

CITY OF PARK FALLS

RESOLUTION NO. 24-016 A RESOLUTION ADOPTING THE 2025 GENERAL FUND, CAPITAL, DEBT SERVICE, TID #5, TID #6, WATER, SEWER, AND REFUSE BUDGETS

WHEREAS, the proposed 2025 Budget appropriates out of the receipts of the City of Park Falls, including monies received from the general property tax levy, for the year 2024, in the following amounts to the various funds shown below:

| | | | |
|---------------------------------|-------------|----------------------------|-------------|
| General Fund: | | | |
| General Government | \$499,641 | Public Safety | \$1,175,153 |
| Public Works | \$722,742 | Health & Human Services | \$ 41,808 |
| Culture, Recreation & Education | \$656,854 | Conservation & Development | \$ 91,989 |
| Total General Fund | | \$3,188,187 | |
| | | | |
| General Fund | \$3,188,187 | | |
| Capital Fund | \$ 875,000 | | |
| Debt Service Fund | \$ 490,600 | | |
| TID #5 Fund | \$ 286,162 | | |
| TID #6 Fund | \$ 1,000 | | |
| Water Utility Fund | \$1,082,698 | | |
| Sewer Utility Fund | \$ 722,414 | | |
| Refuse Fund | \$ 284,259 | | |
| | | | |
| TOTAL APPROPRIATIONS | | \$6,930,320 | |

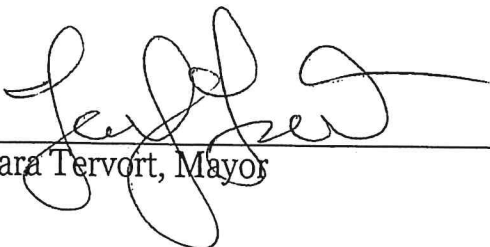
BE IT RESOLVED, that the Common Council for the City of Park Falls hereby approves and accepts the 2025 General Fund, Debt Service, TID #5, TID #6, Water, Sewer, and Refuse Budgets with appropriations in the amount of \$6,930,320.

Adopted on this 9th day of December 2024, by the City of Park Falls Common Council.

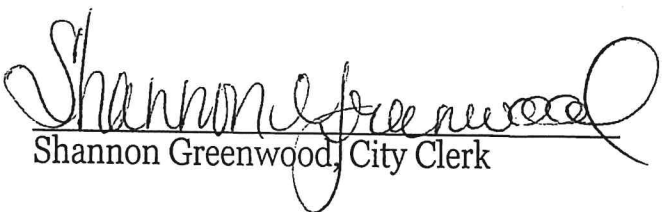
City of Park Falls, Price County, Wisconsin

APPROVED: Yea 7 Nay 0

ATTEST:



Tara Tervort, Mayor



Shannon Greenwood, City Clerk

(SEAL)



410 Division Street
P.O. Box 146
Park Falls, WI 54552
Phone (715)762-2436 Fax (715) 762-2437
www.cityofparkfalls.com

To: Honorable Mayor and Alders
From: Scott J. Kluver^{SK}, Administrator
Re: Budget Adoption Resolution
Date: December 2, 2024

Enclosed you will find the formal budget adoption resolution for all funds that have been presented to you previously. This resolution approves the authorized expenditure amount for each fund which is necessary by statute and ordinance. Do know that if you make any changes to the TID budgets, or any of the other budgets prior to adoption, this resolution should be adjusted accordingly.

All of the previous budgets are the same as previously presented except for the General Fund budget. After the last meeting, when the Council adopted the levy with the two percent increase (2%) for the capital fund, I went back and recalculated to make sure it would still meet the expenditure restraint limit. The Expenditure Restraint Program, which is a significant portion of state aids, has a limit that general fund budgets, including levy transfers to other funds, can increase. If that limit is exceeded, it would reduce the state aid in 2026 by some \$70,000.


To make sure the City complies, I made some adjustments including reducing the anticipated amount of room tax and corresponding payouts to what was previously budgeted (this is a pass-through of actual dollars, so there is no real ill-effect), I adjusted the health insurance contribution for one employee from a family to a single plan, and some minor reductions were made in City Hall utilities. These changes get the City back into compliance; however, know that the City WILL NOT be able to do any amendments next year to increase the general fund budget without losing the 2026 expenditure restraint revenue. A copy of the revised general fund budget is enclosed.

Please let me know if you have any questions on this resolution, I recommend approval as presented.



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To: Honorable Mayor and Alders

From:  Scott J. Kluver, Administrator

Re: 2024 Tax Levy Adoption

Date: November 19, 2024

First, you have the public hearing on the 2024 tax levy (payable in 2025 and part of the 2025 budget). Such hearings can occur during the Council meeting and are typically opened with a motion and a second followed by a vote. Interested citizens can say their peace, and the hearing is closed with a motion and a second followed by the vote.

Following the hearing the Council can then act on the enclosed resolution to adopt the tax levy the 2025 budget. It is also possible for the Council to make any adjustments to the draft 2025 budget if it so chooses. Do note that I did adjust the proposed levy downward from the \$1,532,183 shown in the proposed budget to \$1,529,734 in the version that is enclosed (difference of \$2,449). I had made a slight error by using a 2023 figure in the calculation as opposed to a 2024 figure to calculate what the levy would need to be to keep the mill rate the same. I made up the difference by adjusting the Park Operating Supplies line.

The Council has the option to increase or decrease the proposed levy should it so choose. For your reference, a one percent increase or decrease to the City portion of the mill rate would be the addition or removal of \$15,297. If the Council exercises this option, the enclosed resolution would need the mathematical adjustment for adoption.

Once the levy is approved, I will be able to prepared the TID budgets for the December meeting. Tax bills will also be prepared. Do know that any adjustments that may be made to the budgets at the December meeting can not impact the levy, so if there are any changes that you wish to discuss, it should be done now.



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To: Honorable Mayor and Alders

From: Scott J. Kluver, Administrator

Re: 2025 Capital Budget

Date: November 20, 2024

After reviewing various components of the City's finances, I am now presenting the 2025 capital budget for your consideration. First, it is necessary to review the status of the fund balances in the General Fund, and in the Capital Fund.

At the end of 2023, the City had a Fund Balance (what is left in the savings account at the end of the year) of \$1,307,825. In my opinion, this is not a very accurate figure as the end of December is when the City has lots of cash on hand from the recent Shared Revenue deposit from the state, and partial receipts of property tax revenues. A more accurate time to look at is the end of October, which tends to be when the lowest amount of cash is in the bank. I have extrapolated that the fund balance at that time was \$1,001,692.26. Assuming that the 2024 operating budget will break even, that fund balance should have been the same in October of 2024. Staff are still playing catch-up due to the various events over the past year and learning along the way. Given that, I am reasonably confident, but not absolutely certain, at this time as to the status of 2024.

Also near the end of 2023, the City borrowed \$1,250,000 for capital projects. That money, along with what was in the Capital Project Fund per the 2023 audit, had the fund balance at \$1,752,703 at the end of the year. The total amount of 2024 Capital expenditures (not covered by grant funds) is expected to be \$1,701,493 (assumes \$350,000 of park costs charged to TID #5, and \$280,000 in Stewardship yet to be received). This means the Capital Fund should have a balance of \$51,210 at the end of 2024.

At this time, there are commitments of capital expenditures going into 2025 for the following:

\$500,000 Old Abe Park – remainder of anticipated project expenses.

\$110,000 Plow Truck – chassis has been paid for, this would be the remainder of the

vehicle

\$70,000 - Airport Hanger Project (City responsibility is \$63,000, and I have added a \$7,000 contingency – note that the State is the fiscal agent and we just pay them our share)

\$150,000 STH 13 Resurfacing Project

\$20,000 Police Vehicle – Per the Police Chief, the remaining amount allocated (\$15,000.00) will not be sufficient to outfit the patrol car. In the spring of 2024, the Chief submitted an estimate to the Council for \$25,000.00 to outfit the vehicle along with an initial quote of almost \$50,000.00 for the vehicle. He made some adjustments to the vehicle equipment and the price came in at a little over \$46,000.00. Further, he believes he can make some adjustments to the outfitting of the car and reduce the price to around \$20,000.00 by modifying the in-car camera.

This is a total of \$850,000 of previously approved commitments. Zeroing out the Capital Fund dollars would leave a balance of \$798,790 to be covered by the General Fund. Using the common premise that an operating fund balance of 15 percent of the operating budget is the absolute minimum that a community should have, a 20 percent fund balance is acceptable, and 25 percent is healthy, and basing this off of the October 31 balance, the City's general fund balance would be at \$202,902, or 5.5 percent which in my opinion is unacceptably low. (*Note - \$37,090 is equivalent to one percent (1%).*)

In addition, there are the following requests for 2025:

City Hall Technology Improvements (Server, networking, backups) - \$10,000 : City Hall staff are currently not networked, but I believe they should be for work efficiency. In addition, there are no back-ups of data occurring, so staff are highly susceptible to data disaster, and our electronic security is inadequate. A small contingency is included in this amount.

City Hall Council Speaker/Microphone System - \$5,000 : I have observed that it is difficult for both the Council and the public to hear what is going on during meetings. I believe an adequate system with individual microphones and speakers can be obtained for this amount.

Police Camera - \$1,750 : The camera is used for major crime events such as burglaries, search warrants, and violent crimes etc. The camera can take highly detailed photographs including latent fingerprints for comparison purposes. The camera also has numerous settings for automatic / auto focus, close-up photograph, and varied lighting conditions. The camera is necessary as a point and shoot camera is not capable of taking detailed photographs that may be needed for future Court proceedings.

Police Technology Improvements (Server, upgrades, backups) - \$10,000 : The server and other technology in the police department is in need of upgrading to maintain critical data, operations, and security. The department of justice has mandated certain

security requirements for all law enforcement agencies for access to law enforcement records. There is a small contingency in this amount.

Police Flock Camera System - \$14,000 + : These cameras would be placed at main entrances to the City and are connected to a statewide database to track wanted persons/vehicles that may be traveling through the City. With these cameras, law enforcement is better able to apprehend wanted persons. The Flock camera was instrumental in apprehending the homicide suspect that occurred in Park Falls. After the suspect's vehicle was observed on a Flock camera the suspect was taken into custody within approximately 15 minutes.

It is my recommendation that the computer/technology upgrades for both the City Hall and police be approved, along with funds for a microphone/speaker system for the City Council. Although available funds are very tight right now, I believe these two technology items are critical to a well-functioning government and not funding them could lead to additional costs and disruption if there is a failure. I also believe that the sound system for the Council is expected and necessary for good governance. Funding these three additional items (\$25,000) would take the fund balance down to 4.8 percent.

You will note on the enclosed CIP plan, that the City did not address the Pickle Ball Courts in 2024. The Saunders South Reconstruction Project is not anticipated to be addressed in 2025. No money has been set aside for asphalt paving and wedging. In addition, no money is available at this time for general fund projects in 2026 or 2027. The City is not able to borrow additional funds for a couple years because it is too close to the statutory debt limit. I suggest that the Finance Committee meet in the beginning of 2025 to revisit the 10-year CIP and re-align priorities. In addition, it is one thing to have a CIP as to where to spend money, but the harder part is how to fund it. Unless the CIP also shows how these items are going to be paid for, it is not a functional plan. Right now, the City has an extremely limited ability to fund capital items for the next couple years.

Regarding the funding of capital items, it is appropriate to borrow for large equipment, streets, and building projects. It is not necessary appropriate to borrow for small items and items with a shorter life expectancy. Borrowing increases the costs of the items in the long-term. I would like to see the City establish a fund for smaller capital items that would not need to be borrowed for. This could be accomplished over time by being cautious with the operating budget and hopefully always end the year with a surplus. Over time, the City can rebuild its operating fund balance and once it gets to a healthy point, use that surplus in the next year towards capital items. In addition, the Council may wish to consider increasing the tax levy on a temporary basis (with the high level of debt this can be done on a temporary basis) to establish a small capital fund until such time as the City can establish an appropriate debt level to maintain and fund projects in the CIP.

Going forward in the future, it will be important to establish specific project budgets, with adequate contingencies, and manage those projects to make sure what is approved and what is not is well understood. The Council should designate a Responsible Representative of the Owner to make decisions regarding the project in order to make timely decisions, approve change orders within the project budget, and track all expenses related to the project within an approved project budget.



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To: Honorable Mayor and Alders
SK
From: Scott J. Kluver, Administrator
Re: 2025 General Fund, Debt, Capital, and Refuse Budgets
Date: October 22, 2024

Enclosed you will find a balanced proposed operating budget for 2025 along with the debt service and refuse fund budgets. There is not a capital budget proposed at this time as I am still reviewing the available funds as the fund balance is currently being used to cash flow various projects that are underway. It is my hope this can be rectified in the coming weeks and a clearer picture regarding the capital budget can be presented.

Several changes have been made to the budget, and I realize this is not how it has normally been presented to you. What you see is what staff sees when figures for the budget are entered and it is similar to monthly reports that you will eventually be provided. Explanation of the various line items and some of the changes are provided at the end of this memo. Do note that the YTD Actual is not accurate at this time; however, once all of the audit adjustments are entered, the Treasurer will resume the monthly reconciliations to get this up to date and keep it moving forward.

The operating and debt service budgets are proposing a combined levy amount of \$1,532,183. This amount, which is \$33,683 more than last year, is allowed from the combination of the City's growth rate and the closure of TID #3 – with the majority being on the latter. The proposed amount would keep the City's mill rate the same. Nonetheless, the City would have the option to increase the amount by applying additional debt to levy limit exemption, or it could decrease the amount to provide a reduction of the mill rate. The later would require reductions to the proposed budget.

This budget has been tested against the expenditure restraint limit, and it would keep the City eligible for that approximate \$70,000 in state aid in 2026. I must note that staff are checking with the Department of Revenue on the anticipated 2026 payment as the calculation worksheet was not submitted by the May 1, 2024 deadline. I know that this was a chaotic period for the City with staffing and relocation; however, if the City

will not be eligible for this payment in 2026 it will make next year's budget very difficult. I will keep you posted on the status of this.

The debt service portion of the budget is \$490,600 which is entirely paid for by the tax levy. This is \$10,600 more than last year. According to the debt service schedule, this amount will decline in the coming years, at least until new debt is taken out. A significant portion of the borrowing capacity is taken up by the TIDs, and that levy amount is not included here. Once the City sets its regular levy, the TID levy will be calculated and shown separately when the TID budgets are presented.

The operating portion of the budget does not have any major additions, but there are many changes to how it is organized. Revenues have been reviewed to reflect a reasonable conservative estimate of the various revenues that do not have a specific formula calculation. As for expenses, you will note significant reductions in the Council area. This location had a lot of miscellaneous invoices charged to it. Going forward, staff will be charging invoices to more appropriate areas in order to better reflect true activity. The wages, benefits, utilities, and contracted services in the Administration area have largely been consolidated under the administration section. This is more logical to me, as we don't really think when we order paper clips if those are clerk paper clips, administrator paper clips, or treasurer paper clips. The assessor line item has been increased to reflect the anticipated contract, and the accounting line reflected the anticipated cost of the 2024 audit with BakerTilly. Insurance was underbudgeted, but it has now been broken up and cost allocated amongst departments to give a truer picture of costs in each function area. There are other areas such as the payment made to the Chamber and Park Falls Area Economic Development Corporation that were not reflected in the budget but should be. In addition, safety training for DPW employees was charged to the Public Safety category when it is in fact a DPW expense. Please let me know if you have any questions on these changes. It is my hope that these changes will work to the City's benefit going forward with reimbursements and providing a better picture of activity.

In this process, I have learned a lot of the City's finances and believe that the 2026 budget will be difficult. To be clear, if it was not for the closure of TID 3 this year, this budget would be hard more difficult to balance without increasing the levy. It will be important next year to review auditing costs, make sure that the TIDs are performing adequately in order to allocate some administrative time to them, and to carefully review any future personnel changes. It will also be important to annually review fees and make sure that the fees are appropriate for the services provided. This was noted in a majority of the surveys from the Council members on the budget that were received. Moving forward, I hope to continue to learn and be able to refine the budget along with providing additional recommendations to keep expenses under control and to increase revenues. Focus on continued economic development to increase the tax base will also be critical.

I am requesting that the Council authorize the public hearing on the tax levy to be at the last meeting of November. The figures that are provided with that notice will be whatever you may change with the budget today. At the upcoming meetings in November, it is my intention to also present budgets for the Water and Sewer Utilities, as well as review the current fee schedule. It is my hope that the Council will approve the tax levy amount at the last meeting of November. This will allow for the calculation of the TID levy amounts and preparation of the tax bills. At the December meeting, the TID budgets will be presented along with the final approval of all of the budgets.

Please let me know if you have any questions regarding the proposed budget. The refuse fund explanation is at the very end of this memo. Here is an explanation of the various line items in the General Fund budget:

Revenues:

Taxes:

General Property Taxes – Amount of total levy allocated to the operating budget.

Mobile Home Fees – Also referred to as “parking fees.” A fee paid by mobile homeowners based on the value of their home as determined by the assessor.

Managed Forest Land Tax – Taxes received from property classified as managed forest within the City.

Room Tax – The lodging tax collected (4.5%) by hotels, motels, and short-term rentals. 70 percent of the tax goes to a tourism entity (Chamber) and 30 percent goes to the City of which the City gives 2/3rds (20%) to the Economic Development Corporation and 1/3rd (10%) for administrative purposes.

Taxes from Water Utility – Fees paid by the Water utility in lieu of taxes. Based on the 2023 PSC report, the maximum amount is \$109,055 – which is what is budgeted. The Council does have the authority to set this amount up to the limit. Sewer utilities are prohibited from paying this tax.

Taxes from Other Tax-Exempt Entities – Payments from Housing Authority

Interest and Penalties on Taxes – Late payment fees.

Intergovernmental Revenue:

Shared Revenues – Dollars received from the state to offset the property tax burden. This includes the supplemental amount that started in 2024 that needs to be spent on emergency services and public works. Line includes the Expenditure Restraint Program (\$70,288.64).

Fire Dues – Also known as 2% Dues, is a payment from the state collected from home insurance policies. These funds have certain requirements (training, fire inspections) that fire departments must fulfil in order to receive them.

Other State Shared Taxes – Utility aid payments for tax exempt power plants.

Personal Property Aid – Aid received from the state in exchange for the elimination of personal property taxes. Includes business computer aid. Increased because all personal property has now been eliminated. Personal property tax aid, except for the original business computer credit, is subtracted from the allowable levy on the limit worksheet.

Law Enforcement – Law enforcement grants expected to be received.

Local Transportation Aids – Revenue from the state based on an average of municipal funds spent on municipal roads over the past three or six years (whichever is in the state's favor).

Local Road Improvement Program – A grant program that can provide periodic grants for some local road projects.

Payments for Municipal Services – Payment in lieu of taxes provided to local governments by the State of WI for police and fire protection of state facilities located in the community (e.g. DNR building).

Licenses and Permits:

All revenues are based on estimated income. Operators Licenses are bartender licenses. The City has a license requirement for bicycles that does not appear to be enforced. If the City is not going to enforce that ordinance, it should get rid of it. Other Reg Permits/Fees will be Right of Way and vacating fees.

Fines & Forfeitures:

All revenues are based on estimated income. Court penalties are from citations issued by the police department.

Public Charges for Service:

Clerk Fees – Record/Copy fees, fees for special assessment preparation (e.g. lawn mowing), alcohol license publication fees

Law Enforcement Fees – Fees for background checks, lockouts, range use, and serving papers

Airport – Hangar rent and fuel. Hangars are privately owned (except for new one to be constructed), so rent is just for ground – 7 cents/sq.ft.

Cemetery – Sale of plots and burial fees

Library – Fees from fines, copier and fax use, as well as fees from various programs and events.

Parks – Pavilion rental and RV Park fees

Parks – Sports Fees – Was revenue from recreation program activities. Those activities will now be part of the YMCA.

Ambulance Garage – This revenue will be included in the Rent line item under miscellaneous.

Intergov Charges for Service:

Fire Services – Revenue received from the Towns of Lake and Eisenstein for fire services.

Library – Price Co Govt. – State law requires that Price County cover 70 percent of the cost of County residents who are not taxed already for Library services (e.g. Towns of Lake and Eisenstein) who utilize the Library. Cost is based on a per-checkout formula calculated each year.

Library – Other County Revenue – Revenue received from Ashland County for residents who utilize the Park Falls library based on the same formula as above.

Miscellaneous Revenue:

Interest Income – Interest income based on the fund balance. I have left this figure low as the fund balance has declined and interest rates are declining.

Rent – Rent received from the hospital and Snow Gypsies for the Ambulance Garage. Used to include rent from the old City Hall that no longer exists.

Sale of Equipment & Property – Sale of old vehicles, equipment, and scrap metal.

Insurance Recovery – Proceeds from insurance claims

Insurance Dividends – Payments back from the insurance company

Donations and Contributions – Any general donations received

Parks Donations – Donations to the parks

Other Miscellaneous – Other revenues that don't have a home.

Expenses:

General Government:

City Council – Council members receive \$70 per meeting, including committee meetings. Amount includes Mayor meeting attendance and Housing Authority Committee members. Amount increased to reflect actual expense. Employer contribution is FICA at 7.65% of salary. Contracted services reduced to reflect only true Council contracted services. Miscellaneous expenses have previously been charged to this account, and staff will be working to reduce this by charging expenses to more appropriate lines. Supplies and expenses also reduced to just true Council supply and expenses.

Legal – Hourly rate of \$200; Includes retainer of \$900/mo for meetings, and small tasks, projects, and questions.

Mayor – Annual salary and FICA included. Meeting per-diem in Council area. Note that all utilities in General Government are going to be consolidated under City Hall. Operating supplies includes travel and other miscellaneous expenses.

Administrator – Salaries for the Administrator (80%), Clerk (80%), Treasurer (75%) and Deputy Clerk (20%) combined as well as benefits. Contracted serviced included old building permit software which is no longer used. Operating supplies includes professional memberships and travel, which is also under the Clerk and Treasurer categories.

Elections – Budgeted for an anticipated two elections in 2025. Poll workers paid \$100 for half-day shift, Chief inspectors \$150. Operating supplies includes machine inspection and other election supplies.

Accounting - Amount reflects cost of audit with Baker Tilly and includes Form C (\$3,500), and costs for a single audit due to over \$1,000,000 in federal dollars being awarded and spent in 2024 (\$19,500). PSC report to be charged to utilities plus \$10,000 of total audit cost.

Assessment of Property – Increase to reflect one half payment of revaluation that will need to be completed in 2026. Same amount will be budgeted next year.

City Hall – Includes utilities, contracted services includes software licenses for accounting, payroll, building security, technical support, etc. Operating supplies includes all other supplies such as paper, supplies, computers, furniture, and fixtures.

Insurance – Includes property, liability, and workers comp insurance for City Hall staff only. Property \$36,316, Liability \$64,073, and Workers Comp \$32,640 for a total cost of \$133,029. Insurance will now be cost allocated over departments with the following: General Government- \$15,000 Liability and \$785 WC; Police Contracted Services- \$15,000 Liability and \$11,670 for WC; Fire Contracted Services \$10,000 Liability and \$2,772 WC; Police and Fire Station Contracted Services \$8,000 property; Public Works Garage Contracted Services \$8,000 property; Public Works Street Maintenance Contracted Services \$15,358 WC and \$15,000 liability; Library Continuation Services \$4,073 liability; Library Building Contracted Services \$8,000; Parks Contracted Services \$8,000 liability; Water and Sewer - \$4,316 property, \$5,000 liability, and \$2,055 WC.

Public Safety:

Police – Utilities will now just include cell phones/computers. Building utilities will go to police and fire station line. Contracted services includes attorney fees and mutual aid costs. Operating supplies includes medical supplies, Department of Justice fees, fuel, postage, uniform allowance, and various supplies. Tac 10 Maintenance is the computer system the police use which contains all of the records. Proposed to enter a new five-year contract which would be the best value. ICAC stands for Internet Crimes Against Children – this training can be reimbursable.

Fire – Includes officer stipends and \$20/hr. paid on call pay. Utilities should just include phones/pagers. Contracted services should be payments to vendors for services and inspections. Operating supplies would be for other supplies and equipment replacement.

Police/Fire Building – 30% of wage/benefits for custodian.

Ambulance – 2024 rate per contract was \$63,720. 3% increase for each year thereafter. There should be no utilities charged to this area.

Safety – This section had DPW safety training and records charged to it. As this is strictly a DPW expense, it is being moved from this section of the budget to the Public Works section of the budget

Public Works:

Hwy & Street Administration – Professional services safety training moved here, it was previously in the Public Safety section of the budget which is for police and fire services.

Machinery Operations – 20 percent of DPW allocated time/benefits.

Garage – 1 percent of DPW allocated time/benefits. Original amount of contracted services was \$1,000 before insurance addition.

Street Maintenance - 71 percent of DPW allocated time/benefits, plus one seasonal for 13 weeks at \$16/hr. Original amount of contracted services was \$15,000 before insurance addition.

Street Lighting – Utilities for streetlights and repair/replacement of city-owned lights.
Sidewalks – 2 percent of DPW allocated time/benefits.

Storm Sewers – 1 percent of DPW allocated time/benefits.

Airport – Salary for airport director. DPW staff contribute time, but I did not specifically allocate at this time. Operating supplies is largely fuel.

Cemetery:

Allocation of DPW Staff, plus two seasonal employees for 13 weeks at \$16/hr.

Culture & Leisure:

Library – Under WI law, the Council allocates a dollar amount to the Library, and the Library Board has the authority to divide it up as it chooses. The budget reflects the anticipated allocation of expenses. Request is for \$5,000 increase due to aid added during construction and possible wage increase. Employee contributions are actual. Utilities include telephone and T-1 line expenses. Automation is the MORE fee for the library computer system. The \$1000 in equipment is for the copier toner and supplies, which was previously under operating supplies. This will allow operating supplies to stay in budget.

Library Building – Allocation of 70% of custodian time and 3% of DPW director time.

Parks – Includes an allocation of DPW and Administrative staff time/benefits plus two seasonal employees for 13 weeks at \$16/hr. Utilities increased to reflect actual.

Programs & Events – No separate allocation of DPW time although they will still be performing some of these tasks. Contracted services includes contractors for repairs/set up/improvements, extra outside police. Operating supplies includes miscellaneous supplies, port-o-potty services. Grants and donations is where the room tax is paid out to the Chamber (70% of total in) and PFACDC (20% of total in).

Athletic Field – DPW allocation, utility and maintenance expenses.

Swimming Pool – Some DPW allocation and then Pool Employees. Pool manager at \$18.00, Headguards at \$14, Guards at \$13. \$.25 bump for instructor certification and for each year returning.

Conservation & Development:

Forestry – Did not do a separate allocation of time for forestry, although DPW will certainly be spending some time in forestry. I may adjust this in the future. Adjustment of contracted services for larger more difficult trees.

Planning – Allocation of 20% Administrator time, 15% of Clerk time, 10% of DPW Director time to account for \$125/week stipend added to salary. Professional services for anticipated costs to update zoning and comp plan maps, and other consultants. Contracted services is the payment to the PFACDC.

BART – Annual payment for BART services are now included in this section.

Refuse/Recycling Fund:

Revenues: Includes recycling grant, interest, the lease of the transfer station, and revenue from service charges which is at \$15/mo per unit.

Expenses: Per the Howard Disposal contract, the charge in 2025 will be \$15.40 per unit. This is divided between refuse and recycling pick-ups based on 1150 units. The Solid waste disposal charge are the tipping fees that Howard pays the landfill per ton. These are also passed on to the City. There are also expenses of old landfill monitoring and testing and for DPW staff for maintaining the compost area and doing yard waste pick-up.

Unfortunately, because of the 33 percent increase in the rates for refuse and recycling pick-up next year, this is translating into a 22.1 percent increase in the residential refuse rate needed January 1. This would take the current rate from \$15/month to \$18.32/month.

Revised with Levy adjustment and Expenses

Restaurant Compliance

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|-----------------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| GENERAL FUND | | | | | | |
| TAXES | | | | | | |
| 01-41110-000 | GENERAL PROPERTY TAXES | 1,184 | 1,498,500 | 71,473 | 1,529,734 | |
| 01-41140-000 | MOBILE HOME FEES | 8,329 | 15,000 | 2,480 | 10,800 | |
| 01-41150-000 | MANAGED FOREST LAND TAX | .00 | 183 | .00 | 363 | |
| 01-41210-000 | ROOM TAX | 56,279 | 40,000 | 33,359 | 45,000 | |
| 01-41310-000 | TAXES FROM WATER UTILITY | .00 | 95,000 | 119 | 109,055 | |
| 01-41320-000 | TAXES FROM OTHER TAX EXEMPT E | 9,531 | 21,000 | 145,307 | 9,821 | |
| 01-41800-000 | INT. AND PENALTIES ON TAXES | 54 | 50 | 286 | 50 | |
| Total TAXES: | | 75,377 | 1,669,733 | 253,025 | 1,704,823 | |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 01-43271-000 | ECONOMIC DEVELOPMENT GRANT | .00 | .00 | .00 | .00 | |
| 01-43410-000 | SHARED REVENUES | 1,041,491 | 1,250,259 | 247,284 | 1,264,017 | |
| 01-43420-000 | FIRE DUES | 6,165 | 5,000 | .00 | 6,000 | |
| 01-43430-000 | OTHER STATE SHARED TAXES | 23,320 | 8,317 | .00 | 10,768 | |
| 01-43431-000 | PERSONAL PROPERTY AID | 12,471 | 11,192 | .00 | 53,645 | |
| 01-43523-000 | LAW ENFORCEMENT | 1,351 | .00 | .00 | 1,000 | |
| 01-43531-000 | LOCAL TRANSPORTATION AIDS | 314,124 | 273,910 | .00 | 318,209 | |
| 01-43534-000 | LOCAL ROAD IMPROVEMENT PROGR | 6,326 | .00 | 200 | .00 | |
| 01-43610-000 | PAYMENTS FOR MUNICIPAL SERVICE | 3,664 | 2,872 | .00 | 2,560 | |
| 01-43621-000 | IN LIEU OF TAXES-CONS. LAND | 446 | 440 | .00 | .00 | |
| 01-43622-000 | IN LIEU OF TAX PAYMENTS | 23 | .00 | .00 | .00 | |
| 01-43650-000 | MANAGED FOREST/FOREST CROPLA | .00 | 4 | .00 | .00 | |
| 01-43695-000 | LOCAL RECOVERY FUNDS | 2,601 | .00 | .00 | .00 | |
| 01-43790-000 | OTHER LOCAL GOVERNMENT GRANT | 4,680 | .00 | .00 | .00 | |
| Total INTERGOVERNMENTAL REVENUE: | | 1,416,661 | 1,551,993 | 247,484 | 1,656,199 | |
| LICENSES & PERMITS | | | | | | |
| 01-44110-000 | LIQUOR AND MALT BEVERAGE | 5,074 | 5,350 | 6,220 | 5,500 | |
| 01-44120-000 | CIGARETTE LICENSES | 400 | 375 | 400 | 400 | |
| 01-44130-000 | OPERATORS LICENSES | 2,243 | 2,300 | 2,635 | 2,635 | |
| 01-44210-000 | BICYCLE LICENSES | .00 | .00 | .00 | .00 | |
| 01-44300-000 | BLDG. PERMITS & INSPEC. FEES | 12,249 | 10,500- | 4,827 | 10,000 | |
| 01-44900-000 | OTHER REG. PERMITS & FEES | 1,298 | .00 | 3,615 | .00 | |
| Total LICENSES & PERMITS: | | 21,263 | 2,475- | 17,697 | 18,535 | |
| FINES & FORFEITURES | | | | | | |
| 01-45110-000 | COURT PENALTIES AND COSTS | 19,482 | 14,000 | 13,210 | 15,000 | |
| 01-45130-000 | PARKING VIOLATIONS | 1,705 | 1,000 | 395 | 1,000 | |
| Total FINES & FORFEITURES: | | 21,187 | 15,000 | 13,605 | 16,000 | |
| PUBLIC CHARGES FOR SERVICE | | | | | | |
| 01-46110-000 | CLERKS FEES | 4,687 | 800 | 2,788 | 3,000 | |
| 01-46210-000 | LAW ENFORCEMENT FEES | 3,836 | 4,500 | 1,779 | 4,500 | |
| 01-46340-000 | AIRPORT | 16,266 | 7,500 | 1,210 | 7,500 | |
| 01-46540-000 | CEMETERY | 31,455 | 24,000 | 18,693 | 24,000 | |
| 01-46710-000 | LIBRARY | 3,966 | 8,800 | 406 | 8,800 | |
| 01-46710-001 | LIBRARY - GIFTS | 1,665 | .00 | 13,904 | .00 | |
| 01-46710-002 | LIBRARY - BOOK REPLACEMENT | 88 | .00 | 53 | .00 | |
| 01-46720-000 | PARKS | 16,466 | 15,000 | 8,830 | 15,500 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|---------------------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| 01-46720-001 | PARKS - SPORTS FEES | .00 | .00 | 1,966 | .00 | |
| 01-46721-000 | SWIMMING POOL | 13,055 | 13,000 | 14,400 | 13,000 | |
| 01-46723-000 | AMBULANCE GARAGE | .00 | 6,000 | .00 | .00 | |
| Total PUBLIC CHARGES FOR SERVICE: | | 91,484 | 79,600 | 64,029 | 76,300 | |
| INTERGOV'T CHARGES FOR SERVICE | | | | | | |
| 01-47323-000 | FIRE SERVICES | 66,565 | 61,080 | 63,378 | 57,133 | |
| 01-47360-001 | LIBRARY - PRICE CO. GOVT. REV | 90,646 | 90,395 | .00 | 73,970 | |
| 01-47360-005 | LIBRARY - OTHER COUNTY REVENUE | 59,764 | 78,525 | 151,600 | 77,630 | |
| Total INTERGOV'T CHARGES FOR SERVICE: | | 216,975 | 230,000 | 214,978 | 208,733 | |
| MISCELLANEOUS REVENUE | | | | | | |
| 01-48110-000 | INTEREST INCOME | 50,586 | 6,000 | .00 | 15,000 | |
| 01-48200-000 | RENT | 19,773 | 6,000 | 5,457 | 6,000 | |
| 01-48309-000 | SALE OF OTHER EQUIP. & PROP. | .00 | .00 | .00 | 2,000 | |
| 01-48430-000 | INSUR RECOVERY-HWY EQUIP/PROP | .00 | .00 | 500 | .00 | |
| 01-48440-000 | INS RECOVERY - PROPERTY DAMAG | .00 | .00 | 4,984 | 2,000 | |
| 01-48500-000 | DONATIONS AND CONTRIBUTIONS | 25,000 | .00 | .00 | .00 | |
| 01-48530-000 | PARKS DONATION | 1,500 | .00 | 220 | 1,000 | |
| 01-48900-000 | OTHER MISCELLANEOUS REVENUES | 20,580 | 13,000 | 37,762 | .00 | |
| 01-48901-000 | MISC REV - SNOW SHOVELING | 270 | .00 | .00 | .00 | |
| 01-48902-000 | MISC REV - LAWN MOWING | 210 | .00 | .00 | .00 | |
| 01-48903-000 | MISC REV - POLICE REG ACCT | 1,503 | .00 | .00 | .00 | |
| Total MISCELLANEOUS REVENUE: | | 119,422 | 25,000 | 48,923 | 26,000 | |
| OTHER FINANCING SOURCES | | | | | | |
| 01-49142-000 | PROCEEDS FROM G.O. ISSUE | 1,257,335 | .00 | .00 | .00 | |
| Total OTHER FINANCING SOURCES: | | 1,257,335 | .00 | .00 | .00 | |
| GENERAL GOVERNMENT | | | | | | |
| 01-51100-110 | SALARIES | 9,680 | 17,500 | 26,250 | 26,500 | |
| 01-51100-150 | EMPLOYER CONTRIBUTIONS | 744 | 1,600 | 2,008 | 2,027 | |
| 01-51100-220 | UTILITIES | .00 | .00 | .00 | .00 | |
| 01-51100-290 | CONTRACTED SERVICES | 150,304 | 64,500 | 39,354 | 5,000 | |
| 01-51100-320 | PUBS, SUBS, & DUES | 684 | 1,000 | 469 | 1,000 | |
| 01-51100-340 | SUPPLIES & EXPENSES | 58,651 | 29,000 | 5,202 | 7,500 | |
| 01-51100-820 | CAPITAL OUTLAY | .00 | .00 | 198,810 | .00 | |
| Total CITY COUNCIL: | | 220,062 | 113,600 | 272,093 | 42,027 | |
| 01-51300-210 | PROFESSIONAL SERVICES | 17,892 | 20,000 | 10,254 | 20,000 | |
| 01-51300-340 | OPERATING SUPPLIES | 6,563 | 700 | 836 | .00 | |
| Total LEGAL: | | 24,455 | 20,700 | 11,090 | 20,000 | |
| 01-51410-110 | SALARIES | 6,487 | 7,000 | 5,077 | 7,000 | |
| 01-51410-150 | EMPLOYER CONTRIBUTIONS | 495 | 900 | 389 | 536 | |
| 01-51410-220 | UTILITIES | 1,696 | 1,700 | 427 | .00 | |
| 01-51410-340 | OPERATING SUPPLIES | 2,568 | 2,000 | 219 | 2,000 | |
| Total MAYOR: | | 11,246 | 11,600 | 6,112 | 9,536 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|--------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| 01-51411-110 | SALARIES | 104,948 | 99,000 | 105,212 | 200,427 | |
| 01-51411-150 | EMPLOYER CONTRIBUTIONS | 37,480 | 39,500 | 17,667 | 69,666 | |
| 01-51411-220 | UTILITIES | 3,913 | 1,250 | 944 | .00 | |
| 01-51411-290 | CONTRACTED SERVICES | 3,500 | 3,500 | .00 | .00 | |
| 01-51411-340 | OPERATING SUPPLIES | 3,652 | 1,500 | 1,018 | 2,000 | |
| Total ADMINISTRATOR: | | 153,493 | 144,750 | 124,841 | 272,093 | |
| 01-51420-110 | SALARIES | 24,408 | 52,438 | 19,969 | .00 | |
| 01-51420-111 | SALARIES - OVERTIME | .00 | .00 | 14 | .00 | |
| 01-51420-150 | EMPLOYER CONTRIBUTIONS | 25,176 | 15,500 | 6,541 | .00 | |
| 01-51420-220 | UTILITIES | 1,070 | 1,250 | 345 | .00 | |
| 01-51420-290 | CONTRACTED SERVICES | 1,389 | 1,500 | 634 | .00 | |
| 01-51420-340 | OPERATING SUPPLIES | 1,903 | 2,000 | 626 | 2,000 | |
| Total CLERK: | | 53,946 | 72,688 | 28,129 | 2,000 | |
| 01-51440-290 | CONTRACTED SERVICES | 2,495 | 4,500 | .00 | 2,500 | |
| 01-51440-340 | OPERATING SUPPLIES | 870 | 2,100 | 1,352 | 2,100 | |
| Total ELECTIONS: | | 3,365 | 6,600 | 1,352 | 4,600 | |
| 01-51510-210 | PROFESSIONAL SERVICES | 20,632 | 25,000 | 7,606 | 62,500 | |
| Total ACCOUNTING: | | 20,632 | 25,000 | 7,606 | 62,500 | |
| 01-51520-110 | SALARIES | 24,045 | 35,737 | 42,715 | .00 | |
| 01-51520-111 | SALARIES - OVERTIME | .00 | .00 | 14 | .00 | |
| 01-51520-150 | EMPLOYER CONTRIBUTIONS | 25,128 | 15,500 | 9,749 | .00 | |
| 01-51520-220 | UTILITIES | 1,070 | 1,100 | 345 | .00 | |
| 01-51520-290 | CONTRACTED SERVICES | 1,269 | 1,500 | 634 | .00 | |
| 01-51520-340 | OPERATING SUPPLIES | 2,360 | 2,000 | 600 | 2,000 | |
| Total TREASURER: | | 53,872 | 55,837 | 54,056 | 2,000 | |
| 01-51530-290 | CONTRACTED SERVICES | 15,544 | 14,500 | 3,700 | 39,000 | |
| Total ASSESSMENT OF PROPERTY: | | 15,544 | 14,500 | 3,700 | 39,000 | |
| 01-51600-110 | SALARIES | 14,058 | 5,300 | 19,747 | .00 | |
| 01-51600-150 | EMPLOYER CONTRIBUTIONS | 5,423 | 1,000 | 3,417 | .00 | |
| 01-51600-220 | UTILITIES | 7,676 | 6,000 | 6,312 | 8,000 | |
| 01-51600-290 | CONTRACTED SERVICES | 2,989 | 1,500 | 66 | 12,100 | |
| 01-51600-340 | OPERATING SUPPLIES | 6,055 | 1,000 | 1,484 | 10,000 | |
| Total CITY HALL: | | 36,200 | 14,800 | 31,026 | 30,100 | |
| 01-51910-340 | OPERATING SUPPLIES | .00 | .00 | .00 | .00 | |
| Total TAX REFUNDS & UNCOLLECT ACCTS: | | .00 | .00 | .00 | .00 | |
| 01-51930-510 | INSURANCE | 144,435 | 100,000 | 22,278 | 15,785 | |
| Total INSURANCE: | | 144,435 | 100,000 | 22,278 | 15,785 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| Total GENERAL GOVERNMENT: | | 737,251 | 580,075 | 562,283 | 499,641 | |
| PUBLIC SAFETY | | | | | | |
| 01-52100-110 | SALARIES | 527,929 | 519,000 | 435,483 | 533,000 | |
| 01-52100-111 | SALARIES - OVERTIME | 16,766 | 15,000 | 10,423 | 12,000 | |
| 01-52100-150 | EMPLOYER CONTRIBUTIONS | 259,943 | 299,000 | 119,877 | 333,000 | |
| 01-52100-220 | UTILITIES | 4,261 | 4,000 | 1,467 | 1,020 | |
| 01-52100-230 | REPAIR & MAINT. | 3,514 | 3,000 | 167 | 3,000 | |
| 01-52100-290 | CONTRACTED SERVICES | 12,174 | 10,000 | 3,376 | 36,670 | |
| 01-52100-340 | OPERATING SUPPLIES | 42,450 | 32,000 | 6,988 | 40,000 | |
| 01-52100-341 | NORDEG EXPENSES | .00 | .00 | 1,216- | .00 | |
| 01-52100-342 | RANGE SUPPLIES | 1,534 | 1,500 | .00 | 1,500 | |
| 01-52100-343 | TAC 10 MAINTENANCE | 4,265 | 4,387 | .00 | 5,125 | |
| 01-52100-344 | ICAC TRAINING EXPENSES | 603 | 750 | .00 | 750 | |
| 01-52100-345 | REGISTRATION ACCT - S & E | 30 | .00 | .00 | .00 | |
| 01-52100-810 | CAPITAL EQUIPMENT | 7,807 | .00 | .00 | .00 | |
| 01-52100-820 | POLICE CAPITAL OUTLAY | 17,537 | .00 | .00 | .00 | |
| Total POLICE: | | 898,814 | 888,637 | 576,566 | 966,065 | |
| 01-52200-110 | SALARIES | 46,377 | 55,000 | 19,621 | 55,000 | |
| 01-52200-150 | EMPLOYER CONTRIBUTIONS | 3,702 | 4,800 | 1,631 | 4,800 | |
| 01-52200-220 | UTILITIES | 1,625 | 2,000 | 401 | 2,000 | |
| 01-52200-230 | REPAIR & MAINT. | 1,781 | 8,000 | 1,799 | 8,000 | |
| 01-52200-290 | OTHER CONTRACTED SERVICES | 60 | 7,500 | 2,426 | 20,272 | |
| 01-52200-340 | OPERATING SUPPLIES | 35,878 | 18,000 | 13,066 | 18,000 | |
| Total FIRE: | | 89,425 | 95,300 | 38,943 | 108,072 | |
| 01-52250-110 | SALARIES | 8,443 | 9,000 | 10,276 | 10,234 | |
| 01-52250-150 | EMPLOYER CONTRIBUTIONS | 3,508 | 1,400 | 1,866 | 1,650 | |
| 01-52250-220 | UTILITIES | 12,904 | 12,000 | 3,214 | 13,000 | |
| 01-52250-290 | CONTRACTED SERVICES | 2,667 | 2,000 | 1,245 | 10,000 | |
| 01-52250-340 | OPERATING SUPPLIES | 294 | 500 | 136 | 500 | |
| Total POLICE & FIRE STATION: | | 27,816 | 24,900 | 16,737 | 35,384 | |
| 01-52300-220 | UTILITIES | 1,122 | .00 | 3,885 | .00 | |
| 01-52300-290 | CONTRACTED SERVICES | 128,007 | 63,801 | 154 | 65,632 | |
| Total AMBULANCE: | | 129,129 | 63,801 | 4,039 | 65,632 | |
| 01-52400-340 | OPERATING SUPPLIES | .00 | .00 | 5 | .00 | |
| Total INSPECTION: | | .00 | .00 | 5 | .00 | |
| 01-52900-290 | CONTRACTED SERVICES | 11,900 | 12,000 | .00 | .00 | |
| Total SAFETY: | | 11,900 | 12,000 | .00 | .00 | |
| Total PUBLIC SAFETY: | | 1,157,084 | 1,084,638 | 636,290 | 1,175,153 | |
| DEPT OF PUBLIC WORKS | | | | | | |
| 01-53110-110 | SALARIES | .00 | .00 | 32 | .00 | |
| 01-53110-150 | EMPLOYER CONTRIBUTIONS | .00 | .00 | 2 | .00 | |
| 01-53110-210 | PROFESSIONAL SERVICES | 2,995 | .00 | .00 | 12,000 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|------------------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| 01-53110-340 | OPERATING SUPPLIES | 55 | .00 | 113 | .00 | |
| Total HWY & STREET ADMINISTRATION: | | 3,050 | .00 | 148 | 12,000 | |
| 01-53240-110 | SALARIES | 49,315 | 60,000 | 47,633 | 52,126 | |
| 01-53240-150 | EMPLOYER CONTRIBUTIONS | 47,894 | 22,500 | 13,255 | 30,828 | |
| 01-53240-230 | REPAIR & MAINT. | 9,372 | 10,000 | 5,434 | 15,000 | |
| 01-53240-340 | OPERATING SUPPLIES | 74,549 | 50,000 | 8,271 | 45,000 | |
| 01-53240-350 | REPAIR & MAINT. SUPPLIES | 18,108 | 22,500 | 5,740 | 25,000 | |
| Total MACHINERY OPERATIONS: | | 199,238 | 165,000 | 80,333 | 167,954 | |
| 01-53270-110 | SALARIES | 2,051 | 3,500 | 5,254 | 2,606 | |
| 01-53270-150 | EMPLOYER CONTRIBUTIONS | 258 | 1,300 | 746 | 1,541 | |
| 01-53270-220 | UTILITIES | 12,118 | 11,500 | 958 | 12,000 | |
| 01-53270-290 | CONTRACTED SERVICES | 509 | 1,000 | 210 | 9,000 | |
| 01-53270-340 | OPERATING SUPPLIES | 1,584 | 3,000 | 161 | 2,500 | |
| Total GARAGE: | | 16,521 | 20,300 | 7,328 | 27,647 | |
| 01-53311-110 | SALARIES | 185,701 | 210,000 | 86,379 | 193,369 | |
| 01-53311-111 | SALARIES - OVERTIME | 12,453 | 20,000 | 4,729 | 20,000 | |
| 01-53311-150 | EMPLOYER CONTRIBUTIONS | 95,106 | 81,000 | 23,938 | 100,205 | |
| 01-53311-220 | UTILITIES | .00 | 900 | .00 | .00 | |
| 01-53311-290 | OTHER CONTRACTED SERVICES | 13,413 | 15,000 | 1,897 | 45,358 | |
| 01-53311-340 | OPERATING SUPPLIES | 26,391 | 55,000 | 11,571 | 55,000 | |
| Total STREET MAINTENANCE (LOCAL): | | 333,064 | 381,900 | 128,515 | 413,932 | |
| 01-53421-220 | UTILITIES | 44,621 | 40,000 | 10,013 | 40,000 | |
| 01-53421-290 | CONTRACTED SERVICES | 722 | 7,500 | 3,599 | 7,500 | |
| 01-53421-340 | SUPPLIES & EXPENSE | .00 | 500 | .00 | 500 | |
| Total STREET LIGHTING: | | 45,343 | 48,000 | 13,612 | 48,000 | |
| 01-53430-110 | SALARIES | 4,315 | 6,000 | 3,109 | 5,213 | |
| 01-53430-111 | SALARIES - OVERTIME | 88 | 500 | .00 | 500 | |
| 01-53430-150 | EMPLOYER CONTRIBUTIONS | 572 | 2,300 | 450 | 3,121 | |
| 01-53430-290 | OTHER CONTRACTED SERVICES | .00 | 1,000 | .00 | 1,000 | |
| 01-53430-340 | SUPPLIES & EXPENSE | 4,283 | 2,000 | 132- | 2,000 | |
| 01-53430-789 | TRANSFER OUT-SIDEWALK REPLACE | .00 | .00 | 160- | .00 | |
| Total SIDEWALKS: | | 9,259 | 11,800 | 3,267 | 11,834 | |
| 01-53440-110 | SALARIES | 2,886 | 3,000 | 4,625 | 2,606 | |
| 01-53440-150 | EMPLOYER CONTRIBUTIONS | 413 | 1,200 | 673 | 1,541 | |
| 01-53440-340 | OPERATING SUPPLIES | 3,668 | 3,500 | 356- | 3,500 | |
| Total STORM SEWERS: | | 6,966 | 7,700 | 4,942 | 7,647 | |
| 01-53510-110 | SALARIES | 10,944 | 11,000 | 13,022 | 6,250 | |
| 01-53510-150 | EMPLOYER CONTRIBUTIONS | 1,181 | 1,100 | 1,402 | 478 | |
| 01-53510-220 | UTILITIES | 9,257 | 8,000 | 3,147 | 9,000 | |
| 01-53510-290 | OTHER CONTRACTED SERVICES | 5,411 | 5,000 | 1,523 | 5,000 | |
| 01-53510-340 | OPERATING SUPPLIES | 15,073 | 13,000 | 1,898 | 13,000 | |
| 01-53510-810 | CAPITAL EQUIPMENT | .00 | 5,000 | .00 | .00 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| Total AIRPORT: | | 41,866 | 43,100 | 20,992 | 33,728 | |
| 01-53580-290 | BART - CONTRACTED SERVICES | 10,000 | 10,000 | 10,000 | .00 | |
| Total DEPARTMENT: 580: | | 10,000 | 10,000 | 10,000 | .00 | |
| 01-53620-290 | OTHER CONTRACTED SERVICES | .00 | .00 | 180 | .00 | |
| Total REFUSE & GARBAGE COLLECTION: | | .00 | .00 | 180 | .00 | |
| 01-53630-340 | OPERATING EXPENSES | .00 | .00 | .00 | .00 | |
| Total SOLID WASTE DISPOSAL: | | .00 | .00 | .00 | .00 | |
| 01-53635-110 | SALARIES | .00 | .00 | 805 | .00 | |
| 01-53635-150 | EMPLOYER CONTRIBUTIONS | .00 | .00 | 112 | .00 | |
| Total RECYCLING: | | .00 | .00 | 917 | .00 | |
| Total DEPT OF PUBLIC WORKS: | | 665,306 | 687,800 | 270,235 | 722,742 | |
| HEALTH & HUMAN SERVICES | | | | | | |
| 01-54910-110 | SALARIES | 19,677 | 20,000 | 18,576 | 28,821 | |
| 01-54910-111 | SALARIES - OVERTIME | 416 | 500 | 358 | 500 | |
| 01-54910-150 | EMPLOYER CONTRIBUTIONS | 4,893 | 5,000 | 2,516 | 8,787 | |
| 01-54910-220 | UTILITIES | 713 | 700 | 262 | 700 | |
| 01-54910-340 | OPERATING SUPPLIES | 6,836 | 3,000 | 759 | 3,000 | |
| Total CEMETERY: | | 32,535 | 29,200 | 22,471 | 41,808 | |
| Total HEALTH & HUMAN SERVICES: | | 32,535 | 29,200 | 22,471 | 41,808 | |
| CULTURE & LEISURE | | | | | | |
| 01-55100-110 | SALARIES | 189,376 | 183,000 | 159,853 | 183,000 | |
| 01-55100-150 | EMPLOYER CONTRIBUTIONS | 91,758 | 90,000 | 31,872 | 95,429 | |
| 01-55100-210 | PROFESSIONAL SERVICES | .00 | 6,000 | .00 | .00 | |
| 01-55100-220 | UTILITIES | 5,492 | 5,200 | 856 | 6,000 | |
| 01-55100-340 | OPERATING SUPPLIES | 8,239 | 6,000 | 2,037 | 6,500 | |
| 01-55100-341 | AS BOOKS | 10,198 | 8,000 | 2,368 | 8,000 | |
| 01-55100-342 | AS AUDIO VISUAL | 5,857 | 5,000 | 1,330 | 5,000 | |
| 01-55100-343 | AS PROGRAM | 3,022 | 2,000 | 605 | 2,000 | |
| 01-55100-344 | PERIODICALS | 3,347 | 3,300 | 390 | 2,105 | |
| 01-55100-345 | CHILDRENS' BOOKS | 5,965 | 6,300 | 1,819 | 6,300 | |
| 01-55100-346 | CHILDRENS' AV | 5,254 | 4,000 | 1,446 | 4,000 | |
| 01-55100-347 | CHILDRENS' PROGRAMS | 3,241 | 3,000 | 750 | 3,000 | |
| 01-55100-349 | AUTOMATION | 16,588 | 20,054 | 20,054 | 21,116 | |
| 01-55100-350 | POSTAGE | 1,200 | 400 | .00 | .00 | |
| 01-55100-351 | CONTINUATION SERVICES | .00 | 500 | .00 | 4,073 | |
| 01-55100-352 | BOOK REPLACEMENT | 248 | .00 | 23 | .00 | |
| 01-55100-354 | GIFT | 485 | .00 | 478 | .00 | |
| 01-55100-810 | EQUIPMENT | 2,191 | .00 | 1,325 | 1,000 | |
| Total LIBRARY: | | 352,463 | 330,754 | 225,205 | 347,523 | |
| 01-55101-110 | SALARIES | 17,066 | 20,000 | 16,584 | 26,220 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| 01-55101-150 | EMPLOYER CONTRIBUTIONS | 5,869 | 7,000 | 2,974 | 5,115 | |
| 01-55101-220 | UTILITIES | 27,335 | 30,000 | 8,115 | 30,000 | |
| 01-55101-290 | CONTRACTED SERVICES | 13,132 | 15,000 | 115 | 23,000 | |
| 01-55101-340 | OPERATING SUPPLIES | 1,832 | 3,000 | 237 | 3,000 | |
| 01-55101-820 | CAPITAL OUTLAY | 23,049 | .00 | .00 | .00 | |
| Total LIBRARY BUILDING: | | 88,282 | 75,000 | 28,025 | 87,335 | |
| 01-55200-110 | SALARIES | 30,561 | 66,299 | 37,647 | 53,439 | |
| 01-55200-111 | SALARIES - OVERTIME | 86 | 250 | 44 | 500 | |
| 01-55200-150 | EMPLOYER CONTRIBUTIONS | 3,222 | 23,000 | 4,595 | 20,557 | |
| 01-55200-220 | UTILITIES | 7,222 | 4,500 | 5,293 | 6,000 | |
| 01-55200-290 | CONTRACTED SERVICES | 898 | 2,500 | 617 | 10,500 | |
| 01-55200-340 | OPERATING SUPPLIES | 16,478 | 20,000 | 15,301 | 17,500 | |
| 01-55200-440 | BUILDING SUPPLIES | .00 | .00 | 587 | .00 | |
| 01-55200-820 | CAPITAL IMPROVEMENTS | 780 | .00 | .00 | .00 | |
| Total PARKS: | | 59,247 | 116,549 | 64,082 | 108,496 | |
| 01-55300-110 | SALARIES | 7,099 | 15,000 | 5,213 | .00 | |
| 01-55300-111 | SALARIES - OVERTIME | .00 | .00 | 44 | .00 | |
| 01-55300-150 | EMPLOYER CONTRIBUTIONS | 929 | 5,500 | 753 | .00 | |
| 01-55300-290 | CONTRACTED SERVICES | 6,006 | 3,500 | 344 | 5,000 | |
| 01-55300-340 | OPERATING EXPENSES | 2,627 | 1,000 | 6,208 | 2,000 | |
| 01-55300-720 | GRANTS & DONATIONS | 51,152 | .00 | .00 | 36,000 | |
| Total PROGRAMS & EVENTS: | | 67,814 | 25,000 | 11,873 | 43,000 | |
| 01-55400-110 | SALARIES | 2,684 | 3,500 | 3,136 | .00 | |
| 01-55400-150 | EMPLOYER CONTRIBUTIONS | 381 | 500 | 448 | .00 | |
| 01-55400-220 | UTILITIES | 1,728 | 2,000 | 376 | 2,000 | |
| 01-55400-290 | CONTRACTED SERVICES | 156 | 4,000 | .00 | 4,000 | |
| 01-55400-340 | OPERATING SUPPLIES | 456 | 500 | 18 | 500 | |
| Total ATHLETIC FIELD: | | 5,405 | 10,500 | 3,977 | 6,500 | |
| 01-55420-110 | SALARIES | 36,823 | 50,000 | 42,305 | 40,000 | |
| 01-55420-111 | SALARIES - OVERTIME | 417 | 500 | 358 | 500 | |
| 01-55420-150 | EMPLOYER CONTRIBUTIONS | 3,171 | 4,400 | 3,430 | 4,000 | |
| 01-55420-220 | UTILITIES | 11,795 | 8,500 | 361 | 8,500 | |
| 01-55420-290 | CONTRACTED SERVICES | 4,220 | 1,000 | .00 | 2,000 | |
| 01-55420-340 | OPERATING SUPPLIES | 6,922 | 9,000 | 884 | 9,000 | |
| Total SWIMMING POOL: | | 63,347 | 73,400 | 47,337 | 64,000 | |
| Total CULTURE & LEISURE: | | 636,558 | 631,203 | 380,499 | 656,854 | |
| CONSERVATION & DEVELOPMENT | | | | | | |
| 01-56100-110 | SALARIES | 11,014 | 15,000 | 6,392 | .00 | |
| 01-56100-111 | SALARIES - OVERTIME | 326 | 400 | .00 | .00 | |
| 01-56100-150 | EMPLOYER CONTRIBUTIONS | 1,578 | 5,600 | 1,110 | .00 | |
| 01-56100-290 | CONTRACTED SERVICES | 971 | 1,000 | .00 | 10,000 | |
| 01-56100-340 | OPERATING SUPPLIES | 1,887 | 3,000 | 1,052 | 3,000 | |
| Total FORESTRY: | | 15,777 | 25,000 | 8,554 | 13,000 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|-------------------------------------|------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| 01-56300-110 | SALARIES | 36,864 | 28,928 | 42,016 | 30,729 | |
| 01-56300-150 | EMPLOYER CONTRIBUTIONS | 5,221 | 11,000 | 5,844 | 8,760 | |
| 01-56300-210 | PROFESSIONAL SERVICES | 150 | 15,000 | .00 | 15,000 | |
| 01-56300-220 | UTILITIES | .00 | 500 | .00 | .00 | |
| 01-56300-290 | CONTRACTED SERVICES | 10,000 | 10,000 | .00 | 10,000 | |
| 01-56300-340 | OPERATING SUPPLIES | .00 | 2,500 | 357 | 2,000 | |
| Total PLANNING: | | 52,234 | 67,928 | 48,217 | 66,489 | |
| 01-56400-290 | CONTRACTED SERVICES | .00 | .00 | .00 | 12,500 | |
| Total BART: | | .00 | .00 | .00 | 12,500 | |
| Total CONSERVATION & DEVELOPMENT: | | 68,011 | 92,928 | 56,771 | 91,989 | |
| DEBT SERVICE | | | | | | |
| 01-58201-340 | OPERATING EXPENSES | 20 | .00 | .00 | .00 | |
| 01-58201-620 | INTEREST | 36,173 | .00 | .00 | .00 | |
| Total INTEREST & FISCAL CHARGE: | | 36,193 | .00 | .00 | .00 | |
| Total DEBT SERVICE: | | 36,193 | .00 | .00 | .00 | |
| OTHER EXPENSES | | | | | | |
| 01-59240-340 | TRANSFER TO CAPITAL PROJECTS | .00 | .00 | .00 | 30,595 | |
| Total TRANSFERS OUT: | | .00 | .00 | .00 | 30,595 | |
| 01-59900-000 | TRANSF OUT TO DEBT SERV FUND | 937,969 | 480,000 | 19,533 | 490,600 | |
| Total TRANSF OUT TO DEBT SERV FUND: | | 937,969 | 480,000 | 19,533 | 490,600 | |
| Total OTHER EXPENSES: | | 937,969 | 480,000 | 19,533 | 521,195 | |
| GENERAL FUND Revenue Total: | | 3,219,704 | 3,568,851 | 859,741 | 3,706,590 | |
| GENERAL FUND Expenditure Total: | | 4,270,908 | 3,585,844 | 1,948,082 | 3,709,382 | |
| Net Total GENERAL FUND: | | 1,051,204- | 16,993- | 1,088,341- | 2,792- | |

Debt Budget

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 04/24 Cur YTD Actual | 2025 Projected Budget | NOTES |
|--------------------------------------|------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| DEBT SERVICE FUND | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | |
| 09-48110-000 | INT. ON WATER DEPT. DEBT | .00 | .00 | 486- | .00 | |
| Total MISCELLANEOUS REVENUE: | | .00 | .00 | 486- | .00 | |
| OTHER FINANCING SOURCES | | | | | | |
| 09-49900-000 | OP TRANSFER IN FROM GEN FUND | 937,969 | .00 | .00 | 490,600 | |
| Total OTHER FINANCING SOURCES: | | 937,969 | .00 | .00 | 490,600 | |
| PRINCIPAL | | | | | | |
| 09-58100-610 | PRINCIPAL REDUCTION | 526,501 | .00 | .00 | 400,000 | |
| Total PRINCIPAL: | | 526,501 | .00 | .00 | 400,000 | |
| 09-58201-340 | OPERATING EXPENSES (LOAN) | 325 | .00 | .00 | .00 | |
| 09-58201-620 | INTEREST EXPENSE | 54,244 | .00 | .00 | 90,600 | |
| Total INTEREST & FISCAL CHARGE: | | 54,569 | .00 | .00 | 90,600 | |
| Total PRINCIPAL: | | 581,070 | .00 | .00 | 490,600 | |
| DEBT SERVICE FUND Revenue Total: | | 937,969 | .00 | 486- | 490,600 | |
| DEBT SERVICE FUND Expenditure Total: | | 581,070 | .00 | .00 | 490,600 | |
| Net Total DEBT SERVICE FUND: | | 356,899 | .00 | 486- | .00 | |

Revised After Levy Approval

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|-----------------------------------|------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| CAPITAL PROJECTS FUND | | | | | | |
| TAXES | | | | | | |
| 13-41110-000 | PROPERTY TAXES | .00 | .00 | .00 | 30,595 | |
| Total TAXES: | | .00 | .00 | .00 | 30,595 | |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 13-43534-000 | LOCAL ROAD IMPROVEMENT PROGR | .00 | 6,445 | .00 | .00 | |
| 13-43540-000 | USDA RD GRANT FOR FIRE TRUCK | 93,300 | .00 | .00 | .00 | |
| Total INTERGOVERNMENTAL REVENUE: | | 93,300 | 6,445 | .00 | .00 | |
| PUBLIC CHARGES FOR SERVICE | | | | | | |
| 13-46323-000 | SIDEWALK REPLACEMENT PROGRA | .00 | 400 | .00 | .00 | |
| Total PUBLIC CHARGES FOR SERVICE: | | .00 | 400 | .00 | .00 | |
| LEGISLATIVE | | | | | | |
| 13-51100-290 | COUNCIL CONTRACTED SERVICES | 67,974 | .00 | 13,725- | .00 | |
| Total CITY COUNCIL: | | 67,974 | .00 | 13,725- | .00 | |
| 13-51600-820 | CITY HALL CAPITAL OUTLAY | .00 | 56,000 | .00 | 15,000 | |
| Total CITY HALL: | | .00 | 56,000 | .00 | 15,000 | |
| Total LEGISLATIVE: | | 67,974 | 56,000 | 13,725- | 15,000 | |
| POLICE | | | | | | |
| 13-52100-810 | POLICE CAPITAL EQUIPMENT | 5,398 | .00 | .00 | 30,000 | |
| Total POLICE: | | 5,398 | .00 | .00 | 30,000 | |
| 13-52250-820 | POL/FIRE BLDG CAPITAL OUTLAY | .00 | 11,000 | .00 | .00 | |
| Total POLICE & FIRE STATION: | | .00 | 11,000 | .00 | .00 | |
| Total POLICE: | | 5,398 | 11,000 | .00 | 30,000 | |
| STREET MAINTENANCE (LOCAL) | | | | | | |
| 13-53311-810 | CAPITAL EQUIPMENT | 79,333 | .00 | 57,006 | 110,000 | |
| 13-53311-820 | CAPITAL OUTLAY | .00 | 16,445 | .00 | 150,000 | |
| Total STREET MAINTENANCE (LOCAL): | | 79,333 | 16,445 | 57,006 | 260,000 | |
| 13-53432-820 | SIDEWALK REPLACEMENT PROGRA | .00 | 7,500 | .00 | .00 | |
| Total SIDEWALKS: | | .00 | 7,500 | .00 | .00 | |
| 13-53510-820 | AIRPORT OUTLAY | .00 | .00 | .00 | 70,000 | |
| Total AIRPORT: | | .00 | .00 | .00 | 70,000 | |
| Total STREET MAINTENANCE (LOCAL): | | 79,333 | 23,945 | 57,006 | 330,000 | |

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|--|--------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| COST CATEGORY: 54 | | | | | | |
| 13-54910-810 | CEMETERY - CAPITAL EQUIPMENT | .00 | 8,000 | .00 | .00 | |
| Total DEPARTMENT: 910: | | .00 | 8,000 | .00 | .00 | |
| Total COST CATEGORY: 54: | | .00 | 8,000 | .00 | .00 | |
| CULTURE & LEISURE | | | | | | |
| 13-55101-820 | LIBRARY BLDG - CAPITAL OUTLAY | 37,499 | .00 | .00 | .00 | |
| Total LIBRARY BUILDING: | | 37,499 | .00 | .00 | .00 | |
| 13-55200-820 | CAPITAL OUTLAY | .00 | .00 | .00 | 500,000 | |
| Total PARKS: | | .00 | .00 | .00 | 500,000 | |
| Total CULTURE & LEISURE: | | 37,499 | .00 | .00 | 500,000 | |
| INTEREST & FISCAL CHARGE | | | | | | |
| 13-58201-340 | OPERATING EXPENSE (LOAN COST) | 29,800 | .00 | .00 | .00 | |
| Total INTEREST & FISCAL CHARGE: | | 29,800 | .00 | .00 | .00 | |
| Total INTEREST & FISCAL CHARGE: | | 29,800 | .00 | .00 | .00 | |
| TRANSFERS IN | | | | | | |
| 13-70030-000 | OP TRANSF IN FROM GF-SIDEWALKS | .00 | 7,500 | .00 | .00 | |
| Total TRANSFERS IN: | | .00 | 7,500 | .00 | .00 | |
| CAPITAL PROJECTS FUND Revenue Total: | | 93,300 | 14,345 | .00 | 30,595 | |
| CAPITAL PROJECTS FUND Expenditure Total: | | 220,004 | 98,945 | 43,281 | 875,000 | |
| Net Total CAPITAL PROJECTS FUND: | | 126,704- | 84,600- | 43,281- | 844,405- | |

Refuse budget with Rate Increase Jan 1, 2025

Approved 10 24 24

| Account Number | Account Title | 2023 Pri Year Actual | 2024 Cur Year Budget | 12/25 Cur YTD Actual | 2025 Projected Budget | NOTES |
|--|--------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------|
| REFUSE / RECYCLING FUND | | | | | | |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 11-43545-000 | RECYCLING GRANT | 8,926 | 8,900 | .00 | 8,900 | |
| Total INTERGOVERNMENTAL REVENUE: | | 8,926 | 8,900 | .00 | 8,900 | |
| PUBLIC CHARGES FOR SERVICE | | | | | | |
| 11-46420-000 | REFUSE USER CHARGES | 209,714 | 158,000 | 54,173 | 264,779 | |
| Total PUBLIC CHARGES FOR SERVICE: | | 209,714 | 158,000 | 54,173 | 264,779 | |
| MISCELLANEOUS REVENUE | | | | | | |
| 11-48110-000 | INTEREST INCOME | 27 | 500 | .00 | 500 | |
| 11-48210-000 | TRANSFER STATION LEASE REVENUE | .00 | 10,000 | .00 | 10,080 | |
| Total MISCELLANEOUS REVENUE: | | 27 | 10,500 | .00 | 10,580 | |
| REFUSE COLLECTION | | | | | | |
| 11-53620-110 | SALARIES | .00 | 1,070 | .00 | .00 | |
| 11-53620-150 | EMPLOYER CONTRIBUTIONS | .00 | 303 | .00 | .00 | |
| 11-53620-290 | OTHER CONTRACTED SERVICES | 75,805 | 53,500 | 24,462 | 138,000 | |
| 11-53620-340 | OPERATING EXPENSES | 249 | 400 | 224 | .00 | |
| Total REFUSE COLLECTION: | | 76,053 | 55,273 | 24,686 | 138,000 | |
| 11-53630-110 | SALARIES | .00 | 1,070 | 321 | .00 | |
| 11-53630-150 | EMPLOYER CONTRIBUTIONS | .00 | 303 | 46 | .00 | |
| 11-53630-290 | OTHER CONTRACTED SERVICES | 12,425 | 40,000 | 11,565 | 50,000 | |
| 11-53630-340 | OPERATING EXPENSES | 34,418 | 4,700 | 8,322 | .00 | |
| Total SOLID WASTE DISPOSAL: | | 46,843 | 46,073 | 20,255 | 50,000 | |
| 11-53635-110 | SALARIES | 15,400 | 11,801 | 11,780 | 13,032 | |
| 11-53635-150 | EMPLOYER CONTRIBUTIONS | 2,180 | 2,523 | 1,691 | 7,707 | |
| 11-53635-290 | CONTRACTED SERVICES | 59,416 | 57,000 | 5,401 | 74,520 | |
| 11-53635-340 | SUPPLIES & EXPENSE | 912 | 1,000 | 309 | 1,000 | |
| Total RECYCLING: | | 77,908 | 72,323 | 19,180 | 96,259 | |
| Total REFUSE COLLECTION: | | 200,804 | 173,668 | 64,121 | 284,259 | |
| REFUSE / RECYCLING FUND Revenue Total: | | 218,667 | 177,400 | 54,173 | 284,259 | |
| REFUSE / RECYCLING FUND Expenditure Total: | | 200,804 | 173,668 | 64,121 | 284,259 | |
| Net Total REFUSE / RECYCLING FUND: | | 17,863 | 3,732 | 9,948- | .00 | |