

## NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Please turn off all cell phones while meeting is in session. Agendas, minutes, and packets can be found here: [www.ci.evansville.wi.gov/councilmeetings](http://www.ci.evansville.wi.gov/councilmeetings).

**City of Evansville Common Council**  
**Special Budget Meeting**  
City Hall, 31 S Madison St, Evansville WI 53536  
Thursday, September 26, 2024, 6:00 p.m.

## AGENDA

1. Call to order
2. Roll call
3. Motion to approve the agenda.
4. Civility reminder
5. Citizen appearances other than agenda items listed.
6. New Business
  - A. 2025 Budget Presentations
7. Adjourn

*Dianne C. Duggan, Mayor*



# 2025 Budget Proposal

09-26-2024 DRAFT





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**Municipal Court**

**Municipal Court**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-51030-110	MUNI COURT SALARY	27,493	28,001	28,856	28,964	19,895	30,432	31,755	31,755
100-51030-134	MUNI COURT INCOME CONTINUATION	0	0	0	51	0	53	55	55
100-51030-136	MUNICIPAL COURT LIFE INS	135	134	134	85	97	85	92	92
100-51030-138	MUNICIPAL COURT RETIREMENT	763	746	807	814	560	853	889	889
100-51030-150	MUNICIPAL COURT FICA	2,103	2,131	2,208	2,216	1,522	2,328	2,429	2,429
100-51030-251	COURT IT MAINT & REPAIR	4,442	4,627	7,837	5,505	6,097	5,500	4,000	4,000
100-51030-252	COURT- IT EQUIP	0	0	0	0	0	0	500	500
100-51030-280	MUNI CT JAIL CONFINEMENT FEE	0	0	0	0	0	0		
100-51030-281	MUNI COURT FINES/ASSESS	25,334	14,221	23,874	16,000	4,459	18,500	22,000	22,000
100-51030-300	MUNICIPAL COURT EXPENSES	5,825	6,774	4,044	4,200	3,289	3,900	2,900	2,900
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	0	0	0	300	200	300	300	300
100-51030-511	MUNI COURT LIABILITY INSURANCE	193	250	123	200	80	275	289	289
100-51030-512	MUNI COURT WORKERS COMP INS	40	61	20	40	15	65	56	56
		66,330	56,945	67,904	58,375	36,215	62,291	65,265	65,265

100-51040-215	LEGAL SERVICES MUNI COURT	32,463	11,388	24,584	-	9,808	22,000	22,000	22,000
		<b>98,793</b>	<b>68,333</b>	<b>92,487</b>	<b>58,375</b>	<b>46,023</b>	<b>84,291</b>	<b>87,265</b>	<b>87,265</b>

**Julie Roberts:**  
Entered by City Treasurer Julie Roberts

**Library**

**Library**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
210-41110-550	GENERAL CITY APPROPRIATIONS	(292,671)	(298,524)	(347,656)	(347,656)	(339,896)	(339,896)	(335,326)	(335,994)
210-43720-550	COUNTY GRANT	(62,372)	(69,633)	(76,738)	(72,960)	(102,495)	(92,617)	(89,922)	(89,922)
210-43800-550	OTHER GRANTS & AIDS	-	-	-	-	-	-		
210-43900-550	LSTA GRANT FROM ALS	(1,760)	(1,475)	-	-	-	-		
210-46710-550	LIBRARY BOOK SALES	(225)	(233)	(209)	(196)	-	(300)	(300)	(300)
210-46711-550	LIBRARY COPIER REVENUES	(1,654)	(3,006)	(3,015)	(2,740)	(2,800)	(3,000)	(3,000)	(3,000)
210-46712-550	LIBRARY FINES	(886)	(923)	(637)	(855)	(726)	(500)	(500)	(500)
210-46713-550	OTHER RECEIPTS	(13,633)	(16,374)	(17,097)	(12,061)	(6,756)	(10,689)	(13,514)	(13,514)
210-48110-510	INT ON TEMP INVESTMENTS	(628)	(2,339)	(43,299)	-	(1,298)	-	(2,000)	(1,250)
210-48500-550	LIBRARY GIFTS	(24,505)	(6,139)	(37,465)	-	(1,000)	-		
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	(126)	-	(66)	-	(67)	(50)		(50)
210-49999-990	FUND BALANCE APPLIED	-	-	-	(12,000)	-	-		(14,179)
210-55700-110	LIBRARY SALARIES	186,498	208,961	231,843	236,263	154,214	244,868	244,624	244,624
210-55700-132	LIBRARY DENTAL INS	2,514	2,261	1,813	4,302	667	2,581	2,792	2,792
210-55700-133	LIBRARY HEALTH INS	35,043	26,719	29,694	54,973	16,702	38,267	43,241	43,241
210-55700-134	LIBRARY INCOME CONT	-	-	-	754	-	555	703	703
210-55700-136	LIBRARY LIFE INS	126	195	187	406	419	363	223	223
210-55700-138	LIBRARY RETIREMENT	8,701	9,648	10,440	12,703	7,062	9,746	12,607	12,607
210-55700-150	LIBRARY FICA	13,403	14,873	16,101	18,074	10,959	18,732	18,714	18,714
210-55700-180	RECOGNITION PROGRAM	300	275	90	300	-	330	330	330
210-55700-190	TEEN ADVISORY BOARD DONATON	164	-	-	-	-	-	-	
210-55700-250	LIBRARY COPIER LEASE/MAINT	-	-	230	-	-	-	-	
210-55700-251	LIBRARY- IT MAINT & REPAIR	21,291	17,325	10,725	19,000	10,836	19,000	15,720	15,720
210-55700-252	LIBRARY - IT EQUIP	1,275	1,920	1,977	2,000	-	2,500	2,250	2,250
210-55700-280	LIBRARY OUTSIDE SERVICES	-	-	110	-	-	-		
210-55700-310	LIBRARY OFFICE SUPPLIES	1,294	23,421	1,491	2,500	953	2,500	2,250	2,250
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	1,782	2,059	1,952	2,000	1,410	2,500	2,500	2,500
210-55700-312	LIBRARY COPIER SUPPLIES	1,943	2,637	3,414	2,000	1,736	2,500	2,500	2,500
210-55700-313	LIBRARY POSTAGE	324	339	336	400	192	400	400	400
210-55700-330	LIBRARY PROFESSIONAL DEVL	1,334	1,751	1,678	2,500	276	2,500	2,000	2,000
210-55700-355	BLDG MAINTENANCE & REPAIR	17,386	18,870	18,670	18,000	19,704	20,000	34,046	34,046
210-55700-361	LIBRARY COMMUNICATIONS	3,212	3,597	2,229	3,500	1,708	3,500	3,500	3,500
210-55700-362	LIBRARY UTILITIES	12,069	13,777	16,580	12,000	8,526	12,000	15,000	15,000
210-55700-363	LIBRARY FUEL	5,404	8,335	5,894	5,500	3,214	8,200	8,200	8,200
210-55700-371	LIBRARY ADULT BOOKS	22,365	19,218	28,135	23,000	10,202	24,000	20,000	20,000
210-55700-372	LIBRARY CHILDREN'S BOOKS	11,939	12,003	11,615	12,700	10,057	13,300	14,000	14,000



**Library**

**Library**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
210-55700-373	LIBRARY REFERENCE BOOKS	3,342	3,388	-	1,600	-	-		
210-55700-374	LIBRARY - PERIODICALS	3,913	6,356	185	3,300	6,206	3,500	3,500	3,500
210-55700-376	LIBRARY PROGRAMMING SUPPLIES	3,165	5,387	5,631	3,500	2,614	4,000	4,000	4,000
210-55700-385	LIBRARY GRANT EXPENDITURES	3,057	1,382	3,185	-	725	-		
210-55700-389	CASH SHORT & OVER	0	(2)	-	-	(0)	-		
210-55700-390	LIBRARY ADVERTISING & PROMOS	129	149	154	200	-	200	200	200
210-55700-510	LIBRARY PROPERTY INSURANCE	3,079	3,688	3,405	4,140	1,880	4,300	4,300	4,300
210-55700-511	LIBRARY LIABILITY INSURANCE	827	1,087	454	700	205	700	700	700
210-55700-512	WORKERS COMPENSATION INSURANCE	230	524	292	652	202	610	409	409
210-55700-640	TRANSFER TO CAPITAL PROJECTS	1,771	-	-	1,500	-	5,400		
		(30,582)	11,500	(117,675)	(0)	(184,372)	0	14,148	0

# Library 2025 Budget Proposal

## Budget Highlights

1. \$4570 – Decrease in 210-41110-550 “General City Appropriation.”
2. \$3871 – Decrease in 210-43720-550 “County Grant” and 210-46713-550 “Other Receipts.” These are statutorily required reimbursements based on use by Rock County and the adjacent counties Walworth, Green, Dane, and Jefferson.
3. \$3000 – Increase in 210-43713-550 “Other Receipts” from Friends of the Library.
4. \$14,046 – Moved Library portion of a janitor position salary and benefits to 210-55700-355 “Bldg Maintenance & Repair” for contracted cleaning service.
5. \$244 -- Net decrease in 210-55700-110 “Library Salaries” reflects COLA + ½ step salary increase minus above cleaning service transfer.
6. \$8036 – Increase in total benefits lines 210-55700-132 through -150 reflects adjustments for current employee health benefits and insurance cost increases.
7. \$3300 – Decrease in 210-55700-251 “Library IT Maint & Repair” for Prairie Lakes Library System support, access, and maintenance agreements for library software, digital materials, and equipment.
8. \$4000 – Decrease in 210-55700-371 “Library Adult Books.”
9. \$1000 – Increase in 210-55700-372 “Library Childrens Books.”
10. \$14,179 – Increase 210-49999-990 “Fund Balance Applied.”

## Capital Improvement Projects (2025 to 2030)

Item: **Server** (every 5 years, next purchase in 2028)

Purchase Cost: \$2,000

Summary: The server is a vital piece of IT infrastructure that collects and sends information across the library’s network.

Item: **Copier** (every 5 years, next purchase in 2029)

Purchase Cost: \$6,000

Summary: The copier is used by library staff and the public to make copies, print from the computers, scan to email, save to a flash drive, and scan to a flash drive.

Item: **Elevator Modernization** (every 20-25 years; currently overdue)

Purchase Cost: \$130,000

Summary: Elevators installed in the 1990s typically have a life span of 20-25 years. The modernization would include a new controller, wiring, fixtures, door equipment, and power unit; essentially this would cover all components other than the shell of the elevator cab and interior. Lower-cost component replacements (if available) can extend the lifespan. Given building layout, a functioning elevator is required to meet ADA access requirements.

**Item: Building Maintenance & Restoration**

**Purchase Cost: TBD**

**Summary:** Work with Destree Design Architects is underway to identify, prioritize, and estimate needed work to create a building maintenance plan.

## **Long-term Department Goals**

- Increase library wage to a competitive level to attract and retain talented staff. Offer promotion opportunities to positions of increased responsibility.
- Extend library hours which would require additional staff hours and utility costs.
  - We will be looking into potential hour changes while we execute our current strategic plan. The library was open until 8:00 PM Monday-Thursday prior to cutting the hours in October 2010 with the intention of going back to these hours when the budget would allow.
- Create library staffing by either adding additional part-time positions or expanding part-time positions to full-time. Cost will be dependent on the number of positions created, hourly wage of the employee, and costs of benefits (health insurance, etc.).

**Police**

**Police**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-52200-110	POLICE SALARY	802,484	846,531	868,681	818,866	664,324	944,744	994,246	994,246
100-52200-131	POLICE CLOTHING ALLOW	0	0	0	10,000	6,000	11,000	11,000	11,000
100-52200-132	POLICE DENTAL INS	11,510	12,437	12,447	12,801	8,047	14,522	15,649	15,649
100-52200-133	POLICE HEALTH INS	169,845	171,849	178,843	203,198	126,954	272,749	306,647	306,647
100-52200-134	POLICE INCOME CONT	0	0	0	3,511	0	4,053	4,265	4,265
100-52200-136	POLICE LIFE INS	1,125	1,190	1,297	1,107	952	1,283	1,340	1,340
100-52200-138	POLICE RETIREMENT	91,149	98,366	111,504	104,370	91,573	130,569	137,459	137,459
100-52200-150	POLICE FICA	59,188	62,379	64,667	62,643	49,886	72,273	76,060	76,060
100-52200-180	RECOGNITION PROGRAM POLICE	6	290	94	700	0	770	670	770
100-52200-205	Investigative Expenses	1,042	974	209	1,500	361	1,500	1,000	1,000
100-52200-210	PROFESSIONAL SERVICES	8,088	4,170	8,733	9,000	5,862	9,000	9,000	9,000
100-52200-251	POLICE - IT MAINT & REPAIR	11,073	15,104	16,946	13,500	2,875	13,500	10,500	10,500
100-52200-252	POLICE- IT EQUIP	670	11,358	1,539	6,000	4,794	6,000	4,000	4,000
100-52200-260	ACCREDITATION	650	1,350	2,660	2,000	813	1,000	2,600	2,600
100-52200-290	POLICE 911 SERVICE	0	0	1,795	2,700	1,749	2,700	2,200	2,200
100-52200-310	POLICE OFFICE SUPPLIES	8,166	10,495	18,504	8,000	10,358	10,000	12,000	11,000
100-52200-330	POLICE PROFESSIONAL DEV	8,259	7,903	5,912	9,500	3,304	11,500	7,500	7,500
100-52200-331	POLICE AMMUNITION	3,045	2,446	2,213	3,500	0	3,500	3,000	3,000
100-52200-340	POLICE EQUIPMENT	6,320	8,456	5,600	6,500	1,897	9,100	7,100	7,100
100-52200-342	POLICE COMMISSION	335	75	206	500	25	500	250	250
100-52200-343	POLICE VEHICLE FUEL	14,667	20,587	5,634	14,500	23,323	14,000	15,500	15,500
100-52200-350	POLICE EQUIP MAINTENANCE	8,019	9,528	8,863	8,000	4,828	8,000	8,000	8,000
100-52200-355	POLICE BLDG MAINT	6,774	2,340	5,386	6,000	4,676	6,000	5,500	5,500
100-52200-360	POLICE BLDG UTILITIES EXPENSE	10,738	11,574	12,792	9,889	7,627	11,889	14,815	13,000
100-52200-361	POLICE COMMUNICATIONS	9,504	11,491	19,132	8,100	11,913	8,700	8,800	8,800
100-52200-380	POLICE BODY ARMOR	885	1,205	1,292	2,000	994	2,000	2,000	2,000
100-52200-390	POLICE MISCELLANIOUS	6,446	326	279	500	0	500	400	400
100-52200-392	POLICE PUBLIC RELATIONS	970	223	895	1,000	0	1,000	900	900
100-52200-510	POLICE PROPERTY INSURANCE	1,995	2,733	2,646	1,700	957	1,800	2,911	2,911
100-52200-511	POLICE LIABILITY INSURANCE	4,758	6,552	2,628	3,000	1,490	3,100	3,255	3,255
100-52200-512	POLICE WORKERS COMP INSURANCE	11,004	19,511	7,806	16,608	6,388	19,266	23,279	23,279
100-52230-110	PT - POLICE SALARY	39,547	44,683	51,343	89,443	26,334	48,800	50,871	50,871
100-52230-132	PT - POLICE DENTAL INS	0	275	235	235	157	235	245	245
100-52230-133	PT - POLICE HEALTH INS	220	4,916	4,501	4,218	3,339	5,192	5,867	5,867
100-52230-134	PT - POLICE INCOME CONTINUATIO	0	0	0	98	0	104	109	109
100-52230-136	PT - POLICE LIFE INS	0	8	12	71	10	72	73	73
100-52230-138	PT - POLICE RETIREMENT	900	1,443	2,136	9,760	1,402	4,462	4,659	4,659

**Police**

**Police**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-52230-150	PT - POLICE FICA	2,948	3,305	3,913	6,842	1,988	3,733	3,892	3,892
100-52230-512	PT - POLICE WORK COMP INS	960	1,734	610	1,544	246	639	769	769
		1,303,289	1,397,807	1,431,959	1,463,406	1,075,995	1,659,756	1,758,329	1,755,613

# Police Department 2025 Budget Proposal

## Budget Highlights

1. 10-52200-360 Increase approximately \$2,000 Police Building Utilities Expense. In order to reflect more accurately what our expense is expected to be.
2. 10-52200-310 Increase of \$1,000. Police Office Supplies. Supplies have increased making the need to adjust office supplies to accurately reflect costs.
3. 10-52200-340 Decrease of \$2,000. Police Equipment.
4. 10-52200-251 Decrease of \$3,000. IT Maint & Repair.
5. 100-52200-331 Decrease of \$500. Ammunition. We're spending on average about \$2700 a year on ammo for department drills.
6. 100-52200-330 Decrease of \$3,000. Professional Development. 2024 we are able to cut some from this budget line. Our supervisors have all been sent through first line supervisor courses which they will not need to attend in 2025. The state is reimbursing the training funds slightly more in 2025 than in previous years.

## Capital Improvement Projects (2024 to 2027)

### Item: Patrol Vehicle (Every year)

Purchase Cost: \$51,00 (Standard Ford Explorer Police Vehicle).

Total: \$76,000 (\$3,000 less than 2024, included equipment).

Hybrid: \$54,000 (Ford estimates approximately a \$3,000 per year fuel savings).

Total: \$79,000 (includes equipment).

Summary: Vehicle would replace the 2021 Ford Explorer and would require approximately \$25,000 in equipment, radio (to include some portable radio replacement), siren box, back seat, etc. (2025). Includes 5-year 100K mile warranty.

### Item: Taser (Every year) (2025).

Purchase Cost: \$9,100 per year – taser contract payment.

Summary: Continuation of 2024, when we entered into a 5 year contract with taser for replacement of all tasers and included training and all equipment associated with the tasers for 5 years.

### Item: Modification to lobby entrance (2025)

Purchase Cost: \$6000.

Summary: Change the public entrance door to be handicap accessible, with a push door opener.

Item: **Two Pole Mounted Electronic Speed Signs & Pedestrian Crossing Signs** (2024) (Move to 2026, unless we are awarded a grant).

Purchase Cost: \$8,000.

Summary: Permanent electric signs mounted at 2 locations within the city to help with speed reduction. Two locations for crossing guard flashing signs.

Item: **New PD camera system** (2025) purchase a camera system to be consistent with other municipal buildings).

Purchase Cost: Unknown

Summary: Originally was going to add two cameras to our current system. That system is out of date and does not offer features we'd like. We'd like to purchase the same system as City Hall and the Aquatics Center.

Item: **Painting interior** (2027)

Purchase Cost: Unknown.

Summary: interior walls painted.

Long-term Department Goals

- New Police/EMS/Court/City Hall building (2030) \$7,000,000+.

**EMS**

**EMS**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
200-41110-520	GEN PROPERTY TAXES (CITY)	(102,863)	(116,275)	(151,892)	(151,892)	(157,561)	(157,561)	(153,902)	(153,902)
200-43520-520	ACT 102 REVENUES-AIDS & TRAINI	-	(16,216)	(14,203)	(4,000)	(4,056)	(4,000)	(4,000)	(4,000)
200-43521-520	ACT 102 REVENUES-EMT-BASIC TRA	-	(9,306)	-	-	(3,200)	-		
200-46230-520	EMS SERVICE CHARGE	(573,304)	(682,185)	(700,841)	(450,000)	(308,760)	(550,000)	(700,000)	(700,000)
200-47324-520	TOWNSHIP SERVICE AGREEMENT	(64,701)	(64,701)	(97,600)	(97,600)	(82,408)	(82,408)	(80,494)	(80,494)
200-48110-000	MISC - INTEREST	-	-	-	-	-	-		
200-48110-510	INT ON TEMP INVESTMENTS	(200)	(4,202)	(15,233)	(60)	(6,148)	(4,000)	(3,000)	(3,000)
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	(2,442)	-	(747)	(1,500)	(812)	(700)	(700)	(700)
200-48900-520	MISC REVENUE	-	(900)	(7,328)	-	(239)	-		
200-49100-570	PROCEEDS FROM NOTES ISSUANCE	-	-	-	-	-	-		
200-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	(10,000)	(68,000)	(68,000)
200-52220-110	EMS SALARY	201,034	207,266	259,127	256,871	209,756	300,604	324,455	324,455
200-52220-131	EMS CLOTHING & CLEANING	3,565	178	-	3,000	-	3,000	3,000	3,000
200-52220-132	EMS DENTAL INS	394	608	2,145	2,219	1,454	2,133	2,306	2,306
200-52220-133	EMS HEALTH INS	5,583	8,567	27,126	26,342	20,455	32,408	36,621	36,621
200-52220-134	EMS INCOME CONTINUATION	-	-	-	396	-	423	444	444
200-52220-135	EMS LENGTH OF SERV AWARD PR	13,920	-	7,000	7,000	7,000	7,000	8,000	7,000
200-52220-136	EMS LIFE INS	26	1,887	154	148	145	159	169	169
200-52220-137	EMS LIFE AND ACCIDENT POLICY	1,866	-	1,866	1,900	-	1,900	2,100	2,100
200-52220-138	EMS RETIREMENT	4,720	4,245	11,863	6,257	9,427	6,795	7,181	7,181
200-52220-150	EMS FICA	15,302	15,625	19,404	19,651	15,667	22,996	24,821	24,821
200-52220-180	RECOGNITION PROGRAM	294	-	121	650	701	825	990	990
200-52220-210	EMS PROFESSIONAL SERVICES	699	692	4,991	600	3,597	700	2,500	2,500
200-52220-251	EMS - IT MAINT & REPAIR	2,153	1,806	2,938	2,000	1,189	2,000	3,500	3,500
200-52220-252	EMS - IT EQUIP	809	-	-	3,000	297	3,000	3,000	3,000
200-52220-295	EMS ADMIN SERVICES - BILLING	30,892	39,273	47,239	36,000	17,348	38,520	54,000	54,000
200-52220-310	EMS OFFICE SUPPLIES	1,008	897	1,132	1,800	874	1,500	1,300	1,300
200-52220-330	EMS PROFESSIONAL DEVL	4,961	7,880	6,930	6,000	9,745	15,000	7,000	7,000
200-52220-340	EMS MED SUPPLIES & EQUIP	7,017	17,226	17,782	15,000	12,875	35,050	20,000	20,000
200-52220-341	EMS MED EQUIP MAINT	155	9,464	3,689	6,500	8,765	7,000	8,000	8,000
200-52220-343	EMS AMBULANCE FUEL	7,113	9,394	11,491	7,000	5,333	7,500	12,000	12,000
200-52220-350	EMS AMBULANCE MAINTENANCE	8,864	15,676	18,139	9,000	15,512	12,000	20,000	20,000
200-52220-355	EMS BUILDING MAINT & REPAIRS	2,379	1,494	4,995	6,000	874	5,000	6,000	6,000
200-52220-361	EMS COMMUNICATIONS	23,333	3,130	2,145	7,500	3,714	7,500	5,000	5,000
200-52220-362	EMS UTILITIES	5,092	5,111	8,366	6,000	7,035	6,420	8,000	8,000
200-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	-	27,402	31,666	4,000	-	4,000	7,000	7,000
200-52220-381	FLEX GRANT FUNDING EXPENSE	-	-	26,685	-	-	-		
200-52220-510	EMS PROPERTY INSURANCE	1,746	3,035	3,141	2,880	349	3,100	3,400	3,400
200-52220-511	EMS LIABILITY INSURANCE	8,228	11,107	5,932	7,500	4,820	11,000	9,000	9,000



**EMS**

**EMS**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
200-52220-512	EMS WORKERS COMP INSURANCE	5,358	8,511	3,462	7,339	2,823	8,635	10,810	10,810
200-52220-520	PRINCIPAL DEBT PAYMENT	25,000	25,000	-	-	-	-		
200-52220-530	EMS BUILDING RENT	-	-	12,500	12,500	7,292	12,500	12,500	12,500
200-52220-620	INTEREST DEBT PAYMENT	869	282	-	-	-	-		
200-52220-640	Transfer to Capital Projects	-	-	-	-	-	-	68,000	68,000
200-52220-740	EMS BAD DEBT EXPENSE	72,328	82,498	87,498	50,000	26,027	60,000	90,000	90,000
200-52220-741	Medicare/Medicaid Write Offs	223,383	252,730	261,333	190,000	115,418	190,000	250,000	250,000
200-55220-800	MISC EXPENSE	-	-	297	-	498	-		
		(65,418)	(132,799)	(96,687)	0	(54,194)	0	1,000	(0)

# EMS 2025 Budget Proposal

## Budget Highlights

1. Increased Cost of adjusting EMT pay by separating out pay by License Level

## Capital Improvement Projects (2025)

1. I am looking to obtain quotes to purchase a Generator for the Office Building this year. This is to provide power to the office, including heat/air if we lose power. I will also be looking for a grant to cover the cost of the generator.

## Capital Improvement Projects (2024 to 2026)

Item: **Ambulance** (5-7 years) (2026)

Purchase Cost: \$300,000

Summary: The purchase of this ambulance will replace our current reserve ambulance which is a 2012 Ford Lifeline. By keeping a continuous rotation of the two ambulances every 5-7 years allows the maintenance cost to be decreased over time. 2026 Ambulance ordering should start in Summer/Fall of 2024 to ensure delivery in early 2026.

Item: **Remodel current EMS Garage (2025-2026)** Purchase Cost: \$30,000

Summary: Will need to widen Bay #2 with a larger garage door. In doing this, the bathroom, desk area, refrigerator, washer/dryer and all supplies will be relocated into the 3<sup>rd</sup> bay area. Look to either close in the 3<sup>rd</sup> bay door or insulate it heavily to conserve energy. This will put the ambulances next to each other and make a better workspace for crews coming back from calls. Make the exterior match current siding and brick layout

## Long-term Department Goals

- Merge Evansville EMS and Evansville Fire District – This consolidation is required for both departments to better service the community from a public safety standpoint. It is the mission of both departments to protect the lives and the property within the department's jurisdictions by providing fire prevention services, fire suppression, rescue, and basic life support emergency medical services as efficiently as possible. By combining both departments this would allow us to better train our staff together to be able to accomplish this combined mission for the citizens of the City of Evansville and surrounding townships. Currently joint training is conducted on a limited basis, which does not prepare us for our joint mission very well. This would allow for better staffing of both types of apparatus and be able to respond to emergencies in a more efficient and timely matter. If all emergency vehicles were housed in the same facility, it would allow staff to respond with the appropriate apparatus more quickly as members respond to the emergency.
- Build a new Public Safety building to combine Police (Court) and EMS – If EMS does not consolidate with Fire, then we need to purchase land and build

a building that will accommodate both Police and EMS. Both agencies have several code and safety concerns with our current buildings.

- I would like to hire paid on premise staff during hours that the service struggles most filling shifts (currently evenings 6p-12a and weekends). We have continued difficulty in recruiting volunteers to be paid-on call for a minimal wage during these times. With our continued increase in call volume, the need for more EMT's to staff both ambulances has become extremely difficult. Having on-premises staff would also increase our response times to emergencies. Merging this type of staffing with our current on-call employees could be an added benefit to the community.
- Change our operational plan at the State level to allow Evansville EMS to use ACT-97. This will allow us to charge at an ALS when that service is provided. This would also possibly attract more individuals to our service as it would allow them to be able to use a higher license level. This is already in process. Upgrading the service itself will be the next step.

**Economic and Community Development**

**Economic and Community Development**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-56820-210	PROFESSIONAL SERVICES	5,473	4,517	13,085	12,500	1,469	10,000	5,000	5,000
100-56820-300	ECONOMIC DEVELOPMENT EXP	4,749	3,085	608	1,000	772	1,500	1,500	1,500
100-56820-305	MEMBERSHIP DUES	2,787	0	3,082	3,000	0	3,000	2,000	2,000
100-56820-400	PLAN IMPLEMENTATION	0	0	1,186	1,000	0	1,000	1,000	1,000
100-56820-410	ECONOMIC DEVELOPMENT MARKETING	2,100	6,120	468	1,000	0	3,000	1,000	1,000
100-56820-420	PRINT MATERIALS	0	0	450	1,000	270	500	1,000	1,000
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	2,000	0	6,000	4,000	0	8,000	8,000	6,000
100-56840-110	COMMUNITY DEVELOP SALARY	61,523	70,624	77,092	76,634	56,149	82,058	86,102	86,102
100-56840-132	COMMUNITY DEVELOP DENTAL INS	673	1,341	1,399	1,354	933	1,354	1,455	1,455
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	8,165	16,543	17,995	17,697	13,120	21,774	24,604	24,604
100-56840-134	COMMUNITY DEVELOP INCOME CONT	0	0	0	330	0	353	370	370
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	24	52	60	69	44	72	77	77
100-56840-138	COMMUNITY DEVELOP RETIREMENT	2,830	4,258	5,242	5,211	3,874	5,662	5,984	5,984
100-56840-150	COMMUNITY DEVELOP FICA	3,738	4,924	5,835	5,862	4,234	6,277	6,587	6,587
100-56840-210	PROFESSIONAL SERVICES	4,208	5,730	6,424	5,000	1,766	8,000	7,000	7,000
100-56840-212	COMPREHENSIVE PLAN UPDATE	0	0	0	0	0	0		
100-56840-240	GIS DATA	0	433	1,175	500	0	1,000	1,300	1,300
100-56840-251	COMM DEVL - IT MAINT & REPAIR	838	889	1,447	500	824	800	1,000	1,000
100-56840-252	COMM DEVL - IT EQUIP	239	1,315	0	2,000	0	2,000	2,000	2,000
100-56840-300	COMMUNITY DEVELOP EXPENSES	5,289	3,127	3,854	3,500	2,615	3,500	3,500	3,000
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	2,771	3,637	4,403	6,000	1,613	9,000	7,000	7,000
100-56840-342	BOARD OF APPEALS EXP	0	0	44	250	0	250	250	250
100-56840-512	COMMUNITY DEVL WORK COMP INS	69	124	51	111	39	118	120	120
100-56840-891	COMM DEV MAPPING	585	809	-809	1,000	0	1,000	1,000	1,500
100-56860-210	COMM DEV SOFTWARE SERVICES	819	815	1,204	0	0	5,000	3,000	3,000
100-56880-300	HISTORIC PRESERVATION EXP	429	1,079	395	2,500	338	2,500	2,000	1,500
100-56880-340	TREE REFORESTATION EXP	6,209	5,109	9,674	10,000	8,504	10,000	10,000	10,000
		115,515	134,530	160,363	162,017	96,565	187,718	182,849	180,349

**Tourism**

**Tourism**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
110-41110-000	GENERAL PROPERTY TAXES	0	0	0	0	0	0		
110-41240-000	ROOM TAX	-14,009	-19,658	-27,162	-18,000	-5,662	-18,000	-23,000	-23,000
110-48500-000	DONATIONS	0	-3,000	-4,000	0	0	0		
110-48900-550	MISC REVENUE (GF)	0	0	0	0	0	0		
110-49999-990	FUND BALANCE APPLIED	0	0	0	-17,940	0	-17,940	-29,090	-29,090
110-56820-210	PROFESSIONAL SERVICES	1,138	1,525	1,678	2,840	0	2,840	18,290	18,290
110-56820-300	TOURISM EXPENSE	16,354	4,829	10,767	20,500	6,403	20,500	22,400	22,400
110-56820-410	ECONOMIC DEVELOPMENT MARKETING	1,655	3,039	6,892	12,600	2,548	12,600	11,400	11,400
		5,137	-13,264	-11,825		3,289	0	0	0

2024 Expense Detail		
110-56820-210	Professional services fee: photography	\$ 2,000
110-56820-210	Professional services fee: contractor for brochure distribution	\$ 840
110-56820-210	Professional services fee: contractor for online projects	\$ 900
110-56820-210	Professional services fee: graphic design	\$ 600
110-56820-210	Professional services fee: website coordinator	\$ 500
110-56820-210	Professional services fee: website development	\$ 12,250
110-56820-210	Professional services fee: website copywriter	\$ 1,200
110-56820-300	Community Events Advertising: Evansville Underground Music, Art Crawl, Cruise Nights, 4th of July, Ladies Night Out, Olde Fashioned Christmas	\$ 7,500
110-56820-300	Enhancing the visitor experience (downtown flower project)	\$ 1,400
110-56820-300	*Enhancing the visitor experience (downtown beauification project)	\$ 5,000
110-56820-300	**Enhancing the visitor experience (signage)	\$ 8,000
110-56820-300	Creekside Place user fee	\$ 500
110-56820-410	Advertising: Social media fees	\$ 1,000
110-56820-410	Advertising: website hosting and maintenance	\$ 2,400
110-56820-410	Advertising: Print	\$ 4,000
110-56820-410	Rock County Tourism guidebook advertising	\$ 4,000

\*Mural multi-year project: \$6,000  
with \$,1000 from Evansville utilities  
with appropriate theme.

\$ 52,090

## Fire and Inspection

### Fire and Inspection

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	19,812	21,126	24,750	22,000	27,750	23,000	26,000	26,000
100-52210-210	FIRE DISTRICT CONTRIBUTION	266,984	278,871	286,613	286,613	203,410	290,585	305,000	305,000
100-52210-340	PUBLIC FIRE PROT (HYDRANTS)	175,000	175,000	0	175,000	0	0	0	
100-52240-110	BLDG INSPECTOR SALARY	54,237	53,263	51,101	56,854	25,520	69,274	76,161	76,161
100-52240-132	BLDG INSP DENTAL INS	372	377	251	377	283	377	392	392
100-52240-133	BLDG INSP HEALTH INS	6,570	6,503	4,809	6,749	4,729	8,307	23,062	23,062
100-52240-134	BLDG INSP INCOME CONT	0	0	0	244	0	298	327	327
100-52240-136	BLDG INSP LIFE INS	359	374	256	384	23	457	508	508
100-52240-138	BLDG INSP RETIREMENT	3,653	3,465	3,072	3,866	1,707	4,780	5,293	5,293
100-52240-150	BLDG INSP FICA	4,121	4,009	3,431	4,349	1,852	5,299	5,826	5,826
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	1,611	672	0	2,500	35,233	2,500	2,500	1,500
100-52240-251	BLDG INSP - IT MAINT & REPAIR	607	876	1,274	625	874	1,000	1,000	1,500
100-52240-252	BLDG INSP- IT EQUIP	5,254	5,000	6,123	5,300	0	2,500	2,000	2,000
100-52240-300	BLDG INSP - MISC EXP	1,334	2,144	4,361	4,500	3,358	4,000	2,000	2,000
100-52240-330	BLDG INSP PROFESSIONAL DEVL	724	865	1,349	2,000	465	5,000	2,000	2,000
100-52240-361	BLDG INSP - COMMUNICATIONS	1,205	968	1,901	1,200	996	1,500	1,500	1,500
100-52240-512	BLDG INSP WORK COMP INS	1,073	1,914	777	1,633	657	1,990	2,533	2,533
		542,918	555,427	390,067	574,195	306,857	420,867	456,103	455,603

# Community Development Department 2025 Budget Proposal

## Budget Highlights

1. **\$10,000 less for Economic Development.** Actual Costs and expenses have varied over the years; this number is a middle-of-the-road figure more in line with actual spending.
2. **\$6,000 for Building Improvement Grants.** A decrease from 4 building improvement grant awards to 3.
3. **\$15,950 for a Tourism website and \$8,000 for the ongoing lamp post banner replacement project .** This Tourism line item increase will be offset by utilizing Tourism reserves. Yearly cost of maintaining the website is estimated to be \$2,400.
4. **Maintain funding for Building Inspection/Code Enforcement position.** The aim is still to have offer in-house inspection and code enforcement. Amounts for salary and benefits have been maintained for the upcoming year.

## Capital Improvement Projects (2025-2033)

### Item: Comprehensive Plan Update/Park and Open Space Plan (2026)

Purchase Cost: \$50,000

Summary: An independent consultant, managed by Community Development Director, focuses on providing robust public participation and updates to all goals/objectives for each element (chapter) of the Plan.

## Long-term Department Goals

- Maintain Building Inspection/Code Enforcement Position.

### Housing Revolving Loan Fund

**Housing Revolving Loan Fund**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	8/31/2024	12/31/2025	12/31/2025
120-46700-000	FEDERAL GRANTS	-	-	-	-	-	-		
120-46700-100	STATE GRANTS	-	-	-	-	-	-		
120-46700-200	LOCAL DONATIONS	-	-	-	-	-	-		
120-46700-410	TRANSFER IN	-	-	-	-	-	-		
120-46700-510	ECONOMIC DEVL REVENUE	(600)	(30,214)	(500)	-	(450)	-		
120-48110-510	INT ON TEMP INVESTMENTS	(353)	(4,637)	(11,544)	(150)	(7,699)	(5,000)	(4,000)	(4,000)
120-56700-210	HOUSING ADMIN SERVICES	-	-	-	20,000	-	20,000	20,000	20,000
120-56700-211	HOUSING PROF SERVICES-CAPITAL	5,671	-	-	10,000	-	10,000	10,000	10,000
120-56700-355	HOUSING PROF SERVICES-CAPITAL	-	-	-	-	-	-		
120-56700-600	TRANSFER OUT	-	-	-	-	-	-		
120-56700-821	HOUSING CAPITAL IMPROVEMENT	56,435	18,570	21,839	120,000	113,359	120,000	120,000	120,000
		61,153	(16,281)	9,794	149,850	105,210	145,000	146,000	146,000



**Park Maintenance - Pool/Park Store - Baseball**

**Park Maintenance - Pool/Park Store - Baseball**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-55720-110	PARK MAINT SALARY	67,470	77,907	74,801	74,671	66,058	77,253	89,207	89,207
100-55720-131	PARK MAINT CLOTHING ALLOW	0	0	0	300	300	300	300	300
100-55720-132	PARK MAINT DENTAL INS	1,669	2,106	1,824	1,721	1,352	1,721	1,861	1,861
100-55720-133	PARK MAINT HEALTH INS	19,037	22,914	22,145	20,736	18,042	25,511	28,827	28,827
100-55720-134	PARK MAINT INCOME CONT	0	0	0	261	0	270	279	279
100-55720-136	PARK MAINT LIFE INS	296	338	377	102	280	106	109	109
100-55720-138	PARK MAINT RETIREMENT	3,957	4,600	4,373	4,121	4,006	4,328	4,512	4,512
100-55720-150	PARK MAINT FICA	5,009	5,719	5,506	5,712	4,883	5,910	6,824	6,824
100-55720-180	RECOGNITION PROGRAM PARKS	134	59	0	50	0	55	55	55
100-55720-300	PARK MAINT EXPENSES	20,608	20,870	21,403	21,000	20,708	21,000	22,000	22,000
100-55720-320	LAKE LEOTA FISH STOCKING	5,000	0	5,007	5,000	0	5,000	5,000	5,000
100-55720-330	PARKS PROFESSIONAL DEVL	0	0	0	300	415	500	500	500
100-55720-343	PARKS FUEL	1,970	3,851	1,847	3,200	1,668	3,200	3,200	3,200
100-55720-351	PARKS - IT MAINT AND REPAI	0	0	0	500	0	500	300	300
100-55720-352	PARKS - IT EQUIP	250	0	6	150	199	200	200	200
100-55720-360	PARK UTILITIES EXPENSE	11,964	11,338	25,443	10,500	23,764	11,000	14,000	15,000
100-55720-361	PARKS COMMUNICATION EXPEN	416	955	583	800	367	750	650	650
100-55720-362	BALLFIELD LIGHTING EXP	4,515	3,969	11,904	3,500	-5,926	4,000	4,000	3,000
100-55720-510	PARK PROPERTY INSURANCE	2,118	2,537	2,342	2,600	1,293	3,500	3,500	3,500
100-55720-511	PARK LIABILITY INSURANCE	623	847	328	625	183	625	625	625
100-55720-512	PARK WORKERS COMP INSURAN	1,477	2,618	1,034	2,145	799	2,219	2,967	2,967
100-55720-720	CITY CELEBRATION/EVENTS	0	65	0	0	200	1,000		
100-55730-110	SWIMMING POOL SALARY	38,470	47,226	42,035	56,236	122,337	58,064	60,096	60,096
100-55730-134	SWIMMING POOL INCOME CONT	0	0	0	0	0	0	0	0
100-55730-136	SWIMMING POOL LIFE INS	0	0	0	0	0	0	0	0
100-55730-138	SWIMMING POOL RETIREMENT	0	0	0	0	0	0	0	0
100-55730-150	SWIMMING POOL FICA	2,889	3,613	3,221	4,302	9,359	4,442	4,597	4,597
100-55730-251	SWIMMING POOL - IT MAINT & REP	0	0	0	0	0	0		
100-55730-300	SWIMMING POOL EXPENSES	20,827	23,566	25,542	20,000	47,523	25,000	60,000	55,000
100-55730-350	POOL/PARK STORE MAINT EXPEN	1,191	2,408	2,756	5,000	157	6,000	3,000	2,000
100-55730-510	SWIMMING POOL PROPERTY INS	383	458	423	900	234	900	1,500	1,500
100-55730-511	POOL LIABILITY INSURANCE	1,042	1,367	643	1,400	409	1,400	2,000	2,000
100-55730-512	POOL WORKERS COMP INSURAN	1,082	1,915	739	1,616	560	1,668	1,999	1,999
100-55740-110	PARK STORE SALARY	2,770	2,754	3,956	6,029	0	6,225	6,443	6,443
100-55740-150	PARK STORE FICA	212	211	303	461	0	476	493	493

**Park Maintenance - Pool/Park Store - Baseball**

**Park Maintenance - Pool/Park Store - Baseball**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-55740-300	PARK STORE EXPENSES	5,628	10,236	11,763	10,000	39,130	15,000	44,000	44,000
100-55740-512	PARK STORE WORK COMP INS	116	205	79	173	60	179	214	214
100-55760-110	BASEBALL SALARY	9	0	3,500	3,500	0	0	1	1
100-55760-132	BASEBALL DENTAL INSURANCE	1	0	149	0	0	0	0	0
100-55760-133	BASEBALL HEALTH INSURANCE	4	0	957	0	0	0	0	0
100-55760-134	BASEBALL INCOME CONTINUATION	0	0	0	0	0	0	0	0
100-55760-136	BASEBALL LIFE INSURANCE	0	0	5	0	0	0	0	0
100-55760-138	BASEBALL RETIREMENT	1	0	238	0	0	0	0	0
100-55760-150	BASEBALL FICA	1	0	268	268	0	268	0	0
100-55760-300	BASEBALL/RECREATON EXPENSES	6,048	5,017	5,340	7,000	4,321	10,000	10,000	9,000
100-55760-512	BASEBALL WORK COMP INS	0	0	0	101	0	101	0	0
		227,185	259,669	280,841	274,979	362,681	298,670	383,262	376,262

**Cemetery**

**Cemetery**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
220-41110-540	TAXES	(86,910)	(89,477)	(89,191)	(89,191)	(98,547)	(98,547)	(96,339)	(96,339)
220-46541-540	LOT SALES REVENUE	(14,975)	(29,175)	(22,325)	(14,000)	(25,700)	(16,000)	(18,000)	(19,000)
220-46542-540	INTERMENT RECEIPTS	(28,050)	(33,550)	(29,700)	(28,000)	(26,800)	(24,000)	(28,000)	(28,000)
220-48110-510	INT ON TEMP INVESTMENTS	(115)	(1,991)	(5,147)	(50)	(1,184)	(2,000)	(1,800)	(1,800)
220-48200-540	MISCELLANEOUS RENT	(1,515)	-	-	(1,515)	-	-		
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	(817)	-	(220)	(500)	(228)	(200)	(200)	(200)
220-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	(40,000)		
220-54640-110	CEMETERY SALARY	75,365	75,102	77,540	86,236	60,868	89,358	92,774	92,774
220-54640-131	CEMETERY CLOTHING ALLOWANCE	-	-	-	300	300	300	300	300
220-54640-132	CEMETERY DENTAL INS	747	775	885	690	535	690	725	725
220-54640-133	CEMETERY HEALTH INS	10,973	10,597	12,969	11,354	9,425	13,973	15,789	15,789
220-54640-134	CEMETERY INCOME CONT	-	-	-	310	-	322	334	334
220-54640-136	CEMETERY LIFE INS	354	410	479	400	290	414	429	429
220-54640-138	CEMETERY RETIREMENT	4,618	4,589	5,129	4,907	3,632	5,164	5,403	5,403
220-54640-150	CEMETERY FICA	5,705	5,635	5,828	6,597	4,585	6,836	7,097	7,097
220-54640-180	RECOGNITION PROGRAM	114	52	50	50	-	55	55	55
220-54640-251	CEMETERY IT SERVICES & EQUIP	436	60	2,150	2,000	-	3,000	1,000	1,000
220-54640-343	CEMETERY FUEL	2,938	4,400	2,831	3,750	2,630	3,200	3,500	3,250
220-54640-350	CEMETERY MAINT EXP	11,607	11,673	7,789	10,500	10,556	11,000	11,914	11,000
220-54640-360	CEMETERY UTILITIES EXPENSE	1,333	1,230	1,190	1,200	818	1,200	1,200	1,200
220-54640-361	CEMETERY COMMUNICATION EXPENSE	347	938	1,214	800	725	800	1,000	1,000
220-54640-510	CEMETERY PROPERTY INSURANCE	323	584	610	1,000	47	900	1,000	1,000
220-54640-511	CEMETERY LIABILITY INSURANCE	1,589	2,258	1,080	1,000	831	1,300	1,300	1,300
220-54640-512	CEMETERY WORKERS COMP INS	1,484	2,623	989	2,162	752	2,235	2,681	2,681
220-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	40,000		
		(14,450)	(33,268)	(25,849)	0	(56,467)	(0)	2,164	(0)

**Public Works - Recycling - Fleet**

**Public Works - Recycling - Fleet**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-53300-110	PW SALARY	183,353	185,129	180,747	197,562	130,157	213,538	226,636	226,636
100-53300-130	PW SAFETY AND PPE	2,000	2,193	2,494	2,500	2,862	2,800	2,900	2,900
100-53300-131	PW CLOTHING ALLOWANCE	1,553	0	433	1,500	1,152	1,500	1,500	1,500
100-53300-132	PW DENTAL INS	4,820	4,617	4,441	4,654	2,997	4,112	4,434	4,434
100-53300-133	PW HEALTH INS	50,959	51,174	50,944	57,265	39,435	63,781	73,641	73,641
100-53300-134	PW INCOME CONT	0	0	0	850	0	918	975	975
100-53300-136	PW LIFE INS	252	235	250	215	184	228	242	242
100-53300-138	PW RETIREMENT	12,065	11,420	11,577	13,434	8,890	14,734	15,751	15,751
100-53300-150	PW FICA	13,720	13,717	13,638	15,114	9,826	16,336	17,338	17,338
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	415	139	489	300	304	330	330	330
100-53300-210	PROFESSIONAL SERVICES	4,738	295	2,295	1,500	1,079	1,500	1,200	1,200
100-53300-251	PW - IT MAINT & REPAIR	50	160	150	500	125	500	500	500
100-53300-252	PW - IT EQUIP	468	251	1,198	1,000	0	1,000	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	638	412	380	650	126	650	650	650
100-53300-300	PW STREET MAINT& REPAIRS	124,344	50,226	24,757	40,000	34,810	51,000	48,000	47,000
100-53300-303	DMV REGISTRATION USEAGE	0	102,889	187,805	196,000	0	196,000	196,000	196,000
100-53300-301	STREET TREE REMOVAL	6,745	5,333	6,507	6,500	199	13,000	10,000	10,000
100-53300-302	DE-ICING MATERIALS	31,541	8,616	36,475	31,000	140	35,000	40,000	40,000
100-53300-310	PW OFFICE SUPPLIES & EXP	1,849	2,448	2,235	2,000	862	2,500	2,500	2,500
100-53300-330	PW PROFESSIONAL DEVL	7,840	7,214	8,410	12,000	8,088	12,000	10,000	10,000
100-53300-340	PW - TOOLS & EQUIP	1,811	1,671	1,241	2,000	1,946	2,000	2,000	2,000
100-53300-343	PW VEHICLE FUEL	21,885	24,142	21,023	20,500	13,122	22,000	24,000	24,000
100-53300-355	PW BLDG MAINT & SUPPLIES	4,324	5,996	3,443	6,500	2,683	6,500	6,500	6,500
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	12,301	15,539	16,779	14,000	7,138	14,000	17,100	16,500
100-53300-361	PW COMMUNICATIONS	5,336	4,053	5,029	2,900	2,758	4,000	5,500	5,000
100-53300-390	PW MISC EXPENSE	984	633	1,096	750	454	750	1,000	900
100-53300-510	PW PROPERTY INSURANCE	3,306	4,821	4,761	6,000	1,363	6,300	6,300	6,300
100-53300-511	PW LIABILITY INSURANCE	8,566	8,373	5,824	7,600	4,373	7,700	7,700	7,700
100-53300-512	PW WORKERS COMP INSURANCE	4,045	6,249	2,549	5,524	1,983	5,935	7,291	7,291
100-53300-891	PW MAPPING	2,191	500	2,263	500	0	2,500		500
100-53310-110	RECYCLING SALARY	79,950	85,470	84,355	82,629	66,426	75,658	79,975	79,975
100-53310-132	RECYCLING DENTAL INS	1,877	2,306	1,731	1,660	1,413	1,247	1,345	1,345
100-53310-133	RECYCLING HEALTH INS	23,299	26,475	22,972	19,572	22,244	19,169	21,661	21,661
100-53310-134	RECYCLING INCOME CONT	0	0	0	284	0	251	267	267
100-53310-136	RECYCLING LIFE INS	65	99	77	71	73	64	68	68
100-53310-138	RECYCLING RETIREMENT	4,925	5,096	5,051	4,484	4,212	4,032	4,319	4,319
100-53310-150	RECYCLING FICA	5,932	6,195	6,336	6,321	4,965	5,788	6,118	6,118
100-53310-290	Recycling & Refuse Collection	245,086	266,820	278,513	262,000	167,038	290,795	315,000	315,000
100-53310-300	RECYCLING EXPENSE	280	216	506	500	165	500	500	500

**Public Works - Recycling - Fleet**

**Public Works - Recycling - Fleet**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-53310-310	RECYCLING ADVERT & PROMOTIONS	0	0	0	500	0	500	500	500
100-53310-512	RECYCLING WORK COMP INS	724	1,811	936	2,115	639	1,871	1,950	2,287
100-53420-300	PW FLEET MAINTENANCE	22,680	24,837	34,686	24,000	18,876	24,000	30,000	30,000
100-53470-300	PW STREET LIGHTING EXP	64,410	67,330	71,759	64,400	37,735	69,000	70,725	70,725
		961,328	1,005,099	1,106,154	1,119,354	600,844	1,195,987	1,263,416	1,262,053

**Stormwater**

Stormwater

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
610-46409-610	RESIDENTIAL STORMWATER FEES	(115,206.40)	(126,016.71)	(140,288.32)	(124,000.00)	(87,854.33)	(136,000.00)	(138,000.00)	(138,000.00)
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	(129,582.04)	(139,864.43)	(153,337.19)	(138,500.00)	(96,450.05)	(145,000.00)	(145,000.00)	(145,000.00)
610-46412-610	MISC OPERATING REVENUE	(525.13)	(745.34)	(611.30)	(650.00)	(401.97)	(650.00)	(650.00)	(650.00)
610-48000-610	OTHER FINANCING SOURCE	-	(34,790.95)	-	(161,716.50)	-	-	-	-
610-48110-510	INT ON TEMP INVESTMENTS	(611.30)	(984.66)	(1,653.96)	(1,500.00)	(551.73)	(3,000.00)	(1,000.00)	(1,000.00)
610-49100-610	PROCEEDS FROMLONG TERM DEBT	(1,692,989.19)	(680,000.00)	(150,000.00)	(1,500,000.00)	-	(1,955,172.00)	(580,096.00)	(580,096.00)
610-53580-110	STORMWATER SALARY	35,913.38	40,809.95	45,023.94	70,163.88	34,995.53	67,293.91	71,853.70	71,853.70
610-53580-131	STORMWATER CLOTHING ALLOWANCE	-	-	21.00	-	201.00	-	200.00	200.00
610-53580-132	STORMWATER DENTAL INS	574.20	668.90	801.23	1,395.27	583.50	1,102.71	1,185.89	1,185.89
610-53580-133	STORMWATER HEALTH INS	7,168.31	8,400.94	9,350.16	17,662.55	8,168.14	17,537.69	22,381.73	22,381.73
610-53580-134	STORMWATER INCOME CONT	-	-	-	301.70	-	289.36	308.97	308.97
610-53580-136	STORMWATER LIFE INS	95.24	103.75	83.73	138.09	32.30	147.20	160.67	160.67
610-53580-138	STORMWATER RETIREMENT	2,401.28	2,635.46	2,830.11	4,771.14	2,418.76	4,643.28	4,993.83	4,993.83
610-53580-150	STORMWATER FICA	2,683.39	3,047.37	3,405.12	5,367.54	2,640.75	5,147.98	5,496.81	5,496.81
610-53580-180	RECOGNITION PROGRAM	303.49	397.94	118.32	100.00	-	110.00	110.00	110.00
610-53580-200	MAINTENANCE AND REPAIRS	-	2,893.95	7,156.43	8,500.00	100.00	8,500.00	8,500.00	8,500.00
610-53580-210	PROFESSIONAL SERVICES	4,891.25	205.88	5,351.01	4,000.00	6,364.71	8,000.00	8,000.00	8,000.00
610-53580-251	STWT IT MAINT & REPAIR	980.00	1,042.80	1,193.89	1,000.00	561.24	1,000.00	100.00	100.00
610-53580-300	STWT EXPENSES	-	-	-	500.00	-	500.00	500.00	500.00
610-53580-301	WATERWAY MAINTENANCE	237,531.85	280,661.75	120,854.18	1,500,000.00	682,990.18	850,000.00	306,000.00	306,000.00
610-53580-302	STREET SWEEPING	2,064.85	2,612.60	574.00	3,000.00	-	3,000.00	3,000.00	3,000.00
610-53580-330	STWT PROFESSIONAL DEVL	210.00	-	-	500.00	672.51	500.00	500.00	500.00
610-53580-340	STORMWATER SUPPLIES & EQUIP	315.32	940.12	1,196.88	1,200.00	661.21	1,300.00	1,300.00	1,300.00
610-53580-350	STORMWATER EQUIP MAINT & REPAI	2,000.00	49.97	113.63	2,000.00	439.06	2,000.00	2,000.00	2,000.00
610-53580-390	STORMWATER MISC	-	143.50	-	250.00	-	250.00	250.00	250.00
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA	-	-	-	250.00	-	250.00	250.00	250.00
610-53580-510	STORMWATER PROPERTY INSURANCE	129.96	155.68	143.73	180.00	79.36	-	180.00	180.00
610-53580-511	STORMWATER LIABILITY INSURANCE	1,915.60	1,805.89	788.09	2,280.00	-	-	-	-
610-53580-512	STORMWATER WORKERS COMP INS	667.20	1,500.10	668.56	1,506.16	461.51	1,354.46	1,680.85	1,680.85
610-53580-530	PRINCIPAL DEBT PAYMENT	105,500.00	170,500.00	215,500.00	215,500.00	195,500.00	195,500.00	165,500.00	165,500.00
610-53580-620	INTEREST ON LONG-TERM DEBT	20,625.94	31,620.71	52,801.36	52,801.36	45,723.37	44,449.06	138,793.00	138,793.00
610-53580-840	STORMWATER EQUIPMENT PURCHASE	-	-	-	-	-	300,000.00	16,000.00	16,000.00
610-53580-850	STWT ROAD CONSTRUCTION	503,878.21	621,565.08	59,225.11	10,000.00	123,938.65	805,172.00	390,096.00	390,096.00
610-53580-891	STWT MAPPING	116.67	-	988.25	250.00	-	500.00	-	-
610-53580-901	BUILDING STORAGE AND GROUNDS	28,028.57	102,747.13	3,809.56	-	-	-	-	-
610-58940-700	TRANSFER TO WATER & LIGHT	507.75	-	421.87	-	-	-	-	-
		(976,917.59)	292,107.38	86,376.01	(22,748.81)	921,121.71	78,725.65	284,595.45	284,595.45

**Sewer**

Sewer

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
600-46408-530	Industrial Sewer Fees	(33,526.61)	(45,906.42)	(41,600.85)	(42,877.22)	(19,360.12)	47,304.00	(47,304.00)	(47,304.00)
600-46409-530	Outside Muni Sewer Fees	(130.17)	(140.76)	(120.53)	(150.00)	(12.38)	150.00	(150.00)	(150.00)
600-46410-530	RESIDENTIAL SEWER FEES	(1,188,917.59)	(1,225,736.81)	(1,271,713.19)	(1,216,063.06)	(717,183.45)	1,293,662.40	(1,225,607.00)	(1,225,607.00)
600-46411-530	COMMERCIAL SEWER FEES	(209,396.60)	(227,536.90)	(219,976.78)	(217,034.94)	(125,803.17)	228,522.00	(219,362.75)	(219,362.75)
600-46412-530	MISC OPERATING REVENUE	(4,335.33)	(6,970.09)	(5,718.54)	(6,269.40)	(2,933.02)	6,269.40	(6,269.40)	(6,269.40)
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	(68,400.00)	(34,200.00)	(10,800.00)	(42,000.00)	-	12,600.00	(12,600.00)	(12,600.00)
600-47341-530	Public Authorities Sewer Fees	(32,572.08)	(35,648.55)	(36,453.75)	(35,500.00)	(29,765.40)	35,000.00	(30,000.00)	(30,000.00)
600-47412-530	WIND TURBINE	(18,656.58)	(23,931.85)	(9,972.15)	(28,500.00)	(379.38)	24,000.00	(24,000.00)	(24,000.00)
600-48110-510	INT ON TEMP INVESTMENTS	(1,372.43)	(20,492.35)	(56,459.03)	(5,500.00)	(27,024.51)	20,000.00	(20,000.00)	(20,000.00)
600-48110-530	INTEREST ON BORROWINGS	(1,087.34)	(13,923.74)	(55,500.68)	(500.00)	(26,274.23)	35,000.00	(20,000.00)	(20,000.00)
600-49100-530	PROCEEDS FROM LONG TERM DEBT	(940,519.85)	(1,570,000.00)	-	-	-	1,157,292.00	(1,261,945.00)	(1,261,945.00)
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	-	-	-	(43,170.00)	-	43,170.00	(43,170.00)	(43,170.00)
600-49991-000	RETAINED EARNINGS APPLIED	-	-	-	(470,000.00)	-	450,000.00		
600-52540-010	DNR REPLACEMENT FUND DEPOSITS	-	-	-	43,170.00	-	43,170.00	43,170.00	43,170.00
600-53500-110	WWTP SALARY	135,768.32	146,794.26	147,068.87	152,518.60	113,733.25	213,535.13	227,710.41	227,710.41
600-53500-131	WWTP CLOTHING ALLOWANCE	-	-	45.00	600.00	408.00	600.00	600.00	600.00
600-53500-132	WWTP DENTAL INS	2,264.56	2,423.10	2,761.53	2,448.45	1,924.84	3,868.21	4,182.80	4,182.80
600-53500-133	WWTP HEALTH INS	33,640.65	29,186.27	43,013.76	38,349.40	34,266.98	63,230.46	77,096.80	77,096.80
600-53500-134	WWTP INCOME CONT	-	-	-	563.32	-	820.54	868.91	868.91
600-53500-136	WWTP LIFE INS	163.59	181.35	181.06	192.57	134.63	259.74	282.01	282.01
600-53500-138	WWTP RETIREMENT	9,092.51	9,570.85	9,819.74	10,033.66	7,870.04	14,380.23	15,343.69	15,343.69
600-53500-150	WWTP FICA	10,136.14	10,949.85	10,998.76	11,667.67	8,494.94	16,335.44	17,419.85	17,419.85
600-53500-180	RECOGNITION PROGRAM	244.73	102.53	42.44	50.00	48.98	55.00	55.00	55.00
600-53500-210	WWTP PROFESSIONAL SERVICES	13,065.93	16,862.62	13,912.12	15,000.00	16,934.57	15,000.00	15,000.00	15,000.00
600-53500-214	WWTP LABORATORY SERVICES	7,322.22	8,905.31	7,763.61	8,000.00	6,191.75	8,000.00	9,000.00	9,000.00
600-53500-215	SLUDGE HAULING	19,645.00	23,586.24	22,757.71	25,000.00	15,849.90	25,000.00	28,000.00	28,000.00
600-53500-251	WWTP IT MAINT & REPAIR	2,226.26	2,457.29	2,687.32	2,500.00	1,401.47	2,500.00	2,500.00	2,500.00
600-53500-252	WWTP IT EQUIP	350.00	422.92	248.99	500.00	180.98	500.00	500.00	500.00
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	2.56	-	6,380.80	7,500.00	-	7,500.00	7,500.00	7,500.00
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	985.61	963.23	619.40	1,100.00	345.27	1,100.00	1,000.00	1,000.00
600-53500-330	WWTP PROFESSIONAL DEVL	3,716.75	5,883.99	5,480.48	6,000.00	4,287.46	6,000.00	7,000.00	7,000.00
600-53500-340	WWTP GENERAL PLANT SUPPLIES	11,849.91	15,272.10	11,943.04	10,000.00	6,543.96	15,000.00	16,000.00	16,000.00
600-53500-343	WWTP FUEL	1,051.47	2,037.50	1,340.14	2,000.00	1,805.27	2,400.00	2,400.00	2,400.00
600-53500-355	WWTP PLANT MAINT & REPAIR	20,644.15	22,763.31	15,789.16	19,000.00	13,612.39	19,000.00	22,000.00	22,000.00
600-53500-361	WWTP COMMUNICATIONS	3,364.40	3,507.59	3,062.56	3,300.00	2,021.40	3,300.00	3,300.00	3,300.00
600-53500-362	WWTP ELECTRIC/WATER EXP	55,536.83	64,191.02	66,336.63	64,000.00	36,583.56	64,000.00	64,000.00	64,000.00
600-53500-363	WWTP NATURAL GAS EXP	3,862.13	5,973.94	4,724.51	5,500.00	1,935.49	5,500.00	5,500.00	5,500.00
600-53500-390	WWTP MISCELLANEOUS EXP	479.67	1,518.75	492.59	1,750.00	438.40	1,750.00	1,500.00	1,500.00
600-53500-391	WWTP READING & COLLECTION EXP	4,263.00	4,163.00	4,670.00	5,000.00	-	5,000.00	5,000.00	5,000.00
600-53500-392	WWTP PUBLIC REALATIONS AND ADV	-	520.00	-	750.00	-	750.00	750.00	750.00
600-53500-510	WWTP PROPERTY INSURANCE	9,314.21	11,436.17	10,657.81	8,880.00	5,474.48	13,500.00	14,000.00	14,000.00
600-53500-511	WWTP LIABILITY INSURANCE	4,853.99	6,624.62	3,048.43	4,172.00	1,952.30	4,500.00	4,500.00	4,800.00
600-53500-512	WORKERS COMPENSATION INSURANCE	2,602.70	4,321.05	1,761.32	3,517.93	1,673.86	5,158.07	6,378.69	6,378.69
600-53500-530	DEBT PRINCIPAL PAYMENT	553,347.83	588,184.38	653,252.75	653,252.75	620,058.02	638,557.81	559,106.00	559,106.00

**Sewer**

Sewer

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
600-53500-542	WWTP METER PILOT	7,015.00	7,255.00	7,230.00	6,800.00	-	7,400.00	7,400.00	7,400.00
600-53500-543	WWTP RETURN ON METERS	18,619.00	20,049.00	19,376.00	16,500.00	-	22,000.00	21,000.00	21,000.00
600-53500-620	WWTP INT ON LONG TERM DEBT	150,052.67	175,679.98	197,130.47	201,347.30	96,233.70	184,612.86	259,374.00	259,374.00
600-53500-840	Equipment Purchases	-	-	-	-	15,000.00	-	55,000.00	55,000.00
600-53500-741	CLEAN WATER REBATE PROGRAM	608.38	15,770.78	5,838.40	-	7,567.60	-		
600-53510-110	SANITARY SEWER SALARY	53,563.30	54,508.33	64,148.40	69,315.19	44,407.90	72,722.98	77,175.91	77,175.91
600-53510-132	SAN SEWER DENTAL INS	1,192.87	945.31	1,356.47	1,595.87	773.76	1,311.92	1,417.57	1,417.57
600-53510-133	SANITARY SEWER HEALTH INS	13,060.77	11,700.02	16,845.72	18,012.15	12,766.21	20,932.47	24,081.05	24,081.05
600-53510-134	SANITARY SEWER INCOME CONT	-	-	-	286.60	-	301.20	320.29	320.29
600-53510-136	SANITARY SEWER LIFE INS	68.29	59.06	93.93	95.24	54.17	103.13	110.56	110.56
600-53510-138	SANITARY SEWER RETIREMENT	3,289.07	3,082.55	4,117.61	4,532.33	2,961.09	4,833.25	5,176.76	5,176.76
600-53510-150	SANITARY SEWER FICA	3,924.28	3,720.24	4,742.49	5,302.61	3,320.15	5,563.31	5,903.96	5,903.96
600-53510-210	SANITARY PROFESSIONAL SERVICES	3,736.29	3,130.00	1,089.85	5,000.00	6,500.37	5,000.00	5,000.00	5,000.00
600-53510-211	SANITARY PROF SERVICES - CIP	5,728.05	1,152.25	-	1,500.00	-	1,500.00		
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	-	-	-	250.00	-	250.00	250.00	250.00
600-53510-330	SANITARY PROFESSIONAL DEVL	-	-	-	500.00	-	500.00	500.00	500.00
600-53510-350	SAN SEWER MAINT & REPAIRS	8,434.54	54,435.79	2,788.20	115,000.00	25,821.85	115,000.00	120,000.00	120,000.00
600-53510-512	SAN SEWER WORK COMP INS	598.03	1,378.68	417.15	920.80	328.55	911.30	1,124.04	1,124.04
600-53510-850	STREET RECONSTRUCTION	-	21,302.20	6,658.37	-	192,176.02	607,292.00	761,945.00	761,945.00
600-53510-891	SEWER MAPPING	702.30	592.50	1,491.25	500.00	-	1,000.00	1,000.00	1,000.00
600-53520-355	LIFT STATION MAINT & REPAIRS	29,645.10	7,719.45	7,475.54	12,000.00	12,964.93	12,000.00	15,000.00	15,000.00
600-53520-360	LIFT STATION UTILITIES	16,517.41	17,786.80	19,691.80	20,000.00	12,191.05	20,000.00	20,000.00	20,000.00
600-53520-850	LIFT STATION CIP	-	-	1,115.00	495,000.00	3,005.00	1,000,000.00	500,000.00	500,000.00
600-53530-350	EQUIP MAINT & REPAIRS	-	-	-	1,500.00	1,054.87	1,500.00	1,500.00	1,500.00
600-53540-355	WIND TURBINE MAINT & REPAIR	2,646.00	-	-	2,700.00	-	2,700.00	2,700.00	2,700.00
		(1,269,718.11)	(1,815,416.29)	(295,848.32)	(22,590.18)	392,563.75	6,640,674.85	137,235.12	137,535.12



## **Municipal Services**

### **Parks**

1. 100-55720-360 – Park Utilities Expense, requesting an increase of \$3,000 to get it closer to where it is trending.
2. 100-55720-300 – Park Maint expenses, requesting an increase of \$1,000 due to the parks expanding.

#### **Capital Projects**

Mower - \$17,000

Play ground improvements - \$60,000 -This would be for removing the sand from some of the playgrounds and adding certified wood chips.

### **Cemetery**

1. 22-54640-350 – Cemetery Maint, requesting an increase of \$914 to keep up with inflation.

#### **Capital Projects**

Truck with plow – Replace a 2009 -\$90,000

Some road resurface-\$50,000

### **Public Works**

1. 100-53300—302 – De-Icing Materials, requesting an increase of \$5,000 due to the salt price per ton increase.
2. 100-53300-361 – DPW Communication, requesting an increase of \$1,500. This will put it closer to the trend.

#### **Capital Projects**

Flat Bed Dump Truck - \$85,000, This is to replace a 10-year-old, under sized truck.

Plow Truck - \$260,000.

Equipment accessories - \$20,000 This is for replacing wore out accessories, skid steer plow, tool cat plow, etc..

Equipped the new F-550 with a plow, caution lights and radio - \$12,000.

Skid Steer exchange- \$5,000.

### **Stormwater**

610-53580-301 waterway maintenance, \$40,000 for drainage ditch repairs.

## **Capital Projects**

Creek Walls - \$20,000 This will be enough to finish the rest of the creek walls in the park.

Rough mower shared cost - \$25,000 This is for mowing retention ponds.

Larsen Acres Park- 75,900 - Drainage ditch work, includes 15% contingencies.

## **Wastewater**

1. 600-53500-340 – WWTP General Plant Supplies, requesting an increase of \$1,000.
2. 600-53500-214 – Lab services, Increase \$1,000.
3. 600-53500-215 – sludge hauling, increase \$3,000.
4. 600-53500-330 – professional devl, increase \$1,000 we will have more staff that need CEC's.
5. 600-53500-340 – plant supplies, increase \$1,000.
6. 600-53500-355 – plant maint & repair, increase \$3,000 the plant is getting older and needs more maintenance.
7. 600-53520- 355 – lift station maint & repairs, increase \$3,000.

## **Capital Projects**

Lift Station up Grades - \$250,000 This would be the rest of the money needed to upgrade the control panels.

UTV - \$20,000 - This would be used for weed control, testing, sampling and maintaining the grounds.

Lift station Generator - \$60,000.

**Water**

**Water**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
620-42419-002	INTEREST INCOME	(119.49)	(410.19)	(7,066.78)	-	(12.95)	-		
620-42452-002	OVERHEAD - WATER	(89.87)	69.51	(313.73)	-	(163.40)	-		
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	(2,037.08)	-	(624.32)	(1,200.00)	(643.71)	(500.00)	(500.00)	(500.00)
620-42461-012	620-42461-042	(686,264.74)	(743,091.29)	(811,180.65)	(787,566.40)	(459,279.00)	(799,379.90)	(784,550.61)	(784,550.61)
620-42461-022	COMMERCIAL WATER SALES	(87,467.50)	(98,964.95)	(113,354.58)	(103,765.58)	(53,570.55)	(105,322.06)	(101,277.27)	(101,277.27)
620-42461-032	INDUSTRIAL WATER SALES	(14,618.54)	(21,075.19)	(20,838.92)	(18,184.78)	(9,902.99)	(18,457.55)	(18,844.22)	(18,844.22)
620-42461-042	SUBURBAN WATER SALES	(7,996.17)	(8,402.79)	(8,373.86)	(9,649.87)	(662.75)	(9,794.62)	(9,794.62)	(9,794.62)
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	(14,216.60)	(16,751.09)	(21,970.45)	(18,125.33)	(16,176.64)	(18,397.21)	(19,497.66)	(19,497.66)
620-42462-002	PRIVATE FIRE PROTECTION	(10,042.80)	(10,042.80)	(10,157.64)	(10,042.80)	(5,930.39)	(10,193.44)	(10,081.00)	(10,081.00)
620-42463-002	HYDRANT RENTAL	(175,000.00)	(175,000.00)	-	(195,750.00)	-	(198,686.25)	(198,686.25)	(198,686.25)
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	(131,865.68)	(137,925.11)	(163,036.67)	(132,609.44)	(190,386.94)	(134,598.58)	(173,882.00)	(173,882.00)
620-42464-002	PUBLIC AUTHORITY SALES	(22,455.01)	(29,418.19)	(34,345.00)	(30,593.92)	(23,974.63)	(31,052.83)	(32,065.00)	(32,065.00)
620-42470-002	PENALTIES	(3,271.66)	(4,771.25)	(4,830.80)	(4,000.00)	(2,372.14)	(4,040.00)	(3,500.00)	(3,500.00)
620-42471-002	MISC. SERVICE REVENUES	(2,959.47)	(4,108.07)	(3,478.53)	(2,500.00)	(8,540.76)	(2,500.00)	(3,515.36)	(3,515.36)
620-42472-002	RENTS FROM WATER PROPERTY	(22,581.04)	(21,843.40)	(25,589.16)	(23,000.00)	(34,777.04)	(23,000.00)	(27,649.00)	(27,649.00)
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(135,000.00)	-	(993,453.00)	(1,815,834.00)	(1,815,834.00)
620-48110-510	INT ON TEMP INVESTMENTS	(1,613.20)	(15,310.63)	(139,685.42)	(8,000.00)	(4,684.55)	(40,000.00)	(30,000.00)	(30,000.00)
620-52403-102	Depreciation Exp - CIAC Plant	79,457.69	79,403.87	78,218.09	-	-	-		
620-52408-001	TAXES	25,023.08	9,656.32	11,447.24	20,000.00	13,608.47	20,000.00	20,000.00	20,000.00
620-52408-002	FICA TAX EXPENSE	-	-	-	22,591.89	-	23,481.85	24,652.23	24,652.23
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	189,904.00	180,800.00	186,432.00	198,000.00	-	190,000.00	190,000.00	190,000.00
620-52427-000	DEBT PAYMENTS	340,500.00	389,000.00	390,000.00	390,000.00	419,850.00	405,000.00	355,000.00	355,000.00
620-52427-002	INTEREST EXPENSE	78,964.07	85,826.63	112,527.36	120,877.92	38,427.50	101,935.00	90,638.00	90,638.00
620-52605-002	MAINT WATER SOURCE PLANT	24,137.87	5,583.60	-	5,500.00	-	5,000.00	5,000.00	5,000.00
620-52620-110	OPER PUMPING SALARY	4,285.55	7,264.60	6,765.17	14,190.47	4,002.50	15,218.32	15,243.53	15,243.53
620-52622-002	OPER POWER PURCHASED FOR PUMPI	42,140.32	47,205.06	50,114.34	45,000.00	29,222.46	50,000.00	55,000.00	55,000.00
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	-	-	-	750.00	-	34,125.00		
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	5,651.72	9,763.96	49,628.05	49,000.00	15,670.57	65,156.00		
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	16,586.14	15,877.00	20,562.59	20,177.23	14,846.73	22,189.59	22,357.32	22,357.32
620-52630-110	OPER WATER TREATMENT SALARY	33,860.76	30,200.73	32,550.90	30,432.42	19,239.26	33,492.19	33,751.04	33,751.04
620-52631-002	OPER WATER TREATMENT CHEMICALS	28,084.79	21,301.83	34,127.50	21,000.00	20,858.14	25,000.00	28,000.00	28,000.00
620-52635-002	MAINT TREATMENT EQUIPMENT	-	27.99	-	2,500.00	2,210.81	2,500.00	2,500.00	2,500.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	1,697.56	1,360.02	819.02	1,518.09	188.29	1,645.38	1,652.22	1,652.22
620-52640-110	OPER SUPERVISION SALARY	70.85	3,306.70	8,976.45	25,401.73	2,953.19	16,186.26	17,197.17	17,197.17
620-52641-002	WATER INVESTIGATIONS	12,993.93	1,086.25	1,260.45	1,500.00	-	2,000.00	2,000.00	2,000.00
620-52650-002	MAINT STANDPIPE & RESERVOIRS	10,085.62	33,745.12	2,372.06	5,000.00	-	10,000.00	10,000.00	10,000.00
620-52651-002	MAINT MAINS	22,709.69	34,919.03	9,949.75	150,000.00	268,076.66	866,918.00	45,000.00	45,000.00
620-52651-003	CAPITAL PROJECTS MAINS	-	-	-	-	-	-	815,834.00	815,834.00
620-52651-004	CAPITAL WATER OTHER	-	-	-	-	-	-	1,025,000.00	1,025,000.00
620-52651-110	MAINT MAINS SALARY	14,822.82	9,189.60	14,113.89	15,514.69	7,424.99	16,870.14	16,953.17	16,953.17
620-52651-891	MAINT MAIN MAPPING	550.64	-	125.75	500.00	-	500.00	1,000.00	1,000.00

**Water**

**Water**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
620-52652-002	MAINT SERVICES	8,995.22	30,728.39	63,093.23	9,500.00	636.24	9,500.00	9,500.00	9,500.00
620-52652-110	MAINT SERVICES SALARY	24,265.83	21,057.81	19,071.83	45,444.59	13,745.45	49,238.94	49,440.01	49,440.01
620-52653-002	MAINT METERS	2,662.88	3,101.80	3,039.56	5,000.00	1,205.25	5,000.00	5,000.00	5,000.00
620-52653-110	MAINT METERS SALARY	6,589.36	2,397.23	2,383.15	8,885.23	2,786.06	9,593.70	9,625.03	9,625.03
620-52654-002	MAINT HYDRANTS	1,578.76	-	6.50	-	1,900.00	19,500.00	19,500.00	19,500.00
620-52654-110	MAINT HYDRANTS SALARY	3,604.07	3,252.48	1,846.17	6,041.33	2,284.54	6,542.80	6,568.82	6,568.82
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	7,945.50	3,801.57	8,121.72	-	3,975.75	15,000.00	15,000.00	15,000.00
620-52901-110	OPER METER READING SALARY	2,049.21	1,847.88	562.22	947.91	132.80	1,182.42	1,223.81	1,223.81
620-52902-002	OPER ACCOUNTING & COLLECTING	36,097.76	22,157.57	17,235.05	18,500.00	6,973.31	34,635.00	30,000.00	30,000.00
620-52902-110	OPER ACCOUNT & COLLECT SALARY	38,346.21	41,514.65	51,190.14	47,662.78	36,685.26	50,116.12	52,821.04	52,821.04
620-52903-002	OPER READING & COLLECTING EXPE	4,262.26	4,163.43	4,668.74	6,000.00	5,087.54	6,500.00	6,500.00	6,500.00
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	3.12	81.76	-	150.00	45.77	150.00	150.00	150.00
620-52920-110	OPER ADMINISTRATIVE SALARY	33,749.87	42,045.21	35,899.32	45,164.03	39,847.61	59,283.70	62,801.40	62,801.40
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	5,240.46	7,198.44	6,309.65	5,000.00	8,125.95	5,000.00	5,500.00	5,500.00
620-52924-002	OPER PROPERTY INSURANCE	2,939.50	4,242.76	4,177.08	5,700.00	1,245.46	5,700.00	5,700.00	5,700.00
620-52925-002	OPER INJURIES & DAMAGE	11,083.41	16,929.85	7,720.45	13,130.00	5,352.32	13,130.00	13,130.00	13,130.00
620-52926-001	OPER PENSIONS & BENEFITS	126,131.59	72,169.39	73,940.10	-	46,111.57	-	84,113.20	84,113.20
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	560.00	920.00	824.00	1,500.00	167.21	1,500.00	1,500.00	1,500.00
620-52930-002	OPER MISC GENERAL EXPENSE	(12,056.78)	15,171.28	26,886.86	8,000.00	10,441.90	10,000.00	10,000.00	10,000.00
620-52930-022	RECOGNITION PROGRAM	-	100.00	(2,000.00)	100.00	63.31	110.00	110.00	110.00
620-52930-110	OPER MISC GENERAL SALARY	42,828.55	45,847.67	29,920.24	29,180.06	18,233.34	20,202.11	21,371.53	21,371.53
620-52930-130	WATER SAFETY & PPE	2,689.15	1,439.68	772.52	4,000.00	639.51	4,000.00	4,000.00	4,000.00
620-52930-251	IT SERVICE & EQUIP	4,400.35	5,024.26	9,340.04	5,000.00	2,388.99	6,000.00	6,000.00	6,000.00
620-52930-330	PROFESSIONAL DEVELOPMENT	4,600.40	7,768.18	6,376.44	8,500.00	7,386.43	8,500.00	8,500.00	8,500.00
620-52930-343	TRANSPORTATION FUEL	-	-	-	-	-	-	6,000.00	6,000.00
620-52930-360	BUILDING EXPENSES - RENT	10,500.00	9,625.00	10,500.00	10,500.00	6,590.40	10,500.00	10,500.00	10,500.00
620-52933-002	OPER TRANSPORTATIONS EXPENSE	1,090.51	1,603.00	2,412.13	2,500.00	92,930.97	73,025.00	43,000.00	43,000.00
620-52935-002	MAINT MAINTENANCE OF GENERAL P	4,581.73	5,367.59	7,991.21	5,000.00	2,260.03	6,000.00	6,000.00	6,000.00
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	3,442.39	3,716.97	1,781.08	4,758.25	1,731.40	5,190.57	5,220.01	5,220.01
		(68,476.31)	(197,930.47)	(214,838.13)	(99,369.50)	307,412.72	(47,057.35)	45,876.55	45,876.55

## **Municipal Services/Water Budget 2025**

- 620-52650-002 Cherry St reconstruction (Walker to Water) and Enterprise St reconstruction.
- 620-52651-891 GPS tool rental to get water equipment mapped correctly. Time for inhouse personal and T/C to assist as needed.
- 620-52654-002 Painting of hydrants.

## **Capital Projects**

\$175,250 needed for water system SCADA upgrades. We need to upgrade the antiquated software and equipment. That price has a 15% contingency.

**Electric**

**Electric**

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
630-41400-001	OPERATING & OTHER REVENUES	(982)	(1,124)	(1,018)	-	(1,177.45)	-		
630-41419-001	Interest & Dividends	(22,804)	(36,713)	(38,282)	(15,000)	(28,905.43)	(38,000.00)	(32,000.00)	(32,000.00)
630-41421-001	Capital Contributions - Electr	(14,047)	(274,566)	(200)	(7,000)	(36,782.10)	(15,000.00)		
630-41434-001	SALE OF PROPERTY	-	(169,293)	(174,400)	169,293	-	-		
630-41440-011	URBAN RESIDENTIAL RG1	(2,500,662)	(2,588,929)	(2,541,183)	(2,664,079)	(2,078,667.41)	(2,620,396.15)	(2,856,822.80)	(2,856,822.80)
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	(556)	(521)	(482)	(573)	(4,221.67)	(594.67)		
630-41441-011	RURAL RESIDENTIAL RG1	(1,342,611)	(1,419,268)	(1,381,453)	(1,434,504)	(130,078.26)	(1,518,674.85)	(1,538,289.20)	(1,538,289.20)
630-41441-021	RURAL COMMERCIAL S-PH GS1	(343,765)	(386,710)	(356,483)	(357,067)	(30,063.80)	(332,546.60)	(465,281.95)	(465,281.95)
630-41441-031	RURAL COMMERCIAL 3-PH GS2	(23,319)	(23,162)	(30,921)	(24,892)	(2,466.63)	(25,832.91)	(13,435.82)	(13,435.82)
630-41441-041	RURAL SMALL POWER CP1	(184,329)	(186,087)	(171,478)	(179,992)	(3,871.12)	(213,742.00)	(153,319.08)	(153,319.08)
630-41441-051	RURAL LARGE POWER CP2	(46,896)	(49,188)	(57,162)	(45,225)	(6,711.89)	(51,907.31)	(63,538.71)	(63,538.71)
630-41441-101	YARD LIGHTS RURAL	(19,343)	(19,383)	(19,005)	(20,085)	(1,703.16)	(20,844.21)	(20,844.21)	(20,844.21)
630-41442-011	URBAN COMMERCIAL S-PH GS1	(694,255)	(738,396)	(713,292)	(895,800)	(595,979.38)	(863,994.44)	(864,095.05)	(864,095.05)
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	(10,426)	(11,695)	(12,539)	(10,167)	(1,527.13)	(10,551.47)	(10,551.47)	(10,551.47)
630-41442-031	URBAN COMMERCIAL 3-PH GS2	(12,674)	(12,586)	(13,997)	(12,946)	(1,343.00)	(13,435.82)	(13,435.82)	(13,435.82)
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	(46,567)	(49,164)	(50,969)	(51,107)	(5,354.69)	(53,039.29)	(53,039.29)	(53,039.29)
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	(4,463)	(3,669)	(3,618)	(3,632)	(502.33)	(3,697.00)	(3,705.00)	(3,705.00)
630-41442-062	MUNICIPAL GREEN POWER	48	(80)	(720)	(450)	3,386.00	(467.01)	(1,000.00)	(1,000.00)
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	(5,384)	(5,088)	(5,130)	(5,307)	(8,004.53)	(5,507.35)	(5,507.35)	(5,507.35)
630-41443-011	URBAN LARGE POWER CP2	(1,564,759)	(1,618,340)	(1,361,040)	(1,732,056)	(1,342,754.49)	(1,423,685.76)	(1,514,023.21)	(1,514,023.21)
630-41443-021	MUNICIPAL LARGE POWER CP2	(2,506)	(2,520)	(2,644)	(2,596)	(238.00)	(2,693.71)	(300,307.35)	(300,307.35)
630-41443-031	INDUSTRIAL CP3	(831,862)	(1,189,378)	(1,283,779)	(948,386)	(80,137.28)	(1,517,828.00)	(1,283,178.00)	(1,283,178.00)
630-41443-041	URBAN SMALL POWER CP1	(251,735)	(221,128)	(184,413)	(258,335)	(14,974.32)	(341,238.80)	(180,889.94)	(180,889.94)
630-41443-051	MUNICIPAL SMALL POWER CP1	(28,394)	(65,130)	(41,889)	(31,911)	1,150.54	(15,233.88)	(39,221.16)	(39,221.16)
630-41443-101	YARD LIGHTS LARGE POWER	(3,870)	(3,870)	(3,973)	(3,986)	(1,968.75)	(4,136.52)	(4,136.52)	(4,136.52)
630-41444-001	MUNICIPAL STREET LIGHTING MS1	(65,211)	(64,996)	(66,644)	(70,279)	(38,171.67)	(90,636.00)	(91,062.00)	(91,062.00)
630-41448-001	INTERDEPARTMENTAL SALES	(46,962)	(52,214)	(52,178)	(51,089)	(19,193.72)	(53,019.96)	(25,000.00)	(25,000.00)
630-41450-001	PENALTIES	(22,048)	(21,527)	(20,743)	(24,000)	(9,123.71)	(20,000.00)	(20,000.00)	(20,000.00)
630-41451-001	MISCELLANEOUS SERVICE REVENUES	(1,989)	(3,195)	(180)	(2,500)	-	(100.00)		
630-41454-001	RENT ELECTRIC PROPERTY	-	(7,908)	(13,825)	(6,888)	-	(7,500.00)		
630-41456-001	OTHER ELECTRIC REVENUE	(7,007)	(4,103)	(1,443)	(4,500)	(45,838.19)	(1,500.00)	(1,500.00)	(1,500.00)
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	(464)	-	-	(1,000)	(1,619.30)	(1,000.00)	(1,000.00)	(1,000.00)
630-41910-001	OVERHEAD - ELECTRIC	(5,809)	(9,322)	(12,033)	(5,000)	(17,179.81)	(5,000.00)	(65,000.00)	(65,000.00)
630-41910-580	PROCEEDS FROM LONG-TERM DEBT	(1,138,577)	-	-	(862,225)	-	(549,965.00)	(854,000.00)	(854,000.00)
630-41910-581	CONTRA PROCEEDS FROM LONG-TERM	1,138,577	-	-	-	-	-		
630-50926-138	RETIREMENT	37,968	50,310	50,247	-	40,831.55	-		
630-51241-150	FICA TAX EXPENSE	43,746	57,794	55,553	56,046	44,209.55	66,024.46	86,172.85	86,172.85
630-51408-011	LICENSE FEES & OTHER TAX	78,273	75,510	87,809	78,000	32,824.73	90,000.00	90,000.00	90,000.00
630-51408-021	PROPERTY TAX EQUIVALENT	247,337	222,683	215,528	249,000	-	235,000.00	225,000.00	225,000.00
630-51427-002	DEBT PAYMENTS	484,500	516,441	600,000	651,540	552,755.00	570,440.64	505,440.64	505,440.64

**Electric**

Electric

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
630-51427-003	CONTRA DEBT PAYMENTS	(484,500)	(516,441)	(600,000)	-	-	-		
630-51427-300	INTEREST EXPENSE	71,553	93,935	90,283	92,033	28,585.00	76,151.25	63,658.00	63,658.00
630-51428-003	DEBT ISSUANCE EXPENSE	41,423	13,067	-	-	-	-		
630-51428-300	AMORTIZATION OF DEBT DISC	12,548	12,055	12,548	-	-	-		
630-51555-300	POWER PURCHASED	5,761,446	6,415,511	5,907,800	6,337,618	3,094,413.22	6,468,251.00	6,605,351.00	6,605,351.00
630-51580-110	OPER SUPERVISION SALARY	80,550	64,893	72,432	40,643	52,386.22	43,163.35	45,859.12	45,859.12
630-51580-210	OPERATION ENGINEERING	-	24,960	-	-	-	-		
630-51582-300	CAPITAL SUBSTATION EXPENSES	460	162,928	205,737	225,000	71,172.06	127,916.00	769,000.00	769,000.00
630-51583-110	OPER OH LINES SALARY	5,350	5,030	5,022	19,456	3,175.63	24,858.89	37,715.47	37,715.47
630-51583-300	OPER OH LINE INSTALL	-	-	-	-	-	-		
630-51584-110	OPER UG LINE SALARY	13,945	16,881	19,694	19,456	15,692.15	24,858.89	37,715.47	37,715.47
630-51584-300	OPER UG LINE	53,917	19,724	58,466	500,000	6,225.01	100,000.00		100,000.00
630-51585-300	STREET LIGHT INSTALLATION	732	1,847	220	2,500	-	2,500.00	2,500.00	2,500.00
630-51586-300	OPER METER EXPENSE	905	892	1,575	1,200	4,387.50	1,300.00		
630-51587-110	CUSTOMER INSTALL SALARY	469	333	332	1,287	210.07	1,644.73	2,495.35	2,495.35
630-51587-300	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-		
630-51588-300	MISC DISTRIBUTION EXPENSES	728	876	1,350	1,200	1,359.87	1,200.00	1,200.00	1,200.00
630-51590-110	SUBSTATION SUPERVISION SALARY	8,780	8,588	12,274	40,643	4,967.35	43,163.35	45,859.12	45,859.12
630-51592-110	SUBSTATION MAINT SALARY	26,732	35,763	34,782	97,207	19,088.70	124,200.44	188,434.75	188,434.75
630-51592-210	SUBSTATION MAINT PROF SERVICES	5,366	8,429	9,455	25,000	-	10,000.00	10,000.00	10,000.00
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	2,157	6,242	21,077	-	909.96	-		50,000.00
630-51593-110	OH LINE MAINTENANCE SALARY	172,468	85,423	100,428	166,351	69,696.50	189,049.71	286,822.92	286,822.92
630-51593-300	OH LINE MAINTENANCE	175,693	167,767	88,731	50,000	90,052.70	100,000.00	137,000.00	172,000.00
630-51593-301	OH TREE TRIMMING	977	1,352	120	1,750	-	5,000.00	100,000.00	100,000.00
630-51594-110	UG LINE MAINTENANCE SALARY	182	171	171	662	108.01	845.86	1,283.32	1,283.32
630-51594-300	UG LINE MAINTENANCE	28,561	16,725	28,791	20,000	29,237.41	100,000.00	100,000.00	100,000.00
630-51594-891	LINE MAPPING	2,864	399	1,301	10,000	-	10,000.00	20,000.00	20,000.00
630-51595-110	TRANSFORMERS MAINT SALARY	2,505	3,364	3,236	3,899	1,410.46	4,981.18	7,557.35	7,557.35
630-51595-300	TRANSFORMER MAINTENANCE	3,080	2,634	5,537	15,000	3,514.38	15,000.00	6,000.00	6,000.00
630-51595-840	TRANSFORMER EQUIPMENT	-	-	-	80,000	-	70,000.00	100,000.00	100,000.00
630-51596-110	MAINT STREET LIGHTING SALARY	11,559	6,143	5,237	9,158	6,419.89	11,701.06	17,752.65	17,752.65
630-51596-300	MAINT STREET LIGHTING	16,243	21,946	13,324	5,000	5,318.88	5,000.00	5,000.00	6,000.00
630-51596-840	STREET LIGHT EQUIPMENT	-	326	-	10,000	160.01	5,000.00	5,000.00	5,000.00
630-51597-110	MAINT METERS SALARY	38,118	56,827	21,800	9,489	6,280.18	12,123.99	18,394.31	18,394.31
630-51597-300	MAINT METERS	3	36	64	500	4,214.36	500.00	5,000.00	5,000.00
630-51901-110	METER READING SALARY	1,580	6,770	790	2,575	917.42	3,289.46	4,990.70	4,990.70
630-51902-110	ACCOUNTING & COLLECTING SALARY	133,359	150,015	164,188	147,713	116,407.11	136,024.59	147,268.94	147,268.94
630-51902-210	ACCT & COLLECTING PROF SERVICES	9,202	16,351	29,129	13,000	8,000.00	20,000.00	20,000.00	20,000.00
630-51902-300	ACCT & COLLECTING EXPENSES	22,594	22,662	7,648	9,000	33,400.49	38,965.00	20,000.00	45,000.00
630-51902-330	ACCT & COLLECTING PROF DEV	490	899	927	2,000	-	2,000.00	2,000.00	2,000.00

**Electric**

**Electric**

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
630-51902-361	COMMUNICATION EXPENSE	3,454	2,031	2,697	2,000	2,912.33	2,000.00		9,000.00
630-51903-300	BILLING SUPLIES AND EXPENSE	38,714	44,033	47,341	35,000	32,314.94	40,000.00	50,000.00	50,000.00
630-51904-300	UNCOLLECTABLE ACCOUNTS	3,142	5,507	1,064	4,000	6,398.40	2,500.00	2,500.00	6,000.00
630-51920-110	ADMINISTRATIVE SALARY	60,120	72,533	54,582	78,932	70,341.68	131,432.10	138,942.02	138,942.02
630-51920-210	ADMINISTRATIVE PRO SERVICES	5,738	751	6,968	102,500	5,724.86	2,500.00	3,000.00	3,000.00
630-51921-300	OFFICE SUPPLIES & EXPENSES	5,714	6,239	5,143	6,000	6,694.52	6,000.00	6,500.00	6,500.00
630-51924-300	PROPERTY INSURANCE	5,459	7,879	7,757	11,000	2,312.98	12,000.00	13,000.00	13,000.00
630-51925-300	LIABILITY CLAIMS	15,188	8,525	-	-	-	-		
630-51925-511	LIABILITY INSURANCE	110	18,851	15,167	25,000	11,068.90	27,000.00	29,000.00	29,000.00
630-51926-131	CLOTHNG ALLOWANCE	3,530	2,843	5,134	3,000	3,444.71	4,000.00	5,000.00	5,000.00
630-51926-132	DENTAL INSURANCE	9,653	11,679	12,891	10,741	8,128.95	11,971.71	16,628.80	16,628.80
630-51926-133	HEALTH INSURANCE	128,690	166,683	176,673	162,550	131,216.03	207,944.68	309,571.57	309,571.57
630-51926-134	INCOME CONTINUATION INSURANCE	-	-	-	3,098	-	3,657.35	4,788.87	4,788.87
630-51926-136	LIFE INSURANCE	677	864	956	864	790.14	1,000.60	1,240.69	1,240.69
630-51926-138	WRS RETIREMENT	-	-	-	49,250	-	58,973.54	77,703.65	77,703.65
630-51926-180	RECOGNITION PROGRAM	1,000	149	99	350	107.80	385.00	440.00	440.00
630-51926-512	WORKERS COMPENSATION	-	1,577	6,851	-	5,647.67	-	4,788.87	4,788.87
630-51928-210	REGULATORY PROF SERVICES	-	-	-	-	-	-		
630-51928-300	REGULATORY EXPENSE	19,566	13,477	24,991	15,000	12,258.20	15,000.00	15,000.00	15,000.00
630-51930-003	CONTRA LABOR EXPENSE	(292)	(2,107)	(147)	-	-	-		
630-51930-004	CONTRA ADMIN EXPENSE	(83)	(602)	(42)	-	-	-		
630-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(37,991)	(62,620)	(53,578)	-	(42,663.38)	-		
630-51930-110	MISC GENERAL SALARY	84,837	145,765	121,493	89,304	98,583.51	100,755.55	134,014.96	134,014.96
630-51930-130	SAFETY EQUIPMENT AND PPE	9,261	7,347	7,728	5,500	7,138.04	7,000.00	21,000.00	21,000.00
630-51930-251	IT SERVICE AND EQUIPMENT	11,043	12,840	15,613	16,650	8,220.41	17,000.00	18,000.00	18,000.00
630-51930-300	MISC GENERAL EXPENSES	3,199	5,499	7,600	1,500	4,337.70	6,000.00	6,000.00	6,000.00
630-51930-330	PROFESSIONAL DEV/TRAINING	22,170	17,008	25,858	17,500	23,872.07	28,000.00	28,000.00	28,000.00
630-51930-331	APPRENTICESHIP TRAINING	5,573	7,066	7,744	8,500	3,683.96	8,500.00	10,500.00	10,500.00
630-51930-340	TOOL AND EQUIPMENT	17,934	11,624	17,489	12,000	17,956.81	22,000.00	25,000.00	25,000.00
630-51930-343	TRANSPORTATION FUEL	13,981	20,363	17,252	16,000	6,313.53	18,000.00	20,000.00	20,000.00
630-51930-350	TRANSPORTATION MAINTENANCE	46,725	40,217	23,297	30,000	23,126.82	30,000.00	35,000.00	35,000.00
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	3,558	4,920	920	3,000	1,792.15	3,000.00	3,000.00	3,000.00
630-51930-840	CAPITAL TRANSPORTATION EQUIP	52	-	331	55,000	42,404.81	362,500.00	410,000.00	410,000.00
630-51931-360	BUILDING EXPENSES - RENT	19,500	19,500	19,500	19,500	11,375.00	19,500.00	19,500.00	19,500.00
630-51932-110	BUILDING AND PLANT SALARY	1,663	1,512	1,510	5,848	954.55	7,471.76	11,336.03	11,336.03
630-51932-300	BUILDING AND PLANT MAINTENANCE	11,260	2,318	16,586	-	11,160.31	18,000.00	20,000.00	20,000.00
630-51932-360	BUILDING & PLANT UTILITY COSTS	13,963	14,659	20,861	14,000	10,452.18	20,000.00	20,000.00	20,000.00
630-51932-821	BUILDING & PLANT IMPROVEMENT	858	2,556	1,788	2,500	87.11	3,500.00	4,000.00	4,000.00
		(463,823.25)	(769,702.59)	(663,394.03)	236,726.81	372,466.38	115,977.43	709,743.49	933,243.49



## Municipal Services/Electric Budget 2025

Wages for the electric department I believe are paramount to bring up to the MEUW median between other municipalities in order to retain and recruit talent. I would like to get them up the best we can before the rate case, then add the rest pending a passed rate case.

- 630-51593-300      Added \$15,000 for trip savers. I would like to start implementing some over current protection sooner than what Forster calls out for. Also added \$27,000 for pole inspections and tags.
- 630-51593-301      Added \$95,000 for tree trimming. Tree trimming has taken a back seat for the last few years, for system reliability we need to start up a tree trimming program.
- 630-51594-300      Added \$10,000. I would like to hire Forster to start GPS and mapping equipment and lines.
- 630-51930-130      Added \$14,000. I would like to upgrade the rubber sleeves to a more up to date version of sleeves that are more flexible.

## Capital Improvement Projects

Hwy 14 from Ballard to Butts Corner- Unknown at this time.

\*Tree trimmers are roughly \$10,000 per week for a three person crew, if we have 10 weeks or so of trimming that will probably get us to where we need to be.

UTL substation expansion \$691,000 first step of the expansion for an ATC upgrade and industrial expansion.

Pole inspections \$27,000 this covers another 1000 structures and tags.

### Health and Human Services

**Health and Human Services**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-54600-720	AWARE AGENCY	10,000	10,000	10,000	10,000	0	13,000	12,200	12,200
100-54600-721	CREEKSIDE MEMBERSHIP	0	0	0	150	0	150	150	150
100-54600-722	BASE PROGRAM	0	52	0	1,000	0	1,000	1,000	1,000
100-54620-210	SENIOR CITIZENS PROGRAM	4,500	4,500	6,675	4,500	3,000	4,500	4,500	4,500
100-54620-212	SENIOR TRANS & SERVICES	23,110	23,110	22,585	23,110	15,407	23,110	23,110	23,110
100-55750-110	YOUTH CENTER SALARY	995	8,381	15,703	24,720	6,161	34,889	36,509	36,509
100-55750-150	YOUTH CENTER FICA	76	641	1,201	1,891	471	2,669	2,793	2,793
100-55750-210	YOUTH CENTER PROF SERVICES	327	295	489	300	306	300	300	300
100-55750-300	YOUTH CENTER OPER EXPENSE	3,655	2,298	5,344	13,300	8,983	10,000	10,000	10,000
100-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	9,511	9,540	6,018	5,000	3,768	8,300	1,000	1,000
100-55750-510	YOUTH CENTER PROPERTY INS	519	622	574	55	317	450	631	631
100-55750-511	YOUTH CENTER LIABILITY INS	380	494	226	425	124	425	575	575
100-55750-512	YOUTH CENTER WORK COMP INS	21	38	18	36	16	50	61	61
		53,095	59,971	68,833	84,487	38,554	98,844	92,829	92,829

TID 5

TID 5



Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
250-41120-570	TIF #5 INCREMENT	(281,927)	(283,874)	(220,927)	(255,487)	(360,097)	(221,000)	(365,241)	(365,241)
250-43430-000	STATE AID	(12,571)	(7,607)	(7,607)	(5,975)	(5,975)	(5,975)	(5,975)	(5,975)
250-48110-510	INT ON TEMP INVESTMENTS	(7)	(3,756)	(399)	-	(244)	-		
250-48150-570	DEVELOPMENT AGREEMENT REVENUE	(9,627)	(10,777)	(13,215)	(9,000)	(8,614)	(13,500)	(7,776)	(7,776)
250-49270-000	TRANSFER IN	(26,000)	(26,000)	-	-	-	(15,000)	3,700	3,700
250-57900-210	Professional Services	1,741	944	3,383	1,000	1,142	1,000	1,900	1,900
250-57900-801	Land Acquisition/Right of Way	125,727	4,095	965	-	761	-		
250-57950-210	ADMINISTRATIVE SERVICES	7,166	7,150	-	7,150	150	7,150	7,150	7,150
250-57950-600	DEBT SERVICE	156,340	148,315	145,295	145,295	-	147,190	148,863	148,863
250-57950-751	DEVELOPMENT ASSISTANCE	19,032	18,552	14,860	20,000	17,703	20,000	19,000	19,000
		(20,127)	(152,958)	(77,645)	(97,017)	(355,294)	(80,135)	(198,379)	(198,379)

TID 6

TID 6



Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
260-41120-570	TIF #6 INCREMENT	(117,680)	(130,411)	(99,071)	(106,200)	(137,669)	(99,500)	(138,542)	(138,542)
260-43430-000	STATE AID	(17,504)	(9,351)	(9,351)	(8,809)	(8,809)	(8,809)	(8,909)	(8,909)
260-48110-510	INTEREST INCOME	(71)	(2,836)	(1,641)	(50)	(1,333)	(1,000)	(800)	(800)
260-48150-570	DEVELOPMENT AGREEMENT REVENUE	(9,640)	(11,300)	(6,853)	(9,000)	(6,373)	(8,000)	(6,500)	(6,500)
260-57900-210	Professional Services	1,092	760	3,000	760	1,677	750	2,000	2,000
260-57950-210	ADMINISTRATIVE SERVICES	3,150	3,150	-	3,150	150	3,150	3,150	3,150
260-57950-600	DEBT SERVICE	71,948	76,248	75,448	75,448	-	74,648	73,848	73,848
260-57950-751	Development Assistance	41,456	42,849	30,674	40,707	-	38,761	43,294	43,294
		(27,249)	(30,892)	(7,794)	(3,994)	(152,358)	(0)	(32,459)	(32,459)

**TID 8**

**TID 8**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
280-41120-570	TIF #8 INCREMENT	(59,744)	(64,033)	(47,729)	(57,630)	(59,685)	(48,000)	(60,282)	(60,282)
280-43430-000	STATE AID	(1,612)	(1,685)	(1,685)	(73)	(73)	(73)	73	73
280-48110-510	INTEREST INCOME	(29)	(1,477)	(779)	(15)	(379)	(160)	(150)	(150)
280-48150-570	DEVELOPMENT AGREEMENT REVENUE	(21,123)	(16,834)	(33,138)	(15,151)	-	(30,000)		
280-57900-210	Professional Services	735	760	2,850	760	750	1,000	1,000	1,000
280-57950-210	ADMINISTRATIVE SERVICES	2,400	2,400	2,850	2,250	150	2,250	2,500	2,500
280-57950-600	DEBT SERVICE	52,913	52,912	52,913	52,913	-	52,913	52,912	52,912
280-57960-600	TRANSFER OUT	26,000	26,000	-	-	-	15,000	3,700	3,700
		(460)	(1,957)	(24,718)	(16,945)	(59,237)	(7,070)	(247)	(247)

**TID 9**

**TID 9**



Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
290-41120-570	TIF #9 INCREMENT	(43,935)	(53,873)	(43,520)	(47,340)	(32,310)	(44,000)	(32,633)	(32,633)
290-48110-510	INTEREST INCOME	(15)	(882)	(935)	-	(2,254)	(1,100)	(1,100)	(1,100)
290-57900-210	Professional Services	735	760	3,563	760	750	1,100	1,100	1,100
290-57950-210	ADMINISTRATIVE SERVICES	150	914	-	600	150	-	1,000	1,000
290-57950-751	DEVELOPMENT ASSISTANCE	43,937	-	150,000	47,340	-	-		
		872	(53,081)	109,107	1,360	(33,664)	(44,000)	(31,633)	(31,633)

**TID 10**

TID 10

Account Numbers	Account Titles	FY 2025	FY 2025
		DH Budget	Budget
		12/31/2025	12/31/2025
291-41120-570	TIF #10 INCREMENT		
291-49270-000	TRANSFER IN		
291-49999-990	Fund Balance Applied		
291-57900-210	Professional Services	6,000	6,000
291-57950-210	ADMINISTRATIVE SERVICES	10,000	10,000
291-57960-600	TRANSFER OUT		
		<b>16,000</b>	<b>16,000</b>

**Debt Service**

**Debt Service**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
300-41110-580	TAXES	(573,284.00)	(820,878.00)	(1,124,398.00)	(1,124,398.20)	(1,440,475.00)	(1,440,475.00)	(1,886,089.00)	(1,886,089.00)
300-49241-580	TRANSFER FROM TIFS	(344,251.00)	(344,375.00)	(339,356.00)	(339,356.00)	-	(308,747.52)	(343,872.53)	(343,872.53)
300-58940-210	PROFESSIONAL SERVICES	2,700.00	1,900.00	3,567.50	1,000.00	900.00	1,000.00	1,000.00	1,000.00
300-58940-610	PRINCIPAL PAYMENT	814,092.84	1,003,871.93	1,306,282.45	1,306,282.45	968,747.52	1,043,747.52	1,366,358.50	1,366,358.50
300-58940-620	INTEREST PAYMENTS	158,992.10	162,384.12	156,991.75	157,071.75	728,884.60	705,075.26	862,603.06	862,603.06
300-58940-630	DEBT ISSUANCE COST	442.70	16,300.00	-	-	1,100.00	-		
		58,693	19,203	3,088	600	259,157	600	0	0



**Capital Improvement Projects (borrowing/reserves)**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
400-48300-570	SALE OF CITY PROPERTY	(5,000)	-	(236,058)	8,321	(99,119)	(8,321)		
400-48501-650	Donations	(113)	(100)	(741,795)	-	(100)	-		
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	(2,265,000)	(1,688,940)	(13,731,061)	(1,026,751)	-	(1,014,701)	(2,056,231)	(2,056,231)
400-49200-570	TRANSFER FROM OTHER FUNDS	-	(5,639)	-	(1,500)	-	-	(68,000)	(68,000)
400-49999-990	FUND BALANCE APPLIED	-	-	-	(93,000)	-	-		
400-52200-821	Police Building Improvements	11,875	-	21,704	25,000	25,415	30,000	10,000	10,000
400-52200-830	Police Vehicle Purchase	55,371	-	-	-	49,023	54,000	54,000	54,000
400-52200-840	Police Equipment Purchase	81,975	20,097	1,138	-	125	15,000	25,000	25,000
400-52220-821	EMS Building Improvements	-	16,443	-	-	-	-	50,000	50,000
400-52220-840	EMS Equipment Purchase	-	1,176	-	-	-	-	18,000	18,000
400-53300-802	PW Landscaping/Sidewalk Prog	24,179	-	105,387	37,500	1,705	-	100,000	100,000
400-53300-821	PW BUILDINGS AND GROUNDS	85,609	308,432	13,081	-	-	-	100,000	100,000
400-53300-840	PW Equipment Purchase	219,979	25,365	476,983	224,321	261,234	190,000	340,000	340,000
400-53300-860	PW Road Construction	789,807	553,813	55,310	195,000	134,292	450,701	1,062,231	1,062,231
400-54640-803	Cemetery Improvements	-	-	-	35,000	-	-		
400-54640-840	Cemetery Equipment Purchase	-	-	33,494	-	-	-	90,000	90,000
400-55720-803	Park Improvements	88,425	1,015,127	2,248,391	193,638	933,802	-		
400-55720-821	PARK BLDG IMPROVEMENTS	18,460	-	-	-	-	-	85,000	85,000
400-55720-840	PARK EQUIP PURCHASE	-	-	-	-	120,436	275,000		
400-55720-890	Park Planning & Mapping	-	-	-	-	-	-	40,000	40,000
400-55730-803	POOL Improvements	88,534	1,904,645	6,967,367	359,613	1,877,337	-		
400-57960-821	City Hall Building Improvement	-	-	-	-	-	-	150,000	150,000
400-57960-830	CITY HALL BUILDING	1,294	7,566	23,447	40,000	3,750	-		
400-57960-860	LIBRARY CAPITAL	-	-	1,586	1,500	5,361	-		
400-57960-890	COMPREHENSIVE PLAN	-	8,426	4,696	18,000	-	-		
400-57960-892	OTHER STUDIES, SERVICES, PLANS	33,212	-	-	-	-	-		
400-58940-630	DEBT ISSUANCE COST	40,505	29,513	27,255	-	-	-		
		(967,390)	2,191,994	(4,891,698)	16,642	3,123,352	(8,321)	-	-

**Capital Improvement Projects (levy)**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	12/31/2024	12/31/2024	12/31/2025	12/31/2025
430-41110-570	PROPERTY TAX LEVY	-	(109,850)	(95,993)	(95,993)	(142,600)	(142,600)	(59,315)	(59,315)
430-43420-000	EXPENDITURE RESTRAINT GRANT	-	(39,251)	-	(59,107)	-	-	(61,785)	(61,785)
430-42422-002	TRANSFER FROM OTHER	-	-	-	(38,000)	-	(40,000)		
430-52200-821	POLICE BUILDING IMPROVEMENTS	-	9,448	-	-	-	-		
430-52200-830	POLICE VEHICLE PURCHASE	-	42,391	65,868	69,000	900	-		
430-52200-840	LEVY POLICE EQUIPMENT	-	45,616	5,096	17,300	24,510	9,100	9,100	9,100
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	-	-	-	-	-	75,000		
430-53300-840	LEVY DPW EQUIPMENT	-	-	-	54,800	-	-	65,000	65,000

**Capital Improvement Projects (borrowing/reserves)**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
430-54640-840	LEVY CEMETERY EQUIP PURCHASE	-	-	15,641	19,000	35,699	40,000		
430-55720-840	LEVY PARK EQUIP PURCHASE	-	12,755	4,290	15,000	16,546	16,500	17,000	17,000
430-57960-840	LEVY CITY EQUIP PURCHASE	-	-	-	-	40,503	42,000		
430-57960-833	LEVY CITY TECH & COMMUNICATION	-	5,000	-	18,000	-	-	30,000	30,000
		-	(33,891)	(5,098)	(0)	(24,442)	-	(0)	(0)

**Government and Administration**

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Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-51010-110	COUNCIL SALARY	16,419	18,291	19,507	19,656	11,330	19,656	19,656	19,656
100-51010-150	COUNCIL FICA	1,256	1,399	1,555	1,504	867	1,504	1,504	1,504
100-51010-300	COUNCIL EXPENSES & SUPPLIES	3,279	3,456	4,885	2,500	4,127	6,000	4,500	4,500
100-51010-330	COUNCIL & COMM PROF DEV	0	0	0	0	1,824	10,000	5,000	5,000
100-51020-110	MAYOR SALARY & BENEFITS	4,099	4,158	4,158	4,158	2,772	4,158	4,158	4,158
100-51020-150	MAYOR FICA	314	318	318	318	212	318	318	318
100-51020-300	MAYOR EXPENSES	145	181	1,676	1,000	480	1,500	1,500	1,500
100-51040-210	LEGAL SERVICES	14,002	13,033	19,198	13,750	12,955	20,000	23,000	23,000
100-51090-210	ACCOUNTING/AUDITING	15,885	27,400	36,348	38,000	16,206	43,000	40,000	40,000
100-51100-210	ASSESSOR SERVICES	21,626	33,030	21,918	21,400	14,759	22,500	24,000	24,000
100-51100-310	ASSESSOR SUPPLIES	118	265	147	150	161	150	150	150
100-51110-110	FINANCE SALARY	83,700	81,453	108,409	107,924	79,912	133,762	141,725	141,725
100-51110-132	FINANCE DENTAL INSURANCE	1,858	1,367	1,960	3,025	1,449	2,411	2,601	2,601
100-51110-133	FINANCE HEALTH INSURANCE	20,898	25,305	27,883	29,080	23,501	40,370	45,618	45,618
100-51110-134	FINANCE INCOME CONTINUATION	0	0	0	442	0	552	585	585
100-51110-136	FINANCE LIFE INSURANCE	103	77	143	171	105	213	225	225
100-51110-138	FINANCE RETIREMENT	5,183	4,655	7,208	7,234	5,514	9,119	9,735	9,735
100-51110-150	FINANCE FICA	5,988	5,540	7,953	8,256	5,936	10,233	10,842	10,842
100-51110-180	RECOGNITION PROGRAM	553	0	920	550	198	605	605	605
100-51110-210	FINANCE PROFESSIONAL SERVICES	991	5,343	1,237	2,500	(42)	2,500	2,500	2,500
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	1,186	1,703	1,301	1,200	0	1,200	1,500	1,500
100-51110-251	FINANCE - IT MAINT & REPAIR	3,237	5,223	7,171	4,900	3,017	5,200	5,500	5,500
100-51110-252	FINANCE- IT EQUIP	220	2,616	10,194	2,500	104	3,000	3,000	3,000
100-51110-280	FINANCE CO TAX COLLECTION	1,890	1,890	1,920	1,900	1,927	2,000	2,100	2,100
100-51110-290	FINANCE PUBLISHING CONTRACT	8,100	8,100	6,843	8,100	4,360	9,000	10,000	10,000
100-51110-300	FINANCE ADMIN EXPENSE	2,034	860	20	900	177	900	900	900
100-51110-301	CONTINGENCY	0	0	0	0	0	2,000	2,000	2,000
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	15,096	12,507	19,222	9,500	11,972	15,000	13,500	13,500
100-51110-330	FINANCE PROFESSIONAL DEV	1,979	5,732	9,758	9,000	9,890	15,000	15,000	15,000
100-51110-361	FINANCE COMMUNICATIONS	6,688	7,840	7,758	5,500	5,233	6,500	8,000	8,000
100-51110-370	FINANCE ELECTION EXPENSES	3,149	5,181	6,259	5,500	23,392	31,484	5,500	5,500
100-51110-512	FINANCE WORK COMP INS	225	342	136	290	109	334	402	406
100-51120-355	MUNICIPAL BUILDINGS	23,699	28,591	35,797	30,000	14,788	50,000	45,000	45,000
100-51140-150	CITIZEN COMMITTEE- FICA	317	301	236	360	254	360	360	360
100-51140-160	CITIZEN COMMITTEE STIPENDS	4,140	3,940	3,080	4,500	4,179	4,000	4,200	4,200
100-51140-210	COMMUNITY WEB PAGE	975	0	375	1,200	0	5,000	4,000	5,000
100-51140-220	MANUFACTURING ASSESSMENT FEE	746	736	844	1,000	0	1,000	1,000	1,000

**Government and Administration**

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Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget	Proposed
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025	12/31/2025
100-51140-251	SOFTWARE MAINT AGREEMENT	5,500	5,735	6,566	6,000	3,087	9,000	10,000	10,000
100-51140-285	DOG & CAT EXPENSE	3,964	4,864	5,468	4,500	3,128	4,750	4,750	4,750
100-51140-380	CONVERT FARMLAND PENALTY DIST	0	210	0	0	0	0		
100-51140-390	MISCELLANIOUS	150	186	113	0	3,617	0		
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	0	0	0	750	0	750	750	750
100-51140-505	WEIGHTS AND MEASURES	1,600	1,600	1,200	1,600	2,250	1,600	1,600	1,600
100-51140-510	PROPERTY INSURANCE	2,487	2,995	2,758	2,900	1,526	3,100	3,255	3,255
100-51140-511	LIABILITY INSURANCE	1,738	2,340	1,281	1,700	840	2,500	2,625	2,625
100-51140-740	RESCINDED TAXES & TAX REFUNDS	0	0	0	0	0	0		
		285,534	328,764	393,722	365,418	276,116	502,228	483,164	484,167

**Fund 10 Revenues**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025
100-41110-000	GENERAL PROPERTY TAXES	(1,562,500)	(1,793,493)	(1,894,502)	(2,083,890)	(1,959,024)	(1,959,024)	(2,071,781)
100-41210-000	CONVERT FARMLAND TAX PENALTY	(3,416)	(860)	(277)	0	0	0	
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	(437,241)	(403,483)	(401,960)	(450,000)	0	(425,000)	(415,000)
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
100-41800-000	INTEREST ON TAXES PP & RE	(345)	(24)	(2)	(50)	(37)	0	
100-43400-530	STATE AID GEN TRANSPORTATION	(271,215)	(273,660)	(311,478)	(311,437)	(267,651)	(356,815)	(356,815)
100-43410-000	SHARED REVENUE FROM STATE	(401,566)	(400,013)	(400,422)	(410,529)	0	(568,370)	(581,390)
100-43411-000	SHARED REVENUE-STATE ADJ.EMS	(8,953)	(10,515)	0	(7,500)	(10,106)	(7,500)	(7,500)
100-43420-000	OTHER STATE AID	(12,092)	(16,871)	(16,871)	(16,871)	(21,486)	(17,779)	(22,779)
100-43420-520	FIRE INS FROM STATE 2%	(19,812)	(21,126)	(24,750)	(21,000)	0	(21,000)	(25,000)
100-43430-000	STATE AID EXEMPT COMPUTERS	(4,503)	(4,503)	(4,503)	(4,503)	0	(4,503)	(4,503)
100-43520-520	POLICE-STATE AID	0	0	(12,350)	0	0	0	
100-43530-530	STATE AID - CONNECTING STREET	(31,636)	(31,688)	(31,729)	(31,729)	(34,413)	(39,189)	(39,189)
100-43545-530	RECYCLING REVENUE FROM STATE	(17,213)	(17,174)	(17,174)	(17,000)	(17,281)	(17,000)	(17,100)
100-44110-510	LIQUOR & MALT BEVERAGE LIC	(8,040)	(10,015)	(10,660)	(7,300)	(10,174)	(9,000)	(9,500)
100-44111-510	OPERATORS/PROV LICENSE	(3,660)	(2,890)	(3,940)	(2,200)	(2,250)	(2,500)	(3,500)
100-44112-510	CIGARETTE LICENSE	(700)	(700)	(1,000)	(600)	(800)	(700)	(800)
100-44114-510	TELEVISION FRANCHISE	(45,482)	(47,947)	(46,599)	(35,000)	(31,224)	(28,000)	(40,000)
100-44115-510	WEIGHTS AND MEASURES	(1,600)	(1,600)	(1,200)	(1,600)	0	(1,600)	(1,600)
100-44120-510	ANIMAL PERMIT/LICENSE	(3,339)	(3,326)	(3,117)	(3,200)	(3,811)	(3,000)	(3,100)
100-44121-510	BICYCLE LICENSE	(5)	0	0	0	(15)	0	
100-44122-510	MISC LICENSES (SUNDRY)	(3,865)	(5,538)	(12,403)	(3,200)	(10,695)	(4,000)	(7,000)
100-44123-510	VEHICLE REGISTRATION FEE PD	1,008	8,562	512	0	(34,790)	0	(6,000)
100-44123-511	LOCAL VEHICLE REG FEE DOT	(102,064)	(104,743)	(180,458)	(196,000)	(114,299)	(196,000)	(196,000)
100-44300-520	BUILDING PERMITS	(65,636)	(113,611)	(58,457)	(47,000)	(37,824)	(47,000)	(35,000)
100-44300-530	ST OPEN/C&G/DRWY/TERACE PERMIT	(2,500)	(3,175)	(23,645)	(2,200)	(2,285)	(3,500)	(3,500)
100-44400-560	ZONING PERMITS & FEES	(3,759)	(6,338)	(6,320)	(4,000)	(7,438)	(4,300)	(5,000)
100-45110-520	COURT PENALTIES & COSTS	(62,081)	(44,250)	(85,833)	(58,000)	(49,172)	(65,000)	(65,000)
100-45130-520	PARKING VIOLATIONS	(12,018)	(11,970)	(15,144)	(11,000)	(5,545)	(11,000)	(13,000)
100-46110-510	RECORD SEARCH/COPY REVENUE	(2,915)	(9,470)	(7,923)	(3,400)	(5,059)	(3,600)	(7,000)
100-46111-510	LICENSE PUBLICATION FEES	(240)	(285)	(285)	(255)	(1,545)	(255)	(285)
100-46123-510	VEHICLE REGIST AGENT FEE	(9,853)	(3,331)	(2,571)	(5,000)	(2,571)	(4,000)	(3,000)
100-46210-520	PD VEH INSPEC & MISC REVENUE	(1,951)	(2,781)	(1,528)	(1,500)	(905)	(1,200)	(1,500)
100-46210-530	REIMBURSEMENTS	(9,097)	(2,020)	(514)	(1,000)	0	0	
100-46330-520	PARKING FEES	(117)	0	(57)	0	(171)	0	
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	(375,695)	(390,733)	(402,112)	(406,739)	(405,199)	(417,654)	(420,000)
100-46720-550	PARK STORE REVENUE	0	(490)	0	(400)	0	0	

**Fund 10 Revenues**

Account Numbers	Account Titles	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2023	12/31/2023	8/31/2024	12/31/2024	12/31/2025
100-46721-550	PICNIC TABLE REVENUE	(20)	(35)	0	(50)	0	0	
100-46722-550	PARK SHELTER RENTAL REVENUE	(3,466)	(2,915)	(2,275)	(3,000)	(1,960)	(2,200)	(2,000)
100-46723-550	TAXABLE CONCESSION REV	(5,272)	(8,879)	(6,917)	(5,000)	(15,928)	(8,000)	(50,000)
100-46750-550	AQUATIC CENTER REVENUE	(1,467)	(6,954)	(7,527)	(6,500)	(670)	(9,000)	(50,000)
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	(18,883)	(24,714)	(30,511)	(26,000)	(32,582)	(34,000)	(34,000)
100-46753-550	BASEBALL REVENUE-YOUTH	(6,976)	(5,626)	(7,584)	(5,600)	(7,335)	(6,000)	(7,000)
100-46810-560	TREE REFORESTATION REVENUE	(1,140)	(1,920)	(1,040)	(1,600)	(630)	(1,600)	(1,200)
100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	(20)	0	(4)	0	(5)	0	
100-48110-510	INT ON TEMP INVESTMENTS	(2,778)	(25,989)	(132,073)	(40,000)	234,457	(98,000)	(80,000)
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	0	(164)	(357)	0	(19)	0	
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	(112)	0	(30)	0	(32)	0	
100-48200-510	RENT OF CITY PROPERTY	(32,925)	(32,925)	(42,500)	(44,171)	(25,767)	(44,171)	(77,171)
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	(5,733)	0	(1,691)	(5,000)	(1,828)	(1,600)	(1,600)
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	(360)	0	(157)	(3,000)	(130)	(150)	(150)
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	(2,060)	0	(563)	(1,800)	(591)	(560)	(560)
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	(849)	0	(215)	(580)	(212)	(215)	(215)
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(600)	0	(166)	(300)	(183)	(165)	(165)
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	(29)	0	(11)	0	(12)	0	
100-48500-000	DONATIONS	0	0	0	0	0	0	
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(815)	0	(229)	(670)	(240)	(200)	(230)
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	(65)	0	(18)	0	(18)	0	
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	(591)	0	(165)	(200)	(171)	(160)	(160)
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	(11)	0	(4)	0	(4)	0	
100-48900-530	PUBLIC WORKS REVENUE	(858)	(8,332)	(14,223)	(2,000)	(3,863)	(3,000)	(10,000)
100-48900-550	MISC REVENUE (GF)	(10,101)	(2,777)	(37,246)	(500)	(12,261)	(500)	(2,000)
100-48901-550	YOUTH CENTER REVENUE	(1,444)	(4,815)	(4,525)	(3,000)	(700)	(4,500)	
100-49950-410	TID TRANSFERS	(18,250)	(18,250)	(13,000)	(18,250)	0	(12,550)	(12,550)
100-49999-990	FUND BALANCE APPLIED	0	0	0	(20,000)	0	0	
		(3,602,231)	(3,877,656)	(4,285,602)	(4,334,624)	(2,909,754)	(4,448,360)	(4,694,143.44)

	2025	2024
Government	\$ 484,167.24	\$ 502,227.57
Municipal Court	\$ 87,264.87	\$ 84,290.53
Police	\$ 1,755,613.41	\$ 1,659,755.94
Fire District / Building Inspection	\$ 455,603.39	\$ 420,866.84
Public Works	\$ 1,263,522.31	\$ 1,195,986.61
Health & Human Services	\$ 92,829.47	\$ 98,843.69
Parks and Recreation	\$ 376,262.49	\$ 298,670.01
Economic Development	\$ 180,349.17	\$ 187,718.38
Transfer to Capital	\$ -	\$ -
EMS Levy	\$ 153,901.54	\$ 157,561.00
Library Levy	\$ 335,994.00	\$ 339,896.00
Cemetery Levy	\$ 96,339.00	\$ 98,547.00
TID 5 Debt Levy Backfill		
TID 6 Debt Levy Backfill		
TID 7 Debt Levy Backfill		
TID 8 Debt Levy Backfill		
Debt Service	\$ 1,886,089.00	\$ 1,440,475.00
CIP	\$ 59,315.00	\$ 142,600.00
Levy Eligible Expenses	\$ 7,227,250.88	\$ 6,627,438.57

	General Levy	Debt Levy
Assessed Value	\$ 595,169,400	\$ 595,169,400
Levy	\$ (4.5664303)	\$ (3.16900)
Levy Revenue	(2,717,800)	\$ (1,886,089)
Other Revenues	\$ (2,623,362)	\$ -
	\$ (5,341,162)	\$ (1,886,089)
Expense	\$ 5,341,162	\$ 1,886,089
	\$ -	\$ -
Less City TID Contribution	\$ 222,844	
Final Balance	\$ 222,844	

	Rate per \$1,000	Exp Cuts/Rev Gaps
<b>Current Mill Rate Need</b>	\$ (7.735426)	\$ -
Previous Years Mill Rate	\$ (7.291700)	

<b>DRAFT 2025</b>	
Project Title	Estimated Cost
<b>PARKS &amp; POOL</b>	
Mower / Grounds Equipment (3-4 yr cycle)	17,000
Historic Restorations	100,000
Playground Surface/Plan	15,000
Park Plan	25,000
<b>Subtotal Parks &amp; Pool</b>	<b>157,000</b>

<b>EMS</b>	
Equipment	18,000
EMS Garage Bay Remodel	50,000
<b>Subtotal EMS District</b>	<b>68,000</b>

<b>PUBLIC WORKS</b>	
Sidewalk and Pedestrian Improvements	100,000
Flat Bed Dump Truck	80,000
Skid Steer	5,000
Batwing Rough Mower Shared Cost (10 yr cycle)	20,000
Equipment Attachments	20,000
Equipment PW Truck	12,000
Plow Truck (12 yr cycle)	260,000
South Union to Water Resurface Vehicle registration fee funded	50,000
Highland Resurface Vehicle Registration fee funded	50,000
Cherry St Reconstruction (Walker to Water)	346,763
Enterprise St Reconstruction	520,468
Access Drive (E. Main to E. Church)	195,000
Oil Containter (Shared Cost)	8,000
Building Improvements (Shared Cost)	100,000
<b>Subtotal Public Works</b>	<b>1,767,231</b>

<b>CEMETERY</b>	
Roads (Partial)	40,000
Truck	90,000
<b>Subtotal Cemetery</b>	<b>130,000</b>

<b>POLICE</b>	
Vehicle Replacement (annually)	54,000
Vehicle Accessories (annually)	25,000
Tazers	9,100
Lobby	10,000
<b>Subtotal Police</b>	<b>98,100</b>

<b>CITY HALL/ADMINISTRATION</b>	
Server Upgrade/Copier (5 year cycle)	30,000
City Hall Building	150,000
<b>Subtotal City Hall/Admin</b>	<b>180,000</b>

<b>SANITARY SEWER UTILITY/WWTP</b>	
Cherry St Reconstruction (Walker to Water)	542,948
County M Lift Station Upgrades	250,000
Enterprise St Reconstruction	218,997
Lift Station Control Panels	250,000
ATV	20,000
Generator - Mobile	35,000
<b>Subtotal WWTP</b>	<b>1,316,945</b>

<b>STORMWATER UTILITY</b>	
Cherry St Reconstruction (Walker to Water)	223,793
Enterprise St Reconstruction	156,303
Westside Pond maintenance path	180,000
Curb and Inlet Repairs	20,000
Mower/Wings Shared Cost	16,000
Access Drive (E. Main to E. Church)	10,000
Larson Acres Park	66,000
<b>Subtotal Stormwater Utility</b>	<b>672,096</b>

<b>ELECTRIC UTILITY</b>	
OH Line Rebuilds (annually, In-house)	100,000
OH to UG Line Rebuilds (annually, In-house)	100,000
Utility Truck (10 yr cycle) **	60,000
Digger Derrick (15 yr cycle) **	340,000
EVA East Bay Repair/Remodel	48,000
EVA Center Bay	-
UTL Substation Expansion	721,000
Pole Inspection	27,000
Trip Savers	45,000
<b>Subtotal Electric Utility</b>	<b>1,441,000</b>

<b>WATER UTILITY</b>	
Truck (10 yr rotation)	40,000
Booster Station County C and 6th St *	600,000
Tower and Well Inspections	25,000
Enterprise St Reconstruction	146,695
Cherry St Reconstruction (Walker to Water)	534,139
Access Drive (E. Main to Church)	135,000
SCADA	400,000
<b>Subtotal Water Utility</b>	<b>1,880,834</b>

**TOTAL CAPITAL PROJECTS** **8,993,206**

Cherry St Reconstruction (Walker to Water) 1,647,643  
Enterprise St Reconstruction 1,042,463

\* Dependent on grant funding  
\*\* Dependent on rate adjustments

<b>DRAFT 2026</b>	
Project Title	Estimated Cost
<b>PARKS &amp; POOL</b>	
Historic Restorations	15,000
Excavator Shared Cost	5,500
Play Ground Reconstruction	230,000
Play Ground Equipment	35,000
<b>Subtotal Parks &amp; Pool</b>	<b>285,500</b>

<b>EMS</b>	
Ambulance (7 year rotation)	500,000
<b>Subtotal EMS District</b>	<b>500,000</b>

<b>PUBLIC WORKS</b>	
Sidewalk and Pedestrian Improvements	100,000
Endloader (3 yr cycle)	50,000
Equipment Accessories	13,000
Chipper Truck Share Cost (15 yr cycle)	25,000
Excavator - Medium Shared Cost (10 yr cycle)	10,000
Street Barricade Devices	7,500
Brown School Overlay Vehicle Registration Fee Funded	60,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	230,918
Allen Creek Trail Extension (Church to Water)	75,000
Wook Chipper Shared Cost	12,500
<b>Subtotal Public Works</b>	<b>583,918</b>

<b>CEMETERY</b>	
Land Plotting and reclaiming	25,000
<b>Subtotal Cemetery</b>	<b>25,000</b>

<b>POLICE</b>	
Vehicle Replacement (annually)	55,000
Vehicle Accessories (annually)	16,000
Squad/Body Cams (5 year cycle)	80,000
Tazers	9,900
<b>Subtotal Police</b>	<b>160,900</b>

<b>CITY HALL/ADMINISTRATION</b>	
Comprehensive Plan (Smart Growth)	50,000
<b>Subtotal City Hall/Admin</b>	<b>50,000</b>

<b>SANITARY SEWER UTILITY/WWTP</b>	
Lift Stations (Madison St - Motors)	37,000
Sewer Camera	80,000
Liberty St Reconstruction (4th to 5th)	433,877
Excavator Shared Cost	5,500
<b>Subtotal WWTP</b>	<b>556,377</b>

<b>STORMWATER UTILITY</b>	
Allen Creek Trail Extension (Church to Water)	25,000
Excavator Share Cost	11,500
Liberty St Reconstruction (4th to 5th)	237,017
Curb and Inlet Repairs	20,000
Settlers Grove Stormwater Improvements	216,900
<b>Subtotal Stormwater Utility</b>	<b>510,417</b>

<b>ELECTRIC UTILITY</b>	
Excavator (Shared Cost) **	12,000
Equipment Attachments **	15,000
Chipper Truck Shared Cost (10 yr cycle)	25,000
Utility Truck (10 yr cycle) **	52,000
OH Line Rebuilds (annually, In-house)	200,000
OH to UG Line Rebuilds (annually, In-house)	200,000
UTL Substation Expansion	1,652,000
Project Orange	2,723,000
<b>Subtotal Electric Utility</b>	<b>4,879,000</b>

<b>WATER UTILITY</b>	
Tower & Well Inspections	20,000
Excavator Shared Cost	15,500
Water Rate Case	20,000
Liberty St Reconstruction (4th to 5th)	498,143
Billing Software	7,500
<b>Subtotal Water Utility</b>	<b>561,143</b>

**TOTAL CAPITAL PROJECTS** **8,112,255**

Allen Creek Trail Extension (Church to Water) 100,000  
Liberty St Reconstruction (4th to 5th) 1,399,955  
\*\* Dependent on rate adjustments

<b>DRAFT 2027</b>	
Project Title	Estimated Cost
<b>PARKS &amp; POOL</b>	
Historic Restorations	100,000
Truck (10 yr cycle)	65,000
Mower / Grounds Equipment (3-4 year cycle)	17,750
<b>Subtotal Parks &amp; Pool</b>	<b>182,750</b>

<b>PUBLIC WORKS</b>	
Sidewalk and Pedestrian Improvements	100,000
Church St Madison to Creek Resurface Vehicle Registration fee funded	50,000
Mallord Ct Resurface Vehicle Registration fee funded	50,000
Church St Reconstruction (College to Enterprise)	607,000
Longfield St Reconstruction (Fair to Lincoln)	314,000
Tractor 15 yr cycle	250,000
Water Street Trail *	650,000
<b>Subtotal Public Works</b>	<b>2,021,000</b>

<b>CEMETERY</b>	
<b>Subtotal Cemetery</b>	<b>-</b>

<b>POLICE</b>	
Vehicle Replacement (annually)	54,000
Vehicle Accessories (annually)	17,000
Tazers	9,900
<b>Subtotal Police</b>	<b>80,900</b>

<b>SANITARY SEWER UTILITY/WWTP</b>	
Church St Reconstruction (College to Enterprise)	990,000
Longfield St Reconstruction (Fair to Lincoln)	374,000
Mower (3-4 yr cycle)	15,000
<b>Subtotal WWTP</b>	<b>1,379,000</b>

<b>STORMWATER UTILITY</b>	
Church St Reconstruction (College to Enterprise)	652,000
Longfield St Reconstruction (Fair to Lincoln)	212,000
Stormwater Rate Study	7,000
Curb and Inlet Repairs	20,000
Water St Trail *	650,000
<b>Subtotal Stormwater Utility</b>	<b>1,541,000</b>

<b>ELECTRIC UTILITY</b>	
Wood Chipper Shared Cost (8 yr cycle)	12,500
Electric Rate Case	10,000
OH Line Rebuilds (annually, In-house)	200,000
OH to UG Line Rebuilds (annually, In-house)	200,000
Project Orange	200,000
EVA Center Bay Retirement/EVA East Bay Rework	50,000
EVA/UTL SCADA System	274,000
Overcurrent Device Implementation	210,000
UG South Meadow to Middle School	276,000
UG Circuit Tie - Lincoln to Fair (AKA emergency siren, Grove Campus, HS)	370,000
<b>Subtotal Electric Utility</b>	<b>1,802,500</b>

<b>WATER UTILITY</b>	
Van (10 yr cycle)	45,000
Church St Reconstruction (College to Enterprise)	1,184,000
Longfield St Reconstruction (Fair to Lincoln)	465,000
<b>Subtotal Water Utility</b>	<b>1,694,000</b>

**TOTAL CAPITAL PROJECTS** **8,701,150**

Church St Reconstruction (College to Enterprise) 3,433,000  
Longfield St Reconstruction (Fair to Lincoln) 1,365,000

<b>DRAFT 2028</b>	
Project Title	Estimated Cost
<b>PARKS &amp; POOL</b>	
Historic Restorations	15,000
Mower / Grounds Equipment (3-4 yr cycle)	19,500
UTV (10 yr rotation)	16,500
<b>Subtotal Parks &amp; Pool</b>	<b>50,000</b>

<b>PUBLIC WORKS</b>	
Sidewalk and Pedestrian Improvements	100,000
Equipment Accessories	12,950
Attachment Snowblower	12,500
4th St Liberty to end resurface Local Vehicle Registration Fee Funded	50,000
Badger 4th to Higgins Resurface Local Vehicle Registration Fee funded	50,000
Garfield St Resurfacing (N S 5th St to Wyler St) *	232,305
1st St Liberty to Main Reconstruction	275,000
Stump Grinder (10 yr cycle)	50,000
Building Improvements	2,000,000
<b>Subtotal Public Works</b>	<b>2,782,755</b>

<b>Library</b>	
Server (5 yr cycle)	1,500
<b>Subtotal Library</b>	<b>1,500</b>

<b>CEMETERY</b>	
Road Resurfacing	300,000
Bobcat (5 yr cycle)	2,500
<b>Subtotal Cemetery</b>	<b>302,500</b>

<b>POLICE</b>	
Vehicle Replacement (annually)	55,000
Vehicle Accessories (annually)	18,000
Building Improvements	30,000
Tazers	9,900
<b>Subtotal Police</b>	<b>112,900</b>

<b>CITY HALL/ADMINISTRATION</b>	
Website Update	35,000
<b>Subtotal City Hall/Admin</b>	<b>35,000</b>

<b>SANITARY SEWER UTILITY/WWTP</b>	
Lift Stations (Union St Lift Station)	700,000
1st St Liberty to Main Reconstruction	275,000
Plant Truck (10 yr cycle)	55,000
Building Improvements	200,000
<b>Subtotal WWTP</b>	<b>1,230,000</b>

<b>STORMWATER UTILITY</b>	
STWT Mowers and Attachments	19,000
Curb and Inlet Repairs	20,000
1st St Liberty to Main Reconstruction	160,000
Building Improvements	300,000
<b>Subtotal Stormwater Utility</b>	<b>499,000</b>

<b>ELECTRIC UTILITY</b>	
Utility Truck (10 yr rotation)	75,000
OH Line Rebuilds (annually, In-house)	250,000
OH to UG Line Rebuilds (annually, In-house)	250,000
UG Circuit Tie - Pool to Lift Station	433,000
OH to UG Conversion Garfield (discretionary)	591,000
OH to UG Conversion Old 92 (discretionary)	494,000
EVA Substation West Bay Upgrades	65,000
Building Improvements	1,500,000
<b>Subtotal Electric Utility</b>	<b>3,658,000</b>

<b>WATER UTILITY</b>	
1st St Liberty to Main Reconstruction	440,000
Tower & Well Inspections	10,000
Building Improvements	700,000
<b>Subtotal Water Utility</b>	<b>1,150,000</b>

<b>YOUTH CENTER</b>	
New Youth Center Building Architect Fees	25,000
<b>Subtotal Youth Center</b>	<b>25,000</b>

**TOTAL CAPITAL PROJECTS** **9,846,655**

\* Dependent on grant funding

<b>DRAFT 2029</b>	
Project Title	Estimated Cost
<b>PARKS &amp; POOL</b>	
Historic Restorations	100,000
Mower / Grounds Equipment (3-4 yr cycle)	19,000
Playground Equipment	40,000
Groundskeeper Mower (5 yr cycle)	90,000
<b>Subtotal Parks &amp; Pool</b>	<b>249,000</b>

<b>EMS</b>	
Equipment	100,000
<b>Subtotal EMS District</b>	<b>100,000</b>

<b>PUBLIC WORKS</b>	
Sidewalk and Pedestrian Improvements	100,000
Skid Steer (3 yr cycle)	9,000
Tool CAT - exchange (3 yr cycle)	2,975
Endloader (3 yr cycle)	#REF!
Leaf Collection - Vacuum Trailer	300,000
Pavement Roller (12 yr cycle)	9,000
Mill St Reconstruction	150,000
Railroad St Reconstruction	75,000
3rd St Reconstruction (Main to Fair)	275,000
City Parking Lots	#REF!
Vehicle Registration Fee Road Resurfacing	100,000
Flatbed Truck	100,000
<b>Subtotal Public Works</b>	<b>#REF!</b>

<b>CEMETERY</b>	
Plotting Land	#REF!
Mower (4-10 year cycle)	11,000
<b>Subtotal Cemetery</b>	<b>#REF!</b>

<b>LIBRARY</b>	
Copier (5 yr cycle)	#REF!
<b>Subtotal Library</b>	<b>#REF!</b>

<b>POLICE</b>	
Vehicle Replacement (annually)	56,000
Vehicle Accessories (annually)	19,000
Radios/Misc Gear	67,000
Tazers	9,900
<b>Subtotal Police</b>	<b>151,900</b>



<b>DRAFT</b>		<b>2030</b>
Project Title		Estimated Cost
<b>PARKS &amp; POOL</b>		
Historic Restorations		15,000
Tool Cat (5 yr cycle with \$80,000 trade in)		20,000
<b>Subtotal Parks &amp; Pool</b>		<b>35,000</b>
<b>EMS</b>		
Building Improvements		1,000,000
<b>Subtotal EMS District</b>		<b>1,000,000</b>
<b>PUBLIC WORKS</b>		
Sidewalk and Pedestrian Improvements		100,000
Mower Shared Cost (5 yr cycle)		25,000
Flat Bed Dump Truck (10 yr cycle)		80,000
Crew Cab Truck Shared Cost (10 yr cycle)		60,000
Plow Truck (12 yr cycle)		260,000
Vehicle Registration Fee Road Resurfacing		100,000
<b>Subtotal Public Works</b>		<b>625,000</b>
<b>CEMETERY</b>		
Bobcat (5 yr cycle)		2,750
<b>Subtotal Cemetery</b>		<b>2,750</b>
<b>LIBRARY</b>		
<b>Subtotal Library</b>		<b>-</b>
<b>POLICE</b>		
Vehicle Replacement (annually)		57,000
Vehicle Accessories (annually)		20,000
Building Improvements		7,000,000
Handgun Replacement (10 yr cycle)		10,000
<b>Subtotal Police</b>		<b>7,087,000</b>
<b>CITY HALL/ADMINISTRATION</b>		
Building Maintenance		200,000
<b>Subtotal City Hall/Admin</b>		<b>200,000</b>
<b>SANITARY SEWER UTILITY/WWTP</b>		
Side by Side ATV (6 yr cycle)		17,500
<b>Subtotal WWTP</b>		<b>17,500</b>
<b>STORMWATER UTILITY</b>		
Curb and Inlet Repairs		20,000
<b>Subtotal Stormwater Utility</b>		<b>20,000</b>
<b>ELECTRIC UTILITY</b>		
Utility Truck (10 yr rotation)		53,500
Electric Mower - Shared (9 yr rotation)		13,000
Pole Testing & Tagging		20,000
OH Line Maintenance		100,000
UG Line Maint / OH to UG In-house		40,000
Substation Maintenance		7,500
Maintenance Transformers		18,500
Transformer Equip		60,000
Software Billing		10,250
<b>Subtotal Electric</b>		<b>322,750</b>
<b>WATER UTILITY</b>		
<b>Subtotal Water Utility</b>		<b>-</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>9,310,000</b>

<b>DRAFT</b>		<b>2031</b>
Project Title		Estimated Cost
<b>PARKS &amp; POOL</b>		
Historic Restorations		100,000
Franklin Park Rebuild		250,000
Mower/Grounds Equipment (3-4 yr cycle)		19,250
<b>Subtotal Parks &amp; Pool</b>		<b>369,250</b>
<b>PUBLIC WORKS</b>		
Sidewalk and Pedestrian Improvements		100,000
Building Improvements		1,935,000
3rd St Reconstruction Lincoln to Fair		750,000
Street Barricade Devices		7,500
Campion Ct Vehicle Registration Fee Road Resurfacing		96,510
<b>Subtotal Public Works</b>		<b>2,889,010</b>
<b>LIBRARY</b>		
<b>Subtotal Library</b>		
<b>POLICE</b>		
Vehicle Replacement (annually)		58,000
Vehicle Accessories (annually)		20,000
Squad/Body Cameras (5 yr cycle)		90,000
<b>Subtotal Police</b>		<b>168,000</b>
<b>CITY HALL/ADMINISTRATION</b>		
Comprehensive Plan (Smart Growth)		25,000
<b>Subtotal City Hall/Admin</b>		<b>25,000</b>
<b>SANITARY SEWER UTILITY/WWTP</b>		
Building Improvements		180,000
Sewer Vac (12 yr cycle)		350,000
Mower (3-4 yr cycle)		15,000
<b>Subtotal WWTP</b>		<b>545,000</b>
<b>STORMWATER UTILITY</b>		
Building Improvements		315,000
Curb and Inlet Repairs		20,000
Mowers/Wings Shared Cost		12,000
<b>Subtotal Stormwater Utility</b>		<b>347,000</b>
<b>ELECTRIC UTILITY</b>		
Pole Testing & Tagging		20,000
OH Line Maintenance		75,000
UG Line Maint / OH to UG In-house		25,000
Substation Maintenance		7,500
Maintenance Transformers		18,500
Transformer Equip		65,000
Building Improvements		1,395,000
<b>Subtotal Electric Utility</b>		<b>1,606,000</b>
<b>WATER UTILITY</b>		
Building Improvements		675,000
Water Rate Case		28,000
<b>Subtotal Water Utility</b>		<b>703,000</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>6,652,260</b>

<b>DRAFT</b>		<b>2032</b>
Project Title		Estimated Cost
<b>PARKS &amp; POOL</b>		
Brzezinski Park Rebuild		250,000
<b>Subtotal Parks &amp; Pool</b>		<b>250,000</b>
<b>PUBLIC WORKS</b>		
Sidewalk and Pedestrian Improvements		100,000
Third St Reconstruction (Main to Fair)		154,770
Water St Reconstruction (Madison to Enterprise)		231,000
Countryside M & O (Main to Greenview)		44,834
Vehicle Registration Fee Road Resurfacing		55,166
<b>Subtotal Public Works</b>		<b>585,770</b>
<b>CEMETERY</b>		
Mower (4-10 year cycle)		15,000
<b>Subtotal Cemetery</b>		<b>15,000</b>
<b>LIBRARY</b>		
<b>Subtotal Library</b>		
<b>POLICE</b>		
Vehicle Replacement (annually)		58,000
Vehicle Accessories (annually)		20,000
<b>Subtotal Police</b>		<b>78,000</b>
<b>CITY HALL/ADMINISTRATION</b>		
<b>Subtotal City Hall/Admin</b>		
<b>SANITARY SEWER UTILITY/WWTP</b>		
Water St Reconstruction (Madison to Enterprise)		327,960
Third St Reconstruction (Main to Fair)		272,661
<b>Subtotal WWTP</b>		<b>600,621</b>
<b>STORMWATER UTILITY</b>		
Curb and Inlet Repairs		20,000
Water St Reconstruction (Madison to Enterprise)		166,840
Third St Reconstruction (Main to Fair)		155,470
<b>Subtotal Stormwater Utility</b>		<b>342,310</b>
<b>ELECTRIC UTILITY</b>		
<b>Subtotal Electric Utility</b>		
<b>WATER UTILITY</b>		
Water St Reconstruction (Madison to Enterprise)		255,960
Third St Reconstruction (Main to Fair)		680,367
<b>Subtotal Water Utility</b>		<b>936,327</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>2,793,028</b>