



Mineral Point, Wisconsin

CITY OF MINERAL POINT

137 HIGH STREET, SUITE 1
MINERAL POINT, WI 53565
608-987-2361

AGENDA

CITY OF MINERAL POINT FINANCE COMMITTEE MEETING

Wednesday, October 23, 2024, 4:00 PM

City Hall Community Room

1. Call to Order, Roll Call, and Confirmation of Compliance with the Open Meetings Law.
2. Approval of October 7, 2024 Minutes.
3. Public comment related to the 2025 Budget. *Five-minute limit except by consent of the Committee.*
4. Discussion and possible consideration of draft ARPA obligation plan.
5. Discussion of draft 2025 Capital Improvements Plan.
6. Discuss of draft 2025 Budget.
7. Adjourn.

Agenda Posted and Distributed: Friday, October 18, 2024.

Reasonable accommodations for participation in this meeting by persons with disabilities, as defined by the Americans with Disabilities Act, will be made upon request and if feasible. Please contact the City Clerk's office (608-987-2361) at least 24 hours prior to the scheduled meeting so that necessary accommodations can be provided.

OFFICE OF THE CITY CLERK-TREASURER

Mayor – Danny Clark

City Administrator | Matthew Honer | administrator@cityofmineralpointwi.gov

City Clerk-Treasurer | Christy Skelding | cityclerk@cityofmineralpointwi.gov



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MINUTES

CITY OF MINERAL POINT FINANCE COMMITTEE MEETING

Monday, October 7, 2024, 4:00 PM
City Hall Community Room

1. Call to Order, Roll Call, and Confirmation of Compliance with the Open Meetings Law.

Chair Galle called the meeting to order at 4:00pm. Clerk-Treasurer Skelding confirmed compliance with open meetings laws.

Gary Galle, Chair	Present
Keith Burrows	Excused
Dean Martin	Present
Others Present: Administrator Honer, Clerk-Treasurer Christy Skelding, Deputy Clerk-Treasurer Renee Rolli, Stephen Mahlik, Water & Sewer Superintendent Nate Fosbinder	

APPROVAL OF SEPTEMBER 24, 2024 MINUTES

Motion (Martin/Galle) to approve September 24, 2024 minutes. Motion carried, all voting aye (2-0).

PUBLIC COMMENT RELATED TO THE 2025 BUDGET - None.

PRESENTATION OF PROPOSED 2026 REVALUATION CONTRACT

City Assessor, Stephen Mahlik, presented the proposed 2026 Revaluation Contract with Equity Appraisals. The work will revalue everything based on the market. Mahlik provided the committee with an updated 2026 revaluation assessment contract and 2027 maintenance assessment contract. Mahlik answered questions from the committee and discussed the proposed contract and work.

DISCUSSION AND CONSIDERATION OF ADDITIONAL WATER METER PURCHASE

The city has been making great strides in replacing water meters. There are 213 cellular meters total, which have all been installed this year. There are 856 drive-by meters and 295 manual read meters. Administrator Honer authorized the purchase of 200 cellular meters earlier this year in an effort to replace all of the manual read meters by the end of 2025.

The Water and Sewer Department is looking to purchase 100 additional meters for the remainder of 2024 and would like to replace 300 meters in 2025. Meters should arrive at some point in November.

Motion (Martin/Galle) to recommend Council approval of the purchase of 100 additional water meters. Motion carried, all voting aye (2-0).

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DISCUSSION AND CONSIDERATION OF SEWER TELEVIZING CONTRACT

The City received two quotes for televising and cleaning the sanitary sewers. One quote from Green Bay Pipe Cleaning came in at \$1.15 per foot. The second quote from Flo-Rite came in at \$1.50 per foot. Water and Sewer Superintendent Nate Fosbinder recommends moving forward with Flo-Rite as their quote includes cleaning and root removal.

Motion (Galle/Martin) to recommend Council approval of a 2-year sewer televising contract with Flo-Rite. Motion carried, all voting aye (2-0).

DISCUSSION AND POSSIBLE CONSIDERATION OF STREETS DEPT. PICK-UP TRUCK REPLACEMENT PURCHASE

The City's purchasing policy requires two bids, but it is not required to be published. Committee members believe city staff should get, at minimum, two bids, and bring them back to the Streets committee to recommend to Council. Finance committee discussed authorizing the Street Committee to make the final recommendation to Council due to the potential conflicts of interest that members of the Finance Committee may have with area car and truck dealerships.

Motion (Galle/Martin) to recommend getting quotes for a replacement pick-up truck for the Streets Department and authorizing the Streets and Water and Sewer committee to recommend to Council. Motion carried, all voting aye (2-0).

DISCUSSION AND CONSIDERATION OF AWARDING FACILITIES LIGHTING RETROFIT BID

The City received three bids, with the lowest bid coming from NCLED of \$29,726. Administrator Honer stated that this has approximately a six-year return on investment, before the offsetting grant award.

Motion (Martin/Galle) to recommend Council approval of awarding the bid for facilities lighting retrofit to NCLED. Motion carried, all voting aye (2-0).

REVIEW MONTHLY TREASURER'S AND BUDGET REPORTS

Deputy Clerk-Treasurer Rolli presented the monthly Treasurer's and Budget reports. Finances were tracking as expected. The LGIP interest rate decreased from 5.41% to 5.23%.

Motion (Galle/Martin) to accept the monthly Treasurer's and Budget reports and place on file. Motion carried, all voting aye (2-0).

APPROVAL OF MONTHLY BILLS

Additional invoices were submitted after the meeting packet was sent out. The additional amount to be approved is \$14,495.71.

Motion (Galle/Martin) to recommend Council approval of the monthly bills. Motion carried, all voting aye (2-0).

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DISCUSSION OF DRAFT 2025 BUDGET

Administrator Honer sent out a draft of the general fund budget. The City received a higher estimate than expected for the 2025 Transportation Aids allowing for a small contingency fund.

City staff still has work to do with the enterprise fund and other governmental funds. The Finance Committee recommends submitting the draft budget to Council.

UPDATES ON OTHER FINANCE MATTERS

None.

ADJOURN

Motion (Martin/Galle) to adjourn at 5:07 pm. Motion carried, all voting aye (2-0).

OFFICE OF THE CITY CLERK-TREASURER

Mayor – Danny Clark

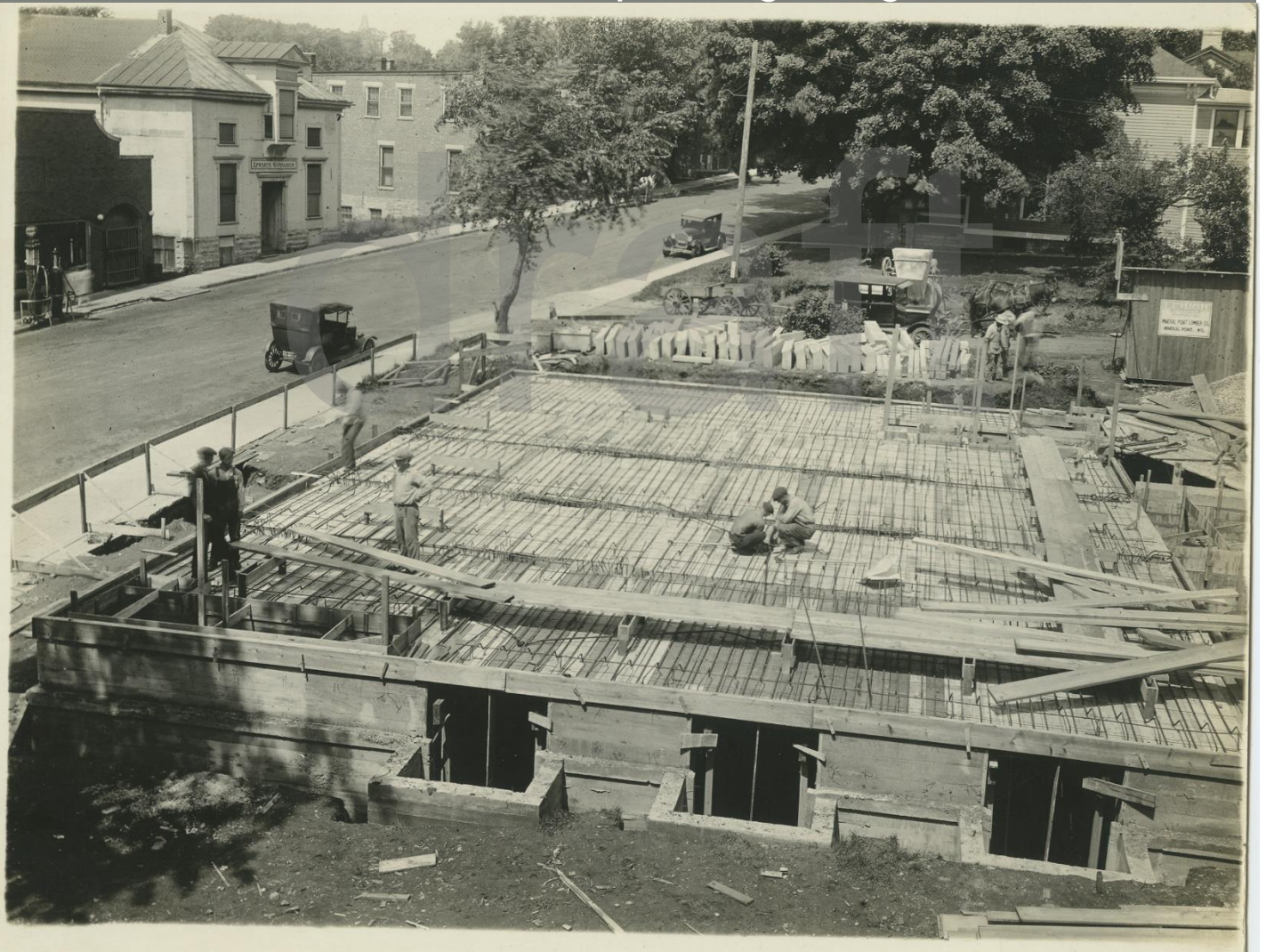
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City of Mineral Point

2025 Operating Budget

Adopted:
November XX, 2024



Mineral Point Post Office. Construction Completed: 1925. (Source: Mineral Point Archives)



City of Mineral Point 2025 Operating Budget

Mayor:

Danny Clark

City Council:

Ward One: Jared Weier and Mike Christianson

Ward Two: Dean Martin and Steph McKeon

Ward Three: Keith Burrows and Brian Graber

Ward Four: Gary Galle and Chuck Allendorf

CITY OF MINERAL POINT Proposed 2025 Budget Summary and Hearing Notice

NOTICE IS HEREBY GIVEN that a public hearing on the proposed 2025 budget of the City of Mineral Point will be held before the Common Council on Tuesday, November 12, 2024 at 6:00 p.m. in the Community Room at City Hall, 137 High Street, Suite 1, Mineral Point, Wisconsin. Instructions for virtual attendance are provided below. The proposed budget is open for inspection at City Hall during regular business hours. The City may elect to change the proposed budget prior to the public hearing. A summary of the proposed 2025 budget is provided below.

GENERAL FUND REVENUES	2024 Budget	Proposed 2025 Budget	% Change
Property Taxes	\$1,790,829.00	\$1,769,532.58	-1.2%
Special Assessments	\$0.00	\$0.00	0.0%
Intergovernmental Revenues	\$772,572.00	\$854,670.38	10.6%
Licenses and Permits	\$70,800.00	\$76,000.00	7.3%
Fines, Forfeitures and Penalties	\$8,000.00	\$8,500.00	6.3%
Public Charges for Services	\$293,943.00	\$305,708.00	4.0%
Intergovernmental Charges for Services	\$83,700.00	\$83,980.00	0.3%
Miscellaneous and Other Revenues	\$210,279.00	\$235,000.00	11.8%
TOTAL REVENUES	\$3,230,123	\$3,333,391	3.2%

Join the meeting Online:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YWM1ODM3ZTUyYTdlOS000TE5LWl1NzYtZGJlOTYzNmE4MzYy%40thread.v2/0?context=%7b%22Tid%22%3a%22bd7f4031-ca3b-428e-b4e2-8b894f19a069%22%2c%22Oid%22%3a%224534357f-0a5a-4c35-97e3-8478024bfdcf%22%7d

Meeting ID: 221 149 664 045
Passcode: e5rE3t

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Posted and Published: October 17, 2024

Matthew Honer, City Administrator
City of Mineral Point

GENERAL FUND EXPENDITURES	2024 Budget	Proposed 2025 Budget	% Change
Gen. Government-Administration	\$300,878.00	\$306,981.70	2.03%
Public Safety	\$962,209.00	\$1,024,528.89	6.48%
Public Works	\$711,032.00	\$749,873.17	5.46%
Health and Human Services	\$0.00	\$0.00	0.00%
Culture, Recreation, and Education	\$483,723.00	\$509,254.84	5.28%
Conservation and Development	\$107,000.00	\$111,650.00	4.35%
Capital Outlay	\$91,000.00	\$40,000.00	-56.04%
Debt Service	\$550,860.00	\$580,725.75	5.42%
Other Financing Uses	\$23,421.00	\$10,376.62	-55.70%
TOTAL EXPENDITURES	\$3,230,123.00	\$3,333,390.97	3.20%

Fund	Projected Balance January 1, 2025	2025 Budget Revenues	2025 Budget Expenditures	Projected Balance December 31, 2025	Property Tax Contribution
General	\$ 1,401,723.00	\$3,333,391	\$3,333,391	\$ 1,401,723.00	\$ 1,769,532.58
Debt Service Fund	\$ 50,034.00	\$550,705	\$580,726	\$ 20,013.25	\$ 550,705.00
Capital Projects Fund	\$ 1,238,592.50	\$40,000	\$823,000	\$ 455,592.50	\$ 40,000.00
Other Governmental Funds	\$ 635,809.25	\$317,287	\$567,287	\$ 385,809.19	\$ 232,223.00
Water Utility Fund	\$ 3,402,809.00	\$852,053	\$698,279	\$ 3,556,583.37	\$ -
Sewer Utility Fund	\$ 7,915,778.00	\$889,495	\$741,755	\$ 8,063,517.86	\$ -
TOTAL REVENUES	\$ 14,644,745.75	\$ 5,982,930.97	\$ 6,744,437.55	\$ 13,883,239.17	
Adjusted Revenue/Expenditures		\$ 5,392,225.97	\$ 6,163,711.80		

Total general obligation debt outstanding as of 12/31/2023 was \$5,371,156.

The City had 62.4% of its debt capacity remaining as of 12/31/23.



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Mayor Clark and City Council Members,

Each year the City is tasked with setting priorities for the year ahead through the annual budget process. The following proposed budget reflects the Council's commitment to providing essential services to residents and property owners in a financially responsible manner. The budget process involved the proposals of various department heads, gave opportunities for public comment, and considered the community input heard by Council Members and Administration since the prior budget adoption.

No budget meeting or discussion approached the challenges and opportunities of the City as only a matter of 2025. The Finance Committee's approach was to consider and address the sustainability of the City and the services it provides beyond 2025. This means investing in needed resources and being proactive about known future issues. This approach helped the Finance Committee establish key budget priorities.

For 2025, priorities established early on included budgeting for employee raises and maintaining the City's participation in the Local Traditional (zero deductible) Employee Health Insurance Plan. Additional priorities addressed in the budget included improving operations by developing a budget format more compatible with State statutes, improving the accounting of employee fringe benefits, and improving the Capital Improvements Plan. Below are several highlighted changes to the 2025 budget.

REVENUE

- The State-imposed levy limit allowed an increase of the City's General Property Taxes of 1.31% (\$16,334). Yet, a State increase in personal property aid (\$44,344) must be subtracted from the City's general levy. The result is a decrease in the general levy of \$21,942 (-1.77%).
- The local tax levy (general and debt) represents 53% of the budgeted revenue, a decrease of 2% since last year. The remaining revenue is either generated through intergovernmental contributions, services, fees, or without an identified source.
- In 2024, the City anticipates an increase in revenues earned from general investments to cover an additional \$20,000. This is an increase of \$37,000 since 2022.
- As a result of Act 12 (2023) the City automatically qualified for an expenditure restraint payment in 2025 due to our qualification in 2024. The City will also qualify for an expenditure restraint program in 2026 because the increase from 2024 to the 2025 General Fund Budget (3.2%) was under the 4% state-imposed expenditure restraint limit.
- Fees that are proposed to be adjusted include the local dog license and "title assessment" reviews. It is anticipated that forfeiture for parking violations will also be increased. Although not planned to impact the budget, "after-the-fact" permitting fees were added to the proposed zoning fee schedule.

EXPENDITURES

- The City's share of employee health insurance increased 19%.
- A 4% wage adjustment to all non-union employees is accounted for in the budget.
- 2024 increases to the lifeguard wages are reflected in the 2025 budget.
- The City's debt service will increase 0.12% in 2025.
- Except for the Fire Truck Outlay, all capital outlay expenditures were cut in the 2025 budget. These expenses will be reflected in the 2025 and future capital budgets.

TAX LEVY

Year	2022	2023	2024	2025
Mill Rate / per \$1,000 of assessed value	\$7.91	\$7.92	\$7.97	\$X.XX
Final statement of assessment anticipated the week of October 14.				

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GENERAL FUND

The primary fund that is budgeted for each year is the General Fund. The General Fund represents the operational budget of the City. As part of this year's budget process, an effort to align the organization of the general fund to how the State Statute requires the budget summary publication was completed. Beyond aligning the budget to state statutes, the new organization offers a more organized look at the City's expenses and revenues. The General Fund is categorized into the following sections:

Revenues	Expenditures
Property Taxes	General Government – Administration
Special Assessments	Public Safety
Intergovernmental Revenues	Public Works
Licenses and Permits	Health and Human Services
Fines, Forfeitures, and Penalties	Culture, Recreation, and Education
Public Charges for Services	Conservation and Development
Intergovernmental Charges for Services	Capital Outlay
Miscellaneous and Other Revenues.	Debt Service
	Other Financing Uses

DEBT SERVICE FUND

The Debt Service Fund is used to account for the revenue and expenditure for the City's general obligation long-term debt principal and interest. The City's debt schedule dictates the amount of tax levy used for debt service. That tax levy is transferred to the debt service fund. Generally, the fund's revenue and expenditures are close to equal and any balance in the fund allows for contingencies and other unexpected adjustments.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for the capital borrowing proceeds and the accumulation of outlay.

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds include the American Rescue Plan Local Funding, the City's Revolving Loan Fund, the Library's operating fund, and the TIF District #2 Fund.

WATER AND SEWER FUNDS

The Water and Sewer utilities each have a fund.

Fund	Projected Balance January 1, 2025	2025 Budget Revenues	2025 Budget Expenditures	Projected Balance December 31, 2025	Property Tax Contribution
General	\$1,401,723.00	\$3,333,391	\$3,333,391	\$1,401,723.00	\$ 1,769,532.58
Debt Service Fund	\$50,034.00	\$550,705	\$580,726	\$20,013.25	\$550,705.00
Capital Projects Fund	\$1,238,592.50	\$40,000	\$823,000	\$455,592.50	\$40,000.00
Other Governmental Funds	\$635,809.25	\$317,287	\$567,287	\$385,809.19	\$232,223
Water Utility Fund	\$3,402,809.00	\$852,053	\$698,279	\$3,556,583.37	-
Sewer Utility Fund	\$7,915,778.00	\$889,495	\$741,755	\$8,063,517.86	-

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	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
GENERAL FUND					
<u>GENERAL FUND REVENUES</u>					
Property Taxes					
Local General Purpose Taxes	1,233,321.00	1,240,769.00	1,240,943.00	1,218,827.58	-1.77%
Debt Service Levy	536,453.00	550,060.00	550,060.00	550,705.00	0.12%
Total Property Taxes	1,769,774.00	1,790,829.00	1,791,003.00	1,769,532.58	-1.19%
Special Assessments					
Special Assessments	0.00	0.00	0.00	0.00	#DIV/0!
Total Special Assessments	0.00	0.00	0.00	0.00	#DIV/0!
Intergovernmental Revenues					
Municipal Aid	304,971.98	304,955.98	304,955.98	311,947.43	2.29%
Supplemental Aid		73,357.79	73,357.79	75,045.02	2.30%
Utility Aid	9,111.88	8,747.41	8,747.41	9,483.52	8.42%
Expenditure Restraint	37,401.95	25,973.41	25,973.41	25,973.41	0.00%
Video Service Provider Aid	8,107.07		8,107.07	8,107.07	#DIV/0!
Personal Property Aid	6,006.00	6,006.00	6,006.00	44,344.00	638.33%
Payment in Lieu of Taxes	2,913.00	2,800.00	2,800.00	2,800.00	0.00%
Taxes from Municipal Utility	75,206.00	80,000.00	80,000.00	80,000.00	0.00%
Computer Aid	6,180.00	6,180.00	6,180.00	6,180.00	0.00%
General Transportation Aids	242,963.00	251,651.00	251,651.00	275,723.00	9.57%
Other Intergovernmental Revenues	10,199.00	0.00	0.00	0.00	#DIV/0!
Fire Dues	11,666.00	11,700.00	11,700.00	13,867.00	18.52%
State Aid-Police Training	8,280.00	1,200.00	1,200.00	1,200.00	0.00%
Total Intergovernmental Revenues	723,005.88	772,571.59	780,678.66	854,670.45	10.63%
Licenses and Permits					
General Licenses					
Beer and Liquor Licenses	12,701.00	11,000.00	11,000.00	11,500.00	4.55%
Operators (Bartender) Licenses	2,935.00	2,000.00	2,000.00	2,250.00	12.50%
Cigarette License	350.00	300.00	300.00	250.00	-16.67%
Amusement/Machine License	700.00	500.00	500.00	750.00	50.00%
Cable Franchise Fee	32,245.00	34,000.00	34,000.00	34,000.00	0.00%
Dog License	950.00	1,000.00	1,020.00	1,250.00	25.00%
Total General Licenses	49,881.00	48,800.00	48,820.00	50,000.00	2.46%
Development Permits					
TID Administration	0.00	0.00	0.00	4,000.00	#DIV/0!
Building Permits	34,427.00	12,000.00	14,000.00	12,000.00	0.00%
Planning/Zoning Permits	15,483.00	10,000.00	9,000.00	10,000.00	0.00%
Total Development Permits	49,910.00	22,000.00	23,000.00	26,000.00	18.18%
Total Licenses and Permits	99,791.00	70,800.00	71,820.00	76,000.00	7.34%
Fines, Forfeits and Penalties					
Special Charges	0.00	0.00	0.00	0.00	#DIV/0!
Parking Violations	1,830.00	3,000.00	2,500.00	3,500.00	16.67%
Court Penalties and Costs	7,851.00	5,000.00	5,000.00	5,000.00	0.00%
Total Fines, Forfeits and Penalties	9,681.00	8,000.00	7,500.00	8,500.00	6.25%

GENERAL FUND REVENUES

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
Public Charges for Services					
Pool Swim Lesson Receipts	4,690.00	4,000.00	5,745.00	4,000.00	0.00%
Pool Pass Receipts	30,596.00	26,000.00	26,546.00	26,000.00	0.00%
Pool Concessions Receipts	8,150.00	6,000.00	7,544.00	6,000.00	0.00%
Swim Team Income	4,316.00	3,500.00	3,991.53	3,500.00	0.00%
Recreation Program Registrations	12,488.00	13,000.00	15,907.14	13,000.00	0.00%
Park Revenues	0.00	0.00	1,320.00	2,000.00	#DIV/0!
Park Shelter Reservation Fee	2,100.00	2,250.00	2,000.00	2,000.00	-11.11%
Room Tax Revenues	68,178.00	60,000.00	60,000.00	60,000.00	0.00%
Garbage & Recycling	168,736.00	169,093.00	169,093.00	178,820.00	5.75%
Recycling Grant	9,133.00	9,100.00	9,138.00	9,138.00	0.42%
SA Letter Requests	1,595.00	1,000.00	1,000.00	1,250.00	25.00%
Total Public Charges for Services	309,982.00	293,943.00	302,284.67	305,708.00	4.00%
Intergovernmental Charges for Services					
Fire Dept/Rescue Sq Repayments	14,299.00	12,000.00	12,000.00	12,000.00	0.00%
D.A.R.E Program Revenue	1,175.00	1,000.00	750.00	1,000.00	0.00%
School Liaison Payment	57,000.00	59,200.00	59,200.00	66,240.00	11.89%
School Crossing Guard Payment	2,491.00	2,500.00	2,500.00	2,500.00	0.00%
Miscellaneous Police Revenue	2,009.00	9,000.00	9,000.00	2,240.00	-75.11%
Total Intergovernmental Charges for Services	76,974.00	83,700.00	83,450.00	83,980.00	0.33%
Miscellaneous & Other Revenue					
Unrealized Gain/Loss on Investment	2,613.00	0.00	0.00	0.00	#DIV/0!
Interest Income	67,675.00	20,000.00	90,000.00	40,000.00	100.00%
Sale of City Property	1,043.00	0.00	0.00	0.00	#DIV/0!
Cemetery Donations	710.00	0.00	0.00	0.00	#DIV/0!
Swim Team Concessions	0.00	0.00	2,625.00	0.00	#DIV/0!
Recreation Program Concessions	0.00	0.00	11,952.24	0.00	#DIV/0!
Donations/Contributions	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
MP Foundation Grant	0.00	0.00	2,750.00	0.00	#DIV/0!
Iowa County Rec Grant	1,779.00	1,779.00	1,748.00	0.00	-100.00%
Insurance Recoveries & Misc. Revenue	7,726.00	7,500.00	5,000.00	5,000.00	-33.33%
Miscellaneous	4,553.00	179,000.00	2,000.00	188,000.00	5.03%
Total Miscellaneous & Other Revenue	88,099.00	210,279.00	118,075.24	235,000.00	11.76%
Total General Fund Revenues	3,077,306.88	3,230,122.59	3,154,811.57	3,333,391	3.20%

GENERAL FUND EXPENSES

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
General Government					
Dept 51100 CITY COUNCIL					
E 100-51100-000 PUBLICATIONS EXPENSE	2952.04	3000.00	3200	3,000.00	0.00%
E 100-51100-130 CITY COUNCIL EXPENSE	0.00	1,380.00	1,423.00	1,550.00	12.32%
	2,952.04	4,380.00	4,623.00	4,550.00	3.88%
Dept 51300 LEGAL					
E 100-51300-000 CITY ATTORNEY (OUTSIDE SVCS)	13,945.00	20,000.00	20,000.00	20,000.00	0.00%
E 100-51310-000 CODIFICATION OF ORDINANCES	0.00	0.00	0.00	0.00	#DIV/0!
	13,945.00	20,000.00	20,000.00	20,000.00	0.00%
Dept 51400 GENERAL ADMINISTRATION PERSONNEL					
E 100-51100-110 CITY COUNCIL WAGES	14,570.00	16,720.00	16,720.00	16,720.00	0.00%
E 100-51100-131 CITY COUNCIL FICA	398.48	1,279.00	1,279.00	1,279.00	0.00%
E 100-51420-110 ADMIN SALARIES	132,798.00	115,531.00	115,531.00	120,151.92	4.00%
E 100-51420-130 ADMIN FRINGE BENEFITS	16,895.11	17,296.00	17,296.00	20,092.96	16.17%
E 100-51420-131 ADMIN FICA	10,010.54	8,838.00	8,838.00	9,191.63	4.00%
E 100-51420-132 ADMIN RETIREMENT	9,021.58	7,972.00	7,972.00	8,290.48	3.99%
E 100-51421-320 ADMIN TRAINING/EDUCATION	0.00	6,975.00	4,300.00	7,000.00	0.36%
E 100-51440-110 ELECTION WORKER WAGES	2,232.13	4,974.00	4,974.00	3,474.00	-30.16%
E 100-51440-131 ELECTION WORKER FICA	170.70	381.00	381.00	266.00	-30.18%
	186,096.54	179,966.00	177,291.00	186,465.99	3.61%
Dept 51400 GENERAL ADMINISTRATION OPERATIONS					
E 100-51421-310 ADMIN SUPPLIES	48,177.89	32,000.00	14,000.00	7,000.00	-78.13%
E 100-51421-500 ADMIN COMMUNICATION/TECHNOLOGY	0.00	0.00	18,000.00	24,000.00	#DIV/0!
E 100-51610-510 CITY HALL SHARE INSURANCE	13,122.97	15,153.00	14,700.00	14,915.71	-1.57%
E 100-51440-000 ELECTIONS SUPPLIES	4,246.57	6,000.00	6,000.00	3,000.00	-50.00%
E 100-51610-330 CITY HALL UTILITIES	0.00	8,000.00	8,000.00	8,500.00	6.25%
E 100-51610-820 CITY HALL BLDG MAINTENANCE	12,836.92	2,000.00	6,500.00	6,500.00	225.00%
	78,384.35	63,153.00	67,200.00	63,915.71	1.21%
Dept 51500 OUTSIDE SERVICES					
E 100-51510-000 AUDITING (OUTSIDE SVCS)	19,600.00	15,000.00	20,000.00	15,450.00	3.00%
E 100-51530-000 PROP. ASSESSMENT (OUTSIDE SVCS)	15,785.37	15,000.00	15,000.00	15,000.00	0.00%
	35,385.37	30,000.00	35,000.00	30,450.00	1.50%
Dept 51900 MISCELLANEOUS					
E 100-51910-000 ILLEGAL TAXES & TAX REFUND	0.00	0.00	0.00	0.00	#DIV/0!
E 100-51970-000 EMPLOYEE BONDS	90.00	100.00	0.00	100.00	0.00%
	90.00	100.00	0.00	100.00	0.00%
Dept 55400 GRANTS					
E 100-55440-000 IOWA COUNTY REC GRANT	1,831.99	1,779.00	1,664.03	0.00	-100.00%
E 100-55450-000 MP FOUNDATION GRANT EXPENSE	2,750.00	0.00	0.00	0.00	#DIV/0!
	4,581.99	1,779.00	1,664.03	0.00	-100.00%
Dept 5700-59200 MISCELLANEOUS EXPENSES					
E 100-57100-000 BOND AGENT EXPENSES	0.00	0.00	0.00	0.00	#DIV/0!
E 100-57720-000 MISCELLANEOUS EXPENSES	855.23	1,500.00	1,500.00	1,500.00	0.00%
E 100-59120-000 G.O. EXPENSES	800.00	0.00	0.00	0.00	#DIV/0!
	1,655.23	1,500.00	1,500.00	1,500.00	0.00%
Total General Government Expenses	323,090.52	300,878.00	307,278.03	306,981.70	2.03%

GENERAL FUND EXPENSES

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
Public Safety					
Dept 52100 LAW ENFORCEMENT PERSONNEL					
E 100-52100-110 POLICE WAGES	443,128.78	462,158.00	462,158.00	477,834.21	3.39%
E 100-52100-130 POLICE DEPT FRINGE BENEFITS	116,837.23	122,773.00	122,773.00	144,367.68	17.59%
E 100-52100-131 POLICE FICA	32,411.54	35,493.00	35,493.00	36,554.34	2.99%
E 100-52100-132 POLICE RETIREMENT	53,004.00	59,691.00	59,691.00	64,541.73	8.13%
E 100-52100-XXX POST EMPLOYMENT BENEFIT VALUATION	2,950.00	0.00	840.00	2,130.00	#DIV/0!
E 100-52106-000 POLICE EQUIP/UNIFORM ALLOWANCE	7,672.97	3,200.00	3,200.00	3,200.00	0.00%
E 100-52120-110 POLICE TRAINING WAGES	144.61	0.00	0.00	0.00	#DIV/0!
E 100-52120-310 POLICE TRAINING SUPPLIES/FEES	2,078.98	3,000.00	3,206.75	3,500.00	16.67%
E 100-52130-110 CROSSING GUARD WAGES	5,078.10	4,511.00	4,511.00	4,646.74	3.01%
E 100-52130-131 CROSSING GUARD FICA	388.49	345.00	345.00	355.48	3.04%
	663,694.70	691,171.00	692,217.75	737,130.18	6.65%
Dept 52100 LAW ENFORCEMENT OPERATIONS					
E 100-52100-000 POLICE OFFICE SUPPLIES	3,324.24	2,200.00	2,200.00	2,200.00	0.00%
E 100-52100-220 POLICE UTILITIES	9,066.06	9,600.00	8,000.00	8,000.00	-16.67%
E 100-52100-310 POLICE SUPPLIES	12,170.66	10,600.00	9,000.00	9,800.00	-7.55%
E 100-52100-345 POLICE FIELD SUPPLIES	0.00	0.00	0.00	0.00	#DIV/0!
E 100-52100-510 POLICE DEPT SHARE INSURANCE	25,071.67	28,950.00	28,007.00	28,496.71	-1.57%
E 100-52100-820 POLICE BUILDING MAINTENANCE	2,580.47	2,000.00	2,405.02	2,000.00	0.00%
E 100-52101-000 POLICE SQUAD MAINTENANCE	28,771.25	24,500.00	24,500.00	22,000.00	-10.20%
E 100-52102-000 POLICE AMMUNITION/RANGE	0.00	2,000.00	500.00	1,000.00	-50.00%
E 100-52103-000 PD PROF MEMB/SUBSCRIP	0.00	0.00	0.00	0.00	#DIV/0!
E 100-52104-000 POLICE DATA	12,534.36	17,000.00	17,000.00	15,000.00	-11.76%
E 100-52900-000 OTHER PUBLIC SAFETY	526.87	1,000.00	50.00	600.00	-40.00%
E 100-54110-000 DOG POUND	605.00	200.00	0.00	500.00	150.00%
E 500-52150-000 D.A.R.E. PROGRAM EXPENSE	1,556.98	1,000.00	1,190.00	1,200.00	20.00%
	96,207.56	99,050.00	92,852.02	90,796.71	-8.33%
Dept 52000 EMERGENCY SERVICES					
E 100-52210-000 FIRE DEPT 2% DUES PAYOUT	11,665.94	11,700.00	13,867.22	13,867.00	18.52%
E 100-52210-110 FIRE DEPARTMENT WAGES	2,175.00	2,025.00	2,025.00	2,025.00	0.00%
E 100-52210-131 FIRE DEPARTMENT FICA	166.39	155.00	155.00	155.00	0.00%
E 100-52210-310 FIRE DEPT SUPPLIES	52,059.63	47,850.00	47,850.00	47,850.00	0.00%
E 100-52300-000 AMBULANCE SERVICES	49,262.88	98,258.00	98,258.00	122,835.00	25.01%
E 100-52301-000 MP RESCUE SQUAD RETIREMENT	9,825.60	12,000.00	9,825.60	11,000.00	-8.33%
E 100-52302-000 EMERGENCY MANAGEMENT	0.00	0.00	0.00	1,000.00	#DIV/0!
	125,155.44	171,988.00	171,980.82	198,732.00	15.55%
Total Public Safety Expenses	885,057.70	962,209.00	957,050.59	1,026,658.89	6.70%

GENERAL FUND EXPENSES**Public Works**

Dept 53000 STREETS PERSONNEL

	2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Increase
E 100-53100-000 SUBSTANCE SCREENING EXPENSES	100.85	100.00	108.35	100.00	0.00%
E 100-53230-130 STREET FRINGE BENEFITS	47,237.59	67,613.00	67,613.00	79,598.40	17.73%
E 100-53230-320 STREET TRAINING/EDUCATION	0.00	0.00	0.00	1,000.00	#DIV/0!
E 100-53310-110 STREET MAINT WAGES	20,123.43	87,660.00	87,660.00	91,628.78	4.53%
E 100-53310-131 STREET FICA	1,402.53	9,934.00	9,934.00	13,445.05	35.34%
E 100-53310-132 STREET RETIREMENT	1,368.38	8,961.00	8,961.00	12,126.90	35.33%
E 100-53311-110 STREET SNOW/ICE WAGES	37,646.67	17,597.00	17,597.00	32,682.75	85.73%
E 100-53440-110 STREET STORM SEWER WAGES	14,337.00	5,861.00	5,861.00	4,822.57	-17.72%
E 100-53480-110 ST. TREE/BRUSH WAGES	32,333.83	20,087.00	20,087.00	20,897.79	4.04%
E 100-53490-000 VACATIONS,HOLIDAYS, SICK	15,483.22	26,801.00	26,801.00	25,720.36	-4.03%
	170,033.50	244,614.00	244,622.35	282,022.60	15.29%

Dept 53000 STREETS OPERATIONS

E 100-53230-310 SHOP-CITY GARAGE SUPPLIES	26,652.19	12,000.00	11,000.00	12,000.00	0.00%
E 100-53230-510 SHOP-CITY GARAGE SHARE INS	16,303.00	18,825.00	18,211.85	18,530.17	-1.57%
E 100-53230-820 SHOP-CITY GARAGE BLDG MAINTENANCE	1,324.22	1,500.00	2,500.00	1,500.00	0.00%
E 100-53240-350 MACHINERY REPAIRS/MAINT	33,665.39	20,000.00	20,000.00	20,000.00	0.00%
E 100-53240-370 MACH. GAS/OIL	22,103.29	20,000.00	19,000.00	18,000.00	-10.00%
E 100-53310-310 STREET MAINTENANCE	27,635.99	33,000.00	38,000.00	30,000.00	-9.09%
E 100-53311-310 SNOW & ICE CONTROL	53,397.90	35,000.00	35,000.00	35,000.00	0.00%
E 100-53420-000 STREET LIGHTING	39,674.99	44,000.00	40,000.00	42,000.00	-4.55%
E 100-53430-310 SIDEWALKS	2,987.96	5,000.00	231.00	3,000.00	-40.00%
E 100-53440-310 STORM SEWERS	9,122.00	0.00	515.00	2,500.00	#DIV/0!
E 100-53470-310 STREET SIGNS & MARKINGS	5,459.73	2,000.00	2,000.00	1,000.00	-50.00%
E 100-53480-310 TREE & BRUSH CONTROL	4,053.04	6,000.00	1,000.00	5,500.00	-8.33%
E 100-53631-000 GARBAGE DISPOSAL (FAHERTY)	84,283.60	86,237.00	86,000.00	90,611.76	5.07%
E 100-53632-000 RECYCLING EXPENSES	81,975.34	82,856.00	83,000.00	88,208.64	6.46%
E 100-53640-000 DEVELOPMENT CAPACITY-STREETS	0.00	100,000.00	0.00	100,000.00	0.00%
	408,638.64	466,418.00	356,457.85	467,850.57	0.31%

Total Public Works Expenses

578,672.14	711,032.00	601,080.20	749,873.17	5.46%
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Health and Human Services

0.00	0.00	0.00	0.00	#DIV/0!
Total Health & Human Services Expenses	0.00	0.00	0.00	#DIV/0!

GENERAL FUND EXPENSES**Culture, Recreation, and Education**

Dept 50000 TRANSFER TO FUND 200 (LIBRARY)

E 100-50001-000 TRANSFER TO FUND 200

2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Increase
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158,130.00	167,530.00	167,530.00	172,223.47	2.80%
158,130.00	167,530.00	167,530.00	172,223.47	2.80%

Dept 55310-000 CELEBRATIONS

E 100-55310-000 CELEBRATIONS & ENTERTAINMENT

10,329.24	10,000.00	10,000.00	10,000.00	0.00%
10,329.24	10,000.00	10,000.00	10,000.00	0.00%

Dept 55130 AUDITORIUM

E 100-55130-310 AUDITORIUM

16,071.98	20,000.00	22,000.00	20,000.00	0.00%
16,071.98	20,000.00	22,000.00	20,000.00	0.00%

Dept 55420 PARKS/FACILITIES PERSONNEL

E 100-55420-110 PARK/FACILITIES WAGES

68,577.72	75,203.00		74,067.97	-1.51%
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E 100-55420-110 PARK WAGES SEASONAL

0.00	0.00		11,648.00	#DIV/0!
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E 100-55420-130 PARK/FACILITIES FRINGE BENEFITS

21,346.64	22,538.00	22,538.00	26,532.80	17.72%
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E 100-55420-131 PARK/FACILITIES FICA

5,035.89	5,753.00		6,557.29	13.98%
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E 100-55420-132 PARK/FACILITIES RETIREMENT

3,543.61	3,607.00	3,607.00	3,730.03	3.41%
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98,503.86	107,101.00	26,145.00	122,536.09	14.41%
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Dept 55420 PARKS/FACILITIES OPERATIONS

E 100-51610-310 JANITORIAL SUPPLIES

9,097.42	1,200.00	500.00	1,000.00	-16.67%
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E 100-55420-310 PARK/FACILITIES EXPENSES

13,718.67	17,000.00	12,000.00	14,000.00	-17.65%
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E 100-55420-510 PARK/POOL SHARE INSURANCE

7,165.77	8,274.00	8,004.81	8,144.70	-1.56%
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E 100-55425-000 PARK DEVELOPMENT CAPACITY

0.00	75,000.00	0.00	75,000.00	0.00%
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E 100-55430-310 WATER TOWER PARK EXPENSE

0.00	0.00	0.00	0.00	#DIV/0!
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E 100-54910-310 CEMETERY

212.00	0.00	0.00	0.00	#DIV/0!
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30,193.86	101,474.00	20,504.81	98,144.70	-3.28%
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Dept 55420 SWIMMING POOL PERSONNEL

E 100-55420-110-400 POOL WAGES

32,976.81	34,169.00	40,161.82	44,506.00	30.25%
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E 100-55420-131-400 POOL FICA

2,522.74	2,614.00	3,072.39	3,404.70	30.25%
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E 100-55421-110 SWIM TEAM WAGES

3,032.88	3,223.00	550.00	750.00	-76.73%
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E 100-55421-131 SWIM TEAM FICA

232.00	247.00	42.00	57.38	-76.77%
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E 100-55422-110 SWIM LESSONS WAGES

4,074.90	4,148.00	4,726.18	5,000.00	20.54%
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E 100-55422-131 SWIM LESSONS FICA

311.79	317.00	361.60	382.50	20.66%
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43,151.12	44,718.00	48,913.99	54,100.58	20.98%
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Dept 55420 SWIMMING POOL OPERATIONS

E 100-55420-310-400 POOL EXPENSES

20,816.69	18,500.00	16,000.00	18,500.00	0.00%
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E 100-55421-310-400 SWIM TEAM EXPENSES

1,369.13	1,400.00	2,352.27	1,400.00	0.00%
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E 100-55423-000-400 POOL CONCESSIONS

4,236.11	4,000.00	4,715.30	4,750.00	18.75%
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26,421.93	23,900.00	23,067.57	24,650.00	3.14%
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Dept 55420 RECREATION

E 100-55420-310-300 RECREATION EXPENSES

12,369.24	9,000.00	18,568.17	9,000.00	0.00%
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12,369.24	9,000.00	18,568.17	9,000.00	0.00%
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Total Culture/Recreation Expenses

395,171.23	483,723.00	336,729.54	510,654.84	5.57%
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CONSERVATION/DEVELOPMENT

Dept 56000 ZONING/ECONOMIC DEVELOPMENT

E 100-56110-000 COMM & ECON DEV EXPENSE

10,083.64	0.00	0.00	0.00	#DIV/0!
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E 100-56310-000 PLANNING COMMISSION

1,387.19	1,000.00	1,500.00	1,500.00	50.00%
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E 100-56410-000 BRD. APPEALS-HIST. PRES. ZONING

44.96	0.00	0.00	150.00	#DIV/0!
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E 100-56420-000 CHAMBER OF COMMERCE EXPENSE

31,000.00	26,000.00	26,000.00	20,000.00	-23.08%
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E 100-56420-310 ZONING ADMINISTRATION EXPENSE

9,364.33	3,000.00	1,300.00	0.00	-100.00%
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E 100-56444-000 BLDG INSPECT EXPENSES

31,693.25	20,000.00	26,000.00	33,000.00	65.00%
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E 100-56710-000 ROOM TAX EXPENSES

64,768.72	57,000.00	57,000.00	57,000.00	0.00%
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Total Conservation/Development Expenses

148,342.09	107,000.00	111,800.00	111,650.00	4.35%
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GENERAL FUND EXPENSES

	2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Increase
Debt Service					
E 300-581XX-000 PRINCIPAL	442,872.60	456,412.40	381,087.65	461,008.72	1.01%
E 300-582XX-000 INTEREST	93,592.73	94,447.60	122,585.89	119,717.03	26.75%
Total Debt Service	536,465.33	550,860.00	503,673.54	580,725.75	5.42%
Other Financing Uses					
Dept 50000 OTHER FINANCING USES					
E 100-59900-000 FINANCING CONTINGENCY	31,283.00	23,421.00	23,421.00	6,846.69	-70.77%
Total Other Financing Uses	31,283.00	23,421.00	23,421.00	6,846.69	-70.77%
Capital Outlay					
Dept 50000 OUTLAY					
E 100-50001-000 TRANSFER TO FUND 401 (CAPITAL OUTLAY)	92,000.00	91,000.00	91,000.00	40,000.00	-56.04%
Total Outlay	92,000.00	91,000.00	91,000.00	40,000.00	-56.04%
Total General Fund Expenses	2,453,616.68	3,230,123.00	2,932,032.90	3,333,391	3.20%

draft

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
DEBT SERVICE FUND					
<u>Debt Service Revenues</u>					
PRINCIPAL	442,872.60	406,287.00	406,287.00	461,008.72	13.47%
INTEREST	93,592.73	143,773.00	143,773.00	119,717.03	-16.73%
Total Debt Service Revenues	536,465.33	550,060.00	550,060.00	580,725.75	5.57%
<u>Debt Service Expenditures</u>					
PRINCIPAL	442,872.60	381,087.65	381,087.65	461,008.72	20.97%
INTEREST	93,592.73	122,585.89	122,585.89	119,717.03	-2.34%
Total Debt Service Expenses	536,465.33	503,673.54	503,673.54	580,725.75	15.30%

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2023	2024	2024	2025	%
Actual	Budget	Projected	Budget	Increase

CAPITAL PROJECTS FUND

Capital Outlay

Total Outlay

92,000.00	91,000.00	91,000.00	40,000.00	-56.04%
92,000.00	91,000.00	91,000.00	40,000.00	-56.04%

CAPITAL OUTLAY FUND

ACCOUNT NUMBER	ACCOUNT	FUND BALANCE 2023	GEN FUND TRANSFER IN 2024	FUND REVENUES 2024	FUND EXPENSES 2024	YEAR END EST BALANCE 2024	GEN FUND TRANSFER IN PROPOSED 2025
<u>General Government</u>							
401-00-51421-810-000	City Hall Outlay	2,000	2,000	0	0	4,000	-
Subtotal - General Government		2,000	2,000	0	0	4,000	-
<u>Public Safety</u>							
401-00-52100-811-000	Police Equipmer	9,200	6,000	1,650	4,625	12,225	-
401-00-52100-812-000	Police Car Outlay	49,190	23,000		50,162	22,028	-
401-00-52100-813-000	PD/Garage Bldg	6,000	2,000			8,000	-
401-00-52210-810-000	Fire Dept Equip	221,391	40,000			261,391	40,000
401-00-52230-810-000	Fire Station Outl	-	2,000		1,871	129	-
Subtotal - Public Safety		285,781	73,000	1,650	56,659	303,772	40,000
<u>Public Works</u>							
401-00-53240-810-000	Machinery Outlay	10,939	6,000			16,939	-
Subtotal - Public Works		10,939	6,000	0	0	16,939	-
<u>Culture, Recreation, Educ.</u>							
401-00-55130-810-000	Auditorium Outlay	5,190	2,000			7,190	-
401-00-55420-810-000	Park Outlay	23,755	8,000		7,800	23,955	-
Subtotal - Culture, Recreation, Educ.		28,946	10,000	0	7,800	31,146	-
TOTAL ACTIVITY-CAPITAL PURCHASES FUND		327,666	91,000		64,459	355,857	40,000

	Project Description	Estimated Cost	Revenue Sources											
			General Fund		Capital Projects Fund			Other Gov. Fund		Non - City Funds		Water	Sewer	
			Budget	Revenue	GO Debt	Other Loan	Outlay	ARPA	TID #2	Grants	Outside Agency	Water Revenue	Sewer Revenue	Unfunded
2025	City of Mineral Point Property													
	Auditorium & Library Tuckpointing	\$25,000			\$25,000									
	Opera House Marquee	\$250,000						\$50,000		\$100,000	\$100,000			
	Park House Removal	\$35,000			\$35,000									
	Energy Efficiency Upgrades	\$30,000						\$29,726						
	Communication and Tech							\$20,000						
	HVAC Upgrades	\$20,000			\$20,000									
	Major Infrastructure Project													
	Davis Street	\$638,000			\$638,000									
	Police Dept.													
	Vest replacement	\$12,000						\$13,000						
	Parks Dept.													
	Cornish Heritage Park Renovation	\$100,000						\$37,500		\$50,000	\$40,000			
	Soldiers Park Tennis Courts and Parking Lot	\$582,000							\$216,000	\$291,000	\$75,000			
	Overhead Doors	\$3,000					\$3,000							
	Chemical System Upgrade	\$65,000			\$10,000			\$50,000						
	Streets Dept.													
	Crackfill and Sealcoat	\$30,000			\$30,000									
	Pickup Truck	\$60,000			\$60,000									
	Administration													
	Comprehensive Plan and Strategic Plan	\$27,000						\$27,000						
	Codification of Ordinances	\$20,000						\$20,000						
	Childcare Initiative	\$10,000						\$10,000						
	Water and Sewer Utility													
	Radio, Scada, and PLCs	\$35,000											\$35,000	*
300 Water Meters	\$105,000										\$105,000			
Lift Station Upgrades	unknown													
Well 3 House Rehab.	\$10,000										\$10,000			
Well House Rehab	\$10,000										\$10,000			
Fountain St. Lift Station Generator	unknown													
Clerk and Superintendent Computers	\$2,500										\$2,500			
Total		\$2,069,500	\$0	\$0	\$818,000	\$0	\$3,000	\$257,226	\$216,000	\$441,000	\$215,000	\$127,500	\$35,000	\$0
					\$878,825									
								\$276,341						

OTHER GOVERNMENTAL FUNDS

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
<u>LIBRARY FUND REVENUES</u>					
City Apportionment	158,130.00	167,530.00	167,530.00	172,223.00	2.80%
Library Revenues	2,636.91	3,500.00	3,500.00	4,000.00	14.29%
County Reimbursements	1,143.08	63,262.00	65,564.83	69,420.00	9.73%
Grants (Library)	12,170.00	5,000.00	0.00	0.00	-100.00%
Carryover Balance Applied	9,846.00	11,583.00	11,583.00	11,644.00	0.53%
Total Library Revenues	183,925.99	250,875.00	248,177.83	257,287.00	2.56%

LIBRARY FUND EXPENSES

Dept 55100 LIBRARY					
E 200-55100-000 MATERIALS	8,427.36	15,000.00	15,000.00	17,259.00	15.06%
E 200-55102-000 CONTINUING EDUCATION	2,131.18	950.00	800.00	950.00	0.00%
E 200-55103-000 CONTRACTS	12,277.01	13,106.00	13,106.00	10,713.00	-18.26%
E 200-55110-110 WAGES	110,535.22	117,472.00	117,472.00	123,619.00	5.23%
E 200-55110-130 FRINGE BENEFITS	29,720.24	32,622.00	32,622.00	38,236.48	17.21%
E 200-55110-131 FICA	7,776.55	8,987.00	8,987.00	9,456.00	5.22%
E 200-55110-132 RETIREMENT	6,100.46	6,312.00	6,312.00	6,563.00	3.98%
E 200-55110-220 UTILITIES	2,064.98	2,800.00	4,000.00	5,160.00	84.29%
E 200-55110-310 OFFICE SUPPLIES	18,652.44	15,000.00	15,000.00	17,300.00	15.33%
E 200-55110-510 INSURANCE SHARE	5,305.75	6,127.00	6,000.00	6,030.58	-1.57%
E 200-55110-820 MAINTENANCE	15,769.85	15,500.00	10,000.00	10,000.00	-35.48%
E 200-55111-220 CITY UTILITIES	14,518.99	17,000.00	10,500.00	12,000.00	-29.41%
Total Library Expenses	233,280.03	250,876.00	239,799.00	257,287.06	2.56%

TIF #2 FUND

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
<u>TIF #2 Revenues</u>					
TID#2 REVENUE	0.00	0.00	0.00	60,000.00	
Total TIF #2 Revenues	0.00	0.00	0.00	60,000.00	#DIV/0!

TIF #2 Expenses

Dept 56700 TAX INCREMENTAL DISTRICT					
E 902-56700-000 ECONOMIC DEVEL TID#2	0.00	0.00	0.00	14,000.00	#DIV/0!
E 902-56701-000 TID #2 EXPENSE	11,822.50	0.00	7,000.00	45,000.00	#DIV/0!
E 902-56702-000 TID #2 AUDITING EXPENSE	0.00	0.00	0.00	1,000.00	#DIV/0!
Total TIF #2 Expenses	11,822.50	0.00	7,000.00	60,000.00	#DIV/0!

ARPA FUNDS

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
<u>ARPA Revenues</u>					
REVENUE	0.00	0.00	11,500.00	5,000.00	
Total Revenues	0.00	0.00	11,500.00	5,000.00	

ARPA Expenses

ENERGY EFFICIENCY UPGRADES	0.00	0.00	0.00	29,726.00	
TECHNOLOGY UPGRADES	0.00	0.00	1,797.04	20,000.00	
OPERA HOUSE MARQUEE	0.00	0.00	0.00	50,000.00	
COMPREHENSIVE PLAN UPDATE	0.00	0.00	0.00	27,000.00	
FIRE STATION FEASIBILITY STUDY	0.00	0.00	2,500.00	0.00	
FIRE STATION REPAIRS	0.00	0.00	5,601.00	0.00	
PROTECTIVE VESTS	0.00	0.00	0.00	13,000.00	
ORDINANCE UPDATE AND CODIFICATION	0.00	0.00	0.00	20,000.00	
PLACEMAKING INITIATIVES	0.00	0.00	0.00	37,500.00	
PARK UPGRADES	0.00	0.00	0.00	50,000.00	
CHILDCARE INITIATIVE	0.00	0.00	0.00	10,000.00	
Total Expenses	0.00	0.00	9,898.04	257,226.00	

REVOLVING LOAN FUNDS	2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Increase
<u>Revolving Loan Revenues</u>					
REVENUE	1,165.00	1,800.00	2,600.00	4,200.00	133.33%
INTEREST ON GENERAL INVESTMENTS	8,949.57	8,000.00	15,059.00	12,000.00	50.00%
Total Revenues	10,114.57	9,800.00	17,659.00	16,200.00	65.31%
<u>Revolving Loan Expenses</u>					
EXPENSE	0.00	0.00	0.00	0.00	#DIV/0!
Total Expenses	0.00	0.00	0.00	0.00	#DIV/0!
Total Other Fund Revenues				338,487.00	
Total Other Fund Expenses				574,513.06	

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	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
WATER UTILITY FUND					
<u>WATER UTILITY REVENUES</u>					
Residential Water - Metered Sales	338,738.64	440,102.00	440,102.00	440,102.00	0.00%
Commercial Water - Metered Sales	77,920.04	100,004.00	100,004.00	100,004.00	0.00%
Industrial Water - Metered Sales	15,637.43	19,170.00	19,170.00	19,170.00	0.00%
Public Authority Water - Metered Sales	22,675.39	18,014.00	18,014.00	18,014.00	0.00%
Multi-family Water - Metered Sales	10,876.02	17,288.00	17,288.00	17,288.00	0.00%
Forfeited Discounts	1,688.95	2,000.00	2,100.00	2,000.00	0.00%
Water - Interest Income	11,431.62	1,500.00	6,000.00	2,000.00	33.33%
Water - Public Fire Protection Service	154,911.00	251,475.00	251,475.00	251,475.00	0.00%
Water - Private Fire Protection Service	387.00	0.00	410.00	0.00	#DIV/0!
Water - Non-Operating Revenue	867,132.12	0.00	1,000.00	0.00	#DIV/0!
Water - Other Revenue	10,562.04	2,000.00	8,000.00	2,000.00	0.00%
Total Water Utility Revenues	1,511,960.25	851,553.00	863,563.00	852,053.00	0.06%
<u>WATER UTILITY EXPENSES</u>					
Dept 53701 WATER UTILITY OPERATIONS/MAINTENANCE					
E 600-53701-000-403 DEPRECIATION EXPENSE	148,443.13	130,552.00		144,500.00	10.68%
E 600-53701-000-408 TAXES-CITY SHARE	68,745.14	126,751.00		126,751.00	0.00%
E 600-53701-000-430 INT. ON DEBT TO CITY	109,037.93	26,400.00		80,000.00	203.03%
E 600-53701-000-625 GENERAL PLANT PUMP-EXPENSE	32,331.15	27,266.00		30,000.00	10.03%
E 600-53701-000-626 PURCHASED ELECTRIC & GAS EXP	46,504.95	32,000.00		47,000.00	46.88%
E 600-53701-000-631 CHEMICALS	7,782.05	0.00		5,500.00	#DIV/0!
E 600-53701-000-632 WATER TREATMENT EXPENSES	5,920.72	15,000.00		15,000.00	0.00%
E 600-53701-000-635 SUPERVISION/TEST-TREAT EQUIP	250.00	1,000.00		1,000.00	0.00%
E 600-53701-000-641 SUPP & EXP.-TRANS & DISTRIBU	141.00	2,000.00		2,000.00	0.00%
E 600-53701-000-645 CROSS CONNECTION	2,167.00	1,000.00		2,500.00	150.00%
E 600-53701-000-650 MAINT.-LATERALS	87,983.11	84,194.00		3,000.00	-96.44%
E 600-53701-000-651 MAINT. OF MAINS	20,787.45	15,000.00		15,000.00	0.00%
E 600-53701-000-652 MAINT. OF SERVICES	4,949.45	4,000.00		6,000.00	50.00%
E 600-53701-000-653 MAINT. OF METERS	561.03	2,000.00		2,000.00	0.00%
E 600-53701-000-654 MAINT. OF HYDRANTS	1,347.89	7,000.00		5,000.00	-28.57%
E 600-53701-000-684 INS. EXP.-WATER	5,948.62	6,868.00		6,761.27	-1.55%
E 600-53701-000-824 MAINT. BUILDINGS & GROUNDS	617.96	2,500.00		2,500.00	0.00%
E 600-53701-000-827 DNR EXPENSES-WTR USE FEES	125.00	1,000.00		750.00	-25.00%
E 600-53701-000-903 METER READING EXPENSES	15,773.65	8,500.00		16,500.00	94.12%
E 600-53701-000-921 OFFICE SUPPLY & EXP	3,644.77	2,000.00		2,000.00	0.00%
E 600-53701-000-923 OUTSIDE SERV. EMPLOYED	29,157.20	7,000.00		7,600.00	8.57%
E 600-537001-000-928 REG. COMMISSION EXP	10,036.68	0.00		500.00	#DIV/0!
E 600-53701-000-930 MISC.GEN.EXPENSES	3,002.54	2,000.00		3,000.00	50.00%
E 600-53701-000-933 TRANSPORTATION EXP.	3,629.03	2,000.00		2,000.00	0.00%
Total Water Operations	608,887.45	506,031.00	0.00	526,862.27	4.12%

	2023	2024	2024	2025	%
Dept 53701 WATER UTILITY PERSONNEL	Actual	Budget	Projected	Budget	Increase
E 600-53701-000-920 VAC,SICK,HOL PAY	0.00	0.00		0.00	#DIV/0!
E 600-53701-000-926 EMPLOY. PEN&BENEFITS	26,744.34	34,451.00		35,273.67	2.39%
E 600-53701-110-343 INSTALL MAINS WAGES	763.58	393.00		2,377.00	504.83%
E 600-53701-110-345 INSTALL LATERALS WAGES	0.00	0.00		0.00	#DIV/0!
E 600-53701-110-625 SUPERV & MAINT WAGES	597.01	609.00		1,188.50	95.16%
E 61000-53701-110-635 WATER TREATMENT WAGES	1,225.99	1,365.00		1,188.50	-12.93%
E 600-53701-110-645 CROSS CONNECTION WAGES	0.00	0.00		0.00	#DIV/0!
E 600-53701-110-650 MAINT LATERALS WAGES	17,041.09	8,607.00		9,508.00	10.47%
E 600-53701-110-651 MAINT OF MAINS WAGES	10,726.52	7,434.00		3,565.50	-52.04%
E 600-53701-110-653 MAINT. OF METERS WAGES	42,494.78	60,238.00		52,294.00	-13.19%
E 600-53701-110-654 MAINT OF HYDRAN WAGES	655.44	2,954.00		4,754.00	60.93%
E 600-53701-110-824 MAINT BLDG/GROU WAGES	2,195.72	2,051.00		3,565.50	73.84%
E 600-53701-110-901 METER READING WAGES	18,565.48	14,475.00		13,073.50	-9.68%
E 600-53701-110-920 VACATION/SICK/C WAGES	18,882.72	9,293.00		23,770.00	155.78%
E 600-53701-110-921 SCHOOLING WAGES	1,885.99	1,812.00		3,565.50	96.77%
E 600-53701-131-343 INSTALL MAINS FICA	0.00	30.00		181.84	506.14%
E 600-53701-131-345 INSTALL LATERALS FICA	55.40	0.00		0.00	#DIV/0!
E 600-53701-131-625 SUPERV & MAINT FICA	43.46	47.00		90.92	93.45%
E 600-53701-131-635 WATER TREATMENT FICA	85.47	104.00		90.92	-12.58%
E 600-53701-131-645 CROSS CONNECTION FICA	0.00	0.00		0.00	#DIV/0!
E 600-53701-131-650 MAINT LATERALS FICA	1,241.56	658.00		727.36	10.54%
E 600-53701-131-651 MAINT OF MAINS FICA	782.09	569.00		272.76	-52.06%
E 600-53701-110-653 MAINT OF METERS FICA	4,346.05	4,608.00		4,000.49	-13.18%
E 600-53701-131-654 MAINT OF HYDRAN FICA	47.42	226.00		363.68	60.92%
E 600-53701-131-824 MAINT BLDG/GROU FICA	156.26	157.00		272.76	73.73%
E 600-53701-131-901 METER READING FICA	1,256.31	1,107.00		1,000.12	-9.65%
E 600-53701-131-920 VACATION/SICK/C FICA	1,340.33	711.00		1,818.41	155.75%
E 600-53701-131-921 SCHOOLING FICA	141.53	139.00		272.76	96.23%
E 600-53701-132-343 INSTALL MAINS RETIREMENT	0.00	27.00		164.01	507.46%
E 600-53701-132-345 INSTALL LATERALS RETIREMENT	51.92	0.00		0.00	#DIV/0!
E 600-53701-132-625 SUPERV & MAINT RETIREMENT	40.58	42.00		82.01	95.25%
E 600-53701-132-635 WATER TREATMENT RETIREMENT	83.37	94.00		82.01	-12.76%
E 600-53701-132-645 CROSS CONNECTION RETIREMENT	0.00	0.00		0.00	#DIV/0!
E 600-53701-132-650 MAINT LATERALS RETIREMENT	1,158.84	594.00		656.05	10.45%
E 600-53701-132-651 MAINT OF MAINS RETIREMENT	729.42	2,729.00		246.02	-90.98%
E 600-53701-132-653 MAINT. OF METERS RETIREMENT	4,007.19	1,941.00		3,608.29	85.90%
E 600-53701-132-654 MAINT OF HYDRAN RETIREMENT	44.58	204.00		328.03	60.80%
E 600-53701-132-824 MAINT BLDG/GROU RETIREMENT	149.30	142.00		246.02	73.25%
E 600-53701-132-901 METER READING RETIREMENT	1,262.51	999.00		902.07	-9.70%
E 600-53701-132-920 VACATION/SICK/C RETIREMENT	1,213.26	641.00		1,640.13	155.87%
E 600-53701-132-921 SCHOOLING RETIREMENT	128.25	125.00		246.02	96.82%
Total Water Personnel	160,143.76	159,576.00	0.00	171,416.36	7.42%
Total Water Utility Expenses	769,031.21	665,607.00	0.00	698,278.63	4.91%

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
SEWER UTILITY					
<u>SEWER UTILITY REVENUES</u>					
Residential Sewage Service	557,858.58	641,609.00		641,609.00	0.00%
Commercial Sewage Service	132,161.05	150,780.00		150,780.00	0.00%
Industrial Sewage Service	23,890.66	24,681.00		24,681.00	0.00%
Public Authority Sewage Service	21,966.77	20,486.00		20,486.00	0.00%
Multi-family Sewage Service	25,264.00	34,939.00		34,939.00	0.00%
Forfeited Discounts	2,095.60	2,000.00		2,000.00	0.00%
Sewer-Other Revenues	4,203.04	2,000.00		2,000.00	0.00%
Sewer-Other Revenue	9,353.55	10,000.00		10,000.00	0.00%
Sewer Interest Income	15,560.68	2,500.00		3,000.00	20.00%
Total Sewer Utility Revenues	792,353.93	888,995.00	0.00	889,495.00	0.06%
<u>SEWER UTILITY EXPENSES</u>					
Dept 57001 SEWER SERVICES OPERATIONS					
E 800-57001-000-345 SERVICES	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-403 DEPRECIATION EXPENSE	197,280.98	195,000.00		195,000.00	0.00%
E 800-57001-000-408 TAXES-CITY SHARE	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-426 PRIN.ENVIRON.IMPROVE.FUND-CWF	0.00	0.00		0.00	#DIV/0!
E 800-00-57001-000-427 INT. ENVIRON.IMPROVE.FUND-CWF	33,932.84	30,116.00		35,000.00	16.22%
E 800-57001-000-428 UNAMORTIZED DEBT DISC EXP	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-430 INT. ON DEBT TO CITY	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-602 SUPPLIES & EXP. PUMPS	44.30	0.00		0.00	#DIV/0!
E 800-57001-000-603 PLANT MAINT. & SUPPLIES EXPENSES	16,783.09	28,000.00		28,000.00	0.00%
E 800-57001-000-605 MAINT. SUPPLY PLANT	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-625 PUMPS-MAINT&SUPPLY EXPENSE	6,066.93	23,000.00		23,000.00	0.00%
E 800-57001-000-626 SUPPLIES & EXP. ELEC PUMPING	3,149.56	0.00		6,000.00	#DIV/0!
E 800-57001-000-627 PURCHASED GAS & ELECTRIC EXP	37,923.71	37,000.00		37,000.00	0.00%
E 800-57001-000-631 CHEMICALS	17,766.00	15,000.00		15,000.00	0.00%
E 800-57001-000-632 TREAT PLANT-MAINT&SUPPLY EXP	35,656.56	50,000.00		50,000.00	0.00%
E 800-57001-000-635 MAINT. TREATMENT PLANT	-170.27	0.00		0.00	#DIV/0!
E 800-57001-000-641 SUPPLIES & EXP. TRANS & DISTR	1,923.00	3,000.00		2,000.00	-33.33%
E 800-57001-000-650 MAINT. OF LATERALS	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-651 MAINT SEWER COLLECTION SYS	1,600.17	10,000.00		10,000.00	0.00%
E 800-57001-000-824 MAINT. BUILDINGS & GROUNDS	1,970.03	7,000.00		7,000.00	0.00%
E 800-57001-000-825 MAINT. TREAT. PLANT EQUIP.	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-826 LIFT STATION MAINT EXP	11,784.39	27,000.00		27,000.00	0.00%
E 800-57001-000-827 LAB EXPENSES	16,181.86	18,000.00		20,000.00	11.11%
E 800-57001-000-837 METER EXPENSES	22,310.00	15,000.00		15,000.00	0.00%
E 800-57001-000-902 ACCT.&COLLECT. EXP	240.00	0.00		250.00	#DIV/0!
E 800-57001-000-903 SUPP&EXP METER READING	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-921 OFFICE SUPPLY & EXP	5,668.64	7,000.00		5,000.00	-28.57%
E 800-57001-000-923 OUTSIDE SERVICES	17,189.66	18,000.00		18,000.00	0.00%
E 800-57001-000-928 REGULATORY COMMISSION EXP.	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-930 MISC.GEN EXPENSES	3,102.38	2,500.00		2,500.00	0.00%
E 800-57001-000-933 TRANSPORTATION EXPENSE	4,320.40	5,000.00		5,000.00	0.00%
Total Sewer Operations	434,724.23	490,616.00	0.00	500,750.00	2.07%

	2023	2024	2024	2025	%
	Actual	Budget	Projected	Budget	Increase
Dept 57001 SEWER SERVICES PERSONNEL					
E 800-57001-000-920 VAC,SICK,HOL. PAYROLL	0.00	0.00			#DIV/0!
E 800-57001-000-926 EMPLOY. PENSION&BENEFITS	29,517.20	41,443.00		38,975.45	-5.95%
E 800-57001-000-684 INS. EXP. SEWER	12,797.24	14,000.00		14,545.50	3.90%
E 800-57001-110-343 INSTALL MAINS WAGES	0.00	574.00		1,636.70	185.14%
E 800-57001-110-345 INSTALL LATERALS WAGES	0.00	0.00		0.00	#DIV/0!
E 800-57001-110-625 GEN. PLANT-PUMPS WAGES	55,995.17	93,937.00		83,471.79	-11.14%
E 800-57001-110-635 SUPERVISION/TES WAGES	21,098.67	8,308.00		1,636.70	-80.30%
E 800-57001-110-650 MAINT OF LATERAL WAGES	111.25	680.00		1,636.70	140.69%
E 800-57001-110-651 MAINT OF MAINS WAGES	1,897.29	4,768.00		1,636.70	-65.67%
E 800-57001-110-824 MAINT OF BLDG/G WAGES	3,096.97	2,031.00		6,546.81	222.34%
E 800-57001-110-826 MAINT OF LIFT S WAGES	4,807.79	2,825.00		8,183.51	189.68%
E 800-57001-110-920 VACATION/SICK/C WAGES	7,677.86	5,695.00		8,183.51	43.70%
E 800-57001-110-921 SCHOOLING WAGES	1,497.57	574.00		1,636.70	185.14%
E 800-57001-110-930 MISC.GEN WAGES	29,068.21	28,526.00		49,101.05	72.13%
E 800-57001-131-343 INSTALL MAINS FICA	0.00	44.00		125.21	184.56%
E 800-57001-131-345 INSTALL LATERALS FICA	0.00	0.00		0.00	#DIV/0!
E800-57001-131-625 GEN.PLANT-PUMPS FICA	4,218.85	7,186.00		6,385.59	-11.14%
E 800-57001-131-635 SUPERVISION/TES FICA	1,560.45	636.00		125.21	-80.31%
E 800-57001-131-650 MAINT OF LATERA FICA	8.30	52.00		125.21	140.78%
E 800-57001-131-651 MAINTN OF MAINS FICA	137.12	365.00		125.21	-65.70%
E 800-57001-131-824 MAINT OF BLDG/G FICA	226.97	155.00		500.83	223.12%
E 800-57001-131-826 MAINT OF LIFT S FICA	353.37	216.00		626.04	189.83%
E 800-57001-131-920 VACATION/SICK/C FICA	568.08	436.00		626.04	43.59%
E 800-57001-131-921 SCHOOLING FICA	108.65	44.00		125.21	184.56%
E 800-57001-131-930 MIS.GEN.FICA	2,131.83	2,182.00		3,756.23	72.15%
E 800-57001-132-343 INSTALL MAINS RETIREMENT	0.00	40.00		112.93	182.33%
E 800-57001-132-345 INSTALL LATERALS RETIREMENT	0.00	0.00		0.00	#DIV/0!
E 800-57001-132-625 GEN. PLANT-PUMPS RETIREMENT	3,806.55	6,482.00		5,759.55	-11.15%
E 6800-57001-132-635 SUPERVISION/TES RETIREMENT	1,434.72	573.00		112.93	-80.29%
E 800-57001-132-650 MAINT OF LATERA RETIREMENT	7.57	47.00		112.93	140.28%
E 800-57001-132-651 MAINT OF MAINS RETIREMENT	129.01	329.00		112.93	-65.67%
E 800-57001-132-824 MAINT OF BLDG/G RETIREMENT	210.59	140.00		451.73	222.66%
E 800-57001-132-826 MAINT OF LIFT S RETIREMENT	326.89	195.00		564.66	189.57%
E 800-57001-132-920 VACATION/SICK/C RETIREMENT	390.63	393.00		564.66	43.68%
E 800-57001-132-921 SCHOOLING RETIREMENT	101.83	40.00		112.93	182.33%
E 800-57001-132-930 MIS.GEN RETIREMENT	1,976.65	1,968.00		3,387.97	72.15%
Total Sewer Personnel	185,263.28	224,884.00	0.00	241,005.14	7.17%
Total Sewer Utility Expenses	619,987.51	715,500.00	0.00	741,755.14	#DIV/0!