep of ambulances and supply areas as needed.
- Maintain the apartment and living quarters, including dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Perform general building maintenance, including, but not limited to, dusting, sweeping, cleaning windows, mopping, etc., as needed or directed by the EMS Coordinator or designee.
- Assist in public relations and recruiting of new personnel.
- Answer incoming telephone calls, provide information to callers, and route callers to the proper person when applicable.
- Compose correspondence, reports, and other material as directed by the EMS Coordinator or designee.
- Attend meetings, training, continuing education, and refresher training programs as required by the employer, medical direction, licensing, and certifying agencies.
- Perform any other duties assigned by the EMS Coordinator or designee.

EDUCATION / LICENSURE/CERTIFICATION REQUIREMENTS

- High School Diploma or equivalent required.
- Wisconsin Advanced Emergency Medical Technician certification is required.
- Valid American Heart Association Healthcare Provider CPR Certification required.

- Valid Wisconsin Driver's License required.
- Approved EVOC Certificate. Certification is required within one (1) year of accepting employment.

KNOWLEDGE AND SKILLS REQUIRED

- Demonstrate competency in all advanced skills once every six (6) months as stated in HSS 110.10(11)(a)c.
- Complete a scheduled CPR recertification at least once every twelve (12) months.
- Knowledge of modern EMS principles, procedures, techniques, and equipment.
- Knowledge of computer processing.
- Vocational or business skills such as typing and operating business machines such as fax machines and copiers.
- Establish and maintain effective working relationships with co-workers, supervisors, and the general public and work effectively as a team member.
- Reading, writing, comprehension, and basic mathematical skills are required.
- Critical thinking skills and ability to solve problems.
- Ability to understand and follow directions.
- Ability to effectively meet and interact with the public.
- Ability to communicate effectively both verbally and in writing.
- Must be able to handle stressful situations.

PHYSICAL AND MENTAL DEMANDS OF POSITION

- Standing, walking, kneeling, crouching, and sitting.
- Reaching, feeling, talking, and hearing.
- Lifting objects weighing 50 pounds or more.
- Handling, manipulating objects with hands, holding, grasping, or controlling with the hands.
- Performing tasks under emergency conditions may require strenuous exertion
- Exposure to death, emotional stress, and patients with contagious diseases.
- Exposure to physical hazards from equipment, traffic, and patients may occur.
- Exposure to health risks may occur.
- Must be able to physically and mentally perform the essential functions of an Emergency Medical Technician.

ENVIRONMENTAL & WORKING CONDITIONS

- Indoors 90% of the work day.
- May be exposed to extreme cold and heat, changing weather and environmental conditions.

WORK SCHEDULE

- Full-time union employees' work schedules will be outlined in the Collective Bargaining Agreement (CBA) if applicable. If no CBA is in place, then Full-Time employees will be scheduled to fill the full-time shift hours. Shift hours are based on a 24-hour schedule across three shifts.
- Work various call shifts as assigned by the EMS Coordinator or designee.

- Part-time employees will work various call shifts as voluntarily signed up for by the part-time employee and/or assigned by the EMS Coordinator or designee.

This job description should not be interpreted as all-inclusive. It is intended to identify the major responsibilities and requirements of the job. The incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this description.

This job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the employer's needs and the job's requirements change.

The City of Black River Falls is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourage prospective and current employees to discuss potential accommodations with the employer.

City of Black River Falls Job Description
FIRE DEPARTMENT – EMS DIVISION

JOB TITLE: PARAMEDIC

Department: Fire Department – EMS Division
Reports To: EMS Coordinator
FLSA Status: Non-Exempt

POSITION SUMMARY

The Paramedic's primary role is to respond to 911 calls and provide emergency medical care within the Scope of Practice for a paramedic as outlined by the State of Wisconsin. Additional roles include participating in public relations events, standing by at special events, and maintaining department vehicles, equipment, and property.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Respond to emergency and non-emergency 911 calls, including inter-facility transfers.
- Provide efficient and immediate care to the critically ill and injured and transport the patient to a medical facility.
- Determines the nature and extent of illness or injury and prioritizes required emergency care.
- Perform independently under emergencies, analyzing situations rapidly and objectively to determine proper medical care plans while remaining courteous and tactful.
- Draft a detailed, accurate, and complete Patient Care Report (PCR) for each call response.
- Maintain interior and exterior of department vehicles. This includes, but is not limited to, restocking and cleaning the exterior and interior of ambulances and general cleaning and upkeep of ambulances and supply areas as needed.
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- Assist in public relations and recruiting of new personnel.
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- Compose correspondence, reports, and other material as directed by the EMS Coordinator or designee.
- Attend meetings, training, continuing education, and refresher training programs as required by the employer, medical direction, licensing, and/or certifying agencies.
- Perform any other duties as assigned by the EMS Coordinator or designee.

EDUCATION / LICENSURE/CERTIFICATION REQUIREMENTS

- High School Diploma or equivalent required.
- Wisconsin Paramedic certification required.
- ACLS and PALS certifications are required.
- Valid American Heart Association Healthcare Provider CPR Certification required.

- Valid Wisconsin Driver's License required.
- Approved EVOC Certificate. Certification is required within one (1) year of accepting employment.

KNOWLEDGE AND SKILLS REQUIRED

- Demonstrate competency in all advanced skills once every six (6) months as stated in HSS 110.10(11)(a)c.
- Complete a scheduled CPR recertification at least once every twelve (12) months.
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- Reading, writing, comprehension, and basic mathematical skills are required.
- Critical thinking skills and ability to solve problems.
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- Standing, walking, kneeling, crouching, and sitting.
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- Exposure to death, emotional stress, and patients with contagious diseases.
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SCHOOL DISTRICT OF BLACK RIVER FALLS
Inspiring Excellence

September 9, 2024

Brad Chown
City Administrator
101 S 2nd St.
Black River Falls, WI 54615

Hello Brad,

I'm reaching out today regarding the jointly owned piece of property that is utilized as the School District of Black River Falls School Forest. I am going to give you a little bit of background on the ownership of the property as well as let you know why I am reaching out. I would very much appreciate the opportunity to attend one of your town meetings to have a face to face conversation, but also want you to have the information ahead of time for your consideration.

Enclosed in this mailing you will find:

- Indenture from 1967 in which Jackson County transferred the land to the City of Black River Falls, Town of Albion, Town of Adams, and Town of Brockway.
 - This document specifically labels the three rights that the County maintained throughout the property transfer: Timber rights, Mineral rights, and the right of the public to enter upon the above described lands for the purpose of hunting and fishing.
- Resolution from 1974 in which the City of Black River Falls voted to allow the District to utilize this jointly owned property for a school forest and outdoor education site.

The School District of Black River Falls has maintained a land use agreement with Jackson County since the inception of this agreement, updating it every ten years as it was established to expire. In 2014, the School District of Black River Falls Board of Education updated their Board Policy around weapons on school property. As a part of that policy change, the District erected a sign that established that there would be no gun hunting allowed on that property and that anyone interested in bow hunting on the weekends would need to register with the District Office.

Recently, a community member has become interested in the ownership of the land as well as the rights of the Board of Education to regulate hunting on that property. As I have dug into the historical documents leading up to this point, we agree that we do not have the right to regulate hunting, as Jackson County has maintained that right since the original property transfer to the four co-owners. We have taken down the signage

189183

VOL 179 PAGE 87

This Indenture, Made this 22nd day of June

19.67., by and between the County of Jackson, in the State of Wisconsin, party of the first part, and CITY of BLACK RIVER FALLS, TOWN of ALBION, TOWN of ADAMS, and TOWN of BROCKWAY, all municipal corporations,

Jackson County, and the State aforesaid, parties of the second part, WITNESSETH:

WHEREAS, at a legal meeting of the Board of Supervisors of the County of Jackson

for the year 1966 held at the office of said Board on the 9th day of November 19.66., among other things, the said Board of Supervisors did order and resolve, that the clerk of the Board of Supervisors be, and hereby is, authorized and empowered to sell and convey to any person or persons, purchasing the same, any and all tracts of land on which the County has, or may hereafter have, a tax deed, and that upon such sale the said clerk shall deliver to the purchaser a quit claim deed, under his hand, as such clerk, and sealed with the corporate seal of the County.

AND WHEREAS, the said CITY of BLACK RIVER FALLS, TOWN of ALBION, TOWN of ADAMS, and TOWN of BROCKWAY, municipal corporations,

parties of the second part, have purchased the lands hereinafter described, so held by said County by tax deed, and paid the amount due thereon for taxes and charges:

NOW, THEREFORE, know all men by these presents, that the said County of Jackson, in the said State, party of the first part, in consideration of the sum of one dollar (\$1.00), the receipt whereof is hereby acknowledged and confessed, and in conformity to law, hereby doth give, grant, convey, release and quit claim unto the said parties of the second part, the following described piece, parcel and tract of land, in the

County of Jackson and State of Wisconsin, to-wit:

The South West Quarter of the South East Quarter of Section 19, in Township 21 North, Range 3 West, for use by said municipalities as a public dumping ground.

"The party of the first part hereby reserves to itself the right to cut and remove any timber now or hereafter located upon the lands above described."

"The grantor reserves and perpetuates the right of the public to enter upon the above described lands for the purpose of hunting and fishing."

"The grantor reserves all of the minerals in, on or under the surface of said premises, together with the right to enter on said lands to remove same for itself or its assigns."

IN TESTIMONY WHEREOF, I, Virginia Emerson

County Clerk of the County of Jackson, have executed this deed pursuant to and in virtue of authority in me vested, by the statute of the State of Wisconsin, by said order and resolution hereinbefore mentioned,

and for and in behalf of the County of Jackson aforesaid, have hereunto subscribed my name

officially, and affixed the corporate seal of said County, at the City of Black River Falls,

in said County of Jackson, the day and year first above written.

In Presence of

Robert W. Radcliffe

(COUNTY SEAL)

Virginia Emerson

Inez Naylor

County Clerk of Jackson County, Wis.

STATE OF WISCONSIN,

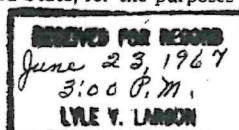
Jackson County, } ss.

Be it remembered that on the 22nd day of June, 19 67,

before the undersigned, a notary public, in and for said County,

personally appeared, Virginia Emerson, County Clerk, aforesaid, to me known to be the person and officer who executed the above deed, and acknowledged that she executed

the same, as the County Clerk of the County of Jackson, State of Wisconsin, in and for and on behalf of said County and State, for the purposes therein mentioned.



Blanche E. Nelson
Notary Public, Jackson Co. Wis.

RESOLUTION 74-27

RESOLUTION AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS BY THE MAYOR AND CITY CLERK OF THE CITY OF BLACK RIVER FALLS TO ALLOW THE JOINT SCHOOL DISTRICT #2 TO USE CITY-OWNED PROPERTY FOR A SCHOOL FOREST-OUTDOOR EDUCATION SITE

WHEREAS, the City of Black River Falls, in a Quit Claim Deed executed by the County of Jackson in favor of the City of Black River Falls, the Town of Albion, the Town of Adams, and the Town of Brockway, received an undivided one-fourth interest in the following described premises located in Jackson County, Wisconsin, to-wit:

The Southwest Quarter of the Southeast Quarter of Section 19, Township 21 North, Range 3 West.

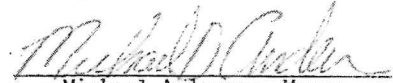
and;

WHEREAS, the City of Black River Falls has been approached by the Joint School District #2 for authority to use the above-described lands and premises for a school forest, and outdoor education site, and;

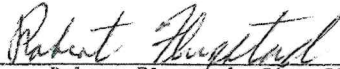
WHEREAS granting of the requested authority to the Joint School District #2 to use said lands and premises as a school forest and outdoor education site would be in the best interests of all of the citizens of the City of Black River Falls.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BLACK RIVER FALLS that the Mayor and City Clerk of the City of Black River Falls be authorized to execute the necessary documents to allow the Joint School District #2 to use of the above-described lands for a school forest and outdoor education site.

Adopted and approved this 1st day of October, 1974.


Michael Anderson, Mayor

Attest:


Robert Flugstad, City Clerk

It was moved by Alderman Harold Olson
and seconded by Alderman Matson that the foregoing
resolution be adopted. After discussion, upon roll call vote, the following
voted "Aye":

Davis, Nesbitt, Norman Olson, Lipe, Harold
Olson, Parath, Dushway, Matson

The following voted "No":

The Mayor declares the resolution adopted.

Black River Falls Shared Ride Taxi Feasibility Study



2024

Black River Falls Shared Ride Taxi Feasibility Study



Prepared by the Mississippi River Regional Planning Commission

Under the Direction of the City Council Board
and Designated Transit Committee



Black River Falls

Mayor

Jay Eddy

Administrator

A. Brad Chown

Common Council / Committee of the Whole

WARD 1

Erin Rave Mike Rave

WARD 2

Jacob Peloquin Gary Ammann

WARD 3

Kylee Wussow Desiree Gearing-Lancaster

WARD 4

Justin Dougherty Joel Busse

Mississippi River Regional Planning Commission

Jon Bingol – Executive Director

Simon Fichter – Planner

Ken Harwood – Planner

Sarah Ofte – Senior Office Manager

Jack Zabrowski – Senior Planner

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Executive Summary

Background

Sub heading 3

Sub heading 3

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DRAFT



Tasks and Strategies

Task 1: History

Analyze historical data and service/vendor history and provide a detailed report on what factors contributed to decreased ridership over the past 5+ years

Task 2: Potential Changes

Analyze fare structure, hours of operation, etc. and provide recommendations for operational changes that can maintain ridership while decreasing the local share.

Task 3: Other Revenue

Identify any other possible revenue sources that may offset the local share

Task 4: Efficiency and Sustainability

Summary that includes recommendations for increasing the efficiency and sustainability of the service.

Task 5: Recommendations

If the study results in a determination that the shared ride taxi service is not sustainable, then recommend alternate forms of a public transit system(s) or an exit strategy and timeline for the City to use if they decide to terminate the shared ride taxi service.



Introduction

Households Without Vehicles

Understanding the percentage of households without a vehicle is critical to this study. This highlights the population that is highly dependent on public transportation, friends and family providing rides, walking, biking, or other alternative means of mobility.

In the city, at the time of the census survey, 146 out of 1,755 households, or 8%, did not have a vehicle available. This is 3% higher than in Jackson County (5%) and 2% higher than Wisconsin (6%). These households are highly reliant on alternative means of travel to meet their daily needs. For these residents, the availability, efficiency, and coverage of public transit are not just conveniences but necessities. Without a personal vehicle, their ability to access essential services, health care, employment, education, and social opportunities depends almost entirely on the functionality of the public transit system.

Equity and accessibility are critical considerations in transit planning, especially when a significant portion of the population does not have access to a personal vehicle. The 8% of households without vehicles may include low-income families, elderly residents, people with disabilities, or others who are unable to drive or afford the cost of car ownership. For these individuals, transit options can be an important resource to thrive in the community.

The economic implications of this data are also significant. Households without vehicles often face higher transportation costs relative to their income, particularly if they must rely on taxis, rideshares, or other paid services to meet their mobility needs.

Table Households Without Vehicles

Vehicles Available	#	%	Jackson County	Wisconsin
No vehicles available	146	8%	5%	6%
Occupied housing units	1,755	100%	100%	100%

Source: ACS 2022 5-Year Estimates – DP04 Selected Housing Characteristics



Black River Falls Shared Ride Taxi / Transit Service

- 1. Analyze historical data and service/vendor history and provide a detailed report on what factors contributed to decreased ridership over the past 5+ years**

Currently the city of Black River Falls has contracted with Abby Vans, a regional transit provider, to provide an on-demand Taxi Service for the City. The City provides the vehicles purchased through State and Federal grants. An RFP was then used to solicit potential providers. Abby Vans, using an hourly rate per vehicle, has contracted to provide staffing, drivers, logistics, and vehicle maintenance for the service provided daily from 6 AM until 10 PM. The system uses the two city owned vehicles with vehicle one operating from 6AM to 10PM daily 7 days per week, vehicle two from 7AM to 6PM Monday through Friday and from 7AM to 5PM on Saturday and Sunday. The service does not operate on the following holidays: New Year's Day, Easter Sunday, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas Day. The taxi service provided 13,000 rides in 2023, or about 1,083 rides per month. Not avail 3 months 2024 should see 13,000 +

For a brief period of time the service was operated under a contract with another provider. This company went out of business and the service was reestablished with Abby Vans. There was a lapse of three months where no service was available. 2023

Service Area

Pickup and drop off destinations are limited to the City of Black River Falls and 5 miles surrounding the City. Outside the Service Area riders pay the qualifying fare + \$4.00/mile.



Black River Falls Transit Study

Fares

The fares are currently \$7.00 for adult Ages 18-64, \$5.00 for student ages 4-17, and \$3.00 for seniors (65+) and disabled riders. These fares were increased in 2023 and the system has seen a decline in ridership.

Fare Structure- History

Description	2005	2022	2023
Adult Full Fare	\$3.00	\$3.00	\$7.00
Additional Passenger	\$1.00	\$1.00	Free
Child / Student	N/A	\$2.00	\$5.00
Elderly / Disabled	\$1.50	\$1.50	\$3.00
Agency*		\$4.00	\$7.00
Out of Area Mileage	\$.25/mile	\$1.50/mile	\$4.00/mile

Service Established: 1989

* An agency fare is an amount charged to human service organizations (i.e., agencies) that purchase transit services on behalf of their clients. The agency then recoups the cost of the trip through a federal source (e.g., Medicaid). Agency fares are determined by the local public sponsor of the transit service (i.e. city, county, transit commission board members). Note this page from FTA that goes over some aspects of human service transportation: <https://www.transit.dot.gov/what-human-service-transportation>

Current Taxi Schedule

Day	Start Time	End Time	Total Hours
Monday	6:00 AM	10:00 PM	16 Hours
Tuesday	6:00 AM	10:00 PM	16 Hours
Wednesday	6:00 AM	10:00 PM	16 Hours
Thursday	6:00 AM	10:00 PM	16 Hours
Friday	6:00 AM	10:00 PM	16 Hours
Saturday	6:00 AM	10:00 PM	16 Hours
Sunday	6:00 AM	10:00 PM	16 Hours

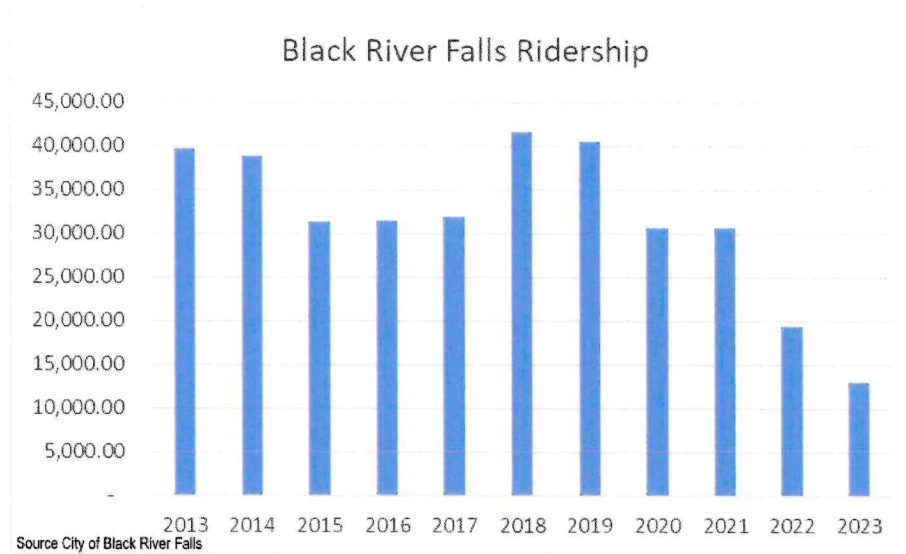
Note: There are no rides on holidays



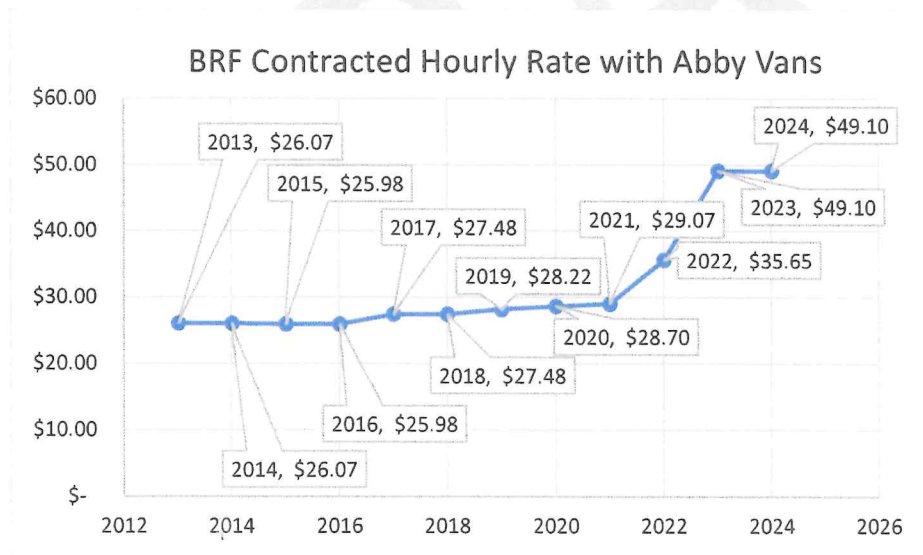
Black River Falls Transit Study

Current System Usage

Graph Ridership



Contracted Rate History Per Vehicle / Per Hour



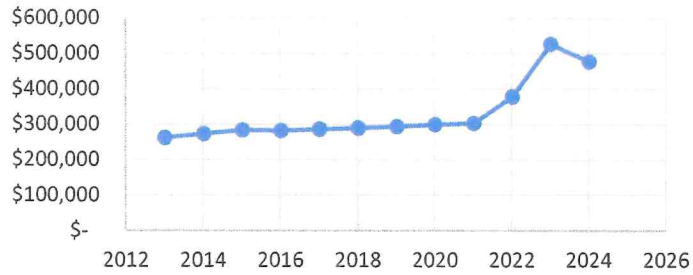
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Black River Falls Transit Study

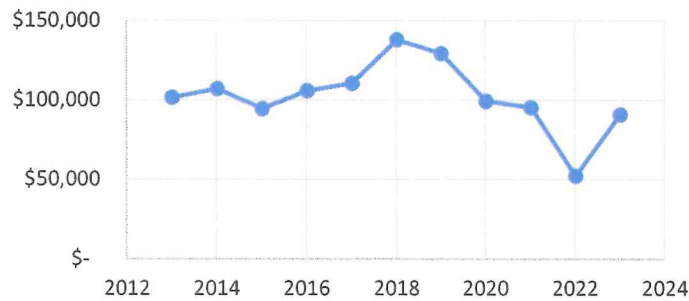
Black River Falls Shared Ride Taxi Expenditures

Black River Falls Expenditures



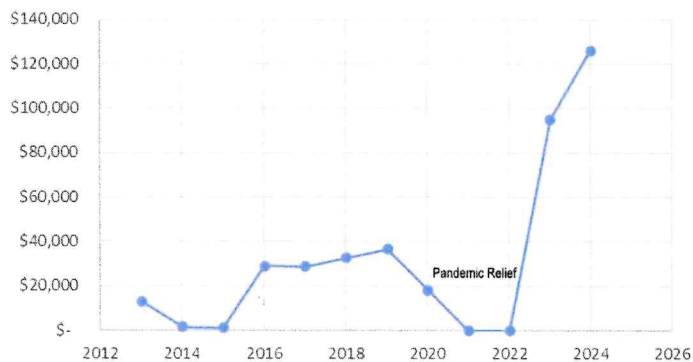
Black River Falls Shared Ride Taxi Revenue

Black River Falls Revenue



Black River Falls Shared Ride Taxi Local Share

Black River Falls Local Share





Black River Falls Transit Study

Shared Ride Taxi Financial Data for Black River Falls

From Blackcat Grant Management Software:

***** 2019 *****

Operating Expenses	\$294,702.00
Less Contra Expenses	\$0.00
Recognized 2019 Expenditures	\$294,702.00
Recognized 2019 Revenues	\$97,500.00
Projected Overage/Deficit	\$197,202.00
Estimated Operating Federal/State Share (54.50%) - Operating	\$160,612.59
Projected Local Share - Operating	\$36,589.41

***** 2022 *****

Operating Expenses	\$378,946.00
Less Contra Expenses	\$0.00
Recognized 2022 Expenditures	\$378,946.00
Recognized 2022 Revenues	\$80,000.00
Projected Overage/Deficit	\$298,946.00
Estimated Operating Federal/State Share (59.00%) - Operating	\$223,578.14
Projected Local Share - Operating	\$75,367.86

***** 2023 *****

Capital Expenses	\$70,000.00
Operating Expenses	\$382,703.00
Less Contra Expenses	\$0.00
Recognized 2023 Expenditures	\$382,703.00
Recognized 2023 Revenues	\$100,000.00
Projected Overage/Deficit	\$282,703.00
Estimated Operating Federal/State Share (56.10%) - Operating	\$214,696.38
Projected Local Share - Operating	\$68,006.62

NOTE: 2020 and 2021 were excluded because they were impacted by Covid



Black River Falls Transit Study

Estimated 2024

Capital Expenses		\$0.00
Operating Expenses		\$477,448.00
Less Contra Expenses		\$0.00
Recognized 2024 Expenditures		\$477,448.00
Recognized 2024 Revenues		\$90,000.00
Projected Overage/Deficit		\$387,448.00
Federal Funding (5311)	40.6%	- \$ 193,724.00
State Funding (85.20)	13.4%	- \$ 64,169.00
Projected Local Share – OPERATING		\$ 129,555.00
Local Share – CAPITAL GRANT		\$ 15,600.00
Local Share – SUBTOTAL		\$ 145,155.00
2024 City Tax Levy for Shared Ride Taxi		- \$ 80,000.00
TOTAL ESTIMATED DEFICIT 2024		\$ 65,155.00

NOTE: The current shared ride taxi system is now having a real economic impact on the community. This is exceedingly difficult when Black River Falls must budget for this and cannot have a deficit without having to dip into funding for another program or finding surplus which is not always there. The state has an expenditure restraint program that limits the amount a City can increase their levy limit.



Black River Falls Transit Study

Wisconsin Shared Ride Taxi Services

Organization	2025 Hourly Rate	2024 Hourly Rate	Service Type	Service Area	# of Vehicles	Vehicle Owner	Provider Name	Service Hour Range	Cost Range (CY2024)	Service Hours	Total Provider Cost
City of Baraboo	bid	\$34.65	Taxi	City	6 to 9	Muni	Abby Vans	15k - 25k hrs	\$500k to \$1M	16,360	\$566,858
City of Beaver Dam	\$38.89	\$37.94	Taxi	City	10 or more	Muni	Running Inc	Over 25k hrs	Over \$1M	43,056	\$1,633,545
City of Berlin	Base	\$36.52	Taxi	City	3 to 5	Muni	Fox Valley Cab	7k - 10k hrs	Under \$350k	8,520	\$311,150
City of Black River Falls	\$50.33	\$49.10	Taxi	City	1 to 2	Muni	Abby Vans	7k - 10k hrs	\$350k to \$500k	9,724	\$477,448
City of Chippewa Falls	\$35.65	\$34.78	Taxi	City	6 to 9	Muni	Running Inc	15k - 25k hrs	\$500k to \$1M	16,585	\$576,826
City of Edgerton	\$37.18	\$36.27	Taxi	City	1 to 2	Muni	Brown Cab, Inc.	Under 7k hrs	Under \$350k	2,774	\$100,613
City of Fort Atkinson	Base	\$36.73	Taxi	City	6 to 9	Muni	Brown Cab, Inc.	7k - 10k hrs	Under \$350k	8,000	\$293,840
City of Hudson	\$47.46	\$46.30	Taxi	City	1 to 2	Contracted Provider	Running Inc	7k - 10k hrs	\$350k to \$500k	9,080	\$420,404
City of Jefferson	bid	\$34.26	Taxi	City	1 to 2	Muni	Brown Cab, Inc.	7k - 10k hrs	Under \$350k	7,715	\$264,299
City of Lake Mills	Base	\$37.17	Taxi	City	1 to 2	Muni	Brown Cab, Inc.	Under 7k hrs	Under \$350k	3,718	\$138,198
City of Manitowoc	\$27.06	\$26.40	Paratransit	City	6 to 9	Muni	Assist to Transport	15k - 25k hrs	\$350k to \$500k	18,340	\$484,176
City of Marinette	\$41.21	\$40.20	Taxi	City	6 to 9	Muni	Taxi, Inc.	10k - 15k hrs	\$350k to \$500k	12,043	\$484,129
City of Marshfield	\$38.04	\$37.11	Taxi	City	10 or more	Muni	Running Inc	Over 25k hrs	Over \$1M	33,020	\$1,225,372
City of Mauston	bid	\$28.63	Taxi	City	3 to 5	Muni	Running Inc	7k - 10k hrs	Under \$350k	8,851	\$253,404
City of Medford	bid	\$38.99	Taxi	City	3 to 5	Muni	Brown Cab, Inc.	Under 7k hrs	Under \$350k	5,470	\$213,275
City of Monroe	bid	\$36.59	Taxi	City	1 to 2	Muni	Brown Cab, Inc.	15k - 25k hrs	\$500k to \$1M	18,369	\$672,103
City of New Richmond	\$36.67	\$35.78	Taxi	City	3 to 5	Muni	Running Inc	7k - 10k hrs	Under \$350k	7,228	\$258,618
City of Onalaska	\$33.96	\$33.13	Taxi	City	10 or more	Muni	Running Inc	Over 25k hrs	Over \$1M	31,604	\$1,047,041
City of Platteville	\$37.25	\$36.34	Taxi	City	3 to 5	Muni	Running Inc	10k - 15k hrs	\$350k to \$500k	13,500	\$490,590
City of Platteville	bid	\$63.72	Bus	City	3 to 5	Muni	Stratton	Under 7k hrs	Under \$350k	5,464	\$348,166
City of Portage	\$33.12	\$32.31	Taxi	City	10 or more	Muni	Running Inc	Over 25k hrs	Over \$1M	35,010	\$1,131,173
City of Prairie du Chien	bid	\$35.29	Taxi	City	6 to 9	Muni	Running Inc	10k - 15k hrs	\$350k to \$500k	11,912	\$420,374
City of Reedsburg	bid	\$34.12	Taxi	City	3 to 5	Muni	Running Inc	10k - 15k hrs	\$350k to \$500k	13,416	\$457,754
City of Rhineland	\$32.51	\$31.72	Taxi	City	1 to 2	Muni	Running Inc	Over 25k hrs	\$500k to \$1M	25,428	\$806,576
City of Richland Center	bid	\$35.22	Taxi	City	3 to 5	Contracted Provider	Running Inc	10k - 15k hrs	\$350k to \$500k	10,213	\$359,702
City of Ripon	\$32.04	\$31.26	Taxi	City	3 to 5	Muni	Brown Cab, Inc.	10k - 15k hrs	\$350k to \$500k	13,319	\$416,352
City of River Falls	bid	\$38.33	Taxi	City	3 to 5	Muni	Running Inc	7k - 10k hrs	\$350k to \$500k	9,182	\$351,946
City of Shawano	Base	\$37.59	Taxi	City	6 to 9	Muni	Running Inc	10k - 15k hrs	\$350k to \$500k	11,804	\$443,712
City of Stoughton	\$37.50	\$36.59	Taxi	City	3 to 5	Contracted Provider	Running Inc	10k - 15k hrs	\$350k to \$500k	11,284	\$412,882



Black River Falls Transit Study

Organization	2025 Hourly Rate	2024 Hourly Rate	Service Type	Service Area	# of Vehicles	Vehicle Owner	Provider Name	Service Hour Range	Cost Range (CY2024)	Service Hours	Total Provider Cost
City of Tomah	Base	\$49.10	Taxi	City	6 to 9	Muni	Abby Vans	15k - 25k hrs	Over \$1M	23,400	\$1,148,940
City of Viroqua	\$35.33	\$34.47	Taxi	City	6 to 9	Muni	Passenger Transit	15k - 25k hrs	\$500k to \$1M	17,373	\$598,830
City of Watertown	\$33.24	\$32.43	Taxi	City	10 or more	Muni	Passenger Transit	Over 25k hrs	\$500k to \$1M	29,900	\$969,657
City of Waupaca	Base	\$39.96	Taxi	City	6 to 9	Muni	Brown Cab, Inc.	15k - 25k hrs	\$500k to \$1M	17,100	\$683,316
City of Waupun	\$33.20	\$32.39	Taxi	City	1 to 2	Muni	Brown Cab, Inc.	Under 7k hrs	Under \$350k	5,750	\$186,243
City of West Bend	\$35.15	\$34.29	Taxi	City	10 or more	Muni	Riteway Bus	Over 25k hrs	Over \$1M	36,712	\$1,258,854
City of Whitewater	Base	\$40.26	Taxi	City	3 to 5	Muni	Brown Cab, Inc.	7k - 10k hrs	Under \$350k	7,904	\$318,215
City of Wisconsin Rapids	Base	\$36.49	Taxi	City	6 to 9	Muni	Running Inc	Over 25k hrs	Over \$1M	39,968	\$1,458,432
Clintonville Transit Commission	\$38.81	\$37.86	Taxi	City	3 to 5	Muni	Running Inc	Under 7k hrs	Under \$350k	3,800	\$143,868
County of Clark	\$43.51	\$42.45	Taxi	County	3 to 5	Contracted Provider	Abby Vans	10k - 15k hrs	\$350k to \$500k	11,524	\$489,194
County of Door	bid	\$35.70	Taxi	County	10 or more	Contracted Provider	Abby Vans	15k - 25k hrs	\$500k to \$1M	23,192	\$827,954
County of Kenosha	\$52.45	\$51.17	Taxi	County	6 to 9	Muni	Kenosha Achievement Center	Under 7k hrs	\$350k to \$500k	6,900	\$353,073
County of La Crosse	Base	\$62.83	Bus	County	6 to 9	Muni	Running Inc	7k - 10k hrs	\$500k to \$1M	9,340	\$586,832
County of Ozaukee	\$34.53	\$33.69	Taxi	County	10 or more	Muni	Riteway Bus	Over 25k hrs	Over \$1M	58,800	\$1,980,972
County of Walworth	\$52.05	\$50.78	Taxi	County	10 or more	Muni	VIP Services, Inc.	Over 25k hrs	Over \$1M	40,992	\$2,081,574
County of Washington	\$37.79	\$36.87	Taxi	County	10 or more	Muni	Specialized Transport Services	Over 25k hrs	Over \$1M	58,000	\$2,138,460
Village of Plover	\$29.69	\$28.97	Taxi	City	3 to 5	Contracted Provider	Freedom Vans	10k - 15k hrs	Under \$350k	10,944	\$317,048
Village of Prairie du Sac	\$34.28	\$33.44	Taxi	City	1 to 2	Contracted Provider	Brown Cab, Inc.	Under 7k hrs	Under \$350k	5,425	\$181,412

Notes: 2025 is the Hourly Rate based on a 2.5% increase. Some Transit Systems have 2-year base contracts and do not require a CPI increase. These Systems are highlighted Green.

Those entities going out for bid in 2025 are highlighted in yellow.

The 2024 average hourly rate was \$ 38.00

The 2024 median hourly rate was \$ 36.49



Potential Changes Black River Falls Shared Ride Taxi

2. Analyze fare structure, hours of operation, etc. and provide recommendations for operational changes that can maintain ridership while decreasing the local share.

The City of Black River Falls has increased the fare in 2023 and this has had a substantial negative impact on the number of riders using the system. In fact, when looking at systems across the state a \$2.00 to \$5.00 rate is more normal. Other providers listed below are offering rides to a segment of the public at lower rates.

The hours of operation could be reduced, possibly eliminating some of the evening hours and this would have some impact on the total cost of the system. Abby Vans would have to agree to a reduction in their contract or this would have to be implemented in a future contract with the chosen provider.

Going to only one vehicle may cause more problems than it solves in that during peak hours both vehicles are servicing riders and there are still periods of wait times greater than 20 minutes.

Capping the amount of funding available for third party service providers would bring the service to a more manageable level but it could result in no reliable vendor bidding on the service or the service being reduced to a level that would have substantial wait times and unacceptable deliverables. The rate for service will be in excess of \$ 50.00 in 2025 under the current contract with Abby Vans which is higher than the state average of just under \$ 40.00. If the City were to get a quality service provider closer to the state average the savings would be between \$ 75,000 and \$ 100,000. Note the city budget would only see a positive Impact of about half that amount.

Any change in the system would have an impact on the number of riders, revenue, or service. If the Shared Ride Taxi is to continue in Black River Falls we would recommend reducing the full fare for riders to \$5.00 and \$2.00 dollars for Seniors and Disabled riders. This would increase the number of riders using the system. The hours of operation could also be reduced from 10 PM to 8 PM which would slightly reduce operating costs. Working to increase the number of multiple passenger or shared rides to a common destination like health care or grocery may increase the efficiency of the overall system. Looking closely at demand, some additional hours for only operating a single vehicle might be an option.

These observations are focused on just the Black River Falls Shared Ride Taxi. It is important to note that the actual City and Regional transit needs are serviced by a much larger network of both public and private transit providers. We have talked to many of these providers and believe a more comprehensive systemic approach may be in order. We will make additional recommendations on this systemic approach later in this report.



Summary Black River Falls Shared Ride Taxi / Transit Service

3. Summary that includes recommendations for increasing the efficiency and sustainability of the service

The current shared ride taxi system is becoming a burden on the Black River falls tax base. The system is well run and responsive, but it does not appear that rider revenue and subsidies from the state and federal government will offset the increasing cost to the taxpayers. The system also competes with other providers that for certain market segments (seniors, handicapped, tribal members, veterans) that are more affordable. Raising rates substantially reduces the number of riders, actually increasing the local share of the costs. The Black River Falls Council and community will have to weigh the increasing costs of continuing the service with the benefits the service provides.

The sustainability of the service may involve bringing additional financial partners to the table. This could include Hospitals and Clinics, Major Employers, surrounding Townships, the County and others. Tourism could also play a role in transit with service to Lake Wazee, Ho-Chunk, and area forests and campgrounds.



Revenue Resources for Local Transit System

4. Identify any other possible revenue sources that may offset the local share

In addition to the potential partners listed above, the following state and federal funding programs can assist local governments and transit systems with operating and/or capital expenses to support public transit services such as buses, vans and shared-ride taxi systems. We have removed programs that do not apply to Black River Falls because of population requirements.

Public transit

[Federal Formula Grant Program for Rural Areas](#)

Supports capital and operating expenses for public transit services that are scheduled for and operated in non-urbanized areas (population under 50,000)

[Rural Transit Assistance Program \(RTAP\)](#)

Allocates federal funds to further the development of skills and abilities for persons involved in providing transit services to rural and small urban areas.

[State Urban Mass Transit Operating Assistance](#)

Assists transit systems with operating costs. Eligible applicants include municipalities with populations greater than 2,500 including counties, municipalities and towns – along with transit or transportation commissions or authorities. Eligible public transit services include bus, shared-ride taxicab, rail or other conveyance either publicly or privately owned.

[Statewide Transit Planning Grant Program](#)

Provides federal funds to eligible organizations to finance studies and plans related to the provision of public or specialized transit service.

[Wisconsin Employment Transportation Assistance Program \(WETAP\)](#)

Improving transportation services can improve the economic outcomes among workers throughout the state of Wisconsin. An effort to connect low-income workers with jobs through enhanced local transportation services, WETAP integrates local, state and federal funding into a single program and award process administered by WisDOT. WETAP grant funding is available to non-profit agencies.



Black River Falls Transit Study

Specialized transit

The goal of WisDOT's Specialized Transit programs are to provide additional aid to overcome barriers that seniors (aged 65 years or older) and Americans with disabilities face in seeking full participation in society and fundamental community services. The program seeks to expand mobility options to people with disabilities beyond the requirements of the Americans with Disabilities Act of 1990. Individuals who are transportation-disadvantaged face different challenges in accessing services whether they live in urban, rural, or suburban areas. Additionally, the geographic dispersion of transportation-disadvantaged populations creates challenges for human service programs hoping to deliver transportation for their clients.

The following programs can assist local governments and private non-profits with operating and/or capital expenses to support the transportation needs of seniors (aged 65 years or older) and individuals with a physical or mental disability,

[County Elderly and Disabled Transportation Assistance](#)

Provides counties with financial assistance to provide transportation services to seniors and individuals with disabilities. Eligible applicants are county public bodies only.

[Tribal Transportation for Elders](#)

Provides tribes with financial assistance to deliver transportation services to tribal elders. Eligible applicants are federally recognized tribes only.

[Enhanced Mobility of Seniors and Individuals with Disabilities Program](#)

Utilizes federal and state funds to provide capital and operating assistance to serve seniors and individuals with disabilities. Eligible applicants include private, non-profit organizations and local public groups. Eligible projects include the purchase of accessible Human Service Vehicles, operating budgets, Mobility Management and non-vehicle capital.

[Mobility management](#)

Mobility management is an innovative approach for managing and delivering coordinated transportation services to customers, including older adults, people with disabilities, and individuals with lower incomes.

[Transportation Coordination](#)

Provides more rides to more consumers through cooperation, communication, and sharing resources. Transportation coordination is a process where human service agencies, transportation providers, consumer groups, and public officials work together to develop and improve services for transportation disadvantaged individuals by ensuring that transportation resources funded by different programs are coordinated.



Other Transit Providers

Clearly the focus of this study will be the Shared Ride Taxi Service currently provided by the City of Black River Falls, but it is important to include other partners in providing Transit for our community. [Wisconsin State Statute 85.21](#): Specialized Transportation Assistance for Counties outlines the purpose and administration of transportation services for seniors and individuals with disabilities. As we look for long-term solutions to our needs for providing a comprehensive transit solution these providers will offer services that will guarantee continuation of service. These include:

ADRC of Jackson County

[Aging and Disability Resource Center \(ADRC\) transportation services](#) are available county wide

to individuals age 60+ and/or disabled. They have one 12-passenger bus with lift capability, and two minivans: one seven-passenger for ambulatory riders, and one 5-passenger wheelchair accessible.

Rides are scheduled on a first-come, first-serve basis and must be scheduled in advance. ADRC is

dependent on volunteer drivers, and this presents a challenge at times. The “charges” for ADRC rides is very reasonable with van rides costing \$ 1.00 and Medical Transport Costing \$ 3.00 Round Trip. Some rides charge \$.14 per mile if leaving the area.



ADRC also has some regularly scheduled trips between communities and schedules monthly shopping trips to other cities. The ADRC also coordinates the “Meals on Wheels” program in Jackson County.

Advantages

- Low cost
- Convenient
- Multiple Vehicles

Disadvantages

- Limited to age 60+ and/or disabled
- Finding and scheduling volunteer drivers
- Rides must be scheduled a few days in advance



Black River Falls Transit Study

Ho-Chunk Nation

[The Ho-Chunk Nation Aging Unit](#) provides transportation for enrolled Ho-Chunk seniors (60 years and older) for medical appointments and limited recreational activities.

Advantages

- Three Staff Drivers
- Medical and Non-Medical Transit

Disadvantages

- Limited to Ho-Chunk Nation Members 60+



Jackson County Interfaith Volunteers

[Interfaith Volunteers](#) provide in-county transportation for care-receivers. Volunteers drive their own vehicles to pick up care receivers and take them to medical appointments, area church sermons, grocery store shopping, or to other social gatherings. Riders must call three to five business days in advance to schedule a ride. Interfaith also collaborates with the local Hansen's IGA, Walmart, the library and other partners to offer weekly grocery and other goods deliveries to our aging and home bound population.

Advantages

- Nearly 200 volunteers countywide
- Works with ADRC on several programs
- Can provide grocery delivery

Disadvantages

- Relying on all volunteer drivers using their own vehicles
- Not a public or government supported entity
- Limited to 60+ Physical Disabled
- Wheelchair or other restraints can be a problem (no special vehicles)
- Intake Screening Required
- Must schedule in advance





Black River Falls Transit Study

Veteran's Service Office and the Tomah VA Medical Center

Service is provided by DAV and is limited to veterans using the VA Medical Center.

Advantages

- Convenient service for vets using the VA Center

Disadvantages

- Only available to veterans
- Only serves the VA Medical Center



Private Companies Providing Non-Emergency Rides

Several non-emergency providers also service the area for transit services. These include [Pine Creek Transportation](#), [Abby Vans](#), [Making A Way Transport](#), [Running Inc.](#), and others.

Advantages

- Reliable professional services
- Insurance may cover some costs

Disadvantages

- Cost is higher than subsidized or volunteer providers
- Need to schedule in advance
- Some restrictions as to who may use the service





Friends and Family

One of the most significant options for those without access to a vehicle is to have a friend or family member simply give them a ride.

Advantages

- Cost Savings
- Flexibility and Convenience
- Safety and Comfort
- Social Interaction
- Support and Assistance

Disadvantages

- Not a systemic approach
- No specialized vehicles or equipment
- Not available to everyone

A New Private Taxi Service

Currently there is no private taxi service in Black River Falls. It is possible that the community could support a taxi service but the available alternatives may make it difficult to thrive financially.

Advantages

- Convenience
- Could be Cost-Effective for many riders
- Potential Availability

Disadvantages

- Cost is higher than subsidized or volunteer providers
- Service is only available when drivers are working



Uber or Other Ride Hailing Service

Black River Falls currently does not have a ride hailing service, but the potential for individuals to offer these services does exist. These transportation companies use an app that allows passengers to hail a ride and drivers to charge fares and get paid. More specifically, a ride sharing company hires independent contractors as drivers. It's one of many services today that contribute to the sharing economy, supplying a means of connecting existing resources instead of providing the physical resources themselves.

Advantages

- Convenience
- Cashless Transactions
- Professional Service
- Safety Features
- Cost-Effective
- Potential Availability

Disadvantages

- Cost is higher than subsidized or volunteer providers
- Service is only available when drivers are working



Black River Falls Fire Department Emergency Medical Service

Black River Falls Fire Department Emergency Medical Service Division is a combination, fire based BLS ambulance service owned and operated by the City of Black River Falls, WI. They employ five full-time staff members and rely on 30 additional part time EMT's, EMR's and Drivers to staff four ambulances. In addition to BRF, their service area covers 1,000 square miles serving over 20,000 residents living in the city of Black River Falls, the villages of Melrose, Taylor, Hixton, Alma Center, Merrillan, as well as 15 townships in Jackson County and two townships in Clark County. We cover 30 miles of I-94, 100 miles of snowmobile trails, and over 200 miles of ATV trails. On average, we respond to 1,800 calls per year which includes both 911 calls and interfacility transfers.



Advantages

- Emergency Services
- Insurance Eligible

Disadvantages

- Limited to emergency situations



Recommendations

5. **If the study results in a determination that the shared ride taxi service is not sustainable, then recommend alternate forms of a public transit system(s) or an exit strategy and timeline for the City to use if they decide to terminate the shared ride taxi service.**

Without a significant impact on the Taxpayers of Black River Falls it will be difficult to maintain the current Shared Ride Taxi system without some changes.

Alternative One - Continue Existing Service

The City could continue to contract for a shared ride taxi system with an outside vendor and provide vehicles to the service provider. Continuing the existing service without reducing costs or increasing revenues will have significant negative impacts on the Black River Falls Financial situation. Reducing hours or the number of vehicles may only create a higher level of unavailability and dissatisfaction with the service. Abby Vans, the current provider is doing an adequate job of providing quality services but the contractual rate they need to charge makes the continuation of the service costly to the City and the offset from fare collection and the State is not sufficient to negate the negative financial impact. Rate increases only have a negative impact on the ridership as they seek lower cost services from other providers.

This plan does list some options for modifying the existing service including some cost reductions and service modifications. These options will not have a significant impact on the local share required to sustain the service. By seeking additional revenue from the private sector and other public partners, a new version of the shared ride taxi service may be possible.

Alternative Two - Use Other Existing Providers to Replace Taxi

Work with all existing external services providers, volunteer organizations, and potential new providers to develop a network of options that would serve the community. Some options might include a single phone number or computer application that could request service from multiple providers with one fulfilling the request. There is software to facilitate this type of system, but an existing organization would have to maintain the system. The City could subsidize these providers or make some vouchers or coupons available to riders to offset the cost and provide some income to the network of service providers. The existing City owned vehicles still in service could also be made available to the network but there are restrictions and rules in place to make some transitions possible.

If the City were to reduce or eliminate the shared ride system and rely on the other providers, they would need to effectively communicate the options available to the public. This would involve working with media outlets, a website explaining options, a brochure, and other public outreach programs.

As an extension of our contract with the City, MRRPC could help in this effort.



Alternative Three Develop a City Run Transit System

The City could bring the shared ride taxi system or an alternate fixed route bus system “in house” and hire drivers for the system as City employees. The potential to hire drivers and maintain the vehicles for less than the contracted rate does exist, but an administrative layer would have to be added or absorbed by an existing department which presents other issues and additional costs. There are communities that do this and increase the revenue from the state to offset costs and tax burden to the community, but it is challenging at best. If the City were to consider this option it would be necessary to work with a community using this option currently as well as the DOT.

DRAFT



Appendices

Demographics

Population

Some estimates place the current population close to 3,600.

Black River Falls, WI

Place in: Jackson County, WI, Wisconsin, United States

3,488

4.2 square miles

Population

833.4 people per square mile

Census data: ACS 2022 5-year unless noted

Age

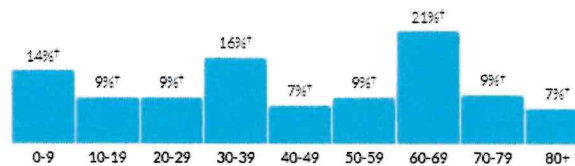
43.2

Median age

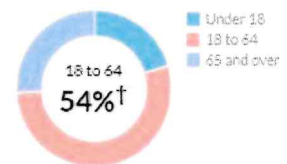
about the same as the figure in
Jackson County: 42.2

about 10 percent higher than the
figure in Wisconsin: 39.9

Population by age range



Population by age category





Income Levels

Table Income Black River Falls

Income Black River Falls WI

Income and Earnings

\$42,798 ± \$13,156

Median Household Income in Black River Falls city, Jackson County, Wisconsin

\$64,630 ± \$3,367

Median Household Income in Jackson County, Wisconsin

S1901 | 2022 American Community Survey 5-Year Estimates



Median Income by Types of Families

In Black River Falls city, Jackson County, Wisconsin

Families - \$88,295 ± \$20,169



Married-couple families - \$96,467 ± \$21,110



Nonfamily households - \$20,961 ± \$3,553



\$0 \$10K \$20K \$30K \$40K \$50K \$60K \$70K \$80K \$90K \$100K

S1901 | 2022 American Community Survey 5-Year Estimates

Employment



Black River Falls Transit Study

Age Distribution

The City has a large segment of the population nearing or over the age of 65 and while most of these population segments still drive, it is fair to assume that “seniors” will have increasing transit needs as they age.

Table Age Distribution

Age	City of Black River Falls (#)	City of Black River Falls	Jackson County	Wisconsin
Under 5 years	165	5%	6%	5%
5 to 9 years	313	9%	6%	6%
10 to 14 years	179	5%	6%	7%
15 to 19 years	123	4%	6%	7%
20 to 24 years	167	5%	5%	7%
25 to 29 years	138	4%	6%	6%
30 to 34 years	191	5%	6%	6%
35 to 39 years	372	11%	7%	7%
40 to 44 years	140	4%	5%	6%
45 to 49 years	112	3%	6%	6%
50 to 54 years	190	5%	6%	6%
55 to 59 years	112	3%	7%	7%
60 to 64 years	384	11%	8%	7%
65 to 69 years	351	10%	7%	6%
70 to 74 years	138	4%	5%	5%
75 to 79 years	181	5%	4%	3%
80 to 84 years	129	4%	2%	2%
85 years and over	103	3%	2%	2%
Total population	3,488	100%	100%	100%

Source: ACS 2022 5-Year Estimates – S0101 Age and Sex

Race

Black River Falls is predominantly white, and the transit service has no racial bias.

Table Race

Race	City of Black River Falls		Jackson County	Wisconsin
	#	%		
White	3,039	86%	85%	79%
Black or African American	37	2%	2%	6%
American Indian	213	6%	6%	1%
Asian	12	0%	1%	3%
Two or More Races	189	5%	4%	8%

Source: US Census 2020 – Table P2 Race



Black River Falls Transit Study

Commuting to Work

Most workers drove alone to work at 80%, while 10% carpooled, and 4% walked. Most of the city's workforce commutes to nearby commercial or industrial areas within the city. An important metric to this transit plan is the amount of people who used taxicab, motorcycle, bicycle, or other means. That number is 46 people, or 3% of the city's population. Also, 0 people used public transportation (taxicab not included) to get to work because there is no public transit service available. At most, 3% of people use taxis to get to their job, however the category includes motorcycles and bikes.

Table: Means of Commuting to Work in the City of Black River Falls

Means	Workers	
	#	%
Car, truck, or van - drove alone	1,140	80%
Car, truck, or van - carpooled	141	10%
Public transportation (excluding taxicab)	0	0%
Walked	57	4%
Taxicab, motorcycle, bicycle, or other means	46	3%
Worked from home	33	2%
Total	1,417	100%

Source: American Community Survey 2022 5-Year Estimates, B08101 Means of Transportation to Work by Age



Figures and Tables

Figure 1: Website Page for current Taxi Service

BLACK RIVER FALLS PUBLIC TRANSIT



CALL: (715) 284-4511

SHARED-RIDE TAXI SERVICE

SERVICE AREA
Pickup and drop off destinations are limited to the City of Black River Falls and 5 miles surrounding.

HOURS
Daily 6:00 am - 10:00 pm

HOLIDAYS
(Public Transit Does Not Run)
New Year's Day / Easter Sunday / Memorial Day / Independence Day / Labor Day / Thanksgiving / Christmas Day

FARES

Adult (Ages 18-64)	\$7.00
Student (Ages 4-17)	\$5.00
Elderly (Ages 65+) / Disabled	\$3.00
Agency	\$7.00

Outside Service Area = Qualifying Fare + \$4.00/mile

QUESTIONS OR CONCERNS
Call: (715) 284-4511
Website: <https://www.abbyvans.com/>
Contact us: <https://www.abbyvans.com/contact-us/>
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Mississippi River Regional Planning Commission
Buffalo, Crawford, Jackson, La Crosse, Monroe, Pepin, Pierce, Trempealeau, and Vernon

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Wisconsin Public Transit Systems 2024

Bureau of Transit, Local Roads, Railroads, & Harbors





Black River Falls Transit Study

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Adopting Resolution or Ordinance

DRAFT

CITY OF BLACK RIVER FALLS CHARTER ORDINANCE NO. 891

A CHARTER ORDINANCE AMENDING SECTION 4(4.) OF CHARTER ORDINANCE NO. 824 REGARDING THE NUMBER OF LIMITED TERM PART-TIME POLICE OFFICERS OF THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN.

Pursuant to Section 66.0101 of the Wisconsin Statutes, the Common Council of the City of Black River Falls, Jackson County, Wisconsin, do ordain as follows:

SECTION 1. Section 4(4.) of Charter Ordinance 824 currently reads as follows:

(4.) Four Limited Term part-time Police Officers

SECTION 2. Section 4(4.) of Charter Ordinance 824 shall be amended to read as follows:

(4.) No minimum staffing level for Limited Term part-time Police Officers

SECTION 3. Severability. The provisions of this Charter Ordinance shall be deemed severable and it is expressly declared that the Common Council would have passed the other provisions of this Charter Ordinance irrespective of whether or not one or more provisions may be declared invalid and if any provisions of this Charter Ordinance of the application thereof to any person or circumstances is held invalid, the remainder of this Charter Ordinance and the application of such provisions to other persons or circumstances shall not be affected thereby.

SECTION 4. Conflicting ordinances. Ordinances or parts of ordinances in conflict with the above Charter Ordinance are hereby repealed.

SECTION 5. This Charter Ordinance shall take effect sixty (60) days after its passage and publication unless within such sixty (60) day period a referendum petition as provided in Section 66.0101(5) of the Wisconsin Statutes shall be filed, in which event this

Charter Ordinance shall not take effect until it shall have been submitted to a referendum vote of the electors and approved by a majority of electors voting thereon.

This Charter Ordinance was approved by at least a two-thirds (2/3) vote of the Common Council on the _____ day of _____, 2024.

Jay Eddy, Mayor

ATTEST

Alex B. Chown, Clerk

***ATTACH PROOF OF PUBLICATION**

Fund Summary

2025

Levy
Change

Fund	Expenses	Revenues	Levy	
General	3,077,296	2,136,650	940,646	6.60%
Fire Department	113,000		113,000	-1.74%
EMS (New)	90,550		90,550	
Aquatic Center	70,000		70,000	0.00%
Lunda Park	70,000		70,000	0.00%
Taxi Service	85,000		85,000	0.00%
Capital Projects	472,500		472,500	-14.09%
Debt Service	525,000		525,000	2.94%
	\$ 4,503,346	\$ 2,136,650	\$ 2,366,696	3.69%
Less Debt Service	\$ 3,978,346		\$ 84,299	
Expenditure Increase	\$ 86,774.00			
Expenditure Increase	2.230%			

EXPENDITURE RESTRAINT	3.20%	\$ 140,850.30	\$ 54,076.30
(ALLOWABLE)	Percent (%)	Dollars (\$)	Variance (\$)
Levy Limit		\$ 2,311,787	
(Over) / Under		\$ (54,909.00)	

2024

Fund	Expenses	Revenues	Levy
General	3,001,572	2,119,175	882,397
Fire Department	115,000		115,000
EMS (New)	0		0
Aquatic Center	70,000		70,000
Lunda Park	70,000		70,000
Taxi Service	85,000		85,000
Capital Projects	550,000		550,000
Debt Service	510,000		510,000
	\$ 4,401,572	\$ 2,119,175	\$ 2,282,397
Less Debt Service	\$ 3,891,572		

APPROVED BY COMMON COUNCIL __/__/2024

2025 CITY BUDGET DETAIL

PROPOSED

Revenues

FUND	Short Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	Percentage Change
TAXES - (OTHER THAN PROPERTY TAXES)								
100-00-41210-000	MOTEL TAXES	4,935.63	4,507.14	8,000.00	5,000.00	5,000.00	-3,000.00	-37.50%
100-00-41310-000	TAXES-MUNICIPAL UTILITIES	542,768.00	502,745.00	545,000.00	502,744.00	485,000.00	-60,000.00	-11.01%
100-00-43650-000	MANAGED FOREST LAND TAX	1330.57	1329.62	1300.00	1,325.00	1300.00	0.00	0.00%
TOTAL		\$ 549,034	\$ 508,582	\$ 554,300	\$ 509,069	\$ 491,300	-63,000.00	-11.37%
INTERGOVERNMENTAL								
100-00-43410-000	STATE SHARED REVENUE	571,215.96	542,397.73	571,000.00	571,000.00	584,000.00	13,000.00	2.28%
100-00-43410-100	SUPPLEMENTAL CMA REVENUE			114,000.00	114,000.00	116,000.00	2,000.00	1.75%
100-00-43411-000	EXPENDITURE RESTRAINT PAYMENT	62,594.26	67,147.69	65,000.00	67,000.00	65,000.00	0.00	
100-00-43412-000	UTILITY AID	2,461.30	354.43	2,000.00	2,275.00	2,400.00	400.00	
100-00-43430-000	EXEMPT COMPUTER AID	21,129.77	21,129.77	21,000.00	21,000.00	21,000.00	0.00	0.00%
100-00-43431-000	EXEMPT PERSONAL PROPERTY AID	82,126.45	81,194.17	80,000.00	81,100.00	138,000.00	58,000.00	72.50%
100-00-43531-000	LOCAL TRANSPORTATION AID	365,122.24	400,110.11	460,000.00	460,000.00	456,000.00	-4,000.00	-0.87%
100-00-43533-000	CONNECTING HIGHWAY AID	40,617.04	40,668.52	49,000.00	57,800.00	57,000.00	8,000.00	16.33%
100-00-43610-000	PAYMENT FOR MUNICIPAL SERVICES	4,398.48	5,953.36	4,350.00	8,250.00	6,000.00	1,650.00	37.93%
100-00-43620-000	STATE - IN LIEU OF TAXES DNR	154.81	154.81	75.00	154.00	150.00	75.00	100.00%
TOTAL		\$ 1,149,820	\$ 1,159,111	\$ 1,366,425	\$ 1,382,579	\$ 1,445,550	79,125.00	5.79%
LICENSE AND PERMITS								
100-00-44101-000	LIQUOR & MALT BEVERAGE LICENSE	8,674.40	9,053.68	7,000.00	7,000.00	7,000.00	0.00	0.00%
100-00-44102-000	OPERATORS LICENSE	2,494.00	2,543.00		2,000.00	2,000.00	0.00	0.00%
100-00-44103-000	CIGARETTE LICENSE	1,325.00	1,216.68	1,000.00	1,000.00	1,000.00	0.00	0.00%
TOTAL		\$ 12,493.40	\$ 12,813.36	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00	0.00%
FINES AND PENALTIES								
100-00-45100-000	LAW/ORD VIOLATION FINES	14,417.33	11,995.72	14,000.00	6,500.00	10,000	-4,000.00	-28.57%
100-00-46210-000	TRAFFIC REPORTS	1136.75	866.76	800.00	800.00	800	0.00	0.00%
TOTAL		\$ 15,554.08	\$ 12,862.48	\$ 14,800.00	\$ 7,300.00	\$ 10,800.00	-4,000.00	-27.03%
OTHER								
100-00-41140-000	MOBILE HOME FEES	7,578.24	7,292.64	7,000.00	7,000.00	7,000.00	0.00	0.00%
100-00-43790-000	OTHER LOCAL GOVERN GR. /UTIL	27,000.00	40,000.00	19,000.00	20,000.00	20,000.00	1,000.00	5.26%
100-00-46150-000	POLICE OTHER REVENUE	\$ 5,514	\$ 2,694	\$ 5,000	\$ 2,500.00	\$ 2,500.00	\$ (2,500)	
100-00-46912-000	CABLE TV FRANCHISE FEE	40,118.32	38,308.34	40,000.00	36,800.00	35,000.00	-5,000.00	-12.50%
100-00-43432-000	STATE AID - CABLE TV FEES	9,802.12	9,802.12	9,800.00	9,800.00	9,800.00	0.00	0.00%
100-00-47400-000	SEWER MAIN MAINTENANCE	59,976.64	71,114.56	58,000.00	60,000.00	58,000.00	0.00	0.00%
100-00-48100-000	INTEREST INCOME	63,151.76	73,921.83	25,000.00	135,000.00	40,000.00	15,000.00	60.00%
100-00-48501-000	OTHER PARKS REVENUE	3,705.00	3,528.00	1,650.00	11,670.00	2,500.00	850.00	51.52%
100-00-49200-000	FROM OTHER FUNDS/ELEC DEPT	4,239.61	4,239.61	4,200.00	4,200.00	4,200.00	0.00	0.00%
214-00-46250-000	LICENSE PLATES "NEW ACCT" 2013	\$ 2,670.66	\$ (15,079.16)	\$ 4,000.00	\$ 2,000.00	\$ -	\$ -4,000.00	\$ -100.00%
TOTAL		\$ 223,756.20	\$ 235,822.23	\$ 173,650.00	\$ 288,970.00	\$ 179,000.00	5,350.00	3.08%
LIBRARY REVENUES								
100-00-45110-000	LIBRARY - FEES	\$ 6,599.40	\$ 6,350.51	\$ 6,000.00	\$ 6,000	\$ 6,000	0.00	0.00%
100-00-45111-000	LIBRARY - GRANTS	\$ 17,490.80	\$ 32,662.00	\$ 13,000.00	\$ 13,000	\$ 13,000	0.00	0.00%
100-00-45112-000	LIBRARY - COUNTY CONTRIBUTIONS	\$ 168,778.00	\$ 192,696.00	\$ 206,595.00	\$ 206,595	\$ 219,034	12,439.00	6.02%
	FROM LIBRARY RESERVES						0.00	#DIV/0!
TOTAL		\$ 192,868.20	\$ 231,708.51	\$ 225,595.00	\$ 225,595.00	\$ 238,034.00	12,439.00	5.51%
TOTAL REVENUES		\$ 2,143,526.39	\$ 2,160,898.93	\$ 2,344,770.00	\$ 2,423,513.00	\$ 2,374,684.00	29,914.00	1.28%
LESS: LIBRARY REVENUES*		\$ 1,950,658.19	\$ 1,929,190.42	\$ 2,119,175.00	\$ 2,197,918.00	\$ 2,136,650.00	17,475.00	0.82%

2025 CITY BUDGET DETAIL

PROPOSED

Expenses

Account Number	Short Description	2022 Actual	2023 Actual	2024 Budget	Department Total - Budget	2024 Projected	2025 Budget	Department Total	Line Item Change (%)	Department Change (%)
100-00-51101-100-000	COUNCIL WAGES	\$ 16,500.00	\$ 18,400.00	\$ 19,200.00		\$ 17,200.00	\$ 19,200.00		0.00%	
100-00-51101-130-000	COUNCIL FICA	\$ 1,262.25	\$ 1,407.60	\$ 1,470.00		\$ 1,315.00	\$ 1,470.00		0.00%	
100-00-51101-200-000	COUNCIL OTHER	\$ 3,684.58	\$ 2,740.72	\$ 4,500.00	\$ 25,170.00	\$ 2,500.00	\$ 3,500.00	\$ 24,170.00	-22.22%	-3.97%
100-00-51300-100-000	LAW WAGES					\$ -				
100-00-51300-130-000	LAW FICA					\$ -				
100-00-51300-131-000	LAW RETIREMENT					\$ -				
100-00-51300-132-000	LAW INSURANCE					\$ -				
100-00-51300-200-000	LAW OTHER	\$ 37,457.22	\$ 23,966.53	\$ 40,000.00	\$ 40,000.00	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	0.00%
100-00-51410-100-000	MAYOR WAGES	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00		\$ 8,400.00	\$ 8,400.00		0.00%	
100-00-51410-130-000	MAYOR FICA	\$ 642.60	\$ 642.60	\$ 645.00		\$ 645.00	\$ 645.00		0.00%	
100-00-51410-200-000	MAYOR OTHER	\$ -	\$ -	\$ -	\$ 9,045.00	\$ -	\$ -	\$ 9,045.00		
100-00-51400-100-000	ADMINISTRATOR WAGES	\$ 84,974.40	\$ 87,280.00	\$ 89,440.00		\$ 89,440.00	\$ 92,600.00		3.53%	
100-00-51400-130-000	ADMINISTRATOR FICA	\$ 6,414.23	\$ 6,586.44	\$ 6,843.00		\$ 6,843.00	\$ 7,085.00		3.54%	
100-00-51400-131-000	ADMINISTRATOR RETIREMENT	\$ 5,523.34	\$ 5,935.04	\$ 6,172.00		\$ 6,172.00	\$ 6,435.00		4.26%	
100-00-51400-132-000	ADMINISTRATOR INSURANCE	\$ 21,405.02	\$ 22,477.00	\$ 24,066.00		\$ 24,066.00	\$ 25,260.00		4.96%	
100-00-51525-100-000	ADMIN ASSIST WAGES	\$ 94,277.46	\$ 96,817.26	\$ 101,421.00		\$ 101,421.00	\$ 107,870.00		6.36%	
100-00-51525-130-000	ADMIN ASSIST FICA	\$ 6,871.34	\$ 7,076.41	\$ 7,760.00		\$ 7,760.00	\$ 8,255.00		6.38%	
100-00-51525-131-000	ADMIN ASSIST RETIREMENT	\$ 5,757.80	\$ 6,622.07	\$ 7,000.00		\$ 7,000.00	\$ 7,500.00		7.14%	
100-00-51525-132-000	ADMIN ASSIST INSURANCE	\$ 41,552.50	\$ 45,161.49	\$ 48,273.00		\$ 48,273.00	\$ 50,655.00		4.93%	
100-00-51525-200-000	ADMIN ASSIST OTHER	\$ 5,484.10	\$ 5,600.94	\$ 5,500.00	\$ 296,475.00	\$ 5,500.00	\$ 5,500.00	\$ 311,160.00	0.00%	4.95%
100-00-51600-100-000	CITY HALL WAGES	\$ 4,440.85	\$ 4,759.90	\$ 5,000.00		\$ 5,200.00	\$ 5,250.00		5.00%	
100-00-51600-130-000	CITY HALL FICA	\$ 339.77	\$ 364.17	\$ 385.00		\$ 400.00	\$ 405.00		5.19%	
100-00-51600-131-000	CITY HALL RETIREMENT	\$ -				\$ -				
100-00-51600-132-000	CITY HALL INSURANCE	\$ -				\$ -				
100-00-51600-200-000	CITY HALL OTHER	\$ 28,829.01	\$ 28,886.35	\$ 25,000.00	\$ 30,385.00	\$ 15,000.00	\$ 25,000.00	\$ 30,655.00	0.00%	
100-00-51933-200-000	PROPERTY/LIABILITY INSURANCE	\$ 42,769.00	\$ 45,913.00	\$ 55,000.00		\$ 49,529.00	\$ 57,750.00		5.00%	
100-00-51934-200-000	WORKMAN'S COMP INSURANCE	\$ 36,979.00	\$ 22,065.29	\$ 45,000.00		\$ 21,200.00	\$ 46,350.00		3.00%	
100-00-51935-200-000	AUTOMOBILE FLEET INSURANCE	\$ 9,898.75	\$ 11,317.00	\$ 17,500.00	\$ 117,500.00	\$ 13,146.00	\$ 18,025.00	\$ 122,125.00	3.00%	3.94%
100-00-52101-100-000	POLICE DEPARTMENT WAGES	\$ 388,309.30	\$ 428,791.91	\$ 493,169		\$ 349,575.65	\$ 506,841		2.77%	
100-00-52101-130-000	POLICE DEPARTMENT FICA	\$ 29,088.82	\$ 31,857.27	\$ 37,728		\$ 26,123.00	\$ 38,775		2.78%	
100-00-52101-131-000	POLICE RETIREMENT	\$ 43,751.20	\$ 52,838.67	\$ 61,491		\$ 45,640.00	\$ 66,250		7.74%	
100-00-52101-132-000	POLICE INSURANCE	\$ 142,133.83	\$ 157,381.06	\$ 168,605		\$ 156,023.68	\$ 176,941		4.94%	
100-00-52101-200-000	POLICE OTHER	\$ 25,597.11	\$ 14,597.63	\$ 7,750		\$ 20,000.00	\$ 7,750		0.00%	
100-00-52102-200-000	POLICE UNIFORM EXPENSE	\$ 3,027.33	\$ 3,005.26	\$ 3,500		\$ 3,500.00	\$ 3,500		0.00%	
100-00-52106-200-000	POLICE CAR MAINTENANCE	\$ 28,552.23	\$ 19,928.63	\$ 21,000		\$ 21,000.00	\$ 21,000		0.00%	
100-00-52107-200-000	POLICE OFFICE SUPPLIES	\$ 3,033.20	\$ 2,235.31	\$ 1,500		\$ 675.00	\$ 2,600		73.33%	
100-00-52108-200-000	POLICE INFORMATION TECHNOLOGY	\$ 3,846.00	\$ 15,632.06	\$ 6,750		\$ 10,000.00	\$ 6,000		-11.11%	
100-00-52109-200-000	POLICE TRAINING EXPENSE	\$ 1,398.76	\$ 2,154.37	\$ 3,000		\$ 684.54	\$ 1,000		-66.67%	
100-00-52110-200-000	POLICE EQUIPMENT EXPENSE	\$ 5,289.74	\$ 11,751.56	\$ 5,000		\$ 10,572.00	\$ 5,000		0.00%	
100-00-52103-200-000	POLICE DONATION EXPENSE	\$ -	\$ -							
100-00-52104-200-000	POLICE CSO EXPENSE	\$ 945.65	\$ 1,965.52							
100-00-52105-200-000	POLICE K-9 EXPENSE	\$ 4,777.69	\$ 6,378.03							
214-00-52101-200-000	Vehicle Registration Account	\$ 2,914.48	\$ 1,761.63	\$ 2,000	\$ 811,493.00		\$ -	\$ 835,657.00	-100.00%	2.98%
100-00-53100-100-000	STREET SUPT WAGES	\$ 62,834.40	\$ 64,920.00	\$ 67,080.00		\$ 67,080.00	\$ 69,160.00		3.10%	
100-00-53100-130-000	STREET SUPT FICA	\$ 4,640.96	\$ 4,875.90	\$ 5,132.00		\$ 5,132.00	\$ 5,291.00		3.10%	
100-00-53100-131-000	STREET SUPT RETIREMENT	\$ 4,029.64	\$ 4,414.56	\$ 4,629.00		\$ 4,629.00	\$ 4,775.00		3.15%	
100-00-53100-132-000	STREET SUPT INSURANCE	\$ 21,519.26	\$ 21,697.48	\$ 24,161.00		\$ 24,161.00	\$ 25,355.00		4.94%	
100-00-53100-200-000	STREET SUPT OTHER	\$ 252.00	\$ -							
100-00-53301-100-000	STREET MAINT WAGES	\$ 69,244.94	\$ 54,496.73	\$ 64,916.00		\$ 43,840.00	\$ 70,403.00		8.45%	
100-00-53301-130-000	STREET MAINT FICA	\$ 5,175.75	\$ 4,045.34	\$ 4,967.00		\$ 3,354.00	\$ 5,390.00		8.52%	
100-00-53301-131-000	STREET MAINT RETIREMENT	\$ 4,555.55	\$ 3,705.76	\$ 4,480.00		\$ 3,047.00	\$ 4,850.00		8.26%	
100-00-53301-200-000	STREET MAINTENANCE OTHER	\$ 7,903.89	\$ 7,909.83	\$ 12,180.00		\$ 11,013.00	\$ 12,000.00	\$ 92,643.00	-1.48%	
100-00-53302-100-000	STREET CLEANING WAGES	\$ 8,026.20	\$ 8,554.64	\$ 9,200.00		\$ 8,760.00	\$ 9,480.00		3.04%	
100-00-53302-130-000	STREET CLEANING FICA	\$ 599.80	\$ 634.33	\$ 704.00		\$ 670.00	\$ 726.00		3.13%	
100-00-53302-131-000	STREET CLEANING RETIREMENT	\$ 521.68	\$ 581.71	\$ 635.00		\$ 609.00	\$ 655.00		3.15%	
100-00-53302-200-000	STREET CLEANING OTHER	\$ 596.60	\$ 1,790.80	\$ 2,060.00		\$ 2,060.00	\$ 2,000.00	\$ 12,861.00	-2.91%	
100-00-53303-100-000	SNOW REMOVAL WAGES	\$ 40,800.31	\$ 52,464.39	\$ 68,000.00		\$ 25,950.00	\$ 68,000.00		0.00%	
100-00-53303-130-000	SNOW REMOVAL FICA	\$ 3,051.02	\$ 3,907.62	\$ 5,202.00		\$ 1,985.00	\$ 5,365.00		3.13%	
100-00-53303-131-000	SNOW REMOVAL RETIREMENT	\$ 2,648.98	\$ 3,401.32	\$ 4,692.00		\$ 1,803.00	\$ 4,840.00		3.15%	

100-00-53303-200-000	SNOW REMOVAL OTHER	\$ 33,337.22	\$ 28,226.06	\$ 39,150.00	\$ 15,000.00	\$ 38,000.00	\$ 116,205.00	-2.94%
100-00-53304-100-000	BRUSH CONTROL WAGES	\$ 59,561.63	\$ 62,939.59	\$ 40,000.00	\$ 57,201.00	\$ 48,775.00		21.94%
100-00-53304-130-000	BRUSH CONTROL FICA	\$ 4,456.38	\$ 4,672.93	\$ 3,060.00	\$ 4,376.00	\$ 3,735.00		22.06%
100-00-53304-131-000	BRUSH CONTROL RETIREMENT	\$ 3,748.74	\$ 4,247.73	\$ 2,760.00	\$ 3,975.00	\$ 3,390.00		22.83%
100-00-53304-200-000	BRUSH CONTROL OTHER	\$ 2,482.16	\$ 1,703.80	\$ 2,030.00	\$ 2,030.00	\$ 2,000.00	\$ 57,900.00	-1.48%
100-00-53305-100-000	STREET MARKINGS WAGES	\$ 10,538.20	\$ 8,768.66	\$ 10,200.00	\$ 9,434.00	\$ 10,520.00		3.14%
100-00-53305-130-000	STREET MARKINGS FICA	\$ 787.61	\$ 647.75	\$ 781.00	\$ 722.00	\$ 810.00		3.71%
100-00-53305-131-000	STREET MARKINGS RETIREMENT	\$ 684.97	\$ 596.28	\$ 704.00	\$ 656.00	\$ 730.00		3.69%
100-00-53305-200-000	STREET MARKINGS OTHER	\$ 4,089.92	\$ 5,330.71	\$ 5,120.00	\$ 5,840.00	\$ 5,000.00	\$ 17,060.00	-2.34%
100-00-53306-100-000	STREET SIGNS WAGES	\$ 1,954.20	\$ 2,232.36	\$ 6,080.00	\$ 10,000.00	\$ 6,270.00		3.13%
100-00-53306-130-000	STREET SIGNS FICA	\$ 146.08	\$ 164.51	\$ 466.00	\$ 765.00	\$ 480.00		3.00%
100-00-53306-131-000	STREET SIGNS RETIREMENT	\$ 127.02	\$ 151.81	\$ 405.00	\$ 695.00	\$ 420.00		3.70%
100-00-53306-200-000	STREET SIGNS OTHER	\$ 348.94	\$ 1,108.59	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ 9,670.00	-1.57%
100-00-53308-100-000	STREET MACHINE REPAIR WAGES	\$ 36,081.80	\$ 43,229.86	\$ 45,700.00	\$ 58,115.00	\$ 49,270.00		7.81%
100-00-53308-130-000	STREET MACHINE REPAIR FICA	\$ 2,697.63	\$ 3,223.37	\$ 3,497.00	\$ 4,446.00	\$ 3,770.00		7.81%
100-00-53308-131-000	STREET MACHINE REPAIR RETIRMNT	\$ 2,345.35	\$ 2,939.64	\$ 3,154.00	\$ 4,039.00	\$ 3,425.00		8.59%
100-00-53308-200-000	STREET MACHINE REPAIR	\$ 22,836.06	\$ 33,732.67	\$ 20,000.00	\$ 32,000.00	\$ 22,000.00	\$ 78,465.00	10.00%
100-00-53309-100-000	CITY SHOP WAGES	\$ -						
100-00-53309-130-000	CITY SHOP FICA	\$ -						
100-00-53309-131-000	CITY SHOP RETIREMENT	\$ -						
100-00-53309-200-000	CITY SHOP OTHER	\$ 33,885.55	\$ 34,390.17	\$ 36,200.00	\$ 36,200.00	\$ 36,500.00	\$ 36,500.00	0.83%
100-00-53310-100-000	VACATION, HOLIDAY WAGE	\$ 35,978.71	\$ 27,569.64	\$ 30,000.00	\$ 30,000.00	\$ 30,940.00		3.13%
100-00-53310-130-000	VACATION, HOLIDAY FICA	\$ 2,690.19	\$ 2,047.10	\$ 2,295.00	\$ 2,295.00	\$ 2,370.00		3.27%
100-00-53310-131-000	VACATION, HOLIDAY RET	\$ 2,338.65	\$ 1,846.66	\$ 2,070.00	\$ 2,070.00	\$ 2,135.00	\$ 35,445.00	3.14%
100-00-53311-100-000	SICK PAY WAGES	\$ 14,702.21	\$ 12,232.60	\$ 10,550.00	\$ 9,111.00	\$ 10,885.00		3.18%
100-00-53311-130-000	SICK PAY FICA	\$ 1,099.05	\$ 910.61	\$ 808.00	\$ 697.00	\$ 835.00		3.34%
100-00-53311-131-000	SICK PAY RETIREMENT	\$ 955.71	\$ 831.83	\$ 728.00	\$ 634.00	\$ 755.00	\$ 12,475.00	3.71%
100-00-53441-100-000	STORM SEWER MAINT WAGES	\$ 13,115.70	\$ 12,786.78	\$ 9,330.00	\$ 21,000.00	\$ 9,625.00		3.16%
100-00-53441-130-000	STORM SEWER MAINT FICA	\$ 980.17	\$ 952.39	\$ 714.00	\$ 1,607.00	\$ 740.00		3.64%
100-00-53441-131-000	STORM SEWER MAINT RETIREMENT	\$ 852.53	\$ 869.55	\$ 645.00	\$ 1,460.00	\$ 665.00		3.10%
100-00-53441-200-000	STORM SEWER MAINT OTHER	\$ 799.61	\$ 432.01	\$ 3,500.00	\$ 3,500.00	\$ 3,600.00	\$ 14,630.00	2.86%
100-00-53600-100-000	SANITARY SEWER MAINT WAGES	\$ 26,901.56	\$ 27,733.54	\$ 27,300.00	\$ 35,000.00	\$ 28,155.00		3.13%
100-00-53600-130-000	SANITARY SEWER MAINT FICA	\$ 2,011.13	\$ 2,069.61	\$ 2,089.00	\$ 2,676.00	\$ 2,155.00		3.16%
100-00-53600-131-000	SANITARY SEWER MAINT RETIREMEN	\$ 1,748.59	\$ 1,885.97	\$ 1,884.00	\$ 2,433.00	\$ 1,945.00		3.24%
100-00-53600-200-000	SANITARY SEWER MAINT OTHER	\$ 1,348.52	\$ 2,645.63	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ 34,755.00	-1.57%
100-00-53620-100-000	GARBAGE COLLECTION WAGES	\$ 37,199.85	\$ 39,798.83	\$ 45,000.00	\$ 43,269.00	\$ 46,475.00		3.28%
100-00-53620-130-000	GARBAGE COLLECTION FICA	\$ 2,845.55	\$ 3,041.32	\$ 3,445.00	\$ 3,310.00	\$ 3,560.00		3.34%
100-00-53620-131-000	GARBAGE COLLECTION RETIRE	\$ 14.01	\$ 82.78	\$ 800.00	\$ 800.00	\$ 125.00		-84.38%
100-00-53620-200-000	GARBAGE COLLECTION OTHER	\$ 618.00	\$ 448.98	\$ -	\$ -	\$ 300.00	\$ 50,460.00	
100-00-53632-100-000	RECYCLING WAGES	\$ 16,205.28	\$ 17,988.19	\$ 21,000.00	\$ 19,500.00	\$ 20,450.00		-2.62%
100-00-53632-130-000	RECYCLING FICA	\$ 1,233.24	\$ 1,372.54	\$ 1,610.00	\$ 1,492.00	\$ 1,565.00		-2.80%
100-00-53632-131-000	RECYCLING RETIREMENT	\$ 237.88	\$ 92.66	\$ 376.00	\$ 75.00	\$ 250.00		-33.51%
100-00-53632-200-000	RECYCLING OTHER	\$ 35.99	\$ 850.00	\$ 815.00	\$ 815.00	\$ 815.00	\$ 23,080.00	0.00%
100-00-57347-100-000	CURB & GUTTER WAGES	\$ 14,847.10	\$ 19,564.00	\$ 24,200.00	\$ 25,800.00	\$ 24,960.00		3.14%
100-00-57347-130-000	CURB & GUTTER FICA	\$ 1,109.60	\$ 1,454.33	\$ 1,852.00	\$ 1,974.00	\$ 1,910.00		3.13%
100-00-57347-131-000	CURB & GUTTER RETIREMENT	\$ 965.04	\$ 1,330.35	\$ 1,670.00	\$ 1,794.00	\$ 1,725.00		3.29%
100-00-57347-200-000	CURB & GUTTER OTHER	\$ 3,353.00	\$ 8,431.27	\$ 8,500.00	\$ 8,500.00	\$ 8,000.00	\$ 36,595.00	-5.88%
100-00-57348-100-000	SIDEWALKS WAGES	\$ 4,313.65	\$ 6,273.24	\$ 16,400.00	\$ 16,400.00	\$ 16,915.00		3.14%
100-00-57348-130-000	SIDEWALKS FICA	\$ 322.44	\$ 465.13	\$ 1,255.00	\$ 1,255.00	\$ 1,295.00		3.19%
100-00-57348-131-000	SIDEWALKS RETIREMENT	\$ 280.39	\$ 426.59	\$ 1,132.00	\$ 1,131.00	\$ 1,170.00		3.36%
100-00-57348-200-000	SIDEWALKS OTHER	\$ 3,226.77	\$ 6,182.59	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00	\$ 26,380.00	0.00%
100-00-57431-200-000	STREET DEPT SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,705.00	4.16%
100-00-53101-132-000	STREET DEPT INSURANCE	\$ 148,155.98	\$ 154,808.00	\$ 168,868.00	\$ 168,868.00	\$ 177,205.00	\$ 247,605.00	4.94%
100-00-53307-200-000	GAS & OIL OTHER	\$ 62,739.32	\$ 53,681.60	\$ 54,000.00	\$ 36,600.00	\$ 53,000.00		-1.85%
100-00-53313-200-000	STOP & GO LIGHTS	\$ 3,461.45	\$ 4,382.17	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00		-8.57%
100-00-57345-200-000	STORM SEWER	\$ 2,447.55	\$ 1,154.60	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00		-8.57%
100-00-57410-200-000	SANITARY SEWER OTHER	\$ 10,949.42	\$ 4,052.60	\$ 13,000.00	\$ 13,000.00	\$ 11,000.00	\$ 1,007,310.00	-15.38%
100-00-55110-100-000	LIBRARY WAGES	\$ 188,264.61	\$ 208,396.32	\$ 236,877	\$ 236,877	\$ 244,990		3.42%
100-00-55110-130-000	LIBRARY FICA	\$ 13,961.13	\$ 15,493.06	\$ 18,121	\$ 18,121	\$ 18,745		3.44%
100-00-55110-131-000	LIBRARY RETIREMENT	\$ 8,376.94	\$ 8,432.45	\$ 9,397	\$ 9,397	\$ 8,440		-10.18%
100-00-55110-132-000	LIBRARY INSURANCE	\$ 43,366.41	\$ 45,175.71	\$ 48,131	\$ 48,131	\$ 50,625		5.18%
100-00-55110-200-000	LIBRARY WORK COM/PROP INS	\$ 4,553.00	\$ 4,825.49	\$ 8,700	\$ 8,700	\$ 8,700		0.00%

100-00-55110-200-000	LIBRARY MISCELLANEOUS	\$ 18,606.30	\$ 16,161.33	\$ 1,400	\$ 1,400	\$ 1,500	7.14%
100-00-55110-301-000	LIBRARY PERIODICALS/MAGAZINES	\$ 612.21	\$ 633.73	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
100-00-55110-302-000	LIBRARY CHILDRENS	\$ 5,476.91	\$ 3,489.64	\$ 7,900	\$ 7,900	\$ 7,900	0.00%
100-00-55110-303-000	LIBRARY ADULT BOOKS	\$ 11,760.21	\$ 11,293.24	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
100-00-55110-304-000	LIBRARY VISUAL	\$ 2,126.50	\$ 1,404.81	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
100-00-55110-305-000	LIBRARY BLDG EQUIP & SUPPLIES	\$ 5,057.12	\$ 5,390.79	\$ 2,300	\$ 4,000	\$ 2,500	8.70%
100-00-55110-306-000	LIBRARY MAINTENANCE	\$ 4,246.05	\$ 4,362.93	\$ 2,400	\$ 7,700	\$ 5,000	108.33%
100-00-55110-307-000	LIBRARY UTILITIES	\$ 21,531.44	\$ 19,501.50	\$ 17,000	\$ 17,000	\$ 22,000	29.41%
100-00-55110-308-000	LIBRARY ELECTRONIC DATABASES	\$ -	\$ -				
100-00-55110-309-000	LIBRARY AUDIO BOOKS	\$ 2,474.39	\$ 1,657.97	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
100-00-55110-310-000	LIBRARY EDUCATION & TRAINING	\$ 2,307.66	\$ 1,255.19	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
100-00-55110-311-000	LIBRARY TECHNOLOGY	\$ 15,517.61	\$ 16,758.50	\$ 19,000	\$ 22,000	\$ 25,000	31.58%
100-00-55110-312-000	LIBRARY POSTAGE	\$ -	\$ -				
100-00-55110-313-000	LIBRARY FURNISHING & EQUIPMENT	\$ 328.94	\$ 120.62	\$ 300	\$ 300	\$ 300	0.00%
100-00-55110-314-000	LIBRARY OFFICE SUPPLIES	\$ 5,043.50	\$ 4,329.65	\$ 3,500	\$ 4,500	\$ 5,000	42.86%
100-00-55110-315-000	LIBRARY ADMINISTRATIVE FEES	\$ -	\$ -				
100-00-55110-316-000	LIBRARY SPECIAL DONATION EXPENSE	\$ -	\$ -				
100-00-55110-317-000	LIBRARY CLEANING SERVICES	\$ 1,495.00	\$ 1,695.00	\$ 900	\$ 1,600	\$ 1,800	100.00%
100-00-55110-318-000	LIBRARY PROGRAMMING/ADVERTISING	\$ 934.31	\$ 2,174.81	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
100-00-55110-319-000	LIBRARY YOUTH SERVICES SUPPLIES	\$ 486.07	\$ 540.64	\$ 1,500	\$ 1,500	\$ 1,500	
100-00-57520-200-000	LIBRARY OUTLAY	\$ 3,607.80	\$ -	\$ 25,000	\$ 422,426.00	\$ 424,000	-100.00%
100-00-55200-100-000	PARKS WAGES	\$ 62,633.87	\$ 55,987.30	\$ 62,141	\$ 66,000	\$ 64,090	3.14%
100-00-55200-130-000	PARKS FICA	\$ 4,791.54	\$ 4,283.04	\$ 4,754	\$ 4,973	\$ 4,905	3.18%
100-00-55200-131-000	PARKS RETIREMENT	\$ -	\$ -	\$ 728	\$ 728	\$ 751	3.16%
100-00-55200-132-000	PARKS INSURANCE	\$ -	\$ -	\$ 4,794	\$ 4,794	\$ 5,031	
100-00-55200-200-000	PARKS OTHER	\$ 63,709.95	\$ 63,248.75	\$ 46,000	\$ 50,000	\$ 47,380	3.00%
100-00-55300-100-000	RECREATION WAGES	\$ 62,712.00	\$ 64,920.00	\$ 67,080	\$ 67,080	\$ 69,160	3.10%
100-00-55300-130-000	RECREATION FICA	\$ 4,626.67	\$ 4,790.91	\$ 5,132	\$ 5,132	\$ 5,291	3.10%
100-00-55300-131-000	RECREATION RETIREMENT	\$ 4,076.28	\$ 4,414.56	\$ 4,629	\$ 4,629	\$ 4,775	3.15%
100-00-55300-132-000	RECREATION INSURANCE	\$ 21,438.34	\$ 22,625.10	\$ 24,104	\$ 24,104	\$ 25,295	4.94%
100-00-55300-200-000	RECREATION OTHER	\$ 6,079.81	\$ 4,764.76	\$ 5,000	\$ 6,000	\$ 5,150	3.00%
100-00-55440-200-000	RINKS OTHER	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,030	3.00%
100-00-55202-100-000	KARNER BLUE GARDEN CLUB	\$ 12,471.93	\$ 11,483.50	\$ 4,450.00	\$ 4,450.00	\$ 4,500.00	1.12%
100-00-51102-200-000	FAX MACHINE OTHER	\$ 845.28	\$ 865.06	\$ 850.00	\$ 850.00	\$ 850.00	0.00%
100-00-51103-200-000	POSTAGE	\$ 3,781.08	\$ 1,377.89	\$ 2,500.00	\$ 4,000.00	\$ 4,000.00	60.00%
100-00-51440-200-000	ELECTIONS OTHER	\$ 10,025.37	\$ 5,175.22	\$ 15,000.00	\$ 4,480.00	\$ 15,000.00	0.00%
100-00-51510-200-000	AUDIT OTHER	\$ 46,149.00	\$ 56,904.00	\$ 50,000.00	\$ 52,133.00	\$ 55,000.00	10.00%
100-00-51530-200-000	ASSESSMENT OF PROPERTY	\$ 23,300.00	\$ 23,300.00	\$ 14,000.00	\$ 25,000.00	\$ 14,000.00	0.00%
100-00-51531-200-000	MANUF ASSESS SURCHARGE	\$ 1,084.67	\$ 1,019.13	\$ 1,250.00	\$ 1,000.00	\$ 1,250.00	0.00%
100-00-51533-200-000	SAFETY PROGRAM OTHER	\$ 9,600.00	\$ 9,600.00	\$ 10,000.00	\$ 9,600.00	\$ 10,000.00	0.00%
100-00-51700-200-000	STORAGE BULDG / OLD ANIMAL SHELTER	\$ 192.00	\$ 48.00	\$ -	\$ -	\$ -	#DIV/0!
100-00-51980-200-000	SUNDRY UNCLASSIFIED OTHER	\$ 18,317.26	\$ 16,960.00	\$ 25,000.00	\$ 15,000.00	\$ 20,000.00	-20.00%
100-00-51982-200-000	INFORMATION TECHNOLOGY	\$ 12,129.98	\$ 10,138.70	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%
100-00-53420-200-000	STREET LIGHTING	\$ 67,861.60	\$ 66,975.52	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0.00%
100-00-53510-200-000	AIRPORT OTHER	\$ 12,800.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	0.00%
100-00-53630-200-000	LANDFILL OTHER	\$ 41,671.00	\$ 40,428.00	\$ 53,000.00	\$ 49,500.00	\$ 52,000.00	-1.89%
100-00-53631-200-000	LANDFILL ABANDONMENT	\$ 3,500.00	\$ 3,606.00	\$ 3,500.00	\$ 4,000.00	\$ 4,250.00	21.43%
100-00-54101-200-000	RODENT & PEST CONTROL	\$ 170.00	\$ 175.00	\$ 500.00	\$ 185.00	\$ 500.00	0.00%
100-00-54102-200-000	ANIMAL SHELTER	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
100-00-55207-200-000	LALLAPALOOZA OPER EXP OTHER	\$ 2,773.86	\$ 891.93	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
100-00-55301-200-000	DONATIONS OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	
100-00-57343-200-000	STREET LIGHTING OUTLAY	\$ 1,078.77	\$ 2,845.00	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%
100-00-57636-200-000	FOUNDATION TRAIL	\$ 8,899.43	\$ 14,392.32	\$ -	\$ 10,000.00	\$ -	
100-00-57730-200-000	LEVEE CERTIFICATION / MAINT	\$ -	\$ 7,295.12	\$ 500.00	\$ 1,000.00	\$ 1,000.00	100.00%
100-00-58000-000-000	INVESTMENT MANAGEMENT FEES	\$ 1,210.11	\$ 1,106.10	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	-33.33%
300/400 Funds	PRINCIPAL L/T DEBT	\$ 567,499.51	\$ 226,206.05	\$ 490,000.00	\$ 490,000.00	\$ 506,000.00	2.04%
300/400 Funds	INTEREST L/T DEBT	\$ 7,500.49	\$ 3,026.82	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00	25.00%
	TOTALS	\$3,482,687.75	\$ 3,223,548.47	\$3,753,167.00	\$ 3,753,167.00	\$3,472,220.87	1.98%
	Less: Debt & Library Revenues	\$2,714,819.55	\$ 2,991,839.96	\$3,017,572.00	\$ 3,017,572.00	\$2,774,942.87	2.75%
	City Share Library	\$ 167,265.91	\$ 141,384.87	\$ 180,831.00		\$ 185,966.00	
	Expenditure Difference (%)						

**Capital Budget
2025**

	Actual 2023	2024	2025	2026	2027	2028	2029
PROPOSED							
Street Department							
Street Construction	\$ 180,557	\$ 144,115	\$ 148,000	\$ 145,000	\$ 139,600	\$ 154,000	\$ 96,000
Machinery	\$ 219,142	\$ 421,885	\$ 70,000	\$ 330,000	\$ 55,000	\$ 200,000	\$ 325,000
Crush Gravel							
City Shop	\$ 9,795						
Transfer Station							
(From) / To SuperFund Reserves - Streets	\$ (38,506)		\$ 77,000	\$ (140,000)	\$ 145,400		\$ (150,000)
TIF Funds							
Grants	\$ (12,112)						
Debt Issuance		\$ (250,000)					
Capital Budget (Tax Levy)	\$ 358,876	\$ 316,000	\$ 295,000	\$ 335,000	\$ 340,000	\$ 354,000	\$ 271,000
Super Fund Balance	\$ 360,743	\$ 360,743	\$ 437,743	\$ 297,743	\$ 443,143	\$ 443,143	\$ 293,143

Parks & Recreation							
Parks	\$ 6,060	\$ 29,000	\$ 12,000	\$ 20,000	\$ 60,000	\$ 72,000	\$ 21,000
Recreation	\$ -						
Hoffman Aquatic Center	\$ 5,000	\$ 150,000		\$ 80,000			\$ 25,000
Lunda Community Park			\$ 30,000				\$ 24,000
(From) / To SuperFund Reserves - Parks	\$ -		\$ -	\$ -			
(From) / To 205 Fund - Aquatic Center							
(From) / To 209 Fund - LCP							
Grants		\$ (25,000)					
Debt Issuance							
Capital Budget (Tax Levy)	\$ 11,060	\$ 154,000	\$ 42,000	\$ 100,000	\$ 60,000	\$ 72,000	\$ 70,000
Super Fund Balance	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746

Police Department							
Equipment							
Vehicles	\$ 39,625		\$ 65,900	\$ 67,400	\$ -	\$ 69,900	
(From) / To SuperFund Reserves - Police							
Grants							
Debt Issuance							
Capital Budget (Tax Levy)	\$ 39,625	\$ -	\$ 65,900	\$ 67,400	\$ -	\$ 69,900	\$ -
Super Fund Balance	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869

Fire Department							
Equipment			\$ 3,306		\$ 30,000		
Vehicles	\$ -	\$ 1,500,000		\$ 85,000		\$ 400,000	\$ 800,000
Facility	\$ -		\$ 41,588				
(From) / To SuperFund Reserves - Fire	\$ -	\$ 80,000	\$ -	\$ 27,320	\$ 118,664	\$ 99,438	\$ 16,244
Grants							
Debt Issuance		\$ (1,300,000)					\$ (550,000)
Rural Fire Share		\$ -	\$ (3,294)	\$ (42,500)	\$ (15,000)	\$ (400,000)	
EMS Share							
Fundraising		(200,000)					
Capital Budget (Tax Levy)	\$ -	\$ 80,000	\$ 41,600	\$ 69,820	\$ 133,664	\$ 99,438	\$ 266,244
Super Fund Balance	\$ 517,428	\$ 597,428	\$ 597,428	\$ 624,748	\$ 743,412	\$ 842,850	\$ 859,094

City							
Facility (Library 2025)	\$ 33,160		\$ 80,000		\$ 50,000		
Equipment							
(From) / To SuperFund Reserves - City Hall							
Grants			\$ (52,000)				
Debt Issuance							
Capital Budget (Tax Levy)	\$ 33,160	\$ -	\$ 28,000	\$ -	\$ 50,000	\$ -	\$ -
Super Fund Balance	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641

Total Capital Projects / Tax Levy	\$ 442,720	\$ 550,000	\$ 472,500	\$ 572,220	\$ 583,664	\$ 595,338	\$ 607,244
2% Annual Increases / Tax Levy	\$ 562,336	\$ 550,000	\$ 561,000	\$ 572,220	\$ 583,664	\$ 595,338	\$ 607,244

Form
AB-200

Alcohol Beverage License Application

For Municipal Use Only	
Municipality	City of Black River Falls
License Period	Oct 1 2024 - June 30, 2025

License(s) Requested: (up to two boxes may be checked)

- ☒ Class "A" Beer \$ _____ ☐ Class "B" Beer \$ _____
- ☐ "Class A" Liquor \$ _____ ☐ "Class B" Liquor \$ _____
- ☐ "Class A" Liquor (cider only) \$ _____ ☐ Reserve "Class B" Liquor \$ _____
- ☐ "Class C" Liquor (wine only) \$ _____

Fees	
License Fees	\$
Background Check Fee	\$
Publication Fee	\$
Total Fees	\$

Part A: Premises/Business Information

1. Legal Business Name (individual name if sole proprietorship) Pilot Travel Centers LLC			
2. Business Trade Name or DBA Flying J Travel Center #756			
3. FEIN 34-1953155		4. Wisconsin Seller's Permit Number 456-0000318168-03	
5. Entity Type (check one) ☐ Sole Proprietor ☐ Partnership ☒ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization			
6. State of Organization DE		7. Date of Organization 04/19/2001	
8. Wisconsin DFI Registration Number PO3822			
9. Premises Address 780 State Hwy 54			
10. City Black River Falls		11. State WI	12. Zip Code 54615
13. County Jackson	14. Governing Municipality: ☐ City ☐ Town ☐ Village of: _____		15. Aldermanic District
16. Premises Phone (715) 284-4341	17. Premises Email		18. Website
19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. Gas Station			
20. Mailing Address (if different from premises address) PO Box 10146			
21. City Knoxville		22. State TN	23. Zip Code 37939

Part B: Questions

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages. ☐ Yes ☒ No		
If yes, list the details of violation below. Attach additional sheets if necessary.		
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed		Was sentence completed? ☐ Yes ☐ No
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed		Was sentence completed? ☐ Yes ☐ No

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol . . ☐ Yes ☒ No beverages.

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor? . . ☐ Yes ☒ No
If yes, provide the name of the restricted investor and describe the nature of the interest.

4. Is the applicant business owned by another business entity? ☒ Yes ☐ No
If yes, provide the name(s) and FEIN(s) of the business entity owners below. Attach additional sheets as needed.

4a. Name of Business Entity

Please See Attached

4b. Business Entity FEIN

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. ☐ Yes ☐ No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? ☐ Yes ☐ No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees? ☐ Yes ☐ No

Part C: Individual Information

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.

Last Name	First Name	Title	Phone
Please see attached			(865) 588-7488

Part D: Attestation

One of the following must sign and attest to this application:

- sole proprietor • one general partner of a partnership • one corporate officer • one member of an LLC

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name Seabrook	First Name Kristin	M.I.
Title EVP	Email licensing@pilottravelcenters.co	Phone (865) 588-7488

Signature  Date 9/20/2024

Part E: For Clerk Use Only

Date Application Was Filed With Clerk <u>9-20-2024</u>	License Number	Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk 		Date Provisional License Issued (if applicable)	

PILOT TRAVEL CENTERS LLC

FEDERAL ID # 34-1953155

MAILING ADDRESS:

FORMATION: APRIL 19, 2001

P.O. BOX 10146

KNOXVILLE, TN 37939

MEMBERS

BERKSHIRE HATHAWAY LIFE
INSURANCE COMPANY OF
NEBRASKA
1314 DOUGLAS STREET SUITE 1400
OMAHA, NE 68102
OWNERSHIP: 1%
FEIN: 47-0766667

NATIONAL INDEMNITY COMPANY
1314 DOUGLAS STREET SUITE 1400
OMAHA, NE 68102
OWNERSHIP: 99%
FEIN: 47-0355979

OFFICERS

ADAM LOUIS WRIGHT, CEO
PERCENTAGE OWNED: 0%

JOSEPH MICHAEL LILLO, EVP, CFO
PERCENTAGE OWNED: 0.00%

KRISTIN SEABROOK, EVP, CHIEF LEGAL COUNSEL
PERCENTAGE OWNED: 0%

City of Black River Falls

Report on Federal and State Awards

December 31, 2023

City of Black River Falls

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December 31, 2023

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**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditors' Report

To the City Council of
City of Black River Falls

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Black River Falls (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 1, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 1, 2024

**Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of Federal and State Awards
Required by the Uniform Guidance and the *State Single Audit Guidelines***

Independent Auditors' Report

To the City Council of
City of Black River Falls

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the City of Black River Falls' (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the City's major federal and major state programs for the year ended December 31, 2023. The City's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2023-003. Our opinion on each major federal and major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 1, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
September 19, 2024

City of Black River Falls

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2023

Grantor Agency / Program Title	Assistance Listing / State ID Number	Pass-Through Agency	Pass-Through Agency Grant Number	Expenditures
Federal Programs				
U.S. Department of Agriculture				
Cooperative Forestry Assistance	10.664	WI Department of Natural Resources	FFP-23F-025	\$ 1,697
Community Facilities Loans and Grants Cluster				
Community Facilities Loans and Grants (Community Programs)	10.780	N/A	N/A	3,800,694
Total Community Facilities Loans and Grants Cluster				3,800,694
Total U.S. Department of Agriculture				3,802,391
U.S. Department of Housing and Urban Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	WI Department of Administration	Not available	149,934
Total U.S. Department of Housing and Urban Development				149,934
U.S. Department of Justice				
Bulletproof Vest Partnership Program	16.607	N/A	N/A	879
Total U.S. Department of Justice				879
U.S. Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	WI Department of Transportation	WI-2023-030-00	179,314
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	WI Department of Transportation	1245-2023-3	17,156
Total AL Number 20.509				196,470
Total U.S. Department of Transportation				196,470
U.S. Department of the Treasury				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	106,794
Total U.S. Department of the Treasury				106,794
Total federal programs				\$ 4,256,468
State Programs				
Wisconsin Department of Transportation				
Tier C Transit Operating Aids (Rural)	395.177	N/A	N/A	\$ 71,547
Total Wisconsin Department of Transportation				71,547
Wisconsin Department of Health Services				
Ambulance Funding Assistance Grants	435.162	N/A	N/A	14,342
ARPA HCBS Grants to Improve, Enhance, and Expand Home and Community Based Services	435.493	Jackson County	331131	600,000
Total Wisconsin Department of Health Services				614,342
Total state programs				\$ 685,889

See notes to schedule of expenditures of federal and state awards

City of Black River Falls

Notes to Schedule of Expenditures of Federal and State Awards
December 31, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of the City of Black River Falls under programs of the federal and state government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of the City of Black River Falls, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Black River Falls.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. Indirect Cost Rate

The City of Black River Falls has not elected to use the 10% de minimis indirect cost rate.

4. Community Facilities Loans and Grants (Community Programs)

The Community Facilities Loans and Grants Program (AL No. 10.780) provided funding to the electric utility in a prior year to complete a capital project. The transactions relating to this program are included in the City of Black River Falls' basic financial statements. The loan balance outstanding at the end of the year of \$3,800,694 is included in the federal expenditures on the Schedule.

City of Black River Falls

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

X yes

 No

Significant deficiency(ies) identified?

 yes

X none reported

Noncompliance material to financial statements noted?

 yes

X No

Federal and State Awards

Internal control over major programs:

Federal Programs

State Programs

Material weakness(es) identified?

 yes X no

 yes X no

Significant deficiencies identified that are not considered to be material weakness(es)?

 yes X none reported

X yes none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

 yes X no

X yes no

Auditee qualified as low-risk auditee?

 yes X no

 yes X No

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

\$250,000

Identification of major federal programs:

Assistance Listing Number

Name of Federal Program or Cluster

10.780

Community Facilities Loans and Grants
(Community Programs)

Identification of major state programs:

State Number

Name of State Program

435.493

ARPA HCBS Grants to Improve, Enhance,
and Expand Home and Community Based
Services

City of Black River Falls

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section II - Financial Statement Findings Required to be Reported in Accordance With Government Auditing Standards

Finding 2023-001: Material Weakness - Internal Control Over Financial Reporting

Repeat of Prior Year Finding 2022-001

Criteria: A system of internal control should be in place that provides reasonable assurance that year-end financial statements are complete and accurate.

Condition: There is a lack of controls over the year-end financial reporting process. Material journal entries were discovered during the course of the audit and we, as your auditors, prepared the City of Black River Falls' (City) financial statements and schedule of expenditures of federal and state awards.

Cause: The City has chosen to have the auditors prepare its annual financial statements.

Effect: The City's financial records may be materially misstated before the annual audit is completed. In addition, the annual financial statements and schedule of expenditures of federal and state awards are not available to the City until they are completed by the auditors.

Recommendation: The City should develop a plan to ensure that all material year-end adjustments are recorded by city staff prior to audit fieldwork. Many small governments operate with only enough staff to process monthly transactions and reports and will continue to rely on outside consultants to handle year-end financial reporting. Management and the City Council should continue to make a reasonable effort to be knowledgeable about the City's financial condition and financial reporting requirements.

Views of Responsible Officials: Because of its size, the City does not feel it is cost effective to hire an employee(s) with the experience and technical training to prepare its financial statements. The City will make every effort to reduce the number of journal entries made by the auditors at the end of the year.

Finding 2023-002: Material Weakness - Internal Control Environment

Repeat of Prior Year Finding 2022-002

Criteria: A system of internal controls should be in place to achieve a higher level of reliability that errors or irregularities in your processes would be discovered by your staff and to provide reasonable assurance that individuals have access to only one phase of the accounting process.

Condition: There is a lack of controls over accounts payable/disbursements, payroll, utility billing, utility plant accounting and period close transaction cycles, primarily due to a lack of segregation of duties in the accounting functions.

Cause: The City has not assigned duties to have the appropriate controls in place.

Effect: Because of the lack of internal controls, it is less likely that errors or irregularities would be discovered internally. Because of the lack of segregation of duties, the accounting records may be misstated.

Recommendation: Most of the key controls lacking for these transaction cycles are not possible to cure without adding staff. The City Council should rely more heavily on their direct knowledge of the City's operations and day-to-day contact with employees to control and safeguard assets. The City Council should also continue to make a reasonable effort to be knowledgeable about the City's key transaction cycles.

City of Black River Falls

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Views of Responsible Officials: The City is aware of our lack of controls over accounts payable/disbursements, payroll, utility billing, utility plant accounting and period close. Because of our size, we do not feel it is cost effective to hire the number of employees needed to cure these internal control deficiencies.

Section III - Federal and State Awards Findings and Questioned Costs

Finding 2023-003: Significant Deficiency – Controls and Compliance over Procurement, Suspension, and Debarment

Program: ARPA HCBS Grants to Improve, Enhance, and Expand Home and Community Based Services

State ID Number: 435.493

Grantor Agency: Wisconsin Department of Health Services

Criteria: The Wisconsin Department of Health Services Audit Guide states that the Uniform Guidance Compliance Supplement, Part 3, Section 3.2-I should be applied. 2 CFR section 200.318(i) and 48 CFR Part 44 and section 52.244-2 state that the documentation be maintained for the history of procurement, including the rationale for the method of procurement, selection of contract type, basis for contractor selection, and the basis for the contract price.

Condition: Documentation that supported the basis for contractor selection and verification that the vendor selected was not suspended or debarred was not able to be located.

Cause: The City hired a new Parks and Recreation Director after the procurement process was completed, but prior to the audit and the documentation of the procurement process was not able to be located.

Effect: The City is not able to document its compliance with procurement and suspension and debarment requirements.

Questioned Costs: None noted.

Context: The project funded by this grant program consisted of payments to a single vendor. The sample is not considered statistically valid.

Recommendation: It is recommended that the City maintain documentation throughout the procurement process and store that documentation in a place where it can be easily located and accessed.

Views of Responsible Officials: The City believes it is in compliance with procurement and suspension and debarment requirements, but the documentation was unable to be located due to turnover in the Parks and Recreation Director position. The Parks and Recreation Director will create a file for this project that will be used to maintain documentation related to this project going forward to include, but not limited to, documentation related to additional procurements.

City of Black River Falls

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

_____ yes X no

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

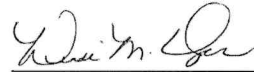
Department of Health Services
Department of Transportation

 X yes _____ no
_____ yes X no

Was a management letter or other document conveying audit comments issued as a result of this audit?

 X yes _____ no

Name and signature of partner



Wendi Unger, CPA, Principal

Date of report

September 19, 2024