Agenda

Finance Committee

Tuesday, May 27, 2025 at 5:15 PM

City Hall Back Meeting Room, 100 E Fountain St, Dodgeville, WI

I. CALL TO ORDER AND ROLL CALL

II. APPROVAL OF MINUTES

1. Approval of minutes from April 29, 2025.

III. NEW BUSINESS

2. Discussion and possible action to approve the March 2025 financial reports, manual journal entries and utility reports.
3. Discussion and possible action to approve the City's first financial management plan.
4. Discussion and possible action to approve financial policies for the City.
5. Discussion regarding 2026 budgeting process and to set budget meeting dates.
6. Discussion and possible action regarding 2025 and 2026 G.O. borrowing.
7. 2024 Audit Update
8. Update on the Utilities Financial Management Plan
9. Discussion and possible action to approve 2024 carryover requests.

IV. ADJOURN

10. Motion to Adjourn

Any person who has a qualifying disability, as defined by the Americans with Disabilities Act, that requires the meeting or material at the meeting to be in an accessible location or format, must contact the City Clerk at the address listed above or call 930-5228, prior to the meeting so that any necessary arrangements can be made to accommodate each request.

Minutes

Finance Committee

Tuesday, April 29, 2025 at 5:30 PM

City Hall, 100 E Fountain St, Dodgeville, WI

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order by Chair Sersch at 5:30 pm. Present: Sersch, DeVoss, Johnson-Solberg. Others: Aulik & Hottmann

II. APPROVAL OF MINUTES

1. *Approval of Minutes from March 26, 2025*.
   Motion by DeVoss, second by Johnson-Solberg to approve the minutes from March 26, 2025. Voice vote. Motion carried 3-0.

III. NEW BUSINESS

2. *Discussion of funding options for infrastructure development for the UHH expansion.*
   The committee reviewed the plans for the Upland Hills Health expansion project and it's potential impacts to the City. They also reviewed the City's Capital Improvement Plan and how the project could impact numbers in this plan. Discussed were Payments in Lieu of Taxes (PILT) from UHH to help support the infrastructure, borrowing options from the Board of Commissioners, changing projects in the City's Capital Improvement Plan, and whether or not any of the new development would be taxable. The Committee felt that UHH had many questions to answer before they could make any decisions. No action was taken.

IV. ADJOURN

3. *Motion to Adjourn.* Motion by DeVoss, second by Johnson-Solberg to adjourn. Voice vote. Motion carried 3-0.

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
TAX REVENUE	3,449.78	21,516.75	3,016,798.00	2,995,281.25	.7
STATE & FEDERAL AID	34,690.04	145,075.64	1,383,203.00	1,238,127.36	10.5
LICENSES & PERMITS	5,717.00	21,144.30	117,975.00	96,830.70	17.9
FINES & PENALITES	4,406.06	11,320.08	20,000.00	8,679.92	56.6
CHARGES TO PUBLIC	95,237.76	261,560.25	894,060.00	632,499.75	29.3
INTEREST & MISC REVENUE	5,657.81	29,589.48	839,025.00	809,435.52	3.5
	149,158.45	490,206.50	6,271,061.00	5,780,854.50	7.8
EXPENDITURES					
GENERAL GOVERNMENT	85,524.87	165,674.14	1,436,695.00	1,271,020.86	11.5
PUBLIC SAFETY	229,524.02	607,778.63	2,987,238.00	2,379,459.37	20.4
PUBLIC WORKS	93,445.18	243,668.09	1,026,650.00	782,981.91	23.7
HEALTH AND HUMAN SERVICES	1,809.08	8,310.48	119,710.00	111,399.52	6.9
CULTURE & RECREATION	23,751.44	67,846.85	492,210.00	424,363.15	13.8
CONSERVATION AND DEVELOPMENT	1,960.00	15,993.73	202,750.00	186,756.27	7.9
CAPITAL OUTLAY	.00	.00	60,000.00	60,000.00	.0
	436,014.59	1,109,271.92	6,325,253.00	5,215,981.08	17.5
	(286,856.14)	(619,065.42)	(54,192.00)	564,873.42	(1142.

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
TAX REVENUE	.00	.00	309,905.00	309,905.00	.0
INTEREST & MISC REVENUE	371.71	1,078.66	1,000.00	(78.66)	107.9
	371.71	1,078.66	310,905.00	309,826.34	.4
EXPENDITURES					
PRINCIPAL DEBT EXPENSES	.00	.00	310,905.00	310,905.00	.0
	.00	.00	310,905.00	310,905.00	.0
	371.71	1,078.66	.00	(1,078.66)	.0

Section III. Item #2.

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SPECIAL PURPOSE LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
TAX REVENUE	.00	.00	443,916.00	443,916.00	.0
STATE & FEDERAL AID	1,350.00	1,350.00	2,400.00	1,050.00	56.3
FINES & PENALITES	22.95	75.93	100.00	24.07	75.9
CHARGES TO PUBLIC	194.54	128,708.69	130,728.00	2,019.31	98.5
INTEREST & MISC REVENUE	819.44	2,111.55	5,500.00	3,388.45	38.4
	2,386.93	132,246.17	582,644.00	450,397.83	22.7
EXPENDITURES					
LIBRARY EXPENSES	40,486.23	119,023.72	592,026.00	473,002.28	20.1
	40,486.23	119,023.72	592,026.00	473,002.28	20.1
	(38,099.30)	13,222.45	(9,382.00)	(22,604.45)	140.9

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
TAX REVENUE	.00	.00	70,401.00	70,401.00	.0
INTEREST & MISC REVENUE	7,245.60	21,046.38	76,500.00	55,453.62	27.5
TRANSFERS IN	.00	.00	5,285,849.00	5,285,849.00	.0
	7,245.60	21,046.38	5,432,750.00	5,411,703.62	.4
EXPENDITURES					
BUILDING EXPENSES	225,475.23	640,243.13	5,437,500.00	4,797,256.87	11.8
CAPITAL LEASES	2,845.85	8,537.55	35,250.00	26,712.45	24.2
	228,321.08	648,780.68	5,472,750.00	4,823,969.32	11.9
	(221,075.48)	(627,734.30)	(40,000.00)	587,734.30	(1569.

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AMERICAN RESCUE PLAN ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
EXPENDITURES					
GENERAL GOVERNMENT	1,846.96	104,634.22	74,000.00	(30,634.22)	141.4
	1,846.96	104,634.22	74,000.00	(30,634.22)	141.4
	(1,846.96)	(104,634.22)	(74,000.00)	30,634.22	(141.4)

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AFFORDABLE HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
EXPENDITURES					
COST CATEGORY 56	.00	.00	178,866.00	178,866.00	.0
	.00	.00	178,866.00	178,866.00	.0
	.00	.00	(178,866.00)	(178,866.00)	.0

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
CHARGES TO PUBLIC	129,226.66	334,864.52	1,647,000.00	1,312,135.48	20.3
MISCELLANEOUS REVENUE	.00	.00	400,000.00	400,000.00	.0
INTEREST & MISC REVENUE	2,049.40	5,953.77	5,500.00	(453.77)	108.3
	131,276.06	340,818.29	2,052,500.00	1,711,681.71	16.6
EXPENDITURES					
COST CATEGORY 51	5,800.00	8,860.00	12,000.00	3,140.00	73.8
DEPRECIATION EXPENSES	41,878.54	121,969.47	1,178,600.00	1,056,630.53	10.4
COMPENSATED ABSENCES	.00	.00	3,000.00	3,000.00	.0
	47,678.54	130,829.47	1,193,600.00	1,062,770.53	11.0
	83,597.52	209,988.82	858,900.00	648,911.18	24.5

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
CHARGES TO PUBLIC	98,972.27	240,406.02	1,286,000.00	1,045,593.98	18.7
MISCELLANEOUS REVENUE	702.50	1,870.00	60,000.00	58,130.00	3.1
INTEREST & MISC REVENUE	7,063.55	20,499.32	84,500.00	64,000.68	24.3
	106,738.32	262,775.34	1,430,500.00	1,167,724.66	18.4
EXPENDITURES					
COST CATEGORY 51	4,275.00	6,275.00	10,000.00	3,725.00	62.8
DEPRECIATION EXPENSES	42,912.87	137,058.76	1,077,424.00	940,365.24	12.7
	47,187.87	143,333.76	1,087,424.00	944,090.24	13.2
	59,550.45	119,441.58	343,076.00	223,634.42	34.8

CITY OF DODGEVILLE
FUND SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31, 2025

TIF 3

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
REVENUE					
TAX REVENUE	.00	.00	117,535.00	117,535.00	.0
INTEREST & MISC REVENUE	(2,463.35)	(7,112.81)	.00	7,112.81	.0
	(2,463.35)	(7,112.81)	117,535.00	124,647.81	(6.1)
EXPENDITURES					
TID 3 MISCELLANEOUS EXPENSE	2,000.00	7,400.00	6,000.00	(1,400.00)	123.3
TIF 3 EXPENSES	150.00	82,241.25	206,344.00	124,102.75	39.9
TID 3 CONSTRUCTION OUTLAY	.00	.00	154,876.00	154,876.00	.0
	2,150.00	89,641.25	367,220.00	277,578.75	24.4
	(4,613.35)	(96,754.06)	(249,685.00)	(152,930.94)	(38.8)

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
100-41110-000-000	GENERAL PROPERTY TAXES	.00	.00	2,692,298.00	2,692,298.00	.0
100-41140-000-000	MOBILE HOME FEE	3,449.78	6,622.23	12,500.00	5,877.77	53.0
100-41210-000-000	ROOM TAX	.00	12,894.52	120,000.00	107,105.48	10.8
100-41310-000-000	TAXE FROM REGUL. MUNIC. UTIL.	.00	.00	190,000.00	190,000.00	.0
100-41321-000-000	AID IN LIEU OF TAXES (ST. FRA)	.00	2,000.00	2,000.00	.00	100.0
	TOTAL TAX REVENUE	3,449.78	21,516.75	3,016,798.00	2,995,281.25	.7
	STATE & FEDERAL AID					
100-43210-000-000	STATE AID FOR POLICE TRAINING	.00	.00	2,640.00	2,640.00	.0
100-43220-000-000	GENERAL TRANSPORTATION AID	.00	98,259.59	393,381.00	295,121.41	25.0
100-43221-000-000	CONNECTING HIGHWAY AID	.00	7,828.42	31,314.00	23,485.58	25.0
100-43320-000-000	AID IN LIEU OF TAXES (DNR)	.00	.00	70.00	70.00	.0
100-43400-000-000	SHARED REVENUE	.00	.00	746,262.00	746,262.00	.0
100-43420-000-000	FIRE DUES (2% DUES)	.00	.00	21,055.00	21,055.00	.0
100-43525-000-000	POLICE DEPT GRANTS	.00	.00	1,000.00	1,000.00	.0
100-43540-000-000	RECYCLING GRANT	.00	.00	15,100.00	15,100.00	.0
100-43610-000-000	MUNICIPAL SERVICES PAYMENT	.00	4,297.59	4,298.00	.41	100.0
100-43650-000-000	ENVIRONMENTAL IMPACT FEES	.00	.00	17,083.00	17,083.00	.0
100-43690-000-000	SITE ASSMT/BROWNSFIELD GRANT	.00	.00	120,000.00	120,000.00	.0
100-43800-000-000	STATE AID AMBULANCE	34,690.04	34,690.04	31,000.00	(3,690.04)	111.9
	TOTAL STATE & FEDERAL AID	34,690.04	145,075.64	1,383,203.00	1,238,127.36	10.5
	LICENSES & PERMITS					
100-44100-000-000	LIQUOR & MALT BEVERAGE LICENSE	10.00	53.00	7,000.00	6,947.00	.8
100-44110-000-000	OPERATORS LICENSE (BARTENDER)	217.00	220.00	3,000.00	2,780.00	7.3
100-44120-000-000	CIGARETTE & TOBACCO LICENSE	.00	.00	300.00	300.00	.0
100-44130-000-000	CABLE FRANCHISE FEES	.00	10,526.30	44,000.00	33,473.70	23.9
100-44140-000-000	MOBILE HOME PARK LICENSE	294.00	294.00	250.00	(44.00)	117.6
100-44210-000-000	OTHER MISC LICENSES	.00	.00	125.00	125.00	.0
100-44300-000-000	BLDG. PERMITS & INSPECT. FEE	2,540.00	4,024.00	40,000.00	35,976.00	10.1
100-44310-000-000	OTHER MISC PERMITS	536.00	1,102.00	4,800.00	3,698.00	23.0
100-44315-000-000	STORM WATER CONTROL PERMITS	.00	.00	1,000.00	1,000.00	.0
100-44320-000-000	UTLITY PERMITS	.00	.00	1,500.00	1,500.00	.0
100-44400-000-000	ZONING AND VARIANCE	500.00	500.00	600.00	100.00	83.3
100-44413-000-000	INSURANCE DIVIDENDS	.00	1,155.00	9,200.00	8,045.00	12.6
100-44900-000-000	DOG LICENSE	1,620.00	3,270.00	6,200.00	2,930.00	52.7
	TOTAL LICENSES & PERMITS	5,717.00	21,144.30	117,975.00	96,830.70	17.9

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & PENALITES					
100-45110-000-000	COURT PENALTIES & COSTS	1,706.06	2,465.11	7,500.00	5,034.89	32.9
100-45120-000-000	PARKING VIOLATIONS	2,700.00	8,585.00	12,500.00	3,915.00	68.7
100-45910-000-000	POLICE EVIDENCE VIOLATIONS	.00	269.97	.00	(269.97)	.0
	TOTAL FINES & PENALITES	4,406.06	11,320.08	20,000.00	8,679.92	56.6
	CHARGES TO PUBLIC					
100-46100-000-000	CLERK'S FEE	300.00	725.00	3,200.00	2,475.00	22.7
100-46115-000-000	PUBLICATION FEE - LICENSE	.00	.00	220.00	220.00	.0
100-46122-000-000	AMBULANCE CONTRACTS	.00	.00	42,000.00	42,000.00	.0
100-46200-000-000	LAW ENFORCEMENT FEE (POLICE)	27.00	71.25	300.00	228.75	23.8
100-46202-000-000	LOCAL POLICE SERVICE	250.92	752.76	65,000.00	64,247.24	1.2
100-46210-000-000	FIRE DEPARTMENT FEE	3,172.88	9,170.35	12,000.00	2,829.65	76.4
100-46220-000-000	2% FIRE DUES FROM TOWNS	.00	384.61	.00	(384.61)	.0
100-46222-000-000	FIRE PROTECTION CONTRACTS	.00	.00	63,440.00	63,440.00	.0
100-46230-000-000	AMBULANCE FEE	61,534.67	170,430.33	480,000.00	309,569.67	35.5
100-46230-000-100	AMBULANCE TRAINING FEES	160.00	250.00	4,000.00	3,750.00	6.3
100-46230-000-200	AMBULANCE MISC FEES	1,000.00	1,000.00	2,000.00	1,000.00	50.0
100-46310-000-000	HWY MAINT CHARGES TO PUBLIC	.00	.00	1,500.00	1,500.00	.0
100-46320-000-000	SNOW AND ICE CONTROL	.00	.00	500.00	500.00	.0
100-46330-000-000	WEED CONTROL	.00	.00	4,000.00	4,000.00	.0
100-46430-000-000	RECYCLING - BINS	45.06	105.58	400.00	294.42	26.4
100-46430-000-100	RECYCLING - CLEANUP DAYS	.00	.00	8,500.00	8,500.00	.0
100-46432-000-000	GARBAGE PENALTIES	106.96	352.65	1,500.00	1,147.35	23.5
100-46435-000-000	GARBAGE DISPOSAL	20,809.53	62,346.85	26,000.00	(36,346.85)	239.8
100-46540-000-000	CEMETERY FEES	930.00	4,090.00	24,000.00	19,910.00	17.0
100-46720-000-000	PARKS - PAVILLION RENTALS	150.00	750.00	9,000.00	8,250.00	8.3
100-46722-000-000	PARK SHELTER FEE	2,414.48	2,414.48	5,000.00	2,585.52	48.3
100-46726-000-000	PARK OUTLAY (REC CONTRACTS)	.00	.00	11,000.00	11,000.00	.0
100-46729-000-000	SWIMMING POOL CONCESSIONS	.00	.00	17,000.00	17,000.00	.0
100-46730-000-000	SWIMMING POOL FEES	.00	.00	55,000.00	55,000.00	.0
100-46731-000-000	SWIM TEAM	.00	.00	7,000.00	7,000.00	.0
100-46740-000-000	RECREATION FEES	4,336.26	8,696.39	50,000.00	41,303.61	17.4
100-46744-000-000	HISTORIC WALKING TOUR SALES	.00	20.00	.00	(20.00)	.0
100-46810-000-000	FORESTRY	.00	.00	1,500.00	1,500.00	.0
	TOTAL CHARGES TO PUBLIC	95,237.76	261,560.25	894,060.00	632,499.75	29.3

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTEREST & MISC REVENUE					
100-48000-000-000	MISCELLANEOUS REVENUE	.00	37.69	701,000.00	700,962.31	.0
100-48000-100-000	MISC POLICE REVENUE	.00	.00	3,000.00	3,000.00	.0
100-48100-000-000	INTEREST TEMPORARY INVESTMENT	5,107.61	24,454.74	115,000.00	90,545.26	21.3
100-48110-100-000	INVESTMENTS (GAIN)/LOSS	.00	.00	10,000.00	10,000.00	.0
100-48200-000-000	INTEREST CAMPBELL TRUST PK/PL	.00	627.62	700.00	72.38	89.7
100-48202-000-000	INTEREST CAMPBELL TRUST CMTRY	.00	18.83	25.00	6.17	75.3
100-48210-000-000	LAND RENT	450.20	1,350.60	8,000.00	6,649.40	16.9
100-48301-000-000	SALE OF LAW ENFORCEMENT EQUIP	.00	.00	500.00	500.00	.0
100-48500-000-200	LOVE DODGEVILLE DONATIONS	100.00	100.00	500.00	400.00	20.0
100-48500-000-300	POLICE DEPARTMENT DONATIONS	.00	3,000.00	300.00	(2,700.00)	1000.0
	TOTAL INTEREST & MISC REVENUE	5,657.81	29,589.48	839,025.00	809,435.52	3.5
	TOTAL FUND REVENUE	149,158.45	490,206.50	6,271,061.00	5,780,854.50	7.8

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-51100-110-000	COUNCIL - WAGE	3,938.48	10,215.44	44,000.00	33,784.56	23.2
100-51100-111-000	COUNCIL - FICA	301.36	781.68	3,430.00	2,648.32	22.8
100-51100-390-000	COUNCIL- MISC EXPENSE	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 100	4,239.84	10,997.12	48,430.00	37,432.88	22.7
	DEPARTMENT 120					
100-51120-110-000	COMMITTEE & COMMISSIONS - WAG	250.00	350.00	2,000.00	1,650.00	17.5
100-51120-111-000	COMMITTEE & COMMISSIONS - FICA	19.12	26.78	200.00	173.22	13.4
100-51120-390-000	COMMITTEE & COMMISS. MISC EXP	.00	.00	250.00	250.00	.0
	TOTAL DEPARTMENT 120	269.12	376.78	2,450.00	2,073.22	15.4
	DEPARTMENT 300					
100-51300-000-000	CITY ATTORNEY	21,042.37	21,127.11	84,000.00	62,872.89	25.2
100-51300-390-000	MISC LEGAL FEES	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 300	21,042.37	21,127.11	85,000.00	63,872.89	24.9
	DEPARTMENT 311					
100-51311-000-000	LAW OUTSIDE SERVICE	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 311	.00	.00	1,000.00	1,000.00	.0
	DEPARTMENT 410					
100-51410-110-000	MAYOR - WAGE	3,038.46	9,077.88	22,600.00	13,522.12	40.2
100-51410-111-000	MAYOR - FICA	232.44	694.46	1,730.00	1,035.54	40.1
100-51410-310-000	MAYOR - OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
100-51410-325-000	MAYOR - TRAINING & CONF	210.00	210.00	600.00	390.00	35.0
100-51410-390-000	MAYOR - MISC EXPENSE	46.62	139.86	.00	(139.86)	.0
	TOTAL DEPARTMENT 410	3,527.52	10,122.20	25,030.00	14,907.80	40.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERK					
100-51420-110-000	CLERK - WAGE	11,121.48	33,278.59	148,057.00	114,778.41	22.5
100-51420-111-000	CLERK - FICA	766.08	2,298.24	13,357.00	11,058.76	17.2
100-51420-112-000	CLERK - RETIREMENT	769.98	2,309.94	10,290.00	7,980.06	22.5
100-51420-113-000	CLERK - HEALTH INSUR	3,494.69	10,484.05	42,144.00	31,659.95	24.9
100-51420-114-000	CLERK - DENTAL INSUR	220.49	661.47	2,645.00	1,983.53	25.0
100-51420-115-000	CLERK - VISION CARE	.00	.00	737.00	737.00	.0
100-51420-117-000	CLERK - LIFE INS	16.41	49.23	197.00	147.77	25.0
100-51420-118-000	CLERK - SUPPLEMENTAL BENEFITS	81.94	245.82	983.00	737.18	25.0
100-51420-325-000	CLERK - TRAINING/CONFERENCE	90.00	155.00	4,000.00	3,845.00	3.9
100-51420-390-000	CLERK MISC EXPENSE	20.81	40.81	700.00	659.19	5.8
	TOTAL CITY CLERK	16,581.88	49,523.15	223,110.00	173,586.85	22.2
	DEPARTMENT 440					
100-51440-110-000	ELECTIONS - WAGE	2,104.50	2,122.50	8,000.00	5,877.50	26.5
100-51440-310-000	ELECTIONS - OFFICE SUPPLIES	109.99	126.06	3,100.00	2,973.94	4.1
100-51440-315-000	ELECTIONS - POSTAGE	.00	.00	1,000.00	1,000.00	.0
100-51440-326-000	ELECTIONS - MEALS	213.52	418.18	2,000.00	1,581.82	20.9
100-51440-390-000	ELECTIONS - MISC EXP	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 440	2,428.01	2,666.74	15,100.00	12,433.26	17.7
	DEPARTMENT 510					
100-51510-210-000	AUDITING & FINANCIAL SERVICES	9,690.00	13,395.00	44,000.00	30,605.00	30.4
	TOTAL DEPARTMENT 510	9,690.00	13,395.00	44,000.00	30,605.00	30.4
	DEPARTMENT 530					
100-51530-210-000	ASSESSOR - PROFESSIONAL SVCS	1,555.33	4,665.99	19,000.00	14,334.01	24.6
100-51530-210-100	ASSESSOR-STATE MANUFACTURING	.00	.00	300.00	300.00	.0
100-51530-380-000	ASSESSOR - SOFTWARE	.00	.00	1,100.00	1,100.00	.0
	TOTAL DEPARTMENT 530	1,555.33	4,665.99	20,400.00	15,734.01	22.9

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 600					
100-51600-110-000	GEN BLDGS & PLANT - WAGE	4,437.76	12,309.76	51,200.00	38,890.24	24.0
100-51600-111-000	GEN BLDGS & PLANT - FICA	293.65	806.89	4,000.00	3,193.11	20.2
100-51600-112-000	GEN BLDGS & PLANT - RETIREMENT	308.43	855.55	3,600.00	2,744.45	23.8
100-51600-113-000	GEN BLDGS & PLANT - HEALTH INS	2,313.11	6,520.89	25,250.00	18,729.11	25.8
100-51600-114-000	GEN BLDGS & PLANT - DENTAL INS	146.74	413.54	1,600.00	1,186.46	25.9
100-51600-115-000	GEN BLDGS & PLANT - VISION	.00	.00	375.00	375.00	.0
100-51600-117-000	GEN BLDGS & PLANT - LIFE INSUR	4.66	12.90	50.00	37.10	25.8
100-51600-118-000	GEN BLDGS & PLANT - SUPP BENF	44.61	127.93	500.00	372.07	25.6
100-51600-340-000	GEN BLDGS & PLANT - OPER SUPP	32.25	713.30	6,000.00	5,286.70	11.9
100-51600-390-000	GEN BLDGS. & PLANT - MISC EXP	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 600	7,581.21	21,760.76	93,575.00	71,814.24	23.3
	DEPARTMENT 710					
100-51710-222-000	MUNIC BLDG - HEAT & ELECTRIC	2,976.25	5,592.91	14,000.00	8,407.09	40.0
100-51710-224-000	MUNIC BLDG - PHONE & INTERNET	264.13	747.21	3,000.00	2,252.79	24.9
100-51710-226-000	MUNIC BLDG - WATER & SEWER	396.95	750.51	4,000.00	3,249.49	18.8
100-51710-240-000	MUNIC BLDG - COMPUTER SUPPORT	1,667.65	9,308.53	52,000.00	42,691.47	17.9
100-51710-310-000	MUNIC BLDG - OFFICE SUPPLIE	208.97	786.34	9,000.00	8,213.66	8.7
100-51710-312-000	MUNIC BLDG - OFFICE EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
100-51710-315-000	MUNIC BLDG - POSTAGE	376.50	531.45	3,000.00	2,468.55	17.7
100-51710-390-000	MUNICIPAL BUILDING - MISC EXP	9.94	9.94	.00	(9.94)	.0
	TOTAL DEPARTMENT 710	5,900.39	17,726.89	88,000.00	70,273.11	20.1
	DEPARTMENT 900					
100-51900-345-000	PUBLICATIONS	1,007.00	1,378.19	6,500.00	5,121.81	21.2
	TOTAL DEPARTMENT 900	1,007.00	1,378.19	6,500.00	5,121.81	21.2
	DEPARTMENT 912					
100-51912-390-000	MISCELLANEOUS EXPENSE	.00	.01	.00	(.01)	.0
	TOTAL DEPARTMENT 912	.00	.01	.00	(.01)	.0
	DEPARTMENT 930					
100-51930-000-000	PROPERTY & LIABILITY INSURANCE	11,612.20	11,664.20	80,000.00	68,335.80	14.6
	TOTAL DEPARTMENT 930	11,612.20	11,664.20	80,000.00	68,335.80	14.6

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 963					
100-51963-210-000	HUMAN RESOURCES PROF SERVICE	.00	.00	3,000.00	3,000.00	.0
100-51963-390-000	HUMAN RESOURCES - MISC EXP	90.00	270.00	100.00	(170.00)	270.0
	TOTAL DEPARTMENT 963	90.00	270.00	3,100.00	2,830.00	8.7
	DEPARTMENT 999					
100-51999-000-000	CONTINGENCY FUND	.00	.00	701,000.00	701,000.00	.0
	TOTAL DEPARTMENT 999	.00	.00	701,000.00	701,000.00	.0
100-52100-110-000	POLICE - WAGE	68,648.11	213,579.97	877,000.00	663,420.03	24.4
100-52100-110-500	POLICE - OVERTIME	.00	.00	35,000.00	35,000.00	.0
100-52100-111-000	POLICE - FICA	5,027.04	15,644.58	67,000.00	51,355.42	23.4
100-52100-112-000	POLICE - RETIREMENT	11,543.71	36,459.94	125,000.00	88,540.06	29.2
100-52100-113-000	POLICE - HEALTH INSURANCE	13,264.84	39,794.52	201,000.00	161,205.48	19.8
100-52100-114-000	POLICE - DENTAL INSURANCE	1,162.37	3,487.11	14,100.00	10,612.89	24.7
100-52100-115-000	POLICE - VISION CARE	359.00	359.00	4,500.00	4,141.00	8.0
100-52100-117-000	POLICE - LIFE INSURANCE	79.76	250.70	800.00	549.30	31.3
100-52100-118-000	POLICE - SUPPLEMENTAL BENEFITS	458.26	1,374.78	5,500.00	4,125.22	25.0
100-52100-175-000	POLICE - DEPT SUPPLIED GEAR	180.00	377.94	5,000.00	4,622.06	7.6
100-52100-180-000	POLICE - UNIFORMS	135.99	606.72	6,050.00	5,443.28	10.0
100-52100-210-000	POLICE - CONTRACTS	172.86	2,026.11	20,000.00	17,973.89	10.1
100-52100-222-000	POLICE - HEAT & ELECTRIC	926.33	1,646.33	5,500.00	3,853.67	29.9
100-52100-224-000	POLICE - PHONE & INTERNET	604.65	1,803.28	7,300.00	5,496.72	24.7
100-52100-226-000	POLICE- WATER & SEWER	199.86	559.22	1,750.00	1,190.78	32.0
100-52100-240-000	POLICE - COMP SUPPORT/IT SERVC	654.40	2,259.38	10,000.00	7,740.62	22.6
100-52100-310-000	POLICE- OFFICE SUPPLIES	.00	50.09	.00	(50.09)	.0
100-52100-325-000	POLICE - TRAINING & CONFERENCE	.00	1,708.38	14,500.00	12,791.62	11.8
100-52100-326-000	POLICE - MEALS & MILEAGE	40.00	40.00	2,000.00	1,960.00	2.0
100-52100-330-000	POLICE - WATER TX/PURE WATER	35.49	61.48	.00	(61.48)	.0
100-52100-340-000	POLICE- OPERATING SUPPLIES	4,638.04	6,076.95	10,000.00	3,923.05	60.8
100-52100-385-000	POLICE - K9 EXPENSES	313.31	313.31	2,000.00	1,686.69	15.7
100-52100-400-000	POLICE- VEHICLE REPAIR & MAINT	256.63	2,766.97	6,750.00	3,983.03	41.0
100-52100-410-000	POLICE- VEHICLE FUEL	945.02	3,153.07	19,800.00	16,646.93	15.9
100-52100-510-000	POLICE - INSURANCE (PROP/LIAB)	11,363.77	11,363.77	47,400.00	36,036.23	24.0
100-52100-610-000	POLICE- INVESTIGATIVE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
100-52100-700-000	POLICE- PARKING ENFORCE/TOWING	.00	.00	100.00	100.00	.0
100-52100-710-000	POLICE - TASK FORCE	.00	.00	3,000.00	3,000.00	.0
100-52100-720-000	POLICE - DONATION EXPENSES	61.71	5,501.67	3,300.00	(2,201.67)	166.7
	TOTAL DEPARTMENT 100	121,071.15	351,265.27	1,495,350.00	1,144,084.73	23.5

Section III. Item #2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 155					
100-52155-000-000	CRIMINAL JUSTICE SCHOLARSHIP	.00	.00	1,435.00	1,435.00	.0
	TOTAL DEPARTMENT 155	.00	.00	1,435.00	1,435.00	.0
	DEPARTMENT 160					
100-52160-000-000	DEPT. OF TRANS.UNPAID CITATION	.00	.00	100.00	100.00	.0
	TOTAL DEPARTMENT 160	.00	.00	100.00	100.00	.0
	DEPARTMENT 200					
100-52200-110-000	FIRE - WAGE	4,040.00	12,170.00	73,000.00	60,830.00	16.7
100-52200-111-000	FIRE - FICA	309.09	931.04	4,600.00	3,668.96	20.2
100-52200-150-000	FIRE - UNEMPLOYMENT	.00	.00	400.00	400.00	.0
100-52200-215-000	FIRE - BILLING SERVICES	224.77	224.77	2,000.00	1,775.23	11.2
100-52200-222-000	FIRE - HEAT & ELECTRIC	2,429.01	4,229.46	14,000.00	9,770.54	30.2
100-52200-224-000	FIRE - PHONE & INTERNET	145.94	437.81	2,100.00	1,662.19	20.9
100-52200-226-000	FIRE - WATER & SEWER	147.56	422.47	1,500.00	1,077.53	28.2
100-52200-260-000	FIRE - ACCOUNTING	.00	.00	1,700.00	1,700.00	.0
100-52200-310-000	FIRE - OFFICE SUPPLIES	.00	29.99	1,500.00	1,470.01	2.0
100-52200-325-000	FIRE - TRAINING	.00	60.00	2,000.00	1,940.00	3.0
100-52200-330-000	FIRE - MILEAGE	.00	.00	500.00	500.00	.0
100-52200-340-000	FIRE - OPERATING SUPPLIES	2,117.14	4,315.97	18,600.00	14,284.03	23.2
100-52200-400-000	FIRE - VEHICLE R & M	1,849.97	3,179.11	22,000.00	18,820.89	14.5
100-52200-410-000	FIRE DEPART- VEHICLE FUEL	487.74	754.85	5,500.00	4,745.15	13.7
100-52200-500-000	FIRE DEPART- R&M OF EQUIPMENT	55.42	208.86	7,600.00	7,391.14	2.8
100-52200-510-000	FIRE - INSURANCE (PROP/LIAB)	5,987.36	5,987.36	26,644.00	20,656.64	22.5
100-52200-610-000	FIRE - FIRE PREVENTION	.00	.00	2,200.00	2,200.00	.0
100-52200-620-000	FIRE - CHEMICALS	.00	.00	1,600.00	1,600.00	.0
100-52200-700-000	FIRE DEPART- HLTH/PHYS FITNESS	.00	.00	1,000.00	1,000.00	.0
100-52200-725-000	FIRE - BUILDING MAINTENANCE	42.40	42.40	3,500.00	3,457.60	1.2
	TOTAL DEPARTMENT 200	17,836.40	32,994.09	191,944.00	158,949.91	17.2

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 300					
100-52300-110-000	AMBULANCE - WAGE	32,533.60	105,266.23	576,000.00	470,733.77	18.3
100-52300-110-500	AMBULANCE - OVERTIME	.00	.00	10,000.00	10,000.00	.0
100-52300-111-000	AMBULANCE - FICA	2,353.61	7,606.52	33,034.00	25,427.48	23.0
100-52300-112-000	AMBULANCE - RETIREMENT	1,468.15	4,477.23	55,302.00	50,824.77	8.1
100-52300-113-000	AMBULANCE - HEALTH INSURANCE	8,415.56	27,350.57	126,233.00	98,882.43	21.7
100-52300-114-000	AMBULANCE - DENTAL INSURANCE	583.29	1,883.27	8,004.00	6,120.73	23.5
100-52300-115-000	AMBULANCE - VISION CARE	.00	.00	2,250.00	2,250.00	.0
100-52300-117-000	AMBULANCE - LIFE INSURANCE	36.55	109.65	861.00	751.35	12.7
100-52300-118-000	AMBULANCE - SUPPLEMENTAL BENE	208.30	666.56	2,500.00	1,833.44	26.7
100-52300-150-000	AMBULANCE - UNEMPLOYMENT	.00	.00	500.00	500.00	.0
100-52300-175-000	AMBULANCE - UNIFORMS	430.34	1,576.57	12,000.00	10,423.43	13.1
100-52300-210-000	AMBULANCE - CONTRACTS	1,177.66	9,644.52	45,000.00	35,355.48	21.4
100-52300-215-000	AMBULANCE - BILLING SERVICES	6,357.80	8,709.31	55,000.00	46,290.69	15.8
100-52300-222-000	AMBULANCE - HEAT & ELECTRIC	1,303.49	2,388.62	7,000.00	4,611.38	34.1
100-52300-224-000	AMBULANCE - PHONE & INTERNET	747.16	2,241.43	10,000.00	7,758.57	22.4
100-52300-226-000	AMBULANCE - WATER & SEWER	109.97	210.48	1,200.00	989.52	17.5
100-52300-310-000	AMBULANCE - OFFICE SUPPLIES	99.62	955.74	9,000.00	8,044.26	10.6
100-52300-325-000	AMBULANCE - TRAINING	.00	.00	3,000.00	3,000.00	.0
100-52300-325-100	AMBULANCE- TRAINING - CONT ED	25.00	178.32	10,000.00	9,821.68	1.8
100-52300-325-110	AMBULANCE- TRAINING - SQUAD	.00	2,524.00	10,000.00	7,476.00	25.2
100-52300-325-120	AMBULANCE- TRAINING - EMT	.00	.00	5,000.00	5,000.00	.0
100-52300-325-130	AMBULANCE- TRAINING - NEW EMT	.00	197.44	3,000.00	2,802.56	6.6
100-52300-325-140	AMBULANCE - CPR TRAINING	600.00	2,462.75	5,000.00	2,537.25	49.3
100-52300-340-000	AMBULANCE - OPERATING SUPPLIES	.00	.00	2,000.00	2,000.00	.0
100-52300-345-000	AMBULANCE - MEDICAL SUPPLIES	5,714.31	8,255.12	50,000.00	41,744.88	16.5
100-52300-390-000	AMBULANCE - MISC EXPENSE	174.85	174.85	.00	(174.85)	.0
100-52300-400-000	AMBULANCE -VEHICLE RPR & MAINT	1,931.93	5,542.22	20,000.00	14,457.78	27.7
100-52300-410-000	AMBULANCE - VEHICLE FUEL	664.39	1,186.86	10,000.00	8,813.14	11.9
100-52300-500-000	AMBULANCE- R & M OF EQUIPMENT	119.98	119.98	25,000.00	24,880.02	.5
100-52300-505-000	AMBULANCE- R & M RADIO/PAGERS	1,200.00	2,592.30	8,000.00	5,407.70	32.4
100-52300-510-000	AMBULANCE - INSUR (PROP/LIAB)	5,387.27	5,387.27	24,000.00	18,612.73	22.5
100-52300-700-000	AMBULANCE - EMS WEEK/PARADE	253.75	253.75	4,000.00	3,746.25	6.3
100-52300-720-000	AMBULANCE - BUILDING MAINT	2,624.02	5,370.10	15,000.00	9,629.90	35.8
100-52300-800-000	AMBULANCE - STATE FUNDING EXP	.00	.00	15,000.00	15,000.00	.0
	TOTAL DEPARTMENT 300	74,520.60	207,331.66	1,162,884.00	955,552.34	17.8

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 400					
100-52400-110-000	BUILDING INSPECTOR - WAGE	.00	.00	87,750.00	87,750.00	.0
100-52400-111-000	BUILDING INSPECTOR - FICA	.00	.00	6,800.00	6,800.00	.0
100-52400-112-000	BUILDING INSPECTOR - RETIRE	.00	.00	6,100.00	6,100.00	.0
100-52400-113-000	BUILDING INSPECTOR - HEALTH IN	.00	.00	10,300.00	10,300.00	.0
100-52400-114-000	BUILDING INSPECTOR - DENTAL IN	.00	.00	600.00	600.00	.0
100-52400-115-000	BUILDING INSPECTOR - VISION	.00	.00	375.00	375.00	.0
100-52400-117-000	BUILDING INSPECTOR - LIFE INS	.00	.00	400.00	400.00	.0
100-52400-118-000	BUILDING INSPECTOR - SUPPL BEN	.00	.00	500.00	500.00	.0
100-52400-220-000	BLDG INSP - MEMBRSHP: DUE/FEE	.00	.00	400.00	400.00	.0
100-52400-224-000	BUILDING INSPECT - PHONE & INT	45.87	137.61	700.00	562.39	19.7
100-52400-227-000	BLDG INSPECTOR - HOTEL	.00	.00	500.00	500.00	.0
100-52400-230-000	BLDG INSPECTOR - MEALS	.00	.00	100.00	100.00	.0
100-52400-235-000	BLDG INSPECTOR - MILEAGE	.00	.00	300.00	300.00	.0
100-52400-240-000	BUILDING INSPEC - COMPUTER SUP	.00	.00	500.00	500.00	.0
100-52400-310-000	BUILDING INSP - OFFICE SUPPL	.00	.00	1,500.00	1,500.00	.0
100-52400-315-000	BUILDING INSPECTOR - POSTAGE	.00	.00	200.00	200.00	.0
100-52400-325-000	BUILDING INSPECTOR - TRAINING	.00	.00	1,000.00	1,000.00	.0
100-52400-390-000	BUILDING INSPECTOR - MISC EXP	2,050.00	2,050.00	.00	(2,050.00)	.0
	TOTAL DEPARTMENT 400	2,095.87	2,187.61	118,025.00	115,837.39	1.9
	DEPARTMENT 530					
100-52530-000-000	EMERGENCY WARNING SYSTEMS	.00	.00	3,500.00	3,500.00	.0
	TOTAL DEPARTMENT 530	.00	.00	3,500.00	3,500.00	.0
	DEPARTMENT 605					
100-52605-290-000	TAXI CAB	14,000.00	14,000.00	14,000.00	.00	100.0
	TOTAL DEPARTMENT 605	14,000.00	14,000.00	14,000.00	.00	100.0

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-53100-110-000	PUBLIC WORKS - WAGE	5,110.40	20,131.18	62,600.00	42,468.82	32.2
100-53100-111-000	PW DIR - SOC & MEDICARE	374.90	1,491.91	4,800.00	3,308.09	31.1
100-53100-112-000	PW DIR - RETIREMENT	355.17	1,399.11	4,400.00	3,000.89	31.8
100-53100-113-000	PW DIR - HEALTH INSUR	1,051.95	3,155.85	12,650.00	9,494.15	25.0
100-53100-114-000	PW DIR - DENTAL INSUR	66.70	200.10	850.00	649.90	23.5
100-53100-115-000	PW DIR - VISION CARE	.00	.00	200.00	200.00	.0
100-53100-118-000	PW DIR - AFLAC INSUR	20.84	62.52	250.00	187.48	25.0
100-53100-220-000	PW DIR - MEMBERSHIPS: DUE/FEE	.00	348.00	1,000.00	652.00	34.8
100-53100-225-000	PW DIR - TRAINING/CONFERENCE	.00	.00	1,200.00	1,200.00	.0
100-53100-240-000	PW DIR - COMPUTER SUPPORT	.00	27.50	2,000.00	1,972.50	1.4
100-53100-300-000	PW DIR - TELEPHONE/CELL/DSL	88.02	221.91	1,300.00	1,078.09	17.1
100-53100-400-000	PW DIR - VEHICLE RPR & MAINT	.00	.00	500.00	500.00	.0
100-53100-410-000	PW DIR - FUEL	.00	.00	500.00	500.00	.0
100-53100-600-000	PW DIR - OPERATING SUPPLIES	.00	.00	1,500.00	1,500.00	.0
	TOTAL DEPARTMENT 100	7,067.98	27,038.08	93,750.00	66,711.92	28.8
	DEPARTMENT 110					
100-53110-210-000	ENGINEERING	.00	1,764.24	10,000.00	8,235.76	17.6
	TOTAL DEPARTMENT 110	.00	1,764.24	10,000.00	8,235.76	17.6
	DEPARTMENT 230					
100-53230-110-000	SHOP OPERATIONS - WAGE	7,552.45	27,096.76	85,000.00	57,903.24	31.9
100-53230-110-500	SHOP OPERATIONS - OVERTIME	7.68	7.68	.00	(7.68)	.0
100-53230-111-000	SHOP OPERATIONS - FICA	616.91	2,258.36	6,500.00	4,241.64	34.7
100-53230-112-000	SHOP OPERATIONS - RETIREMENT	576.62	2,109.64	5,200.00	3,090.36	40.6
100-53230-113-000	SHOP OPERATIONS - HEALTH INSUR	2,283.78	8,594.60	23,500.00	14,905.40	36.6
100-53230-114-000	SHOP OPERATIONS - DENTAL	204.45	742.84	2,400.00	1,657.16	31.0
100-53230-115-000	SHOP OPERATIONS - VISION	.00	.00	1,000.00	1,000.00	.0
100-53230-117-000	SHOP OPERATIONS - LIFE INSURAN	7.28	27.96	200.00	172.04	14.0
100-53230-118-000	SHOP OPERATIONS - SUPPLEMENTA	63.66	237.98	1,000.00	762.02	23.8
100-53230-390-000	SHOP OPERATIONS - MISC EXP	2,605.87	7,925.76	20,000.00	12,074.24	39.6
	TOTAL DEPARTMENT 230	13,918.70	49,001.58	144,800.00	95,798.42	33.8
	DEPARTMENT 240					
100-53240-110-000	MACHINERY & EQUIPMENT - WAGE	.00	.00	300.00	300.00	.0
100-53240-111-000	MACHINERY & EQUIPMENT - FICA	.00	.00	50.00	50.00	.0
100-53240-112-000	MACHINERY & EQUIPMENT - RETIRE	.00	.00	50.00	50.00	.0
100-53240-390-000	MACHINERY & EQUIP - MISC EXP	3,226.43	14,229.14	60,000.00	45,770.86	23.7
	TOTAL DEPARTMENT 240	3,226.43	14,229.14	60,400.00	46,170.86	23.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 410					
100-53410-110-000	STREET MAINTENANCE - WAGE	3,912.70	6,739.69	70,000.00	63,260.31	9.6
100-53410-110-500	STREET MAINTENANCE - OVERTIME	3.84	3.84	.00	(3.84)	.0
100-53410-111-000	STREET MAINTENANCE - FICA	288.77	496.11	5,000.00	4,503.89	9.9
100-53410-112-000	STREET MAINT - RETIREMENT	272.20	468.67	4,500.00	4,031.33	10.4
100-53410-113-000	STREET MAINT - HEALTH INSUR	1,492.76	2,693.60	20,000.00	17,306.40	13.5
100-53410-114-000	STREET MAINTENANCE - DENTAL	93.03	169.32	1,800.00	1,630.68	9.4
100-53410-117-000	STREET MAINTENANCE - LIFE INS	4.61	8.03	200.00	191.97	4.0
100-53410-118-000	STREET MAINT - SUPPLEMENTAL	34.08	55.47	800.00	744.53	6.9
100-53410-390-000	STREET MAINTENANCE - MISC EXP	340.20	340.20	15,000.00	14,659.80	2.3
	TOTAL DEPARTMENT 410	6,442.19	10,974.93	117,300.00	106,325.07	9.4
	DEPARTMENT 412					
100-53412-110-000	CURB AND GUTTER - WAGE	.00	.00	1,200.00	1,200.00	.0
100-53412-111-000	CURB AND GUTTER - FICA	.00	.00	100.00	100.00	.0
100-53412-112-000	CURB AND GUTTER - RETIRE	.00	.00	100.00	100.00	.0
100-53412-113-000	CURB AND GUTTER - HEALTH INS	.00	.00	200.00	200.00	.0
100-53412-114-000	CURB AND GUTTER - DENTAL	.00	.00	50.00	50.00	.0
100-53412-117-000	CURB AND GUTTER - LIFE	.00	.00	50.00	50.00	.0
100-53412-118-000	CURB AND GUTTER - SUPPLEMENTA	.00	.00	50.00	50.00	.0
100-53412-390-000	CURB AND GUTTER - MISC EXP	.00	.00	4,000.00	4,000.00	.0
	TOTAL DEPARTMENT 412	.00	.00	5,750.00	5,750.00	.0
	DEPARTMENT 413					
100-53413-110-000	STREET CLEANING - WAGE	.00	.00	10,000.00	10,000.00	.0
100-53413-111-000	STREET CLEANING - FICA	.00	.00	650.00	650.00	.0
100-53413-112-000	STREET CLEANING - RETIRE	.00	.00	650.00	650.00	.0
100-53413-113-000	STREET CLEANING - HEALTH INS	.00	.00	3,000.00	3,000.00	.0
100-53413-114-000	STREET CLEANING - DENTAL	.00	.00	300.00	300.00	.0
100-53413-117-000	STREET CLEANING - LIFE	.00	.00	50.00	50.00	.0
100-53413-118-000	STREET CLEANING - SUPPLEMENTAL	.00	.00	50.00	50.00	.0
	TOTAL DEPARTMENT 413	.00	.00	14,700.00	14,700.00	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 414					
100-53414-110-000	SNOW & ICE CONTROL - WAGE	5,896.01	14,037.66	45,000.00	30,962.34	31.2
100-53414-110-500	SNOW & ICE CONTROL - OVERTIME	16.07	16.07	.00	(16.07)	.0
100-53414-111-000	SNOW & ICE CONTROL - FICA	434.79	1,037.25	3,000.00	1,962.75	34.6
100-53414-112-000	SNOW & ICE CONTROL-RETIREMENT	410.91	976.76	3,000.00	2,023.24	32.6
100-53414-113-000	SNOW & ICE CONTROL-HLTH INS	2,301.11	5,119.24	10,000.00	4,880.76	51.2
100-53414-114-000	SNOW & ICE CONTROL-DENTAL	129.58	328.43	1,200.00	871.57	27.4
100-53414-117-000	SNOW & ICE CONTROL - LIFE	6.30	14.95	50.00	35.05	29.9
100-53414-118-000	SNOW & ICE CONTROL - SUPPLMENT	45.97	105.92	300.00	194.08	35.3
100-53414-390-000	SNOW & ICE CONTROL - MISC EXP	21,210.10	41,828.35	80,000.00	38,171.65	52.3
	TOTAL DEPARTMENT 414	30,450.84	63,464.63	142,550.00	79,085.37	44.5
	DEPARTMENT 415					
100-53415-110-000	TRAFFIC CONTROL - WAGE	196.06	408.06	5,000.00	4,591.94	8.2
100-53415-111-000	TRAFFIC CONTROL - FICA	14.26	29.99	400.00	370.01	7.5
100-53415-112-000	TRAFFIC CONTROL-RETIREMENT	13.63	28.36	350.00	321.64	8.1
100-53415-113-000	TRAFFIC CONTROL - HEALTH INS	95.34	200.53	1,200.00	999.47	16.7
100-53415-114-000	TRAFFIC CONTROL - DENTAL	3.34	10.01	150.00	139.99	6.7
100-53415-117-000	TRAFFIC CONTROL - LIFE	.24	.65	50.00	49.35	1.3
100-53415-118-000	TRAFFIC CONTROL - SUPPLEMENTAL	1.87	3.95	50.00	46.05	7.9
100-53415-390-000	TRAFFIC CONTROL - MISC EXPENSE	1,197.31	1,450.04	10,000.00	8,549.96	14.5
	TOTAL DEPARTMENT 415	1,522.05	2,131.59	17,200.00	15,068.41	12.4
	DEPARTMENT 420					
100-53420-110-000	STREET LIGHTING - WAGE	.00	.00	200.00	200.00	.0
100-53420-111-000	STREET LIGHTING - FICA	.00	.00	50.00	50.00	.0
100-53420-112-000	STREET LIGHTING - RETIREMENT	.00	.00	50.00	50.00	.0
100-53420-113-000	STREET LIGHTING - HEALTH INS	.00	.00	50.00	50.00	.0
100-53420-114-000	STREET LIGHTING - DENTAL	.00	.00	50.00	50.00	.0
100-53420-390-000	STREET LIGHTING - MISC EXP	4,584.47	9,174.65	60,000.00	50,825.35	15.3
	TOTAL DEPARTMENT 420	4,584.47	9,174.65	60,400.00	51,225.35	15.2

Section III. Item #2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 421					
100-53421-110-000	TREE & BRUSH CONTROL - WAGE	2,353.25	12,067.37	15,000.00	2,932.63	80.5
100-53421-111-000	TREE & BRUSH CONTROL - FICA	175.15	895.41	1,200.00	304.59	74.6
100-53421-112-000	TREE & BRUSH CONTROL-RETIRE	163.55	838.71	1,200.00	361.29	69.9
100-53421-113-000	TREE & BRUSH CONTROL-HLTH INS	851.65	4,979.62	3,000.00	(1,979.62)	166.0
100-53421-114-000	TREE & BRUSH CONTROL-DENTAL	53.36	313.29	300.00	(13.29)	104.4
100-53421-117-000	TREE & BRUSH CONTROL-LIFE	2.69	15.51	50.00	34.49	31.0
100-53421-118-000	TREE & BRUSH CONTROL - SUPPL	18.84	88.00	100.00	12.00	88.0
100-53421-390-000	TREE & BRUSH CONTROL - MISC EX	.00	.00	22,000.00	22,000.00	.0
	TOTAL DEPARTMENT 421	3,618.49	19,197.91	42,850.00	23,652.09	44.8
	DEPARTMENT 430					
100-53430-110-000	SIDEWALK - WAGE	.00	.00	3,000.00	3,000.00	.0
100-53430-111-000	SIDEWALK - FICA	.00	.00	200.00	200.00	.0
100-53430-112-000	SIDEWALK - RETIREMENT	.00	.00	200.00	200.00	.0
100-53430-113-000	SIDEWALK - HEALTH INS	.00	.00	400.00	400.00	.0
100-53430-114-000	SIDEWALK - DENTAL	.00	.00	50.00	50.00	.0
100-53430-390-000	SIDEWALK - MISC EXPENSE	.00	.00	2,000.00	2,000.00	.0
	TOTAL DEPARTMENT 430	.00	.00	5,850.00	5,850.00	.0
	DEPARTMENT 440					
100-53440-110-000	STORM SEWER - WAGE	175.88	175.88	5,000.00	4,824.12	3.5
100-53440-111-000	STORM SEWER - FICA	12.78	12.78	500.00	487.22	2.6
100-53440-112-000	STORM SEWER - RETIREMENT	12.22	12.22	400.00	387.78	3.1
100-53440-113-000	STORM SEWER - HEALTH INS	85.47	85.47	500.00	414.53	17.1
100-53440-114-000	STORM SEWER - DENTAL INS	2.91	2.91	200.00	197.09	1.5
100-53440-117-000	STORM SEWER - LIFE	.21	.21	.00	(.21)	.0
100-53440-118-000	STORM SEWER - SUPPLEMENTAL BN	1.68	1.68	.00	(1.68)	.0
100-53440-390-000	STORM SEWER - MISC EXPENSE	.00	1,754.43	4,000.00	2,245.57	43.9
	TOTAL DEPARTMENT 440	291.15	2,045.58	10,600.00	8,554.42	19.3
	DEPARTMENT 620					
100-53620-110-000	REFUSE & GARBAGE COLL - WAGE	.00	.00	2,400.00	2,400.00	.0
100-53620-111-000	REFUSE & GARBG COLL - FICA	.00	.00	200.00	200.00	.0
100-53620-112-000	REFUSE & GARBAGE COLL-RETIRE	.00	.00	150.00	150.00	.0
100-53620-113-000	REFUSE & GARBAGE COLL-HEALTH	.00	.00	800.00	800.00	.0
100-53620-114-000	REFUSE & GARBAGE COLL-DENTAL	.00	.00	50.00	50.00	.0
100-53620-117-000	REFUSE & GARBAGE COLL-LIFE	.00	.00	250.00	250.00	.0
100-53620-118-000	REFUSE & GARBAGE COLL - SUPPLM	.00	.00	50.00	50.00	.0
100-53620-390-000	REFUSE & GARBAGE - MISC EXP	12,149.12	24,298.24	144,000.00	119,701.76	16.9
	TOTAL DEPARTMENT 620	12,149.12	24,298.24	147,900.00	123,601.76	16.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 630					
100-53630-210-000	RECYCLING - CONTRACTS	10,173.76	20,347.52	126,000.00	105,652.48	16.2
	TOTAL DEPARTMENT 630	10,173.76	20,347.52	126,000.00	105,652.48	16.2
	DEPARTMENT 640					
100-53640-110-000	WEED CONTROL - WAGE	.00	.00	19,000.00	19,000.00	.0
100-53640-111-000	WEED CONTROL - FICA	.00	.00	1,200.00	1,200.00	.0
100-53640-112-000	WEED CONTROL - RETIREMENT	.00	.00	1,500.00	1,500.00	.0
100-53640-113-000	WEED CONTROL - HEALTH INSUR	.00	.00	4,000.00	4,000.00	.0
100-53640-114-000	WEED CONTROL - DENTAL INSUR	.00	.00	400.00	400.00	.0
100-53640-117-000	WEED CONTROL - LIFE INSURANCE	.00	.00	50.00	50.00	.0
100-53640-118-000	WEED CONTROL - SUPPLEMENTAL	.00	.00	150.00	150.00	.0
100-53640-210-000	WEED CONTROL - OUTSIDE SERVICE	.00	.00	300.00	300.00	.0
	TOTAL DEPARTMENT 640	.00	.00	26,600.00	26,600.00	.0
100-54100-210-000	PET CONTROL - CONTRACTS	.00	.00	7,000.00	7,000.00	.0
	TOTAL DEPARTMENT 100	.00	.00	7,000.00	7,000.00	.0
	DEPARTMENT 910					
100-54910-110-000	CEMETERY - WAGE	354.93	3,326.16	63,000.00	59,673.84	5.3
100-54910-110-500	CEMETERY - OVERTIME	.00	291.11	.00	(291.11)	.0
100-54910-111-000	CEMETERY - FICA	24.97	255.10	5,000.00	4,744.90	5.1
100-54910-112-000	CEMETERY - RETIREMENT	24.67	251.41	2,000.00	1,748.59	12.6
100-54910-113-000	CEMETERY - HEALTH INSURANCE	142.64	1,414.25	12,700.00	11,285.75	11.1
100-54910-114-000	CEMETERY - DENTAL INSURANCE	9.04	89.67	800.00	710.33	11.2
100-54910-115-000	CEMETERY - VISION	.00	.00	200.00	200.00	.0
100-54910-117-000	CEMETERY - LIFE INSURANCE	.68	6.73	60.00	53.27	11.2
100-54910-118-000	CEMETERY - SUPPLEMENTAL BENEF	2.82	28.01	250.00	221.99	11.2
100-54910-150-000	CEMETERY - UNEMPLOYMENT	.00	.00	5,000.00	5,000.00	.0
100-54910-222-000	CEMETERY - HEAT & ELECTRIC	244.91	433.95	1,900.00	1,466.05	22.8
100-54910-224-000	CEMETERY - PHONE & INTERNET	64.99	194.97	900.00	705.03	21.7
100-54910-226-000	CEMETERY - WATER & SEWER	54.23	102.92	1,500.00	1,397.08	6.9
100-54910-340-000	CEMETERY- OPERATING SUPPLIES	669.29	1,450.29	8,000.00	6,549.71	18.1
100-54910-390-000	CEMETERY - MISC EXP	.00	250.00	1,000.00	750.00	25.0
100-54910-400-000	CEMETERY - VEHICLE R&M	.00	.00	2,000.00	2,000.00	.0
100-54910-410-000	CEMETERY - FUEL	215.91	215.91	3,400.00	3,184.09	6.4
100-54910-700-000	CEMETERY - GRAVE OPENINGS	.00	.00	5,000.00	5,000.00	.0
	TOTAL DEPARTMENT 910	1,809.08	8,310.48	112,710.00	104,399.52	7.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-55120-000-000	IOWA COUNTY HISTORICAL SOCIETY	.00	5,000.00	.00	(5,000.00)	.0
	TOTAL DEPARTMENT 120	.00	5,000.00	.00	(5,000.00)	.0
	DEPARTMENT 140					
100-55140-000-000	CARE OF SENIOR CITIZENS	.00	9,000.00	.00	(9,000.00)	.0
	TOTAL DEPARTMENT 140	.00	9,000.00	.00	(9,000.00)	.0
	DEPARTMENT 170					
100-55170-000-000	WEBSITE DEVELOPMENT	.00	1,700.00	.00	(1,700.00)	.0
	TOTAL DEPARTMENT 170	.00	1,700.00	.00	(1,700.00)	.0
	DEPARTMENT 200					
100-55200-110-000	PARKS - WAGE	4,525.34	10,976.59	98,000.00	87,023.41	11.2
100-55200-110-500	PARKS - OVERTIME	.00	291.11	.00	(291.11)	.0
100-55200-111-000	PARKS - FICA	318.40	794.30	7,500.00	6,705.70	10.6
100-55200-112-000	PARKS - RETIREMENT	314.50	783.09	3,000.00	2,216.91	26.1
100-55200-113-000	PARKS - HEALTH INSUR	1,818.61	4,429.31	12,700.00	8,270.69	34.9
100-55200-114-000	PARKS - DENTAL INSUR	115.32	285.03	800.00	514.97	35.6
100-55200-115-000	PARKS - VISION CARE	.00	.00	200.00	200.00	.0
100-55200-117-000	PARKS - LIFE INSUR	8.65	21.15	100.00	78.85	21.2
100-55200-118-000	PARKS - SUPPLEMENTAL BENEFITS	36.02	89.01	250.00	160.99	35.6
100-55200-150-000	PARKS - UNEMPLOYMENT	.00	.00	5,000.00	5,000.00	.0
100-55200-222-000	PARKS - HEAT/ELECTRICITY	1,551.62	202.92	12,000.00	11,797.08	1.7
100-55200-224-000	PARKS - TELEPHONE/CELL/DSL	107.08	284.15	1,400.00	1,115.85	20.3
100-55200-226-000	PARKS - WATER/SEWER	496.52	843.34	7,500.00	6,656.66	11.2
100-55200-400-000	PARKS- VEHICLE/MWR RPR & MAINT	.00	152.56	7,000.00	6,847.44	2.2
100-55200-410-000	PARKS - FUEL	68.14	256.65	9,000.00	8,743.35	2.9
100-55200-600-000	PARKS - MAINT & SUPPLIES	1,245.85	1,988.28	20,000.00	18,011.72	9.9
100-55200-615-000	PARKS - FERTILIZER/SEED/SPRAY	4,379.57	4,379.57	8,000.00	3,620.43	54.7
	TOTAL DEPARTMENT 200	14,985.62	25,777.06	192,450.00	166,672.94	13.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 300					
100-55300-110-000	RECREATION - WAGE	4,160.00	11,745.50	72,000.00	60,254.50	16.3
100-55300-111-000	RECREATION - SOC & MEDICARE	302.08	850.06	5,000.00	4,149.94	17.0
100-55300-112-000	RECREATION - RETIREMENT	289.12	816.31	1,900.00	1,083.69	43.0
100-55300-113-000	RECREATION - HEALTH INSUR	2,103.89	6,311.67	25,300.00	18,988.33	25.0
100-55300-114-000	RECREATION - DENTAL INSUR	133.40	400.20	1,600.00	1,199.80	25.0
100-55300-117-000	RECREATION - LIFE INSUR	2.70	5.40	60.00	54.60	9.0
100-55300-118-000	RECREATION - SUPPLEMENTAL BEN	41.66	124.98	500.00	375.02	25.0
100-55300-175-000	RECREATION - UNIFORMS	.00	1,095.00	5,000.00	3,905.00	21.9
100-55300-180-000	RECREATION - UMPIRES	.00	.00	5,000.00	5,000.00	.0
100-55300-190-000	RECREATION - COACH STIPEND	675.00	1,215.00	500.00	(715.00)	243.0
100-55300-200-000	RECREATION - OFFICE SUPPLIES	16.44	45.57	400.00	354.43	11.4
100-55300-220-000	RECREATION - MEMBERSHIPS	.00	490.00	1,000.00	510.00	49.0
100-55300-260-000	RECREATION - LEAGUE DUES	.00	.00	2,000.00	2,000.00	.0
100-55300-300-000	RECREATION - TELEPHONE	53.69	123.98	1,000.00	876.02	12.4
100-55300-420-000	RECREATION - FIELD MAINT/RPRS	.00	.00	1,000.00	1,000.00	.0
100-55300-600-000	RECREATION -OPERATING SUPPLIES	(3.06)	311.04	3,000.00	2,688.96	10.4
100-55300-700-000	RECREATION - BASKETBALL PRGM	.00	.00	100.00	100.00	.0
100-55300-710-000	RECREATION - GYMNASTICS PRGM	.00	.00	2,400.00	2,400.00	.0
100-55300-800-000	RECREATION - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
100-55300-900-000	RECREATION - CONCESSIONS	.00	200.00	3,000.00	2,800.00	6.7
	TOTAL DEPARTMENT 300	7,774.92	23,734.71	133,760.00	110,025.29	17.7
	DEPARTMENT 310					
100-55310-000-000	CELEBRATIONS & ENTERTAINMENT	107.22	256.37	9,000.00	8,743.63	2.9
100-55310-110-000	CELEBRATE & ENT - WAGE	.00	409.88	2,000.00	1,590.12	20.5
100-55310-111-000	CELEBRATIONS & ENT - SOC&MED	.00	30.31	200.00	169.69	15.2
100-55310-112-000	CELEBRATION & ENT - RETIREMENT	.00	28.48	150.00	121.52	19.0
100-55310-113-000	CELEBRATIONS & ENT - HLTH INS	.00	183.51	500.00	316.49	36.7
100-55310-114-000	CELEBRATIONS & ENT - DENTAL	.00	11.67	.00	(11.67)	.0
100-55310-117-000	CELEBRATIONS & ENT - LIFE INS	.00	.57	.00	(.57)	.0
100-55310-118-000	CELEBRATIONS & ENT - AFLAC INS	.00	3.04	.00	(3.04)	.0
	TOTAL DEPARTMENT 310	107.22	923.83	11,850.00	10,926.17	7.8
	DEPARTMENT 330					
100-55330-000-000	LOVE DODGEVILLE EXPENSES	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 330	.00	.00	1,000.00	1,000.00	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 420					
100-55420-110-000	SWIMMING POOL - WAGE	337.19	337.19	90,000.00	89,662.81	.4
100-55420-111-000	SWIMMING POOL - SOC & MEDICARE	25.79	25.79	7,000.00	6,974.21	.4
100-55420-112-000	SWIMMING POOL - RETIREMENT	.00	.00	50.00	50.00	.0
100-55420-113-000	SWIMMING POOL - HEALTH INSUR	.00	.00	50.00	50.00	.0
100-55420-114-000	SWIMMING POOL - DENTAL INSUR	.00	.00	50.00	50.00	.0
100-55420-175-000	SWIMMING POOL - UNIFORMS	.00	.00	400.00	400.00	.0
100-55420-200-000	SWIM POOL - OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
100-55420-215-000	SWIM POOL - PUBLICATION	.00	.00	300.00	300.00	.0
100-55420-220-000	SWIM POOL - LICENSE/MEMBERSHIP	.00	.00	800.00	800.00	.0
100-55420-300-000	SWIM POOL - TELEPHONE/DSL	27.61	75.68	600.00	524.32	12.6
100-55420-310-000	SWIM POOL - ELECTRICITY	240.45	438.27	14,000.00	13,561.73	3.1
100-55420-320-000	SWIM POOL - WATER/SEWER	213.44	608.32	7,500.00	6,891.68	8.1
100-55420-600-000	SWIM POOL - OPERATING SUPPLIES	.00	.00	4,000.00	4,000.00	.0
100-55420-620-000	SWIM POOL - CHEMICALS	39.20	126.00	12,500.00	12,374.00	1.0
	TOTAL DEPARTMENT 420	883.68	1,611.25	137,750.00	136,138.75	1.2
	DEPARTMENT 425					
100-55425-000-000	SWIMMING POOL CONCESSIONS	.00	100.00	3,500.00	3,400.00	2.9
	TOTAL DEPARTMENT 425	.00	100.00	3,500.00	3,400.00	2.9
	DEPARTMENT 430					
100-55430-110-000	SWIM TEAM - WAGE	.00	.00	7,000.00	7,000.00	.0
100-55430-111-000	SWIM TEAM - FICA	.00	.00	400.00	400.00	.0
100-55430-330-000	SWIM TEAM - MILEAGE	.00	.00	500.00	500.00	.0
100-55430-390-000	SWIM TEAM - MISC EXPENSE	.00	.00	4,000.00	4,000.00	.0
	TOTAL DEPARTMENT 430	.00	.00	11,900.00	11,900.00	.0
100-56110-000-000	FORESTRY	.00	.00	10,000.00	10,000.00	.0
100-56110-110-000	FORESTRY - WAGE	.00	.00	5,000.00	5,000.00	.0
100-56110-111-000	FORESTRY - SOC & MED	.00	.00	500.00	500.00	.0
100-56110-112-000	FORESTRY - RETIREMENT	.00	.00	300.00	300.00	.0
100-56110-113-000	FORESTRY - HEALTH INS	.00	.00	500.00	500.00	.0
100-56110-114-000	FORESTRY - DENTAL INS	.00	.00	50.00	50.00	.0
100-56110-117-000	FORESTRY - LIFE INS	.00	.00	50.00	50.00	.0
100-56110-118-000	FORESTRY - AFLAC INS	.00	.00	50.00	50.00	.0
	TOTAL DEPARTMENT 110	.00	.00	16,450.00	16,450.00	.0

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 200					
100-56200-000-000	ENVIRONMENTAL IMPACT EXP	.00	.00	62,000.00	62,000.00	.0
	TOTAL DEPARTMENT 200	.00	.00	62,000.00	62,000.00	.0
	DEPARTMENT 500					
100-56500-000-000	HOUSING AUTHORITY	1,500.00	1,500.00	2,500.00	1,000.00	60.0
	TOTAL DEPARTMENT 500	1,500.00	1,500.00	2,500.00	1,000.00	60.0
	DEPARTMENT 600					
100-56600-210-000	URBAN DEV - OUTSIDE SERVICES	360.00	5,610.00	.00	(5,610.00)	.0
	TOTAL DEPARTMENT 600	360.00	5,610.00	.00	(5,610.00)	.0
	DEPARTMENT 700					
100-56700-000-000	ECONOMIC DEVELOPMENT	.00	.00	84,000.00	84,000.00	.0
100-56700-110-000	ECON. DEVELOPMENT - WAGES	.00	.00	6,900.00	6,900.00	.0
100-56700-111-000	ECONOMIC DEV - FICA	.00	.00	550.00	550.00	.0
100-56700-210-000	ECON DEV - OUTSIDE SERVICES	.00	8,783.73	30,100.00	21,316.27	29.2
	TOTAL DEPARTMENT 700	.00	8,783.73	121,550.00	112,766.27	7.2
	DEPARTMENT 710					
100-56710-000-000	HISTORIC PRESERVATION	100.00	100.00	250.00	150.00	40.0
	TOTAL DEPARTMENT 710	100.00	100.00	250.00	150.00	40.0
	DEPARTMENT 330					
100-57330-000-000	STREET CONSTRUCTION OUTLAY	.00	.00	60,000.00	60,000.00	.0
	TOTAL DEPARTMENT 330	.00	.00	60,000.00	60,000.00	.0
	TOTAL FUND EXPENDITURES	436,014.59	1,109,271.92	6,325,253.00	5,215,981.08	17.5
	NET REVENUE OVER EXPENDITURES	(286,856.14)	(619,065.42)	(54,192.00)	564,873.42	(1142.

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
140-41110-000-000	GENERAL PROPERTY TAXES	.00	.00	309,905.00	309,905.00	.0
	TOTAL TAX REVENUE	.00	.00	309,905.00	309,905.00	.0
	INTEREST & MISC REVENUE					
140-48100-000-000	INTEREST INCOME - DEBT	371.71	1,078.66	1,000.00	(78.66)	107.9
	TOTAL INTEREST & MISC REVENUE	371.71	1,078.66	1,000.00	(78.66)	107.9
	TOTAL FUND REVENUE	371.71	1,078.66	310,905.00	309,826.34	.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
140-58100-000-000	PRINCIPAL	.00	.00	241,860.00	241,860.00	.0
	TOTAL DEPARTMENT 100	.00	.00	241,860.00	241,860.00	.0
	DEPARTMENT 200					
140-58200-000-000	INTEREST ON LONG TERM NOTE	.00	.00	68,645.00	68,645.00	.0
	TOTAL DEPARTMENT 200	.00	.00	68,645.00	68,645.00	.0
	DEPARTMENT 300					
140-58300-000-000	BOND ISSUANCE COSTS	.00	.00	400.00	400.00	.0
	TOTAL DEPARTMENT 300	.00	.00	400.00	400.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	310,905.00	310,905.00	.0
	NET REVENUE OVER EXPENDITURES	371.71	1,078.66	.00	(1,078.66)	.0

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SPECIAL PURPOSE LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
150-41110-000-000	PROPERTY TAXES	.00	.00	443,916.00	443,916.00	.0
	TOTAL TAX REVENUE	.00	.00	443,916.00	443,916.00	.0
	STATE & FEDERAL AID					
150-43525-000-000	GRANTS	1,350.00	1,350.00	2,400.00	1,050.00	56.3
	TOTAL STATE & FEDERAL AID	1,350.00	1,350.00	2,400.00	1,050.00	56.3
	FINES & PENALITES					
150-45110-000-000	FINE - OVERDUE	22.95	75.93	100.00	24.07	75.9
	TOTAL FINES & PENALITES	22.95	75.93	100.00	24.07	75.9
	CHARGES TO PUBLIC					
150-46100-000-000	COPIES	190.04	505.48	2,500.00	1,994.52	20.2
150-46715-000-000	LIBRARY - COUNTY AID	.00	.00	128,228.00	128,228.00	.0
150-46716-000-000	LIBRARY - CO AID-OUTREACH	.00	128,198.71	.00	(128,198.71)	.0
150-46810-000-000	REIMBURSEMENTS	4.50	4.50	.00	(4.50)	.0
	TOTAL CHARGES TO PUBLIC	194.54	128,708.69	130,728.00	2,019.31	98.5
	INTEREST & MISC REVENUE					
150-48100-000-000	TEMPORARY INVESTMENTS INTERES	612.49	1,777.38	2,000.00	222.62	88.9
150-48500-000-000	DONATIONS FROM ORGANIZ.& INDIV	206.95	334.17	3,500.00	3,165.83	9.6
	TOTAL INTEREST & MISC REVENUE	819.44	2,111.55	5,500.00	3,388.45	38.4
	TOTAL FUND REVENUE	2,386.93	132,246.17	582,644.00	450,397.83	22.7

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SPECIAL PURPOSE LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPERATIONS					
150-55115-000-000	LIBRARY - OPERATING EXPENSE	19.57	19.57	.00	(19.57)	.0
150-55115-110-000	LIBRARY - WAGE ACCOUNT	26,009.06	76,997.09	351,182.00	274,184.91	21.9
150-55115-111-000	LIBRARY - SOC & MEDICARE	1,882.64	5,572.40	26,900.00	21,327.60	20.7
150-55115-112-000	LIBRARY - RETIREMENT	1,321.09	3,977.10	17,900.00	13,922.90	22.2
150-55115-113-000	LIBRARY - HEALTH INSURANCE	5,918.60	17,755.80	71,100.00	53,344.20	25.0
150-55115-114-000	LIBRARY - DENTAL INSUR	366.18	1,098.54	4,395.00	3,296.46	25.0
150-55115-115-000	LIBRARY - VISION CARE	750.00	750.00	1,500.00	750.00	50.0
150-55115-117-000	LIBRARY - LIFE INS.	45.27	135.81	650.00	514.19	20.9
150-55115-118-000	LIBRARY - AFLAC INSUR	166.64	499.92	2,000.00	1,500.08	25.0
150-55115-221-000	LIBRARY- ELECTRIC	478.75	1,596.89	4,500.00	2,903.11	35.5
150-55115-222-000	LIBRARY- WATER/SEWER	154.29	333.49	1,500.00	1,166.51	22.2
150-55115-223-000	LIBRARY- TELEPHONE	85.45	256.10	1,200.00	943.90	21.3
150-55115-224-000	LIBRARY- COPIER COSTS	428.82	1,053.85	4,500.00	3,446.15	23.4
150-55115-225-000	LIBRARY- TEACH (INTERNET)	.00	.00	1,200.00	1,200.00	.0
150-55115-231-000	LIBRARY- SWLS NETSW	.00	.00	16,476.00	16,476.00	.0
150-55115-232-000	LIBRARY- SWLS TECH SERVICES	.00	.00	2,097.00	2,097.00	.0
150-55115-233-000	LIBRARY- WILS	.00	.00	199.00	199.00	.0
150-55115-234-000	LIBRARY- WISCAT	.00	.00	200.00	200.00	.0
150-55115-311-000	LIBRARY - OFFICE SUPPLIES	.00	396.73	3,500.00	3,103.27	11.3
150-55115-312-000	LIBRARY - ADVERTISING	.00	121.00	300.00	179.00	40.3
150-55115-313-000	LIBRARY - POSTAGE	.00	.00	400.00	400.00	.0
150-55115-321-000	LIBRARY - BOOKS & MATERIALS	1,150.75	2,566.23	31,500.00	28,933.77	8.2
150-55115-322-000	LIBRARY - VISUAL	53.19	218.38	1,500.00	1,281.62	14.6
150-55115-323-000	LIBRARY - AUDIO	205.47	749.13	3,500.00	2,750.87	21.4
150-55115-324-000	LIBRARY - INTERACTIVE	.00	.00	800.00	800.00	.0
150-55115-325-000	LIBRARY - PERIODICALS	.00	1,771.45	2,000.00	228.55	88.6
150-55115-326-000	LIBRARY - NEWSPAPERS	.00	213.80	1,500.00	1,286.20	14.3
150-55115-327-000	LIBRARY - EMATERIALS (WPLC)	.00	.00	6,377.00	6,377.00	.0
150-55115-328-000	LIBRARY - DATABASES	.00	.00	2,000.00	2,000.00	.0
150-55115-331-000	LIBRARY - EQUIPMENT	.00	50.00	3,000.00	2,950.00	1.7
150-55115-341-000	LIBRARY - CUSTODIAL SUPPLIES	.00	.00	100.00	100.00	.0
150-55115-351-000	LIBRARY - BUILDING MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
150-55115-361-000	LIBRARY - TRAINING & EDUCATION	166.77	166.77	3,000.00	2,833.23	5.6
150-55115-371-000	LIBRARY - PROGRAMMING	211.95	211.95	6,200.00	5,988.05	3.4
150-55115-381-000	LIBRARY - OUTREACH	.00	.00	1,000.00	1,000.00	.0
150-55115-391-000	LIBRARY - ANNEX UTILITIES	.00	.00	3,300.00	3,300.00	.0
150-55115-392-000	LIBRARY - ANNEX RENT	650.00	1,950.00	7,800.00	5,850.00	25.0
150-55115-393-000	LIBRARY - ANNEX MAINTENANCE	.00	.00	200.00	200.00	.0
150-55115-394-000	LIBRARY - ANNEX INTERNET	69.99	209.97	950.00	740.03	22.1
150-55115-395-000	LIBRARY - ANNEX SUPPLIES	.00	.00	100.00	100.00	.0
150-55115-510-000	LIBRARY -INSURANCE PROP & LIAB	351.75	351.75	3,500.00	3,148.25	10.1
	TOTAL LIBRARY OPERATIONS	40,486.23	119,023.72	592,026.00	473,002.28	20.1
	TOTAL FUND EXPENDITURES	40,486.23	119,023.72	592,026.00	473,002.28	20.1
	NET REVENUE OVER EXPENDITURES	(38,099.30)	13,222.45	(9,382.00)	(22,604.45)	140.9

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
160-41110-000-000	GENERAL PROPERTY TAXES	.00	.00	70,401.00	70,401.00	.0
	TOTAL TAX REVENUE	.00	.00	70,401.00	70,401.00	.0
	INTEREST & MISC REVENUE					
160-48100-000-000	TEMPORARY INVESTMENTS INTERES	7,245.60	21,046.38	65,000.00	43,953.62	32.4
160-48301-000-000	SALE OF LAW ENFORCEMENT EQUIP	.00	.00	10,500.00	10,500.00	.0
160-48303-000-000	SALE OF FIRE VEHICLE/EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL INTEREST & MISC REVENUE	7,245.60	21,046.38	76,500.00	55,453.62	27.5
	TRANSFERS IN					
160-49100-000-000	PROCEEDS FROM LONG TERM DEBT	.00	.00	5,285,849.00	5,285,849.00	.0
	TOTAL TRANSFERS IN	.00	.00	5,285,849.00	5,285,849.00	.0
	TOTAL FUND REVENUE	7,245.60	21,046.38	5,432,750.00	5,411,703.62	.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
160-57140-000-000	BUILDING FUND OUTLAY	94,178.85	127,993.82	2,500,000.00	2,372,006.18	5.1
	TOTAL DEPARTMENT 140	94,178.85	127,993.82	2,500,000.00	2,372,006.18	5.1
	DEPARTMENT 210					
160-57210-000-000	POLICE OUTLAY	4,253.20	55,383.58	75,000.00	19,616.42	73.8
	TOTAL DEPARTMENT 210	4,253.20	55,383.58	75,000.00	19,616.42	73.8
	DEPARTMENT 220					
160-57220-000-000	FIRE OUTLAY - VEHICLE	.00	.00	40,000.00	40,000.00	.0
160-57220-820-000	FIRE OUTLAY - BUILDING	.00	.00	33,000.00	33,000.00	.0
	TOTAL DEPARTMENT 220	.00	.00	73,000.00	73,000.00	.0
	DEPARTMENT 230					
160-57230-000-000	AMBULANCE OUTLAY - VEHICLE	.00	.00	422,000.00	422,000.00	.0
160-57230-240-000	AMBULANCE OUTLAY - BLDG REMOD	.00	.00	35,000.00	35,000.00	.0
160-57230-810-000	AMBULANCE OUTLAY - EQUIPMENT	.00	188.94	67,000.00	66,811.06	.3
	TOTAL DEPARTMENT 230	.00	188.94	524,000.00	523,811.06	.0
	DEPARTMENT 300					
160-57300-000-000	STREET MACHINERY OUTLAY	.00	62,486.27	233,000.00	170,513.73	26.8
	TOTAL DEPARTMENT 300	.00	62,486.27	233,000.00	170,513.73	26.8
	DEPARTMENT 330					
160-57330-000-000	STREET CONSTRUCTION OUTLAY	7,141.03	29,186.03	1,815,000.00	1,785,813.97	1.6
	TOTAL DEPARTMENT 330	7,141.03	29,186.03	1,815,000.00	1,785,813.97	1.6
	DEPARTMENT 345					
160-57345-000-000	STORM SEWER OUTLAY	.00	.00	70,000.00	70,000.00	.0
	TOTAL DEPARTMENT 345	.00	.00	70,000.00	70,000.00	.0

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 501					
160-57501-000-000	CEMETERY OUTLAY	6,700.00	6,700.00	72,500.00	65,800.00	9.2
	TOTAL DEPARTMENT 501	6,700.00	6,700.00	72,500.00	65,800.00	9.2
	DEPARTMENT 600					
160-57600-000-000	RECREATION OUTLAY	1,015.00	4,565.00	5,000.00	435.00	91.3
	TOTAL DEPARTMENT 600	1,015.00	4,565.00	5,000.00	435.00	91.3
	DEPARTMENT 610					
160-57610-000-000	LIBRARY BUILDING PRJ OUTLAY	96,437.15	337,989.49	.00	(337,989.49)	.0
	TOTAL DEPARTMENT 610	96,437.15	337,989.49	.00	(337,989.49)	.0
	DEPARTMENT 620					
160-57620-000-000	POOL OUTLAY	.00	.00	20,000.00	20,000.00	.0
	TOTAL DEPARTMENT 620	.00	.00	20,000.00	20,000.00	.0
	DEPARTMENT 640					
160-57640-000-000	PARKS OUTLAY	15,750.00	15,750.00	50,000.00	34,250.00	31.5
	TOTAL DEPARTMENT 640	15,750.00	15,750.00	50,000.00	34,250.00	31.5
160-58100-000-000	CAPITAL LEASE PRINCIPAL	2,845.85	8,537.55	35,250.00	26,712.45	24.2
	TOTAL DEPARTMENT 100	2,845.85	8,537.55	35,250.00	26,712.45	24.2
	TOTAL FUND EXPENDITURES	228,321.08	648,780.68	5,472,750.00	4,823,969.32	11.9
	NET REVENUE OVER EXPENDITURES	(221,075.48)	(627,734.30)	(40,000.00)	587,734.30	(1569.

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AMERICAN RESCUE PLAN ACT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
161-51710-000-000	ARPA EXPENDITURE	1,846.96	104,634.22	74,000.00	(30,634.22)	141.4
	TOTAL DEPARTMENT 710	1,846.96	104,634.22	74,000.00	(30,634.22)	141.4
	TOTAL FUND EXPENDITURES	1,846.96	104,634.22	74,000.00	(30,634.22)	141.4
	NET REVENUE OVER EXPENDITURES	(1,846.96)	(104,634.22)	(74,000.00)	30,634.22	(141.4)

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AFFORDABLE HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
170-56600-000-000	URBAN DEVELOPMENT	.00	.00	178,866.00	178,866.00	.0
	TOTAL DEPARTMENT 600	.00	.00	178,866.00	178,866.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	178,866.00	178,866.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(178,866.00)	(178,866.00)	.0

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES TO PUBLIC					
200-46451-000-300	UNMETERED SALE OF WATER(M.B.)	35.00	105.00	3,000.00	2,895.00	3.5
200-46452-000-100	RESIDENTIAL	55,080.36	168,027.60	705,000.00	536,972.40	23.8
200-46452-000-200	COMMERCIAL	18,220.58	51,398.00	215,000.00	163,602.00	23.9
200-46452-000-300	INDUSTRIAL	1,380.53	3,947.78	16,000.00	12,052.22	24.7
200-46452-000-400	PUBLIC AUTHORITY	5,272.22	(30,523.83)	74,000.00	104,523.83	(41.3)
200-46452-000-600	MULTI-FAMILY	6,153.41	18,752.76	109,000.00	90,247.24	17.2
200-46453-000-000	PRIVATE FIRE PROTECTION	2,530.65	7,570.65	32,000.00	24,429.35	23.7
200-46453-000-470	FORFEITED DISCOUNTS	381.93	1,086.97	3,000.00	1,913.03	36.2
200-46454-000-000	PUBLIC FIRE PROTECTION	39,008.98	111,624.59	459,000.00	347,375.41	24.3
200-46910-000-471	MISC. SERVICE REV.(RECONNECT)	35.00	350.00	2,000.00	1,650.00	17.5
200-46910-000-474	OTHER WATER REVENUE	1,128.00	2,525.00	29,000.00	26,475.00	8.7
	TOTAL CHARGES TO PUBLIC	129,226.66	334,864.52	1,647,000.00	1,312,135.48	20.3
	MISCELLANEOUS REVENUE					
200-47400-000-000	RECEIPT OF CONTRIBUTED CAPITAL	.00	.00	400,000.00	400,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	400,000.00	400,000.00	.0
	INTEREST & MISC REVENUE					
200-48100-000-419	INTEREST & DIVIDEND INCOME	2,049.40	5,948.77	5,000.00	(948.77)	119.0
200-48100-000-421	MISC. NONOPERATING INCOME	.00	5.00	500.00	495.00	1.0
	TOTAL INTEREST & MISC REVENUE	2,049.40	5,953.77	5,500.00	(453.77)	108.3
	TOTAL FUND REVENUE	131,276.06	340,818.29	2,052,500.00	1,711,681.71	16.6

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-51510-000-000	AUDITING	5,800.00	8,860.00	12,000.00	3,140.00	73.8
	TOTAL DEPARTMENT 510	5,800.00	8,860.00	12,000.00	3,140.00	73.8
200-53700-000-403	DEPRECIATION EXPENSE	.00	.00	350,000.00	350,000.00	.0
200-53700-000-408	TAXES	.00	.00	190,000.00	190,000.00	.0
200-53700-000-409	PSC REGULATORY EXPENSE	.00	.00	3,000.00	3,000.00	.0
200-53700-000-410	SOCIAL SECURITY TAXES	1,514.29	4,421.04	16,000.00	11,578.96	27.6
200-53700-000-427	INTEREST ON LONG TERM DEBT	.00	.00	20,000.00	20,000.00	.0
200-53700-000-428	AMORTIZATION OF DEBT DISCOUNT	.00	.00	100.00	100.00	.0
200-53700-000-903	SUPPLIES AND EXPENSE	.00	.00	1,000.00	1,000.00	.0
200-53700-600-000	METER READING LABOR	190.51	543.81	3,000.00	2,456.19	18.1
200-53700-602-000	SUPPLIES AND EXPENSE	228.30	228.30	1,000.00	771.70	22.8
200-53700-605-000	MAINT. SOURCE OF SUPPLY PLANT	120.00	120.00	3,000.00	2,880.00	4.0
200-53700-620-000	PUMPING EXPENSE/OPER. LABOR	.00	.00	500.00	500.00	.0
200-53700-622-000	PUMPING POWER ELECTRICITY	4,933.14	12,797.60	80,000.00	67,202.40	16.0
200-53700-623-000	PUMPING SUPPLIES AND EXPENSE	895.52	1,588.74	8,000.00	6,411.26	19.9
200-53700-625-000	MAINTENANCE OF PUMPING	1,929.53	1,929.53	2,000.00	70.47	96.5
200-53700-630-000	WATER TREAT. OPERATION LABOR	1,386.85	4,723.01	27,000.00	22,276.99	17.5
200-53700-631-000	WATER TREATMENT CHEMICALS	.00	3,765.71	20,000.00	16,234.29	18.8
200-53700-632-000	WATER TREAT. SUPPLIES & EXP.	2.00	62.00	4,000.00	3,938.00	1.6
200-53700-640-000	OPERATION LABOR	6,010.36	20,696.90	70,000.00	49,303.10	29.6
200-53700-641-000	TRANS. & DIST. SUPPLIES & EXP.	616.60	3,027.99	10,000.00	6,972.01	30.3
200-53700-650-000	REPAIRS OF WATER PLANT	.00	.00	89,000.00	89,000.00	.0
200-53700-651-000	MAINTENANCE OF MAINS	1,994.38	1,994.38	30,000.00	28,005.62	6.7
200-53700-652-000	MAINTENANCE OF SERVICE	3,015.28	4,328.83	8,000.00	3,671.17	54.1
200-53700-653-000	METER MAINTENANCE	225.90	677.10	5,000.00	4,322.90	13.5
200-53700-654-000	MAINTENANCE OF HYDRANTS	.00	.00	10,000.00	10,000.00	.0
200-53700-660-000	TRANSPORTATION EXPENSE	318.69	869.79	8,000.00	7,130.21	10.9
200-53700-680-000	ADMIN. AND GENERAL SALARIES	5,758.75	21,130.34	75,000.00	53,869.66	28.2
200-53700-680-100	BILLING AND ACCOUNTING	2,868.14	9,597.89	30,000.00	20,402.11	32.0
200-53700-681-000	OFFICE SUPPLIES AND EXPENSE	526.26	5,122.26	12,000.00	6,877.74	42.7
200-53700-682-000	OUTSIDE SERVICE EMPLOYED	520.00	1,560.00	20,000.00	18,440.00	7.8
200-53700-684-000	INSURANCE EXPENSE	1,369.62	1,369.62	9,000.00	7,630.38	15.2
200-53700-686-000	EMPLOYEE PENSION & BENEFITS	7,426.92	21,379.63	72,000.00	50,620.37	29.7
200-53700-688-000	REGULATORY COMMISSION EXPENS	.00	.00	1,000.00	1,000.00	.0
200-53700-689-000	MISC. GENERAL EXPENSE	27.50	35.00	1,000.00	965.00	3.5
	TOTAL DEPARTMENT 700	41,878.54	121,969.47	1,178,600.00	1,056,630.53	10.4
	DEPARTMENT 000					
200-99000-000-000	COMPENSATED ABSENCE EXPENSE	.00	.00	3,000.00	3,000.00	.0
	TOTAL DEPARTMENT 000	.00	.00	3,000.00	3,000.00	.0

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	47,678.54	130,829.47	1,193,600.00	1,062,770.53	11.0
NET REVENUE OVER EXPENDITURES	83,597.52	209,988.82	858,900.00	648,911.18	24.5

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES TO PUBLIC					
300-46411-000-100	RESIDENTIAL REVENUE	64,857.53	206,780.39	842,000.00	635,219.61	24.6
300-46411-000-200	COMMERCIAL REVENUE	18,392.47	54,688.68	246,000.00	191,311.32	22.2
300-46411-000-300	INDUSTRIAL REVENUE	1,365.47	4,267.61	12,000.00	7,732.39	35.6
300-46411-000-400	PUBLIC AUTHORITY REVENUE	3,866.13	(56,264.17)	45,000.00	101,264.17	(125.0)
300-46411-000-500	MULTI-FAMILY	6,035.96	19,754.82	99,000.00	79,245.18	20.0
300-46411-000-600	REVENUE FROM SANITARY DISTRICT	4,117.94	10,139.27	38,000.00	27,860.73	26.7
300-46413-000-000	CUSTOMER FORFEITED DISCOUNTS	336.77	1,039.42	4,000.00	2,960.58	26.0
	TOTAL CHARGES TO PUBLIC	98,972.27	240,406.02	1,286,000.00	1,045,593.98	18.7
	MISCELLANEOUS REVENUE					
300-47400-000-000	OTHER SEWER REVENUE	702.50	1,870.00	60,000.00	58,130.00	3.1
	TOTAL MISCELLANEOUS REVENUE	702.50	1,870.00	60,000.00	58,130.00	3.1
	INTEREST & MISC REVENUE					
300-48100-000-419	INTEREST & DIVIDEND INCOME	7,063.55	20,499.32	80,000.00	59,500.68	25.6
300-48100-000-421	MISC NONOPERATING INCOME	.00	.00	500.00	500.00	.0
300-48110-100-419	(GAIN)/LOSS ON INVESTMENTS	.00	.00	4,000.00	4,000.00	.0
	TOTAL INTEREST & MISC REVENUE	7,063.55	20,499.32	84,500.00	64,000.68	24.3
	TOTAL FUND REVENUE	106,738.32	262,775.34	1,430,500.00	1,167,724.66	18.4

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
300-51510-000-000	AUDITING	4,275.00	6,275.00	10,000.00	3,725.00	62.8
	TOTAL DEPARTMENT 510	4,275.00	6,275.00	10,000.00	3,725.00	62.8
300-53600-000-403	DEPRECIATION EXPENSE	.00	.00	335,000.00	335,000.00	.0
300-53600-000-408	SOCIAL SECURITY TAXES	1,300.74	4,315.51	14,000.00	9,684.49	30.8
300-53600-000-427	INTEREST ON LONG TERM DEBT	.00	.00	55,024.00	55,024.00	.0
300-53600-000-428	AMORT. OF DEBT DISC. & EXPENSE	.00	.00	400.00	400.00	.0
300-53600-000-820	OTHER GENERAL LABOR	.00	.00	10,000.00	10,000.00	.0
300-53600-000-821	POWER & FUEL FOR PUMPING	4,582.69	9,443.76	60,000.00	50,556.24	15.7
300-53600-000-826	OTHER CHEMICALS FOR SEWERAGE	.00	.00	20,000.00	20,000.00	.0
300-53600-000-827	OTHER OPER. SUPPLIES & EXPENSE	1,507.82	15,685.87	110,000.00	94,314.13	14.3
300-53600-000-828	TRANSPORTATION EXPENSE	496.29	1,291.12	8,000.00	6,708.88	16.1
300-53600-000-831	MAINT. OF SEWER COLLECT.SYSTEM	895.48	6,495.83	40,000.00	33,504.17	16.2
300-53600-000-832	PUMPING EQUIPMENT	665.60	7,386.14	10,000.00	2,613.86	73.9
300-53600-000-833	MAINT. TREAT.& DISPOSAL EQUIP.	110.75	110.75	8,000.00	7,889.25	1.4
300-53600-000-834	MAINT. OF GENERAL PLANT	7,993.89	20,461.38	110,000.00	89,538.62	18.6
300-53600-000-835	METER MAINT. & OTHER EXPENSE	.00	.00	41,000.00	41,000.00	.0
300-53600-000-840	BILLING, COLLECTING & ACCTG.	4,685.39	13,149.67	57,000.00	43,850.33	23.1
300-53600-000-850	ADMIN. & GENERAL SALARIES	5,295.60	19,598.99	50,000.00	30,401.01	39.2
300-53600-000-851	OFFICE SUPPLIES & EXPENSE	509.53	4,688.54	12,000.00	7,311.46	39.1
300-53600-000-852	OUTSIDE SERVICE EMPLOYED	4,282.00	9,947.50	50,000.00	40,052.50	19.9
300-53600-000-853	INSURANCE EXPENSE	4,453.03	4,453.03	31,000.00	26,546.97	14.4
300-53600-000-854	EMPLOYEE PENSION & BENEFITS	6,089.06	19,985.67	55,000.00	35,014.33	36.3
300-53600-000-856	MISC. & GENERAL EXPENSE	45.00	45.00	1,000.00	955.00	4.5
	TOTAL DEPARTMENT 600	42,912.87	137,058.76	1,077,424.00	940,365.24	12.7
	TOTAL FUND EXPENDITURES	47,187.87	143,333.76	1,087,424.00	944,090.24	13.2
	NET REVENUE OVER EXPENDITURES	59,550.45	119,441.58	343,076.00	223,634.42	34.8

CITY OF DODGEVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

TIF 3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
430-41111-000-000	TIF INCREMENT #3	.00	.00	117,535.00	117,535.00	.0
	TOTAL TAX REVENUE	.00	.00	117,535.00	117,535.00	.0
	INTEREST & MISC REVENUE					
430-48100-000-000	TID 3 INTEREST INCOME	(2,463.35)	(7,112.81)	.00	7,112.81	.0
	TOTAL INTEREST & MISC REVENUE	(2,463.35)	(7,112.81)	.00	7,112.81	.0
	TOTAL FUND REVENUE	(2,463.35)	(7,112.81)	117,535.00	124,647.81	(6.1)

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

TIF 3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
430-51510-000-000	AUDITING	2,000.00	7,400.00	6,000.00	(1,400.00)	123.3
	TOTAL DEPARTMENT 510	2,000.00	7,400.00	6,000.00	(1,400.00)	123.3
430-56700-110-000	TID 3 - ADMIN WAGES	.00	.00	10,000.00	10,000.00	.0
430-56700-111-000	TID 3 - FICA	.00	.00	1,000.00	1,000.00	.0
	TOTAL DEPARTMENT 700	.00	.00	11,000.00	11,000.00	.0
	DEPARTMENT 701					
430-56701-000-000	TID 3 - PRINCIPAL	.00	50,000.00	50,000.00	.00	100.0
	TOTAL DEPARTMENT 701	.00	50,000.00	50,000.00	.00	100.0
	DEPARTMENT 702					
430-56702-000-000	TID 3 - INTEREST	.00	28,193.75	105,194.00	77,000.25	26.8
	TOTAL DEPARTMENT 702	.00	28,193.75	105,194.00	77,000.25	26.8
	DEPARTMENT 710					
430-56710-000-000	TID #3 PROFESSIONAL SERVICES	.00	2,897.50	40,000.00	37,102.50	7.2
430-56710-210-100	TID #3 BOND ISSUANCES COSTS	.00	1,000.00	.00	(1,000.00)	.0
	TOTAL DEPARTMENT 710	.00	3,897.50	40,000.00	36,102.50	9.7
	DEPARTMENT 720					
430-56720-000-000	TID #3 DOR FEE	150.00	150.00	150.00	.00	100.0
	TOTAL DEPARTMENT 720	150.00	150.00	150.00	.00	100.0
430-57330-000-000	TID 3 - HWY & ST CONSTR OUTLAY	.00	.00	10,000.00	10,000.00	.0
	TOTAL DEPARTMENT 330	.00	.00	10,000.00	10,000.00	.0

CITY OF DODGEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

TIF 3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 700					
430-57700-000-000	TID 3 - DEVELOPER'S INCENTIVE	.00	.00	110,000.00	110,000.00	.0
430-57700-720-100	LIMESTONE DEVELOP INCENTIVE	.00	.00	34,876.00	34,876.00	.0
	TOTAL DEPARTMENT 700	.00	.00	144,876.00	144,876.00	.0
	TOTAL FUND EXPENDITURES	2,150.00	89,641.25	367,220.00	277,578.75	24.4
	NET REVENUE OVER EXPENDITURES	(4,613.35)	(96,754.06)	(249,685.00)	(152,930.94)	(38.8)

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	1,861,384.07	
100-11110-000-000	FSB GENERAL TAX CHECKING ACCT	.76	
100-11115-000-000	MOUND CITY-SMITH CEMETERY CD	3,209.09	
100-11121-000-000	MOUND CITY-CAMPBELL CMTRY CD	3,000.00	
100-11123-000-000	EHLER'S INVESTMENTS-PERISHING	1,396,742.49	
100-11126-000-000	MOUND CITY-CAMPBELL PK/PL CD	100,000.00	
100-11200-000-000	NON-UTILITY PMT CASH DRAWER	300.00	
100-11200-100-000	CITY HALL PETTY CASH	200.00	
100-11200-200-000	POLICE DEPT PETTY CASH	200.00	
100-11318-000-000	LGIP - HARRIS PARK TRUST	34,297.37	
100-11322-000-000	LGIP - H & I HARRIS FUND	250,193.99	
100-11350-000-000	FARMERS SAVINGS-AMBULANCE ACCT	1,028,621.31	
100-11375-000-000	INTRAFI NETWORK DEPOSITS-FSB	544,698.19	
100-12310-000-000	REAL ETATE TAXES RECEIVABLE	(4,564,078.97)	
100-12321-000-000	DELINQUENT SPECIALS - IOWA CTY	36,081.98	
100-12622-000-000	STORM SEWER SPECIAL ASSESMENT	21,566.10	
100-13100-000-000	UNAPPLIED ACCOUNTS RECEIVABLE	166.48	
100-13104-000-000	ACCOUNTS RECEIVABLE	15,069.72	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE	217,088.79	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE	19,610.83	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE	21,881.21	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	(4,197.96)	
100-13900-000-000	ET. UNCOLLECTIBLE AMBUL. REC.	(62,033.00)	
100-14800-000-000	LEASE RECEIVABLE - GENERAL	60,653.58	
100-15110-000-000	RECEIVABLE FROM WATER	170,459.00	
100-18100-000-000	PREPAID EXPENSE	48,386.06	
	TOTAL ASSETS		1,203,501.09

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

GENERAL FUND

	LIABILITIES			
100-21000-000-000	ACCOUNTS PAYABLE		810.33	
100-21540-000-000	HEALTH INSURANCE PAYABLE		(12,238.76)	
100-21541-000-000	DENTAL INSURANCE PAYABLE		59.27	
100-21542-000-000	RETIREMENT PAYABLE		.01	
100-21550-000-000	UNION DUES PAYABLE		621.00	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY		(517.93)	
100-21570-000-000	AFLAC INSURANCE PAYABLE		23.48	
100-21575-000-000	ACCIDENT INSURANCE PAYABLE		(2.38)	
100-21590-000-000	OTHER DEDUCTIONS PAYABLE (SM C		(25.93)	
100-21595-000-000	DEFERRED COMPENSATION PAYABLE		46.03	
100-21597-000-000	FLEX PLAN REIMBURSE PAYABLE		(1,356.45)	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT		2,700.00	
100-24213-000-000	STATE SALES TAX DUE		159.76	
100-24214-000-000	COUNTY SALES TAX DUE		16.05	
100-24310-000-000	COUNTY AND STATE TAXES		(1,945,578.68)	
100-24600-000-000	TAXES DUE TO SCHOOL DISTRICTS		(2,356,847.02)	
100-24610-000-000	TAXES DUE TO TECH SCHOOL		(344,466.68)	
100-26300-000-000	ADVANCE TAX COLLECTION		2,649,505.46	
100-26414-000-000	STORM SEWER SPEC. ASSMTS. PP		21,566.10	
100-28000-000-000	DEFERRED INFLOW - LEASES		60,773.68	
100-29999-000-000	DEFERRED REVENUE		170,459.00	
	TOTAL LIABILITIES			(1,754,293.66)
	FUND EQUITY			
100-33000-000-000	FUND BALANCE - GENERAL		3,470,651.08	
100-33030-000-000	SMITH TRUST FUND		3,209.09	
100-33050-000-000	CAMPBELL TRUST FUND PARK & REC		100,000.00	
100-33100-000-000	CAMPBELL TRUST FUND - CEMETERY		3,000.00	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(619,065.42)		
	BALANCE - CURRENT DATE		(619,065.42)	
	TOTAL FUND EQUITY			2,957,794.75
	TOTAL LIABILITIES AND EQUITY			1,203,501.09

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

DEBT SERVICE

	ASSETS			
140-11000-000-000	DEBT SERVICE CASH ALLOCATION		75,076.76	
	TOTAL ASSETS			75,076.76
	LIABILITIES AND EQUITY			
	FUND EQUITY			
140-33000-000-000	FUND BALANCE		73,998.10	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	1,078.66		
	BALANCE - CURRENT DATE		1,078.66	
	TOTAL FUND EQUITY			75,076.76
	TOTAL LIABILITIES AND EQUITY			75,076.76

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

SPECIAL PURPOSE LIBRARY FUND

	ASSETS			
150-11000-000-000	LIBRARY FUND CASH ALLOCATION		132,427.70	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND		2,601.05	
	TOTAL ASSETS			135,028.75
	LIABILITIES AND EQUITY			
	FUND EQUITY			
150-33000-000-000	FUND BALANCE		121,806.30	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	13,222.45		
	BALANCE - CURRENT DATE		13,222.45	
	TOTAL FUND EQUITY			135,028.75
	TOTAL LIABILITIES AND EQUITY			135,028.75

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

CAPITAL PROJECT FUND

	ASSETS			
160-11000-000-000	CAPITAL FUND CASH ALLOCATION		690,245.93	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S		64,591.87	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND		155,920.52	
160-11314-000-000	LGIP - AMBULANCE REP FUND		204,642.34	
	TOTAL ASSETS			1,115,400.66
	LIABILITIES AND EQUITY			
	FUND EQUITY			
160-33000-000-000	FUND BALANCE		1,743,134.96	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(627,734.30)		
	BALANCE - CURRENT DATE		(627,734.30)	
	TOTAL FUND EQUITY			1,115,400.66
	TOTAL LIABILITIES AND EQUITY			1,115,400.66

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

AMERICAN RESCUE PLAN ACT

	ASSETS			
161-11000-000-000	ARPA FUND CASH ALLOCATION		(.25)	
161-11104-000-000	FARMER'S SAVINGS BANK - ARPA		7,900.00	
	TOTAL ASSETS			7,899.75
	LIABILITIES AND EQUITY			
	LIABILITIES			
161-21900-000-000	UNEARNED REVENUE		102,462.72	
	TOTAL LIABILITIES			102,462.72
	FUND EQUITY			
161-33000-000-000	FUND BALANCE - ARPA		10,071.25	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(104,634.22)		
	BALANCE - CURRENT DATE		(104,634.22)	
	TOTAL FUND EQUITY			(94,562.97)
	TOTAL LIABILITIES AND EQUITY			7,899.75

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

AFFORDABLE HOUSING FUND

	ASSETS		
170-11000-000-000	AFFORDABLE HOUSING FUND CASH	175,865.89	
	TOTAL ASSETS		175,865.89
	LIABILITIES AND EQUITY		
	FUND EQUITY		
170-33000-000-000	FUND BALANCE	175,865.89	
	TOTAL FUND EQUITY		175,865.89
	TOTAL LIABILITIES AND EQUITY		175,865.89

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

WATER

ASSETS

200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER	235,276.71	
200-10000-000-040	NET PENSION ASSET-WATER	(186,103.64)	
200-10000-000-999	PENSION CLEAR ACCT-WATER	16,157.00	
200-11000-000-000	WATER FUND CASH ALLOCATION	646,514.92	
200-11800-000-135	UTILITY CASH DRAWER	399.98	
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	123,069.36	
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE	449.44	
200-13100-000-144	UNBILLED REVENUE	58,028.00	
200-14800-000-000	LEASE RECEIVABLE	1,084.80	
200-16110-000-150	MATERIAL AND SUPPLIE	35,596.25	
200-18112-000-310	SOURCE OF SUPPLY/LAND	2,621.66	
200-18112-000-314	SOURCE OF SUP./WELLS & SPRINGS	415,683.49	
200-18112-000-316	SOURCE OF SUP./SUPPLY MAINS	3,591.46	
200-18113-000-321	STRUCTURE AND IMPROVEMENTS	966,179.41	
200-18113-000-325	ELECTRIC PUMPING EQUIPMENT	276,640.51	
200-18113-000-328	OTHER PUMPING EQUIPMENT	2,136.13	
200-18114-000-332	WATER TREATMENT EQUIPMENT	27,105.22	
200-18115-000-340	LAND AND LAND RIGHTS	12,700.18	
200-18115-000-342	DISTRIB. REERVOIRS-STANDPIPE	141,910.84	
200-18115-000-343	TRANS. & DISTRIBUTION MAINS	6,600,806.85	
200-18115-000-345	SERVICE	1,234,474.04	
200-18115-000-346	METERS	710,348.12	
200-18115-000-348	HYDRANTS	693,740.32	
200-18115-000-349	OTHER TRANSMISSION & DISTRIB.	7,374.83	
200-18115-000-350	MAINS - CONTRIBUTED	2,330,615.46	
200-18115-000-351	SERVICE - CONTRIBUTED	383,645.00	
200-18115-000-352	HYDRANTS - CONTRIBUTED	179,996.94	
200-18115-000-353	METERS - CONTRIBUTED	7,403.00	
200-18116-000-370	LAND AND LAND RIGHTS	2,476.90	
200-18116-000-371	STRUCTURE AND IMPROVEMENTS	7,981.33	
200-18116-000-372	OFFICE FURNITURE & EQUIPMENT	444.43	
200-18116-000-373	TRANSPORTATION EQUIPMENT	107,966.30	
200-18116-000-374	TOOLS/SHOP & GARAGE	6,996.44	
200-18116-000-375	COMPUTERS	29,075.62	
200-18116-000-379	OTHER GENERAL EQUIPMENT	40,034.71	
200-18116-000-396	CONSTRUCTION WIP TID 3 PHASE 2	201,535.63	
200-18116-000-397	CONSTRUCTION WIP WELL #6	1,837,208.75	
200-18116-000-398	SCADA EQUIPMENT	19,212.57	
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	(4,424,974.13)	
200-18901-000-110	ACCUM DEPREC - CONTRIB PLANT	312.00	
	TOTAL ASSETS		12,755,716.83

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

WATER

	LIABILITIES			
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER		31,263.44	
200-21000-000-000	ACCOUNTS PAYABLE		(134.83)	
200-21500-000-236	TAXE ACCRUED		170,459.00	
200-21600-000-000	INTERET ACCRUED		16,902.00	
200-23000-000-221	BONDS PAYABLE		1,856,583.43	
200-23100-000-000	NOTE PAYABLE		466,165.84	
200-28000-000-000	COMPENSATED ABSENCE		19,881.13	
200-28800-000-000	DEFERRED INFLOW - LEASES		1,085.07	
	TOTAL LIABILITIES			2,562,205.08
	FUND EQUITY			
200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS		9,983,522.93	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	209,988.82		
	BALANCE - CURRENT DATE		209,988.82	
	TOTAL FUND EQUITY			10,193,511.75
	TOTAL LIABILITIES AND EQUITY			12,755,716.83

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

SEWER

ASSETS

300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER	167,372.00	
300-10000-000-040	NET PENSION ASSET-SEWER	(157,787.24)	
300-10000-000-999	PENSION CLEAR ACCT-SEWER	18,976.00	
300-11000-000-000	SEWER FUND CASH ALLOCATION	1,597,245.88	
300-11103-100-000	DEBT SERVICE FUND RESERVE	17,054.72	
300-11123-000-000	PERISHING - WWTP REPL FUND	77,931.36	
300-11500-000-100	LGIP - WWT REPLACEMENT	1,314,410.53	
300-11500-000-125	STATE CLEAN WATER FUND	(2,169,640.78)	
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	101,530.62	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	4,117.94	
300-16110-000-150	MATERIALS & SUPPLIE	1,498.40	
300-18200-000-000	UNBILLED REVENUE	51,828.00	
300-18212-000-310	LAND & LAND RIGHTS	35,254.54	
300-18212-000-311	STRUCTURE & IMPROVEMENTS	239,356.37	
300-18212-000-312	SERVICE CONNECTIONS	1,071,375.85	
300-18212-000-313	COLLECTING MAINS & ACCESORIE	6,720,562.21	
300-18212-000-315	FORCE MAINS	850,402.10	
300-18212-000-340	SERVICE CONNECTIONS CONTRIBUTE	55,911.88	
300-18212-000-341	COLLECT. MAINS CONTRIBUTED	109,858.52	
300-18213-000-321	STRUCTURE & IMPROVEMENTS	402,413.48	
300-18213-000-322	RECEIVING WELLS	35,001.94	
300-18213-000-323	ELECTRIC PUMPING EQUIPMENT	126,771.47	
300-18214-000-331	TREATMENT PLANT STRUCTURE	5,450,242.87	
300-18214-000-332	PRELIMINARY TREATMENT EQUIP.	84,400.00	
300-18214-000-333	PRIMARY TREATMENT EQUIPMENT	154,005.00	
300-18214-000-334	SECONDARY TREATMENT EQUIPMENT	1,252,426.99	
300-18214-000-337	SLUDGE TREATMENT & DISP. EQUIP	1,717,384.64	
300-18214-000-338	PLANT SITE PIPING	146,225.50	
300-18214-000-339	FLOW METER & MONITORING EQUIP.	19,111.39	
300-18215-000-372	OFFICE FURNITURE & EQUIPMENT	1,547.00	
300-18215-000-373	TRANSPORTATION EQUIPMENT	249,762.96	
300-18215-000-375	COMPUTERS	25,273.18	
300-18215-000-379	OTHER GENERAL EQUIPMENT	55,247.47	
300-18215-000-380	LABORATORY EQUIPMENT	44,798.04	
300-18215-000-395	CONSTRUCTION WORK IN PROGRES	89,703.50	
300-18215-000-398	SCADA EQUIPMENT	701,708.65	
300-18900-000-110	REERVE FOR DEPRECIATION	(4,344,277.14)	
	TOTAL ASSETS		16,319,005.84

LIABILITIES AND EQUITY

LIABILITIES

300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	1,491.23	
300-21000-000-000	ACCOUNTS PAYABLE	(1,557.05)	
300-21600-000-000	INTERET ACCRUED	14,225.00	
300-23100-000-000	NOTE PAYABLE	286,934.67	
300-28000-000-000	COMPENSATED ABSENCE	1,705.51	
	TOTAL LIABILITIES		302,799.36

FUND EQUITY

300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	15,896,764.90	

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

SEWER

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	119,441.58		
BALANCE - CURRENT DATE		119,441.58	
TOTAL FUND EQUITY			16,016,206.48
TOTAL LIABILITIES AND EQUITY			16,319,005.84

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

TIF 3

	ASSETS			
430-11000-000-000	TID 3 FUND CASH ALLOCATION		(590,386.62)	
430-11123-000-000	PERISHING INVEST (PHASE 2)		476,087.53	
430-15102-000-000	DUE FROM GENERAL CITY		(.01)	
	TOTAL ASSETS			(114,299.10)
	LIABILITIES AND EQUITY			
	LIABILITIES			
430-26100-000-000	DEFERRED REVENUE - TID 3		(.19)	
	TOTAL LIABILITIES			(.19)
	FUND EQUITY			
430-33003-000-000	TID FUND BALANCE #3		(17,544.85)	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(96,754.06)		
	BALANCE - CURRENT DATE		(96,754.06)	
	TOTAL FUND EQUITY			(114,298.91)
	TOTAL LIABILITIES AND EQUITY			(114,299.10)

Section III. Item #2.

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2025

ASSETS

999-10001-000-000	GENERAL CHECKING	4,605,210.06	
999-10005-000-000	UTILITY CASH CLEARING	218.94	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(4,605,429.00)	
	TOTAL ASSETS		.00

CITY OF DODGEVILLE
COMBINED CASH INVESTMENT
MARCH 31, 2025

	COMBINED CASH ACCOUNTS	
999-10001-000-00	GENERAL CHECKING	4,605,210.06
999-10005-000-00	UTILITY CASH CLEARING	218.94
	TOTAL COMBINED CASH	4,605,429.00
999-11000-000-00	CASH ALLOCATED TO OTHER FUNDS	(4,605,429.00)
	TOTAL UNALLOCATED CASH	.00
	CASH ALLOCATION RECONCILIATION	
100	ALLOCATION TO GENERAL FUND	1,861,384.07
140	ALLOCATION TO DEBT SERVICE	75,076.76
150	ALLOCATION TO SPECIAL PURPOSE LIBRARY FUND	132,427.70
160	ALLOCATION TO CAPITAL PROJECT FUND	690,245.93
161	ALLOCATION TO AMERICAN RESCUE PLAN ACT	(.25)
170	ALLOCATION TO AFFORDABLE HOUSING FUND	175,865.89
200	ALLOCATION TO WATER	646,514.92
300	ALLOCATION TO SEWER	1,597,245.88
430	ALLOCATION TO TIF 3	(590,386.62)
	RESERVE CASH ALLOCATED	
300-11103-100-00	DEBT SERVICE FUND RESERVE	17,054.72
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,605,429.00
	ALLOCATION FROM COMBINED CASH FUND - 999-11000-000-00	(4,605,429.00)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

Report Criteria:
Including transaction count

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
03/31/2025	1	To Adjust for Liability Timing	100-21541-000-000	DENTAL INSURANCE PAY	.00	130.88-
Total 1:					.00	130.88-
03/31/2025	2	EBC Flex Claims (March 2025)	999-10001-000-000	GENERAL CHECKING	.00	5,020.67-
		EBC Flex Claims (March 2025) Health FSA	100-21597-000-000	FLEX PLAN REIMBURSE P	4,604.67	
		EBC Flex Claims (March 2025) Health DC	100-21597-000-000	FLEX PLAN REIMBURSE P	416.00	
Total 2:					5,020.67	5,020.67-
03/31/2025	96000	TOTAL CHECKS & OTHER CHARGES -	999-10001-000-000	GENERAL CHECKING	130.88	
Total 96000:					130.88	.00
Total CASH DISBURSEMENTS - MANUAL ENTRIES (CDJE):					5,151.55	5,151.55-

References: 3 Transactions: 5

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
03/03/2025	1	To Move Feb Tax Account Interest to Pool	999-10001-000-000	GENERAL CHECKING	3,534.94	
		To Move Feb Tax Account Interest to Pool	100-11110-000-000	FSB GENERAL TAX CHEC	.00	3,534.94-
Total 1:					3,534.94	3,534.94-
03/31/2025	2	Utility NSF (Rule & Loop)	999-10001-000-000	GENERAL CHECKING	.00	183.98-
		Utility NSF (Rule & Loop)	999-10005-000-000	UTILITY CASH CLEARING	183.98	
Total 2:					183.98	183.98-
03/20/2025	3	ACH Payment	999-10001-000-000	GENERAL CHECKING	64,937.49	
Total 3:					64,937.49	.00
03/20/2025	4	ACH Payment	999-10005-000-000	UTILITY CASH CLEARING	.00	64,937.49-
Total 4:					.00	64,937.49-
03/20/2025	5	ACH Payment	999-10001-000-000	GENERAL CHECKING	19,612.31	
Total 5:					19,612.31	.00
03/20/2025	6	ACH Payment	999-10005-000-000	UTILITY CASH CLEARING	.00	19,612.31-
Total 6:					.00	19,612.31-
03/31/2025	7	Utility NSF (Kinney, APS Developers, Sand	999-10001-000-000	GENERAL CHECKING	.00	747.54-
		Utility NSF (Kinney, APS Developers, Sand	999-10005-000-000	UTILITY CASH CLEARING	747.54	
Total 7:					747.54	747.54-
03/21/2025	8	Utility NSF (McGrath)	999-10001-000-000	GENERAL CHECKING	.00	112.23-
		Utility NSF (McGrath)	999-10005-000-000	UTILITY CASH CLEARING	112.23	
Total 8:					112.23	112.23-
03/24/2025	9	Utility NSF (J&C Floor)	999-10001-000-000	GENERAL CHECKING	.00	45.73-
		Utility NSF (J&C Floor)	999-10005-000-000	UTILITY CASH CLEARING	45.73	
Total 9:					45.73	45.73-
Total CASH RECEIPTS - MANUAL ENTRIES (CRJE):					89,174.22	89,174.22-

References: 9 Transactions: 14

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
03/31/2025	1	Amb Deposits	100-11350-000-000	FARMERS SAVINGS-AMBU	38,156.45	
03/31/2025	1	Amb Deposits	100-13105-000-000	AMBULANCE ACCOUNTS	.00	38,156.45-
03/31/2025	1	Amb Misc. Pay	100-11350-000-000	FARMERS SAVINGS-AMBU	1,545.20	
03/31/2025	1	Amb Misc. Pay	100-13105-000-000	AMBULANCE ACCOUNTS	.00	1,545.20-
03/31/2025	1	PNP Bill Paymnet	100-11350-000-000	FARMERS SAVINGS-AMBU	1,600.74	
03/31/2025	1	PNP Bill Paymnet	100-13105-000-000	AMBULANCE ACCOUNTS	.00	1,600.74-
03/31/2025	1	HCC-Medicare	100-11350-000-000	FARMERS SAVINGS-AMBU	7,286.92	
03/31/2025	1	HCC-Medicare	100-13105-000-000	AMBULANCE ACCOUNTS	.00	7,286.92-
03/31/2025	1	Amb Bad Debt	100-11350-000-000	FARMERS SAVINGS-AMBU	138.44	
03/31/2025	1	Amb Bad Debt	100-46230-000-000	AMBULANCE FEE	.00	138.44-
03/31/2025	1	Amb Checking Interest	100-11350-000-000	FARMERS SAVINGS-AMBU	3,343.07	
03/31/2025	1	Amb Checking Interest	100-48100-000-000	INTEREST TEMPORARY IN	.00	3,343.07-
03/31/2025	1	Cvikota A/R	100-13105-000-000	AMBULANCE ACCOUNTS	94,515.55	
03/31/2025	1	Cvikota A/R	100-46230-000-000	AMBULANCE FEE	.00	94,515.55-
03/31/2025	1	Medicare Write-offs	100-46230-000-000	AMBULANCE FEE	33,119.32	
03/31/2025	1	Medicare Write-offs	100-13105-000-000	AMBULANCE ACCOUNTS	.00	33,119.32-
Total CASH RECEIPTS - MANUAL ENTRIES - FSB AMB (CRJE3):					179,705.69	179,705.69-

References: 1 Transactions: 16

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
03/31/2025	1	March Interest	999-10001-000-000	GENERAL CHECKING	16,475.48	
		March Interest	100-48100-000-000	INTEREST TEMPORARY IN	.00	1,763.78-
03/31/2025	1	March Interest	140-48100-000-000	INTEREST INCOME - DEBT	.00	371.71-
		March Interest	150-48100-000-000	TEMPORARY INVESTMEN	.00	612.49-
		March Interest	160-48100-000-000	TEMPORARY INVESTMEN	.00	7,077.90-
		March Interest	200-48100-000-419	INTEREST & DIVIDEND IN	.00	2,049.40-
		March Interest	300-48100-000-419	INTEREST & DIVIDEND IN	.00	7,063.55-
		March Interest	430-48100-000-000	TID 3 INTEREST INCOME	2,463.35	
		March Interest	160-11103-000-000	MOUND CITY BANK-CAPIT	167.70	
		March Interest	160-48100-000-000	TEMPORARY INVESTMEN	.00	167.70-
		March Interest	100-11110-000-000	FSB GENERAL TAX CHEC	.76	
		March Interest	100-48100-000-000	INTEREST TEMPORARY IN	.00	.76-
Total CASH RECEIPTS - MANUAL ENTRIES CAP PROJ (CRJE5):					19,107.29	19,107.29-

References: 1 Transactions: 12

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
03/31/2025	1	Allocate Sales Tax for Reclying Bin (Portal	100-46430-000-000	RECYCLING - BINS	.44	
		Allocate Sales Tax for Reclying Bin (Portal	100-24213-000-000	STATE SALES TAX DUE	.00	.40-
		Allocate Sales Tax for Reclying Bin (Portal	100-24214-000-000	COUNTY SALES TAX DUE	.00	.04-
Total 1:					198,813.42	198,813.42-
03/31/2025	2	to correct Soc Sec put in wrong account	100-21511-000-000	SOCIAL SECURITY TAXE P	285.24	
Total 2:					285.24	.00
03/31/2025	3	to correct Soc Sec put in wrong account	100-21544-000-000	SOCIAL SECURITY PAYAB	.00	285.24-
Total 3:					.00	285.24-
03/31/2025	4	Per PD Request - Move 2/18 Heartland Vet	100-52100-720-000	POLICE - DONATION EXPE	.00	227.69-
		Per PD Request - Move 2/18 Heartland Vet	100-52100-385-000	POLICE - K9 EXPENSES	227.69	
Total 4:					227.69	227.69-
03/31/2025	5	Cvikota A/R (MTD Chgs - if positive)	100-13106-000-000	FIRE ACCOUNTS RECEIVA	3,422.88	
03/31/2025	5	Cvikota A/R (MTD Chgs - if positive)	100-46210-000-000	FIRE DEPARTMENT FEE	.00	3,422.88-
03/31/2025	5	Fire Cvikota (MTD Payments)	100-13105-000-000	AMBULANCE ACCOUNTS	2,498.28	
03/31/2025	5	Fire Cvikota (MTD Payments)	100-13106-000-000	FIRE ACCOUNTS RECEIVA	.00	2,498.28-
Total 5:					5,921.16	5,921.16-
Total JOURNAL ENTRIES (JE):					6,434.53	6,434.53-

References: 5 Transactions: 11

Total 325:	299,573.28	299,573.28-
Grand Totals:	299,573.28	299,573.28-

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
WATER Usage	2,006,764	138,417	740,808	0	505,206	4,769,102	8,160,297
DED MTR Usage	5,204	0	0	0	0	554	5,758
WTR ONLY Usage	9,998	29,081	0	0	0	2,075	41,154
SWR ONLY Usage	1,387	26,150	0	0	0	12,826	40,363

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
WATER Amount	12,786.29	852.13	4,869.41	-	3,197.22	33,855.62	55,560.67
DED MTR Amount	-	-	-	-	-	-	-
WTR ONLY Amount	70.29	191.40	-	-	-	14.59	276.28
WTR S C Amount	5,364.00	337.00	1,284.00	-	2,075.00	21,210.15	30,270.15
SEWER Amount	13,510.57	934.32	5,000.48	-	2,618.43	32,267.93	54,331.73
SWR ONLY Amount	9.36	176.51	-	-	-	86.58	272.45
SWR SC Amount	4,872.54	254.64	1,035.48	-	1,247.70	32,503.02	39,913.38
PRIV FIRE Amount	1,170.00	150.00	600.00	-	390.00	220.65	2,530.65
GARB Amount	44.00	-	561.00	-	11.00	20,193.53	20,809.53
PUBFIR Amount	8,167.10	506.25	1,920.90	-	3,448.75	24,965.98	39,008.98
RECONN Amount	-	-	-	-	-	35.00	35.00
NSF Amount	30.00	-	-	-	-	120.00	150.00
MISC Amount	-	-	-	-	-	-	-
READ FEE Amount	-	-	10.00	-	-	350.00	360.00
BILL FEE Amount	-	-	10.00	-	-	340.00	350.00
PEN WATER Amount	57.63	-	29.13	-	-	295.17	381.93
PEN SEWER Amount	56.90	-	23.38	-	-	256.49	336.77
PEN GARB Amount	1.00	-	.96	-	-	105.00	106.96
TAX WATER Amount	-	-	-	-	-	-	-
TAX SEWER Amount	-	-	-	-	-	-	-
TAX GARB Amount	-	-	-	-	-	-	-
Total Charges:	46,139.68	3,402.25	15,344.74	-	12,988.10	166,819.71	244,694.48

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
Previous Balance	43,812.34	3,763.73	17,882.39	-	12,891.07	184,193.63	262,543.16
Payments	47,021.88-	3,763.73-	16,911.20-	-	12,891.07-	180,110.44-	260,698.32-
Contract Adjustments	-	-	-	-	-	-	-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	-	-	-	-	-	-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	46,139.68	3,402.25	15,344.74	-	12,988.10	166,819.71	244,694.48
Current Balance:	42,930.14	3,402.25	16,315.93	-	12,988.10	170,902.90	246,539.32

Year To Date: 01/01/2025 - 03/31/2025

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
WATER Usage	5,942,182	400,563	2,466,500	0	8,479,416-	16,145,940	16,475,769
DED MTR Usage	6,384	0	0	0	0	1,299	7,683
WTR ONLY Usage	9,998	104,204	0	0	0	8,102	122,304

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
SWR ONLY Usage	3,149	118,500	0	0	0	41,168	162,817

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
WATER Amount	35,534.71	2,349.89	14,965.09	-	36,668.83-	106,317.98	122,498.84
DED MTR Amount	-	-	-	-	-	-	-
WTR ONLY Amount	70.29	603.89	-	-	-	52.93	727.11
WTR S C Amount	15,793.00	994.00	3,787.67	-	6,145.00	61,656.94	88,376.61
SEWER Amount	40,066.78	2,703.82	16,648.93	-	60,007.27-	109,067.08	108,479.34
SWR ONLY Amount	21.26	799.87	-	-	-	277.89	1,099.02
SWR SC Amount	14,600.64	763.92	3,105.89	-	3,743.10	97,435.83	119,649.38
PRIV FIRE Amount	3,510.00	450.00	1,800.00	-	1,170.00	640.65	7,570.65
GARB Amount	143.00	-	1,681.58	-	33.00	60,489.27	62,346.85
PUBFIR Amount	23,385.45	1,450.75	5,505.94	-	9,879.25	71,403.32	111,624.71
RECONN Amount	-	-	-	-	-	350.00	350.00
NSF Amount	90.00	-	-	-	-	270.00	360.00
MISC Amount	-	-	-	-	-	-	-
READ FEE Amount	-	-	40.00	-	-	790.00	830.00
BILL FEE Amount	-	-	40.00	-	-	760.00	800.00
PEN WATER Amount	110.43	17.21	61.25	-	4.24	894.36	1,087.49
PEN SEWER Amount	92.80	33.71	53.06	-	2.44	857.93	1,039.94
PEN GARB Amount	1.00	-	3.49	-	-	348.16	352.65
TAX WATER Amount	-	-	-	-	-	-	-
TAX SEWER Amount	-	-	-	-	-	-	-
TAX GARB Amount	-	-	-	-	-	-	-
Total Charges:	133,419.36	10,167.06	47,692.90	-	75,699.07-	511,612.34	627,192.59

Description	COMMERCIAL	INDUSTRIAL	MULTI-FAMILY	None	PUBLIC AUTH	RESIDENTIAL	Totals
Previous Balance	38,462.79	3,749.15	16,564.58	-	125,070.91	173,183.14	357,030.57
Payments	128,952.01-	10,513.96-	47,941.55-	-	36,383.74-	513,890.54-	737,681.80-
Contract Adjustments	-	-	-	-	-	-	-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	-	-	-	-	-	-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	2.04-	2.04-
Reallocations	-	-	-	-	-	-	-
Total Charges	133,419.36	10,167.06	47,692.90	-	75,699.07-	511,612.34	627,192.59
Current Balance:	42,930.14	3,402.25	16,315.93	-	12,988.10	170,902.90	246,539.32

Report Criteria:

Selected types: Billing, Billing Adjustment, Contract Adjustment, Contract Billing, Deposit Applied, Interest Applied, Payment, Payment Adjustment, Reallocation, Transfer, Write Off

Suppressing rows with no transactions

Summarized by calendar day

Date	Billing	Billing Adjustment	Contract Adjustment	Contract Billing	Deposit Applied	Interest Applied	Payment	Payment Adjustment	Reallocation	Transfer	Write Off	Balance
02/28/2025												262,543.16
03/01/2025	-	-	-	-	-	-	295.80-	-	-	-	-	262,247.36
03/02/2025	-	-	-	-	-	-	625.77-	-	-	-	-	261,621.59
03/03/2025	59.10	1,216.26-	-	-	-	-	10,339.81-	-	-	-	-	250,124.62
03/04/2025	-	-	-	-	-	-	4,899.26-	-	-	-	-	245,225.36
03/05/2025	-	-	-	-	-	-	9,508.37-	-	-	-	-	235,716.99
03/06/2025	55.12	-	-	-	-	-	7,041.88-	-	-	-	-	228,730.23
03/07/2025	-	-	-	-	-	-	8,190.63-	-	-	-	-	220,539.60
03/09/2025	-	-	-	-	-	-	570.78-	-	-	-	-	219,968.82
03/10/2025	165.02	-	-	-	-	-	12,974.72-	-	-	-	-	207,159.12
03/11/2025	185.97	1,280.50-	-	-	-	-	29,711.70-	-	-	-	-	176,352.89
03/12/2025	-	-	-	-	-	-	7,728.68-	-	-	-	-	168,624.21
03/13/2025	61.76	-	-	-	-	-	12,034.70-	-	-	-	-	156,651.27
03/14/2025	67.91	-	-	-	-	-	9,666.20-	183.98	-	-	-	147,236.96
03/15/2025	-	-	-	-	-	-	992.40-	-	-	-	-	146,244.56
03/16/2025	-	-	-	-	-	-	262.13-	-	-	-	-	145,982.43
03/17/2025	122.34	-	-	-	-	-	13,321.36-	-	-	-	-	132,783.41
03/18/2025	192.13	-	-	-	-	-	4,877.62-	-	-	-	-	128,097.92
03/19/2025	-	2.86-	-	-	-	-	10,552.85-	-	-	-	-	117,542.21
03/20/2025	-	3.01-	-	-	-	-	93,646.00-	-	-	-	-	23,893.20
03/21/2025	-	-	-	-	-	-	7,814.03-	112.23	-	-	-	16,191.40
03/23/2025	-	-	-	-	-	-	135.71-	-	-	-	-	16,055.69
03/24/2025	-	-	-	-	-	-	3,427.92-	793.27	-	-	-	13,421.04
03/25/2025	-	-	-	-	-	-	1,608.48-	-	-	-	-	11,812.56
03/26/2025	-	-	-	-	-	-	992.88-	-	-	-	-	10,819.68
03/27/2025	910.53	48.40-	-	-	-	-	5,347.34-	56.52	-	-	-	6,390.99
03/28/2025	123.84	-	-	-	-	-	1,703.49-	-	-	-	-	4,811.34
03/30/2025	-	-	-	-	-	-	65.78-	-	-	-	-	4,745.56
03/31/2025	245,301.79	-	-	-	-	-	3,508.03-	-	-	-	-	246,539.32
Grand Totals:	247,245.51	2,551.03-	-	-	-	-	261,844.32-	1,146.00	-	-	-	246,539.32

City of Dodgeville, WI
2024 Financial Management Plan
Governmental Section

February 25, 2025

Objectives

Review	Financial metrics identified in the City's financial policies.
Illustrate	Long-range levy forecast that incorporates General Fund, Library Fund, Capital Improvement and Debt Service. TIF Districts projected cashflows.
Plan	Provides framework for 2026 budget and beyond.
Discuss	Preliminary findings of the plan and provide the City Council an opportunity to make changes prior to drafting and completion of the final report.

S&P (AA-/Stable) Rating 11/16/23 Report

1. Modestly improving economy with additional development underway.
2. Finances are steady.
3. Adequate financial management with limited monitoring, no long-term planning.
4. Manageable debt.

See Appendix A for most recent credit report

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S&P (AA-/Stable) Rating 11/16/23 Report

Could lower rating if budget performance weakens

Could raise the rating if wealth/income are more comparable to higher rated peers.

Could raise rating if City were to bolster financial management policies and practices.

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Financial Policies

Unassigned General Fund Balance Policy

Unassigned fund balance will be maintained at 15% of General Fund operating expenditures.

No policy that addresses excess amounts used for one-time purposes and not ongoing activities.

No policy that addresses what must be done to restore the fund balance if it drops below the policy.

Fund Balance

	Category	Description	Controlled by	Examples
	Nonspendable	Not in spendable form	Nature of asset, or legal requirement	Inventories, pre-paid amounts & land
	Restricted	May only be spent for the purpose for which restricted	Creditor or grantors, applicable laws & regulations	Debt service funds, grant funds, impact fees
Unrestricted	Committed	Funds the municipality has committed for a specific purpose	Governing body must act to commit or un-commit funds	A capital project under contract
Unrestricted	Assigned	Funds the municipality intends to use for specific purposes	Governing body or designee	Future capital projects or equipment purchases
Unrestricted	Unassigned	All other funds not otherwise designated	Governing body or designee	Funds held as working capital and for emergencies

Fund Balance: Uses

- Provide working capital & address cash flow needs
- Cover unanticipated revenue shortfalls or cost overruns
- Pay emergency expenses
- Fund future capital projects or equipment purchases
- Payoff debt service, debt reduction
- Fund limited duration programs or non-recurring expenditures

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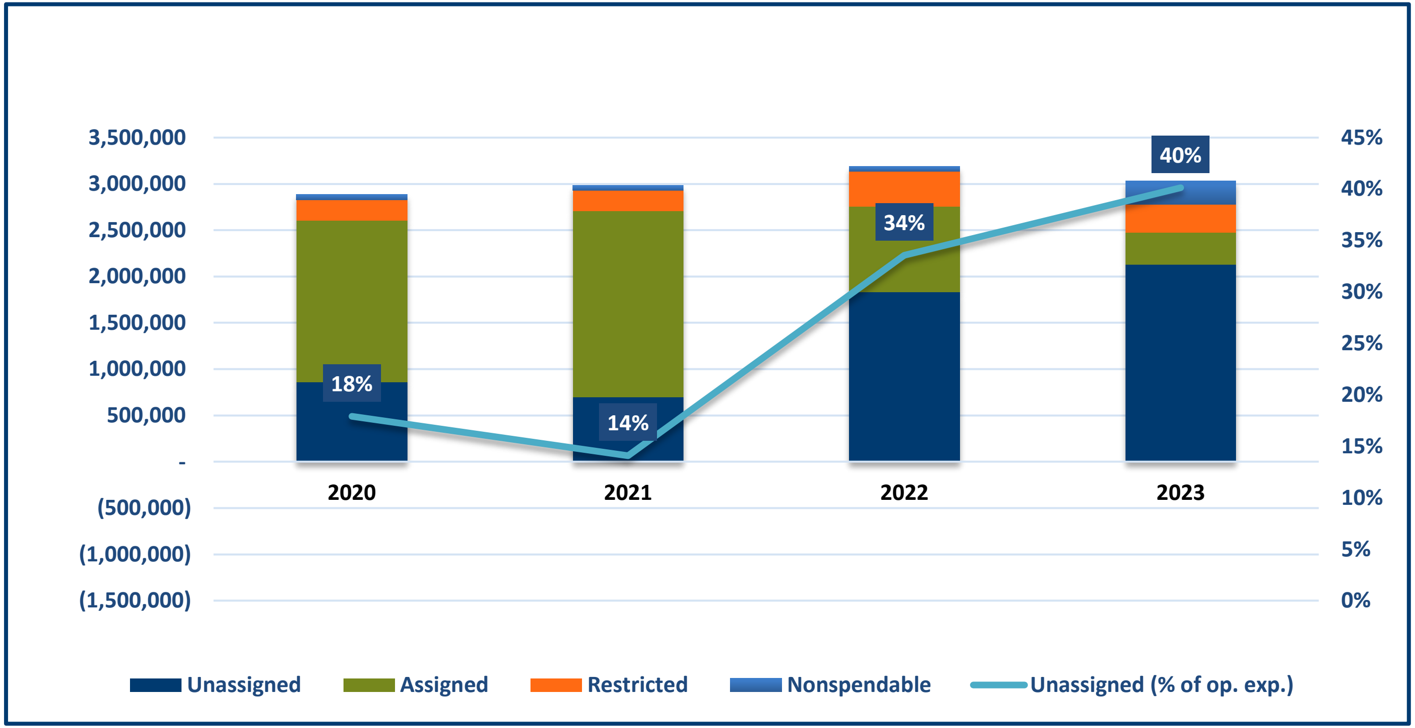
Historical Unassigned Fund Balance as a % of Expenditures



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Investments

- Safety – investments will be made seeking to insure that capital losses are avoided.
- Legality – Allowed investments include investments as defined by state and local laws.
- Liquidity – Investments will be made to provide sufficient liquidity to meet all operating requirements.
- Return on Investments – Obtain market rate of return taking into account risk constraints and cash flow.
- Authority to Manage & Invest – Delegated to the Clerk Treasurer
- The City currently invests mostly in variable types of accounts which could be improved by utilizing more fixed types of investments.

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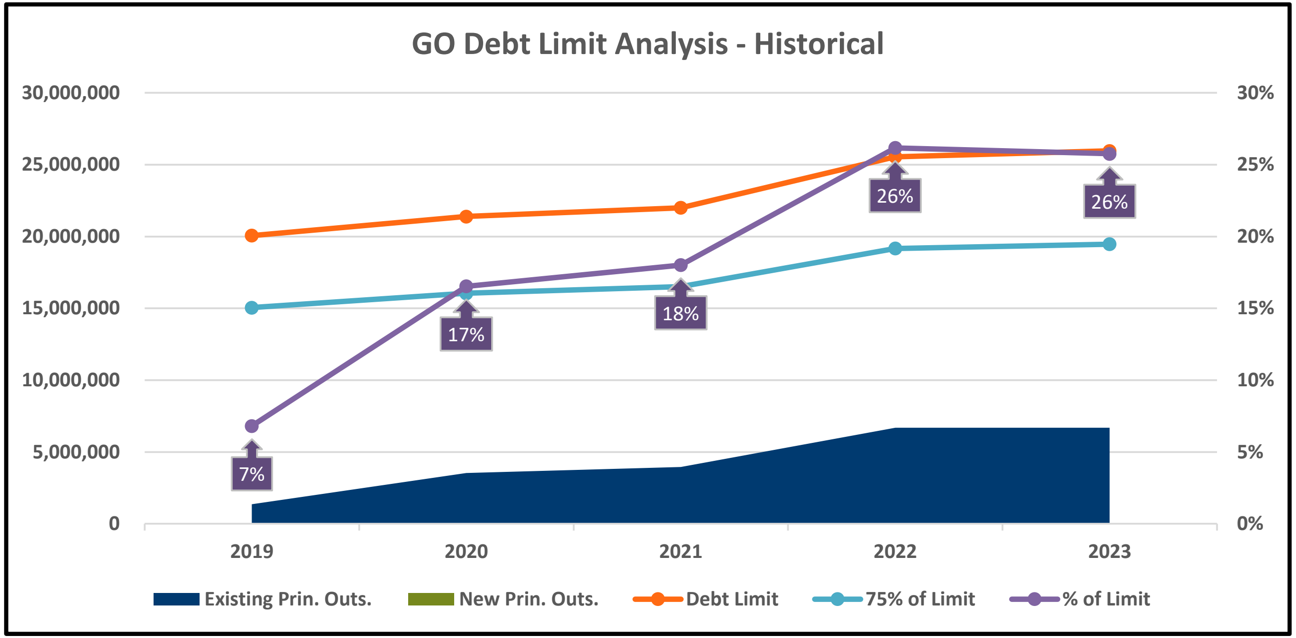
Debt Capacity

- The City does not currently have a debt management policy.
- Suggested policy = 75% of the statutory debt limit.
- Per State Law, principal outstanding cannot exceed 5% of the City's total equalized value.



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Equalized Value Projections – TID OUT

- Used to calculate tax rates
- Minimal growth outside of a Tax Increment District is projected.

II.	Five-Year Historical TID OUT Growth by Category (Data Per Wis. Dept. of Revenue - Breakdown Assumes Same Ratios as TID IN)								
Vaulation Year	Budget Year	Historical TID OUT Equalized Value		Economic Change		New Construction		Other & Personal Property	
2020	2021	408,745,700	6.64%	24,316,905	6.34%	2,079,220	0.54%	-959,625	-0.25%
2021	2022	440,116,100	7.67%	24,107,440	5.90%	10,963,918	2.68%	-3,700,958	-0.91%
2022	2023	510,008,500	15.88%	65,683,645	14.92%	5,189,734	1.18%	-980,979	-0.22%
2023	2024	513,436,800	0.67%	1,658,397	0.33%	3,761,204	0.74%	-1,991,300	-0.39%
2024	2025	574,096,000	11.81%	63,676,121	12.40%	3,979,585	0.78%	-6,996,506	-1.36%
AVERAGE CHANGE			**8.54%**	**35,888,501**	**7.98%**	**5,194,732**	**1.18%**	**-2,925,874**	**-0.63%**

IV.	Projection of TID OUT Equalized Value								
Vaulation Year	Budget Year	Projected TID OUT Equalized Value		Economic Change		New Construction		TID Closure or Other Adjustment	
2025	2026	576,966,480	0.50%	0	0.00%	0	0.00%	2,870,480	0.50%
2026	2027	579,851,312	0.50%	0	0.00%	0	0.00%	2,884,832	0.50%
2027	2028	582,750,569	0.50%	0	0.00%	0	0.00%	2,899,257	0.50%
2028	2029	585,664,322	0.50%	0	0.00%	0	0.00%	2,913,753	0.50%
2029	2030	588,592,643	0.50%	0	0.00%	0	0.00%	2,928,322	0.50%
2030	2031	591,535,607	0.50%	0	0.00%	0	0.00%	2,942,963	0.50%
2031	2032	594,493,285	0.50%	0	0.00%	0	0.00%	2,957,678	0.50%
2032	2033	597,465,751	0.50%	0	0.00%	0	0.00%	2,972,466	0.50%
2033	2034	600,453,080	0.50%	0	0.00%	0	0.00%	2,987,329	0.50%
2034	2035	603,455,345	0.50%	0	0.00%	0	0.00%	3,002,265	0.50%

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Equalized Value Projections – TID IN

- Includes all growth inside and outside of the City's TIDs.
- This is important for calculating Debt Capacity

I. Five-Year Historical TID IN Growth by Category (Data Per Wis. Dept. of Revenue)

Vaulation Year	Budget Year	Historical TID IN Value	Equalized	Economic Change		New Construction		Other & Personal Property	
2020	2021	427,892,300	6.60%	25,309,600	6.31%	2,164,100	0.54%	-998,800	-0.25%
2021	2022	440,173,600	2.87%	9,437,900	2.21%	4,292,300	1.00%	-1,448,900	-0.34%
2022	2023	511,136,200	16.12%	66,689,400	15.15%	5,269,200	1.20%	-996,000	-0.23%
2023	2024	519,200,700	1.58%	3,901,100	0.76%	8,847,600	1.73%	-4,684,200	-0.92%
2024	2025	580,788,400	11.86%	64,650,800	12.45%	4,040,500	0.78%	-7,103,600	-1.37%
AVERAGE CHANGE			7.81%	33,997,760	7.38%	4,922,740	1.05%	-3,046,300	-0.62%

V. Projection of TID IN Equalized Value

Vaulation Year	Budget Year	Projected TID IN Value	Equalized	Economic Change		New Construction		Manual Adjustment	
2025	2026	598,212,052	3.00%	0	0.00%	0	0.00%	17,423,652	3.00%
2026	2027	616,158,414	3.00%	0	0.00%	0	0.00%	17,946,362	3.00%
2027	2028	634,643,166	3.00%	0	0.00%	0	0.00%	18,484,752	3.00%
2028	2029	653,682,461	3.00%	0	0.00%	0	0.00%	19,039,295	3.00%
2029	2030	673,292,935	3.00%	0	0.00%	0	0.00%	19,610,474	3.00%
2030	2031	693,491,723	3.00%	0	0.00%	0	0.00%	20,198,788	3.00%
2031	2032	714,296,475	3.00%	0	0.00%	0	0.00%	20,804,752	3.00%
2032	2033	735,725,369	3.00%	0	0.00%	0	0.00%	21,428,894	3.00%
2033	2034	757,797,130	3.00%	0	0.00%	0	0.00%	22,071,761	3.00%
2034	2035	780,531,044	3.00%	0	0.00%	0	0.00%	22,733,914	3.00%

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General Fund Revenue Projections

2024 Added $235K in Shared Revenue. No significant increase in 2025.

All other non-levy revenue sources remain flat.

Transportation aid revenue increased approx. $43K in 2024. No significant increase in 2025.

Interest earnings have increased due to higher rates.

Model shows increases to the levy limit as an increase to the General Fund levy. All other levy funded funds levy are shown as no change.

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General Fund Expenditure Methodology

GENERAL CODES			
CODE	**DEFINITION**		**EXPLANATION**
Z	Zero		Sets the value in all five years of the forecast period to zero.
L	Last		Sets the value in all five years of the forecast period to the value in the most recent budget or actual column.
5YRAV	Average		Sets the value in all five years of the forecast period to the average of the prior five year's values.
ACTUAL AV	Average		Sets the value in all five years of the forecast period to the average of the prior three year actual results values.
T	Trend		Sets the value to trend year over year

EXPENDITURE CODES			
CODE	**DEFINITION**	**INCREASE**	**EXPLANATION**
C	Commodities	3.00%	Fuel & Mileage, Office Supplies, Operating Supplies, Utilities, Uniforms, Office Furniture & Equipment
E	Employee Insurance	14.00%	Health, Dental & Life Insurance, Post Employment Health Plan, Long Term Disability
I	Insurance	3.00%	Property & Liability
S	Services	3.00%	Advertising & Printing, Communications, Contractual Services, Dues & Memberships, Janitorial Services, Maintenance Agreements, Meetings & Training, Professional Services, Publications & Subscriptions, Repairs & Maintenance
W	Wages	3.00%	Regular & Seasonal Wages, Overtime, Holiday & Misc. Compensation, Longevity, Premium Pay, Social Security, Retirement, Unemployment Compensation

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General Fund Summary

Section III. Item #3.

- Model illustrates impact of levy increases tied to projected net new construction (0.50%). (Defined as new development less demolition as reported by the assessor annually)

	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
REVENUES						
Property Taxes	2,234,787	2,692,298	2,779,783	2,796,953	2,814,209	2,831,551
Other Taxes	94,500	134,500	134,500	134,500	134,500	134,500
Intergovernmental	1,256,038	1,383,203	1,383,203	1,383,203	1,383,203	1,383,203
Licenses and Permits	143,383	108,175	108,175	108,175	108,175	108,175
Fines, Forfeits, and Penalties	21,000	20,000	20,000	20,000	20,000	20,000
Public Charges for Services	502,536	281,720	281,720	281,720	281,720	281,720
Intergovernmental Charges for Services	588,940	597,440	597,440	597,440	597,440	597,440
Interest Income	125,000	125,000	125,000	125,000	125,000	125,000
Miscellaneous Income	38,467	738,000	738,000	738,000	738,000	738,000
Other Financing Sources	189,491	190,000	190,000	190,000	190,000	190,000
TOTAL REVENUES	**5,194,142**	**6,270,336**	**6,357,821**	**6,374,991**	**6,392,247**	**6,409,589**
EXPENDITURES						
General Government	672,337	1,436,695	1,487,988	1,541,968	1,598,875	1,658,979
Public Safety	2,591,133	2,973,238	3,104,062	3,244,638	3,396,075	3,559,629
Public Works	654,940	740,150	802,318	871,945	950,039	1,037,747
Sanitation	273,710	273,900	298,084	325,228	355,735	390,062
Health and human services	110,000	119,710	124,842	130,345	136,258	142,629
Culture, Recreation and Education	418,952	492,210	511,608	532,237	554,224	577,714
Conservation and Development	154,347	229,350	236,808	244,571	252,658	261,094
Capital outlay	43,225	60,000	61,800	63,654	65,564	67,531
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES	**4,918,644**	**6,325,253**	**6,627,510**	**6,954,586**	**7,309,428**	**7,695,385**
Percentage change	**-9.93%**	**28.60%**	**4.78%**	**4.94%**	**5.10%**	**5.28%**
Net Change	275,498	(54,917)	(269,689)	(579,595)	(917,181)	(1,285,796)
FUND BALANCE						
Beginning Fund Balance	3,034,192	3,309,690	3,254,773	2,985,084	2,405,489	1,488,308
Year End Balance	**3,309,690**	**3,254,773**	**2,985,084**	**2,405,489**	**1,488,308**	**202,512**
COMPONENTS OF FUND BALANCE						
Nonspendable	50,000	50,000	50,000	107,923	226,512	318,593
Restricted	310,475	310,475	310,475	310,475	310,475	310,475
Assigned	200,000	200,000	200,000	200,000	200,000	200,000
Unassigned	2,749,215	2,694,298	2,424,609	1,787,091	751,321	(626,556)
Total Fund Balance	**3,309,690**	**3,254,773**	**2,985,084**	**2,405,489**	**1,488,308**	**202,512**
Unassigned fund balance as a % of operating expenditures (Policy = 15%)	**53%**	**43%**	**38%**	**28%**	**12%**	**-8%**
15% is the equivalent of this much each year	**779,121**	**940,550**	**953,673**	**956,249**	**958,837**	**961,438**
Percentage change in levy	**-7.99%**	**20.47%**	**3.25%**	**0.62%**	**0.62%**	**0.62%**

EHLERS PUBLIC FINANCE ADVISORS

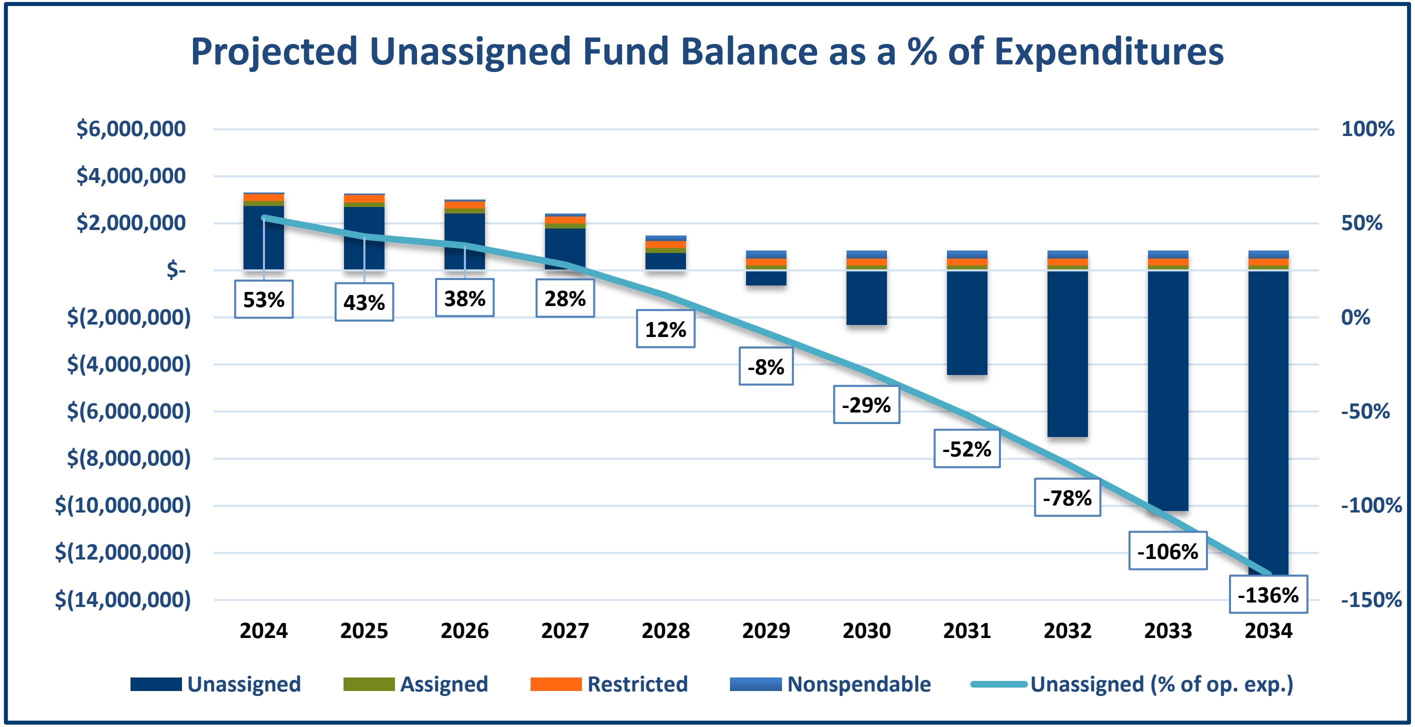
General Fund Summary

Section III. Item #3.

	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED	2034 PROJECTED
REVENUES					
Property Taxes	2,848,980	2,866,496	2,884,100	2,901,792	2,919,572
Other Taxes	134,500	134,500	134,500	134,500	134,500
Special Assessment Revenue	-	-	-	-	-
Intergovernmental	1,383,203	1,383,203	1,383,203	1,383,203	1,383,203
Licenses and Permits	108,175	108,175	108,175	108,175	108,175
Fines, Forfeits, and Penalties	20,000	20,000	20,000	20,000	20,000
Public Charges for Services	281,720	281,720	281,720	281,720	281,720
Intergovernmental Charges for Services	597,440	597,440	597,440	597,440	597,440
Interest Income	125,000	125,000	125,000	125,000	125,000
Miscellaneous Income	738,000	738,000	738,000	738,000	738,000
Other Financing Sources	190,000	190,000	190,000	190,000	190,000
Proceeds from Long-Term Debt	-	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	**6,427,018**	**6,444,534**	**6,462,138**	**6,479,830**	**6,497,610**
EXPENDITURES					
General Government	1,722,586	1,790,038	1,861,722	1,938,075	2,019,588
Public Safety	3,736,723	3,928,973	4,138,211	4,366,518	4,616,257
Public Works	1,136,376	1,247,412	1,372,552	1,513,727	1,673,137
Sanitation	428,730	472,335	521,551	577,150	640,010
Health and human services	149,510	156,963	165,054	173,862	183,474
Culture, Recreation and Education	602,868	629,873	658,937	690,296	724,218
Conservation and Development	269,902	279,111	288,752	298,859	309,472
Capital outlay	69,556	71,643	73,792	76,006	78,286
TOTAL EXPENDITURES	**8,116,251**	**8,576,348**	**9,080,571**	**9,634,493**	**10,244,442**
Percentage change	**5.47%**	**5.67%**	**5.88%**	**6.10%**	**6.33%**
Net Change	(1,689,233)	(2,131,814)	(2,618,433)	(3,154,663)	(3,746,832)
FUND BALANCE					
Beginning Fund Balance	202,512	(1,486,721)	(3,618,535)	(6,236,968)	(9,391,631)
Year End Balance	**(1,486,721)**	**(3,618,535)**	**(6,236,968)**	**(9,391,631)**	**(13,138,463)**
COMPONENTS OF FUND BALANCE					
Nonspendable	318,593	318,593	318,593	318,593	318,593
Restricted	310,475	310,475	310,475	310,475	310,475
Assigned	200,000	200,000	200,000	200,000	200,000
Unassigned	(2,315,789)	(4,447,603)	(7,066,036)	(10,220,699)	(13,967,531)
Total Fund Balance	**(1,486,721)**	**(3,618,535)**	**(6,236,968)**	**(9,391,631)**	**(13,138,463)**
Unassigned fund balance as a % of operating expenditures (Policy = 15%)	**-29%**	**-52%**	**-78%**	**-106%**	**-136%**
15% is the equivalent of this much each year	**964,053**	**966,680**	**969,321**	**971,975**	**974,642**
Percentage change in levy	**0.62%**	**0.61%**	**0.61%**	**0.61%**	**0.61%**

EHLERS
PUBLIC FINANCE ADVISORS

General Fund Summary



EHLERS PUBLIC FINANCE ADVISORS

Operating Fund Observations

- In 2024, the State Legislature provided municipalities with an increase in Shared Revenue, which was a short run fix. The levy limit formula needs to be changed to help municipalities in the future. The City may experience deficits as soon as 2026 unless it can adjust the budget to cover City services.
- Potential Process Moving Forward to Address Levy Limits
  - ✓ Alternative revenues could be considered. (Options are listed starting on slide 39)
  - ✓ Evaluate expenditure budgets and services provided to find areas to cut expenditures funded by tax dollars
  - ✓ Levy limit referendum

Operating Fund Observations

- The fund balance policy calls for maintaining a reserve of at least 15% of total General Fund operating expenditures (excluding other financing uses). We recommend increasing the reserve to at least 20% to 25%.

- The fund balance policy should be expanded to dictate what should be done if the fund balance falls below the minimum fund balance policy, as well as how fund balance in excess of the minimum fund balance can be used.

Capital/Debt Planning

- This section demonstrates the impact of financing the City's current capital improvement plan (CIP).

Capital/Debt Planning (Base Case)

Year Ending	Existing Debt: Total G.O. Debt Payments	G.O. Debt Expense	Less: Water	Less: Sewer	Less: TID 2	Less: TID 3	Less: Misc.	Less: Interest Income	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per $1,000	Annual Taxes $250,000 Home	Year Ending
2024	581,858	400	(70,135)	(52,117)	(37,580)	(106,831)	(30,072)	(1,000)	284,523	513,436,800	$0.55	$138.54	2024
2025	516,553	400	(50,052)	(50,052)		(105,944)		(1,000)	309,905	576,966,480	$0.54	$134.28	2025
2026	565,061	400	(50,052)	(50,052)		(154,856)		(1,000)	309,501	579,851,312	$0.53	$133.44	2026
2027	672,504	400	(50,052)	(50,052)		(290,494)		(1,000)	281,306	582,750,569	$0.48	$120.68	2027
2028	645,386	400	(50,052)	(50,052)		(318,681)		(1,000)	226,000	585,664,322	$0.39	$96.47	2028
2029	637,698	400	(50,052)	(50,052)		(310,994)		(1,000)	226,000	588,592,643	$0.38	$95.99	2029
2030	639,911	400	(50,052)	(50,052)		(313,206)		(1,000)	226,000	591,535,607	$0.38	$95.51	2030
2031	641,923	400	(50,052)	(50,052)		(315,219)		(1,000)	226,000	594,493,285	$0.38	$95.04	2031
2032	638,776	400	(50,052)	(50,052)		(312,081)		(1,000)	225,991	597,465,751	$0.38	$94.56	2032
2033	560,404	400	(50,052)	(50,052)		(308,844)		(1,000)	150,856	600,453,080	$0.25	$62.81	2033
2034	305,913		0	0		(305,913)			0	603,455,345	$0.00	$0.00	2034
2035	308,238					(308,238)			0	606,472,622	$0.00	$0.00	2035
2036	305,413					(305,413)			0	609,504,985	$0.00	$0.00	2036
2037	302,469					(302,469)			0	612,552,510	$0.00	$0.00	2037
2038	206,281					(206,281)			0	615,615,273	$0.00	$0.00	2038
2039	211,819					(211,819)			0	618,693,349	$0.00	$0.00	2039
2040	217,138					(217,138)			0	621,786,816	$0.00	$0.00	2040
2041	207,369					(207,369)			0	624,895,750	$0.00	$0.00	2041
Total	8,164,712	4,000	(520,604)	(502,585)	(37,580)	########	(30,072)		2,466,083				Total

Notes:

Legend:

Represents +/- 25% Change over previous year

EHLERS PUBLIC FINANCE ADVISORS

Capital Improvement Plan (CIP)

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Totals
Ambulance Replacement	Ambulance / EMS	General Obligation Notes	G.O. Debt	422,000			430,000			437,000			445,000	1,734,000
Window Replacement	Ambulance / EMS	General Obligation Notes	G.O. Debt	35,000										35,000
Pager Replacement	Ambulance / EMS	None	Funds on Hand	9,000										9,000
Pager Replacement	Ambulance / EMS	General Obligation Notes	G.O. Debt		10,000									10,000
Rescue Task Force Updates	Ambulance / EMS	General Obligation Notes	G.O. Debt	30,000										30,000
Training Equipment Updates	Ambulance / EMS	None	Funds on Hand	13,979										13,979
RAD57 CO Detector	Ambulance / EMS	General Obligation Notes	G.O. Debt	12,000										12,000
Unknown Equipment Replacement	Ambulance / EMS	General Obligation Notes	G.O. Debt		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Zoll AED Monitor	Ambulance / EMS	General Obligation Notes	G.O. Debt					240,000						240,000
Server Replacement	Ambulance / EMS	General Obligation Notes	G.O. Debt						10,000					10,000
Express Vote Equipment - Elections	Clerk / Finance / Admin	None	Funds on Hand	7,900										7,900
Server Replacement	Clerk / Finance / Admin	General Obligation Notes	G.O. Debt					12,000						12,000
Engine 1 Rehab (Approved in 2024 Budget)	Fire	None	Funds on Hand	40,000										40,000
Door & Floor Replacement	Fire	General Obligation Notes	G.O. Debt	18,000										18,000
Blacktop Repair/Replacement	Fire	General Obligation Notes	G.O. Debt	15,000										15,000
New Storage Building	Fire	General Obligation Notes	G.O. Debt		60,000									60,000
Training Tower Construction	Fire	None	Donations		50,000									50,000
Training Tower Construction	Fire	General Obligation Notes	G.O. Debt		200,000									200,000
Refurbish/Replace Tender 9	Fire	General Obligation Notes	G.O. Debt		160,000									160,000
Ladder Truck (Full replacement cost)	Fire	General Obligation Notes	G.O. Debt						2,000,000					2,000,000
Replace Expiring SCBA bottles	Fire	General Obligation Notes	G.O. Debt			50,000								50,000
Station Maintenance & Efficiency Upgrades	Fire	General Obligation Notes	G.O. Debt			20,000								20,000
Brush 4 Replacement	Fire	2033 G.O. Notes	G.O. Debt									50,000		50,000
Library Rennovation	Library	None	Grants/Aids	3,825,000	425,000									4,250,000
Library Rennovation	Library	None	Donations	1,000,000										1,000,000
Library Rennovation	Library	General Obligation Notes	G.O. Debt	3,700,000										3,700,000
Parks Mower	Parks / Recreation	General Obligation Notes	G.O. Debt	16,000		17,000		18,000		19,000		20,000		90,000
Ley Pavillion Maintenance	Parks / Recreation	General Obligation Notes	G.O. Debt			1,000,000						1,000,000		2,000,000
Ley Pavillion Maintenance	Parks / Recreation	None	Funds on Hand			420,000								420,000
Parks Truck	Parks / Recreation	General Obligation Notes	G.O. Debt				60,000							60,000
New Shelter at Harris Park	Parks / Recreation	General Obligation Notes	G.O. Debt			50,000								50,000
Harris Park Trail Resurface	Parks / Recreation	2034 G.O. Notes	G.O. Debt										12,000	12,000
Wilson Park Batting Cages	Parks / Recreation	None	Grants/Aids	25,000										25,000
Cemetery Road Paving	Parks / Recreation	General Obligation Notes	G.O. Debt	65,000	65,000	70,000	70,000	70,000						340,000
Cemetery Mower	Parks / Recreation	General Obligation Notes	G.O. Debt	7,500		8,000		8,500		9,000		9,500		42,500
Cemetery Truck	Parks / Recreation	General Obligation Notes	G.O. Debt						75,000					75,000
Recreation Gator	Parks / Recreation	General Obligation Notes	G.O. Debt		10,000	10,000								20,000
Dog Park	Parks / Recreation	None	Grants/Aids	30,000										30,000
Pool Heater	Parks / Recreation	2034 G.O. Notes	G.O. Debt										40,000	40,000
Pool Shade Items	Parks / Recreation	General Obligation Notes	G.O. Debt	20,000	20,000									40,000
Replaster Pool	Parks / Recreation	General Obligation Notes	G.O. Debt							150,000				150,000
Aluminum Picnic Tables	Parks / Recreation	None	Grants/Aids		7,000									7,000
Police Squad	Police	General Obligation Notes	G.O. Debt	68,000		57,000		68,000						193,000
Police Squad	Police	None	Funds on Hand	7,000		8,000								15,000

EHLERS PUBLIC FINANCE ADVISORS

Capital Improvement Plan (CIP)

Section III. Item #3.

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Totals
Duty Firearm and Red Dot Sight Transition	Police	None	Funds on Hand	16,370										*16,370*
Duty Firearm and Red Dot Sight Transition	Police	General Obligation Notes	G.O. Debt											*0*
Server/Computer Replacement	Police	General Obligation Notes	G.O. Debt			20,000								*20,000*
Armory Building - Phase 1	Public Works	General Obligation Notes	G.O. Debt	2,500,000										*2,500,000*
Public Works Truck	Public Works	General Obligation Notes	G.O. Debt			45,000								*45,000*
GPS Unit	Public Works	General Obligation Notes	G.O. Debt	10,000										*10,000*
Streets Plow Truck - Large	Public Works	General Obligation Notes	G.O. Debt				290,000				300,000			*590,000*
Streets Plow Truck Accessories	Public Works	General Obligation Notes	G.O. Debt	118,000										*118,000*
Streets Plow Truck - Small	Public Works	General Obligation Notes	G.O. Debt	85,000										*85,000*
Streets Pickup	Public Works	General Obligation Notes	G.O. Debt			45,000								*45,000*
Streets Fuel Truck	Public Works	General Obligation Notes	G.O. Debt					75,000						*75,000*
Streets Bucket Truck	Public Works	General Obligation Notes	G.O. Debt										100,000	*100,000*
Streets Dump Box	Public Works	General Obligation Notes	G.O. Debt	30,000										*30,000*
Streets Skidloader Lease	Public Works	General Obligation Notes	G.O. Debt	21,600	3,000	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	*62,600*
Streets Backhoe Lease	Public Works	General Obligation Notes	G.O. Debt	13,650	13,200									*26,850*
Street Sweeper	Public Works	General Obligation Notes	G.O. Debt		200,000									*200,000*
New Street Dept Shop	Public Works	General Obligation Notes	G.O. Debt								3,000,000			*3,000,000*
Reconstruction - Washington/Johnson	Public Works	General Obligation Notes	G.O. Debt	1,815,000										*1,815,000*
Reconstuction - W Merrimac	Public Works	General Obligation Notes	G.O. Debt		396,000									*396,000*
Reconstruction - Virginia Terrace	Public Works	General Obligation Notes	G.O. Debt		165,000									*165,000*
Reconstruction - E Walnut St	Public Works	General Obligation Notes	G.O. Debt		341,000									*341,000*
Reconstruction - W Division St	Public Works	General Obligation Notes	G.O. Debt			1,650,000								*1,650,000*
Reconstruction - E Chapel St	Public Works	General Obligation Notes	G.O. Debt				310,750							*310,750*
Reconstruction - N Dacotah St	Public Works	General Obligation Notes	G.O. Debt				310,750							*310,750*
Reconstruction - Douglas St	Public Works	General Obligation Notes	G.O. Debt				412,500							*412,500*
Reconstruction - S Union St	Public Works	General Obligation Notes	G.O. Debt					852,500						*852,500*
Reconstruction - S Linn St	Public Works	General Obligation Notes	G.O. Debt					852,500						*852,500*
Reconstruction - W Spring St	Public Works	General Obligation Notes	G.O. Debt						1,210,000					*1,210,000*
Reconstruction - E Church St	Public Works	General Obligation Notes	G.O. Debt							467,500				*467,500*
Reconstruction - E Dodge St	Public Works	General Obligation Notes	G.O. Debt							467,500				*467,500*
Reconstruction - W Madison St	Public Works	General Obligation Notes	G.O. Debt							206,250				*206,250*
Reconstruction - W Chapel St	Public Works	General Obligation Notes	G.O. Debt								1,485,000			*1,485,000*
Reconstruction - Center St	Public Works	General Obligation Notes	G.O. Debt									154,000		*154,000*
Reconstruction - Johnson St	Public Works	General Obligation Notes	G.O. Debt									935,000		*935,000*
Reconstruction - N Bequette St/Ohio St	Public Works	General Obligation Notes	G.O. Debt										154,000	*154,000*
Reconstruction - E Madison St	Public Works	General Obligation Notes	G.O. Debt										880,000	*880,000*
Gas/Electric to Mixed Use Lots	TID 3	General Obligation Notes	G.O. Debt				50,000							*50,000*
Reconstruction - Bennett Rd/Leffler St	TID 3	General Obligation Notes	G.O. Debt					1,500,000						*1,500,000*
Actual CIP Costs				**13,975,999**	**2,175,200**	**3,523,000**	**1,989,000**	**3,751,500**	**3,350,000**	**1,811,250**	**4,840,000**	**2,223,500**	**1,686,000**	**39,325,449**

Sources of Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Totals
G.O. Debt	9,001,750	1,693,200	3,095,000	1,989,000	3,751,500	3,350,000	1,811,250	4,840,000	2,223,500	1,686,000	*33,441,200*
Grants/Aids	3,880,000	432,000	0	0	0	0	0	0	0	0	*4,312,000*
Donations	1,000,000	50,000	0	0	0	0	0	0	0	0	*1,050,000*
Funds on Hand	94,249	0	428,000	0	0	0	0	0	0	0	*522,249*
Total	**13,975,999**	**2,175,200**	**3,523,000**	**1,989,000**	**3,751,500**	**3,350,000**	**1,811,250**	**4,840,000**	**2,223,500**	**1,686,000**	**39,325,449**

EHLERS
PUBLIC FINANCE ADVISORS

Tax Impact of proposed debt

	Existing Debt					Proposed Debt							
							Abatements	Debt Service Levy		Taxes			
Year Ending	Net Debt Service Levy	Change From Prior Year Levy	Equalized Value (TID OUT)	Tax Rate Per $1,000	Annual Taxes $250,000 Home	Total Proposed Debt Service	Less: TID 3	Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service	Annual Taxes $250,000 Home	Annual Taxes Change	Year Ending
2024	284,523		513,436,800	$0.55	$138.54	0	0	284,523		$0.55	$139		2024
2025	309,905	25,382	576,966,480	$0.54	$134.28	0	0	309,905	25,382	$0.54	$134	($4)	2025
2026	309,501	(404)	579,851,312	$0.53	$133.44	532,652	0	842,153	532,248	$1.45	$363	$229	2026
2027	281,306	(28,195)	582,750,569	$0.48	$120.68	791,226	0	1,072,532	230,379	$1.84	$460	$97	2027
2028	226,000	(55,306)	585,664,322	$0.39	$96.47	1,077,011	0	1,303,011	230,479	$2.22	$556	$96	2028
2029	226,000	(0)	588,592,643	$0.38	$95.99	1,306,474	0	1,532,475	229,464	$2.60	$651	$95	2029
2030	226,000	0	591,535,607	$0.38	$95.51	1,733,567	(198,472)	1,761,096	228,621	$2.98	$744	$93	2030
2031	226,000	0	594,493,285	$0.38	$95.04	1,957,772	(193,387)	1,990,386	229,290	$3.35	$837	$93	2031
2032	225,991	(9)	597,465,751	$0.38	$94.56	2,184,220	(188,392)	2,221,820	231,434	$3.72	$930	$93	2032
2033	150,856	(75,135)	600,453,080	$0.25	$62.81	2,486,258	(183,509)	2,453,605	231,785	$4.09	$1,022	$92	2033
2034	0	(150,856)	603,455,345	$0.00	$0.00	2,863,041	(178,672)	2,684,369	230,764	$4.45	$1,112	$91	2034
2035	0	0	606,472,622	$0.00	$0.00	3,085,919	(173,752)	2,912,167	227,798	$4.80	$1,200	$88	2035
2036	0	0	609,504,985	$0.00	$0.00	2,774,310	(168,727)	2,605,584	(306,584)	$4.27	$1,069	($132)	2036
2037	0	0	612,552,510	$0.00	$0.00	2,707,968	(163,702)	2,544,266	(61,317)	$4.15	$1,038	($30)	2037
2038	0	0	615,615,273	$0.00	$0.00	2,636,059	(158,684)	2,477,375	(66,892)	$4.02	$1,006	($32)	2038
2039	0	0	618,693,349	$0.00	$0.00	2,602,573	(188,090)	2,414,484	(62,891)	$3.90	$976	($30)	2039
2040	0	0	621,786,816	$0.00	$0.00	2,350,601	0	2,350,601	(63,883)	$3.78	$945	($31)	2040
2041	0	0	624,895,750	$0.00	$0.00	2,280,572	0	2,280,572	(70,029)	$3.65	$912	($33)	2041
2042	0	0	628,020,228	$0.00	$0.00	2,214,390	0	2,214,390	(66,182)	$3.53	$881	($31)	2042
2043	0	0	631,160,330	$0.00	$0.00	2,142,036	0	2,142,036	(72,354)	$3.39	$848	($33)	2043
2044	0	0	634,316,131	$0.00	$0.00	1,936,233	0	1,936,233	(205,804)	$3.05	$763	($85)	2044
2045	0	0	637,487,712	$0.00	$0.00	1,871,944	0	1,871,944	(64,289)	$2.94	$734	($29)	2045
2046	0	0	640,675,150	$0.00	$0.00	1,106,085	0	1,106,085	(765,859)	$1.73	$432	($303)	2046
2047	0	0	643,878,526	$0.00	$0.00	1,069,038	0	1,069,038	(37,047)	$1.66	$415	($17)	2047
2048	0	0	647,097,919	$0.00	$0.00	874,738	0	874,738	(194,300)	$1.35	$338	($77)	2048
2049	0	0	650,333,408	$0.00	$0.00	725,762	0	725,762	(148,976)	$1.12	$279	($59)	2049
2050	0	0	653,585,076	$0.00	$0.00	586,269	0	586,269	(139,493)	$0.90	$224	($55)	2050
2051	0	0	656,853,001	$0.00	$0.00	392,593	0	392,593	(193,677)	$0.60	$149	($75)	2051
2052	0	0	660,137,266	$0.00	$0.00	377,437	0	377,437	(15,156)	$0.57	$143	($6)	2052
2053	0	0	663,437,952	0	0	117,409	0	117,409	(260,027)	0	44	(99)	2053
Total	2,466,083					46,784,154	(1,795,383)	57,181,288					Total

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General Obligation Debt Capacity Projection

	Existing Debt					Proposed Debt				
Year Ending	Projected Equalized Value (TID IN)[1]	Debt Limit	75% of Limit	Existing Principal Outstanding	**% of Limit**	Proposed Debt	Combined Principal Existing & Proposed	**% of Limit**	Residual Capacity	Year Ending
2024	580,788,400	29,039,420	21,779,565	6,271,209	**22%**	0	6,271,209	**22%**	22,768,211	2024
2025	598,212,052	29,910,603	22,432,952	5,907,420	**20%**	9,120,000	15,027,420	**50%**	14,883,182	2025
2026	616,158,414	30,807,921	23,105,941	5,483,325	**18%**	10,780,000	16,263,325	**53%**	14,544,595	2026
2027	634,643,166	31,732,158	23,799,119	4,986,334	**16%**	13,570,000	18,556,334	**58%**	13,175,824	2027
2028	653,682,461	32,684,123	24,513,092	4,498,843	**14%**	15,020,000	19,518,843	**60%**	13,165,280	2028
2029	673,292,935	33,664,647	25,248,485	4,001,010	**12%**	18,100,000	22,101,010	**66%**	11,563,637	2029
2030	693,491,723	34,674,586	26,005,940	3,482,609	**10%**	20,455,000	23,937,609	**69%**	10,736,977	2030
2031	714,296,475	35,714,824	26,786,118	2,943,230	**8%**	21,135,000	24,078,230	**67%**	11,636,594	2031
2032	735,725,369	36,786,268	27,589,701	2,387,503	**6%**	24,645,000	27,032,503	**73%**	9,753,766	2032
2033	757,797,130	37,889,856	28,417,392	1,890,000	**5%**	25,380,000	27,270,000	**72%**	10,619,856	2033
2034	780,531,044	39,026,552	29,269,914	1,630,000	**4%**	25,190,000	26,820,000	**69%**	12,206,552	2034

Notes:

1) Projected TID IN EV based on 5-year average at 3.00% annual inflation.

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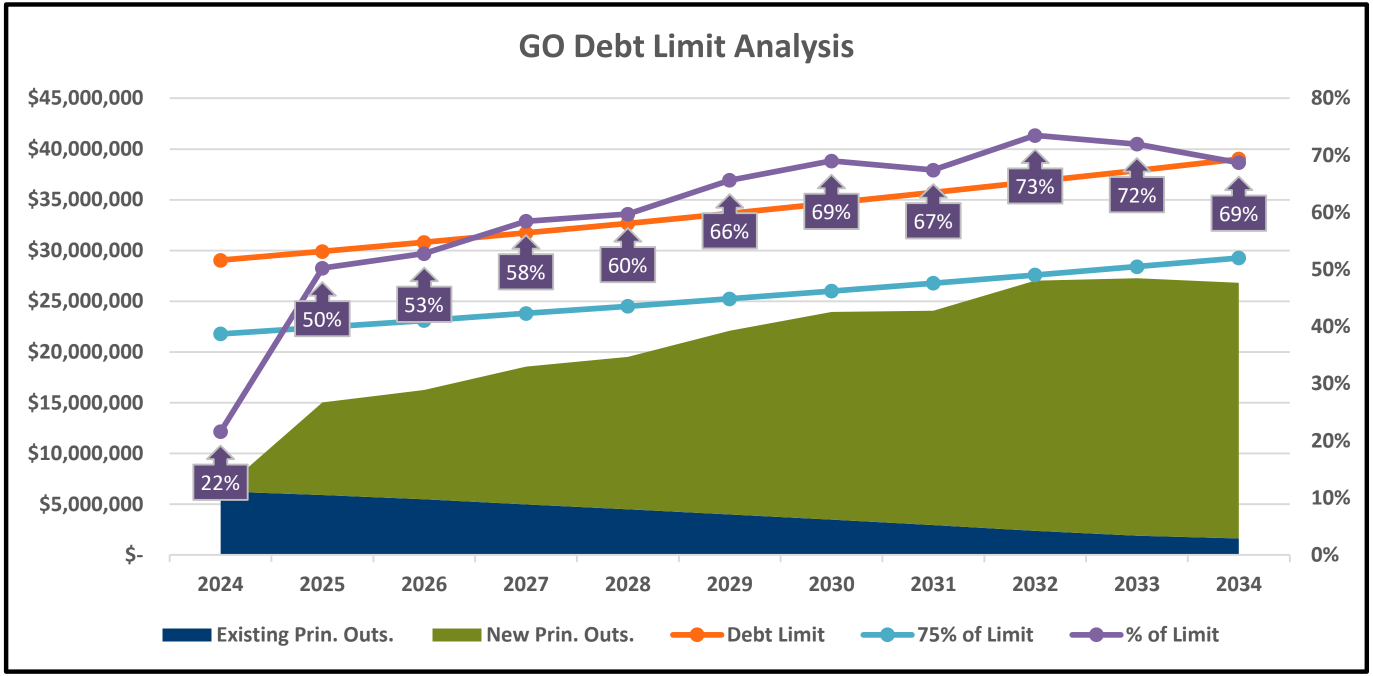
General Obligation Debt Capacity Projection



The purple line uses the right axis percentages. All other series shown in the chart above use the left axis dollar amounts.

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Capital Planning Observations

- The City has a complete long term capital plan that includes future road projects. This is a positive step forward for the City.
- Implementation of the current CIP plan and providing future flexibility to take on projects after 2034 will call for annual tax increases of approximately $230,000 through 2035. The tax levy that was solved for to be able to fund the City's CIP in the future is approximately $2.9 million.
- A debt capacity policy of at least 75% of statutory limit is recommended. This plan adheres to the recommendation but edges close to 75%, particularly in 2032 and 2033.

Overall Impact

- This section demonstrates the impact of the financial management plan.

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Tax Levy & Rate Impact

	Projected										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
LEVY FUNDS											
FUND											
General Fund	2,234,787	2,692,298	2,779,783	2,796,953	2,814,209	2,831,551	2,848,980	2,866,496	2,884,100	2,901,792	2,919,572
Library	421,039	443,916	443,916	443,916	443,916	443,916	443,916	443,916	443,916	443,916	443,916
Capital Projects	591,972	70,401	-	-	-	-	-	-	-	-	-
Debt Service Fund Existing Debt	284,523	309,905	309,501	281,306	226,000	226,000	226,000	226,000	225,991	150,856	-
Debt Service Fund New Debt	-	-	532,652	791,226	1,077,011	1,306,474	1,535,095	1,764,386	1,995,829	2,302,749	2,684,369
TOTAL LEVIED FUNDS	**3,532,321**	**3,516,520**	**4,065,852**	**4,313,401**	**4,561,136**	**4,807,942**	**5,053,992**	**5,300,798**	**5,549,836**	**5,799,313**	**6,047,857**
Change in Levy	**1%**	**-0.45%**	**15.62%**	**6.09%**	**5.74%**	**5.41%**	**5.12%**	**4.88%**	**4.70%**	**4.50%**	**4.29%**
EQUALIZED VALUE (TID OUT)	513,436,800	576,966,480	579,851,312	582,750,569	585,664,322	585,664,322	585,664,322	585,664,322	585,664,322	585,664,322	588,592,643
TAX RATE	**$6.88**	**$6.09**	**$7.01**	**$7.40**	**$7.79**	**$8.21**	**$8.63**	**$9.05**	**$9.48**	**$9.90**	**$10.28**
TAX RATE DELTA ($)	**$0.05**	**($0.78)**	**$0.92**	**$0.39**	**$0.39**	**$0.42**	**$0.42**	**$0.42**	**$0.43**	**$0.43**	**$0.37**
Taxes on $250,000 property	**$ 1,719.94**	**$ 1,523.71**	**$ 1,752.97**	**$ 1,850.45**	**$ 1,946.99**	**$ 2,052.35**	**$ 2,157.38**	**$ 2,262.73**	**$ 2,369.03**	**$ 2,475.53**	**$ 2,568.78**
Taxes Delta ($)	**$ 12.21**	**$ (196.23)**	**$ 229.26**	**$ 97.48**	**$ 96.54**	**$ 105.36**	**$ 105.03**	**$ 105.35**	**$ 106.30**	**$ 106.50**	**$ 93.25**

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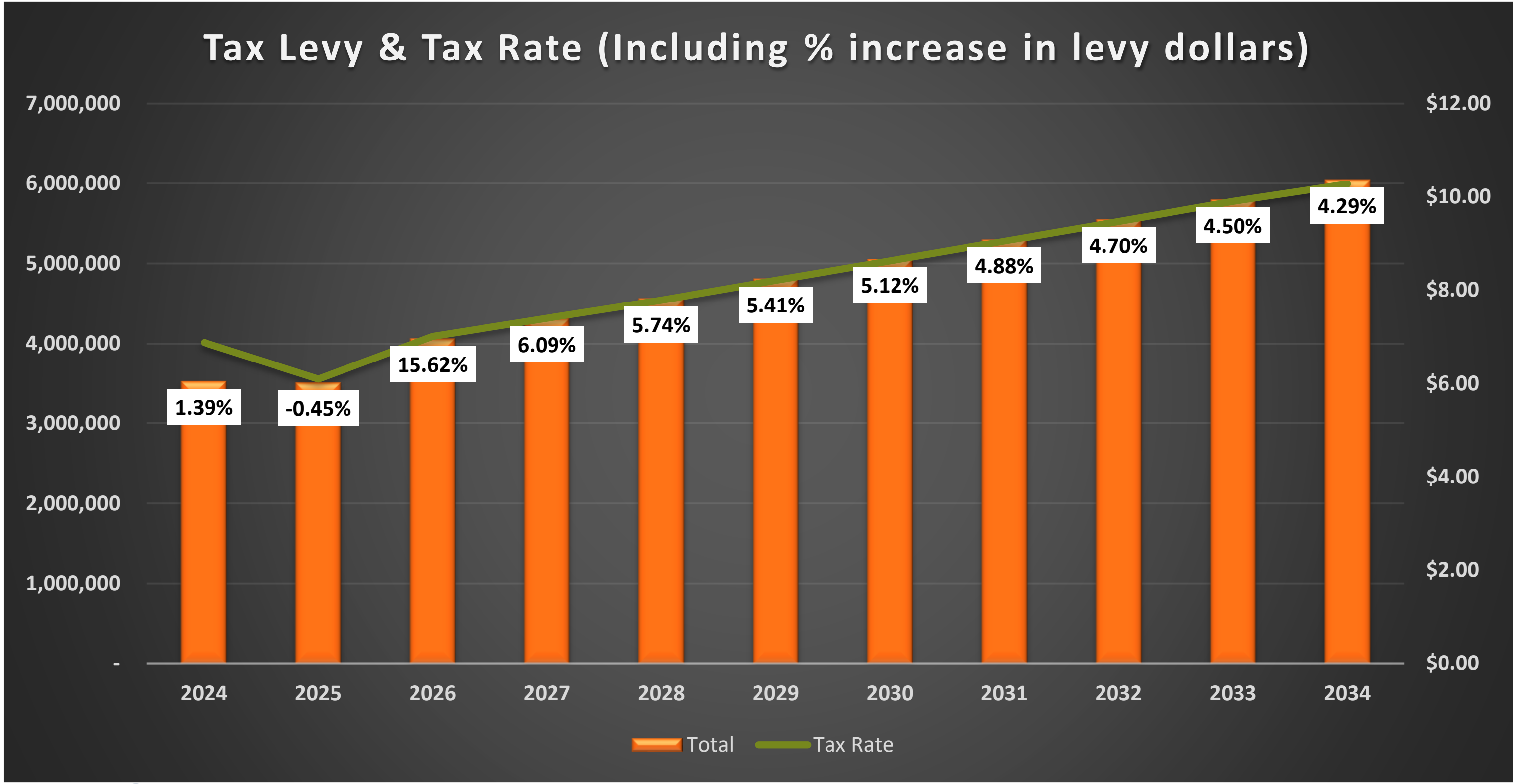
Tax Rate and Levy



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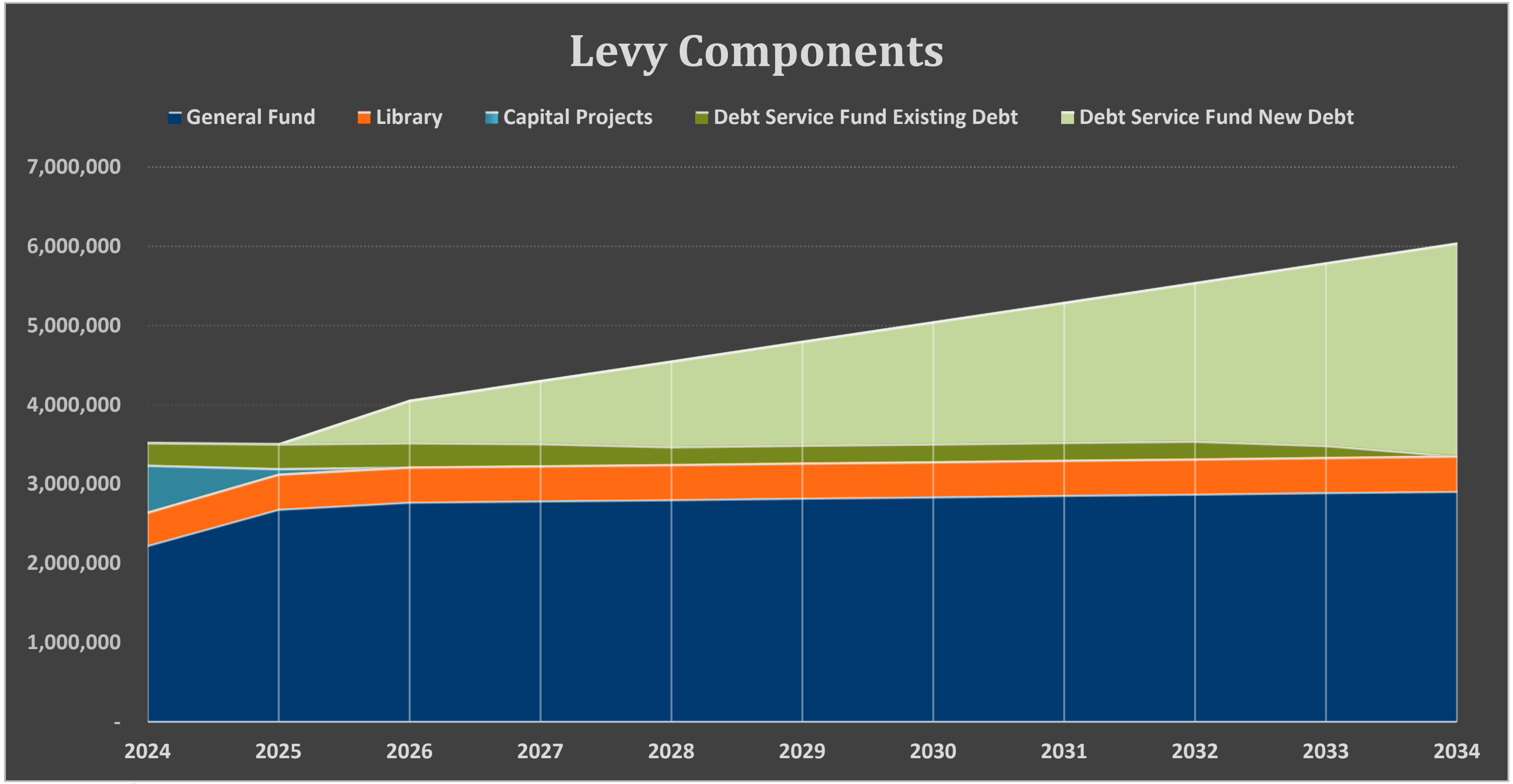
Levy Allocation by purpose



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Summary

1. Average annual total levy increase from projected 2025 to projected 2034 is 5.59%.

2. Model works towards a stabilized debt service tax levy.

3. Levy Limit pressure resumes in 2026 after receiving additional shared revenue in 2024.

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Levy Limits "At-a-Glance"

- Current limit (Sec. 66.0602, Wis. Stats.):

The prior year's actual levy may be increased by a percentage equal to net new construction in the preceding year (or zero, if none)

✓ Subject to numerous adjustments that may reduce or increase allowable levy

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City Levy Components

General Fund	Subject to levy limits.
Library Fund	Subject to levy limits.
Capital Projects Fund	Subject to levy limits.
G.O. Debt Service	Not subject to levy limits.

Current levy limit parameters

Net New Construction		Allowable Levy Increase
2019	1.225%	$38,572
2020	0.523%	$16,698
2021*	0.959%	$30,779
2022	1.049%	$34,780
2023	1.202%	$40,270
2024	0.778%	$26,379

***Closure of Tax Incremental District No. 2 added an additional $75,167 (2.342%) to the levy limit.**

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Projected Levy Limit Worksheet

Levy Year		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Calendar/Budget Year		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Line		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	Prior Year's Actual Levy	3,532,321	3,516,520	4,065,852	4,313,401	4,561,136	4,807,942	5,053,992	5,300,798	5,549,836	5,799,313
	Prior Year's Personal Property Aid	142,325	210,288	210,288	210,288	210,288	210,288	210,288	210,288	210,288	210,288
1	Prior Year's Actual Levy plus Personal Property Aid	3,674,646	3,726,808	4,276,140	4,523,689	4,771,424	5,018,230	5,264,280	5,511,086	5,760,124	6,009,601
2	Exclude Prior Year Levy for Unreimbursed Emergency Expenses	0	0	0	0	0	0	0	0	0	0
3	Exclude Prior Year Levy for G.O. Debt Authorized After July 1, 2005	(284,123)	(309,905)	(842,153)	(1,072,532)	(1,303,011)	(1,532,475)	(1,761,096)	(1,990,386)	(2,221,820)	(2,453,605)
4	**Adjusted Actual Levy**	**3,390,523**	**3,416,903**	**3,433,987**	**3,451,157**	**3,468,413**	**3,485,755**	**3,503,184**	**3,520,700**	**3,538,304**	**3,555,996**
Line 5 - 9 Adjustments	Net New Construction										
	Enter Assumed Net New Construction Percentage	0.778%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
	Applied to Prior Year Adjusted Actual Levy	26,379	17,085	17,170	17,256	17,342	17,429	17,516	17,604	17,692	17,780
	Less: Next Year's Personal Property Aid	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)	(210,288)
	Levy Limit Before Adjustments	**3,206,614**	**3,223,699**	**3,240,869**	**3,258,125**	**3,275,467**	**3,292,896**	**3,310,412**	**3,328,016**	**3,345,708**	**3,363,488**
	A Increase for Unused Prior Year Levy (Carry Over)	0	0	0	0	0	0	0	0	0	0
	Accept Carryover Amount?	No	No	No	No	No	No	No	No	No	No
	D Increase for Local Share of Refunded or Rescinded Taxes										
	E Debt Service for G.O. Debt Authorized After July 1, 2005	309,905	842,153	1,072,532	1,303,011	1,532,475	1,761,096	1,990,386	2,221,820	2,453,605	2,684,369
	F Increase Approved by Referendum										
	G Increase for Unreimbursed Emergency Expenses										
	J Decrease for Transfer of Services to Other Governmental Units										
	K Increase for Transfer of Services From Other Governmental Units										
	M Increase for Annexed Lands (Villages and Cities only)										
	R Increase for unused levy carryforward from prior years										
	U Total Adjustments	309,905	842,153	1,072,532	1,303,011	1,532,475	1,761,096	1,990,386	2,221,820	2,453,605	2,684,369
9	**Total Adjustments**	**309,905**	**842,153**	**1,072,532**	**1,303,011**	**1,532,475**	**1,761,096**	**1,990,386**	**2,221,820**	**2,453,605**	**2,684,369**
10	**Allowable Levy**	**3,516,520**	**4,065,852**	**4,313,401**	**4,561,136**	**4,807,942**	**5,053,992**	**5,300,798**	**5,549,836**	**5,799,313**	**6,047,857**
	Actual or Projected levy	**3,516,520**	**4,065,852**	**4,313,401**	**4,561,136**	**4,807,942**	**5,053,992**	**5,300,798**	**5,549,836**	**5,799,313**	**6,047,857**

Things To Consider at Budget Time

Tax levy & rate objectives (impact on taxpayers)

How to fund new services / initiatives or how to decrease service levels

Investment Income stabilization

Capital project prioritization to aid in stabilizing the debt service tax levy

Acceptable debt financing levels / debt capacity usage

Use of fund balances for one-time items or maintenance to help with future levy limit issues.

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Alternative Revenue Options

- Wheel Tax
- Street Light Expenditure Recovery Fee
- Convert other services to fees
- Levy Limit Referendum

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Wheel Tax (Vehicle Registration Fee)

- Annual municipal or county vehicle registration fee in addition to State registration fee
- Applies to:
  - ✓ Autocycle registration
  - ✓ Automobile registration
  - ✓ Truck registration (<8,000 lbs. except dual purpose farm)
- Exemptions for antique, collector, historic, military, hobbyist, farm truck, dual purpose farm truck or motor home
- All revenue must be used for transportation related purposes
- WisDOT collects the fee and sends proceeds (less 17¢ per vehicle administrative fee)

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Wheel Tax

Pro's

- Authorized by statute
- Easy to set up & administer
- Stable annual revenue
- Established by Common Council

Cons

- Limited revenue potential
- Disproportionate impact on residential properties
- Generates sense of fixing the problem – but often inadequate.

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Street Light Expenditure Recovery Fee

What is it?

- A user charge to recover annual cost for electricity used to operate street lighting system.

How does the charge work?

1. Per unit billing charge: Residential parcels assigned one unit and non-residential assigned two units. Charge determined by dividing cost to be recovered by number of units.
2. Flat residential charge with a frontage footage charge for non-residential. This method is more meaningful to a municipality that is an economic hub for surrounding municipalities.

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Convert Other Services to Fees

Examples:

- Stormwater Utility
- Forestry costs related to the Emerald Ash Borer
- Fire services

Tax Increment District

- Tax Increment District No. 3 Review

TID No. 3

Purpose of the District is to promote the orderly development by promoting mixed use development. TID No. 3 is located on the northeast side of the City and includes industrial, commercial and residential property.

- Created in 2020 as a Mixed-Use District (20-year district), the District is able to make expenditures planned for in the project plan until 2035. The District has a mandatory termination date of July 21, 2040 but can collect a final tax increment in 2041. (One 3-Year extension is available if necessary)
- The majority of development to date has been housing including a multi-phased apartment complex and multiple duplexes.
- Commercial development has entailed storage units and lot sales for future retail and multi-use space.

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TID 3 Financial Schedules

City of Dodgeville, Wisconsin

Tax Increment District No. 3

Development Assumptions

Construction Year		Actual	Limestone Hills Ph 2		Fowler Condos		Annual Total	Construction Year	
			Units	Total Value	Units	Total Value			
Estimated Value per						$300,000			
1	2020	57,500					**57,500**	2020	1
2	2021	1,070,200					**1,070,200**	2021	2
3	2022	4,636,200					**4,636,200**	2022	3
4	2023	928,500					**928,500**	2023	4
5	2024			1,587,200	11	3,300,000	**4,887,200**	2024	5
6	2025			5,250,000			**5,250,000**	2025	6
7	2026						**0**	2026	7
8	2027						**0**	2027	8
9	2028						**0**	2028	9
10	2029						**0**	2029	10
11	2030						**0**	2030	11
12	2031						**0**	2031	12
13	2032						**0**	2032	13
14	2033						**0**	2033	14
15	2034						**0**	2034	15
16	2035						**0**	2035	16
17	2036						**0**	2036	17
18	2037						**0**	2037	18
19	2038						**0**	2038	19
20	2039						**0**	2039	20
	Totals	**6,692,400**	**0**	**6,837,200**	**11**	**3,300,000**	**16,829,600**		

TID 3 Financial Schedules

City of Dodgeville, Wisconsin

Tax Increment District No. 3

Tax Increment Projection Worksheet

Type of District	Mixed Use		Base Value	1,867,900
District Creation Date	July 21, 2020		Economic Change Factor	2.00%
Valuation Date	Jan 1,	2020	Apply to Base Value	No
Max Life (Years)	20		Base Tax Rate	$17.56
Expenditure Period/Termination	15	7/21/2035	Rate Adjustment Factor	0.00%
Revenue Periods/Final Year	20	2041		
Extension Eligibility/Years	Yes	3		
Eligible Recipient District	No			

	Construction Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate[1]	Tax Increment
1	2020	57,500	2021	0	57,500	2022	$24.35	**1,400**
2	2021	1,070,200	2022	0	1,127,700	2023	$21.78	**24,531**
3	2022	4,636,200	2023	0	5,763,900	2024	$20.66	**119,075**
4	2023	928,500	2024	0	6,692,400	2025	$17.56	**117,535**
5	2024	4,887,200	2025	133,848	11,713,448	2026	$17.56	**205,716**
6	2025	5,250,000	2026	234,269	17,197,717	2027	$17.56	**302,033**
7	2026	0	2027	343,954	17,541,671	2028	$17.56	**308,074**
8	2027	0	2028	350,833	17,892,505	2029	$17.56	**314,235**
9	2028	0	2029	357,850	18,250,355	2030	$17.56	**320,520**
10	2029	0	2030	365,007	18,615,362	2031	$17.56	**326,930**
11	2030	0	2031	372,307	18,987,669	2032	$17.56	**333,469**
12	2031	0	2032	379,753	19,367,423	2033	$17.56	**340,138**
13	2032	0	2033	387,348	19,754,771	2034	$17.56	**346,941**
14	2033	0	2034	395,095	20,149,866	2035	$17.56	**353,880**
15	2034	0	2035	402,997	20,552,864	2036	$17.56	**360,957**
16	2035	0	2036	411,057	20,963,921	2037	$17.56	**368,177**
17	2036	0	2037	419,278	21,383,199	2038	$17.56	**375,540**
18	2037	0	2038	427,664	21,810,863	2039	$17.56	**383,051**
19	2038	0	2039	436,217	22,247,081	2040	$17.56	**390,712**
20	2039	0	2040	444,942	22,692,022	2041	$17.56	**398,526**
Totals		**16,829,600**		**5,862,422**			**Future Value of Increment**	**5,691,440**

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TID 3 Financial Schedules

Section III. Item #3.

City of Dodgeville, Wisconsin

Tax Increment District No. 3

Cash Flow Projection

	Projected Revenues				Projected Expenditures								Balances			
Year	Tax Increments	Interest Earnings	Debt Proceeds	**Total Revenues**	Total Debt Service	MRO #1 Year **Limestone Hills** $729,288	Capital	Upfront Developer Incentive	Interest on Advance	Financing Costs	Ongoing Planning & Administratio	**Total Expenditures**	Annual	Cumulative	Liabilities Outstanding	Year
2020				**0**	0						17,529	**17,529**	(17,529)	(17,529)	0	2020
2021		185	2,629,858	**2,630,043**	0	0	1,638,220			79,716	150	**1,718,086**	911,957	894,428	3,309,288	2021
2022	1,400	935	770,000	**772,335**	729,129	0	516,516	700,000		35,282	3,294	**1,984,221**	(1,211,886)	(317,458)	3,379,288	2022
2023	24,531		1,138,355	**1,162,886**	66,921	0	647,360		14,679	69,113	15,211	**813,284**	349,602	32,144	4,444,288	2023
2024	119,075			**119,075**	142,127	40,124					2,500	**184,751**	(65,676)	(33,532)	4,354,164	2024
2025	117,535			**117,535**	155,194	34,876					2,500	**192,570**	(75,035)	(108,567)	4,269,288	2025
2026	205,716			**205,716**	204,106	29,272					2,500	**235,878**	(30,162)	(138,729)	4,140,016	2026
2027	302,033			**302,033**	290,494	81,606					2,500	**374,600**	(72,567)	(211,296)	3,868,410	2027
2028	308,074			**308,074**	318,681	92,488	50,000				2,500	**463,669**	(155,596)	(366,892)	3,550,922	2028
2029	314,235	20,000	1,500,000	**1,834,235**	310,994	81,022	1,500,000			51,509	2,500	**1,946,025**	(111,790)	(478,681)	3,244,900	2029
2030	320,520			**320,520**	511,678	69,327					2,500	**583,505**	(262,985)	(741,666)	2,940,573	2030
2031	326,930			**326,930**	508,605	57,870					2,500	**568,975**	(242,045)	(983,711)	2,637,703	2031
2032	333,469			**333,469**	500,473	52,013					2,500	**554,986**	(221,517)	(1,205,228)	2,335,690	2032
2033	340,138			**340,138**	492,353	46,039					2,500	**540,892**	(200,754)	(1,405,982)	2,034,651	2033
2034	346,941			**346,941**	484,584	39,945					2,500	**527,029**	(180,088)	(1,586,070)	1,734,706	2034
2035	353,880			**353,880**	481,989	33,730					2,500	**518,219**	(164,339)	(1,750,409)	1,430,976	2035
2036	360,957			**360,957**	474,139	27,390					2,500	**504,029**	(143,072)	(1,893,480)	1,128,586	2036
2037	368,177			**368,177**	466,170	20,923					2,500	**489,593**	(121,417)	(2,014,897)	827,663	2037
2038	375,540			**375,540**	364,965	14,327					2,500	**381,792**	(6,252)	(2,021,149)	623,336	2038
2039	383,051			**383,051**	399,908	7,599					2,500	**410,007**	(26,956)	(2,048,106)	415,737	2039
2040	390,712			**390,712**	217,138	737					2,500	**220,375**	170,337	(1,877,768)	205,000	2040
2041	398,526			**398,526**	207,369	0					5,000	**212,369**	186,157	(1,691,611)	0	2041
Totals	**5,691,440**	**21,120**	**6,038,213**	**11,750,773**	**7,327,017**	**729,288**	**4,352,096**	**700,000**	**14,679**	**235,620**	**83,684**	**13,442,384**				Totals

Notes:

PROJECTED CLOSURE YEAR

LEGEND:

END OF EXP. PERIOD

EHLERS
PUBLIC FINANCE ADVISORS

Questions?

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CITY OF DODGEVILLE - 2026 BUDGET TIMELINE

Item	Date
Operating Budget: Departments meet with Treasurer to discuss GL account changes for 2026	Month of June
Capital Planning: Departments submit 2026 CIP Requests to Treasurer	Due June 30th
Capital Planning: Finance Meets to discuss and approve CIP for 2026	Month of July as Needed
Operating Budget: Worksheets Out to Departments	Due out July 15th
Insurance: Admin/Personnel Review Health Insurance & Benefit Scenarios	Early/mid August
Operating Budget: Worksheets returned to Treasurer. Budget Review with Departments as needed.	Due back August 15th
Operating Budget: Preliminary budget (without insurance/COLA) presented to Finance Committee	Last week of August/First week of September
Insurance: ETF Insurance Rates Out	Expected the Week of September 8th
Insurance/Operating Budget: Joint Finance & Admin/Personnel Meeting to set health insurance rates, review/recommend COLA & Wage Requests	No Later than Sept 18th
Insurance: Council approval of Health Insurance and COLA	Sept 23rd
Insurance: Open Enrollment Begins	Sept 29th - Oct 24th
Finance Committee - Preliminary (Full) Budget Meeting	Early October
Insurance: Employee Benefit Fair	Early October TBD
Council approval of 2024 Preliminary Budget	Oct 21st
Preliminary Budget to Paper	Oct 28th for Publication on the 30th
Council Approval of Final Budget	Nov 18th