

City of Mineral Point

2026 Budget

Adopted:
November 11, 2025



Commerce Street. (Source: Mineral Point Archives)



City of Mineral Point 2026 Operating Budget

Mayor:

Danny Clark

City Council:

Ward One: Jared Weier and Mike Christensen

Ward Two: Alex Ramshur and Steph McKeon

Ward Three: Keith Burrows and Brian Graber

Ward Four: Chris Goodney and Chuck Allendorf

CITY OF MINERAL POINT Proposed 2026 Budget Summary and Hearing Notice

NOTICE IS HEREBY GIVEN that a public hearing on the proposed 2026 budget of the City of Mineral Point will be held before the Common Council on Tuesday, November 11, 2025 at 6:00 p.m. in the Community Room at City Hall, 137 High Street, Suite 1, Mineral Point, Wisconsin. Instructions for virtual attendance are provided below. The proposed budget is open for inspection at City Hall during regular business hours. The City may elect to change the proposed budget prior to the public hearing. A summary of the proposed 2026 budget is provided below.

GENERAL FUND REVENUES	2025 Budget	Proposed 2026 Budget	% Change
Property Taxes	\$1,769,533	\$1,901,840	7.5%
Special Assessments	\$0	\$0	0.0%
Intergovernmental Revenues	\$854,670	\$829,727	-2.9%
Licenses and Permits	\$76,000	\$80,550	6.0%
Fines, Forfeitures and Penalties	\$8,500	\$10,000	17.6%
Public Charges for Services	\$305,708	\$300,880	-1.6%
Intergovernmental Charges for Services	\$83,980	\$89,275	6.3%
Miscellaneous and Other Revenues	\$235,000	\$240,000	2.1%
TOTAL REVENUES	\$3,333,391	\$3,452,272	3.6%

GENERAL FUND EXPENDITURES	2025 Budget	Proposed 2026 Budget	% Change
Gen. Government-Administration	\$306,982	\$332,638	8.4%
Public Safety	\$1,026,659	\$1,086,819	5.9%
Public Works	\$749,873	\$753,155	0.4%
Health and Human Services	\$0	\$0	0.0%
Culture, Recreation, and Education	\$510,654	\$526,865	3.2%
Conservation and Development	\$111,650	\$94,650	-15.2%
Capital Outlay	\$40,000	\$0	-100.0%
Debt Service	\$580,726	\$648,885	11.7%
Other Financing Uses	\$6,847	\$9,259	35.2%
TOTAL EXPENDITURES	\$3,333,391	\$3,452,271	3.6%

Join the meeting Online:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZjY5OTg5ZmItZmNjNC00ZTM0LWIwNjEtOGJhMzNINzZhNTAw%40thread.v2/0?context=%7b%22Tid%22%3a%22bd7f4031-ca3b-428e-b4e2-8b894f19a069%22%2c%22Oid%22%3a%2226efe4ae-9a40-4a8e-99cb-cece0afd269%22%7d

Meeting ID: 276 303 245 658 7
Passcode: zd7hw23t

Reasonable accommodations for participation in this meeting by persons with disabilities, as defined by the Americans with Disabilities Act, will be made upon request and if feasible. Please contact the City Clerk's office (608-987-2361) at least 24 hours prior to the scheduled meeting so that necessary accommodations can be provided.

Posted and Published: October 23, 2025

Fund	Projected Balance January 1, 2026	2026 Budget Revenues	2026 Budget Expenditures	Projected Balance December 31, 2026	Property Tax Contribution
General	\$ 1,401,723.00	\$3,452,272	\$3,452,271	\$ 1,401,724.00	\$ 1,901,840.00
Debt Service Fund	\$ 63,716.25	\$648,885	\$698,885	\$ 13,716.25	\$ 698,885.00
Capital Projects Fund	\$ 455,592.50	\$15,000	\$15,000	\$ 455,592.50	\$ 15,000.00
Other Governmental Funds	\$ 385,809.19	\$573,803	\$524,662	\$434,950.18	\$250,531.76
Water Utility Fund	\$ 3,556,583.37	\$880,535	\$710,627	\$ 3,726,490.56	\$ -
Sewer Utility Fund	\$ 8,063,517.86	\$915,670	\$765,825	\$ 8,213,362.51	\$ -

Total general obligation debt outstanding as of 12/31/2024 was \$4,789,242.

The City had 73.1% of its debt capacity remaining as of 12/31/24.



Mineral Point, Wisconsin

CITY OF MINERAL POINT

137 HIGH STREET, SUITE 1
MINERAL POINT, WI 53565
608-987-2361

Mayor Clark and City Council Members,

Each year the City is tasked with setting priorities for the year ahead through the annual budget process. The following proposed budget reflects the Council's commitment to providing essential services to residents and property owners in a financially responsible manner.

The primary budget challenge faced by local governments, especially small and rural communities, is levy limits. Since 2006, increases in municipal operational budgets have been limited to the rate of new construction. For the 2026 budget, the increase was limited to 2.8% and this was the *highest increase allowed in recent years*. Over the past five years, the average levy limit was 1.7%. In comparison, the average consumer price index increase between 2020 and 2024 is 4.3%.¹ In short, the city's operational budget loses ground every year. Despite this, the City has chosen to take on deferred maintenance, to offer employees competitive wages and benefits, and to pursue intentional and thoughtful growth. Similar to prior years, the Finance Committee approached the challenges, concerns, and required cuts of the 2026 budget with a thoughtful approach that considers the City becoming more resilient, organized, and sustainable as an organization.

Below are several highlighted changes to the 2026 budget.

REVENUE

- The State-imposed levy limit allowed an increase of the City's General Property Taxes of 2.8% (\$34,127.17).
- The local tax levy (general and debt) represents 55% of the budgeted revenue, an increase of 2% since last year. The remaining revenue is either generated through intergovernmental contributions, investments, services, fees, or without an identified source.
- The City qualifies for an expenditure restraint payment in 2026 but the amount is reduced to less than \$500 due to a significant increase in equalized values over the past few years and the impact of the Tax Increment District.
- State Transportation Aids and Connecting Highway Aids were reduced 8% from last year.

EXPENDITURES

- The City's share of employee health insurance increased 5%. For 2026, Council decided to switch to the P14 WPE Deductible Plan, which will recognize a savings of over \$25,000 as opposed to staying on the P12 Local Traditional Plan.
- A 4% wage adjustment to all non-union employees is accounted for in the budget.
- In 2026, the City will complete an assessment revaluation. This is a requirement due to the decreasing assessment level, and comes with an increase of \$31,250 for assessment services.
- The City's debt service will utilize \$50,000 of debt service fund balance to minimize the impact of debt service taxes for 2026. Debt service will increase by 17.8%.
- For 2026, the fire truck outlay of \$40,000 was removed.
- A new outlay item for 2026 is the Public Safety PTO Payout Liability of \$15,000 to plan for future paid time off payouts to eligible employees.

¹ U.S. Bureau of Labor Statistics. *Consumer Price Index Historic Tables for U.S. City Average - Consumer Price Index for All Urban Consumers (CPI-U)*. https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm

OFFICE OF THE CITY ADMINISTRATOR

Mayor – Danny Clark

Administrator | Matthew Honer | administrator@cityofmineralpointwi.gov

City Clerk-Treasurer | Christy Skelding | cityclerk@cityofmineralpointwi.gov



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GENERAL FUND

The primary fund that is budgeted for each year is the General Fund. The General Fund represents the operational budget of the City. The General Fund is categorized into the following sections:

Revenues	Expenditures
Property Taxes	General Government – Administration
Special Assessments	Public Safety
Intergovernmental Revenues	Public Works
Licenses and Permits	Health and Human Services
Fines, Forfeitures, and Penalties	Culture, Recreation, and Education
Public Charges for Services	Conservation and Development
Intergovernmental Charges for Services	Capital Outlay
Miscellaneous and Other Revenues.	Debt Service
	Other Financing Uses

DEBT SERVICE FUND

The Debt Service Fund is used to account for the revenue and expenditure for the City's general obligation long-term debt principal and interest. The City's debt schedule dictates the amount of tax levy used for debt service. That tax levy is transferred to the debt service fund from the General Fund. Generally, the fund's revenue and expenditures are close to equal. Any balance in the fund allows for contingencies and other unexpected adjustments.

CAPITAL PROJECT FUND

The Capital Project Fund is used for the accumulation of outlay. In 2026, the City added a Paid Time Off Liability account and contributed \$15,000 towards the fund. \$15,000 is proposed to purchase a replacement lawnmower from the Parks Outlay fund.

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds include the American Rescue Plan Local Funding, the City's Revolving Loan Fund (RLF), the Library's Operating fund, and the TIF District #2 Fund. Revenues for these funds include investment interest for the City's RLF and ARPA Funds, repayment for the RLF, and intergovernmental funds for the Library and TID District #2. The City levy contributes \$186,581 to the Library and approximately \$63,950.76 to TID District #2.

WATER AND SEWER FUNDS

The Water and Sewer utilities each have a fund.

Fund	Projected Balance January 1, 2026	2026 Budget Revenues	2026 Budget Expenditures	Projected Balance December 31, 2026	Property Tax Contribution
General	\$1,401,723.00	\$3,452,272	\$3,452,271	\$1,401,723.00	\$ 1,901,840.00
Debt Service Fund	\$63,716.25	\$648,885	\$698,885	\$13,716.25	\$698,885.00
Capital Projects Fund	\$455,592.50	\$15,000	\$15,000	\$455,592.50	\$15,000.00
Other Governmental Funds	\$385,809.19	\$573,803	\$524,662	\$434,950.18	\$250,531.76
Water Utility Fund	\$3,556,583.37	\$880,535	\$710,627	\$3,726,490.56	-
Sewer Utility Fund	\$8,063,517.86	\$915,670	\$765,825	\$8,213,362.51	-

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ADDITIONAL INFORMATION

Assessment Level and Mill Rate- The City anticipates a Mill Rate increase of approximately \$0.56. This is a larger jump than in previous years due to a variety of factors including a larger debt service and the City's low property assessment level. Since 2020, the property assessment level has dropped from 95.23% of equalized value to 59.45%. This drop in assessment level is due in part to increasing market values. Following the City's reassessment in 2026, the mill rate is anticipated to drop as the assessment value will increase nearer equalized values.

Assessment Level and Type.						
	2020	2021	2022	2023	2024	2025
Assessment Value	\$ 218,226,000	\$ 220,072,800	\$ 223,352,400	\$ 224,674,300	\$ 222,208,200	\$228,720,200
Equalized Value	\$ 229,560,900	\$ 240,522,300	\$ 282,648,500	\$ 335,457,400	\$ 355,576,900	\$284,709,400
Level	95.23%	91.49%	79.02%	66.98%	62.49%	59.45%

Mill Rate					
	2022	2023	2024	2025	2026
Per \$1000 Assessed Value	\$7.91	\$7.92	\$7.97	\$8.04	\$8.60

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	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
GENERAL FUND					
<u>GENERAL FUND REVENUES</u>					
Property Taxes					
Local General Purpose Taxes	1,240,943.00	1,218,827.58	1,218,827.58	1,254,186.00	2.90%
Debt Service Levy	550,060.00	550,705.00	550,705.00	648,885.00	17.83%
Total Property Taxes	1,791,003.00	1,769,532.58	1,769,532.58	1,903,071.00	7.55%
Special Assessments					
Special Assessments	229.50	0.00	0.00	0.00	#DIV/0!
Total Special Assessments	229.50	0.00	0.00	0.00	#DIV/0!
Intergovernmental Revenues					
Municipal Aid	304,955.98	311,947.43	311,947.43	322,552.42	3.40%
Supplemental Aid	73,357.79	75,045.02	75,045.02	77,596.87	3.40%
Utility Aid	8,747.41	9,483.52	9,483.52	8,104.46	-14.54%
Expenditure Restraint	25,973.41	25,973.41	25,973.41	498.75	-98.08%
Video Service Provider Aid	8,107.07	8,107.07	8,107.07	8,107.07	0.00%
Personal Property Aid	6,006.00	44,344.00	44,344.00	44,344.32	0.00%
Payment in Lieu of Taxes	1,327.42	2,800.00	2,800.00	3,000.00	7.14%
Taxes from Municipal Utility	70,053.75	80,000.00	80,000.00	80,000.00	0.00%
Computer Aid	6,180.00	6,180.00	6,180.00	6,180.00	0.00%
General Transportation Aids	254,898.76	275,723.00	275,723.00	253,630.27	-8.01%
Other Intergovernmental Revenues	0.00	0.00	0.00	0.00	#DIV/0!
Recycling Grant	9,151.25	9,138.00	9,138.00	9,138.00	0.00%
Fire Dues	13,867.22	13,867.00	15,375.00	15,375.11	10.88%
State Aid-Police Training	2,016.00	1,200.00	1,200.00	1,200.00	0.00%
Total Intergovernmental Revenues	784,642.06	863,808.45	865,316.45	829,727.27	-3.95%
Licenses and Permits					
General Licenses					
Beer and Liquor Licenses	13,123.75	11,500.00	12,145.00	11,500.00	0.00%
Operators (Bartender) Licenses	2,930.00	2,250.00	2,675.00	2,400.00	6.67%
Cigarette License	225.00	250.00	300.00	300.00	20.00%
Amusement/Machine License	800.00	750.00	750.00	750.00	0.00%
Cable Franchise Fee	30,844.17	34,000.00		34,000.00	0.00%
Dog License	1,506.75	1,250.00	2,300.00	1,600.00	28.00%
Total General Licenses	49,429.67	50,000.00	18,170.00	50,550.00	1.10%
Development Permits					
Building Permits	20,583.60	12,000.00	26,000.00	20,000.00	66.67%
Planning/Zoning Permits	11,442.48	10,000.00	12,000.00	10,000.00	0.00%
Total Development Permits	32,026.08	22,000.00	38,000.00	30,000.00	36.36%
Total Licenses and Permits	81,455.75	72,000.00	56,170.00	80,550.00	11.88%
Fines, Forfeits and Penalties					
Parking Violations	3,180.00	3,500.00	3,500.00	5,000.00	42.86%
Court Penalties and Costs	6,394.64	5,000.00	7,500.00	5,000.00	0.00%
Total Fines, Forfeits and Penalties	9,574.64	8,500.00	11,000.00	10,000.00	17.65%

GENERAL FUND REVENUES

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
Public Charges for Services					
Pool Swim Lesson Receipts	5,645.00	4,000.00	4,435.00	4,000.00	0.00%
Pool Pass Receipts	26,722.45	26,000.00	30,500.00	27,000.00	3.85%
Pool Concessions Receipts	7,543.88	6,000.00	6,750.00	6,000.00	0.00%
Swim Team Income	3,988.53	3,500.00	2,400.00	2,400.00	-31.43%
Recreation Program Registrations	18,057.14	13,000.00	15,907.14	13,000.00	0.00%
Park Revenues (Field Prep)	0.00	2,000.00	2,120.00	350.00	-82.50%
Park Shelter Reservation Fee	1,760.00	2,000.00	1,500.00	1,500.00	-25.00%
Room Tax Revenues	59,205.25	60,000.00	60,000.00	60,000.00	0.00%
Garbage & Recycling	173,590.03	178,820.00	178,820.00	185,130.24	3.53%
SA Letter Requests	1,435.00	1,250.00	1,000.00	1,500.00	20.00%
Total Public Charges for Services	297,947.28	296,570.00	303,432.14	300,880.24	1.45%
Intergovernmental Charges for Services					
Fire Dept/Rescue Sq Repayments	11,868.72	12,000.00	12,000.00	12,000.00	0.00%
School Liaison Payment	59,200.00	66,240.00	66,240.00	72,175.00	8.96%
School Crossing Guard Payment	2,496.18	2,500.00	2,649.68	2,600.00	4.00%
Miscellaneous Police Revenue	7,705.42	2,240.00	2,500.00	2,500.00	11.61%
Total Intergovernmental Charges for Services	81,270.32	82,980.00	83,389.68	89,275.00	7.59%
Miscellaneous & Other Revenue					
Unrealized Gain/Loss on Investment	3,843.28	0.00	0.00	0.00	#DIV/0!
Interest Income	90,058.29	40,000.00	70,000.00	50,000.00	25.00%
Sale of City Property	8,203.00	0.00	0.00	0.00	#DIV/0!
Cemetery Donations	50.00	0.00	0.00	0.00	#DIV/0!
Donations/Contributions	4,500.00	2,000.00	5,500.00	5,000.00	150.00%
Insurance Recoveries & Misc. Revenue	3,721.00	5,000.00		5,000.00	0.00%
Miscellaneous	5,270.47	188,000.00		180,000.00	-4.26%
Total Miscellaneous & Other Revenue	115,646.04	235,000.00	75,500.00	240,000.00	2.13%
Total General Fund Revenues	3,161,768.59	3,328,391.03	3,164,340.85	3,453,504	3.76%

GENERAL FUND EXPENSES

General Government

Dept 51100 CITY COUNCIL

E 100-51100-000 PUBLICATIONS EXPENSE	3804.03	3000.00	5500	5,500.00	83.33%
E 100-51100-130 CITY COUNCIL EXPENSE	1,422.88	1,550.00	1,602.00	1,600.00	3.23%
	5,226.91	4,550.00	7,102.00	7,100.00	56.04%

Dept 51300 LEGAL

E 100-51300-000 CITY ATTORNEY (OUTSIDE SVCS)	28,173.34	20,000.00	12,000.00	16,000.00	-20.00%
	28,173.34	20,000.00	12,000.00	16,000.00	-20.00%

Dept 51400 GENERAL ADMINISTRATION PERSONNEL

E 100-51100-110 CITY COUNCIL WAGES	16,355.00	16,720.00		16,720.00	0.00%
E 100-51100-131 CITY COUNCIL FICA	1,251.00	1,279.00		1,279.08	0.01%
E 100-51420-110 ADMIN SALARIES	119,000.71	120,151.92		106,847.80	-11.07% Reduce \$16,000 TID
E 100-51420-130 ADMIN FRINGE BENEFITS	19,599.63	20,092.96		31,345.15	56.00%
E 100-51420-131 ADMIN FICA	8,731.14	9,191.63		8,173.85	-11.07%
E 100-51420-132 ADMIN RETIREMENT	8,210.76	8,290.48		7,693.04	-7.21%
E 100-51421-320 ADMIN TRAINING/EDUCATION	3,545.84	7,000.00		3,000.00	-57.14%
E 100-51440-110 ELECTION WORKER WAGES	4,821.29	3,474.00		2,500.00	-28.04%
E 100-51440-131 ELECTION WORKER FICA	368.63	266.00		191.25	-28.10%
	181,884.00	186,465.99	0.00	177,750.17	-4.67%

Dept 51400 GENERAL ADMINISTRATION OPERATIONS

E 100-51421-310 ADMIN SUPPLIES	15,460.64	7,000.00		7,000.00	0.00%
E 100-51421-500 ADMIN COMMUNICATION/TECHNOLOGY	21,207.31	24,000.00		24,000.00	0.00%
E 100-51610-510 CITY HALL SHARE INSURANCE	14,831.09	14,915.71		16,213.29	8.70%
E 100-51440-000 ELECTIONS SUPPLIES	6,927.11	3,000.00		3,000.00	0.00%
E 100-51610-330 CITY HALL UTILITIES	7,780.41	8,500.00		8,500.00	0.00%
E 100-51610-820 CITY HALL BLDG MAINTENANCE	12,904.62	6,500.00		6,500.00	0.00%
	79,111.18	63,915.71	0.00	65,213.29	2.03%

Dept 51500 OUTSIDE SERVICES

E 100-51510-000 AUDITING (OUTSIDE SVCS)	17,990.00	15,450.00		18,325.00	18.61%
E 100-51530-000 PROP. ASSESSMENT (OUTSIDE SVCS)	16,160.00	15,000.00		46,250.00	208.33%
	34,150.00	30,450.00	0.00	64,575.00	112.07%

Dept 51900 MISCELLANEOUS

E 100-51910-000 ILLEGAL TAXES & TAX REFUND	0.00	0.00	0.00	0.00	#DIV/0!
E 100-51970-000 EMPLOYEE BONDS	0.00	100.00	0.00	0.00	-100.00%
	0.00	100.00	0.00	0.00	-100.00%

Dept 5700-59200 MISCELLANEOUS EXPENSES

E 100-57720-000 MISCELLANEOUS EXPENSES	5,073.66	1,500.00		2,000.00	33.33%
	5,073.66	1,500.00	0.00	2,000.00	33.33%

Total General Government Expenses	333,619.09	306,981.70	19,102.00	332,638.46	8.36%
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GENERAL FUND EXPENSES

Public Safety

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
Dept 52100 LAW ENFORCEMENT PERSONNEL					
E 100-50001-000 PTO LIABILITY TRANSFER TO OUTLAY	-	-	-	15,000.00	
E 100-52100-110 POLICE WAGES	462,109.20	477,834.21		499,457.00	4.53%
E 100-52100-130 POLICE DEPT FRINGE BENEFITS	127,621.16	144,367.68		151,240.44	4.76%
E 100-52100-131 POLICE FICA	33,476.99	36,554.34		38,208.44	4.53%
E 100-52100-132 POLICE RETIREMENT	61,821.36	64,541.73		69,218.39	7.25%
E 100-52106-000 POLICE EQUIP/UNIFORM ALLOWANCE	3,436.98	3,200.00		3,400.00	6.25%
E 100-52120-110 POLICE TRAINING WAGES	0.00	0.00		0.00	#DIV/0!
E 100-52120-310 POLICE TRAINING SUPPLIES/FEES	3,646.75	3,500.00		3,500.00	0.00%
E 100-52130-110 CROSSING GUARD WAGES	4,974.90	4,646.74		4,789.50	3.07%
E 100-52130-131 CROSSING GUARD FICA	380.58	355.48		366.40	3.07%
	697,467.92	735,000.18	0.00	785,180.17	6.83%
Dept 52100 LAW ENFORCEMENT OPERATIONS					
E 100-52100-000 POLICE OFFICE SUPPLIES	2,416.83	2,200.00		3,000.00	36.36%
E 100-52100-220 POLICE UTILITIES	8,118.20	8,000.00		7,700.00	-3.75%
E 100-52100-310 POLICE SUPPLIES	6,972.10	9,800.00		10,200.00	4.08%
E 100-52100-345 POLICE FIELD SUPPLIES	0.00	0.00		0.00	#DIV/0!
E 100-52100-510 POLICE DEPT SHARE INSURANCE	28,335.06	28,496.71		30,975.75	8.70%
E 100-52100-820 POLICE BUILDING MAINTENANCE	2,915.02	2,000.00		2,500.00	25.00%
E 100-52101-000 POLICE SQUAD MAINTENANCE	29,118.16	22,000.00		24,000.00	9.09%
E 100-52102-000 POLICE AMMUNITION/RANGE	1,145.64	1,000.00		1,500.00	50.00%
E 100-52103-000 PD PROF MEMB/SUBSCRIP	0.00	0.00		0.00	#DIV/0!
E 100-52104-000 POLICE DATA	16,458.67	15,000.00		15,000.00	0.00%
E 100-52900-000 OTHER PUBLIC SAFETY	417.29	600.00		500.00	-16.67%
E 100-54110-000 DOG POUND	0.00	500.00		300.00	-40.00%
	95,896.97	89,596.71	0.00	95,675.75	6.78%
Dept 52000 EMERGENCY SERVICES					
E 100-52210-000 FIRE DEPT 2% DUES PAYOUT	13,867.22	13,867.00		15,375.11	10.88%
E 100-52210-110 FIRE DEPARTMENT WAGES	2,175.00	2,025.00		2,025.00	0.00%
E 100-52210-131 FIRE DEPARTMENT FICA	166.39	155.00		155.00	0.00%
E 100-52210-310 FIRE DEPT SUPPLIES	50,730.80	47,850.00		47,850.00	0.00%
E 100-52210-600 FIRE DEPT MAINTENANCE	0.00	0.00	0.00	4,000.00	#DIV/0!
E 100-52300-000 AMBULANCE SERVICES	98,258.00	122,835.00		126,520.00	3.00%
E 100-52301-000 MP RESCUE SQUAD RETIREMENT	8,796.53	11,000.00		12,000.00	9.09%
E 100-52302-110 EMER MGMT WAGES	-	-		500.00	
E 100-52302-130 EMER MGMT FICA	-	-		38.25	
E 100-52302-000 EMERGENCY MANAGEMENT	0.00	1,000.00		1,500.00	50.00%
	173,993.94	198,732.00	0.00	209,963.36	5.65%
Total Public Safety Expenses	967,358.83	1,023,328.89	0.00	1,090,819.28	6.60%

GENERAL FUND EXPENSES

Public Works

Dept 53000 STREETS PERSONNEL

E 100-53100-000 SUBSTANCE SCREENING EXPENSES	188.35	100.00		200.00	100.00%
E 100-53230-130 STREET FRINGE BENEFITS	65,588.42	79,598.40		57,129.36	-28.23%
E 100-53230-320 STREET TRAINING/EDUCATION	110.00	1,000.00		1,000.00	0.00%
E 100-53310-110 STREET MAINT WAGES	77,456.22	91,628.78		98,047.84	7.01%
E 100-53310-131 STREET FICA	8,723.33	13,445.05		14,424.34	7.28%
E 100-53310-132 STREET RETIREMENT	9,509.84	12,126.90		13,575.85	11.95%
E 100-53311-110 STREET SNOW/ICE WAGES	22,956.63	32,682.75		35,825.17	9.61%
E 100-53440-110 STREET STORM SEWER WAGES	10,443.71	4,822.57		3,771.07	-21.80%
E 100-53480-110 ST. TREE/BRUSH WAGES	28,637.70	20,897.79		22,626.42	8.27%
E 100-53490-000 VACATIONS,HOLIDAYS, SICK	21,965.20	25,720.36		28,283.03	9.96%
	245,579.40	282,022.60	0.00	274,883.08	-2.53%

Dept 53000 STREETS OPERATIONS

E 100-53230-310 SHOP-CITY GARAGE SUPPLIES	15,398.78	12,000.00		12,000.00	0.00%
E 100-53230-500 SHOP COMMUNICATION/TECHNOLOGY	2,998.20	0.00		2,500.00	
E 100-53230-510 SHOP-CITY GARAGE SHARE INS	18,425.06	18,530.17		20,142.18	8.70%
E 100-53230-820 SHOP-CITY GARAGE BLDG MAINTENANCE	2,264.55	1,500.00		1,500.00	0.00%
E 100-53240-350 MACHINERY REPAIRS/MAINT	24,508.77	20,000.00		20,000.00	0.00%
E 100-53240-370 MACH. GAS/OIL	10,917.10	18,000.00		18,000.00	0.00%
E 100-53310-310 STREET MAINTENANCE	56,620.75	30,000.00		30,000.00	0.00%
E 100-53311-310 SNOW & ICE CONTROL	31,361.16	35,000.00		35,000.00	0.00%
E 100-53420-000 STREET LIGHTING	41,287.43	42,000.00		42,000.00	0.00%
E 100-53430-310 SIDEWALKS	1,510.67	3,000.00		3,000.00	0.00%
E 100-53440-310 STORM SEWERS	513.64	2,500.00		2,500.00	0.00%
E 100-53470-310 STREET SIGNS & MARKINGS	2,044.63	1,000.00		1,000.00	0.00%
E 100-53480-310 TREE & BRUSH CONTROL	888.07	5,500.00		5,500.00	0.00%
E 100-53631-000 GARBAGE DISPOSAL (FAHERTY)	85,969.84	90,611.76		93,773.00	3.49%
E 100-53632-000 RECYCLING EXPENSES	83,760.05	88,208.64		91,357.00	3.57%
E 100-53640-000 DEVELOPMENT CAPACITY-STREETS	0.00	100,000.00		100,000.00	0.00%
	378,468.70	467,850.57	0.00	478,272.18	2.23%

Total Public Works Expenses

624,048.10	749,873.17	0.00	753,155.26	0.44%
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Health and Human Services

0.00	0.00	0.00	0.00	#DIV/0!
Total Health & Human Services Expenses	0.00	0.00	0.00	#DIV/0!

GENERAL FUND EXPENSES

Culture, Recreation, and Education

Dept 50000 TRANSFER TO FUND 200 (LIBRARY)

E 100-50001-000 TRANSFER TO FUND 200

Dept 55310-000 CELEBRATIONS

E 100-55310-000 CELEBRATIONS & ENTERTAINMENT

Dept 55130 AUDITORIUM

E 100-55130-310 AUDITORIUM

Dept 55420 PARKS/FACILITIES PERSONNEL

E 100-55420-110 PARK/FACILITIES WAGES

E 100-55420-110 PARK WAGES SEASONAL

E 100-55420-130 PARK/FACILITIES FRINGE BENEFITS

E 100-55420-131 PARK/FACILITIES FICA

E 100-55420-132 PARK/FACILITIES RETIREMENT

Dept 55420 PARKS/FACILITIES OPERATIONS

E 100-51610-310 JANITORIAL SUPPLIES

E 100-55420-310 PARK/FACILITIES EXPENSES

E 100-55420-510 PARK/POOL SHARE INSURANCE

E 100-55425-000 PARK DEVELOPMENT CAPACITY

E 100-55430-310 WATER TOWER PARK EXPENSE

E 100-54910-310 CEMETERY

Dept 55420 SWIMMING POOL PERSONNEL

E 100-55420-110-400 POOL WAGES

E 100-55420-131-400 POOL FICA

E 100-55421-110 SWIM TEAM WAGES

E 100-55421-131 SWIM TEAM FICA

E 100-55422-110 SWIM LESSONS WAGES

E 100-55422-131 SWIM LESSONS FICA

Dept 55420 SWIMMING POOL OPERATIONS

E 100-55420-310-400 POOL EXPENSES

E 100-55421-310-400 SWIM TEAM EXPENSES

E 100-55423-000-400 POOL CONCESSIONS

Dept 55420 RECREATION

E 100-55420-310-300 RECREATION EXPENSES

Total Culture/Recreation Expenses

CONSERVATION/DEVELOPMENT

Dept 56000 ZONING/ECONOMIC DEVELOPMENT

E 100-56110-000 COMM & ECON DEV EXPENSE

E 100-56310-000 PLANNING COMMISSION

E 100-56410-000 BRD. APPEALS-HIST. PRES. ZONING

E 100-56420-000 CHAMBER OF COMMERCE EXPENSE

E 100-56420-310 ZONING ADMINISTRATION EXPENSE

E 100-56444-000 BLDG INSPECT EXPENSES

E 100-56710-000 ROOM TAX EXPENSES

Total Conservation/Development Expenses

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
	167,530.00	172,223.47	172,223.47	186,581.00	8.34%
	167,530.00	172,223.47	172,223.47	186,581.00	8.34%
	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
	22,366.54	20,000.00	22,500.00	23,000.00	15.00%
	22,366.54	20,000.00	22,500.00	23,000.00	15.00%
	73,887.83	74,067.97		61,845.89	-16.50%
	0.00	11,648.00		18,048.00	54.95%
	19,975.21	26,532.80		27,804.68	4.79%
	5,166.23	6,557.29		6,111.88	-6.79%
	3,634.14	3,730.03		4,452.90	19.38%
	102,663.41	122,536.09	0.00	118,263.35	-3.49%
	292.32	1,000.00		650.00	-35.00%
	13,040.47	14,000.00		14,000.00	0.00%
	8,098.53	8,144.70		8,853.24	8.70%
	0.00	75,000.00		75,000.00	0.00%
	0.00	0.00		0.00	#DIV/0!
	50.00	0.00		0.00	#DIV/0!
	21,481.32	98,144.70	0.00	98,503.24	0.37%
	40,161.82	44,506.00	40,000.00	43,443.00	-2.39%
	3,072.39	3,404.70	3,060.00	3,323.39	-2.39%
	549.25	750.00	2,200.00	2,200.00	193.33%
	42.02	57.38	168.30	168.30	193.31%
	4,726.18	5,000.00	2,800.00	5,000.00	0.00%
	361.60	382.50	214.25	382.50	0.00%
	48,913.26	54,100.58	48,442.55	54,517.19	0.77%
	18,412.26	18,500.00		18,500.00	0.00%
	2,352.27	1,400.00		750.00	-46.43%
	4,715.30	4,750.00		4,750.00	0.00%
	25,479.83	24,650.00	0.00	24,000.00	-2.64%
	21,442.80	9,000.00		12,000.00	33.33%
	21,442.80	9,000.00	0.00	12,000.00	33.33%

419,877.16	510,654.84	253,166.02	526,864.78	3.17%
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106,653.72	111,650.00	0.00	94,650.00	-15.23%
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GENERAL FUND EXPENSES

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
Debt Service					
E 300-581XX-000 PRINCIPAL	442,872.60	461,008.72		428,613.00	-7.03%
E 300-582XX-000 INTEREST	100,378.91	119,717.03		220,272.00	83.99%
Total Debt Service	543,251.51	580,725.75	0.00	648,885.00	11.74%
Other Financing Uses					
Dept 50000 OTHER FINANCING USES					
E 100-59900-000 FINANCING CONTINGENCY	21,623.00	6,846.69	6,846.69	6,491.23	-5.19%
Total Other Financing Uses	21,623.00	6,846.69	6,846.69	6,491.23	-5.19%
Capital Outlay					
Dept 50000 OUTLAY					
E 100-50001-000 TRANSFER TO FUND 401 (CAPITAL OUTLAY)	91,000.00	40,000.00	40,000.00	0.00	-100.00%
Total Outlay	91,000.00	40,000.00	40,000.00	0.00	-100.00%
 Total General Fund Expenses	 2,564,179.90	 3,330,061.04	 319,114.71	 3,453,504	 3.71%

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
DEBT SERVICE FUND					
<u>Debt Service Revenues</u>					
PRINCIPAL	406,287.00	461,008.72		428,613.00	-7.03%
INTEREST	143,773.00	119,717.03		220,272.00	83.99%
Total Debt Service Revenues	550,060.00	580,725.75	0.00	648,885.00	11.74%
<u>Debt Service Expenditures</u>					
PRINCIPAL	381,087.65	461,008.72		428,613.00	-7.03%
INTEREST	122,585.89	119,117.03		220,272.00	84.92%
Total Debt Service Expenses	503,673.54	580,125.75	0.00	648,885.00	11.85%

2024	2025	2025	2026	%
Actual	Budget	Projected	Budget	Increase

CAPITAL PROJECTS FUND

Capital Outlay

	91,000.00	40,000.00	40,000.00	15,000.00	-62.50%
Total Outlay	91,000.00	40,000.00	40,000.00	15,000.00	-62.50%

CAPITAL OUTLAY FUND

ACCOUNT NUMBER	ACCOUNT	FUND BALANCE 2024	GEN FUND TRANSFER IN 2025	FUND REVENUES 2025	FUND EXPENSES 2025	YEAR END EST BALANCE 2025	GEN FUND TRANSFER IN PROPOSED 2026
<u>General Government</u>							
401-00-51421-810-000	City Hall Outlay	4,000	-	-	0	4,000	-
Subtotal - General Government		4,000	-	0	0	4,000	-
<u>Public Safety</u>							
	Police PTO Liabili	-	-	-	-	-	15,000
401-00-52100-811-000	Police Equipment	12,225	-	500	719	12,006	-
401-00-52100-812-000	Police Car Outlay	12,118	-	4,580	-	16,698	-
401-00-52100-813-000	PD/Garage Bldg	8,000	-	-	-	8,000	-
401-00-52210-810-000	Fire Dept Equip	261,391	40,000	-	-	301,391	-
401-00-52230-810-000	Fire Station Outlay	129	-	129	129	-	129
Subtotal - Public Safety		293,863	40,000	5,209	848	338,095	15,129
<u>Public Works</u>							
401-00-53240-810-000	Machinery Outlay	10,238	-	-	4,875	5,363	-
Subtotal - Public Works		10,238	-	0	4875	5,363	-
<u>Culture, Recreation, Educ.</u>							
401-00-55130-810-000	Auditorium Outlay	7,190	-	-	-	7,190	-
401-00-55420-810-000	Park Outlay	25,354	-	300	3,000	22,654	-
Subtotal - Culture, Recreation, Educ.		32,545	-	300	3,000	29,845	-
TOTAL ACTIVITY-CAPITAL PURCHASES FUND		340,646	40,000	5,509	8,723	377,303	15,129

OTHER GOVERNMENTAL FUNDS

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
<u>LIBRARY FUND REVENUES</u>					
City Apportionment	167,530.00	172,223.00	172,223.00	186,581.00	8.34%
Library Revenues	3,912.63	4,000.00	3,000.00	4,000.00	0.00%
County Reimbursements	65,564.83	69,420.00		78,934.00	13.70%
Grants (Library)	0.00	0.00		0.00	#DIV/0!
Carryover Balance Applied	0.00	11,644.00		13,288.00	14.12%
Total Library Revenues	237,007.46	257,287.00	175,223.00	282,803.00	9.92%

LIBRARY FUND EXPENSES

Dept 55100 LIBRARY					
E 200-55100-000 MATERIALS	16,669.20	17,259.00		19,479.00	12.86%
E 200-55102-000 CONTINUING EDUCATION	459.93	950.00	1,900.00	1,200.00	26.32%
E 200-55103-000 CONTRACTS	9,220.92	10,713.00	10,713.00	11,315.00	5.62%
E 200-55110-110 WAGES	112,423.41	123,619.00		138,703.00	12.20%
E 200-55110-130 FRINGE BENEFITS	32,357.35	38,236.48		40,022.00	4.67%
E 200-55110-131 FICA	7,813.12	9,456.00		10,553.00	11.60%
E 200-55110-132 RETIREMENT	6,306.24	6,563.00		7,460.00	13.67%
E 200-55110-220 UTILITIES	4,985.41	5,160.00		4,680.00	-9.30%
E 200-55110-310 OFFICE SUPPLIES	14,797.08	17,300.00		19,836.00	14.66%
E 200-55110-510 INSURANCE SHARE	5,996.37	6,030.58		6,555.00	8.70%
E 200-55110-820 MAINTENANCE	10,116.25	10,000.00		9,000.00	-10.00%
E 200-55111-220 CITY UTILITIES	11,843.20	12,000.00		14,000.00	16.67%
Total Library Expenses	232,988.48	257,287.06	12,613.00	282,803.00	9.92%

* City Apportionment includes Director and Assistant wages and benefits, insurance, maintenance and Alliant.

TID #2

	Actual	Budget	Projected	Budget	Increase
<u>TID #2 Revenues</u>					
TID#2 REVENUE	0.00	60,000.00	53,118.00	237,000.00	
TID #2 INTEREST INCOME	0.00	0.00		3,000.00	
Total TIF #2 Revenues	0.00	60,000.00	53,118.00	240,000.00	3

TID #2 Expenses

Dept 56700 TAX INCREMENTAL DISTRICT					
E 902-567XX-XXX Debt Service	-	-	-	107,701.00	
E 902-56700-810 ECONOMIC DEVEL TID#2		14,000.00			
E 902-56700-110 TID #2 WAGES	-	-	-	16,000.00	
E 902-56700-131 TID #2 FICA	-	-	-	1,224.00	
E 902-56700-132 TID #2 RETIREMENT	-	-	-	1,152.00	
E 902-56701-000 TID #2 EXPENSE	18,047.50	45,000.00		111,073.00	146.83%
E 902-56702-000 TID #2 AUDITING EXPENSE	200.00	1,000.00		2,850.00	
Total TIF #2 Expenses	18,247.50	60,000.00	0.00	240,000.00	300.00%

ARPA FUNDS**ARPA Revenues**

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
REVENUE (INTEREST INCOME)	14,384.95	5,000.00	8,600.00	2,000.00	
Total Revenues	14,384.95	5,000.00	8,600.00	2,000.00	

ARPA Expenses

	2024	2025	2025	2026	Status
	Actual	Budget	Expenditures	Balance	
ENERGY EFFICIENCY UPGRADES	0.00	22,406.95	29,726.00	-7,319.05	Complete
COMMUNICATION & TECHNOLOGY UPGRADES	0.00	20,000.00	15,449.15	4,550.85	In Progress
OPERA HOUSE MARQUEE	0.00	50,000.00	50,000.00	0.00	Complete
COMPREHENSIVE PLAN UPDATE	0.00	27,000.00	27,050.13	-50.13	Complete
FIRE STATION FEASIBILITY STUDY	0.00	2,500.00	2,500.00	0.00	Complete
FIRE STATION REPAIRS	0.00	5,601.04	5,601.04	0.00	Complete
PROTECTIVE VESTS	0.00	13,000.00	0.00	13,000.00	Not Started
ORDINANCE UPDATE AND CODIFICATION	0.00	20,000.00	1,804.00	18,196.00	In Progress

PARK UPGRADES	0.00	37,500.00	12,945.66	24,554.34 In Progress	
POOL CHEMICAL CONTROLLER	0.00	50,000.00	0.00	50,000.00	
CHILDCARE INITIATIVE/ OUTDOOR SPACE IMPROVEMENT	0.00	10,000.00	0.00	10,000.00	
Total Expenses	0.00	258,007.99	145,075.98	112,932.01	
ALL ARPA FUNDS MUST BE SPENT BY 12/31/2026					

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
REVOLVING LOAN FUND					
<u>Revolving Loan Revenues</u>					
REVENUE (LOAN RE-PAYMENTS)	7,731.99	1,800.00	10,000.00	17,000.00	844.44%
INTEREST ON GENERAL INVESTMENTS	14,982.34	8,000.00	12,500.00	12,000.00	50.00%
Total Revenues	22,714.33	9,800.00	22,500.00	29,000.00	195.92%
<u>Revolving Loan Expenses</u>					
EXPENSE	0.00	0.00	70,750.00	0.00	#DIV/0!
Total Expenses	0.00	0.00	70,750.00	0.00	#DIV/0!
Total Other Fund Revenues				553,803.00	
Total Other Fund Expenses				635,735.01	

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
WATER UTILITY FUND					
<u>WATER UTILITY REVENUES</u>					
Residential Water - Metered Sales	439,648.53	440,102.00	440,102.00	453,305.06	3.00%
Commercial Water - Metered Sales	105,715.97	100,004.00	100,004.00	103,004.12	3.00%
Industrial Water - Metered Sales	21,312.07	19,170.00	19,170.00	19,745.10	3.00%
Public Authority Water - Metered Sales	24,634.22	18,014.00	18,014.00	18,554.42	3.00%
Multi-family Water - Metered Sales	13,170.76	17,288.00	17,288.00	17,806.64	3.00%
Forfeited Discounts	2,255.03	2,000.00	2,100.00	2,100.00	5.00%
Water - Interest Income	13,018.40	2,000.00	6,000.00	2,000.00	0.00%
Water - Public Fire Protection Service	248,762.56	251,475.00	251,475.00	259,019.25	3.00%
Water - Private Fire Protection Service	440.30	0.00	410.00	0.00	#DIV/0!
Water - Non-Operating Revenue	9,528.24	0.00	1,000.00	0.00	#DIV/0!
Water - Other Revenue	14,131.39	2,000.00	8,000.00	5,000.00	150.00%
Total Water Utility Revenues	892,617.47	852,053.00	863,563.00	880,534.59	3.34%
<u>WATER UTILITY EXPENSES</u>					
Dept 53701 WATER UTILITY OPERATIONS/MAINTENANCE					
E 600-53701-000-403 DEPRECIATION EXPENSE	187,063.71	144,500.00		150,000.00	3.81%
E 600-53701-000-408 TAXES-CITY SHARE	108,206.19	126,751.00		125,000.00	-1.38%
E 600-53701-000-430 INT. ON DEBT TO CITY	78,338.28	80,000.00		75,000.00	-6.25%
E 600-53701-000-625 GENERAL PLANT PUMP-EXPENSE	28,459.82	30,000.00		30,000.00	0.00%
E 600-53701-000-626 PURCHASED ELECTRIC & GAS EXP	44,591.50	47,000.00		47,000.00	0.00%
E 600-53701-000-631 CHEMICALS	4,495.23	5,500.00		5,500.00	0.00%
E 600-53701-000-632 WATER TREATMENT EXPENSES	5,064.82	15,000.00		15,000.00	0.00%
E 600-53701-000-635 SUPERVISION/TEST-TREAT EQUIP	1,386.22	1,000.00		1,000.00	0.00%
E 600-53701-000-641 SUPP & EXP.-TRANS & DISTRIBU	849.12	2,000.00		2,000.00	0.00%
E 600-53701-000-645 CROSS CONNECTION	0.00	2,500.00		2,500.00	0.00%
E 600-53701-000-650 MAINT.-LATERALS	86,685.09	3,000.00		3,000.00	0.00%
E 600-53701-000-651 MAINT. OF MAINS	6,776.37	15,000.00		15,000.00	0.00%
E 600-53701-000-652 MAINT. OF SERVICES	5,432.98	6,000.00		6,000.00	0.00%
E 600-53701-000-653 MAINT. OF METERS	1,146.94	2,000.00		2,000.00	0.00%
E 600-53701-000-654 MAINT. OF HYDRANTS	1,770.61	5,000.00		5,000.00	0.00%
E 600-53701-000-684 INS. EXP.-WATER	6,722.90	6,761.27		7,349.46	8.70%
E 600-53701-000-824 MAINT. BUILDINGS & GROUNDS	202.71	2,500.00		2,500.00	0.00%
E 600-53701-000-827 DNR EXPENSES-WTR USE FEES	125.00	750.00		750.00	0.00%
E 600-53701-000-903 METER READING EXPENSES	17,370.62	16,500.00		16,500.00	0.00%
E 600-53701-000-921 OFFICE SUPPLY & EXP	4,634.75	2,000.00		2,000.00	0.00%
E 600-53701-000-923 OUTSIDE SERV. EMPLOYED	9,062.32	7,600.00		7,600.00	0.00%
E 600-537001-000-928 REG. COMMISSION EXP	0.00	500.00		500.00	0.00%
E 600-53701-000-930 MISC.GEN.EXPENSES	2,754.09	3,000.00		3,000.00	0.00%
E 600-53701-000-933 TRANSPORTATION EXP.	3,686.28	2,000.00		2,000.00	0.00%
Total Water Operations	604,825.55	526,862.27	0.00	526,199.46	-0.13%

	2024	2025	2025	2026	%
Dept 53701 WATER UTILITY PERSONNEL	Actual	Budget	Projected	Budget	Increase
E 600-53701-000-920 VAC,SICK,HOL PAY	0.00	0.00		0.00	#DIV/0!
E 600-53701-000-926 EMPLOY. PEN&BENEFITS	29,141.06	35,273.67		42,495.35	20.47%
E 600-53701-110-343 INSTALL MAINS WAGES	2,729.22	2,377.00		2,471.62	3.98%
E 600-53701-110-345 INSTALL LATERALS WAGES	0.00	0.00		0.00	#DIV/0!
E 600-53701-110-625 SUPERV & MAINT WAGES	1,070.38	1,188.50		1,235.81	3.98%
E 61000-53701-110-635 WATER TREATMENT WAGES	101.80	1,188.50		1,235.81	3.98%
E 600-53701-110-645 CROSS CONNECTION WAGES	941.65	0.00		0.00	#DIV/0!
E 600-53701-110-650 MAINT LATERALS WAGES	12,945.76	9,508.00		9,886.47	3.98%
E 600-53701-110-651 MAINT OF MAINS WAGES	5,098.84	3,565.50		3,707.43	3.98%
E 600-53701-110-653 MAINT. OF METERS WAGES	39,476.23	52,294.00		54,375.57	3.98%
E 600-53701-110-654 MAINT OF HYDRAN WAGES	6,571.26	4,754.00		4,943.23	3.98%
E 600-53701-110-824 MAINT BLDG/GROU WAGES	3,901.00	3,565.50		3,707.43	3.98%
E 600-53701-110-901 METER READING WAGES	12,273.19	13,073.50		13,593.89	3.98%
E 600-53701-110-920 VACATION/SICK/C WAGES	23,486.99	23,770.00		24,716.17	3.98%
E 600-53701-110-921 SCHOOLING WAGES	4,965.80	3,565.50		3,707.43	3.98%
E 600-53701-131-343 INSTALL MAINS FICA	46.89	181.84		189.08	3.98%
E 600-53701-131-345 INSTALL LATERALS FICA	151.73	0.00		0.00	#DIV/0!
E 600-53701-131-625 SUPERV & MAINT FICA	74.82	90.92		94.54	3.98%
E 600-53701-131-635 WATER TREATMENT FICA	6.39	90.92		94.54	3.98%
E 600-53701-131-645 CROSS CONNECTION FICA	59.43	0.00		0.00	#DIV/0!
E 600-53701-131-650 MAINT LATERALS FICA	925.38	727.36		756.31	3.98%
E 600-53701-131-651 MAINT OF MAINS FICA	352.18	272.76		283.62	3.98%
E 600-53701-110-653 MAINT OF METERS FICA	4,690.53	4,000.49		4,159.73	3.98%
E 600-53701-131-654 MAINT OF HYDRAN FICA	466.74	363.68		378.16	3.98%
E 600-53701-131-824 MAINT BLDG/GROU FICA	268.95	272.76		283.62	3.98%
E 600-53701-131-901 METER READING FICA	785.50	1,000.12		1,039.93	3.98%
E 600-53701-131-920 VACATION/SICK/C FICA	1,581.02	1,818.41		1,890.79	3.98%
E 600-53701-131-921 SCHOOLING FICA	358.74	272.76		283.62	3.98%
E 600-53701-132-343 INSTALL MAINS RETIREMENT	43.70	164.01		177.96	8.50%
E 600-53701-132-345 INSTALL LATERALS RETIREMENT	144.61	0.00		0.00	#DIV/0!
E 600-53701-132-625 SUPERV & MAINT RETIREMENT	73.84	82.01		88.98	8.50%
E 600-53701-132-635 WATER TREATMENT RETIREMENT	7.02	82.01		88.98	8.50%
E 600-53701-132-645 CROSS CONNECTION RETIREMENT	64.97	0.00		0.00	#DIV/0!
E 600-53701-132-650 MAINT LATERALS RETIREMENT	893.31	656.05		711.83	8.50%
E 600-53701-132-651 MAINT OF MAINS RETIREMENT	351.85	246.02		266.93	8.50%
E 600-53701-132-653 MAINT. OF METERS RETIREMENT	4,540.97	3,608.29		3,915.04	8.50%
E 600-53701-132-654 MAINT OF HYDRAN RETIREMENT	453.44	328.03		355.91	8.50%
E 600-53701-132-824 MAINT BLDG/GROU RETIREMENT	269.16	246.02		266.93	8.50%
E 600-53701-132-901 METER READING RETIREMENT	846.84	902.07		978.76	8.50%
E 600-53701-132-920 VACATION/SICK/C RETIREMENT	1,620.60	1,640.13		1,779.56	8.50%
E 600-53701-132-921 SCHOOLING RETIREMENT	342.66	246.02		266.93	8.50%
Total Water Personnel	162,124.45	171,416.36	0.00	184,427.94	7.59%
Total Water Utility Expenses	766,950.00	698,278.63	0.00	710,627.40	1.77%

	2024	2025	2025	2026	%
SEWER UTILITY	Actual	Budget	Projected	Budget	Increase
<u>SEWER UTILITY REVENUES</u>					
Residential Sewage Service	555,138.74	641,609.00		660,857.27	3.00%
Commercial Sewage Service	138,905.16	150,780.00		155,303.40	3.00%
Industrial Sewage Service	25,429.45	24,681.00		25,421.43	3.00%
Public Authority Sewage Service	19,765.91	20,486.00		21,100.58	3.00%
Multi-family Sewage Service	23,591.17	34,939.00		35,987.17	3.00%
Forfeited Discounts	2,129.95	2,000.00		2,000.00	0.00%
Sewer-Other Revenues	3,035.52	2,000.00		2,000.00	0.00%
Sewer-Other Revenue	360.00	10,000.00		10,000.00	0.00%
Sewer Interest Income	21,719.44	3,000.00		3,000.00	0.00%
Total Sewer Utility Revenues	790,075.34	889,495.00	0.00	915,669.85	2.94%

SEWER UTILITY EXPENSES

Dept 57001 SEWER SERVICES OPERATIONS

E 800-57001-000-345 SERVICES	1,112.40	0.00		0.00	#DIV/0!
E 800-57001-000-403 DEPRECIATION EXPENSE	200,489.66	195,000.00		195,000.00	0.00%
E 800-57001-000-408 TAXES-CITY SHARE	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-426 PRIN.ENVIRON.IMPROVE.FUND-CWF	0.00	0.00		0.00	#DIV/0!
E 800-00-57001-000-427 INT. ENVIRON.IMPROVE.FUND-CWF	35,014.53	35,000.00		35,000.00	0.00%
E 800-57001-000-428 UNAMORTIZED DEBT DISC EXP	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-430 INT. ON DEBT TO CITY	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-602 SUPPLIES & EXP. PUMPS	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-603 PLANT MAINT. & SUPPLIES EXPENSES	28,409.49	28,000.00		28,000.00	0.00%
E 800-57001-000-605 MAINT. SUPPLY PLANT	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-625 PUMPS-MAINT&SUPPLY EXPENSE	2,841.67	23,000.00		23,000.00	0.00%
E 800-57001-000-626 SUPPLIES & EXP. ELEC PUMPING	6,596.63	6,000.00		6,000.00	0.00%
E 800-57001-000-627 PURCHASED GAS & ELECTRIC EXP	31,822.87	37,000.00		37,000.00	0.00%
E 800-57001-000-631 CHEMICALS	11,851.05	15,000.00		15,000.00	0.00%
E 800-57001-000-632 TREAT PLANT-MAINT&SUPPLY EXP	17,943.13	50,000.00		50,000.00	0.00%
E 800-57001-000-635 MAINT. TREATMENT PLANT	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-641 SUPPLIES & EXP. TRANS & DISTR	0.00	2,000.00		2,000.00	0.00%
E 800-57001-000-650 MAINT. OF LATERALS	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-651 MAINT SEWER COLLECTION SYS	18,596.27	10,000.00		10,000.00	0.00%
E 800-57001-000-824 MAINT. BUILDINGS & GROUNDS	4,298.98	7,000.00		7,000.00	0.00%
E 800-57001-000-825 MAINT. TREAT. PLANT EQUIP.	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-826 LIFT STATION MAINT EXP	2,299.80	27,000.00		27,000.00	0.00%
E 800-57001-000-827 LAB EXPENSES	26,337.35	20,000.00		20,000.00	0.00%
E 800-57001-000-837 METER EXPENSES	26,234.00	15,000.00		15,000.00	0.00%
E 800-57001-000-902 ACCT.&COLLECT. EXP	240.00	250.00		250.00	0.00%
E 800-57001-000-903 SUPP&EXP METER READING	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-921 OFFICE SUPPLY & EXP	3,862.69	5,000.00		5,000.00	0.00%
E 800-57001-000-923 OUTSIDE SERVICES	12,150.50	18,000.00		18,000.00	0.00%
E 800-57001-000-928 REGULATORY COMMISSION EXP.	0.00	0.00		0.00	#DIV/0!
E 800-57001-000-930 MISC.GEN EXPENSES	2,542.14	2,500.00		2,500.00	0.00%
E 800-57001-000-933 TRANSPORTATION EXPENSE	2,172.52	5,000.00		5,000.00	0.00%
Total Sewer Operations	434,815.68	500,750.00	0.00	500,750.00	0.00%

	2024	2025	2025	2026	%
	Actual	Budget	Projected	Budget	Increase
Dept 57001 SEWER SERVICES PERSONNEL					
E 800-57001-000-920 VAC,SICK,HOL. PAYROLL	0.00	0.00			#DIV/0!
E 800-57001-000-926 EMPLOY. PENSION&BENEFITS	31,984.36	38,975.45		51,115.26	31.15%
E 800-57001-000-684 INS. EXP. SEWER	14,462.99	14,545.50		15,810.87	8.70%
E 800-57001-110-343 INSTALL MAINS WAGES	441.60	1,636.70		1,725.29	5.41%
E 800-57001-110-345 INSTALL LATERALS WAGES	0.00	0.00		0.00	#DIV/0!
E 800-57001-110-625 GEN. PLANT-PUMPS WAGES	58,574.94	83,471.79		87,989.58	5.41%
E 800-57001-110-635 SUPERVISION/TES WAGES	50.90	1,636.70		1,725.29	5.41%
E 800-57001-110-650 MAINT OF LATERAL WAGES	1,033.09	1,636.70		1,725.29	5.41%
E 800-57001-110-651 MAINT OF MAINS WAGES	1,032.64	1,636.70		1,725.29	5.41%
E 800-57001-110-824 MAINT OF BLDG/G WAGES	5,966.46	6,546.81		8,626.43	31.77%
E 800-57001-110-826 MAINT OF LIFT S WAGES	5,919.67	8,183.51		8,626.43	5.41%
E 800-57001-110-920 VACATION/SICK/C WAGES	4,118.28	8,183.51		8,626.43	5.41%
E 800-57001-110-921 SCHOOLING WAGES	1,089.98	1,636.70		1,725.29	5.41%
E 800-57001-110-930 MISC.GEN WAGES	35,431.31	49,101.05		50,033.29	1.90%
E 800-57001-131-343 INSTALL MAINS FICA	32.02	125.21		131.98	5.41%
E 800-57001-131-345 INSTALL LATERALS FICA	0.00	0.00		0.00	#DIV/0!
E800-57001-131-625 GEN.PLANT-PUMPS FICA	4,306.21	6,385.59		6,731.20	5.41%
E 800-57001-131-635 SUPERVISION/TES FICA	3.18	125.21		131.98	5.41%
E 800-57001-131-650 MAINT OF LATERA FICA	74.30	125.21		131.98	5.41%
E 800-57001-131-651 MAINTN OF MAINS FICA	72.66	125.21		131.98	5.41%
E 800-57001-131-824 MAINT OF BLDG/G FICA	434.29	500.83		659.92	31.77%
E 800-57001-131-826 MAINT OF LIFT S FICA	425.37	626.04		659.92	5.41%
E 800-57001-131-920 VACATION/SICK/C FICA	297.48	626.04		659.92	5.41%
E 800-57001-131-921 SCHOOLING FICA	77.74	125.21		131.98	5.41%
E 800-57001-131-930 MIS.GEN.FICA	2,475.12	3,756.23		3,827.54	1.90%
E 800-57001-132-343 INSTALL MAINS RETIREMENT	30.47	112.93		124.22	10.00%
E 800-57001-132-345 INSTALL LATERALS RETIREMENT	0.00	0.00		0.00	#DIV/0!
E 800-57001-132-625 GEN. PLANT-PUMPS RETIREMENT	4,041.50	5,759.55		6,335.25	10.00%
E 6800-57001-132-635 SUPERVISION/TES RETIREMENT	3.51	112.93		124.22	10.00%
E 800-57001-132-650 MAINT OF LATERA RETIREMENT	71.28	112.93		124.22	10.00%
E 800-57001-132-651 MAINT OF MAINS RETIREMENT	71.23	112.93		124.22	10.00%
E 800-57001-132-824 MAINT OF BLDG/G RETIREMENT	411.63	451.73		621.10	37.49%
E 800-57001-132-826 MAINT OF LIFT S RETIREMENT	408.43	564.66		621.10	10.00%
E 800-57001-132-920 VACATION/SICK/C RETIREMENT	284.14	564.66		621.10	10.00%
E 800-57001-132-921 SCHOOLING RETIREMENT	75.21	112.93		124.22	10.00%
E 800-57001-132-930 MIS.GEN RETIREMENT	2,444.87	3,387.97		3,602.40	6.33%
Total Sewer Personnel	176,146.86	241,005.12	0.00	265,075.20	9.99%
Total Sewer Utility Expenses	610,962.54	741,755.12	0.00	765,825.20	#DIV/0!

DRAFT: 10/20/2025			Revenue Sources									
Project Description	Estimated Cost	Budget	Major Project GO Debt	GO Debt	Other Loan	Outlay	ARPA	Grants	Fees/ Utility Revenue	TID	Outside Agency	Unfunded
Property												
City Hall HVAC Controls	\$20,000			\$20,000								
Auditorium & Library Tuckpointing	\$35,000			\$35,000								
Pool House Bathroom Renovations and Fencing	\$15,000			\$20,000								
Drinking Fountain replacement	\$12,000			\$12,000								
Park House Removal	\$35,000			\$35,000								
Warning Siren Battery Replacements	\$1,000			\$1,000								
Pool Chemical Room Improvements	\$50,000						\$50,000					
Mineral Point Water Utility												
Water Tower Cleaning and Inspection	\$25,000								\$25,000			
Water Tower Valve	\$8,000								\$8,000			
Well #4 Rehab	\$115,000								\$115,000			
Well #3 Rehab	\$115,000								\$115,000			
SCADA Upgrade	\$32,000								\$32,000			
Corrosion Control Study	\$42,000								\$42,000			
Mineral Point Sewer Utility												
Sewer Plant Master Plan	\$45,000								\$45,000			
Fountain St Lift Station Generator	\$65,000								\$65,000			
Fountain St. Lift Station Rehabilitation	\$33,000								\$33,000			
Sewer Main Inspection and Lining	\$175,000								\$175,000			
Streets												
Crackfill and Sealcoat	\$75,000			\$75,000								
Vine St. Sidewalk (High to Fountain)	\$10,000		\$10,000									
Stormwater Infrastructure (Catchbasins and Culverts)	\$50,000			\$50,000								
Antoine St. Stormwater	\$30,000									\$30,000		
South and Commerce Streets	\$2,165,000		\$2,165,000									
Soldiers Park Parking Lot/ Small Street Project	\$100,000			\$100,000								
Streets Equipment												
Skidsteer Grapple Bucket	\$5,000			\$5,000								
Skidsteer V-Plow	\$9,000			\$9,000								
Sweeper Brushes	\$5,000			\$5,000								
Loader Tires	\$7,000			\$7,000								
Shop Tools	\$5,000					\$5,000						
Police Dept. Equipment												
Squad Replacement	\$70,000			\$70,000								
Squad Radio	\$8,000			\$8,000								
Squad Camera	\$6,000			\$6,000								
Tasers	\$10,000			\$10,000								
Software Update	\$6,000			\$6,000								
Vest Replacements	\$13,000						\$13,000					
Parks Dept. Equipment												
Mower Replacement (2)	\$16,000			\$8,000		\$8,000						
F150 Replacement	\$8,000					\$3,000						\$5,000
Administration												
Financial Management Plan	\$10,000			\$10,000								
Printer	\$6,000			\$6,000								
Replacement workstations for Mayor/Council	\$7,000			\$7,000								
Work Station	\$2,000						\$2,000					
Total	\$3,446,000	\$0		\$505,000	\$0	\$16,000		\$0	\$655,000	\$30,000	\$0	\$5,000

City of Mineral Point - Proposed 2026 Fee Schedule

Description	FEE 2025	Proposed 2026 Changes/Additions
Licenses		
Cigarette License	\$50	
Coin Operated Amusement Device (includes pool tables)	\$50	
Dog License (spayed or neutered)	\$20	
Dog License (non-spayed/non-neutered)	\$30	
Dog License (late fee)	\$5	
Class A Retailer Fermented Malt Beverage (off premises consumption) *may include Class A Cider	\$100	
Class A Retailer Intoxicating Liquor (off premises consumption)	\$350	
Class B Retailer Fermented Malt Beverage (on or off premises consumption)	\$100	
Class B Retailer Intoxicating Liquor (on premises consumption)	\$500	
Class B Winery - Wine Only (on premises consumption)	\$500	
Class C Wine Retailer License	\$100	
Operator's License-1 year	\$30	
Operator's License-Provisional	\$15	
Operator's License-Temporary	\$20	
Temporary Fermented Malt Beverage License	\$10	
Change of Agent Fee for Alcohol License	\$10	
License Publication Fee	\$25	
Zoning Administration		
* All Planning, Zoning, Utility, and Historic Preservation permit fees double if submitted after the fact. (2025)		
Zoning Permits*		
New 1 & 2 Family Dwellings	\$100	
Residential Additions	\$75	
Accessory Structures (incl. pools)	\$50	
Commercial Buildings	\$150	
Commercial Signage	\$50	
Driveway	\$50	
Culvert	Engineering Review Actual Costs + 10%	
Planning & Zoning Approvals*		
Submission/Review of Certified Survey Map	\$300	
Conditional Use Permit	\$400	
New Business Conditional Use Permit		\$100
Variance Request	\$500	
Zoning District Changes	\$500	
Plat Review	\$300	
Commercial Site Plan Review (Everything except R-1 and R-2)	Engineering Review Actual Costs + 10%	
Land Use Planning	\$3,000	
Certificate of Appropriateness (Historic Preservation)	\$50	
Utility Permits*		
1 & 2 Family Residential Utility Installation	\$137.50	
Utility Permits	Engineering Review Actual Costs + 10%	
Street Opening Permit	\$50	
Water & Sewer Utility (*PSC Tariff Amend. No. 24)		
Sewer Connection Charge	\$600	
On-Site Waste Disposal at Treatment Plant	\$35/1,000 gallons	
NSF/Worthless Check Processing Fee *	\$30	
Special Billing Charge *	\$30	
Special Meter Reading Charge *	\$30	
Missed Appointment Charge*	\$30 normal hours/ \$45 after hours	
Real Estate Closing Account Charge*	\$30	
Bulk Water Meter*	\$30 service charge + Monthly service charge (Mg-1) after the first week. Volumetric rate = highest residential rate. \$150 Deposit.	
Reconnection Charge*	\$30 normal hours/ \$45 after hours	
Lateral installation Charge*	Actual cost.	
Miscellaneous Permits/Fees		
Special Event Permit	\$25	\$0
Public Works Assistance (including lawnmowing and shoveling)	\$150 per hour (\$150 min)	
Park Shelter Reservation Fee	\$55	
Title Company Special Assessment Letters	\$50	\$55
NSF/Worthless Check Processing Fee	\$30	
Photocopies (per page of 10+)	\$5 + \$0.05 per page	
Incident/Accident Report	\$5	
Police Research Fee	\$20	
Dog Pound Pick Up	\$175	
Dog Pound Pick Up (pregnant dog or female with puppies)	\$275	
Pool Fees		
Daily Pass (4 & Under Free)	\$ 4.00	\$5.00
Family Pass: Resident	\$ 140.00	
Family Pass: Non-Resident	\$ 155.00	\$175
Individual Pass: Resident	\$ 45.00	\$60
Adult Pass: Non-Resident	\$ 60.00	\$75
Swim Lessons: Per Child (resident)	\$ 25.00	\$25 w/ season pass and \$50 w/o season pass
Swim Lessons: Per Child (non-resident)		\$35 w/ season pass and \$60 w/o season pass
Swim Lessons Private: Per Child	\$ 50.00	\$75
Swim Team: Per Swimmer	\$ 40.00	\$55
Financial circumstances do not prevent the use of the Public Pool. Scholarships and Pass Discounts available.		
Summer Recreation Fees		
T-Ball	\$ 40.00	
Diamond League	\$ 65.00	
Rookie League	\$ 65.00	
Softball Travel League	\$ 80.00	
Baseball Travel League	\$ 80.00	
Financial circumstances do not prevent participation in Summer Recreation. Scholarships and Pass Discounts available.		