



Finance Committee Meeting

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190
*In Person and Virtual

Tuesday, October 10, 2023 - 6:00 PM

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Citizen participation is welcome during topic discussion periods.**

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Please note that although every effort will be made to provide for virtual participation, unforeseen technical difficulties may prevent this, in which case the meeting may still proceed as long as there is a quorum. Should you wish to make a comment in this situation, you are welcome to call this number: (262) 473-0108.

AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any committee member requests that an item be removed for individual consideration.

1. Approval of Minutes September 26, 2023

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part

of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

DISCUSSIONS / DIRECTION ON THE FOLLOWING:

- [2.](#) 2024-2025 Budget Review (1 of 3)

FUTURE AGENDA ITEMS

3. Starin Water Tower/Gerber
4. Update on Library Expansion Funding/Gerber
5. Compensation Study Update
6. Employee Bonus Update

ADJOURNMENT

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Finance Committee Meeting Minutes of September 26, 2023

1. Call to Order and Roll Call

Director of Finance Rachelle Blitch called the meeting to order at 4:33 pm.

Present at the meeting were committee members David Stone, Jill Gerber, and Lisa Dawsey Smith.

Absent: N/A. Staff and guests present: Finance Director Rachelle Blitch.

2. Hearing of Citizen Comments

None

3. Staff Updates

- a. **Financial Update – YTD through August 2023** – Blitch gave a brief overview of the financial statements. Stone questioned whether the room tax projection of \$230,000 was correct. Dawsey-Smith assured him it was correct and explained that the difference between what we've received to date and the projected amount is due to it being a quarterly payment and having a lag for processing time. Gerber asked about the Shop/Fleet Operations expense account projected to be over budget. Blitch explained that other than salaries and benefits, some of the more unpredictable expense accounts are annualized and are a best guess. Blitch noted the General Fund currently shows a projected surplus of approximately \$500,000. She further noted that there are considerations being given to prefund some of next year's CIP projects to lower the amount borrowed and that the City is looking at options to give front line workers a bonus at the end of the year. Blitch asked what types of reports or information would the committee like to see at each meeting. Gerber stated she would like to see financials for the Aquatics Center, a column added to the financial statements showing the trends, and a column used to insert comments for any account that is either over/under their expected target explaining the cause. Dawsey-Smith asked to have a document listing the vacancies to show the surplus. Stone asked to have money allocated to the Contingency account for the next budget cycle.

4. Election of Chairperson and Vice Chairperson

- a. Stone moved to nominate Dawsey-Smith as Chairperson. Gerber seconded and moved to nominate Stone as Vice Chairperson. Dawsey-Smith seconded. AYES: Dawsey-Smith, Gerber, and Stone. NOES: None.

5. Discussion/Direction on the Following:

- a. **2024-2025 Budget Timeline** – Since the original budget timeline was created in April and the new finance director didn't start until August, the budget timeline needed to be updated to reflect the future target dates. The committee changed the October 5th meeting to October 16th, moved the posting of public hearing from October 3rd to October 17th, and moved the presentation of the budget by the City Manager from October 3rd to October 17th.

- b. **MSP Program** – Councilperson Gerber raised a concern about preventing future loss of the MSP payment. Blitch explained the cause for the recent loss of the payment was due to an MOU with UWW for public safety services and that the City will not be eligible in 2024 but will be eligible for the payment in 2025. The City will still be eligible for the fire services portion of the program in 2024.
- c. **2024 Staff Raises** – Councilperson Gerber inquired about the potential raises for staff considering the projected health insurance rates are expected to be around 6%. Blitch explained the proposed raises would be 1.5% in January and 1.5% in July. She also said the City is reviewing other ways to support the employees including using the surplus from this year to give a one-time bonus to frontline workers. Gerber requested more information on what options are available along with an update on the compensation study to be discussed further at a later meeting.

6. **Future Agenda Items**

- Update on Library expansion funding
- Starin Water Tower
- Employee bonus update
- Compensation study update

7. **Discussion of Next Meeting Date**

Next regular meeting date was set for October 24, 2023 at 4:30pm.

Special finance committee meetings for budget review were set as follows:

October 10th at 6pm

October 12th at 6pm

October 16th at 3:30pm

8. **Adjournment**

Smith moved, Gerber seconded adjournment. Motion carried on unanimous voice vote. Meeting adjourned at 5:35 pm.

Respectfully submitted,

Rachelle Blitch

Director of Finance and Administrative Services.



Council Agenda Item

Meeting Date:	October 10 th , 2023
Agenda Item:	2024-2025 Budget Review
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

Staff has prepared a draft 2024-2025 budget under the guidance of the City Manager and Finance Director. The budget will be presented to Common Council on October 17th. The Finance Committee reviews the draft in detail with staff responsible for oversight of each budget section present to address any questions. Any issues raised will be resolved during the meeting or clarifications/revisions identified for inclusion before the final budget request is brought to council on November 7th.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

Material details appropriation for authorized spending during 2024-2025 budget years.

STAFF RECOMMENDATION

None

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. 2024-2025 Draft Budget as of 10/6/2023
2. Draft Budget Review Memo



To: City Council Members and Management Team

From: Rachelle Blitch, Finance Director

Re: 2024-2025 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 2024-2025 Budget Proposal as follows:

- a. Departments present to the Finance Committee at scheduled meetings with a published agenda that will enable interested parties to attend.
- b. Meeting agenda provides for questions and requests while the Departments are present and available for further detail/discussion. Any necessary analysis/follow-up would be performed for action in the next scheduled meeting.

Tuesday, October 10th 6pm **Special Finance Committee Meeting** to review the following budgets:

Rachelle, Stacey L, Kelly F, Dan M, Sabrina O, Adam V

1. Library (220, 55111)	1-3
2. Fund 249 – Fire and EMS	4-5
3. Fund 210 – Fire/Rescue Equipment Fund	6
4. Fund 810 – Rescue Squad Equip/Educ Fund	7
5. Police	
a. Administration (52100)	8
b. Patrol (52110)	9
c. Investigation (52120)	10
d. Community Services (52140)	11
e. Communications/Dispatch (52600)	12
f. Fund 216 – Vehicle Replacement	13
6. Fund 295 – Police Department – Trust Fund	14

Thursday, October 12th 6pm **Special Finance Committee Meeting** to review the following budgets:

Rachelle, Brad M, Ben M, Brian N, Jim B

1. Public Works	
a. Administration (53100)	
b. Shop/Fleet Operations (53230)	

c. Street Maintenance (53300)	
d. Street Ice, Snow (53320)	
e. Street Lights (53420)	
2. Fund 215 – Equipment Replacement	
3. Fund 230 – Solid Waste/Recycling	
4. Fund 250 – Forestry	
5. Fund 280 – Street Repair	
6. Fund 610 – Water Utility	
7. Fund 620 – Wastewater Utility	
8. Fund 630 – Storm Water Utility	
9. Fund 820 – Rock River Stormwater Group	
10. Fund 200 – Media Services	
11. Fund 208 – Parking Permits	
12. Fund 235 – Rideshare Grant Program	
13. Fund 260 – Sick Leave Severance	
14. Fund 271 – Insurance – SIR	
15. Fund 452 – Birge Fountain	
16. Fund 459 – Depot Restoration	
17. Fund 920 – Innovation Center	

Monday, October 16th 3:30pm **Special Finance Committee Meeting** to review the following budgets:

Rachelle, Michelle D, Hunter K,

1. Parks & Recreation Overview	
a. Parks Administration (55200)	
b. Park Maintenance (53270)	
c. Recreation Administration (55210)	
d. Recreation Programs (55300)	
e. Sr. Citizen's Programs	
f. Community Events/Projects (55320, 55330)	
g. Facilities (51600, 55111)	
2. Fund 217 – Building Repair	
3. Fund 225 – Skate Park	
4. Fund 240 – Parkland Acquisition	
5. Fund 245 – Parkland Development	
6. Fund 246 – Field of Dreams	
7. Fund 247 – Aquatic Center	
8. Fund 248 – Park & Recreation Special Revenue	
9. Fund 272 – Lakes Improvement	
10. General Fund Overview	
a. Revenue	
b. Expenditures	
11. Neighborhood Services (52400)	
12. Capital Improvement Program (CIP pdf document)	
13. Debt Service – Revenue and Expense, Projections	

14. Fund 450 – Capital Project Fund	
15. Administration	
16. General Administration (51400)	
a. Legislative Support (51100)	
b. Contingencies (51110)	
c. Legal (51300)	
d. Municipal Court (51200)	
e. IT (51450)	
f. Finance (51500)	
g. Insurance/Risk Management (51540)	
h. Emergency Preparedness (52500)	
17. Fund 214 – Elections	
18. Downtown Whitewater Grant	
19. Transfers – General Fund	
20. Fund 900 – Economic Development	
21. TIDs 10-14	
22. Proposed Revisions based on review feedback	
23. Recommendation to full council for approval	

Tuesday, October 17 th 6:30pm	Regular Council meeting. City Manager Presents Requested Budget to Council
Tuesday, October 17 th	Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to Public Hearing)
Thursday, October 19 th	Public Notice Publication Date
Tuesday, November 7 th 6:30p	Regular Council Meeting. Present Recommended Budget containing cumulative revisions/final adjustments to full council
Tuesday, November 21 st 6:30p	Regular Council Meeting. Public Hearing and Formal Adoption of the 2024 Budget and Tax Levy
Mid-December	Publish Approved 2024-2025 Budget document (final revised) to Common Council, Citizens, Department Heads. Post on city's website.

2024-2025 Budget
General Fund
Young Library Facility

Item 2.

Informational Only: Falls under direction of General Fund Park & Recreation.

YOUNG LIBRARY FACILITY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55111-111	SALARIES/PERMANENT	9,205	7,318	7,382	10,466	7,536	10,600	10,838
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	870	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	105	30	146	30	30
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	150	113	134	163	119	154	158
100-55111-151	SOCIAL SECURITY/CITY SHARE	642	485	572	696	508	660	675
100-55111-152	RETIREMENT	647	492	498	715	558	734	734
100-55111-153	HEALTH INSURANCE	1,310	1,331	835	1,245	1,951	3,714	3,900
100-55111-154	HSA-HRA CONTRIBUTIONS	444	75	75	75	115	486	486
100-55111-155	WORKERS COMPENSATION	459	272	264	325	191	208	208
100-55111-156	LIFE INSURANCE	3	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	202	-	202	204
100-55111-221	WATER & SEWER	2,997	3,273	3,580	2,828	3,288	2,828	2,856
100-55111-222	ELECTRICITY	11,441	10,203	11,320	11,750	11,952	11,750	11,868
100-55111-223	NATURAL GAS	3,395	5,318	6,623	4,500	4,589	4,500	4,545
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
100-55111-244	HVAC	1,965	1,302	744	1,250	2,096	1,250	1,263
100-55111-245	FACILITY IMPROVEMENTS	4,116	5,937	3,562	3,030	4,380	3,030	3,060
100-55111-246	JANITORIAL SERVICES	14,888	14,324	16,400	15,750	11,331	15,750	15,908
100-55111-355	REPAIR & SUPPLIES	5,823	7,173	2,904	2,020	2,125	2,020	2,040
	Total:	57,665	57,800	55,867	55,061	50,886	57,934	58,790

47,531 45,131 41,128 41,128

2024-2025 Budget

Fund Summary

Library

Item 2.

Informational Only: Library Board solely controls this budget based on outside revenue sources.

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	218,100	233,020	213,740	229,305	229,240	219,768	219,768
	Total Intergovernmental Rev.	218,100	233,020	213,740	229,305	229,240	219,768	219,768
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	2,349	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,819	2,691	3,852	3,300	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	60	-	-	100	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,246	2,913	3,196	2,500	3,000	3,000	3,000
	Total Public Charges - Services	8,474	5,604	7,048	5,900	6,300	6,300	6,300
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	172	28	99	250	1,050	893	794
220-48105-55	LIBRARY BOARD INTEREST INCOME	2,962	554	1,992	3,000	14,000	11,900	10,591
220-48210-55	RENTAL INC-HOUSE-414&414/A	8,600	12,700	12,200	-	1,700	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	4,000	9,600	7,200	-	-	-	-
220-48500-55	DONATIONS	19,888	23,361	15,221	18,650	25,000	18,000	18,000
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	-	-	541,988	-	-
220-48600-55	MISC REVENUE	363	6,729	336	500	336	300	300
	Total Miscellaneous Revenues	35,984	52,973	37,049	22,400	584,074	31,093	29,685
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	470,000	485,000	470,000	470,000	627,558	646,846
220-49300-55	FUND BALANCE APPLIED	-	-	-	106,401	(393,140)	-	-
	Total Other Financing Sources	470,000	470,000	485,000	576,401	76,860	627,558	646,846
	220 - Library Special Rev	732,557	761,596	742,837	834,006	896,474	884,718	902,599

	FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	580,515	613,960	645,458	717,934	705,769	763,604	780,740
200	Professional Svcs	30,398	32,079	30,498	35,744	40,286	39,095	39,593
300	Commodities & Other Exp	100,015	102,597	111,578	77,298	146,621	82,020	82,267
500	Library Board	1,445	85,953	25,354	-	-	-	-
800	Capital Outlay	5,044	4,721	2,657	3,030	3,798	-	-
	Total	717,417	839,310	815,545	834,006	896,474	884,718	902,599
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	11,125	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,636	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,125	2,020	2,040
55111	Total	57,665	57,800	55,867	55,061	50,886	57,934	58,790
	GRAND TOTAL:	659,752	897,109	871,412	889,067	947,360	942,652	961,389

FUND BALANCE		686,859	609,146	536,438		929,578	929,578	929,578
220-34300	Net Change-Increase/(Decrease)	15,141	(77,713)	(72,708)	-	393,140	-	-

2024-2025 Budget
Library Special Revenue Fund-220
Expenses

230,535

Item 2.

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
220-55110-111	WAGES/PERMANENT	232,515	272,718	268,884	299,536	182,566	296,671	303,345	310,171
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	200,089	175,219	186,663	203,274	121,833	197,978	206,806	211,459
220-55110-117	LONGEVITY	2,000	2,000	2,000	2,000	500	813	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	145,910	164,023	187,909	213,125	129,420	210,308	251,452	257,110
220-55110-156	LIFE INSURANCE	-	-	1	-	-	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	522	164	393	-	149	255	2,800	2,800
220-55110-218	PROFESSIONAL SERV/CONSULTING	19,216	21,222	18,786	19,583	22,319	20,000	21,143	21,143
220-55110-224	SOFTWARE/HARDWARE MAINTENANC	1,888	1,355	2,339	5,147	9,153	13,404	8,470	8,595
220-55110-225	TELECOM/INTERNET/COMMUNICATION	5,934	6,393	7,054	7,665	3,769	5,628	6,681	7,054
220-55110-227	RENTAL EXPENSES	2,767	2,945	1,926	3,349	999	999	-	-
220-55110-249	MISC REPR/MTN SERVICE	71	-	-	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	13,904	13,097	17,910	12,120	10,774	13,000	6,000	6,060
220-55110-313	POSTAGE	110	108	840	152	209	328	330	333
220-55110-319	MATERIAL RECOVERY	618	398	606	303	478	739	725	725
220-55110-320	SUBSCRIPTIONS/DUES	450	981	528	667	136	650	650	650
220-55110-321	LIBRARY BOOKS-ADULT	34,531	40,304	26,350	23,924	18,732	25,000	25,000	25,000
220-55110-322	LIBRARY BOOKS-REFERENCE	330	-	-	-	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	8,834	10,600	6,294	5,050	6,257	6,350	5,000	5,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,706	6,523	5,075	3,928	3,583	3,600	1,318	1,502
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	-	48	-	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	20,850	10,052	11,373	10,100	5,355	7,518	7,500	7,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	3,056	5,956	2,195	2,525	1,106	1,607	2,500	2,500
220-55110-328	MACHINE READABLE-ADULT	1,761	2,722	2,727	2,674	2,603	4,462	-	-
220-55110-330	TRAVEL EXPENSES	243	15	455	2,020	708	1,124	3,000	3,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	148	255	99	1,010	867	1,467	1,000	1,000
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	-	-	-	-	4,613	4,613
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	-	-	-	5,116	5,116
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	-	-	-	-	943	943
220-55110-336	TECHNICAL SUPPLIES	-	-	-	-	-	-	8,275	8,275
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	-	-	-	49,632	68,420	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	6,639	6,066	2,559	6,060	3,145	3,536	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	1,517	4,600	6,702	6,060	3,541	5,244	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	100	362	27,456	101	1,985	3,119	150	150
220-55110-346	SPECIAL PROGRAMING-SUMMER	101	19	-	100	-	-	100	100
220-55110-348	SALES TAX EXPENSE	117	144	167	-	119	178	-	-
220-55110-350	CONTINGENCIES	1	395	196	505	163	279	300	300
220-55110-500	LIBRARY BOARD CHECKING	675	85,911	-	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	42	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	770	-	25,354	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	5,044	4,721	2,657	3,030	2,216	3,798	-	-
	Total:	717,417	839,310	815,545	834,006	582,318	896,474	884,718	902,599

2024-2025 Budget
Fire & Rescue Fund-249
Revenues & Expenses

0.00

Item 2.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	-	-	100	-	4,256	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	-	242,765	242,765	499,181	467,239
249-48355-52	GENERAL FUND TRANSFER	-	-	182,529	1,258,615	1,258,615	1,402,506	1,312,760
249-48500-52	2% FIRE DUES	-	-	17,890	52,698	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	-	-	17,035	119,991	56,774	52,927	193,285
249-48507-52	RESCUE CALL REVENUE	-	-	304,042	612,500	550,000	600,000	625,000
249-48508-52	FIRE CALL REVENUE	-	-	12,199	35,100	76,175	28,000	29,400
249-48602-52	MISC REVENUE	-	-	4,465	-	1,956	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	-	-	-	540	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	-	6,946	-	95,000	-	-
249-49200-52	SPECIAL FUND 850 TRANSFER IN	-	-	96,420	-	29,229	-	-
	Total:	-	-	641,626	2,321,669	2,377,324	2,644,828	2,689,898
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-	-	195,429	(139,549)	-	-
	Total:	-	-	-	195,429	(139,549)	-	-
	Grand Total:	-	-	641,626	2,517,098	2,237,775	2,644,828	2,689,898

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	-	-	283,531	183,654	229,538	25,191	25,758
249-52270-114	SALARIES/PERMANENT	-	-	13,023	610,342	518,270	853,871	873,083
249-52270-115	STIPENDS	-	-	22,565	18,271	18,972	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	-	51,186	-	7,040	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	-	-	12,008	7,562	12,871	13,161
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	-	-	51,346	32,333	55,037	56,275
249-52270-152	RETIREMENT	-	-	-	108,709	100,682	126,286	129,127
249-52270-153	HEALTH INSURANCE	-	-	15,815	132,754	89,643	120,180	126,189
249-52270-154	HRA CONTRIBUTION	-	-	1,250	15,603	8,986	17,901	17,901
249-52270-155	WORKERS COMPENSATION	-	-	55	36,024	19,467	16,968	16,968
249-52270-156	LIFE INSURANCE	-	-	2	-	-	-	-
249-52270-253	UNIFORMS	-	-	-	5,000	4,537	4,593	4,593
249-52270-211	PROFESSIONAL DEVELOPMENT	-	-	4,691	20,000	12,000	10,000	10,200
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,727	4,932	14,948	9,710	10,410
249-52270-225	INTERNET/COMMUNICATION	-	-	1,070	2,974	2,974	6,583	8,833
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	-	-	9,248	24,000	20,000	20,000	22,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	-	319	10,000	10,000	10,000	10,100
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	10,000	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	-	-	5,320	5,000	5,000	5,000	5,050
249-52270-320	SUBSCRIPTIONS & DUES	-	-	300	2,000	2,000	2,000	2,020
249-52270-342	MEDICAL SUPPLIES	-	-	15,597	40,000	40,000	40,000	40,400
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	-	1,830	6,000	3,556	-	-
249-52270-345	BILLING EXPENSE	-	-	17,675	38,000	38,000	38,000	38,380
249-52270-351	FUEL EXPENSES	-	-	10,116	12,000	12,773	15,000	15,150
249-52270-810	CAPITAL EQUIPMENT	-	-	-	7,500	7,500	7,500	7,575
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	455,320	1,356,118	1,205,781	1,396,691	1,433,172
Fire Division Expenses								
249-52280-113	ON CALL WAGES	-	-	111,347	174,936	129,016	77,865	79,617
249-52280-114	SALARIES/PERMANENT	-	-	-	194,895	146,404	346,300	354,092
249-52280-125	ON CALL BENEFITS	-	-	27,073	-	539	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	-	-	5,407	2,831	6,189	6,328

2024-2025 Budget
Fire & Rescue Fund-249
Revenues & Expenses

0.00

Item 2.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	-	-	23,117	12,106	26,464	27,060
249-52280-152	RETIREMENT	-	-	-	39,584	32,943	50,847	51,991
249-52280-153	HEALTH INSURANCE	-	-	2,376	41,860	23,523	52,920	55,566
249-52280-154	HRA CONTRIBUTION	-	-	-	5,333	2,312	7,749	7,749
249-52280-155	WORKERS COMPENSATION	-	-	59	16,219	6,726	8,358	8,358
249-52280-156	LIFE INSURANCE	-	-	0	-	-	-	-
249-52280-253	UNIFORMS	-	-	1,035	5,000	4,040	1,908	1,908
249-52280-211	PROFESSIONAL DEVELOPMENT	-	-	3,446	12,000	10,000	12,000	12,120
249-52280-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	6,497	4,932	15,012	9,710	10,410
249-52280-225	INTERNET/COMMUNICATION	-	-	1,330	3,193	3,265	2,838	3,309
249-52280-241	REPR/MTN VEHICLES	-	-	22,489	55,000	20,000	55,000	55,550
249-52280-242	EQUIPMENT REPAIRS	-	-	8,738	18,000	18,000	18,000	18,180
249-52280-250	TURN OUT GEAR	-	-	-	-	115,622	12,000	12,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	1,288	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	-	-	4,975	10,000	10,592	13,000	3,100
249-52280-345	BILLING EXPENSE	-	-	391	800	509	800	808
249-52280-350	MISC EXPENSE	-	-	-	-	1,275	-	-
249-52280-351	FUEL EXPENSES	-	-	4,577	6,300	6,968	7,500	7,575
249-52280-810	CAPITAL EQUIPMENT	-	-	5,082	45,000	11,111	45,000	45,450
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	200,702	661,576	572,793	754,448	761,171
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	-	22,541	-	25,920	26,504
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	-	327	-	376	384
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,398	-	1,607	1,643
249-52290-152	RETIREMENT	-	-	-	2,984	-	3,717	3,801
249-52290-153	HEALTH INSURANCE	-	-	-	7,884	-	7,197	7,557
249-52290-154	HRA CONTRIBUTION	-	-	-	1,231	-	1,350	1,350
249-52290-155	WORKERS COMPENSATION	-	-	-	37	-	521	521
249-52290-156	LIFE INSURANCE	-	-	-	-	-	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	-	-	9,867	41,500	30,000	41,500	41,915
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	2,500	-	-	-
249-52290-245	BUILDING REPR/MTN	-	-	-	1,500	-	1,500	1,515
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	-	2,500	728	500	550
249-52290-325	TRAINING & MEETING EXPENSES	-	-	-	5,000	973	3,000	3,100
249-52290-400	PUBLIC EDUCATION	-	-	33,350	2,500	-	1,500	1,515
249-52290-770	PROFESSIONAL SERVICES	-	-	26,172	12,500	35,000	12,500	12,625
249-52290-780	MARKETING	-	-	28	1,500	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	1,000	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	-	-	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	-	-	256	7,500	7,500	7,500	7,575
	Total:	-	-	69,674	499,404	459,201	493,689	495,555
	Grand Total:	-	-	725,696	2,517,098	2,237,775	2,644,828	2,689,898
FUND BALANCE		-	-	(84,070)		55,479	55,479	55,479
249-34300	Net Change-Increase/(Decrease)	-	-	(84,070)	-	139,549	-	-

2024-2025 Budget
Fire/Rescue Equipment Revolving Fund-210
Revenues & Expenses

Item 2. 0

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	GENERAL FUND TRANSFER	-	260,000	-	-	-	-
	Total Intergovernmental Rev.	-	260,000	-	-	-	-
MISCELLANEOUS REVENUES							
210-48100-52	INTEREST INCOME	282	46	163	-	1,783	1,516
210-48300-52	SALE OF VECHICLES	-	3,509	44,448	-	-	-
210-48400-52	GRANT INCOME	-	-	64,296	-	29,195	-
210-48450-52	VWFD INC CONTRIBUTION	-	-	-	-	65,000	1,375,680
210-48600-52	MISC. INCOME	-	-	7,674	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STO	-	-	-	-	-	-
	Total Miscellaneous Revenues	282	3,555	116,581	-	95,978	1,377,195
OTHER FINANCING SOURCES							
210-49290-52	TRANSFER IN-FUND 249	-	-	-	350,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	11,133	-	1,089,600	-	-	-
210-49292-52	PREMIUM ON DEBT	-	-	38,493	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	1,050,000	690,622	747,111
	Total Other Financing Sources	11,133	-	1,128,093	1,400,000	1,075,622	1,132,111
	Grand Total:	11,415	263,555	1,244,674	1,400,000	1,171,600	2,509,306

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	-	33,080	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	105,933	8,109	-	-	-
210-52200-820	ROLLING STOCK	-	-	54,344	1,400,000	1,171,600	2,509,306
	Total:	-	105,933	95,532	1,400,000	1,171,600	2,509,306

FUND BALANCE		383,390	541,012	1,690,154		999,532	252,421
210-34300	Net Change-Increase/(Decrease)	11,415	157,622	1,149,142	-	(690,622)	(747,111)

2024-2025 Budget
Rescue Squad Equipment/Education Trust Fund-810
Revenues & Expenses

- Item 2. 0)

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	INTEREST INCOME	706	119	811	85	4,798	4,079
810-48500-52	DONATIONS	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	268	268
	Total Miscellaneous Revenues	974	387	1,079	353	5,066	4,347
OTHER FINANCING SOURCES							
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,147	2,344	(847)
	Total Other Financing Sources	-	-	-	3,147	2,344	(847)
	Grand Total:	974	387	1,079	3,500	7,410	3,500

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	2,954	3,270	3,467	3,500	-	3,500
810-52280-310	MISCELLANEOUS EXPENSES	-	-	-	-	7,410	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	-	3,792	-	-	-
	Total:	2,954	3,270	7,259	3,500	7,410	3,500

FUND BALANCE	149,067	146,184	140,004			137,660	138,507
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2024-2025 Budget
General Fund
Police Administration

Item 2.

POLICE ADMINISTRATION

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52100-111	SALARIES/PERMANENT	427,659	445,587	470,933	471,467	475,742	497,963	509,168
100-52100-112	WAGES/OVERTIME	88	390	(199)	2,100	467	-	-
100-52100-114	WAGES/PART-TIME/PERMANENT	18,846	20,728	14,724	19,110	19,862	21,289	21,768
100-52100-117	LONGEVITY PAY	2,500	3,000	2,500	2,000	1,625	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	2,707	150	1,850	2,100	3,590	2,550	2,576
100-52100-150	MEDICARE TAX/CITY SHARE	6,417	6,746	6,853	7,342	7,585	7,804	7,980
100-52100-151	SOCIAL SECURITY/CITY SHARE	27,439	28,845	29,301	31,395	32,431	33,369	34,119
100-52100-152	RETIREMENT	44,526	46,505	41,418	53,481	55,578	59,213	59,213
100-52100-153	HEALTH INSURANCE	58,486	62,730	67,070	79,587	81,632	76,304	80,120
100-52100-154	HSA-HRA CONTRIBUTIONS	2,366	6,961	4,648	10,000	5,294	8,100	8,100
100-52100-155	WORKERS COMPENSATION	10,253	9,685	6,954	8,119	6,515	5,205	5,205
100-52100-156	LIFE INSURANCE	103	116	81	136	152	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,414	2,972	6,636	4,040	1,678	4,040	4,080
100-52100-219	OTHER PROFESSIONAL SERVICES	3,978	3,246	22,506	4,040	16,748	15,964	16,124
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	6,037	3,649	5,733	8,241	21,227	11,618	11,867
100-52100-225	TELECOM/INTERNET/COMMUNICATIONS	7,416	8,994	5,962	7,969	3,668	2,259	3,047
100-52100-241	REPR/MTN VEHICLES	-	155	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	260	-	25	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	18,524	15,983	18,704	13,113	18,591	18,000	18,180
100-52100-320	SUBSCRIPTIONS/DUES	2,174	1,032	2,414	1,061	1,949	1,061	1,071
100-52100-325	PUBLIC EDUCATION	78	78	96	432	334	432	437
100-52100-330	TRAVEL EXPENSES	1,147	1,679	1,268	758	949	758	765
	Total Police Administration	642,418	669,231	709,476	726,491	755,616	768,065	785,955

646,134 686,837 690,472 713,934 730,385
63,343 39,653 65,144 54,131 55,570

2024-2025 Budget

Item 2.

General Fund

Police Patrol

POLICE PATROL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52110-111	SALARIES/PERMANENT	1,184,386	1,149,197	1,127,568	1,255,357	1,068,538	1,273,491	1,302,144
100-52110-112	SALARIES/OVERTIME	118,164	121,854	163,696	147,312	180,416	143,878	147,115
100-52110-117	LONGEVITY PAY	10,000	9,500	9,500	10,820	8,125	10,820	10,820
100-52110-118	UNIFORM ALLOWANCES	28,659	1,791	32,727	16,050	32,523	18,600	18,600
100-52110-119	SHIFT DIFFERENTIAL	15,048	9,645	11,466	13,155	17,682	17,883	17,883
100-52110-150	MEDICARE TAX/CITY SHARE	19,001	19,557	18,717	21,337	19,890	21,481	21,965
100-52110-151	SOCIAL SECURITY/CITY SHARE	81,247	83,624	80,032	91,233	85,046	91,851	93,918
100-52110-152	RETIREMENT	155,956	161,932	158,304	191,013	184,475	210,034	210,034
100-52110-153	HEALTH INSURANCE	174,286	185,723	177,006	181,225	191,988	226,123	237,429
100-52110-154	HSA-HRA CONTRIBUTIONS	12,557	6,905	10,204	22,500	18,924	29,700	29,700
100-52110-155	WORKERS COMPENSATION	46,544	44,824	33,431	35,095	26,585	22,142	22,142
100-52110-156	LIFE INSURANCE	248	268	254	292	243	292	292
100-52110-211	PROFESSIONAL DEVELOPMENT	7,762	10,264	7,005	8,080	7,483	13,080	13,211
100-52110-219	OTHER PROFESSIONAL SERVICES	2,492	2,913	6,049	6,000	4,125	10,928	11,037
100-52110-224	SOFTWARE/HARDWARE MAINTENA	15,423	15,027	16,467	28,359	27,991	24,343	31,003
100-52110-225	TELECOM/INTERNET/COMMUNICAT	4,626	5,236	4,666	4,320	5,002	5,226	7,976
100-52110-241	REPR/MTN VEHICLES	1,622	530	1,093	1,440	1,440	1,440	1,454
100-52110-242	REPR/MTN MACHINERY/EQUIP	1,287	3,493	3,225	2,500	2,179	2,500	2,525
100-52110-310	OFFICE & OPERATING SUPPLIES	5,943	3,958	7,369	3,535	18,777	5,000	5,050
100-52110-330	TRAVEL EXPENSES	542	1,179	439	303	9,000	303	306
100-52110-351	FUEL EXPENSES	14,442	23,875	27,276	24,000	24,000	24,000	24,240
100-52110-360	DAAT/FIREARMS	16,707	16,427	18,322	15,000	15,000	28,150	28,432
	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,949,431	2,181,265	2,237,276

1,822,906 1,985,388 1,834,434 2,066,295 2,112,042
91,911 93,537 114,997 114,970 125,234

2024-2025 Budget
General Fund
Police Investigation

Item 2.

POLICE INVESTIGATION

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52120-111	SALARIES/PERMANENT	208,632	253,863	280,077	266,740	298,169	333,100	340,595
100-52120-112	SALARIES/OVERTIME	12,651	20,475	16,906	27,444	30,644	26,742	27,344
100-52120-117	LONGEVITY PAY	3,000	3,500	3,000	3,800	1,625	3,800	3,800
100-52120-118	UNIFORM ALLOWANCES	1,977	836	3,402	2,800	3,743	3,400	3,400
100-52120-119	SHIFT DIFFERENTIAL	353	101	266	465	1,170	1,100	1,100
100-52120-150	MEDICARE TAX/CITY SHARE	3,290	3,138	4,408	4,577	5,254	5,616	5,743
100-52120-151	SOCIAL SECURITY/CITY SHARE	14,066	13,418	18,847	19,570	22,464	24,015	24,556
100-52120-152	RETIREMENT	27,421	26,011	36,485	39,885	47,320	52,792	52,792
100-52120-153	HEALTH INSURANCE	37,905	36,915	33,506	39,717	31,376	19,200	20,160
100-52120-154	HSA-HRA CONTRIBUTIONS	4,700	2,613	2,169	2,500	3,147	-	-
100-52120-155	WORKERS COMPENSATION	7,919	6,515	7,690	7,331	6,699	5,619	5,619
100-52120-156	LIFE INSURANCE	31	27	66	59	85	59	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	55	4,027	3,598	4,040	5,279	4,040	4,080
100-52120-219	OTHER PROFESSIONAL SERVICES	543	865	710	1,582	289	2,741	2,768
100-52120-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	1,190	1,265
100-52120-225	TELECOM/INTERNET/COMMUNICATIONS	110	177	1,342	49	2,307	1,420	2,168
100-52120-241	REPR/MTN VEHICLES	-	-	360	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	-	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	3,120	827	2,475	7,615	8,006	7,615	7,691
100-52120-330	TRAVEL EXPENSES	64	679	450	303	494	303	306
100-52120-351	FUEL EXPENSES	3,043	4,895	3,435	5,250	1,866	5,250	5,303
100-52120-359	PHOTO EXPENSES	-	-	-	505	50	505	510
	Total Police Investigation	328,880	378,879	419,193	434,233	469,987	498,508	509,258

12,370 19,344 23,064 24,091
406,823 414,889 475,444

2024-2025 Budget

General Fund

Community Svc Program

Item 2.

COMMUNITY SERVICE PROGRAM

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	22,053	19,735	23,615	31,200	24,110	34,029	34,794
100-52140-118	UNIFORM ALLOWANCES	-	1,572	1,653	-	89	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	320	280	339	452	380	493	505
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,369	1,195	1,450	1,934	1,623	2,110	2,157
100-52140-152	RETIREMENT	-	-	-	-	520	-	-
100-52140-155	WORKERS COMPENSATION	1,061	730	725	967	663	669	669
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	-	-	253	5	253	255
100-52140-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	159	222
100-52140-225	TELECOM/INTERNET/COMMUNICATIONS	98	54	303	99	70	-	-
100-52140-241	REPAIR/MAINT-VEHICLES	-	-	90	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	449	330	74	752	362	752	759
100-52140-351	FUEL EXPENSES	1,256	1,816	2,533	1,212	2,127	1,212	1,224
100-52140-360	PARKING SERVICES EXPENSES	2,025	1,786	1,647	3,928	2,385	3,928	3,967
	Total Comm Service Program	28,631	27,498	32,429	40,797	32,334	43,604	44,553

4,647 6,243 4,949 6,303 6,428

2024-2025 Budget
General Fund
Communications Dispatch

Item 2.

COMMUNICATIONS/DISPATCH

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52600-111	SALARIES/PERMANENT	271,678	273,371	257,869	328,906	265,798	341,140	348,816
100-52600-112	SALARIES/OVERTIME	22,463	22,757	42,426	31,421	37,795	35,950	36,759
100-52600-117	LONGEVITY PAY	2,000	1,500	1,000	1,000	813	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	3,700	603	3,723	3,500	4,527	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	2,665	5,074	7,134	3,624	3,957	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,252	4,456	4,441	5,517	4,967	5,864	5,996
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,180	19,051	18,989	23,588	21,236	25,074	25,638
100-52600-152	RETIREMENT	19,754	20,728	19,676	24,995	22,677	26,519	26,519
100-52600-153	HEALTH INSURANCE	41,243	58,197	45,050	50,896	29,836	39,835	41,827
100-52600-154	HSA-HRA CONTRIBUTIONS	1,580	342	-	6,250	-	2,700	2,700
100-52600-155	WORKERS COMPENSATION	687	615	513	597	395	413	413
100-52600-156	LIFE INSURANCE	86	80	47	98	38	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,666	1,372	2,042	3,030	3,941	3,030	3,060
100-52600-219	OTHER PROFESSIONAL SERVICES	3,307	2,910	4,824	2,043	2,004	4,072	4,113
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	15,259	14,648	17,298	5,283	5,957	6,677	6,921
100-52600-225	TELECOM/INTERNET/COMMUNICATION	8,216	8,901	9,029	9,368	8,910	9,079	9,170
100-52600-292	RADIO SERVICE	19,350	11,309	11,309	13,635	14,000	15,969	11,704
100-52600-295	MISC CONTRACTUAL SERVICES	19,364	14,606	32,152	40,847	44,895	59,462	59,993
100-52600-310	OFFICE & OPERATING SUPPLIES	1,519	486	1,742	1,010	1,991	1,010	1,020
100-52600-330	TRAVEL EXPENSES	265	-	305	253	344	253	255
	Total Communications/Dispatch	459,233	461,006	479,568	555,861	474,079	585,270	593,128

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	2024	2025
	Eaton UPS System/Radicom	19,800	-
	911 maintenance contract/Mactek	5,485	5,759
	Telephone interpreter services	100	100
	Dept of Justice TIME system access fees **	9,450	9,923
	Radio/telephone recording contract	-	11,000
		<u>34,835</u>	<u>26,782</u>

** 1/3 of the BadgerNet portion of the TIME system access is paid by the City by Fort Atkinson

2024-2025 Budget
Police Vehicle Revolving Fund-216
Revenues & Expenses

Item 2.

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	95,000	-	21,730	38,270	38,270	-	-
	Total Intergovernmental Revenues	95,000	-	21,730	38,270	38,270	-	-
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-
216-48300-52	SALE OF VEHICLES	2,470	8,630	-	-	-	-	-
	Total Miscellaneous Revenues	2,470	8,630	-	-	-	-	-
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	-	-	-	207,256	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	(38,270)	(31,161)	(70,000)	70,000
	Total Other Financing Sources	-	-	-	(38,270)	(31,161)	137,256	70,000
	Grand Total:	97,470	8,630	21,730	-	7,109	137,256	70,000

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
216-52200-810	EQUIPMENT-VEHCLE	-	-	12,409	-	7,034	137,256	70,000
216-52200-820	ROLLING STOCK	46,933	54,562	42,613	-	75	-	-
	Total:	46,933	54,562	55,022	-	7,109	137,256	70,000

FUND BALANCE		76,151	30,218	(3,073)		28,088	98,088	28,088
216-34300	Net Change-Increase/(Decrease)	50,537	(45,932)	(33,292)	-	31,161	70,000	(70,000)

NOTES:

Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.

2024-2025 Budget
Police Trust Fund-295
Revenues & Expenses

- (0) 0

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	29	46	42	28	41	35	31
295-48200-52	SEIZURE REV-DRUG RELATED	38,203	429	360	8,740	2,855	2,000	2,000
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	3,595	5,578	5,652	4,759	4,700	4,700	4,700
295-48500-52	DONATIONS-POLICE DEPARTMENT	669	9,678	-	6,595	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	456	1,913	415	1,560	521	500	500
	Total Miscellaneous Rev.	42,952	17,643	6,469	21,682	8,117	7,235	7,231
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(21,682)	10,805	(235)	769
	Total Other Financing Sources	-	-	-	(21,682)	10,805	(235)	769
		42,952	17,643	6,469	-	18,922	7,000	8,000

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,385	4,859	1,753	-	2,500	4,500	5,000
295-52200-320	EVIDENCE/FOUND PROP EXP	1,324	52	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,173	12,000	14,574	-	1,817	2,500	3,000
295-52200-810	EQUIPMENT	-	-	-	-	14,605	-	-
		10,882	16,911	16,327	-	18,922	7,000	8,000

FUND BALANCE		87,625	88,356	83,498		72,693	72,928	72,159
295-34300	Net Change-Increase/(Decrease)	32,070	732	(4,858)	-	(10,805)	235	(769)