

**FINANCE COMMITTEE
COUNCIL ROOM
WEDNESDAY, SEPTEMBER 30, 2026
8:30 A.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.

Jerilyn St. Amand stated that she wanted to make sure that the members of the Finance Committee knew how important the Police Department’s budget is to the City and to avoid cutting it.

City Administrator/Director of Public Works Friemoth presented a general overview as to what was being presented this year as compared to how previous years budgets were presented, the biggest change being the health insurance, dental insurance, Social Security and retirement costs being covered by each department instead of being included in the General Government budget.

Chief of Police Mankowski presented the proposed 2027 Police Department budgets:

Account 52100 - Police Administration:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Police and Fire Commission	\$300	\$300
2) Chief	\$82,410	\$84,470
3) 1st Officer - Sargent	\$64,938	\$66,561
4) 2nd Officer	\$61,194	\$62,724
5) 3rd Officer	\$61,194	\$62,724
6) 4th Officer	\$61,194	\$62,724
7) 5th Officer	\$61,194	\$62,724
8) Secretary	\$41,392	\$46,691
9) Overtime/Shift Differential	\$68,435	\$70,146
10) Extra Help	\$47,981	\$49,181
11) Supplies & Expenses	\$53,000	\$55,000
12) Dues & Publications	\$650	\$600
13) Police Training	\$10,000	\$10,000
14) Investigations	\$6,000	\$6,000
15) Radio	\$3,600	\$2,500
16) Uniforms & Equipment	\$36,300	\$38,300
17) Social Security	-	\$43,852
18) Retirement	-	\$3,385
19) Retirement - Protected Services	-	\$74,800
20) Health Insurance	-	\$122,676
21) Dental Insurance	-	<u>\$9,023</u>
Subtotal	\$659,782	\$934,381

Account 52110 - Police Station:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Custodian	\$4,259	\$4,366
2) Extra Help	\$606	\$627
3) Utilities	\$9,500	\$9,500
4) Supplies & Expense	\$1,000	\$1,000
5) Repairs & Maintenance	<u>\$2,500</u>	<u>\$2,500</u>
Subtotal	\$17,865	\$17,993

Account 52150 - Police Auto:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Repair & Maintenance	\$12,500	\$32,000
2) Gas, Oil & Grease	\$15,600	\$17,000
3) Vehicle	-	<u>\$31,000</u>
Subtotal	\$28,100	\$80,000

Account 52510 - Civil Defense:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Utilities	\$150	\$150
2) Repair & Maintenance	<u>\$875</u>	<u>\$875</u>
Subtotal	\$1,025	\$1,025

Account 54150 - Dog Pound:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Contracted Services	\$400	\$400
Subtotal	\$400	\$400
Police Department Total	\$707,172	\$1,033,799

Mankowski stated that Overtime is kind of an artificial number based on what could be used under the Police Union contract, however, money left over offsets other areas of the budget; most line items were kept the same as the previous year with a couple of exceptions such as the Police Auto(\$31,000)-a new squad was added to replace one of the current vehicles; Police Auto -Gas, Oil & Grease(\$17,000) and Repair & Maintenance(\$32,000) were increased due to the increased gas prices and extra maintenance and repairs that were made this year.

Parks Director Barth presented the proposed 2027 Parks budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll & Overtime	\$37,559	\$38,498
2) Salary - Sexton/Parks	\$18,318	\$21,618
3) Social Security	-	\$4,599
4) Retirement	-	\$1,567
5) Health Insurance	-	\$6,903
6) Dental Insurance	-	\$624
7) Utilities	\$11,000	\$11,000
8) Telephone	\$250	\$250
9) Repair & Maintenance	\$13,540	\$13,540
10) Gas, Oil & Grease	\$4,500	\$4,500
11) Equipment	\$4,500	\$4,750
Totals	\$89,667	\$107,849

Barth stated that Lawnmowers are shared with the Cemetery so the cost is split in half; and it went up \$250; payroll lines have been increased by 2.5%.

Cemetery Sexton Barth presented the proposed 2027 Cemetery budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary - Sexton/Parks	\$36,636	\$43,239
2) Social Security	-	\$5,006
3) Retirement	-	\$3,135
4) Health Insurance	-	\$13,807
5) Dental Insurance	-	\$1,211
6) Extra Help & Overtime	\$21,658	\$22,200
7) Utilities	\$4,000	\$4,000
8) Telephone & Internet	\$1,850	\$1,850
9) Conferences & Travel	\$1,000	\$1,000
10) Repair & Maintenance	\$10,200	\$10,200
11) Seeds, Plant & Trees	\$1,000	\$1,000
12) Landscaping	\$1,000	\$1,000
13) Gas, Oil & Grease	\$4,500	\$4,500
14) Street Maintenance	\$500	\$500
15) Care Fund	\$4,000	\$4,000
16) Equipment	-	-
17) Decorations (flags)	-	-
18) Vehicles (truck box)	-	-
19) Lawnmowers	\$4,500	\$4,750
Totals	\$90,844	\$121,398

Barth stated Lawnmowers are half the cost and shared with the Parks and it went up \$250; payroll lines have been increased 2.5%. Barth also updated the Committee with the progress on the Columbarium project.

Council Member Petkovsek asked if that money was excluded from these budget numbers since we borrowed the money for it.

Council Member Clough replied yes.

Librarian Ziebell presented the proposed 2027 Library Department budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary – Head Librarian	\$44,720	\$50,107
2) Social Security	-	\$8,059
3) Retirement	-	\$5,850
4) Health Insurance	-	-
5) Dental Insurance	-	\$1,881
6) Salary – Children’s Librarian	\$27,589	\$30,584
7) Salary – Assistants	\$12,496	\$13,555
8) Salary – Substitutes	\$2,556	\$2,556
9) Salary – Custodian	\$7,098	\$8,000
10) Groundskeeper	\$546	\$550
11) Utilities	\$9,000	\$9,000
12) Telephone	\$1,385	\$1,385
13) WAN Connection	\$3,935	\$4,225
14) Supplies & Expenses	\$3,500	\$3,500
15) Postage	\$75	\$75
16) VCAT System	\$5,600	\$5,900
17) Books	\$12,500	\$12,500
18) Periodicals	\$2,000	\$1,800
19) Audio-Visual	\$4,200	\$4,000
20) Printing and Advertising	\$50	\$50
21) Microfilm	-	-
22) Mileage, Meals, Education	\$3,000	\$3,000
23) Computer & Equipment	\$2,000	\$2,000
24) Repair & Maintenance	\$1,000	\$1,500
25) Contingency Auditor Carryover	-	-
Totals	<u>\$143,250</u>	<u>\$170,077</u>

Ziebell stated that the Library Board met and approved the budget proposals, wages increased 2.5%, WVLS System increases for WAN (electronic services – e-books & audio books) and VCAT (computer checkout and check in); Computer & Equipment was combined with Equipment into one budget line.

Recreation Director Matson presented the proposed 2027 Recreation Department budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary - Recreation Director	\$52,790	\$58,737
2) Social Security	-	\$6,016
3) Retirement	-	\$4,258
4) Health Insurance	-	\$9,564
5) Dental Insurance	-	\$564
6) Interim - Recreation Director	-	-
7) Telephone	\$425	\$425
8) Supplies & Expenses	\$300	\$300
9) Postage	\$335	\$335
10) Conferences & Travel	\$2,100	\$2,100
11) Program - Expenses	\$5,000	\$5,000
12) Program - Extra Help	\$19,400	\$19,900
13) Program - Trophies	<u>\$500</u>	<u>\$500</u>
Totals	<u>\$80,850</u>	<u>\$107,699</u>

Matson stated the only changes were for wages increases of 2.5%; the School District pays 50% of the Administration and benefits for a total of \$41,824, the City pays the other half; Program Revenues are estimated at \$28,075 and Program Expenses estimated at \$24,900.

Mayor Poeschel presented the proposed 2027 Economic Development budget:

<u>Budget</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Contracted Services	\$3,540	\$3,540
2) Supplies & Expenses	\$200	\$200
3) Postage	\$400	\$400
4) Publications	\$400	\$400

5) Conferences & Travel	\$300	\$300
6) Program Expenses	\$15,000	\$15,000
7) Advertising & Website	\$1,500	\$1,500
8) Highground Veterans Park	\$2,000	\$2,000
9) Contingency	<u>(\$15,840)</u>	<u>(\$15,840)</u>
Totals	<u>\$7,500</u>	<u>\$7,500</u>

Mayor Poeschel stated that everything was kept the same as the 2026 budget.

City Clerk Winder presented the proposed 2027 Clerk-Treasurer’s Office budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary - Clerk-Treasurer*	\$35,817	\$32,194
2) Social Security	-	\$5,710
3) Retirement	-	\$4,133
4) Salary - Deputy Clerk-Treasurer*	\$21,081	\$24,806
5) Extra Help & Overtime	\$17,634	\$17,634
6) Telephone	\$1,200	\$1,300
7) Supplies & Expenses	\$6,000	\$6,000
8) Postage	\$1,560	\$1,640
9) Equipment & Programs	\$3,115	\$3,500
10) Health Insurance	-	\$20,710
11) Dental Insurance	-	<u>\$1,884</u>
Totals	<u>\$86,407</u>	<u>\$119,510</u>

* City half of total wages

Winder stated that the wages were increased 2.5%; the payroll lines are the City’s half as Water and Sewer each get a quarter; Postage was increased for the stamp increases; Extra Help & Overtime remained the same as there is some overtime associated with elections, but the rest is left as a contingency; and Equipment was increased for annual program support fees.

City Clerk Winder presented the proposed 2027 Elections budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Poll workers	\$15,120	\$9,601
2) Social Security	-	\$734
3) Supplies & Expenses	<u>\$2,911</u>	<u>\$1,829</u>
Totals	<u>\$18,031</u>	<u>\$12,164</u>

Winder stated that even though the wages were increased 2.5%, the budget went down due to fewer elections in 2027, only 2 instead of 4; fewer elections meant fewer wages and supplies.

City Clerk Winder presented the proposed 2027 City Hall budget:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Custodian	\$8,483	\$6,921
2) Social Security	-	\$674
3) Extra Help	\$1,894	\$1,894
4) Utilities	\$11,200	\$11,400
5) Supplies & Expenses	\$2,400	\$2,400
6) Copier	\$3,400	\$3,400
7) Computer & Network	\$32,791	\$34,430
8) Fax Machine	\$450	\$450
9) Hosted Telephone System	\$2,250	\$2,300
10) Repair & Maintenance	<u>\$3,900</u>	<u>\$3,900</u>
Totals	<u>\$66,768</u>	<u>\$67,769</u>

Winder stated that wages were increased 2.5%; Computer & Network was increased for The Dirks Group annual rate adjustment; Hosted Telephone and Utilities were increased for rate increases.

Director of Public Works Friemoth presented the proposed 2027 Public Works budget:

Account 51000 – General Government:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Maps & Plats	<u>\$500</u>	<u>\$500</u>

Subtotal	\$500	\$500
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Account 52400 – Inspections:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Contracted Services	\$2,500	\$2,500
2) Supplies & Expenses	-	-
Subtotal	<u>\$2,500</u>	<u>\$2,500</u>

Account 53100 – Street Department Administration:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary – Director Salary	\$33,112	\$46,094
2) Retirement	-	\$3,342
3) Social Security	-	\$3,526
4) Health Insurance	-	\$20,710
5) Dental Insurance	-	\$1,835
6) Commission Chair Salary	\$250	\$250
7) Telephone	\$1,200	\$1,200
8) Supplies & Expenses	\$1,175	\$1,175
9) Conferences & Travel	<u>\$1,300</u>	<u>\$2,500</u>
Subtotals	<u>\$37,037</u>	<u>\$80,632</u>

Account 53110 – Vacation & Sick Leave:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$25,531	\$22,723
2) Retirement	-	\$1,648
3) Social Security	-	\$1,738
4) Health Insurance	-	\$39,835
5) Dental Insurance	-	<u>\$2,253</u>
Subtotals	<u>\$25,531</u>	<u>\$68,197</u>

Account 53120 – Safety & Continuing Education:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$1,800	\$1,602
2) Retirement	-	\$117
3) Social Security	-	\$123
4) Conferences & Travel	<u>\$600</u>	<u>\$600</u>
Subtotals	<u>\$2,400</u>	<u>\$2,442</u>

Account 53240 – Machinery & Equipment Operations:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$21,500	\$19,135
2) Retirement	-	\$1,388
3) Social Security	-	\$1,464
4) Repair & Maintenance	\$26,000	\$26,000
5) Gas, Oil & Grease	<u>\$20,639</u>	<u>\$20,639</u>
Subtotals	<u>\$68,139</u>	<u>\$68,626</u>

Account 53270 – Building & Grounds:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$1,200	\$1,068
2) Retirement	-	\$78
3) Social Security	-	\$82
4) Utilities	\$5,450	\$5,450
5) Repair & Maintenance	<u>\$1,500</u>	<u>\$1,500</u>
Subtotals	<u>\$8,150</u>	<u>\$8,178</u>

Account 53300 – Street Maintenance:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$60,000	\$52,800
2) Retirement	-	\$3,828
3) Social Security	-	\$4,039
4) Supplies & Expenses	<u>\$59,442</u>	<u>\$59,442</u>
Subtotals	<u>\$119,442</u>	<u>\$120,109</u>

Account 53310 – Traffic Control & Marking:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$5,100	\$4,539
2) Retirement	-	\$330
3) Social Security	-	\$347
4) Utilities	\$3,050	\$3,050
5) Repair, Replace & Maintenance	\$3,389	\$3,389
Subtotals	<u>\$11,539</u>	<u>\$11,655</u>

Account 53320 – Bridges & Culverts:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$1,600	\$1,424
2) Retirement	-	\$104
3) Social Security	-	\$109
4) Supplies & Expenses	\$1,189	\$1,189
Subtotals	<u>\$2,789</u>	<u>\$2,826</u>

Account 53330 – Curbs & Gutters:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$5,000	\$4,450
2) Retirement	-	\$323
3) Social Security	-	\$340
4) Supplies & Expenses	\$2,500	\$2,500
Subtotals	<u>\$7,500</u>	<u>\$7,113</u>

Account 53340 – Street Cleaning:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$6,300	\$5,607
2) Retirement	-	\$407
3) Social Security	-	\$429
Subtotals	<u>\$6,300</u>	<u>\$6,443</u>

Account 53350 – Snow & Ice Removal:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$30,500	\$27,145
2) Retirement	-	\$1,969
3) Social Security	-	\$2,077
4) Supplies & Expenses	\$15,500	\$15,500
Subtotals	<u>\$46,000</u>	<u>\$46,691</u>

Account 53360 – Street Oiling:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Oiling	-	-
Subtotal	-	-

Account 53370 – Tree & Brush Control:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$33,782	\$30,066
2) Retirement	-	\$2,180
3) Social Security	-	\$2,300
4) Contracted Services	\$4,500	\$4,500
5) Supplies & Expenses	\$500	\$500
Subtotals	<u>\$38,782</u>	<u>\$38,846</u>

Account 53420 – Street Lighting:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$1,000	\$890
2) Retirement	-	\$65
3) Social Security	-	\$65
4) Utilities	\$58,000	\$58,000
5) Repair & Maintenance	\$1,889	\$1,889
Subtotals	<u>\$60,889</u>	<u>\$60,912</u>

Account 53430 – Sidewalks & Crosswalks:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$1,700	\$1,513
2) Retirement	-	\$110
3) Social Security	-	\$116
4) Supplies & Expenses	<u>\$2,000</u>	<u>\$2,000</u>
Subtotals	<u>\$3,700</u>	<u>\$3,739</u>

Account 53440 – Storm Sewers:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$4,500	\$4,005
2) Retirement	-	\$291
3) Social Security	-	\$306
4) Supplies & Expenses	<u>\$1,500</u>	<u>\$1,500</u>
Subtotals	<u>\$6,000</u>	<u>\$6,102</u>

Account 53450 – Parking Lots & Meters:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Parking Lots & Meters	___-	___-
Subtotal	___-	___-

Account 53510 – Airport:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$600	\$600
2) Retirement	-	\$44
3) Social Security	-	\$46
4) Utilities	\$2,750	\$2,750
5) Telephone	\$450	\$450
6) Management Services	\$11,656	\$11,950
7) Weathermation System	-	-
8) Repair & Maintenance	\$2,000	\$2,000
9) Grounds Care	\$9,060	\$8,766
10) Runway Maintenance	<u>\$100</u>	<u>\$100</u>
Subtotals	<u>\$26,616</u>	<u>\$26,706</u>

Account 53520 – Taxi Service:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Taxi Service	___-	___-
Subtotal	___-	___-

Account 53620 – Refuse & Garbage:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$200	\$200
2) Retirement	-	\$15
3) Social Security	-	\$15
4) Garbage Service	\$142,490	\$146,894
5) Recycling Service	\$59,590	\$61,431
6) Supplies & Expenses	<u>\$800</u>	<u>\$800</u>
Subtotals	<u>\$203,080</u>	<u>\$209,355</u>

Account 53630 – Solid Waste Disposal:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$16,533	\$14,714
2) Retirement	-	\$1,067
3) Social Security	-	\$1,126
4) Utilities	\$300	\$300
5) Contracted Services	<u>\$6,950</u>	<u>\$7,528</u>
Subtotals	<u>\$23,783</u>	<u>\$24,735</u>

Account 53640 – Weed Control:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Payroll	\$3,000	\$2,670
2) Retirement	-	\$194

3) Social Security	-	\$204
4) Supplies & Expenses	\$700	\$700
Subtotals	\$3,700	\$3,768

Account 55340 – Celebrations:

Budget Line	2026 Budget	2027 Proposed
1) Payroll	\$6,300	\$5,607
2) Retirement	-	\$407
3) Social Security	-	\$429
4) Fireworks	\$3,250	\$3,250
5) Décor & Flags (Beautification)	\$2,200	\$2,200
6) Heritage Days	\$1,500	\$1,500
Subtotals	\$13,250	\$13,393

Account 55360 – Christmas Decorations:

Budget Line	2026 Budget	2027 Proposed
1) Payroll	\$3,000	\$2,670
2) Retirement	-	\$194
3) Social Security	-	\$204
4) Utilities	\$800	\$800
5) Repair & Maintenance	\$750	\$750
Subtotals	\$4,550	\$4,618

Account 56300 – Planning:

Budget Line	2026 Budget	2027 Proposed
1) Planning	\$400	\$400
2) Historic Preservation	\$1,500	\$1,500
Subtotal	\$1,900	\$1,900

Account 56400 – Zoning:

Budget Line	2026 Budget	2027 Proposed
2) Zoning	\$800	\$800
Subtotal	\$800	\$800

Account 55600 – Public Housing:

Budget Line	2026 Budget	2027 Proposed
1) Public Housing	\$325	\$325
Subtotal	\$325	\$325

Account 56600 – Urban Development:

Budget Line	2026 Budget	2027 Proposed
1) Urban Development	\$2,330	\$2,330
Subtotal	\$2,330	\$2,330
Public Works Total	\$727,532	\$823,441

Account 57000 – Capital Outlay:

Budget Line	2026 Budget	2027 Proposed
57140 Public Buildings	\$3,000	\$3,000
57320 Machinery & Equipment	-	-
57330 Street Construction	\$71,500	\$75,725
57331 Signs & Markings	\$500	\$500
57332 Bridges & Culverts	\$1,500	\$1,500
57333 Curbs & Gutters	-	-
57343 Sidewalks & Crosswalks	-	-
57344 Storm Sewers	-	-
57350 Airport	\$5,000	\$5,000
57410 Sanitary Sewers	-	-
57710 Industrial Park	-	-
Subtotals	\$81,500	\$85,725

Friemoth stated that he moved some Capital Outlay money to Street Maintenance as the plan is to do more overlay than pulverizing and construction; Gas/Oil/Grease was decreased as we have been having less snow the last few years; Snow & Ice Removal payroll also has been decreased and moved to Tree & Brush payroll, if we get more snow then we will be doing less tree removal; Tree & Brush contracted services was increased for

stump grinding due to ash tree removal; Garbage & Recycling has increased 2% and 10 households added; Airport has remained the same as last year in total, the manager got a 2.5% increase.

Administrator Friemoth presented the proposed 2027 Fire Department budget:

<u>Account 52200 – Fire Department Administration:</u>		
<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Police & Fire Commission	\$200	\$200
2) Fire Chief’s Salaries	\$14,800	\$14,800
3) Firemen’s Salaries	41,700	\$41,700
4) Secretary/Repairman	\$3,420	\$3,420
5) Hydrant Rental	\$188,544	\$194,200
6) Fire Warden	\$4,000	\$4,000
7) Equipment/Repairs/Supplies	\$13,000	\$14,000
8) Gas, Oil & Grease	<u>\$620</u>	<u>\$700</u>
Subtotal	\$266,284	\$273,020
9) Retirement (Account #51971)	<u>\$16,610</u>	<u>\$16,976</u>
Totals	<u>\$282,894</u>	<u>\$289,996</u>
Rural Share	\$39,175	\$39,358
City Share	<u>\$243,719</u>	<u>\$250,638</u>

Friemoth 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 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.

Friemoth presented the 2027 Large Street Construction: Non-TIF Projects

W. 19 th Street from Black River Road to Johnson Street	
2” overlay 700’ x 22’ x 2” (200 tons)	\$ 24,100.00
W. 20 th Street from Black River Road to Pitcher Street	
2” overlay 600’ x 22’ x 2” (250 tons)	<u>\$ 30,125.00</u>
Total	<u>\$ 54,225.00</u>
U.S. Highway 10 Project Grand Ave to City Limits (I.D. 39570300002)	
Engineering Fees Wisconsin DOT	\$ 1,500.00
City Portion by 2028 - \$72,000	<u>\$ 20,000.00</u>
(We are at \$75,000)	
Total	<u>\$ 21,500.00</u>
Capital Improvements Total	<u>\$ 75,725.00</u>

Clerk Winder presented the Administration section of the proposed 2027 budget:

<u>Account 51100 – Council:</u>		
<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salaries	\$24,900	\$24,900
2) Social Security	-	\$1,905
3) Supplies & Expenses	\$1,000	\$1,000
4) Cable TV Broadcast	\$1,825	\$1,825
5) Publications	\$6,000	\$6,000
6) Dues	\$1,382	\$1,382
7) Conferences & Travel	<u>\$750</u>	<u>\$750</u>
Subtotals	<u>\$35,857</u>	<u>\$37,762</u>
 <u>Account 51300 – Legal:</u>		
<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Outside Counsel	<u>\$57,000</u>	<u>\$57,000</u>
Subtotals	<u>\$57,000</u>	<u>\$57,000</u>

<u>Account 51310 – Codification of Ordinances:</u>		
<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Codification of Ordinances	<u>\$1,675</u>	<u>\$1,675</u>

Subtotals	<u>\$1,675</u>	<u>\$1,675</u>
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Account 51410 – Executive – Mayor:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary	\$9,380	\$9,380
2) Social Security	-	\$718
3) Supplies & Expenses	\$200	\$200
4) Conferences & Travel	\$800	\$800
Subtotals	<u>\$10,380</u>	<u>\$11,098</u>

Account 51421 – License Publications:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Licenses Publications	\$360	\$360
Subtotals	<u>\$360</u>	<u>\$360</u>

Account 51510 – Accounting:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Auditing	\$35,970	\$35,970
2) Supplies & Expenses	\$350	\$350
Subtotals	<u>\$36,320</u>	<u>\$36,320</u>

Account 51530 – Assessment of Property:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Assessor	\$41,500	\$41,500
2) Supplies & Expenses	\$3,300	\$3,300
Subtotals	<u>\$44,800</u>	<u>\$44,800</u>

Account 51540 – Risk & Property Management:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Contracted Services	—-	—-
Subtotal	—-	—-

Account 51910 – Illegal Taxes & Tax Refunds:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Illegal Taxes & Tax Refunds	\$2,000	\$2,000
Subtotals	<u>\$2,000</u>	<u>\$2,000</u>

Account 51911 – Uncollectible Taxes/Receivables:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Uncollectible Taxes/Receivables	\$2,000	\$2,000
Subtotals	<u>\$2,000</u>	<u>\$2,000</u>

Account 51930 – Property & Liability Insurance:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Property & Liability Insurance	\$92,265	\$92,265
Subtotals	<u>\$92,265</u>	<u>\$92,265</u>

Account 51931 – Workers Compensation Insurance:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Workers Compensation Insurance	\$35,450	\$35,450
Subtotals	<u>\$35,450</u>	<u>\$35,450</u>

Account 51940 – Claims Adjustments:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Claims Adjustments	\$19,157	\$19,157
Subtotals	<u>\$19,157</u>	<u>\$19,157</u>

Account 51970 – Unemployment Compensation:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Unemployment Compensation	\$2,500	\$2,500
Subtotals	<u>\$2,500</u>	<u>\$2,500</u>

Account 51973 – Health Officer:

<u>Budget Line</u>	<u>2026 Budget</u>	<u>2027 Proposed</u>
1) Salary	\$1,417	\$1,417

2) Supplies & Expenses	\$150	\$150
Subtotals	\$1,567	\$1,567

Account 55120 – Museum:		
Budget Line	2026 Budget	2027 Proposed
Subtotals	-	-

Account 55140 – Community Center:		
Budget Line	2026 Budget	2027 Proposed
Subtotals	-	-
Administration Totals	\$341,656	\$341,656

Mayor Poeschel stated the next Finance Committee meeting is scheduled for Wednesday, October 7, 2025 at 8:30 A.M.

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

Duane G. Poeschel, Mayor

Debbie Winder, Clerk