

**FINANCE COMMITTEE
COUNCIL ROOM
TUESDAY, OCTOBER 3, 2023
3:30 P.M.**

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

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

Chief of Police Mankowski presented the proposed 2024 Police Department budgets:

Account 52100 - Police Administration:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Police & Fire Commission	\$ 300	\$ 300
2) Chief Salary	71,032	73,154
3) Patrolman 1	49,629	50,128
4) Patrolman II	49,629	50,128
5) Patrolman III	48,824	49,918
6) Patrolman IV	48,673	49,378
7) Patrolman V	28,380	49,140
8) Patrolman VI	-0-	12,407
9) Secretary	38,064	39,208
10) Overtime	48,176	51,581
11) Extra Help	15,007	15,458
12) Supplies & Expenses	27,000	32,810
13) Dues & Publications	250	650
14) Police Training	5,000	11,000
15) Investigations	1,500	6,200
16) Radio	500	2,300
17) Uniforms & Equipment	<u>25,000</u>	<u>44,950</u>
Subtotal	<u>\$456,964</u>	<u>\$538,710</u>

Account 52110 - Police Station:

1) Custodian	\$ 7,530	\$ 7,758
2) Extra Help	557	574
3) Utilities	8,200	9,700
4) Supplies & Expenses	1,200	1,200
5) Repairs & Maintenance	<u>2,500</u>	<u>2,500</u>
Subtotal	<u>\$ 19,987</u>	<u>\$ 21,732</u>

Account 52150 - Police Auto:

1) Repairs & Maintenance	\$ 11,000	\$ 11,750
2) Gas & Oil	13,000	14,000
3) Vehicle	<u>-0-</u>	<u>25,000</u>
Subtotal	<u>\$ 24,000</u>	<u>\$ 50,750</u>

Account 52510 - Civil Defense:

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

Account 54150 - Dog Pound:

<u>\$ 400</u>	<u>\$ 400</u>
---------------	---------------

Total	<u>\$501,901</u>	<u>\$ 612,142</u>
-------	------------------	-------------------

Mankowski stated that the inflation rate is trending around 3.00%. Police labor costs have risen 21% from last year. Locally the Neillsville Police personnel ranked 97th out of the top 100 lowest paid police departments. The City needs to develop a long-term strategic plan of find the funds, to retain and recruit new talent. Police activity has increased-the workforce has not been adjusted since the 1990's. The electronic age means a full-time investigator must donate quality time to sensitive and electronic related crimes. Internet activity counts for 50% of the Departments caseload. A 6th patrol position has been added because: 1) administrative compliance is falling behind, 2) officers cannot complete investigations promptly because of their 12 hour shift rotation, 3) union employees have been given additional time off (vacation and sick hours must be staffed) and 4) because of increased activity-officers are responding to two officers calls by themselves and having to wait for a sheriff's deputy fifteen minutes or more (our scheduled part-time officer is limited to 1,200 hours annually). Times are changing and taking care of employees extends beyond fair salaries and benefits-equipment, training needs, physical and emotional health requirements. Mankowski continues to monitor office supplies, repairs and equipment needs, replacing only, when necessary, look for grants and covering patrol shifts.

Mankowski stated wage increases are per Personnel Committee recommendations and union contract; Supplies and Expenses increased \$5,000 for our RMS system costs (media storage, officer operations and electronic updates); Dues was increased to join the Legal Defense Group; Training has been increased \$6,000 for access to the Virtual Academy and Lexipol training; Investigations has increased \$4,700 for access to Crime Alert and Leads online; Radios have been increased for battery replacements \$1,800; Uniforms and Equipment has been increased \$19,950 for purchase of equipment, monthly payments on Body Worn Cameras, Evidence.com, etc.; Police Auto increased for a replacement squad \$25,000; Police Station increased for utility costs-\$1,500; other items remain the same.

Council Member Petkovsek stated that the Grants Committee is working with the Marshfield Health System to get eight AED's, our part-time officers works somewhere else, he is limited in hours because retirement would have to be paid, he knows how the Department works, there could be cost benefit ratio for more hours.

Mankowski stated a full-time position is 2,080 hours with salaries and benefits the cost would be about \$75,000. A full-time officer would take Police Officer Imm off rotation and he could do full-time investigations, but a part-time officer is better than nothing.

Council Member Rochester asked if the part-time officer would be willing to work more.

Mankowski stated he had not discussed it with him, he has another full-time job which pays him more than being an officer, our advantage would be the Wisconsin Retirement System benefit.

Council Member Petkovsek stated when our officers work a 12-hour shift to ask them to do overtime they are more fatigued than if they worked an 8-hour shift and you extended overtime.

Discussion continued.

Fire Chief Matt Meyer presented the 2024 Fire Department Administration budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Police & Fire Commission	\$ 200	\$ 200
2) Fire Chief's Salaries	12,400	14,800
3) Firemen's Salaries	34,500	41,700
4) Secretary/Repairman	3,240	3,420
5) Hydrant Rental	188,544	188,544
6) Fire Warden	2,400	4,000
7) Equipment/Repairs/Supplies	11,000	13,000
8) Gas, Oil & Grease	500	620
Subtotal	\$252,784	\$266,284
9) Retirement (Account #51971)	+ 15,616	+ 16,138
Totals	\$268,400	\$282,422
Rural's Share	- 33,478	- 39,029
City's Share	<u>\$234,992</u>	<u>\$243,393</u>

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

Meyer stated wages were increased by both the Rural Fire Association Board and Personnel Committee. The bottom line is bare bones and it's only through the community support of the steak feed that we have the equipment we have-about \$300,000 over the years.

Meyer stated the City has ordered a new pumper truck to replace the old 1978 International. The other pumper truck is the 1995 Freightliner which is 28 years old. Meyer is in his 41st year of service to the Neillsville Fire Department.

City Clerk Roehl Presented the 2024 Neillsville Community Fire Hall budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Operating Budget - Total \$10,350/\$11,350; City's share	\$ 3,225	\$ 3,614
Capital Budget - Total \$2,500/\$2,500; City's share	\$ 935	\$ 935
Total City Contribution	<u>\$ 4,160</u>	<u>\$ 4,549</u>

Roehl stated that the overall budget increased a \$1,000 from last year (\$13,850), however the City's equalized value increased more than the other townships.

City Clerk Roehl presented the 2024 Municipal Ambulance Service budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Operating Budget - Total \$59,000/\$59,000		
Total City Contribution	<u>\$ 13,141</u>	<u>\$ 13,500</u>

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

City Clerk Roehl presented the proposed 2024 City Attorney budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Salary	\$30,755	-0-
2) Outside Counsel	900	19,600
3) Supplies & Expenses	1,300	1,300
4) Court Costs	<u>200</u>	<u>200</u>
Total	<u>\$33,155</u>	<u>\$21,100</u>

Roehl stated the estimate from Nathan Miller at Weld Riley states that \$5,000 per month (\$60,000) per year would be a good budget estimate. The 2023 budget for Attorney salary (\$30,755) and Outside Council (\$900) totals \$31,655 when \$12,055 is subtracted for the General Code update leaving the 2024 proposed budget at \$19,600.

Mayor Poeschel stated that we would no longer have an attorney at our meetings, we will be using their service more judiciously at \$210 per hour.

Council Member Petkovsek stated we are learning how to use the League services more.

Council Member Counsell stated things like going to court for traffic, etc. would be done by an Associate Attorney not a Partner Attorney.

Director of Public Works Friemoth presented the proposed 2024 Public Works budget:

<u>Account No.</u>	<u>Account Title</u>	<u>2023 Budget</u>	<u>2023 Proposed</u>
<u>GENERAL GOVERNMENT - 51000:</u>			
51550	Maps & Plats	\$ 500	\$ 500
<u>PUBLIC SAFETY - 52000:</u>			
52400	Inspections - Buildings, etc.	2,500	2,500

PUBLIC WORKS - 53000:

53100	Street Department Administration	34,425	37,192
53110	Vacation & Sick Leave	24,563	27,364
53120	Safety & Continuing Education	4,400	4,700
53240	Machinery & Equipment Operations	70,639	68,639
53270	Buildings & Grounds	7,700	8,150
53300	Street Maintenance	95,808	95,808
53310	Traffic Control - Signs & Markings	10,289	11,289
53320	Bridges & Culverts	2,789	2,789
53330	Curbs & Gutters	6,000	7,500
53340	Street Cleaning	5,208	6,208
53350	Snow & Ice Removal	55,978	55,978
53360	Street Oiling	-0-	-0-
53370	Tree & Brush Control	21,235	22,807
53420	Street Lighting	58,889	59,889
53430	Sidewalks & Crosswalks	4,574	4,574
53440	Storm Sewers	5,914	5,914
53450	Parking Lots & Meters	-0-	-0-
53510	Airport	29,544	28,530
53520	Taxi Service	244,639	330,250
53610	Sanitary Sewers	-0-	-0-
53611	Televising Sewers	-0-	-0-
53620	Refuse & Garbage Collection	130,276	134,164
53630	Solid Waste & Disposal	21,455	23,275
53640	Weed Control	2,100	3,600

CULTURE, RECREATION AND EDUCATION - 55000:

55340	Celebrations	12,850	13,050
55360	Christmas Decorations	4,550	4,550

CONSERVATION AND DEVELOPMENT - 56000:

56300	Planning	5,900	5,900
56400	Zoning	800	800
56600	Urban Development	2,330	2,330

CAPITAL OUTLAY - 57000:

57140	Public Buildings	3,000	3,000
57320	Machinery & Equipment	-0-	-0-
57330	Street Construction	82,950	88,000
57331	Signs & Markings	500	500
57332	Bridges & Culverts	1,500	1,500
57333	Curbs & Gutters	-0-	-0-
57343	Sidewalks & Crosswalks	-0-	-0-
57344	Storm Sewers	-0-	-0-
57350	Airport	5,000	5,000
57410	Sanitary Sewers	-0-	-0-

57620	Parks	-0-	-0-
57710	Industrial Park	<u>-0-</u>	<u>-0-</u>
Totals		<u>\$ 958,805</u>	<u>\$1,066,250</u>

Friemoth stated that wages were increased by 3% and then he moved around to better utilize them; Department Administration was increased for a new laptop and cell phone costs, his salary is split half City and half Utilities; Vacation and Sick Leave increases for more vacation for Austin Zank; Safety increased for more road signs; Machinery and Equipment decreased because our new equipment should need less repairs; Buildings utility costs are up; Street Lighting utility costs are up; Tree and Brush control increased to take down trees affected by the Emerald Ash Borer; Airport Management was increased 3% and Runway Maintenance decreased because of maintenance entitlement funding through CARES Act there will be no match required; the Taxi service increased \$85,611, this reflects the 44% increase from 2023 which was not known until after the budget was set plus the 2024 annual increase percentage; Garbage and Recycling is up 3%; the contract is up the end of 2024 and the provider is going away from cans/bags service to containers the switch would cost us \$3.00 per month per pickup (\$3.00 x 900 customers x 12 months = \$32,400 estimated); Solid Waste is up \$1,000 for monitoring our old landfill; Solid Waste-Utilities is new for the electricity for the compost security camera.

Friemoth presented the five-year street plan with the State projects of US Hwy 10 and State Hwy 73 both scheduled to be done in 2027.

Large Street Construction: Non TIF Projects

W. 5 th Street-Grand Avenue to Hewett Street 3" Mill and Overlay	\$	55,000.00
U.S. Highway 10 Project Grand Ave to City Limits (I.D. 39570300002) Engineering Fees Wisconsin DOT	\$	1,500.00
WI Highway 73 Project U.S. Hwy 10 to W. 19 th Street (I.D. 39500860354) Engineering Fees Wisconsin DOT	\$	31,000.00
WI Highway 73 Project W. 19 th Street to City Limits (I.D. 39570500004) Engineering Fees Wisconsin DOT	\$	<u>500.00</u>
Total of Non TIF Projects	\$	<u>88,000.00</u>

The biggest increase is from the WIS DOT for engineering fees for State Hwy 73 from \$21,000 to \$91,000 paid over the next three years. This is due to the number of curb ramps (45+) that need updates, and the added environmental, historical, real estate work needed. The \$91,000 is only the City's 25% share of the \$364,000 estimated engineering cost. When you add in the construction cost the total is \$235,000 for the City at today's dollars.

Cemetery Sexton Barth presented the proposed 2024 Cemetery budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Sexton Salary (2/3)	\$ 33,682	\$ 34,695
2) Extra help	19,913	20,515
3) Utilities	4,000	4,000
4) Telephone	1,250	1,750
5) Conference & Travel	1,000	1,000
6) Repairs & Maintenance	10,200	10,200
7) Seeds, Plants & Trees	1,000	1,000
8) Landscaping	1,000	1,000
9) Gas, Oil & Grease	4,000	4,000
10) Street Maintenance	500	500
11) Care Fund	4,000	4,000
12) Equipment	-0-	-0-
13) Decorations (flags)	-0-	-0-
14) Vehicles	-0-	-0-
15) Lawnmowers	<u>6,000</u>	<u>6,000</u>
Totals	<u>\$ 86,545</u>	<u>\$ 88,660</u>

Barth stated that the payroll lines have been adjusted by 3% (his salary is split 2/3 Cemetery and 1/3 Parks); Telephone and Internet has been increased \$500; Lawnmowers are half of the cost after trade in, we switch every four years to stay under warranty, the mower is commercial grade and we put on 300 to 400 hours per year, we are trading an old Simplicity mower for a new Ferris mower (\$16,499-\$4,500 = \$11,999).

Parks Director Barth presented the proposed 2024 Parks budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Salary	\$ 34,533	\$ 35,577
2) Director's Salary (1/3)	16,841	17,347
3) Utilities	9,000	9,500
4) Telephone	240	660
5) Repairs & Maintenance	13,540	13,540
6) Gas, Oil & Grease	4,000	4,000
7) Equipment	<u>6,000</u>	<u>6,000</u>
Totals	<u>\$ 84,154</u>	<u>\$ 86,624</u>

Barth stated that the payroll lines have been adjusted by 3% (his salary is split 1/3 Parks and 2/3 Cemetery); Utilities have been increased \$500; Telephone increased \$420; the rest remains the same.

City Clerk Roehl presented the Airport operating and capital budgets:

Account No. 53510 - Airport:

2023 Budget - \$29,544; 2024 Proposed - \$28,530

Account No. 57350 - Airport Outlay:

2023 Budget - \$5,000; 2023 Proposed - \$5,000

City Clerk Roehl presented the Neillsville Taxi Service calculation workpapers for:

Expenses - Account No. 53520 - Taxi Service	Increased	\$ 85,611
Revenues - Account No. 43533 - Transit Aids - State & Federal	Increased	\$ 47,392
Account No. 46350 - Taxi Revenues	Increased	\$ -0-
Levy Increase		<u>\$ 38,219</u>

Net Taxi Service placed on City Tax Levy \$130,547

Roehl stated that these numbers are based on contract. Due to Neillsville's population (2010 census 2,463) dropping below 2,500, the City is no longer eligible for State funding on its own. The City will be co-opting with Clark County for next years' service. Agency fares will remain the same for 2023

City Clerk Roehl presented the Beautification Committee proposed 2024 budget:

Account No. 55340 Celebrations - Decorations:

2023 Budget - \$1,500; 2024 Proposed - \$1,500

City Clerk Roehl presented the Heritage Days Committee proposed 2024 budget:

Account No. 55340 Celebrations - Heritage Days:

2023 Budget - \$1,500; 2024 Proposed - \$1,500

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

Account No. 56300 Planning - Historic Preservation:

2023 Budget - \$1,500; 2024 Proposed - \$1,500

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

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Salary	\$ 53,352	\$ 51,500
2) Telephone	425	425
3) Supplies & Expenses	300	300
4) Postage	335	335
5) Conferences & Travel	1,100	2,100
6) Program – Expenses	3,856	3,900
7) Program - Extra Help	16,926	19,000
8) Program - Trophies	643	580
Totals	<u>\$ 76,937</u>	<u>\$ 78,140</u>

Librarian Ziebell presented the proposed 2024 Library Department budget:

<u>Budget Line</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
180) Head Librarian (40 hours/week)	\$ 41,122	\$ 42,349
181) Child Librarian (32 hours/week)	25,376	26,141
182) Assistants (2 at 550 hours/year)	11,496	11,836
183) Substitutes (1 at 225 hours/year)	2,351	2,421
185) Custodians (1 at 600 hours/year)	7,530	7,758
186) Groundskeeper (40 hours/year)	502	517
220) Utilities	10,000	10,000
221) Telephone	1,385	1,385
222) WAN Connection	3,000	3,000
310) Supplies	2,000	4,000
311) Postage	50	50
324) VCAT System	5,800	5,800
325) Books	13,500	13,500
326) Periodicals	2,000	2,000
327) Audio Visual	4,200	4,200
328) Printing & Advertising	50	50
329) Microfilm	300	300
335) Mileage, Meals, Education	4,600	2,600
341) Computer	-0-	1,000
350) Repairs & Maintenance	1,000	2,000
810) Equipment	750	1,500
900) Foundation Funds	-0-	-0-
Totals	<u>\$137,012</u>	<u>\$142,407</u>

Ziebell stated that the Library Board met and approved the budget proposals, wages were increased 3%, Supplies and Expenses were increased \$2,000; Miles, Meals and Education was reduced by \$2,000; Computers increased \$1,000; Repair and Maintenance increased \$1,000 for exterior painting, and Equipment was increased for a new desk and shelves.

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

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

City Clerk Roehl presented the proposed 2024 Economic Development budget:

<u>Budget</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
1) Contracted Services (Clark County Economic Development Corp.)	\$ 3,650	\$ 3,539
2) Supplies & Expenses	200	200
3) Postage	400	400
4) Publications	400	400
5) Conferences & Travel	300	300
6) Program Expenses - (Programs \$5,000/\$5,000)	5,000	5,000
(Marketing \$10,000/\$10,000)	10,000	10,000
7) Advertising & Website	1,500	1,500
8) Highground Veterans Park	2,000	2,000
9) Contingency	< 13,000 >	< 13,339 >
	<u>\$ 10,450</u>	<u>\$ 10,000</u>

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

City Clerk Roehl presented the proposed 2024 City Hall budget:

<u>Budget Line</u>	<u>Budget 2023</u>	<u>Budget 2024</u>
a) Salary - Custodian	\$ 9,500	\$ 9,641
b) Extra Help	2,369	2,441
c) Utilities	10,200	11,200
d) Supplies & Expenses	2,400	2,400
e) Copier	3,400	3,400
f) Computer & Network	14,400	16,100
g) Fax Machine	450	450
h) Hosted Telephones	2,100	2,100
I) Repairs & Maintenance	3,900	3,900
Total	<u>\$ 48,719</u>	<u>\$ 51,632</u>

Roehl stated that wages were increased 3%; Utilities were increased for rising costs; Computer & Network was increased to replace one computer. The 2025 will have an \$18,000 to \$20,000 increase because with the new City Hall all our network and computer contracts started at one time instead of being staggered.

City Clerk Roehl presented the proposed 2024 Clerk-Treasurer's Office budget:

<u>Budget Line</u>	<u>Budget 2023</u>	<u>Budget 2024</u>
a) Salary – Clerk-Treasurer*	\$ 32,936	\$ 33,925
b) Salary – Deputy Clerk-Treasurer*	19,385	19,968
c) Extra Help* and Sick Leave Payout	18,326	18,549
d) Telephone	1,200	1,200
e) Supplies and Expenses	6,000	6,000
f) Postage	1,200	1,320
g) Equipment	<u>2,822</u>	<u>2,871</u>
* City half of total wages Total	<u>\$ 81,869</u>	<u>\$ 83,833</u>

Roehl stated wages were increased 3%; the payroll lines are the City's half as Water and Sewer each get a quarter; Postage was increased for the 6-cent stamp increase; and Equipment was increased for annual program support fees.

City Clerk Roehl presented the Administration section of the proposed 2024 budget:

<u>Administration</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>
51100 Council - Salaries	\$ 24,900	\$ 24,900
- Supplies & Expenses	1,000	1,000
- Cable TV Broadcasting	1,150	1,150
- Publications	5,000	5,500
- Dues	1,158	1,262
- Conferences & Travel	<u>375</u>	<u>750</u>
Totals	<u>\$ 33,583</u>	<u>\$ 34,562</u>
51310 Codification of Ordinances	<u>\$ 300</u>	<u>\$ 13,671</u>
51410 Executive - Mayor	\$ 9,380	\$ 9,380
- Supplies & Expenses	200	200
- Conferences & Travel	<u>800</u>	<u>800</u>
Totals	<u>\$ 10,380</u>	<u>\$ 10,380</u>
51421 License Publications	<u>\$ 320</u>	<u>\$ 320</u>
51440 Elections – Poll workers	\$ 5,966	\$ 11,607
- Supplies & Expenses	<u>1,670</u>	<u>2,627</u>
Totals	<u>\$ 7,636</u>	<u>\$ 14,234</u>
51510 Accounting - Auditing	\$ 30,975	\$ 33,000
- Supplies & Expenses	<u>350</u>	<u>350</u>
Totals	<u>\$ 31,325</u>	<u>\$ 33,350</u>

51530 Assessment of Property - Assessor	\$ 11,700	\$ 11,850
- Supplies & Expenses	<u>2,975</u>	<u>3,000</u>
Totals	<u>\$ 14,675</u>	<u>\$ 14,850</u>
51540 Risk & Property Management -		
- Consultants	\$ -0-	\$ -0-
- Supplies & Expenses	<u>-0-</u>	<u>-0-</u>
Totals	<u>\$ -0-</u>	<u>\$ -0-</u>
51910 Illegal Taxes & Tax Refunds	<u>\$ 2,000</u>	<u>\$ 2,000</u>
51911 Uncollectible Taxes/Receivables	<u>\$ 2,000</u>	<u>\$ 2,000</u>
51930 Property & Liability Insurance	<u>\$ 81,875</u>	<u>\$ 83,570</u>
51931 Workers Compensation Insurance	<u>\$ 43,793</u>	<u>\$ 45,983</u>
51940 Claims Adjustments	<u>\$ 15,150</u>	<u>\$ 19,433</u>
51970 Unemployment Compensation	<u>\$ 2,500</u>	<u>\$ 2,500</u>
51971 Retirement Expense	<u>\$118,419</u>	<u>\$130,500</u>
51972 Social Security Expense	<u>\$111,290</u>	<u>\$117,300</u>
51973 Hospital Insurance Expense		
- Health Insurance	\$ 278,038	\$308,200
- Dental Insurance	18,100	19,250
- Deductible Reimbursements	<u>36,000</u>	<u>40,000</u>
Totals	<u>\$332,138</u>	<u>\$367,450</u>
54110 Health Officer - Salary	\$ 1,303	\$ 1,342
- Supplies & Expenses	<u>150</u>	<u>150</u>
Totals	<u>\$ 1,453</u>	<u>\$ 1,492</u>
55120 Museum	<u>\$ -0-</u>	<u>\$ -0-</u>
55140 Community Center	<u>\$ 900</u>	<u>\$ -0-</u>
56500 Public Housing	<u>\$ 325</u>	<u>\$ 325</u>
TOTALS	<u>\$810,062</u>	<u>\$893,920</u>

Roehl stated Council-Publications increased for publishing costs (\$500), Dues (\$104) for League membership and Conference and Travel (\$375); Codification of Ordinances increased for General Code Services; Elections increased because we are scheduled for four elections in 2024

(\$6,598); Auditing increases for technology costs increases and GASB changes (\$2,025); Assessment of Property increased per contract (\$175); Property & Liability Insurance increased (\$1,695); Workers Compensation Insurance increased (\$2,190); Claims Adjustment increased (\$4,283); Retirement increased because of rate increases wage increase and adding half an officer position; Social Security increased for wage increases and adding half an officer position; Health Insurance increased because three of the police officers will be joining our health and dental plans, while only one person is leaving the health plan; Health Officer increased for wage increase 3% (\$39) and the Community Center was dropped as Clark County plans to convert it to a homeless shelter.

Roehl stated that when all the proposed budget requests are added together the increase is \$452,005 more than the 2023 Budget. The new 20% increase in shared revenues is \$172,793. The next new construction growth is \$5,651. Overall, we are \$190,366 over the State levy limit allowed.

Discussion followed on the \$330,182 Taxi budget. Estimated annual trips (6,825); Hours and Days of operation; estimated fares; estimated Federal and State Aid; and estimated City tax levy balance (\$130,547). The next cost per rider of \$19.13 ($\$130,547 \div 6,825$ trips).

Council Member Petkovsek stated that we need to do a long-term plan-what are we going to do with streets.

Council Member Counsell stated the streets are on a 100-year cycle and taxpayers notice the roads.

Council Member Rochester stated the Chief of Police salary is \$73,000, the Police Officers about \$50,000 while the new Recreation Director's salary is \$51,500.

Council Member Petkovsek stated the police officers are under union contract, the Personnel Committee is working on updating the employee handbook, the City does not have a pay schedule for different positions in place, the market and skills necessary dictate, the Librarian needs a degree, we know we are low in pay, but the State Legislators have tied our hands allowing for a levy increase of \$5,651.

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

Duane G. Poeschel, Mayor

Rex R. Roehl, Clerk