



**2025**

# CITY BUDGET

*City of Black River Falls*

*Approved by Common Council on November 20, 2024*

# Fund Summary

## 2025

Levy  
Change

Fund	Expenses	Revenues	Levy
General	3,090,296	2,169,650	920,646
Fire Department	116,000		116,000
EMS (New)	90,550		90,550
Aquatic Center	95,000		95,000
Lunda Park	70,000		70,000
Taxi Service	75,000		75,000
Capital Projects	420,500		420,500
Debt Service	525,000		525,000
	<b>\$ 4,482,346</b>	<b>\$ 2,169,650</b>	<b>\$ 2,312,696</b>

4.33%  
0.87%  
  
35.71%  
0.00%  
-11.76%  
-23.55%  
2.94%  
  
1.33%

Less Debt Service \$ 3,957,346 \$ 30,299  
Expenditure Increase \$ 65,774.00  
Expenditure Increase 1.690%

<b>EXPENDITURE RESTRAINT (ALLOWABLE)</b>	3.20% Percent (%)	\$ 140,850.30 Dollars (\$)	\$ 75,076.30 Variance (\$)
<b>Levy Limit (Over) / Under</b>		\$	2,312,697 1.00

## 2024

Fund	Expenses	Revenues	Levy
General	3,001,572	2,119,175	882,397
Fire Department	115,000		115,000
EMS (New)	0		0
Aquatic Center	70,000		70,000
Lunda Park	70,000		70,000
Taxi Service	85,000		85,000
Capital Projects	550,000		550,000
Debt Service	510,000		510,000
	<b>\$ 4,401,572</b>	<b>\$ 2,119,175</b>	<b>\$ 2,282,397</b>

Less Debt Service \$ 3,891,572

**APPROVED BY COMMON COUNCIL 11/20/2024**

# 2025 CITY BUDGET DETAIL

## Revenues

FUND	Short Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	Percentage Change
<b>TAXES - (OTHER THAN PROPERTY TAXES)</b>								
100-00-41210-000	MOTEL TAXES	4,935.63	4,507.14	8,000.00	5,000.00	5,000.00	-3,000.00	-37.50%
100-00-41310-000	TAXES-MUNICIPAL UTILITIES	542,768.00	502,745.00	545,000.00	502,744.00	485,000.00	-60,000.00	-11.01%
100-00-43650-000	MANAGED FOREST LAND TAX	1330.57	1329.62	1300.00	1,325.00	1300.00	0.00	0.00%
<b>TOTAL</b>		<b>\$ 549,034</b>	<b>\$ 508,582</b>	<b>\$ 554,300</b>	<b>\$ 509,069</b>	<b>\$ 491,300</b>	<b>-63,000.00</b>	<b>-11.37%</b>
<b>INTERGOVERNMENTAL</b>								
100-00-43410-000	STATE SHARED REVENUE	571,215.96	542,397.73	571,000.00	571,000.00	584,000.00	13,000.00	2.28%
100-00-43410-100	SUPPLEMENTAL CMA REVENUE			114,000.00	114,000.00	116,000.00	2,000.00	1.75%
100-00-43411-000	EXPENDITURE RESTRAINT PAYMENT	62,594.26	67,147.69	65,000.00	67,000.00	65,000.00	0.00	
100-00-43412-000	UTILITY AID	2,461.30	354.43	2,000.00	2,275.00	2,400.00	400.00	
100-00-43430-000	EXEMPT COMPUTER AID	21,129.77	21,129.77	21,000.00	21,000.00	21,000.00	0.00	0.00%
100-00-43431-000	EXEMPT PERSONAL PROPERTY (PP) AID	82,126.45	81,194.17	80,000.00	81,100.00	82,400.00	2,400.00	3.00%
100-00-43431-000	EXEMPT PP AID - ACT 12					55,800.00	55,800.00	
100-00-43531-000	LOCAL TRANSPORTATION AID	365,122.24	400,110.11	460,000.00	460,000.00	456,000.00	-4,000.00	-0.87%
100-00-43533-000	CONNECTING HIGHWAY AID	40,617.04	40,668.52	49,000.00	57,800.00	57,000.00	8,000.00	16.33%
100-00-43610-000	PAYMENT FOR MUNICIPAL SERVICES	4,398.48	5,953.36	4,350.00	8,250.00	6,000.00	1,650.00	37.93%
100-00-43620-000	STATE - IN LIEU OF TAXES DNR	154.81	154.81	75.00	154.00	150.00	75.00	100.00%
<b>TOTAL</b>		<b>\$ 1,149,820</b>	<b>\$ 1,159,111</b>	<b>\$ 1,366,425</b>	<b>\$ 1,382,579</b>	<b>\$ 1,445,750</b>	<b>79,325.00</b>	<b>5.81%</b>
<b>LICENSE AND PERMITS</b>								
100-00-44101-000	LIQUOR & MALT BEVERAGE LICENSE	8,674.40	9,053.68	7,000.00	7,000.00	7,000.00	0.00	0.00%
100-00-44102-000	OPERATORS LICENSE	2,494.00	2,543.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
100-00-44103-000	CIGARETTE LICENSE	1,325.00	1,216.68	1,000.00	1,000.00	1,000.00	0.00	0.00%
<b>TOTAL</b>		<b>\$ 12,493.40</b>	<b>\$ 12,813.36</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FINES AND PENALTIES</b>								
100-00-45100-000	LAW/ORD VIOLATION FINES	14,417.33	11,995.72	14,000.00	6,500.00	10,000	-4,000.00	-28.57%
100-00-46210-000	TRAFFIC REPORTS	1136.75	866.76	800.00	800.00	800	0.00	0.00%
<b>TOTAL</b>		<b>\$ 15,554.08</b>	<b>\$ 12,862.48</b>	<b>\$ 14,800.00</b>	<b>\$ 7,300.00</b>	<b>\$ 10,800.00</b>	<b>-4,000.00</b>	<b>-27.03%</b>
<b>OTHER</b>								
100-00-41140-000	MOBILE HOME FEES	7,578.24	7,292.64	7,000.00	7,000.00	7,000.00	0.00	0.00%
100-00-43790-000	OTHER LOCAL GOVERN GR. /UTIL	27,000.00	40,000.00	19,000.00	20,000.00	30,000.00	11,000.00	57.89%
100-00-46150-000	POLICE OTHER REVENUE	\$ 5,514	\$ 2,694	\$ 5,000	\$ 2,500.00	\$ 2,500.00	\$ (2,500)	
100-00-46912-000	CABLE TV FRANCHISE FEE	40,118.32	38,308.34	40,000.00	36,800.00	40,000.00	0.00	0.00%
100-00-43432-000	STATE AID - CABLE TV FEES	9,802.12	9,802.12	9,800.00	9,800.00	9,800.00	0.00	0.00%
100-00-47400-000	SEWER MAIN MAINTENANCE	59,976.64	71,114.56	58,000.00	60,000.00	60,000.00	2,000.00	3.45%
100-00-48100-000	INTEREST INCOME	63,151.76	73,921.83	25,000.00	135,000.00	55,800.00	30,800.00	123.20%
100-00-48501-000	OTHER PARKS REVENUE	3,705.00	3,528.00	1,650.00	11,670.00	2,500.00	850.00	51.52%
100-00-49200-000	FROM OTHER FUNDS/ELEC DEPT	4,239.61	4,239.61	4,200.00	4,200.00	4,200.00	0.00	0.00%
214-00-46250-000	LICENSE PLATES "NEW ACCT" 2013	\$ 2,670.66	\$ (15,079.16)	\$ 4,000.00	\$ 2,000.00	\$ -	\$ -4,000.00	\$ -100.00%
<b>TOTAL</b>		<b>\$ 223,756.20</b>	<b>\$ 235,822.23</b>	<b>\$ 173,650.00</b>	<b>\$ 288,970.00</b>	<b>\$ 211,800.00</b>	<b>38,150.00</b>	<b>21.97%</b>
<b>LIBRARY REVENUES</b>								
100-00-45110-000	LIBRARY - FEES	\$ 6,599.40	\$ 6,350.51	\$ 6,000.00	\$ 6,000	\$ 6,000	0.00	0.00%
100-00-45111-000	LIBRARY - GRANTS	\$ 17,490.80	\$ 32,662.00	\$ 13,000.00	\$ 13,000	\$ 13,000	0.00	0.00%
100-00-45112-000	LIBRARY - COUNTY CONTRIBUTIONS FROM LIBRARY RESERVES	\$ 168,778.00	\$ 192,696.00	\$ 206,595.00	\$ 206,595	\$ 219,034	12,439.00	6.02%
<b>TOTAL</b>		<b>\$ 192,868.20</b>	<b>\$ 231,708.51</b>	<b>\$ 225,595.00</b>	<b>\$ 225,595.00</b>	<b>\$ 238,034.00</b>	<b>12,439.00</b>	<b>5.51%</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,143,526.39</b>	<b>\$ 2,160,898.93</b>	<b>\$ 2,344,770.00</b>	<b>\$ 2,423,513.00</b>	<b>\$ 2,407,684.00</b>	<b>62,914.00</b>	<b>2.68%</b>
<b>LESS: LIBRARY REVENUES*</b>		<b>\$ 1,950,658.19</b>	<b>\$ 1,929,190.42</b>	<b>\$ 2,119,175.00</b>	<b>\$ 2,197,918.00</b>	<b>\$ 2,169,650.00</b>	<b>50,475.00</b>	<b>2.38%</b>

## 2025 CITY BUDGET DETAIL

### Expenses

Account Number	Short Description	2022 Actual	2023 Actual	2024 Budget	Department Total - Budget	2024 Projected	2025 Budget	Department Total	Line Item Change (%)	Department Change (%)
100-00-51101-100-000	COUNCIL WAGES	\$ 16,500.00	\$ 18,400.00	\$ 19,200.00		\$ 17,200.00	\$ 19,200.00		0.00%	
100-00-51101-130-000	COUNCIL FICA	\$ 1,262.25	\$ 1,407.60	\$ 1,470.00		\$ 1,315.00	\$ 1,470.00		0.00%	
100-00-51101-200-000	COUNCIL OTHER	\$ 3,684.58	\$ 2,740.72	\$ 4,500.00	\$ 25,170.00	\$ 2,500.00	\$ 3,500.00	\$ 24,170.00	-22.22%	-3.97%
100-00-51300-100-000	LAW WAGES					\$ -				
100-00-51300-130-000	LAW FICA					\$ -				
100-00-51300-131-000	LAW RETIREMENT					\$ -				
100-00-51300-132-000	LAW INSURANCE					\$ -				
100-00-51300-200-000	LAW OTHER	\$ 37,457.22	\$ 23,966.53	\$ 40,000.00	\$ 40,000.00	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	0.00%
100-00-51410-100-000	MAYOR WAGES	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00		\$ 8,400.00	\$ 8,400.00		0.00%	
100-00-51410-130-000	MAYOR FICA	\$ 642.60	\$ 642.60	\$ 645.00		\$ 645.00	\$ 645.00		0.00%	
100-00-51410-200-000	MAYOR OTHER	\$ -	\$ -	\$ -	\$ 9,045.00	\$ -	\$ -	\$ 9,045.00		
100-00-51400-100-000	ADMINISTRATOR WAGES	\$ 84,974.40	\$ 87,280.00	\$ 89,440.00		\$ 89,440.00	\$ 92,600.00		3.53%	
100-00-51400-130-000	ADMINISTRATOR FICA	\$ 6,414.23	\$ 6,586.44	\$ 6,843.00		\$ 6,843.00	\$ 7,085.00		3.54%	
100-00-51400-131-000	ADMINISTRATOR RETIREMENT	\$ 5,523.34	\$ 5,935.04	\$ 6,172.00		\$ 6,172.00	\$ 6,435.00		4.26%	
100-00-51400-132-000	ADMINISTRATOR INSURANCE	\$ 21,405.02	\$ 22,477.00	\$ 24,066.00		\$ 24,066.00	\$ 25,260.00		4.96%	
100-00-51525-100-000	ADMIN ASSIST WAGES	\$ 94,277.46	\$ 96,817.26	\$ 101,421.00		\$ 101,421.00	\$ 104,545.00		3.08%	
100-00-51525-130-000	ADMIN ASSIST FICA	\$ 6,871.34	\$ 7,076.41	\$ 7,760.00		\$ 7,760.00	\$ 8,000.00		3.09%	
100-00-51525-131-000	ADMIN ASSIST RETIREMENT	\$ 5,757.80	\$ 6,622.07	\$ 7,000.00		\$ 7,000.00	\$ 7,270.00		3.86%	
100-00-51525-132-000	ADMIN ASSIST INSURANCE	\$ 41,552.50	\$ 45,161.49	\$ 48,273.00		\$ 48,273.00	\$ 50,655.00		4.93%	
100-00-51525-200-000	ADMIN ASSIST OTHER	\$ 5,484.10	\$ 5,600.94	\$ 5,500.00	\$ 296,475.00	\$ 5,500.00	\$ 6,000.00	\$ 307,850.00	9.09%	3.84%
100-00-51600-100-000	CITY HALL WAGES	\$ 4,440.85	\$ 4,759.90	\$ 5,000.00		\$ 5,200.00	\$ 5,505.00		10.10%	
100-00-51600-130-000	CITY HALL FICA	\$ 339.77	\$ 364.17	\$ 385.00		\$ 400.00	\$ 425.00		10.39%	
100-00-51600-131-000	CITY HALL RETIREMENT	\$ -	\$ -	\$ -		\$ -				
100-00-51600-132-000	CITY HALL INSURANCE	\$ -	\$ -	\$ -		\$ -				
100-00-51600-200-000	CITY HALL OTHER	\$ 28,829.01	\$ 28,886.35	\$ 25,000.00	\$ 30,385.00	\$ 15,000.00	\$ 25,000.00	\$ 30,930.00	0.00%	
100-00-51933-200-000	PROPERTY/LIABILITY INSURANCE	\$ 42,769.00	\$ 45,913.00	\$ 55,000.00		\$ 49,529.00	\$ 57,750.00		5.00%	
100-00-51934-200-000	WORKMAN'S COMP INSURANCE	\$ 36,979.00	\$ 22,065.29	\$ 45,000.00		\$ 21,200.00	\$ 46,350.00		3.00%	
100-00-51935-200-000	AUTOMOBILE FLEET INSURANCE	\$ 9,898.75	\$ 11,317.00	\$ 17,500.00	\$ 117,500.00	\$ 13,146.00	\$ 18,025.00	\$ 122,125.00	3.00%	3.94%
100-00-52101-100-000	POLICE DEPARTMENT WAGES	\$ 388,309.30	\$ 428,791.91	\$ 493,169		\$ 349,575.65	\$ 506,841		2.77%	
100-00-52101-130-000	POLICE DEPARTMENT FICA	\$ 29,088.82	\$ 31,857.27	\$ 37,728		\$ 26,123.00	\$ 38,775		2.78%	
100-00-52101-131-000	POLICE RETIREMENT	\$ 43,751.20	\$ 52,838.67	\$ 61,491		\$ 45,640.00	\$ 66,250		7.74%	
100-00-52101-132-000	POLICE INSURANCE	\$ 142,133.83	\$ 157,381.06	\$ 168,605		\$ 156,023.68	\$ 176,941		4.94%	
100-00-52101-200-000	POLICE OTHER	\$ 25,597.11	\$ 14,597.63	\$ 7,750		\$ 20,000.00	\$ 7,750		0.00%	
100-00-52102-200-000	POLICE UNIFORM EXPENSE	\$ 3,027.33	\$ 3,005.26	\$ 3,500		\$ 3,500.00	\$ 3,500		0.00%	
100-00-52106-200-000	POLICE CAR MAINTENANCE	\$ 28,552.23	\$ 19,928.63	\$ 21,000		\$ 21,000.00	\$ 21,000		0.00%	
100-00-52107-200-000	POLICE OFFICE SUPPLIES	\$ 3,033.20	\$ 2,235.31	\$ 1,500		\$ 675.00	\$ 2,600		73.33%	
100-00-52108-200-000	POLICE INFORMATION TECHNOLOGY	\$ 3,846.00	\$ 15,632.06	\$ 6,750		\$ 10,000.00	\$ 6,000		-11.11%	
100-00-52109-200-000	POLICE TRAINING EXPENSE	\$ 1,398.76	\$ 2,154.37	\$ 3,000		\$ 684.54	\$ 1,000		-66.67%	
100-00-52110-200-000	POLICE EQUIPMENT EXPENSE	\$ 5,289.74	\$ 11,751.56	\$ 5,000		\$ 10,572.00	\$ 5,000		0.00%	
100-00-52103-200-000	POLICE DONATION EXPENSE	\$ -	\$ -	\$ -						
100-00-52104-200-000	POLICE CSO EXPENSE	\$ 945.65	\$ 1,965.52	\$ -						
100-00-52105-200-000	POLICE K-9 EXPENSE	\$ 4,777.69	\$ 6,378.03	\$ -						
214-00-52101-200-000	Vehicle Registration Account	\$ 2,914.48	\$ 1,761.63	\$ 2,000	\$ 811,493.00		\$ -	\$ 835,657.00	-100.00%	2.98%
100-00-53100-100-000	STREET SUPT WAGES	\$ 62,834.40	\$ 64,920.00	\$ 67,080.00		\$ 67,080.00	\$ 69,160.00		3.10%	
100-00-53100-130-000	STREET SUPT FICA	\$ 4,640.96	\$ 4,875.90	\$ 5,132.00		\$ 5,132.00	\$ 5,291.00		3.10%	
100-00-53100-131-000	STREET SUPT RETIREMENT	\$ 4,029.64	\$ 4,414.56	\$ 4,629.00		\$ 4,629.00	\$ 4,810.00		3.91%	
100-00-53100-132-000	STREET SUPT INSURANCE	\$ 21,519.26	\$ 21,697.48	\$ 24,161.00		\$ 24,161.00	\$ 25,355.00		4.94%	
100-00-53100-200-000	STREET SUPT OTHER	\$ 252.00	\$ -	\$ -						
100-00-53301-100-000	STREET MAINT WAGES	\$ 69,244.94	\$ 54,496.73	\$ 64,916.00		\$ 43,840.00	\$ 70,403.00		8.45%	
100-00-53301-130-000	STREET MAINT FICA	\$ 5,175.75	\$ 4,045.34	\$ 4,967.00		\$ 3,354.00	\$ 5,390.00		8.52%	
100-00-53301-131-000	STREET MAINT RETIREMENT	\$ 4,555.55	\$ 3,705.76	\$ 4,480.00		\$ 3,047.00	\$ 4,850.00		8.26%	
100-00-53301-200-000	STREET MAINTENANCE OTHER	\$ 7,903.89	\$ 7,909.83	\$ 12,180.00		\$ 11,013.00	\$ 12,000.00	\$ 92,643.00	-1.48%	
100-00-53302-100-000	STREET CLEANING WAGES	\$ 8,026.20	\$ 8,554.64	\$ 9,200.00		\$ 8,760.00	\$ 9,480.00		3.04%	
100-00-53302-130-000	STREET CLEANING FICA	\$ 599.80	\$ 634.33	\$ 704.00		\$ 670.00	\$ 726.00		3.13%	
100-00-53302-131-000	STREET CLEANING RETIREMENT	\$ 521.68	\$ 581.71	\$ 635.00		\$ 609.00	\$ 655.00		3.15%	
100-00-53302-200-000	STREET CLEANING OTHER	\$ 596.60	\$ 1,790.80	\$ 2,060.00		\$ 2,060.00	\$ 2,000.00	\$ 12,861.00	-2.91%	
100-00-53303-100-000	SNOW REMOVAL WAGES	\$ 40,800.31	\$ 52,464.39	\$ 68,000.00		\$ 25,950.00	\$ 68,000.00		0.00%	
100-00-53303-130-000	SNOW REMOVAL FICA	\$ 3,051.02	\$ 3,907.62	\$ 5,202.00		\$ 1,985.00	\$ 5,365.00		3.13%	
100-00-53303-131-000	SNOW REMOVAL RETIREMENT	\$ 2,648.98	\$ 3,401.32	\$ 4,692.00		\$ 1,803.00	\$ 4,840.00		3.15%	

100-00-53303-200-000	SNOW REMOVAL OTHER	\$ 33,337.22	\$ 28,226.06	\$ 39,150.00	\$ 15,000.00	\$ 38,000.00	\$ 116,205.00	-2.94%		
100-00-53304-100-000	BRUSH CONTROL WAGES	\$ 59,561.63	\$ 62,939.59	\$ 40,000.00	\$ 57,201.00	\$ 48,775.00		21.94%		
100-00-53304-130-000	BRUSH CONTROL FICA	\$ 4,456.38	\$ 4,672.93	\$ 3,060.00	\$ 4,376.00	\$ 3,735.00		22.06%		
100-00-53304-131-000	BRUSH CONTROL RETIREMENT	\$ 3,748.74	\$ 4,247.73	\$ 2,760.00	\$ 3,975.00	\$ 3,390.00		22.83%		
100-00-53304-200-000	BRUSH CONTROL OTHER	\$ 2,482.16	\$ 1,703.80	\$ 2,030.00	\$ 2,030.00	\$ 2,000.00	\$ 57,900.00	-1.48%		
100-00-53305-100-000	STREET MARKINGS WAGES	\$ 10,538.20	\$ 8,768.66	\$ 10,200.00	\$ 9,434.00	\$ 10,520.00		3.14%		
100-00-53305-130-000	STREET MARKINGS FICA	\$ 787.61	\$ 647.75	\$ 781.00	\$ 722.00	\$ 810.00		3.71%		
100-00-53305-131-000	STREET MARKINGS RETIREMENT	\$ 684.97	\$ 596.28	\$ 704.00	\$ 656.00	\$ 730.00		3.69%		
100-00-53305-200-000	STREET MARKINGS OTHER	\$ 4,089.92	\$ 5,330.71	\$ 5,120.00	\$ 5,840.00	\$ 5,000.00	\$ 17,060.00	-2.34%		
100-00-53306-100-000	STREET SIGNS WAGES	\$ 1,954.20	\$ 2,232.36	\$ 6,080.00	\$ 10,000.00	\$ 6,270.00		3.13%		
100-00-53306-130-000	STREET SIGNS FICA	\$ 146.08	\$ 164.51	\$ 466.00	\$ 765.00	\$ 480.00		3.00%		
100-00-53306-131-000	STREET SIGNS RETIREMENT	\$ 127.02	\$ 151.81	\$ 405.00	\$ 695.00	\$ 420.00		3.70%		
100-00-53306-200-000	STREET SIGNS OTHER	\$ 348.94	\$ 1,108.59	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ 9,670.00	-1.57%		
100-00-53308-100-000	STREET MACHINE REPAIR WAGES	\$ 36,081.80	\$ 43,229.86	\$ 45,700.00	\$ 58,115.00	\$ 49,270.00		7.81%		
100-00-53308-130-000	STREET MACHINE REPAIR FICA	\$ 2,697.63	\$ 3,223.37	\$ 3,497.00	\$ 4,446.00	\$ 3,770.00		7.81%		
100-00-53308-131-000	STREET MACHINE REPAIR RETIRMNT	\$ 2,345.35	\$ 2,939.64	\$ 3,154.00	\$ 4,039.00	\$ 3,425.00		8.59%		
100-00-53308-200-000	STREET MACHINE REPAIR	\$ 22,836.06	\$ 33,732.67	\$ 20,000.00	\$ 32,000.00	\$ 22,000.00	\$ 78,465.00	10.00%		
100-00-53309-100-000	CITY SHOP WAGES	\$ -								
100-00-53309-130-000	CITY SHOP FICA	\$ -								
100-00-53309-131-000	CITY SHOP RETIREMENT	\$ -								
100-00-53309-200-000	CITY SHOP OTHER	\$ 33,885.55	\$ 34,390.17	\$ 36,200.00	\$ 36,200.00	\$ 36,500.00	\$ 36,500.00	0.83%		
100-00-53310-100-000	VACATION, HOLIDAY WAGE	\$ 35,978.71	\$ 27,569.64	\$ 30,000.00	\$ 30,000.00	\$ 30,940.00		3.13%		
100-00-53310-130-000	VACATION, HOLIDAY FICA	\$ 2,690.19	\$ 2,047.10	\$ 2,295.00	\$ 2,295.00	\$ 2,370.00		3.27%		
100-00-53310-131-000	VACATION, HOLIDAY RET	\$ 2,338.65	\$ 1,846.66	\$ 2,070.00	\$ 2,070.00	\$ 2,135.00	\$ 35,445.00	3.14%		
100-00-53311-100-000	SICK PAY WAGES	\$ 14,702.21	\$ 12,232.60	\$ 10,550.00	\$ 9,111.00	\$ 10,885.00		3.18%		
100-00-53311-130-000	SICK PAY FICA	\$ 1,099.05	\$ 910.61	\$ 808.00	\$ 697.00	\$ 835.00		3.34%		
100-00-53311-131-000	SICK PAY RETIREMENT	\$ 955.71	\$ 831.83	\$ 728.00	\$ 634.00	\$ 755.00	\$ 12,475.00	3.71%		
100-00-53441-100-000	STORM SEWER MAINT WAGES	\$ 13,115.70	\$ 12,786.78	\$ 9,330.00	\$ 21,000.00	\$ 9,625.00		3.16%		
100-00-53441-130-000	STORM SEWER MAINT FICA	\$ 980.17	\$ 952.39	\$ 714.00	\$ 1,607.00	\$ 740.00		3.64%		
100-00-53441-131-000	STORM SEWER MAINT RETIREMENT	\$ 852.53	\$ 869.55	\$ 645.00	\$ 1,460.00	\$ 665.00		3.10%		
100-00-53441-200-000	STORM SEWER MAINT OTHER	\$ 799.61	\$ 432.01	\$ 3,500.00	\$ 3,500.00	\$ 3,600.00	\$ 14,630.00	2.86%		
100-00-53600-100-000	SANITARY SEWER MAINT WAGES	\$ 26,901.56	\$ 27,733.54	\$ 27,300.00	\$ 35,000.00	\$ 28,155.00		3.13%		
100-00-53600-130-000	SANITARY SEWER MAINT FICA	\$ 2,011.13	\$ 2,069.61	\$ 2,089.00	\$ 2,676.00	\$ 2,155.00		3.16%		
100-00-53600-131-000	SANITARY SEWER MAINT RETIREMEN	\$ 1,748.59	\$ 1,885.97	\$ 1,884.00	\$ 2,433.00	\$ 1,945.00		3.24%		
100-00-53600-200-000	SANITARY SEWER MAINT OTHER	\$ 1,348.52	\$ 2,645.63	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ 34,755.00	-1.57%		
100-00-53620-100-000	GARBAGE COLLECTION WAGES	\$ 37,199.85	\$ 39,798.83	\$ 45,000.00	\$ 43,269.00	\$ 46,475.00		3.28%		
100-00-53620-130-000	GARBAGE COLLECTION FICA	\$ 2,845.55	\$ 3,041.32	\$ 3,445.00	\$ 3,310.00	\$ 3,560.00		3.34%		
100-00-53620-131-000	GARBAGE COLLECTION RETIRE	\$ 14.01	\$ 82.78	\$ 800.00	\$ 800.00	\$ 125.00		-84.38%		
100-00-53620-200-000	GARBAGE COLLECTION OTHER	\$ 618.00	\$ 448.98	\$ -	\$ -	\$ 300.00	\$ 50,460.00			
100-00-53632-100-000	RECYCLING WAGES	\$ 16,205.28	\$ 17,988.19	\$ 21,000.00	\$ 19,500.00	\$ 20,450.00		-2.62%		
100-00-53632-130-000	RECYCLING FICA	\$ 1,233.24	\$ 1,372.54	\$ 1,610.00	\$ 1,492.00	\$ 1,565.00		-2.80%		
100-00-53632-131-000	RECYCLING RETIREMENT	\$ 237.88	\$ 92.66	\$ 376.00	\$ 75.00	\$ 250.00		-33.51%		
100-00-53632-200-000	RECYCLING OTHER	\$ 35.99	\$ 850.00	\$ 815.00	\$ 815.00	\$ 815.00	\$ 23,080.00	0.00%		
100-00-57347-100-000	CURB & GUTTER WAGES	\$ 14,847.10	\$ 19,564.00	\$ 24,200.00	\$ 25,800.00	\$ 24,960.00		3.14%		
100-00-57347-130-000	CURB & GUTTER FICA	\$ 1,109.60	\$ 1,454.33	\$ 1,852.00	\$ 1,974.00	\$ 1,910.00		3.13%		
100-00-57347-131-000	CURB & GUTTER RETIREMENT	\$ 965.04	\$ 1,330.35	\$ 1,670.00	\$ 1,794.00	\$ 1,725.00		3.29%		
100-00-57347-200-000	CURB & GUTTER OTHER	\$ 3,353.00	\$ 8,431.27	\$ 8,500.00	\$ 8,500.00	\$ 8,000.00	\$ 36,595.00	-5.88%		
100-00-57348-100-000	SIDEWALKS WAGES	\$ 4,313.65	\$ 6,273.24	\$ 16,400.00	\$ 16,400.00	\$ 16,915.00		3.14%		
100-00-57348-130-000	SIDEWALKS FICA	\$ 322.44	\$ 465.13	\$ 1,255.00	\$ 1,255.00	\$ 1,295.00		3.19%		
100-00-57348-131-000	SIDEWALKS RETIREMENT	\$ 280.39	\$ 426.59	\$ 1,132.00	\$ 1,131.00	\$ 1,170.00		3.36%		
100-00-57348-200-000	SIDEWALKS OTHER	\$ 3,226.77	\$ 6,182.59	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00	\$ 26,380.00	0.00%		
100-00-57431-200-000	STREET DEPT SURPLUS	\$ -	\$ -		\$ 729,393.00		\$ 759,740.00	4.16%		
100-00-53101-132-000	STREET DEPT INSURANCE	\$ 148,155.98	\$ 154,808.00	\$ 168,868.00	\$ 218,078.97	\$ 168,868.00	\$ 177,205.00	\$ 247,605.00	4.94%	
100-00-53307-200-000	GAS & OIL OTHER	\$ 62,739.32	\$ 53,681.60	\$ 54,000.00	\$ 36,600.00	\$ 53,000.00		-1.85%		
100-00-53313-200-000	STOP & GO LIGHTS	\$ 3,461.45	\$ 4,382.17	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00		-8.57%		
100-00-57345-200-000	STORM SEWER	\$ 2,447.55	\$ 1,154.60	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00		-8.57%		
100-00-57410-200-000	SANITARY SEWER OTHER	\$ 10,949.42	\$ 4,052.60	\$ 13,000.00	\$ 972,261.00	\$ 13,000.00	\$ 11,000.00	\$ 1,007,345.00	-15.38%	3.61%
100-00-55110-100-000	LIBRARY WAGES	\$ 188,264.61	\$ 208,396.32	\$ 236,877	\$ 236,877	\$ 244,990		3.42%		
100-00-55110-130-000	LIBRARY FICA	\$ 13,961.13	\$ 15,493.06	\$ 18,121	\$ 18,121	\$ 18,745		3.44%		
100-00-55110-131-000	LIBRARY RETIREMENT	\$ 8,376.94	\$ 8,432.45	\$ 9,397	\$ 9,397	\$ 8,440		-10.18%		
100-00-55110-132-000	LIBRARY INSURANCE	\$ 43,366.41	\$ 45,175.71	\$ 48,131	\$ 48,131	\$ 50,625		5.18%		
100-00-55110-200-000	LIBRARY WORK COM/PROP INS	\$ 4,553.00	\$ 4,825.49	\$ 8,700	\$ 8,700	\$ 8,700		0.00%		

100-00-55110-200-000	LIBRARY MISCELLANEOUS	\$ 18,606.30	\$ 16,161.33	\$ 1,400	\$ 1,400	\$ 1,500			7.14%	
100-00-55110-301-000	LIBRARY PERIODICALS/MAGAZINES	\$ 612.21	\$ 633.73	\$ 1,200	\$ 1,200	\$ 1,200			0.00%	
100-00-55110-302-000	LIBRARY CHILDRENS	\$ 5,476.91	\$ 3,489.64	\$ 7,900	\$ 7,900	\$ 7,900			0.00%	
100-00-55110-303-000	LIBRARY ADULT BOOKS	\$ 11,760.21	\$ 11,293.24	\$ 11,000	\$ 11,000	\$ 11,000			0.00%	
100-00-55110-304-000	LIBRARY VISUAL	\$ 2,126.50	\$ 1,404.81	\$ 3,200	\$ 3,200	\$ 3,200			0.00%	
100-00-55110-305-000	LIBRARY BLDG EQUIP & SUPPLIES	\$ 5,057.12	\$ 5,390.79	\$ 2,300	\$ 4,000	\$ 2,500			8.70%	
100-00-55110-306-000	LIBRARY MAINTENANCE	\$ 4,246.05	\$ 4,362.93	\$ 2,400	\$ 7,700	\$ 5,000			108.33%	
100-00-55110-307-000	LIBRARY UTILITIES	\$ 21,531.44	\$ 19,501.50	\$ 17,000	\$ 17,000	\$ 22,000			29.41%	
100-00-55110-308-000	LIBRARY ELECTRONIC DATABASES	\$ -	\$ -							
100-00-55110-309-000	LIBRARY AUDIO BOOKS	\$ 2,474.39	\$ 1,657.97	\$ 2,000	\$ 2,000	\$ 2,000			0.00%	
100-00-55110-310-000	LIBRARY EDUCATION & TRAINING	\$ 2,307.66	\$ 1,255.19	\$ 1,400	\$ 1,400	\$ 1,400			0.00%	
100-00-55110-311-000	LIBRARY TECHNOLOGY	\$ 15,517.61	\$ 16,758.50	\$ 19,000	\$ 22,000	\$ 25,000			31.58%	
100-00-55110-312-000	LIBRARY POSTAGE	\$ -	\$ -							
100-00-55110-313-000	LIBRARY FURNISHING & EQUIPMENT	\$ 328.94	\$ 120.62	\$ 300	\$ 300	\$ 300			0.00%	
100-00-55110-314-000	LIBRARY OFFICE SUPPLIES	\$ 5,043.50	\$ 4,329.65	\$ 3,500	\$ 4,500	\$ 5,000			42.86%	
100-00-55110-315-000	LIBRARY ADMINISTRATIVE FEES	\$ -	\$ -							
100-00-55110-316-000	LIBRARY SPECIAL DONATION EXPENSE	\$ -	\$ -							
100-00-55110-317-000	LIBRARY CLEANING SERVICES	\$ 1,495.00	\$ 1,695.00	\$ 900	\$ 1,600	\$ 1,800			100.00%	
100-00-55110-318-000	LIBRARY PROGRAMMING/ADVERTISING	\$ 934.31	\$ 2,174.81	\$ 1,200	\$ 1,200	\$ 1,200			0.00%	
100-00-55110-319-000	LIBRARY YOUTH SERVICES SUPPLIES	\$ 486.07	\$ 540.64	\$ 1,500	\$ 1,500	\$ 1,500				
100-00-57520-200-000	LIBRARY OUTLAY	\$ 3,607.80	\$ -	\$ 25,000	\$ 422,426.00	\$ 424,000			-100.00%	
100-00-55200-100-000	PARKS WAGES	\$ 62,633.87	\$ 55,987.30	\$ 62,141	\$ 66,000	\$ 64,090			3.14%	
100-00-55200-130-000	PARKS FICA	\$ 4,791.54	\$ 4,283.04	\$ 4,754	\$ 4,973	\$ 4,905			3.18%	
100-00-55200-131-000	PARKS RETIREMENT	\$ -	\$ -	\$ 728	\$ 728	\$ 751			3.16%	
100-00-55200-132-000	PARKS INSURANCE	\$ -	\$ -	\$ 4,794	\$ 4,794	\$ 5,031				
100-00-55200-200-000	PARKS OTHER	\$ 63,709.95	\$ 63,248.75	\$ 46,000	\$ 50,000	\$ 47,380			3.00%	
100-00-55300-100-000	RECREATION WAGES	\$ 62,712.00	\$ 64,920.00	\$ 67,080	\$ 67,080	\$ 69,160			3.10%	
100-00-55300-130-000	RECREATION FICA	\$ 4,626.67	\$ 4,790.91	\$ 5,132	\$ 5,132	\$ 5,291			3.10%	
100-00-55300-131-000	RECREATION RETIREMENT	\$ 4,076.28	\$ 4,414.56	\$ 4,629	\$ 4,629	\$ 4,775			3.15%	
100-00-55300-132-000	RECREATION INSURANCE	\$ 21,438.34	\$ 22,625.10	\$ 24,104	\$ 24,104	\$ 25,295			4.94%	
100-00-55300-200-000	RECREATION OTHER	\$ 6,079.81	\$ 4,764.76	\$ 5,000	\$ 6,000	\$ 5,150			3.00%	
100-00-55440-200-000	RINKS OTHER	\$ -	\$ -	\$ 1,000	\$ 225,362.00	\$ 1,000	\$ 1,030	\$ 232,858.00	3.00%	3.33%
100-00-55202-100-000	KARNER BLUE GARDEN CLUB	\$ 12,471.93	\$ 11,483.50	\$ 4,450.00	\$ 4,450.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	1.12%	1.12%
100-00-51102-200-000	FAX MACHINE OTHER	\$ 845.28	\$ 865.06	\$ 850.00	\$ 850.00	\$ 850.00			0.00%	
100-00-51103-200-000	POSTAGE	\$ 3,781.08	\$ 1,377.89	\$ 2,500.00	\$ 4,000.00	\$ 4,000.00			60.00%	
100-00-51440-200-000	ELECTIONS OTHER	\$ 10,025.37	\$ 5,175.22	\$ 15,000.00	\$ 4,480.00	\$ 15,000.00			0.00%	
100-00-51510-200-000	AUDIT OTHER	\$ 46,149.00	\$ 56,904.00	\$ 50,000.00	\$ 52,133.00	\$ 55,000.00			10.00%	
100-00-51530-200-000	ASSESSMENT OF PROPERTY	\$ 23,300.00	\$ 23,300.00	\$ 14,000.00	\$ 25,000.00	\$ 14,000.00			0.00%	
100-00-51531-200-000	MANUF ASSESS SURCHARGE	\$ 1,084.67	\$ 1,019.13	\$ 1,250.00	\$ 1,000.00	\$ 1,250.00			0.00%	
100-00-51533-200-000	SAFETY PROGRAM OTHER	\$ 9,600.00	\$ 9,600.00	\$ 10,000.00	\$ 9,600.00	\$ 10,000.00			0.00%	
100-00-51700-200-000	STORAGE BULDG / OLD ANIMAL SHELTER	\$ 192.00	\$ 48.00	\$ -	\$ -	\$ -			#DIV/0!	
100-00-51980-200-000	SUNDRY UNCLASSIFIED OTHER	\$ 18,317.26	\$ 16,960.00	\$ 25,000.00	\$ 15,000.00	\$ 20,000.00			-20.00%	
100-00-51982-200-000	INFORMATION TECHNOLOGY	\$ 12,129.98	\$ 10,138.70	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			0.00%	
100-00-53420-200-000	STREET LIGHTING	\$ 67,861.60	\$ 66,975.52	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00			0.00%	
100-00-53510-200-000	AIRPORT OTHER	\$ 12,800.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00			0.00%	
100-00-53630-200-000	LANDFILL OTHER	\$ 41,671.00	\$ 40,428.00	\$ 53,000.00	\$ 49,500.00	\$ 52,000.00			-1.89%	
100-00-53631-200-000	LANDFILL ABANDONMENT	\$ 3,500.00	\$ 3,606.00	\$ 3,500.00	\$ 4,000.00	\$ 4,250.00			21.43%	
100-00-54101-200-000	RODENT & PEST CONTROL	\$ 170.00	\$ 175.00	\$ 500.00	\$ 185.00	\$ 500.00			0.00%	
100-00-54102-200-000	ANIMAL SHELTER	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00			0.00%	
100-00-55207-200-000	LALLAPALOOZA OPER EXP OTHER	\$ 2,773.86	\$ 891.93	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0.00%	
100-00-55301-200-000	DONATIONS OTHER	\$ -	\$ -	\$ -	\$ -	\$ -				
100-00-57343-200-000	STREET LIGHTING OUTLAY	\$ 1,078.77	\$ 2,845.00	\$ 2,500.00	\$ -	\$ 2,500.00			0.00%	
100-00-57636-200-000	FOUNDATION TRAIL	\$ 8,899.43	\$ 14,392.32	\$ -	\$ 10,000.00	\$ -				
100-00-57730-200-000	LEEVE CERTIFICATION / MAINT	\$ -	\$ 7,295.12	\$ 500.00	\$ 1,000.00	\$ 1,000.00			100.00%	0.43%
100-00-58000-000-000	INVESTMENT MANAGEMENT FEES	\$ 1,210.11	\$ 1,106.10	\$ 1,500.00	\$ 288,600.00	\$ 1,000.00	\$ 1,000.00	\$ 289,850.00	-33.33%	
300/400 Funds	PRINCIPAL L/T DEBT	\$ 567,499.51	\$ 226,206.05	\$ 490,000.00	\$ 490,000.00	\$ 506,000.00	\$ 500,000.00	\$ 500,000.00	2.04%	2.04%
300/400 Funds	INTEREST L/T DEBT	\$ 7,500.49	\$ 3,026.82	\$ 20,000.00	\$ 20,000.00	\$ 4,500.00	\$ 25,000.00	\$ 25,000.00	25.00%	25.00%
	TOTALS	\$ 3,482,687.75	\$ 3,223,548.47	\$ 3,753,167.00	\$ 3,753,167.00	\$ 3,472,220.87	\$ 3,853,330.00	\$ 3,853,330.00		
	Less: Debt & Library Revenues	\$ 2,714,819.55	\$ 2,991,839.96	\$ 3,017,572.00	\$ 3,017,572.00	\$ 2,774,942.87	\$ 3,090,296.00	\$ 3,090,296.00	2.41%	
	City Share Library	\$ 167,265.91	\$ 141,384.87	\$ 180,831.00			\$ 185,966.00	2.67%		
	Expenditure Difference (%)									

APPROVED BY COMMON COUNCIL 11/20/2024

# 2025 BUDGET

*Approved by Common Council 11/20/2024*

Street Department

# Street Department Expense Line Items

## OPERATING EXPENSES

### **Street Maintenance Other**

Patching material and maintenance on streets.

### **Street Cleaning Other**

Brooms and wire for sweeping streets.

### **Snow Removal Other**

Salt and sand for winter street maintenance, cutting edges for plows, ETC.

### **Brush Control Other**

Supplies and weed killer for grinding and spraying of brush and vegetation.

### **Street Markings Other**

Street and crosswalk paint and supplies.

### **Street Signs Other**

Street signs and supplies.

### **Gas & Oil Other**

Fuel and oil for equipment.

### **Street Machine Repair**

Equipment repairs.

### **City Shop Other**

Electric, water, sewer and supplies for City Shop.

### **Stop & Go Lights**

Maintenance on traffic lights including knock downs by traffic.

### **Storm Sewer Maint Other**

Fix or rebuild storm basin structures.

### **Sanitary Sewer Maint Other**

Supplies for sewer jetting and maintenance.

### **Garbage Collection Other**

Transfer station supplies.

**Landfill Other**

Tonage fees for taking garbage to landfill.

**Recycling Other**

Supplies for recycling.

**Street Machinery Outlay**

400 Fund (Capital Expenses Fund) for new equipment.

**City Shop Outlay**

400 Fund (Capital Expense Fund) for overhead doors, maintenance, etc at City Shop.

**Street Construction Outlay**

400 Fund (Capital Expense Fund) for contractors to pave streets.

**Storm Sewer**

Fix storm sewer structures.

**Curb & Gutter Other**

Concrete for new curb and gutter. Current allotment pays for 1,000 feet of new curb annually.

**Sidewalks Other**

Concrete for sidewalk repairs/replacements. Current allotment pays for 750 feet of new sidewalk annually.

**Sanitary Sewer Other**

Maintenance and installation for new sewer mains.

**Transfer Station Outlay**

400 Fund (Capital Expense Fund) for supplies for garbage transfer station.

## 2025 STREET DEPARTMENT BUDGET

STREET DEPARTMENT EXPENSES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
STREET SUPT WAGES	\$ 60,673.52	\$ 62,834.40	\$ 64,920.00	\$ 67,080.00	\$ 67,080.00	\$ 69,160.00	\$ 2,080.00	3.10%
STREET SUPT FICA	\$ 4,479.77	\$ 4,815.00	\$ 4,875.90	\$ 5,132.00	\$ 5,132.00	\$ 5,291.00	\$ 159.00	3.10%
STREET SUPT RETIREMENT	\$ 4,095.41	\$ 4,090.00	\$ 4,414.56	\$ 4,629.00	\$ 4,629.00	\$ 4,775.00	\$ 146.00	3.15%
STREET SUPT INSURANCE	\$ 20,490.79	\$ 21,760.00	\$ 21,697.48	\$ 24,161.00	\$ 24,161.00	\$ 25,355.00	\$ 1,194.00	4.94%
STREET SUPT OTHER	\$ -	\$ -	\$ -				\$ -	
STREET MAINT WAGES	\$ 50,547.64	\$ 69,244.94	\$ 54,496.73	\$ 64,916.00	\$ 43,840.00	\$ 70,403.00	\$ 5,487.00	8.45%
STREET MAINT FICA	\$ 3,780.92	\$ 5,175.75	\$ 4,045.34	\$ 4,967.00	\$ 3,354.00	\$ 5,386.00	\$ 419.00	8.44%
STREET MAINT RETIREMENT	\$ 3,412.03	\$ 4,555.55	\$ 3,705.76	\$ 4,479.20	\$ 3,047.00	\$ 4,850.00	\$ 370.80	8.28%
STREET MAINTENANCE OTHER	\$ 22,090.46	\$ 7,903.89	\$ 7,909.83	\$ 12,180.00	\$ 11,013.00	\$ 12,000.00	\$ (180.00)	-1.48%
STREET CLEANING WAGES	\$ 9,935.94	\$ 8,026.20	\$ 8,554.64	\$ 9,200.00	\$ 8,760.00	\$ 9,476.00	\$ 276.00	3.00%
STREET CLEANING FICA	\$ 742.94	\$ 599.80	\$ 634.33	\$ 704.00	\$ 670.00	\$ 726.04	\$ 22.04	3.13%
STREET CLEANING RETIREMENT	\$ 670.69	\$ 521.68	\$ 581.71	\$ 634.80	\$ 609.00	\$ 654.67	\$ 19.87	3.13%
STREET CLEANING OTHER	\$ 1,788.00	\$ 596.60	\$ 1,790.80	\$ 2,060.00	\$ 2,060.00	\$ 2,000.00	\$ (60.00)	-2.91%
SNOW REMOVAL WAGES	\$ 43,820.36	\$ 40,800.31	\$ 52,464.39	\$ 68,000.00	\$ 25,950.00	\$ 68,000.00	\$ -	0.00%
SNOW REMOVAL FICA	\$ 3,278.57	\$ 3,051.02	\$ 3,907.62	\$ 5,202.00	\$ 1,985.00	\$ 5,364.82	\$ 162.82	3.13%
SNOW REMOVAL RETIREMENT	\$ 2,944.25	\$ 2,648.98	\$ 3,401.32	\$ 4,692.00	\$ 1,803.00	\$ 4,838.86	\$ 146.86	3.13%
SNOW REMOVAL OTHER	\$ 12,627.05	\$ 33,337.22	\$ 28,226.06	\$ 39,150.00	\$ 15,000.00	\$ 38,000.00	\$ (1,150.00)	-2.94%
BRUSH CONTROL WAGES	\$ 71,829.74	\$ 59,561.63	\$ 62,939.59	\$ 40,000.00	\$ 57,201.00	\$ 48,771.00	\$ 8,771.00	21.93%
BRUSH CONTROL FICA	\$ 5,376.38	\$ 4,456.38	\$ 4,672.93	\$ 3,060.00	\$ 4,376.00	\$ 3,731.00	\$ 671.00	21.93%
BRUSH CONTROL RETIREMENT	\$ 4,715.72	\$ 3,748.74	\$ 4,247.73	\$ 2,760.00	\$ 3,975.00	\$ 3,390.00	\$ 630.00	22.83%
BRUSH CONTROL OTHER	\$ 1,025.30	\$ 2,482.16	\$ 1,703.80	\$ 2,030.00	\$ 2,030.00	\$ 2,000.00	\$ (30.00)	-1.48%
STREET MARKINGS WAGES	\$ 7,625.20	\$ 10,538.20	\$ 8,768.66	\$ 10,200.00	\$ 9,434.00	\$ 10,519.18	\$ 319.18	3.13%
STREET MARKINGS FICA	\$ 570.32	\$ 787.61	\$ 647.75	\$ 781.00	\$ 722.00	\$ 805.45	\$ 24.45	3.13%
STREET MARKINGS RETIREMENT	\$ 514.69	\$ 684.97	\$ 596.28	\$ 703.80	\$ 656.00	\$ 725.83	\$ 23.00	3.27%
STREET MARKINGS OTHER	\$ 2,784.22	\$ 4,089.92	\$ 5,330.71	\$ 5,120.00	\$ 5,840.00	\$ 5,000.00	\$ (120.00)	-2.34%
STREET SIGNS WAGES	\$ 5,807.28	\$ 1,954.20	\$ 2,232.36	\$ 6,080.00	\$ 10,000.00	\$ 6,270.30	\$ 190.30	3.13%
STREET SIGNS FICA	\$ 434.32	\$ 146.08	\$ 164.51	\$ 466.00	\$ 765.00	\$ 480.59	\$ 14.59	3.13%
STREET SIGNS RETIREMENT	\$ 391.98	\$ 127.02	\$ 151.81	\$ 405.00	\$ 695.00	\$ 417.68	\$ 13.00	3.21%
STREET SIGNS OTHER	\$ 1,571.59	\$ 348.39	\$ 1,108.59	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ (40.00)	-1.57%
STREET MACHINE REPAIR WAGES	\$ 42,486.46	\$ 36,081.80	\$ 43,229.86	\$ 45,700.00	\$ 58,115.00	\$ 49,270.00	\$ 3,570.00	7.81%
STREET MACHINE REPAIR FICA	\$ 3,179.26	\$ 2,697.63	\$ 3,223.37	\$ 3,497.00	\$ 4,446.00	\$ 3,769.20	\$ 272.20	7.78%
STREET MACHINE REPAIR RETIRMNT	\$ 2,867.70	\$ 2,345.35	\$ 2,939.64	\$ 3,153.30	\$ 4,039.00	\$ 3,424.26	\$ 271.00	8.59%
STREET MACHINE REPAIR	\$ 19,099.87	\$ 22,836.06	\$ 33,732.67	\$ 20,000.00	\$ 32,000.00	\$ 22,000.00	\$ 2,000.00	10.00%
CITY SHOP OTHER	\$ 25,885.74	\$ 33,882.55	\$ 34,390.17	\$ 36,200.00	\$ 36,200.00	\$ 36,500.00	\$ 300.00	0.83%
VACATION, HOLIDAY WAGE	\$ 32,348.43	\$ 35,978.71	\$ 27,569.64	\$ 30,000.00	\$ 30,000.00	\$ 30,939.00	\$ 939.00	3.13%
VACATION, HOLIDAY FICA	\$ 2,419.77	\$ 2,690.19	\$ 2,047.10	\$ 2,295.00	\$ 2,295.00	\$ 2,366.83	\$ 71.83	3.13%
VACATION, HOLIDAY RET	\$ 2,183.39	\$ 2,338.65	\$ 1,846.66	\$ 2,070.00	\$ 2,070.00	\$ 2,134.79	\$ 64.79	3.13%
SICK PAY WAGES	\$ 11,928.73	\$ 14,702.21	\$ 12,232.60	\$ 10,550.00	\$ 9,111.00	\$ 10,880.22	\$ 330.22	3.13%

SICK PAY FICA	\$ 892.28	\$ 1,099.05	\$ 910.61	\$ 808.00	\$ 697.00	\$ 833.29	\$ 25.29	3.13%
SICK PAY RETIREMENT	\$ 805.13	\$ 955.71	\$ 831.83	\$ 727.95	\$ 634.00	\$ 750.73	\$ 23.00	3.16%
STORM SEWER MAINT WAGES	\$ 9,043.52	\$ 13,115.70	\$ 12,786.78	\$ 9,330.00	\$ 21,000.00	\$ 9,622.03	\$ 292.03	3.13%
STORM SEWER MAINT FICA	\$ 676.37	\$ 980.17	\$ 952.39	\$ 714.00	\$ 1,607.00	\$ 736.35	\$ 22.35	3.13%
STORM SEWER MAINT RETIREMENT	\$ 610.44	\$ 852.53	\$ 869.55	\$ 643.77	\$ 1,460.00	\$ 663.92	\$ 21.00	3.26%
STORM SEWER MAINT OTHER	\$ 2,281.08	\$ 799.61	\$ 432.01	\$ 3,500.00	\$ 3,500.00	\$ 3,600.00	\$ 100.00	2.86%
SANITARY SEWER MAINT WAGES	\$ 29,640.52	\$ 26,901.56	\$ 27,733.54	\$ 27,300.00	\$ 35,000.00	\$ 28,154.49	\$ 854.49	3.13%
SANITARY SEWER MAINT FICA	\$ 2,217.57	\$ 2,011.13	\$ 2,069.61	\$ 2,089.00	\$ 2,676.00	\$ 2,154.39	\$ 65.39	3.13%
SANITARY SEWER MAINT RETIREMEN	\$ 2,000.68	\$ 1,748.59	\$ 1,885.97	\$ 1,883.70	\$ 2,433.00	\$ 1,942.66	\$ 59.00	3.13%
SANITARY SEWER MAINT OTHER	\$ 248.45	\$ 1,348.52	\$ 2,645.63	\$ 2,540.00	\$ 2,000.00	\$ 2,500.00	\$ (40.00)	-1.57%
GARBAGE COLLECTION WAGES	\$ 39,351.49	\$ 37,199.85	\$ 39,798.83	\$ 45,000.00	\$ 43,269.00	\$ 46,475.00	\$ 1,475.00	3.28%
GARBAGE COLLECTION FICA	\$ 3,007.49	\$ 2,845.55	\$ 3,041.32	\$ 3,445.00	\$ 3,310.00	\$ 3,556.00	\$ 111.00	3.22%
GARBAGE COLLECTION RETIRE	\$ 113.32	\$ 14.01	\$ 82.78	\$ 800.00	\$ 800.00	\$ 125.00	\$ (675.00)	-84.38%
GARBAGE COLLECTION OTHER	\$ 377.00	\$ 618.00	\$ 448.98	\$ 300.00	\$ -	\$ 300.00	\$ -	0.00%
RECYCLING WAGES	\$ 17,319.79	\$ 16,205.28	\$ 17,988.19	\$ 21,000.00	\$ 19,500.00	\$ 20,449.00	\$ (551.00)	-2.62%
RECYCLING FICA	\$ 1,320.66	\$ 1,233.24	\$ 1,372.54	\$ 1,610.00	\$ 1,492.00	\$ 1,565.00	\$ (45.00)	-2.80%
RECYCLING RETIREMENT	\$ 167.87	\$ 237.88	\$ 92.66	\$ 376.00	\$ 75.00	\$ 250.00	\$ (126.00)	-33.51%
RECYCLING OTHER	\$ 390.00	\$ 35.99	\$ 850.00	\$ 815.00	\$ 815.00	\$ 815.00	\$ -	0.00%
CURB & GUTTER WAGES	\$ 16,996.24	\$ 14,847.10	\$ 19,564.00	\$ 24,200.00	\$ 25,800.00	\$ 24,957.46	\$ 757.46	3.13%
CURB & GUTTER FICA	\$ 1,271.23	\$ 1,109.36	\$ 1,454.33	\$ 1,852.00	\$ 1,974.00	\$ 1,909.97	\$ 57.97	3.13%
CURB & GUTTER RETIREMENT	\$ 1,147.24	\$ 965.04	\$ 1,330.35	\$ 1,669.80	\$ 1,794.00	\$ 1,722.06	\$ 53.00	3.17%
CURB & GUTTER OTHER	\$ 6,869.24	\$ 3,353.00	\$ 8,431.27	\$ 8,500.00	\$ 8,500.00	\$ 8,000.00	\$ (500.00)	-5.88%
SIDEWALKS WAGES	\$ 5,301.04	\$ 4,313.65	\$ 6,273.24	\$ 16,400.00	\$ 16,400.00	\$ 16,913.32	\$ 513.32	3.13%
SIDEWALKS FICA	\$ 396.50	\$ 322.44	\$ 465.13	\$ 1,255.00	\$ 1,255.00	\$ 1,294.28	\$ 39.28	3.13%
SIDEWALKS RETIREMENT	\$ 357.80	\$ 280.39	\$ 426.59	\$ 1,131.60	\$ 1,131.00	\$ 1,167.02	\$ 36.00	3.18%
SIDEWALKS OTHER	\$ 2,130.86	\$ 3,226.77	\$ 6,182.59	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00	\$ -	0.00%
STREET DEPT SURPLUS				\$ -		\$ -	\$ -	
<b>TOTAL OPERATING</b>	<b>\$ 635,358.24</b>	<b>\$ 649,059.91</b>	<b>\$ 678,323.62</b>	<b>\$ 729,688.92</b>	<b>\$ 697,185.00</b>	<b>\$ 759,632.68</b>	<b>\$ 29,943.75</b>	<b>4.10%</b>

STREET DEPT INSURANCE	\$ 144,043.85	\$ 148,155.98	\$ 154,808.00	\$ 168,868.00	\$ 168,868.00	\$ 175,115.00	\$ 6,247.00	3.70%
GAS & OIL OTHER	\$ 44,232.38	\$ 62,739.32	\$ 53,681.60	\$ 54,000.00	\$ 36,600.00	\$ 53,000.00	\$ (1,000.00)	-1.85%
STOP & GO LIGHTS	\$ 6.29	\$ 3,461.45	\$ 4,382.17	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00	\$ (300.00)	-8.57%
STORM SEWER	\$ 3,466.63	\$ 2,447.55	\$ 1,154.60	\$ 3,500.00	\$ 3,500.00	\$ 3,200.00	\$ (300.00)	-8.57%
SANITARY SEWER OTHER	\$ 22,969.65	\$ 10,949.42	\$ 4,052.60	\$ 13,000.00	\$ 13,000.00	\$ 11,000.00	\$ (2,000.00)	-15.38%
LANDFILL OTHER	\$ 44,095.00	\$ 41,671.00	\$ 40,428.00	\$ 53,000.00	\$ 49,500.00	\$ 52,000.00	\$ (1,000.00)	-1.89%
<b>TOTAL OTHER</b>	<b>\$ 258,813.80</b>	<b>\$ 269,424.72</b>	<b>\$ 258,506.97</b>	<b>\$ 295,868.00</b>	<b>\$ 274,968.00</b>	<b>\$ 297,515.00</b>	<b>\$ 1,647.00</b>	<b>0.56%</b>

<b>DEPARTMENT TOTAL</b>	<b>\$ 894,172.04</b>	<b>\$ 918,484.63</b>	<b>\$ 936,830.59</b>	<b>\$ 1,025,557.00</b>	<b>\$ 972,153.00</b>	<b>\$ 1,057,148.00</b>	<b>\$ 31,591.00</b>	<b>3.08%</b>
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# **2025 BUDGET**

Approved by Common Council 11/20/2024

**Parks & Recreation Department**

# Parks & Recreation Budget Line Item Descriptions

## REVENUE

### Other Parks Revenue

Revenue collected from .

## OPERATING EXPENSES

### Parks Wages

Part-time Parks & Recreation Staff wages and portion of full-time Lunda Park Maintenance Technician wages (winter hrs).

### Parks FICA

City portion of Social Security withholding for Part-time Parks staff.

### Parks Retirement

City contribution to Wisconsin Retirement System (WRS) for Part-time Parks Staff .

### Parks Other

Miscellaneous park related expenses that do not fall under any other expense line item.

### Recreation Wages

Parks & Recreation Director Salary.

### Recreation FICA

City Portion of Social Security withholding for Parks & Recreation Director.

### Recreation Retirement

City contribution to Wisconsin Retirement System (WRS) for Parks & Recreation Director.

### Recreation Insurance

City portion of health insurance premium for Parks & Recreation Director.

### Recreation Other

Miscellaneous recreation related expenses that do not fall under any other expense line item.

### Rinks - Other

Expenses related to establishing and maintaining outdoor ice rinks.

**I would like to breakdown the 46k in the current parks other line item into 8 line items.**

**Parks Other**

Miscellaneous park related expenses that do not fall under any other expense line item.

**Fuel**

Unleaded, premium and diesel fuel used in operation of mowers, utility vehicles, trucks, tool cat, chainsaws and trimmers.

**Fleet Maintenance and Supplies**

Any service or supplies required to fix or maintain mowers, utility vehicles, trucks, tool cat, chainsaws and trimmers.

**Park Supplies/Tools**

Expenses related to supplies needed to operate and maintain our parks. Examples include; janitorial supplies and cleaners, garbage bags, vegetation control products, paint, graffiti remover, safety products etc. Any tool needed to help maintain the parks.

**Ballfield Maintenance and Supplies**

Expenses related to ball field operations such as lime screenings, diamond dry and chalk

**Employee Training**

Expenses related to employee training classes, conferences, seminars and certifications.

**Portable toilets**

Expenses for having portable toilets in the parks.

**Utilities**

Expenses from gas, electric, water, and internet services

**I would like to breakdown the 5k in the current recreation other line item into 3 line items.**

**Recreation Other**

Miscellaneous park related expenses that do not fall under any other expense line item.

**Rec Supplies**

Expenses related to recreation such as equipment needed to sustain recreation programming

**Employee Training**

Expenses related to employee training classes, conferences, seminars and certifications.

## 2025 PARKS & RECREATION DEPARTMENT BUDGET

PARKS & RECREATION EXPENSES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
PARKS WAGES	\$ 58,913	\$ 62,634	\$ 55,987	\$ 62,141	\$ 66,000	\$ 64,090	\$ 1,949	3.14%
PARKS FICA	\$ 4,507	\$ 4,792	\$ 4,283	\$ 4,754	\$ 4,973	\$ 4,905	\$ 151	3.18%
PARKS RETIREMENT	\$ 542	\$ -	\$ -	\$ 728	\$ 728	\$ 751	\$ 23	3.16%
PARKS INSURANCE		\$ -	\$ -	\$ 4,794	\$ 4,794	\$ 5,031	\$ 237	4.94%
PARKS OTHER	\$ 49,395	\$ 63,710	\$ 63,249	\$ 46,000	\$ 50,000	\$ 47,380	\$ 1,380	3.00%
RECREATION WAGES	\$ 75,070	\$ 62,712	\$ 64,920	\$ 67,080	\$ 67,080	\$ 69,160	\$ 2,080	3.10%
RECREATION FICA	\$ 5,642	\$ 4,627	\$ 4,791	\$ 5,132	\$ 5,132	\$ 5,291	\$ 159	3.10%
RECREATION RETIREMENT	\$ 4,768	\$ 4,076	\$ 4,415	\$ 4,629	\$ 4,629	\$ 4,775	\$ 146	3.15%
RECREATION INSURANCE	\$ 25,974	\$ 21,438	\$ 22,625	\$ 24,104	\$ 24,104	\$ 25,295	\$ 1,191	4.94%
RECREATION OTHER	\$ 6,429	\$ 6,080	\$ 4,765	\$ 5,000	\$ 6,000	\$ 5,150	\$ 150	3.00%
RINKS OTHER	\$ 616	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,030	\$ 30	3.00%
<b>TOTAL EXPENSES</b>	<b>\$ 231,856</b>	<b>\$ 230,068</b>	<b>\$ 225,034</b>	<b>\$ 225,362</b>	<b>\$ 234,440</b>	<b>\$ 232,858</b>	<b>\$ 7,496</b>	<b>3.33%</b>

  

PARKS & RECREATION REVENUES								
OTHER PARKS REVENUE	\$ 3,119	\$ 3,705	\$ 3,528	\$ 1,650	\$ 11,670	\$ 2,500	\$ 850	51.52%
<b>TOTAL REVENUE</b>	<b>\$ 3,119</b>	<b>\$ 3,705</b>	<b>\$ 3,528</b>	<b>\$ 1,650</b>	<b>\$ 11,670</b>	<b>\$ 2,500</b>	<b>\$ 850</b>	<b>51.52%</b>

  

<b>NET EXPENSE</b>	<b>\$ 228,737</b>	<b>\$ 226,363</b>	<b>\$ 221,506</b>	<b>\$ 223,712</b>	<b>\$ 222,770</b>	<b>\$ 230,358</b>	<b>\$ 6,646</b>	<b>2.97%</b>
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# 2025 BUDGET

*Approved by Common Council 11/20/2024*

Hoffman Aquatic Center

# Hoffman Aquatic Center Budget Line Item Descriptions

## REVENUE

### **City Memberships**

Annual membership fees received from city residents.

### **Non City Memberships**

Annual membership fees received from non-city residents.

### **Subsidy Memberships**

Annual memberships fees received from members that qualify for reduced rates.

### **Daily Admissions**

Fees collected at the door fro daily use.

### **Locker Rentals**

Fees collected for locker usage.

### **Facility Rental**

Fees collected from groups that reserve the entire facility for their event(s).

### **Concessions**

Revenues from concession sales.

### **Donations**

Donations received that are designated for the HAC.

### **Group Rate**

Fees collected for group events.

### **Soda Machine**

Revenue collected rom the soda machine.

### **Misc Sales**

All other HAC related revenues that do not fall under any other revenue line item.

## OPERATING EXPENSES

### **Manager Wages**

Wages paid to the Aquatic Center Manager.

### **Lifeguard Wages**

Wages paid to lifeguards.

**Concession Wages**

Wages paid to concession stand staff.

**FICA**

City portion of Social Security withholding for all HAC staff.

**Retirement**

City contribution to Wisconsin Retirement System (WRS) for the Aquatic Center Manager.

**Insurance**

Property and Work Comp premiums.

**Other**

Miscellaneous HAC related expenses that do not fall under any other expense line item.

**Lifeguard Training**

Fees paid for lifeguard related training(s).

**Concessions**

Supplies for concession stand.

**Soda**

Supplies for soda machine

**Supplies**

Miscellaneous HAC related supplies that do not fall under any other expense line item.

**Chemicals**

HAC related chemical supplies.

**Electric - Utility**

Electricity expense.

**Gas - Utility**

Natural gas expense.

**Water - Utility**

Water expense.

**Sewer - Utility**

Sewer expense.

**Phone - Utility**

Telephone expense.

**Licenses**

HAC related license fees including FCC license for music.

**Repairs**

HAC related repairs.

**Property - W/C Ins**

HAC related Property and Work Com premiums.

**2025 HOFFMAN AQUATIC CENTER BUDGET**

<b>AQUATIC CENTER EXPENSES</b>								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
MANAGER WAGES	\$ -	\$ -	\$ 1,305	\$ 10,000	\$ 9,854	\$ 10,314	\$ 314	3.14%
LIFEGUARD WAGES	\$ 45,860	\$ 58,940	\$ 5,377	\$ 54,000	\$ 39,209	\$ 40,440	\$ (13,560)	-25.11%
ADMISSIONS/ATTENDANTS WAGES	\$ -	\$ -	\$ -	\$ -	\$ 16,253	\$ 16,763	\$ 16,763	100%
FICA	\$ 3,508	\$ 4,592	\$ 511	\$ 5,000	\$ 4,997	\$ 5,155	\$ 155	3.10%
RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER	\$ 3,810	\$ 6,534	\$ 18,014	\$ 4,000	\$ 8,654	\$ 4,120	\$ 120	3.00%
LIFEGUARD TRAINING	\$ -	\$ -	\$ -	\$ 2,500		\$2,500	\$ -	0.00%
CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SODA	\$ -	\$ 1,387	\$ -	\$ -	\$ -		\$ -	
SUPPLIES	\$ 4,056	\$ 4,088	\$ 5,384	\$ 5,000	\$ 9,364	\$ 5,150	\$ 150	3.00%
CHEMICALS	\$ 891	\$ 11,800	\$ 6,100	\$ 12,500	\$ 6,697	\$ 11,000	\$ (1,500)	-12.00%
ELECTRIC - UTILITY	\$ 10,793	\$ 13,579	\$ 2,818	\$ 13,000	\$ 7,000	\$ 13,390	\$ 390	3.00%
GAS - UTILITY	\$ 4,462	\$ 10,203	\$ 310	\$ 6,000	\$ 4,000	\$ 6,180	\$ 180	3.00%
WATER - UTILITY	\$ 6,081	\$ 7,706	\$ 3,220	\$ 5,000	\$ 7,000	\$ 5,150	\$ 150	3.00%
SEWER - UTILITY	\$ 1,336	\$ 1,234	\$ 915	\$ 600	\$ 1,500	\$ 618	\$ 18	3.00%
PHONE - UTILITY	\$ 704	\$ 857	\$ 879	\$ 900	\$ 900	\$ 927	\$ 27	3.00%
LICENSES	\$ 1,103	\$ 1,275	\$ 1,250	\$ 1,275	\$ 1,352	\$ 1,313	\$ 38	2.98%
REPAIRS	\$ 5,699	\$ 4,839	\$ 13,917	\$ 6,500	\$ 9,000	\$ 6,695	\$ 195	3.00%
PROPERTY - W/C INS	\$ 3,498	\$ 2,497	\$ 3,460	\$ 3,000	\$ 3,088	\$ 3,242	\$ 242	8.08%
<b>TOTAL EXPENSES</b>	<b>\$ 91,801</b>	<b>\$ 129,530</b>	<b>\$ 63,460</b>	<b>\$ 129,275</b>	<b>\$ 128,867</b>	<b>\$ 132,957</b>	<b>\$ 3,682</b>	<b>2.85%</b>

<b>AQUATIC CENTER REVENUES</b>								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
GENERAL PROPERTY TAX	\$ 60,000	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 95,000	\$ 25,000	35.71%
CITY MEMBERSHIPS	\$ 4,720	\$ 3,121	\$ -	\$ 5,000	\$ 2,521	\$ 5,000	\$ -	0.00%
NON CITY MEMBERSHIPS	\$ 1,410	\$ 1,962	\$ -	\$ 2,000	\$ 2,945	\$ 3,000	\$ 1,000	50.00%
SUBSIDY MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DAILY ADMISSIONS	\$ 25,747	\$ 20,332	\$ 40	\$ 25,000	\$ 27,593	\$ 30,000	\$ 5,000	20.00%
LOCKER RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FACILITY RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CONCENSSIONS	\$ -	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	
DONATIONS	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GROUP RATE	\$ 385	\$ 668	\$ -	\$ -	\$ -	\$ -	\$ -	
SODA MACHINE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MISC SALES	\$ 126	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUE</b>	<b>\$ 92,489</b>	<b>\$ 86,409</b>	<b>\$ 60,040</b>	<b>\$ 102,000</b>	<b>\$ 103,058</b>	<b>\$ 133,000</b>	<b>\$ 31,000</b>	<b>30.39%</b>

<b>NET INCOME / (LOSS)</b>	<b>\$ 688</b>	<b>\$ (43,121)</b>	<b>\$ (3,420)</b>	<b>\$ (27,275)</b>	<b>\$ (25,809)</b>	<b>\$ 43</b>	<b>\$ 27,318</b>	<b>-100.16%</b>
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# 2025 BUDGET

*Approved by Common Council 11/20/2024*

Lunda Community Park

# Lunda Community Park Budget Line Item Descriptions

## REVENUE

### Room Tax

Portion of room tax revenue the city collects that is allocated to the Lunda Community Park.

### Interest Income

Interest earned on LCP bank accounts.

### Donations

Donations received designated for the LCP.

### Soda Machine

Income from soda machine sales.

### Shelter Rental

Rental fees paid for LCP amenities.

### Festival in the Park

Donations and all other revenue from the annual Festival in the Park fundraiser.

## OPERATING EXPENSES

### Wages

Portion of full-time Lunda Park Maintenance Technician wages (summer hours).

### FICA

City portion of Social Security withholding for full-time Lunda Park Maintenance Technician.

### Retirement

City contribution to Wisconsin Retirement System (WRS) for full-time Lunda Park Maintenance Technician.

### Insurance

City portion of health insurance premium for full-time Lunda Park Maintenance Technician and Property and Work Comp premiums.

### Other

Miscellaneous LCP related expenses that do not fall under any other expense line item.

### Festival in the Park Expense

Expenses related to the annual Festival in the Park fundraiser.

**Donations Expense**

Expenses covered by finds donated and designated for the LCP.

**Soda Machine Expense**

Supplies for the soda machine.

**Ball Field Expense**

Routine maintenance expenses related to the baseball fields at LCP. There is a maintenance fund for larger capital repairs / maintenance needs.

**I would like to breakdown the 30k in the current lunda other line item into 8 line items.**

**Other**

Miscellaneous park related expenses that do not fall under any other expense line item.

**Fuel**

Unleaded, premium and diesel fuel used in operation of mowers, utility vehicles, chainsaws and trimmers.

**Fleet Maintenance and Supplies**

Any service or supplies required to fix or maintain mowers, chainsaws and Trimmers,

**Park Supplies/Tools**

Expenses related to supplies needed to operate and maintain the park. Examples include; janitorial supplies and cleaners, garbage bags, vegetation control products, paint, graffiti remover, safety products etc. Any tool needed to help maintain the parks.

**Pond Maintenance and supplies**

Expenses related to pond maintenance such as algecides, pump repairs, fountain repairs and pond rakes

**Employee Training**

Expenses related to employee training classes, conferences, seminars and certifications.

**Irrigation Maintenance**

Expenses related to maintaining irrigation system.

**Utilities**

Expenses from gas, electric, water, and internet services

## 2025 LUNDA COMMUNITY PARK BUDGET

LUNDA COMMUNITY PARK EXPENSES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
WAGES	\$ 22,257.76	\$ 19,625	\$ 16,193	\$ 42,291.00	\$ 42,291	\$ 43,623.00	\$ 1,332	3.15%
FICA	\$ 1,867.81	\$ 1,731	\$ 1,239	\$ 3,236.00	\$ 3,236	\$ 3,340.00	\$ 104	3.21%
RETIREMENT	\$ 1,614.77	\$ 1,391	\$ -	\$ 2,919.00	\$ 2,919	\$ 3,010.00	\$ 91	3.12%
INSURANCE	\$ 184,390.90	\$ 13,929	\$ 2,613	\$ 19,273.00	\$ 19,273	\$ 20,230.00	\$ 957	4.97%
OTHER	\$ 68,933.33	\$ 27,819	\$ 29,428	\$ 30,000.00	\$ 32,000	\$ 30,000.00	\$ -	0.00%
FESTIVAL IN THE PARK EXPENSE	\$ 7,037.91	\$ 9,421	\$ 11,574	\$ 13,000.00	\$ 11,770	\$ 12,000.00	\$ (1,000)	-7.69%
DONATIONS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SODA MACHINE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BALL FIELD EXPENSE	\$ -	\$ 16,129	\$ -	\$ 1,000.00	\$ -	\$ -	\$ (1,000)	-100.00%
PROPERTY - W/C INS				\$ 2,890.00	\$ 2,890	\$ 3,100.00	\$ 210	
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENSES</b>	<b>\$ 286,102.48</b>	<b>\$ 90,045</b>	<b>\$ 61,048</b>	<b>\$ 114,609.00</b>	<b>\$ 114,378.71</b>	<b>\$ 115,303.00</b>	<b>\$ 694</b>	<b>0.61%</b>
LESS FESTIVAL	7,037.91	9,421.45	11,574.00	13,000.00	11,770.00	12,000.00	(1,000.00)	
LESS INSURANCE SETTLEMENT	170,301.28							
LESS TREE PROJECT EXPENSES	51,944.54							
<b>NET OPERATING EXPENSES</b>	<b>56,818.75</b>	<b>80,623.97</b>	<b>49,473.52</b>	<b>101,609.00</b>	<b>102,608.71</b>	<b>103,303.00</b>	<b>1,694.00</b>	

LUNDA COMMUNITY PARK REVENUES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
GENERAL PROPERTY TAX	\$ 40,000.00	\$ 45,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
ROOM TAX REVENUE	\$ 19,546.88	\$ 19,557	\$ 18,046	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
INTEREST INCOME	\$ 9,630.18	\$ 475	\$ 348	\$ 450	\$ 450	\$ 450	\$ -	0.00%
DONATIONS	\$ 8,260.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SODA MACHINE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SHELTER RENTAL	\$ 12,916.00	\$ 11,568	\$ 10,035	\$ 12,000	\$ 12,000	\$ 12,900	\$ 900	0.00%
FESTIVAL IN THE PARK REVENUE	\$ 11,404.70	\$ 21,715	\$ 20,932	\$ 21,000	\$ 18,371	\$ 20,000	\$ (1,000)	
TRANSFER IN	\$ 54,394.10	\$ 3,330	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUE</b>	<b>\$ 156,152.30</b>	<b>\$ 101,645</b>	<b>\$ 109,362</b>	<b>\$ 123,450</b>	<b>\$ 120,821</b>	<b>\$ 123,350</b>	<b>\$ (100)</b>	<b>-0.08%</b>
LESS FESTIVAL	11,404.70	21,715.00	20,932.00	21,000.00	18,371.00	20,000.00	(1,000.00)	
LESS DONATIONS	8,260.44	-	-	-	-	-	-	
LESS TRANSFER IN	54,394.10	3,330.00	-	-	-	-	-	
<b>NET OPERATING REVENUE</b>	<b>82,093.06</b>	<b>76,599.85</b>	<b>88,429.63</b>	<b>102,450.00</b>	<b>102,450.00</b>	<b>103,350.00</b>	<b>900.00</b>	<b>0.88%</b>

# 2025 BUDGET

Approved by Common Council 11/20/2024

Black River Falls Police Department

# Police Department Budget Line Item Descriptions

## REVENUE

### **Law / Ordinance Violation Fines**

Fines for citations / violations (parking citations, etc.)

### **Traffic Reports**

Fees received for crash reports, etc.

### **Police Other Revenues**

Revenues that do not fit into any other revenue account.

### **Insurance Recoveries**

Claim reimbursements from insurance company.

### **Donations - Police General**

Local grants and donations for Police programs, events, equipment purchases. (Lunda grant, BRF Area Foundation grant, Rotary donations, donations for PYPM, etc.) **Does not** included donations or grants for the CSO program or the K9 program.

### **Donations - Police CSO**

Local grants and donations for CSO program (Lunda Grant, BRF Area Foundation Grant, etc.) Does not include state or federal grants received for this program.

### **Donations - Police K9**

Local grants and donations for the K9 program. (Lunda Grant, BRF Area Foundation Grant, etc.) Does not include state or federal grants received for this program.

### **Vehicle Registrations**

Fees received from vehicle registrations.

## OPERATING EXPENSES

### **Police Department Wages**

Wages for all department staff including Chief, Administrative Assistant, Full-Time Patrol Officers, and Part-Time Patrol Officers.

### **Police Department FICA**

City portion of Social Security withholding for all Department staff.

### **Police Retirement**

City contribution to Wisconsin Retirement System (WRS) for all Department staff.

**Police Insurance**

City portion of health insurance premium for all Department staff.

**Police Other**

Expenses related to **State** or **Federal** grants. Expenses that do not fit in any other expense account. (Membership dues, cell phones and data plans, special projects, investigations, etc.) **Does not** include copier expenses.

**Police Uniform Allowance**

Uniform and duty gear purchases (pants, shirts, boots, badges, jackets, hats, etc.)

**Police Donation Expense**

Expenses related to local grants and donations for Police programs, events, equipment purchases, etc. (Lunda grant, BRF Area Foundation grant, Rotary donations, etc.) Does not include expenses for CSO or K9 programs.

**Police CSO Expense**

Community Service Officer Program and Chaplain expenses. (Uniforms, vehicles, vehicle maintenance, computers, software, etc.) Does not include expenses related to State or Federal grants received for these programs.

**Police K9 Expense**

K9 program expenses. (Kennel, leashes, equipment, vehicle, vehicle equipment, vehicle maintenance, etc.) Does not include expenses related to State or Federal grants received for this program.

**Police Car Maintenance**

Vehicle maintenance for Chief's vehicle and department squads (fuel, oil changes, repairs, vehicle equipment, etc.) **Does not** include maintenance for K9 vehicle or CSO vehicle.

**Police Office Supplies**

Office supplies not relating to vehicle registrations.

**Police Information Technology**

Information technology expenses. Computers, software, antivirus/malware protection, maintenance, etc. Does not include expenses related to State or Federal grants received for these programs.

**Police Training Expense**

Training expenses to include: tuition, lodging, travel expenses, meals, etc. Does not include expenses relating to CSO or K9 program.

**Police Equipment Expense**

Equipment purchases not covered by grants, CSO or K9 programs. Covers initial uniform and equipment issue of new hires. Does not include vehicle equipment expenses.

**Vehicle Registrations**

Copier lease, copier fees, postage and other office expenses budgeted for vehicle registrations. City wide account--City Administrator signs vouchers.

## 2025 POLICE DEPARTMENT BUDGET

POLICE DEPARTMENT EXPENSES								
Short Description	2021	2022	2023	2024	2024	2025	Dollar	(%)
* Expenses split in to multiple line items 2020	Actual	Actual	Actual	Budget	Projected	Budget	Change	Change
POLICE DEPARTMENT WAGES	\$ 372,983	\$ 388,309	\$ 428,792	\$ 493,169	\$ 349,575.65	\$ 506,841	\$ 13,672	2.77%
POLICE DEPARTMENT FICA	\$ 27,926	\$ 29,089	\$ 31,857	\$ 37,728	\$ 26,123.00	\$ 38,775	\$ 1,047	2.78%
POLICE RETIREMENT	\$ 41,447	\$ 43,751	\$ 52,839	\$ 61,491	\$ 45,640.00	\$ 66,250	\$ 4,759	7.74%
POLICE INSURANCE	\$ 132,212	\$ 142,134	\$ 157,381	\$ 168,605	\$ 156,023.68	\$ 176,941	\$ 8,336	4.94%
POLICE OTHER *	\$ 17,338	\$ 25,597	\$ 14,598	\$ 7,750	\$ 20,000.00	\$ 7,750	\$ -	0.00%
POLICE UNIFORM ALLOWANCE	\$ 2,621	\$ 3,027	\$ 3,005	\$ 3,500	\$ 3,500.00	\$ 3,500	\$ -	0.00%
POLICE CAR MAINTENANCE	\$ 26,158	\$ 28,552	\$ 19,929	\$ 21,000	\$ 21,000.00	\$ 21,000	\$ -	0.00%
POLICE OFFICE SUPPLIES	\$ 3,278	\$ 3,033	\$ 2,235	\$ 1,500	\$ 675.00	\$ 2,600	\$ 1,100	73.33%
POLICE INFORMATION TECHNOLOGY	\$ 6,096	\$ 3,846	\$ 15,632	\$ 6,750	\$ 10,000.00	\$ 6,000	\$ (750)	-11.11%
POLICE TRAINING EXPENSE	\$ 2,973	\$ 1,399	\$ 2,154	\$ 3,000	\$ 684.54	\$ 1,000	\$ (2,000)	-66.67%
POLICE EQUIPMENT EXPENSE	\$ 6,635	\$ 5,290	\$ 11,752	\$ 5,000	\$ 10,572.00	\$ 5,000	\$ -	0.00%
POLICE DONATION EXPENSE	\$ -	\$ -	\$ -				\$ -	
POLICE CSO EXPENSE	\$ 596	\$ 946	\$ 1,966				\$ -	
POLICE K9 EXPENSE	\$ 1,201	\$ 4,778	\$ 6,378				\$ -	
VEHICLE REGISTRATION	\$ 3,683	\$ 2,914	\$ 5,299	\$ 2,000	\$ 2,000.00	\$ -	\$ (2,000)	-100.00%
	<b>\$ 645,148</b>	<b>\$ 682,665</b>	<b>\$ 753,817</b>	<b>\$ 811,493</b>	<b>\$ 645,793.87</b>	<b>\$ 835,657</b>	<b>\$ 24,164</b>	<b>2.98%</b>

POLICE DEPARTMENT REVENUES								
REVENUES OTHER THAN PROPERTY TAXES	2021	2022	2023	2024	2024	2025	Dollar	(%)
	Actual	Actual	Actual	Budget	Projected	Budget	Change	Change
LAW ENFORCEMENT GRANTS - FEDERAL	\$ 1,314	\$ -	\$ -		\$ 4,677			
LAW ENFORCEMENT GRANTS - STATE	\$ 10,765	\$ 3,680	\$ 1,999					
LAW/ORD VIOLATION FINES *	\$ 14,316	\$ 14,417	\$ 11,996	\$ 14,000	\$ 6,500.00	\$ 10,000	\$ (4,000)	0.00%
TRAFFIC REPORTS	\$ 1,125	\$ 1,137	\$ 867	\$ 800	\$ 800.00	\$ 800	\$ -	0.00%
POLICE OTHER REVENUES	\$ 2,500	\$ 5,514	\$ 2,694	\$ 5,000	\$ 2,500.00	\$ 2,500	\$ (2,500)	
DONATIONS - POLICE GENERAL	\$ 3,196	\$ 409	\$ -				\$ -	
SALE OF PROPERTY & EQUIPMENT	\$ 4,549	\$ -	\$ -		\$ 7,600.00			
INSURANCE RECOVERIES-POLICE	\$ 50	\$ 3,320	\$ 4,750	\$ -			\$ -	
DONATION - POLICE CSO	\$ -	\$ 1,264	\$ -				\$ -	
DONATIONS - POLICE K9	\$ 1,230	\$ 2,712	\$ 2,134				\$ -	
VEHICLE REGISTRATIONS **	\$ 3,632	\$ 2,671	\$ 2,191	\$ 4,000			\$ (4,000)	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,678</b>	<b>\$ 35,123</b>	<b>\$ 26,631</b>	<b>\$ 23,800</b>	<b>\$ 17,400.00</b>	<b>\$ 13,300</b>	<b>\$ (10,500)</b>	<b>-44.12%</b>

<b>NET OPERATING EXPENSE **</b>	<b>\$ 598,270</b>	<b>\$ 646,200</b>	<b>\$ 720,427</b>	<b>\$ 785,693</b>	<b>\$ 626,394</b>	<b>\$ 822,357</b>	<b>\$ 36,664</b>	<b>4.67%</b>
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# 2025 BUDGET

*Approved by Common Council 11/20/2024*

Black River Falls Fire Dept.

# FD Budget Line Item Descriptions

## REVENUE

### **Fire Insurance - State (2% Fire Dues)**

Revenue collected from the 2% dues program.

### **Motor Vehicle Crash Revenue**

Revenue collected from billing for motor vehicle crashes on state and federal highways.

### **Fire Extinguisher Revenue**

Revenue collected from sales and service of fire extinguishers.

### **Rural Fire Revenue**

Revenue collected from the rural fire district to cover their contracted share of fire department

### **BRF EMS Revenue**

Revenue collected from the EMS division covering their portion of operating

### **Interest Income**

To record Interest on accounts and investments.

### **Unrealized Gains/Losses**

To record Gains or Losses on Investments.

### **Sale of Property and Equipment**

Revenues from sale of fire property and equipment.

### **Fire Other Revenue**

Revenue collected that does not fit into any other budgeted revenue line.

### **Fire Donations Revenue**

Donations received from community donations.

### **Fire Fundraiser Revenue**

Revenue collected from fundraising events. Car Show, Direct Mail, etc.

### **Fire Reserve Fund Revenue**

Revenue from Fire Department Reserve Fund.

## OPERATING EXPENSES

**Fire Chief Wages- CITY** (55% City/ 25% Rural/20% EMS)

City share of Fire Chief wages.

**Fire Chief FICA- CITY** (55% City/ 25% Rural/20% EMS)

City share of Medicare withholding for Fire Chief.

**Fire Chief Retirement- CITY** (55% City/ 25% Rural/20% EMS)

City share of contribution to WRS. Protective service without Social Security.

**Fire Chief Health Insurance- CITY** (55% City/ 25% Rural/20% EMS)

City Share of Health Insurance premiums.

**Insurance-CITY**

Coverage that includes worker's compensation, vehicle, liability, etc.

**Uniform Allowance-CITY** 55% City/ 25% Rural/20% EMS

City share of Fire Chief uniform allowance.

**Firefighter Expense-CITY**

Moved to Firefighter Wages and Firefighter FICA-CITY

**New Hire Expense- CITY** (50/50 Split City and Rural)

City share of expenses related to hiring new employees and/or new volunteer firefighters. All new members require a medical physical, driving record check, criminal history background check prior to becoming members. Miscellaneous items purchased to equip new firefighters, nametags, uniform shirts and badges.

**Office Supplies**

General office supplies that include but are not limited to staples, tape, printer ink cartridges, adding machines, copy paper, etc.

**Postage & Shipping**

Expenses related to pre-paid envelopes, postage stamps, and general shipping charges.

**Equipment Maintenance- CITY**

City share of maintenance and upkeep on current equipment including but not limited to defibrillators, mobile radios, hand held radios, chain saws, extrication tools, portable pumps, etc.

**Building Maintenance-CITY**

City share of maintenance and upkeep on the fire station including but not limited to light bulbs, cleaning supplies, and general repairs.

**Vehicle Maintenance-CITY**

City share of maintenance and upkeep on fire department apparatus which includes but is not limited to routine maintenance, annual testing/certification, and major repairs that may be required throughout the year.

**Vehicle Fuel-CITY**

City share of diesel fuel and gasoline for all fire department apparatus.

**Accounting**

Expenses related to annual audit and accounting advice / support as needed.

**Computer Expense**

Expenses related to software purchases and support, computer maintenance, upgrades, repair, etc. Support contract fees for our data management software are major components of this line item. Other items included in this line item are the cost of service on office computers and the cost of Iam Responding.

**Utilities-CITY**

City share of expense for building utilities such as electric, water, sewer, gas, and business phone high speed internet, as well as cell phone service for the phones in all fire department apparatus and the Fire Chief's cell phone.

**Training-CITY**

City share of expenses for seminars and conferences and any necessary lodging, meals or mileage reimbursement that is related to the training.

**Rural Fire Expense**

Fire Department expense shared by Rural Fire Board. We bill for reimbursement - see Rural Fire Revenue.

**Fire Extinguisher Service**

Expenses related to fire extinguisher sales and service. (Offset by Fire Extinguisher Revenues)

**Firefighter Wages-CITY**

City share of on-call wages, hourly wages, and length of service awards associated with volunteer firefighters. City Incidents

**Lifequest Management Fees-CITY (NEW)**

Fees Paid to Lifequest for billing and recovering fire calls in the City

**Firefighter FICA-CITY**

City share of volunteer firefighters Social Security. City incidents

**Other**

Expenses that occur unexpectedly and cannot be categorized in to any other line item. Grant Match Funds and fire prevention/educational materials.

**ALL RURAL AND EMS EXPENSES BELOW ARE LISTED AND OFFSET BY RURAL AND EMS REVENUES**

**RURAL BUDGET EXPENSES**

**Fire Chief Wages- RURAL** (55% City/ 25% Rural/20% EMS)

Rural share of Fire Chief wages.

**Fire Chief FICA- RURAL** (55% City/ 25% Rural/20% EMS)

Rural share of Medicare withholding for Fire Chief.

**Fire Chief Retirement- RURAL** (55% City/ 25% Rural/20% EMS)

Rural share of contribution to WRS. Protective Service with Social Security.

**Fire Chief Health Insurance- RURAL** (55% City/ 25% Rural/20% EMS)

Rural share of health Insurance premiums.

**Insurance- RURAL**

Rural workers compensation and vehicle insurance.

**Fire Uniform Allowance- RURAL** (55% City/ 25% Rural/ 20% EMS)

Rural share of Fire Chief Uniform Allowance.

**Firefighter Expense- RURAL**

Moved to Firefighter Wages and Firefighter FICA-RURAL

**Fire New Hire Expense-RURAL** (50/50 Split City and Rural)

Rural share of onboarding expenses for new firefighters Physicals, background checks and some equipment).

**Fire Equipment Maintenance-RURAL**

Rural share of maintenance and upkeep on current equipment including but not limited to defibrillators, mobile radios, hand held radios, chain saws, extrication tools, portable pumps, etc.

**Fire Building Maintenance-RURAL**

Rural share of maintenance and upkeep on the fire station including but not limited to light bulbs, cleaning supplies, and general repairs.. **UNCHANGED**

**Fire Vehicle Maintenance-RURAL**

Rural share of maintenance and upkeep on fire department apparatus which includes but is not limited to routine maintenance, annual testing/certification, and major repairs that may be required throughout the year. **UNCHANGED**

**Fire Vehicle Fuel-RURAL**

Rural share of diesel fuel and gasoline for all fire department apparatus.

**Fire Utilities-RURAL**

Rural share of expense for building utilities such as electric, water, sewer, gas, and business phone high speed internet, as well as cell phone service for the phones in all fire department apparatus and the Fire Chief's cell phone.

**Training Expense-RURAL**

Rural share of expenses for seminars and conferences and any necessary lodging, meals or mileage reimbursement that is related to the training.

**Lifequest Management Fees-RURAL (NEW)**

Fees Paid to Lifequest for billing and recovering fire calls in the Rural District

**Firefighter Wages-RURAL**

Rural share of on-call wages, hourly wages, and length of service awards associated with volunteer firefighters. Rural Incidents

**Firefighter FICA-RURAL**

Rural share of volunteer firefighters Social Security.

**Other Expense-RURAL**

Rural share of expenses that occur unexpectedly and cannot be categorized in to any other line item. Grant Match Funds and fire prevention/educational materials.

**EMS BUDGET EXPENSES**

**Fire Chief Wages- EMS** (55% City/ 25% Rural/20% EMS)

EMS share of Fire Chief wages.

**Fire Chief FICA- EMS** (55% City/ 25% Rural/20% EMS)

EMS share of Medicare withholding for Fire Chief.

**Fire Chief Retirement- EMS** (55% City/ 25% Rural/20% EMS)

EMS share of contribution to WRS. Protective Service w/o Social Security.

**Fire Chief Health Insurance- EMS** (55% City/ 25% Rural/20% EMS)

EMS Share of health Insurance premiums.

**Fire Equipment Maintenance-EMS**

EMS share of maintenance and upkeep on current equipment including but not limited to defibrillators, mobile radios, hand held radios, chain saws, extrication tools, portable pumps, etc.

**Fire Building Maintenance-EMS**

EMS share of maintenance and upkeep on the fire station including but not limited to light bulbs, cleaning supplies, and general repairs.

**Fire Vehicle Maintenance-EMS**

EMS share of maintenance and upkeep on fire department apparatus which includes but is not limited to routine maintenance, annual testing/certification, and major repairs that may be required throughout the year.

**Fire Vehicle Fuel-EMS**

EMS share of diesel fuel and gasoline for all fire department apparatus.

**Fire Utilities-EMS**

EMS share of expense for building utilities such as electric, water, sewer, gas, and business phone high speed internet, as well as cell phone service for the phones in all fire department apparatus and the Fire Chief's cell phone.

**Firefighter Wages-EMS**

EMS share of on-call wages for Fire Chiefs on call. (50% of on-call wages paid by EMS 25% City and 25% Rural)

**Firefighter FICA-EMS**

EMS share of volunteer firefighters Social Security.

**Other Expense EMS**

EMS share of expenses that occur unexpectedly and cannot be categorized in to any other line item. Grant Match Funds and fire prevention/educational materials.

**DONATION AND FUNDRAISER EXPENSES**

**Donations Expense**

Expense related to equipment or services paid for using donations.

**Fundraiser Expense**

Expense related to fundraising activities which include, but are not limited to, expenses for organizing events and expenses related to equipment or services paid for using money received from fundraising events.

**2025 FIRE DEPARTMENT BUDGET - FUND 196**

FIRE DEPARTMENT EXPENSES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
FIRE CHIEF WAGES - CITY	\$ 19,156	\$ 40,214	\$ 41,210	\$ 41,173	\$ 42,000	\$ 42,317	\$ 1,144	2.78%
FIRE CHIEF FICA - CITY	\$ 269	\$ 574	\$ 584	\$ 597	\$ 600	\$ 614	\$ 17	2.85%
FIRE CHIEF RETIREMENT - CITY	\$ 3,149	\$ 6,611	\$ 7,419	\$ 7,873	\$ 8,000	\$ 8,019	\$ 146	1.85%
FIRE CHIEF HEALTH INSURANCE - CITY	\$ 5,888	\$ 11,930	\$ 12,925	\$ 13,236	\$ 13,500	\$ 13,759	\$ 523	3.95%
INSURANCE - CITY	\$ -	\$ -	\$ -	\$ 1,000		\$ 4,000	\$ 3,000	300.00%
UNIFORM ALLOWANCE - CITY	\$ 182	\$ 285	\$ 66	\$ 330	\$ 300	\$ 330	\$ -	0.00%
FIREFIGHTER EXPENSE - CITY	\$ 1,540							
FIRE NEW HIRE EXPENSE - CITY	\$ 562	\$ 1,450	\$ 294	\$ 1,800	\$ 4,034	\$ 2,500	\$ 700	38.89%
FIRE OFFICE SUPPLIES	\$ 438	\$ 282	\$ 108	\$ 500	\$ 375	\$ 500	\$ -	0.00%
FIRE POSTAGE & SHIPPING	\$ 311	\$ 133	\$ 71	\$ 500	\$ 372	\$ 500	\$ -	0.00%
FIRE EQUIPMENT MAINTENANCE - CITY	\$ 2,171	\$ 3,678	\$ 3,328	\$ 4,000	\$ 4,898	\$ 5,000	\$ 1,000	25.00%
FIRE BUILDING MAINTENANCE - CITY	\$ 802	\$ 3,508	\$ 940	\$ 2,700	\$ 1,869	\$ 2,500	\$ (200)	-7.41%
FIRE VEHICLE MAINTENANCE - CITY	\$ 2,681	\$ 17,281	\$ 10,453	\$ 7,000		\$ 8,000	\$ 1,000	14.29%
FIRE VEHICLE FUEL - CITY	\$ 1,295	\$ 3,645	\$ 2,955	\$ 3,500	\$ 2,328	\$ 3,500	\$ -	0.00%
FIRE ACCOUNTING EXPENSE	\$ 195	\$ -	\$ -	\$ 350		\$ 350	\$ -	0.00%
FIRE COMPUTER EXPENSE	\$ -	\$ 1,299	\$ -	\$ 1,575	\$ 1,425	\$ 1,600	\$ 25	1.59%
FIRE UTILITIES - CITY	\$ 2,244	\$ 7,524	\$ 7,015	\$ 6,500	\$ 5,826	\$ 6,500	\$ -	0.00%
TRAINING EXPENSE - CITY	\$ 1,054	\$ 1,997	\$ 1,071	\$ 2,500	\$ 2,015	\$ 2,500	\$ -	0.00%
RURAL FIRE EXPENSE (12% City Share)	\$ -	\$ 12,340	\$ 12,340	\$ 12,500	\$ 12,500	\$ 13,151	\$ 651	5.21%
FIRE EXTINGUISHER SERVICE	\$ 343	\$ 1,948	\$ 1,421	\$ -	\$ 2,439	\$ 2,000	\$ 2,000	#DIV/0!
LIFEQUEST MANAGEMENT FEES-CITY	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ 200	\$ 200	#DIV/0!
FIREFIGHTER WAGES - CITY	\$ 10,368	\$ 14,331	\$ 10,542	\$ 15,000	\$ 12,000	\$ 14,000	\$ (1,000)	-6.67%
FIREFIGHTER FICA - CITY		\$ -	\$ -	\$ 1,148	\$ -	\$ 1,071	\$ (77)	-6.71%
OTHER EXPENSE - CITY	\$ 563	\$ 20,859	\$ 4,999	\$ 7,500	\$ 2,997	\$ 5,000	\$ (2,500)	-33.33%
<b>TOTAL CITY</b>	<b>\$ 53,211</b>	<b>\$ 149,890</b>	<b>\$ 117,742</b>	<b>\$ 131,282</b>	<b>\$ 117,526</b>	<b>\$ 137,911</b>	<b>\$ 6,629</b>	<b>5.05%</b>
FIRE CHIEF WAGES - RURAL	\$ 8,707	\$ 18,279	\$ 18,610	\$ 18,715	\$ 20,484	\$ 19,235	\$ 520	2.78%
FIRE CHIEF FICA - RURAL	\$ 122	\$ 261	\$ 266	\$ 272	\$ 293	\$ 279	\$ 7	2.57%
FIRE CHIEF RETIREMENT - RURAL	\$ 1,432	\$ 3,005	\$ 3,372	\$ 3,579	\$ 3,917	\$ 3,645	\$ 66	1.84%
FIRE CHIEF HEALTH INSURANCE - RURAL	\$ 2,553	\$ 5,361	\$ 5,635	\$ 6,017	\$ 6,551	\$ 6,254	\$ 237	3.94%
INSURANCE - RURAL	\$ 1,042	\$ 16,094	\$ 1,783	\$ 11,000	\$ 12,113	\$ 12,000	\$ 1,000	9.09%
FIRE UNIFORM ALLOWANCE - RURAL	\$ 182	\$ 285	\$ 66	\$ 150	\$ 150	\$ 150	\$ -	0.00%
FIREFIGHTER EXPENSE - RURAL	\$ 1,540							
FIRE NEW HIRE EXPENSE - RURAL	\$ 562	\$ 1,460	\$ 294	\$ 2,000	\$ 4,034	\$ 2,500	\$ 500	25.00%
FIRE EQUIPMENT MAINTENANCE - RURAL	\$ 1,590	\$ 4,118	\$ 3,621	\$ 4,000	\$ 5,030	\$ 5,000	\$ 1,000	25.00%
FIRE BUILDING MAINTENANCE - RURAL	\$ 802	\$ 3,473	\$ 928	\$ 1,000	\$ 1,848	\$ 1,500	\$ 500	50.00%
FIRE VEHICLE MAINTENANCE - RURAL	\$ 3,151	\$ 13,409	\$ 10,176	\$ 14,500		\$ 14,500	\$ -	0.00%
FIRE VEHICLE FUEL - RURAL	\$ 1,522	\$ 3,638	\$ 3,395	\$ 4,750	\$ 3,660	\$ 4,500	\$ (250)	-5.26%
FIRE UTILITIES - RURAL	\$ 2,239	\$ 7,506	\$ 6,996	\$ 6,500	\$ 5,808	\$ 6,500	\$ -	0.00%
TRAINING EXPENSE - RURAL	\$ 1,054	\$ 1,983	\$ 1,057	\$ 3,000	\$ 1,992	\$ 2,500	\$ (500)	-16.67%
LIFEQUEST MANAGEMENT FEES-RURAL	\$ -	\$ -	\$ -	\$ -	\$ 1,385	\$ 1,500	\$ 1,500	#DIV/0!
FIREFIGHTER WAGES - RURAL	\$ 16,460	\$ 17,742	\$ 15,351	\$ 22,000	\$ 18,000	\$ 20,000	\$ (2,000)	-9.09%
FIREFIGHTER FICA - RURAL		\$ -	\$ -	\$ 1,683	\$ -	\$ 1,530	\$ (153)	-9.09%
OTHER EXPENSE - RURAL	\$ 35,490	\$ 5,555	\$ 20,040	\$ 8,000	\$ 7,223	\$ 8,000	\$ -	0.00%
<b>TOTAL RURAL</b>	<b>\$ 78,450</b>	<b>\$ 102,168</b>	<b>\$ 91,590</b>	<b>\$ 107,166</b>	<b>\$ 92,488</b>	<b>\$ 109,593</b>	<b>\$ 2,427</b>	<b>2.26%</b>
FIRE CHIEF WAGES - EMS	\$ 6,966	\$ 14,623	\$ 14,888	\$ 14,972	\$ 16,388	\$ 15,388	\$ 416	2.78%
FIRE CHIEF FICA - EMS	\$ 98	\$ 209	\$ 212	\$ 218	\$ 234	\$ 223	\$ 5	2.29%
FIRE CHIEF RETIREMENT - EMS	\$ 1,145	\$ 2,404	\$ 2,698	\$ 2,863	\$ 3,134	\$ 2,916	\$ 53	1.85%
FIRE CHIEF INSURANCE - EMS	\$ 2,042	\$ 4,289	\$ 4,508	\$ 4,814	\$ 5,241	\$ 5,003	\$ 189	3.93%
FIRE EQUIPMENT MAINTENANCE - EMS	\$ 764	\$ 727	\$ 1,211	\$ 700	\$ 1,704	\$ 1,000	\$ 300	42.86%
FIRE BUILDING MAINTENANCE - EMS	\$ 690	\$ 2,780	\$ 835	\$ 1,000	\$ 1,328	\$ 1,000	\$ -	0.00%
FIRE VEHICLE MAINTENANCE - EMS	\$ 97	\$ 4,418	\$ 6,336	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%
FIRE VEHICLE FUEL - EMS	\$ 239	\$ 843	\$ 351	\$ 500	\$ 441	\$ 600	\$ 100	20.00%
FIRE UTILITIES - EMS	\$ 2,234	\$ 7,524	\$ 7,015	\$ 6,500	\$ 6,123	\$ 6,500	\$ -	0.00%
OTHER EXPENSE - EMS	\$ 963	\$ 9,395	\$ 5,442	\$ 15,000	\$ 21,167	\$ 15,000	\$ -	0.00%
FIREFIGHTER WAGES - EMS	\$ 4,145	\$ 3,317	\$ -	\$ 5,000	\$ 4,500	\$ 5,000	\$ -	0.00%
FIREFIGHTER FICA - EMS		\$ -	\$ -	\$ 400	\$ -	\$ 383	\$ (17)	-4.25%
<b>TOTAL EMS</b>	<b>\$ 19,382</b>	<b>\$ 50,529</b>	<b>\$ 43,495</b>	<b>\$ 52,967</b>	<b>\$ 61,760</b>	<b>\$ 54,513</b>	<b>\$ 1,546</b>	<b>2.92%</b>
DONATIONS EXPENSE	\$ 31,037	\$ 46,976	\$ 13,855	\$ -	\$ 10,148	\$ -	\$ -	
FUNDRAISER EXPENSE	\$ 25,238	\$ 31,293	\$ 18,575	\$ -	\$ 37,593	\$ -	\$ -	
<b>TOTAL FUNDRAISER AND DONATIONS</b>	<b>\$ 56,274</b>	<b>\$ 78,269</b>	<b>\$ 32,430</b>	<b>\$ -</b>	<b>\$ 47,741</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL</b>	<b>\$ 207,318</b>	<b>\$ 380,857</b>	<b>\$ 285,256</b>	<b>\$ 291,415</b>	<b>\$ 319,515</b>	<b>\$ 302,017</b>	<b>\$ 21,204</b>	<b>7.28%</b>
<b>TOTAL LESS DONATIONS &amp; FUNDRAISER</b>	<b>\$ 151,044</b>	<b>\$ 302,587</b>	<b>\$ 252,827</b>	<b>\$ 291,415</b>	<b>\$ 271,774</b>	<b>\$ 302,017</b>	<b>\$ 10,602</b>	<b>3.64%</b>

FIRE DEPARTMENT REVENUES								
Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
FEDERAL GRANT REVENUE		\$ -	\$ -		\$ -	\$ -		
2% FIRE DUES - STATE	\$ -	\$ 11,501	\$ 12,855	\$ 12,500	\$ 14,152	\$ 13,000	\$ 500	4.00%
STATE GRANT REVENUE		\$ 1,560	\$ 1,697	\$ -	\$ 1,300	\$ -		
MVC FIRE CALL REVENUE - CITY	\$ 937	\$ 1,928	\$ 3,616	\$ 2,500	\$ 4,000	\$ 3,000	\$ 500	
MVC FIRE CALL REVENUE - RURAL		\$ -	\$ 6,155	\$ 2,500	\$ 12,000	\$ 7,500	\$ 5,000	
FIRE EXTINGUISHER REVENUE	\$ 364	\$ 1,481	\$ 1,797	\$ 1,000	\$ 2,500	\$ 1,000	\$ -	
RURAL FIRE REIMBURSEMENT	\$ 78,445	\$ 102,168	\$ 85,844	\$ 107,166	\$ 80,488	\$ 102,093	\$ (5,073)	-4.73%
EMS REIMBURSEMENT	\$ 19,309	\$ 50,529	\$ 43,495	\$ 52,967	\$ 61,760	\$ 54,513	\$ 1,546	2.92%
INTEREST INCOME	\$ 210	\$ 2,923	\$ 5,455	\$ 3,000	\$ 10,000	\$ 5,000	\$ 2,000	
UNREALIZED GAINS/LOSSES	\$ (117)	\$ (2,018)	\$ 350	\$ -	\$ -	\$ -	\$ -	
SALE OF PROPERTY & EQUIPMENT - FIRE	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ -	
OTHER MISC REVENUE	\$ 28	\$ 31,566	\$ 2,066	\$ -	\$ 100	\$ -	\$ -	
DONATIONS REVENUE	\$ 179,787	\$ 40,904	\$ 7,712	\$ -	\$ 91,000	\$ -	\$ -	
FUNDRAISER REVENUE	\$ 142,042	\$ 29,979	\$ 18,770	\$ -	\$ 30,000	\$ -	\$ -	
RESERVE FUND REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	
<b>TOTAL REVENUE</b>	<b>421,005</b>	<b>272,521</b>	<b>189,812</b>	<b>181,633</b>	<b>313,800</b>	<b>186,106</b>	<b>4,473</b>	<b>2.46%</b>
<b>TOTAL LESS DONATIONS &amp; FUNDRAISER</b>	<b>\$ 99,176</b>	<b>\$ 201,638</b>	<b>\$ 163,330</b>	<b>\$ 181,633</b>	<b>\$ 192,800</b>	<b>\$ 186,106</b>	<b>\$ 4,473</b>	<b>2.46%</b>

<b>CITY SHARE - NET OPERATING EXPENSE</b>	<b>\$ 51,867</b>	<b>\$ 100,950</b>	<b>\$ 89,496</b>	<b>\$ 109,782</b>	<b>\$ 78,974</b>	<b>\$ 115,911</b>	<b>\$ 6,129</b>	<b>5.58%</b>
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# **2025 BUDGET**

**Approved by Common Council 11/20/2024**

**Black River Falls EMS**

# EMS Budget Line Item Descriptions

## OPERATING EXPENSES

### EMS Division Chief Salary/Benefits

ZEROED due to not filling the position

### Uniform Allowance

Allowance afforded to the four Full-Time EMT-Basics Part-Time EMT's and the EMS Division Chief to purchase uniform items throughout the year. **INCREASED** due to adding three positions

### Fire Department Admin. Share

EMS share of the Black River Falls Fire Chief's salary, benefits, and uniform allowance. The EMS share is 20%. The Fire Chief provided the line item total based on the proposed budget for the Fire Department. **UNCHANGED**

### Full-Time EMT Salaries/Benefits

Wages and benefits paid to four(4) Full-Time EMT's. **UNCHANGED**

### Part-Time EMT's & Drivers

On-Call wages, hourly wages, and payroll taxes associated with part-time employees. **UNCHANGED**

### Ambulance Wages

All wage categories added together Full-Time, Part-Time, and Fire Department Admin Share. **INCREASED** due to adding three new positions Breakdown is found on the Full and Part-Time wage Sheets of the budget

### Unemployment Benefits

Benefits paid to past and current employees/volunteers who are collecting unemployment from the State of Wisconsin. **UNCHANGED**

### New Hire Expense

Expenses related to hiring new employees. All new members require a medical physical, driving record check, criminal history background check prior to becoming members, and we supply them with safety boots when they start. **UNCHANGED**

### Office Supplies

General office supplies that include but are not limited to staples, tape, printer ink cartridges, adding machines, copy paper, etc. **UNCHANGED**

### Postage & Shipping

Expenses related to pre-paid envelopes, postage stamps, and general shipping charges. **UNCHANGED**

### Equipment Maintenance

Maintenance and upkeep on current equipment including but not limited to defibrillators, monitors, cots, stair chairs, mobile radios, hand held radios, etc. **INCREASED** due to equipment getting older

**Building Maintenance**

Maintenance and upkeep on the fire station, including but not limited to light bulbs, cleaning supplies, general repairs, and \$3,000 budgeted to cover contracted custodial services for the building. **UNCHANGED**

**Vehicle Maintenance**

Maintenance and upkeep on our four (4) ambulances which includes but is not limited to routine maintenance and major repairs that may be required throughout the year.

**INCREASED** due to vehicles getting older

**Vehicle Fuel**

Diesel fuel for our four (4) ambulances. **UNCHANGED**

**Insurance**

Coverage that includes malpractice, worker's compensation, vehicle, liability, etc.

**UNCHANGED**

**Legal**

Expenses related to legal advise and/or consultations as the need arises. We generally do not have to use these funds on an annual basis, but it is budgeted to insure we have access to these services if/when they are needed. **UNCHANGED**

**Accounting**

Expenses related to annual audit and accounting advice / support as needed. **UNCHANGED**

**Computer Expense**

Expenses related to software purchases and support, computer maintenance, upgrades, repair, etc. Support contract fees for our billing and field data software through TRITECH Emergency Medical Systems are major components of this line item. Other items included in this line item are the cost of monthly service on office computers and the cost of EMS Manager online scheduling and the costs of having to submit Medicare claims through a network service vendor. **UNCHANGED**

**Utilities**

Expense for building utilities such as electric, water, sewer, gas, and business phone as well as cell phone service for the phones in our four (4) ambulances and the EMS Division Chief's cell phone. **UNCHANGED**

**Operating Supplies & Expenses**

Supplies and expenses that are related to general operations. This includes but is not limited to equipment, medical supplies to maintain our inventory, oxygen cylinder refills, medications, etc. **UNCHANGED**

**ALS Mutual Aid Expense**

The annual contract fee with Black River Memorial Hospital for providing a paramedic for ALS transports out of the hospital. This expense is offset by the call being billed at a higher rate and BRFEMS retaining all of the revenue. This cost also covers the medical control agreement with the hospital to provide a medical control physician for BRFEMS.

**UNCHANGED**

**Training**

Expenses for EMS seminars and conferences and any necessary lodging, meals or mileage reimbursement that is related to the training. This line item is needed in order for us to receive FAP Funds, but cannot be supplemented or replaced with FAP Funds.

**UNCHANGED**

**CPR/First Aid Training**

Expenses related to us instructing CPR and First Aid classes. This includes, but is not limited to manikin maintenance and replacement, disposable supplies, certification cards, etc. These expenses are offset by revenues received for these classes. **UNCHANGED**

**Miscellaneous**

Expenses that occur unexpectedly and cannot be categorized in to any other line item such as mileage for meetings or trainings, etc. **UNCHANGED**

**Refunds**

Expense related to necessary refunds to Medicare, Medicaid, other insurance companies, and patients. These refunds are normally encountered as a result of a reconsideration or review from an insurance company, or two insurance companies paying on the same account and we have to reimburse one of them and/or the patient if the patient has made payments on the account. **UNCHANGED**

**Public Relations**

Expenses related to public relation events and appreciation events and gifts for members. A large portion of this line item is attributed to our annual awards banquet which is a terrific retention tool and morale booster. **UNCHANGED**

**Bad Debt Expense**

Expense related to account balances we have to write off due to death, non-payment, or small balance reasons. **UNCHANGED**

**Billing Services Expense**

Expenses related to contracting for billing services. 6% of collected revenue charged by Lifequest for services. **UNCHANGED**

**Ambulance Billing Write Off**

Expenses related to charges we are required to write off as part of accepting assignments from Medicare, Medicaid, and contractual write-offs. This line item combines the three previous line items of Contractual Write off, Medicaid Write Off, and Medicare Write Off. This was created to make accounting for these simpler due to the reports received from Lifequest. **UNCHANGED**

**Capital Outlay**

The Capital Outlay page summarizes our available Cash on Hand and our Certificate of Deposit. The expenditures on this page are from the Budget Outlay Line Item that was in previous budgets. These are the large capital expenditures that are saved for in previous years budgets line items, Savings For Future Capital Expenditures. These Items would be paid for out of the Cash on Hand leaving our Certificate of Deposits at their current amount.

## **REVENUE**

### **Ambulance Revenue BLS**

Revenue collected from Medicare, Medicaid, other insurance companies, and private pays for emergency medical services. If we do not transport then we do not charge. This is revenue generated from patient transports and ambulance standbys at special events.

### **Local Subsidy**

Line item added for projected revenue from billing municipalities a per capita fee for service.

### **Interest on Investments**

Interest income earned on our Money Market account, our Ambulance Checking account, and our Certificate of Deposits.

### **Report Copy Revenue**

Revenue generated from law firms, insurance companies, and other agencies that request certified copies of medical records.

### **CPR / First Aid Revenue**

Revenue generated from CPR and First Aid classes taught to the general public and local businesses.

### **Donations**

Revenue Generated from charitable donations.

### **Wisconsin FAP Monies**

Revenue generated from the Wisconsin Funding Assistance Program

**BLACK RIVER FALLS FD EMS DIVISION 2025 BUDGET**

<b>OPERATING EXPENSES</b>								
<b>Line Item</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
EMS Division Chief Salary/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Uniform Allowance	\$ 6,357.00	\$ 4,525.00	\$ 7,151.00	\$ 8,850.00	\$ 8,500.00	\$ 10,650.00	\$ 1,800.00	20.34%
Fire Department Admin. Share (20%)	\$ 30,248.00	\$ 24,867.00	\$ 24,415.00	\$ -	\$ -	\$ -	\$ -	
Full-time EMT Salaries/Benefits	\$ 315,588.00	\$ 289,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Part Time EMT's & Drivers	\$ 183,566.00	\$ 165,098.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance Wages		\$ -	\$ 627,153.00	\$ 675,000.00	\$ 675,000.00	\$ 1,066,898.00	\$ 391,898.00	58.06%
Unemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
New Hire Expense	\$ 3,824.00	\$ 3,174.00	\$ 2,623.00	\$ 5,000.00	\$ 4,375.00	\$ 5,000.00	\$ -	0.00%
Office Supplies	\$ 4,365.00	\$ 5,078.00	\$ 2,593.00	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	\$ -	0.00%
Postage & Shipping	\$ 2,966.00	\$ 455.00	\$ 396.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ -	0.00%
Equipment Maintenance	\$ 6,991.00	\$ 7,926.00	\$ 4,200.00	\$ 7,500.00	\$ 10,000.00	\$ 8,000.00	\$ 500.00	6.67%
Building Maintenance	\$ 3,453.00	\$ 4,581.00	\$ 1,002.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ -	0.00%
Vehicle Maintenance	\$ 42,237.00	\$ 31,995.00	\$ 31,421.00	\$ 20,000.00	\$ 70,000.00	\$ 25,000.00	\$ 5,000.00	25.00%
Vehicle Fuel	\$ 23,142.00	\$ 31,485.00	\$ 21,890.00	\$ 30,000.00	\$ 24,000.00	\$ 30,000.00	\$ -	0.00%
Insurance	\$ 29,199.00	\$ 25,777.00	\$ 24,536.00	\$ 25,000.00	\$ 26,324.00	\$ 25,000.00	\$ -	0.00%
Legal	\$ -	\$ 4,458.00	\$ 1,000.00	\$ 1,000.00	\$ 750.00	\$ 1,000.00	\$ -	0.00%
Accounting	\$ 1,985.00	\$ 1,840.00	\$ 1,964.00	\$ 2,000.00	\$ 3,500.00	\$ 2,000.00	\$ -	0.00%
Computer Expense	\$ 17,519.00	\$ 13,789.00	\$ 7,256.00	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	\$ -	0.00%
Utilities	\$ 10,085.00	\$ 1,088.00	\$ 10,065.00	\$ 15,000.00	\$ 10,100.00	\$ 15,000.00	\$ -	0.00%
Operating Supplies & Expenses	\$ 48,422.00	\$ 42,687.00	\$ 43,454.00	\$ 40,000.00	\$ 37,500.00	\$ 40,000.00	\$ -	0.00%
ALS Mutual Aid Expense	\$ 17,423.00	\$ 11,400.00	\$ 366.00	\$ 7,500.00	\$ 4,700.00	\$ 7,500.00	\$ -	0.00%
Training	\$ 2,302.00	\$ 2,348.00	\$ 1,551.00	\$ 4,000.00	\$ 1,000.00	\$ 4,000.00	\$ -	0.00%
CPR/First Aid Training	\$ 162.00	\$ 271.00	\$ 306.00	\$ 500.00	\$ 100.00	\$ 500.00	\$ -	0.00%
Miscellaneous	\$ 7,516.00	\$ 6,104.00	\$ 4,029.00	\$ 5,000.00	\$ 5,500.00	\$ 5,000.00	\$ -	0.00%
Refunds	\$ 12,853.00	\$ 3,522.00	\$ -	\$ -	\$ 3,271.00	\$ -	\$ -	
Public Relations	\$ 1,252.00	\$ 4,708.00	\$ 5,337.00	\$ 4,000.00	\$ 35,000.00	\$ 4,000.00	\$ -	0.00%
Bad Debt Expense	\$ 48,655.00	\$ 226,692.00	\$ 37,242.00	\$ -	\$ -	\$ -	\$ -	
Contractual Write Off	\$ 23,629.00	\$ 2,647.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Billing Services Expense	\$ -	\$ 41,731.00	\$ 55,638.00	\$ 60,000.00	\$ 50,000.00	\$ 60,000.00	\$ -	0.00%
Medicare Write Off	\$ 366,961.00	\$ 31,083.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Medicaid Write Off	\$ 177,650.00	\$ 12,367.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance Billing Write Off		\$ 997,509.00	\$ 1,106,480.00	\$ 1,200,000.00	\$ 1,000,000.00	\$ 1,200,000.00	\$ -	0.00%
Capital Outlay	\$ 345.00						\$ -	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,388,350.00</b>	<b>\$ 1,998,905.00</b>	<b>\$ 2,022,068.00</b>	<b>\$ 2,124,350.00</b>	<b>\$ 1,980,920.00</b>	<b>\$ 2,523,548.00</b>	<b>\$ 399,198.00</b>	<b>18.79%</b>
<b>PROJECTED REVENUE</b>								
	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025</b>	<b>Dollar Change</b>	<b>% Change</b>
Ambulance Revenue BLS	\$ 1,183,377.00	\$ 2,015,520.00	\$ 1,995,570.00	\$ 2,100,000.00	1,961,721	\$ 2,100,000.00	\$ -	0.00%
Ambulance Revenue ALS	\$ 193,327.00	\$ 3,736.00	\$ -	\$ -	-		\$ -	
Local Subsidy	\$ -	\$ -	\$ -	\$ -	-	\$ 400,000.00	\$ 400,000.00	
Interest on Investments	\$ 6,656.00	\$ 25,332.00	\$ 40,860.00	\$ 10,000.00	\$ 30,000.00	\$ 10,000.00	\$ -	0.00%
Report Copy Revenue	\$ 452.00	\$ 131.00		\$ 500.00	\$ -		\$ (500.00)	-100.00%
CPR / First Aid Revenue	\$ 305.00	\$ 300.00	\$ 200.00	\$ -	\$ 150.00	\$ -	\$ -	
Donations	\$ 5,687.00	\$ 1,500.00	\$ 1,575.00	\$ -	\$ 1,500.00		\$ -	
Wisconsin FAP Monies			\$ 38,732.00	\$ 14,000.00	\$ 10,291.00	\$ 14,000.00	\$ -	
<b>TOTAL REVENUE</b>	<b>\$ 1,389,804.00</b>	<b>\$ 2,046,519.00</b>	<b>\$ 2,076,937.00</b>	<b>\$ 2,124,500.00</b>	<b>\$ 2,003,662.00</b>	<b>\$ 2,524,000.00</b>	<b>\$ 399,500.00</b>	<b>18.80%</b>
<b>NET OPERATING INCOME / (DEFICIT)</b>	<b>\$ 1,454.00</b>	<b>\$ 47,614.00</b>	<b>\$ 54,869.00</b>	<b>\$ 150.00</b>	<b>\$ 22,742.00</b>	<b>\$ 452.00</b>	<b>\$ 302.00</b>	

# **2025 BUDGET**

Public Library

**2025 LIBRARY DEPARTMENT BUDGET**

Short Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
LIBRARY WAGES	\$ 175,099	\$ 188,265	\$ 208,396	\$ 236,877	\$ 236,877	\$ 244,990	\$ 8,113	3.42%
LIBRARY FICA	\$ 12,982	\$ 13,961	\$ 15,493	\$ 18,121	\$ 18,121	\$ 18,745	\$ 624	3.44%
LIBRARY RETIREMENT	\$ 8,630	\$ 8,377	\$ 8,432	\$ 9,397	\$ 9,397	\$ 8,440	\$ (957)	-10.18%
LIBRARY INSURANCE	\$ 41,121	\$ 43,366	\$ 45,176	\$ 48,131	\$ 48,131	\$ 50,625	\$ 2,494	5.18%
LIBRARY WORK COMP/PROP INS	\$ 3,911	\$ 4,553	\$ 4,825	\$ 8,700	\$ 8,700	\$ 8,700	\$ -	0.00%
LIBRARY MISCELLANEOUS	\$ 7,426	\$ 18,606	\$ 16,161	\$ 1,400	\$ 1,400	\$ 1,500	\$ 100	7.14%
LIBRARY PERIODICALS/MAGAZINES	\$ 624	\$ 612	\$ 634	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
LIBRARY CHILDRENS	\$ 6,553	\$ 5,477	\$ 3,490	\$ 7,900	\$ 7,900	\$ 7,900	\$ -	0.00%
LIBRARY ADULT BOOKS	\$ 11,421	\$ 11,760	\$ 11,293	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.00%
LIBRARY VISUAL	\$ 1,709	\$ 2,127	\$ 1,405	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
LIBRARY BLDG EQUIP & SUPPLIES	\$ 2,319	\$ 5,057	\$ 5,391	\$ 2,300	\$ 4,000	\$ 2,500	\$ 200	8.70%
LIBRARY MAINTENANCE	\$ 11,076	\$ 4,246	\$ 4,363	\$ 2,400	\$ 7,700	\$ 5,000	\$ 2,600	108.33%
LIBRARY UTILITIES	\$ 18,582	\$ 21,531	\$ 19,502	\$ 17,000	\$ 17,000	\$ 22,000	\$ 5,000	29.41%
LIBRARY AUDIO BOOKS	\$ 1,564	\$ 2,474	\$ 1,658	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
LIBRARY EDUCATION & TRAINING	\$ 1,332	\$ 2,308	\$ 1,255	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%
LIBRARY TECHNOLOGY	\$ 15,512	\$ 15,518	\$ 16,759	\$ 19,000	\$ 22,000	\$ 25,000	\$ 6,000	31.58%
LIBRARY POSTAGE	\$ 130	\$ -	\$ -				\$ -	
LIBRARY FURNISHING & EQUIPMENT	\$ 176	\$ 329	\$ 121	\$ 300	\$ 300	\$ 300	\$ -	0.00%
LIBRARY OFFICE SUPPLIES	\$ 4,418	\$ 5,044	\$ 4,330	\$ 3,500	\$ 4,500	\$ 5,000	\$ 1,500	42.86%
LIBRARY ADMINISTRATIVE FEES	\$ -	\$ -	\$ -				\$ -	
LIBRARY SPECIAL DONATION EXP	\$ 241	\$ -	\$ -				\$ -	
LIBRARY CLEANING SERVICES	\$ -	\$ 1,495	\$ 1,695	\$ 900	\$ 1,600	\$ 1,800	\$ 900	100.00%
LIBRARY PROGRAMMING/ADVERTISING	\$ 859	\$ 934	\$ 2,175	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
LIBRARY YOUTH SERVICES SUPPLIES	\$ 817	\$ 486	\$ 541	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
LIBRARY OUTLAY	\$ 7,359	\$ 3,608	\$ -	\$ 25,000			\$ (25,000)	-100.00%
<b>TOTAL EXPENSES</b>	<b>\$ 333,861</b>	<b>\$ 360,134</b>	<b>\$ 373,093</b>	<b>\$ 422,426</b>	<b>\$ 409,126</b>	<b>\$ 424,000</b>	<b>\$ 1,574</b>	<b>0.37%</b>

REVENUES OTHER THAN CITY PROPERTY TAXES	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Dollar Change	(%) Change
LIBRARY - FINES/FEES	\$ 6,100	\$ 6,599	\$ 6,351	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
LIBRARY - GRANTS/DONATIONS	\$ 19,507	\$ 17,491	\$ 32,662	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
LIBRARY - COUNTY CONTRIBUTION	\$ 164,936	\$ 168,778	\$ 192,696	\$ 206,595	\$ 206,595	\$ 219,034	\$ 12,439	6.02%
FROM LIBRARY RESERVES				\$ 16,000				
<b>TOTAL REVENUE</b>	<b>\$ 190,543</b>	<b>\$ 192,868</b>	<b>\$ 231,709</b>	<b>\$ 241,595</b>	<b>\$ 225,595</b>	<b>\$ 238,034</b>	<b>\$ (3,561)</b>	<b>-1.47%</b>

<b>CITY'S SHARE</b>	<b>\$ 143,318</b>	<b>\$ 167,266</b>	<b>\$ 141,385</b>	<b>\$ 180,831</b>	<b>\$ 183,531</b>	<b>\$ 185,966</b>	<b>\$ 5,135</b>	<b>2.84%</b>
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Surplus to Reserves / (Deficit) from Reserves

\$ 18,543

TOTAL CITY SHARE (Budgeted)

\$ 161,861 \$ 167,266

\$ 180,831 \$ 183,531 \$ 185,966

**Capital Budget  
2025**

Approved by Common Council 11/20/2024

	Actual 2023	2024	2025	2026	2027	2028	2029
<b>Street Department</b>							
Street Construction	\$ 180,557	\$ 144,115	\$ 148,000	\$ 145,000	\$ 139,600	\$ 154,000	\$ 96,000
Machinery	\$ 219,142	\$ 421,885	\$ 70,000	\$ 330,000	\$ 55,000	\$ 200,000	\$ 325,000
Crush Gravel							
City Shop	\$ 9,795						
Transfer Station							
(From) / To SuperFund Reserves - Streets	\$ (38,506)		\$ 25,000	\$ (140,000)	\$ 145,400		\$ (150,000)
TIF Funds							
Grants	\$ (12,112)						
Debt Issuance		\$ (250,000)					
<b>Capital Budget (Tax Levy)</b>	<b>\$ 358,876</b>	<b>\$ 316,000</b>	<b>\$ 243,000</b>	<b>\$ 335,000</b>	<b>\$ 340,000</b>	<b>\$ 354,000</b>	<b>\$ 271,000</b>
Super Fund Balance	\$ 360,743	\$ 360,743	\$ 385,743	\$ 245,743	\$ 391,143	\$ 391,143	\$ 241,143

<b>Parks &amp; Recreation</b>							
Parks	\$ 6,060	\$ 29,000	\$ 12,000	\$ 20,000	\$ 60,000	\$ 72,000	\$ 21,000
Recreation	\$ -						
Hoffman Aquatic Center	\$ 5,000	\$ 150,000		\$ 80,000			\$ 25,000
Lunda Community Park			\$ 30,000				\$ 24,000
(From) / To SuperFund Reserves - Parks	\$ -		\$ -	\$ -			
(From) / To 205 Fund - Aquatic Center							
(From) / To 209 Fund - LCP							
Grants		\$ (25,000)					
Debt Issuance							
<b>Capital Budget (Tax Levy)</b>	<b>\$ 11,060</b>	<b>\$ 154,000</b>	<b>\$ 42,000</b>	<b>\$ 100,000</b>	<b>\$ 60,000</b>	<b>\$ 72,000</b>	<b>\$ 70,000</b>
Super Fund Balance	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746	\$ 116,746

<b>Police Department</b>							
Equipment							
Vehicles	\$ 39,625		\$ 65,900	\$ 67,400	\$ -	\$ 69,900	
(From) / To SuperFund Reserves - Police							
Grants							
Debt Issuance							
<b>Capital Budget (Tax Levy)</b>	<b>\$ 39,625</b>	<b>\$ -</b>	<b>\$ 65,900</b>	<b>\$ 67,400</b>	<b>\$ -</b>	<b>\$ 69,900</b>	<b>\$ -</b>
Super Fund Balance	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869	\$ 172,869

<b>Fire Department</b>							
Equipment			\$ 3,306		\$ 30,000		
Vehicles	\$ -	\$ 1,500,000		\$ 85,000		\$ 400,000	\$ 800,000
Facility	\$ -		\$ 41,588				
(From) / To SuperFund Reserves - Fire	\$ -	\$ 80,000	\$ -	\$ 27,320	\$ 118,664	\$ 99,438	\$ 16,244
Grants							
Debt Issuance		\$ (1,300,000)					\$ (550,000)
Rural Fire Share		\$ -	\$ (3,294)	\$ (42,500)	\$ (15,000)	\$ (400,000)	
EMS Share							
Fundraising		(200,000)					
<b>Capital Budget (Tax Levy)</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 41,600</b>	<b>\$ 69,820</b>	<b>\$ 133,664</b>	<b>\$ 99,438</b>	<b>\$ 266,244</b>
Super Fund Balance	\$ 517,428	\$ 597,428	\$ 597,428	\$ 624,748	\$ 743,412	\$ 842,850	\$ 859,094

<b>City</b>							
Facility (Library 2025)	\$ 33,160		\$ 80,000		\$ 50,000		
Equipment							
(From) / To SuperFund Reserves - City Hall							
Grants			\$ (52,000)				
Debt Issuance							
<b>Capital Budget (Tax Levy)</b>	<b>\$ 33,160</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
Super Fund Balance	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641	\$ 108,641

<b>Total Capital Projects / Tax Levy</b>	<b>\$ 442,720</b>	<b>\$ 550,000</b>	<b>\$ 420,500</b>	<b>\$ 572,220</b>	<b>\$ 583,664</b>	<b>\$ 595,338</b>	<b>\$ 607,244</b>
2% Annual Increases / Tax Levy	\$ 562,336	\$ 550,000	\$ 561,000	\$ 572,220	\$ 583,664	\$ 595,338	\$ 607,244

**STREET DEPARTMENT STREET PROJECTS  
DOT 4MT 58-28 S HOT MIX**

Description	Depth	2025	2026	2027	2028	2029
Pine St from Anne Drive N 350' 32' x 350' / 220 ton	3"	\$34,000				
Anne Dr Pine St to City Limits 32' x 1167' / 735 ton	3"	\$114,000				
1,320' curb Forrest Street Slip formed			\$30,000			
1,320' sidewalk Forrest Street Street Department installed			\$15,000			
Forrest Street Micro Surface 35' x 2534'			\$100,000			
S 9th St Main to Fillmore 21' x 270'				\$14,500		
S 9th St Pierce to Fillmore 25' x 300' / 123 ton	2.5"			\$20,000		
4th St Pierce to Fillmore 26' x 317' / 165tons	3"			\$27,000		
Fillmore St. 4th St. to Termini 28' x 106' 50 tons	2.5"			\$8,100		
12th St. Tyler St. to Van Buren S 30' x 845' / 416 tons	2.5"			\$70,000		
Grind Gravel For Base					\$100,000	
Fillmore St from 5th to 10th Micro- Surface					\$25,000	
S 6th St from Main to Fillmore Micro- Surface					\$6,500	
10th ST Main St to Tyler St 158 x 30 / 125 tons	4"				<u>\$22,500</u>	
Harrison St 11th to Tyler 845' x 32' /532 tons	3"					\$96,000
<b>Total Annual Street Outlay</b>		<b>\$148,000</b>	<b>\$145,000</b>	<b>\$139,600</b>	<b>\$154,000</b>	<b>\$96,000</b>
Budget		\$ 148,000	\$ 145,000	\$ 139,600	\$ 154,000	\$ 96,000
Issue Debt						
TIF Funds						
<b>Surplus / (Overage)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

R:\Streetdept\StreetProjects

**Updated:**

\$147.00/ton 154.00/ton 162.00/ton 170.00/ton 179.00/ton



# Parks & Recreation Department

## Capital Improvements Plan

### Years 2025 to 2029

<b>2025</b>	Parks	Dog Area	12,000	<b>42,000</b>
	<u>Lunda</u>	Purchase Utility Tractor w/ Mow Deck and Bucket	30,000	
<b>2026</b>	Parks	Replace Ferris Mower #4	20,000	<b>100,000</b>
	<u>Aquatic</u>	Replace All Three Pool Filters	80,000	
<b>2027</b>	Parks	Replace 2008 Ford Pick Up	60,000	<b>60,000</b>
<b>2028</b>	Parks	Vet Park Improvements - bathrooms, Jaycees shelter	50,000	<b>72,000</b>
	<u>Parks</u>	Replace Ferris Mower #6	22,000	
<b>2029</b>	Aquatic	Replace One Pool Turbine	25,000	<b>49,000</b>
	<u>Lunda</u>	Replace Stairs at Shelter	24,000	

# BRF Police Department 2025-2031 CAPITAL OUTLAY

2025 CAPITAL EXPENSES						
ITEM						
Replace 2020 Dodge Durango						\$ 45,000.00
Replace squad computer/dock						\$ 4,500.00
Replace squad radio						\$ 3,000.00
Install/remove equipment						\$ 8,500.00
Graphics						\$ 1,400.00
Replace squad video camera						\$ 3,500.00
<b>TOTAL CAPITAL EXPENSE</b>						<b>\$ 65,900.00</b>
2026 CAPITAL EXPENSES						
ITEM						
Replace 2016 F150						\$ 46,000.00
Replace squad computer/dock						\$ 4,500.00
Replace squad radio						\$ 3,000.00
Install/remove equipment						\$ 9,000.00
Graphics						\$ 1,400.00
Replace squad video camera						\$ 3,500.00
<b>TOTAL CAPITAL EXPENSE</b>						<b>\$ 67,400.00</b>
2027 CAPITAL EXPENSES						
ITEM						
<b>TOTAL CAPITAL EXPENSE</b>						
2028 CAPITAL EXPENSES						
ITEM						
Replace 2023 Squad						\$ 48,000.00
Replace squad computer/dock						\$ 5,000.00
Replace squad radio						\$ 3,000.00
Install/remove equipment						\$ 9,000.00
Graphics						\$ 1,400.00
Replace squad video camera						\$ 3,500.00
<b>TOTAL CAPITAL EXPENSE</b>						<b>\$ 69,900.00</b>
2029 CAPITAL EXPENSES						
ITEM						
<b>TOTAL CAPITAL EXPENSE</b>						
2030 CAPITAL EXPENSES						
ITEM						
Replace 2025 Squad						\$ 50,000.00
Replace squad computer/dock						\$ 5,000.00
Replace squad radio						\$ 3,000.00
Install/remove equipment						\$ 10,000.00
Graphics						\$ 1,400.00
Replace squad video camera						\$ 3,500.00
<b>TOTAL CAPITAL EXPENSE</b>						<b>\$ 72,900.00</b>
2031 CAPITAL EXPENSES						
ITEM						

## CAPITAL OUTLAY PLAN - BLACK RIVER FALLS FIRE DEPARTMENT

YEAR	PROJECT	TOTAL COST (Estimated)	CITY	RURAL	EMS
<b>2025</b>	Replace Station Access System	\$ 6,588.00	\$ 3,294.00	\$ 3,294.00	
	Replace Station Air Compressor	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	
	Replace FD Apron	\$ 35,000.00	\$ 35,000.00		
	<b>TOTAL</b>	<b>\$ 44,588.00</b>	<b>\$ 39,794.00</b>	<b>\$ 3,294.00</b>	
<b>2026</b>	Replace Command Vehicle 2016 Chevy Suburban	\$ 85,000.00	\$ 42,500.00	\$ 42,500.00	
	<b>TOTAL</b>	<b>\$ 85,000.00</b>	<b>\$ 42,500.00</b>	<b>\$ 42,500.00</b>	
<b>2027</b>	Replace Moblie Radios. Most were Purchased in 2006 under the OJA Grant.	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	
	<b>TOTAL</b>	<b>\$ 30,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	
<b>2028</b>	Replace Tanker 2 94 Freightliner (Rural F.D.)	\$ 400,000.00		\$ 400,000.00	
	<b>TOTAL</b>	<b>\$ 400,000.00</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>	
<b>2029</b>	Replace Engine 2 2007 Pierce	\$ 800,000.00	\$ 800,000.00		
	<b>TOTAL</b>	<b>\$ 800,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ -</b>	