

MEETING: REGULAR MEETING OF THE COMMITTEE OF THE WHOLE

DATE & TIME: Tuesday, October 15, 2024 at 6:00 PM

**LOCATION: Germantown Village Hall Board Room
N112 W17001 Mequon Road**

Any member of the body and/or citizen may attend the meeting virtually through the WebEx platform, Meeting #: 2556 431 5717 Password: yPFmx8V3Yw2 which can be accessed by phone at **408-418-9388** or by logging on at <https://villageofgermantown.my.webex.com/villageofgermantown.my/j.php?MTID=m2d5bd5fe8693e3635df3d35ba574b9c9>

Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@germantownwi.gov by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration.

Previously recorded Village Board Meeting Videos can be viewed at https://www.youtube.com/channel/UCOYp0EgELzTCa9X_iCohyhQ.

AGENDA

I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

II. **ROLL CALL:**

III. **APPROVAL OF MINUTES:**

A. Minutes: October 1, 2024

B. Minutes: October 8, 2024

IV. **UNFINISHED BUSINESS**

V. **NEW BUSINESS:**

A. 2025 Budget Review

1. Special Revenue Funds
2. Health and Dental Funds
3. Tax Increment District Funds
4. Debt Service Fund
5. Capital Projects

B. Outstanding Items

C. Public Hearing Notice Publication

VI. **ADJOURNMENT:**

UPON REASONABLE NOTICE, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service please contact the Village Clerk at (262)250-4740 at least 2 days prior to the meeting.

MEETING:	REGULAR MEETING OF THE COMMITTEE OF THE WHOLE
DATE AND TIME:	Tuesday, October 1, 2024 Immediately Following the Public Works & Highways Committee Meeting Starting at 5:30 PM
LOCATION:	Germantown Village Hall Board Room N112 W17001 Mequon Road

MINUTES

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

Village President Dean Wolter called the Committee of the Whole meeting to order at 6:23 PM.

II. **ROLL CALL:**

Present: Trustee David Baum, Trustee Phil Hudson, Trustee Terri Kaminski, Trustee Jan Miller, Trustee Rick Miller, President Dean Wolter, Trustee Meg Cutts, Trustee Robert Warren

Also Present: Village Administrator Steve Kreklow, Finance Director Matthew Uselding, Village Clerk Donna Ott

Absent:

Excused: Trustee Jolene Pieper

III. **APPROVAL OF MINUTES:**

A. September 30, 2024

Motion: Approve as presented

Motioned By: Trustee Baum

Seconded By: Trustee Cutts

Yes: Trustee Baum, Trustee Kaminski, Trustee Jan Miller, Trustee Rick Miller, President Wolter, Trustee Cutts, Trustee Warren

No: None

Abstain: Trustee Hudson

Motion Carried by Voice Vote (Yes 7, No 0, Abstained 1)

IV. **BUDGET REVIEW:**

- A. Departmental Budget
 - 1. Recreation
 - 2. Senior Center
 - 3. Engineering
 - 4. Highway, Parks, Buildings & Grounds
 - 5. Residential Yard Waste
 - 6. Water Utility
 - 7. Sewer Utility

Before addressing the departmental budgets, Finance Director Uselding provided an update on the state aid that the Village will be receiving for the 2025 budget. He stated that the Village has received \$160,339 more in State Transportation Aid than was originally included in the 2025 Recommended Budget. However, the Village did receive slightly less Shared Revenue and Utility Aid, so the net available funds in excess of what was budgeted totals \$135,922. He noted that options for the available funds to be considered are reducing the tax levy, restoring seal coating levels to pre-2024 levels, increasing funding for Recreation and/or Library, and decreasing permit revenues.

1). Recreation

Uselding highlighted the levy neutrality, revenues, expenses, and positions of the 2025 Recreation Budget. Major changes include a \$20,000 increase in part-time salaries and wages, a \$10,000 increase in program supplies and expenses, and a \$42,000 increase in Misc. Revenues due to successful fundraising for the Music at the Pavilion event series. Park and Recreation Director Gil Standridge and Recreation Supervisor Sandy Doss were available to answer questions.

Standridge and Doss advised that the Recreation Department retains approximately 25 part-time employees during the school year and 60 part-time employees during the summer. They advised that the department struggles with retention of staff for some programs due to a competitive wage market. Standridge stated that the Recreation Department would like to increase the funding for the Music at the Pavilion program so that more popular bands can be brought in, which would result in higher attendance and higher revenue. Doss advised that between sponsorship and beer sales, the Music at the Pavilion program pays for itself and netted approximately \$26,000 this summer. Administrator Kreklow commended the Recreation Department for how well they managed through a difficult year of budget cuts; Trustee Kaminski echoed his sentiments. Standridge thanked the Department of Public Works for all the assistance they provide for Music at the Pavilion events, as well as the new event sponsors that have been gained through the work of Highways, Parks, Buildings & Grounds Superintendent Scott Anderson.

2). Senior Center

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Senior Center Budget. There were no major changes to the Senior Center Budget. Park and Recreation Director Gil Standridge was available to answer questions.

Trustees questioned whether the Senior Center could provide more programming with the current amount of staff; Standridge advised that the staff is always striving to

improve and adjust programming, and that they are currently working to fill the vacant Strength and Balance Instructor position so that program can continue.

3). Engineering

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Engineering Budget. Major changes include a decrease in revenue in Public Charges for Services and the proposed addition of an Asset Manager Position. Public Works Director Matthew Mortwedt was available to answer questions.

Mortwedt discussed the expected decrease in need for contracted services now that the Department is fully staffed. He provided details about the proposed duties of the new Asset Manager position, including identifying and tracking equipment, developing a process for repairs/maintenance and demand-based work for equipment, the transition of knowledge in the Department as employees retire, and assisting with the Geographic Information System (GIS). Uselding echoed the importance of tracking assets and their depreciation, which would help the Finance Department during the audit. Mortwedt advised that this position will allow the Village to improve its reporting quality for auditors and regulatory agencies. He also advised that the Department has been successful in applying for grants, and this position may be beneficial in this process. He also provided insight into the Department's intern program and an overview of Village storm water pond management.

4.) Highways, Parks, Buildings & Grounds

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Highways, Parks, Buildings, & Grounds Budget. The largest driver of revenue is State Transportation Aid, which was approximately \$160,000 higher for 2025 than expected, as previously stated. Major changes included an increase to the Tree Planting/Maintenance Budget (\$70,000 increase). Other major expenses are the Waste Management Contract (\$750,000), Cleaning Contract (\$188,000), and State Salt Contract (\$260,000). Additionally, the Village budgets for Non-Borrowed Capital Projects. Highways, Parks, Buildings, & Grounds Superintendent Scott Anderson was available to answer questions.

Anderson advised that the decrease in the Snow and Ice budget is because the 2024 budget was temporarily increased to allow for moving salt over to the new Public Works building; he also advised that the Village is starting to use more brine in its snow and ice removal, which increases efficiencies. Anderson explained the \$8,000 increase in materials and supplies, stating that their road striping schedule is broken into even and odd years, and odd years have a larger list of roads to be restriped. Village signage also falls into this category. Anderson explained the \$10,000 increase in fleet maintenance, stating that the Department balances the need of new equipment with a maintenance cycle of the current fleet to keep everything in working order. Uselding explained that the \$69,000 increase in Misc Equipment is for the Non-Borrowed Capital Projects, and that fluctuations are expected among Non-Borrowed Capital Projects across all departments; Anderson advised that the specific increase in the HPBG budget is due to a utility transfer from the Highway Department for the jet vac purchased a few years ago, as well as restoration of brush pick-up equipment, purchase of a front end loader bucket and scale, and repurposing a used Fire Department vehicle to use for highway operations. Regarding employees, Anderson

advised that the employee count is relatively consistent with 2023 count, and that one position is currently open. There are 2 temporary positions and 8-10 part-time employees hired seasonally. The pay range for these employees is adopted by the Village Board, and the Department attempts to be competitive in the market within this range. Anderson explained the increase in the training budget, which now includes the funding for Commercial Driver's Licenses training for employees.

5.) Residential Yard Waste

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Residential Yard Waste Budget. The only revenue the facility receives is some state aide revenues for recycling (approximately \$24,000 a year). Increases in expenses are largely due to the Waste Management contract and the annual increase associated with it. Kreklow advised that the Village is in year three of a seven-year contract with Waste Management, and the contract includes a 2-4% increase each year. Mortwedt provided details regarding the new process for obtaining a permit sticker for usage of the facility. He advised that the usage of the facility will remain free for residents, and the requirement of a permit will disallow folks living outside the Village to use the facility.

6.) Water Utility

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Water Utility Budget. Major changes include an increase in depreciation as infrastructure ages, increases in debt service payments, and a slight decrease in operating expenses. Uselding also provided a list of Water Utility Capital Projects. Water Superintendent Paul Haugen was available to answer questions.

Haugen advised that they are starting to replace the Village's oldest meters (10 years old), and stated that they expect to replace 300-400 a year going forward. Wolter expressed accolades for the redesign of the water tower. Haugen advised that the newly repainted water tower is now fully operational, and Tower 4 should be operational within two months.

7.) Sewer Utility

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Sewer Utility Budget. Major changes include the implementation of 4% rate increase adopted in FY24, an increase in MMSD charges (\$235,055 capital charges and \$439,075 user charges), and an engineering study of Old Farm/Main St (\$100,000). Wastewater Superintendent Tim Zimmerman was available to answer questions.

Zimmerman provided context regarding the MMSD charges, stating that we pay based on equalized value. He also spoke regarding the Lift Station on Old Farm Rd, and how the Department is addressing the odor it currently emits. Zimmerman advised that while Capital expenditures remain steady for now, the Department is planning for upcoming expenditures to improve the Main Street and Old Farm lift stations so that they can keep up with the growth of the Village. He advised that no relining projects are forthcoming, but they will proceed with maintenance lining as needed. Zimmerman advised that Lift Station 6 may potentially move locations in the future.

V. NEXT MEETING DATE:

A. October 8, 2024 - 6:00 PM

VI. ADJOURNMENT:

Village President Dean Wolter adjourned the Committee of the Whole meeting at 7:56 PM.

DRAFT

MEETING:	REGULAR MEETING OF THE COMMITTEE OF THE WHOLE
DATE AND TIME:	Tuesday, October 8, 2024 6:00 PM
LOCATION:	Germantown Village Hall Board Room N112 W17001 Mequon Road

MINUTES

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

Village President Dean Wolter called the Committee of the Whole meeting to order at 6:00 PM.

II. **ROLL CALL:**

Present: Trustee David Baum, Trustee Phil Hudson, Trustee Jan Miller, Trustee Rick Miller, President Dean Wolter, Trustee Meg Cutts, Trustee Robert Warren, Trustee Jolene Pieper

Also Present: Village Administrator Steve Kreklow, Finance Director Matthew Uselding, Support Services Manager Erin Hirn, Community Development Director Jeff Retzlaff, Village Clerk Donna Ott, Deputy Clerk Maddy Laufenberg

Absent:

Excused: Trustee Terri Kaminski

III. **APPROVAL OF MINUTES:**

- A. October 1, 2024 (Forthcoming)

No action taken. Minutes will be available for review ahead of the October 15 Committee of the Whole meeting.

IV. **UNFINISHED BUSINESS**

V. **NEW BUSINESS:**

- A. Departments Review
1. Non-Departmental
 2. Village Board
 3. Administration

4. Information Technology
5. Clerk
6. Treasurer
7. Community Development
8. Municipal Development

Finance Director Uselding stated that the following department budgets account for approximately 15% of the overall Village budget.

1.) Non-Departmental

Uselding highlighted the levy support, revenues, and expenses of the 2025 Non-Departmental Budget. He explained that the purpose of this account included Village Hall utilities, salary increases, bulk office supplies shared among departments, and other catch-all general fund expenses. Uselding advised that the largest change to this budget was due to the non-union performance bonus, as well as vacancies and turnover in staff.

2.) Village Board

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Village Board Budget. The only change was an increase in operating expenses, which represents increased membership fees for the League of Municipalities and the Mid-Moraine Municipal Association. Trustee Pieper requested that Uselding provide more information about these increases. Trustees engaged in a conversation about trustee stipend rates and how they affect the Village's ability to attract candidates to serve on the Board. Kreklow will provide documentation about stipend trends from surrounding municipalities. Baum advised that prior to 2009, trustee stipends were tied to employee wage increases, but stipends have not been raised since 2009. Uselding, Kreklow, and Hirn also provided more insight into how Village Board expenses were broken out into different line items. Wolter requested that Uselding provide more information about the office supplies and general supplies line items,

3.) Administration

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Administration Budget. Overall expenses are projected to go up approximately \$10,000, mostly due to salary increases, and slight increases in operating expenses due to rising membership fees. Village Administrator Kreklow and Support Services Manager Hirn were available to answer questions.

Uselding advised that the salaries are spread across several departments, and Trustee Baum reminded Village Board members that the Village Administrator received a mid-year salary increase. Kreklow explained that most professional development funds are used towards the end of the calendar year. Uselding explained the changes in equipment, postage, and copy machine budgets.

4.) Information Technology

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Information Technology Budget. There were no major changes in this budget. Support Services Manager Hirn was available to answer questions.

Hirn advised that all phone, printer, and computer services were pulled into the IT budget in 2024 instead of spreading the cost across all departments. Hirn also provided information regarding our website hosting contract with Civic Plus. Trustee Pieper requested Uselding to provide current IT contracts for review. Uselding advised that the Village pays an annual fee plus a monthly usage fee to Tyler Munis and Capital Data; Trustee Pieper requested Uselding to provide information on how much the Village has paid Capital Data.

5). Clerk

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Clerk Budget. Minor decreases are expected in license and permit revenues, as well as in election expenses. Village Clerk Donna Ott was available for questions.

Ott advised that the general supplies line item was combined with office supplies line item. She also advised that election supplies are expected to decrease because 2025 is a smaller election year. Uselding advised that the decrease in health insurance expenses is due to a vacant position in the department which was filled by an employee who declined Village health insurance.

6). Treasurer

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Treasurer Budget. Uselding advised that the department will be fully staffed beginning Monday, October, 14, 2024. Uselding also advised that the Assessor's yearly fee is paid at the end of the year.

7). Community Development

Uselding highlighted the levy support, revenues, expenses, and positions of the 2025 Community Development Budget. Budgeted changes include a decrease in projected permit revenues due to decreased development in the Village. Community Development Director Jeff Retzlaff was available to answer questions.

Retzlaff advised that contracted services expenses decrease in proportion with contracting revenues. He also provided insight into Safe Built negotiations; Safe Built has agreed to change the proportionate share split of the revenues from a 45/55 split to a 50/50 split with the Village if the Village agrees to increase permit fees on an annual basis and to tie those increases to the Consumer Price Index. Retzlaff advised that the last fee increase was January 2023.

8). Municipal Development

Uselding highlighted the levy support, revenues and expenses of the 2025 Municipal Development Budget. Uselding advised that the Economic Development budget is distributed to Economic Development Washington County (EDWC) at the end of the year.

Motion: Remove \$10,000 EDWC budget item and direct it toward the Fourth of July expenditures

Motioned By: Trustee Pieper

Seconded By: Trustee Jan Miller

Discussion regarding the value of the Village's EDWC membership ensued. Kreklow advised that there are three EDWC membership tiers, and that the Village currently holds the middle tier (100 membership hours per year).

Motion Retracted by Trustee Pieper

Motion 2: Lower EDWC usage from 100-hour membership tier to 75-hour membership tier, with saved funds directed toward Forth of July expenditures

Motioned By: Trustee Pieper

Seconded By: Trustee Jan Miller

Kreklow advised that there are two options for unused membership hours: they can be rolled over to be used in the next year, or they can be cashed in to lower the next year's membership fee. To cash out the unused hours as a discount on the membership fee, you must remain in the same membership tier.

Motion to Amend: Wait until the end of the year to determine unused EDWC membership credits, then reflect that difference in the Fourth of July budget

Motioned By: Trustee Pieper

Seconded By: Trustee Jan Miller

Uselding advised that this change would need to be made in a budget amendment process with a supermajority vote.

Motion to Amend:

Yes: Trustee Hudson, Trustee Jan Miller, Trustee Cutts, Trustee Pieper

No: Trustee Baum, Trustee Rick Miller, President Wolter, Trustee Warren

Abstain: None

Motion Failed by Voice Vote (Yes 4, No 4, Abstained 0)

Motion 2:

Yes: None

No: Trustee Baum, Trustee Hudson, Trustee Jan Miller, Trustee Rick Miller, President Wolter, Trustee Cutts, Trustee Warren, Trustee Pieper

Abstain: None

Motion Failed by Voice Vote (Yes 0, No 8, Abstained 0)

VI. NEXT MEETING DATE:

A. October 15, 2024 - 6:00 PM

VII. ADJOURNMENT:

Village President Dean Wolter adjourned the Committee of the Whole meeting at 7:42 PM.

DRAFT

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 15, 2024

PLACEMENT: Action Item

ITEM TITLE: 2025 Budget Review

1. Special Revenue Funds
2. Health and Dental Funds
3. Tax Increment District Funds
4. Debt Service Fund
5. Capital Projects

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. Committee of the Whole - 10.15.24 Special Revenue Funds & TIDs & Outstanding Items

STAFF RECOMMENDATION:

ACTION BY Committee:



10.08.24

Committee of the Whole

Agenda



SPECIAL
REVENUE FUNDS



TAX INCREMENT
DISTRICTS



DEBT SERVICE
FUND



HEALTH &
DENTAL



CAPITAL
PROJECTS



OUTSTANDING
ITEMS



PUBLIC HEARING
NOTICE

Property Maintenance Fund

Property Maintenance Revenues

	Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
11000000	462700 Property Maint Rev	\$ 1,076	\$ -	\$ -	\$ (2,569)	\$ (2,500)	\$ (2,500)	0.00%
11000000	471100 Interest on Invoices	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%
11000000	490000 Inter Fund Revenue	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%
TOTAL	REVENUES	\$ 1,076	\$ -	\$ -	\$ (2,569)	\$ (2,500)	\$ (2,500)	0.00%

Property Maintenance Expenses

	Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
11000000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	\$ 2,433.80	\$ 2,500	\$ 2,500	0.00%
11000000	532040 Property Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES	\$ -	\$ -	\$ -	\$ 2,434	\$ 2,500	\$ 2,500	0.00%

Honor Guard

Honor Guard Revenues		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
		Honor Guard Interest on							
15540000	471000	Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
15540000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
15540000	471700	Honor Guard Donations	\$ (258)	\$ (1,000)	\$ -	\$ (9,175)	\$ (1,000)	\$ -	0.00%
15540000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (258)	\$ (1,000)	\$ -	\$ (9,175)	\$ (1,000)	\$ -	0.00%
Honor Guard Expenses		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
15540000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
15540000	531000	General Supplies & Expenses	\$ 4,364	\$ 1,000	\$ -	\$ 1,400	\$ 1,000	\$ -	0.00%
TOTAL	EXPENSES		\$ 4,364	\$ 1,000	\$ -	\$ 1,400	\$ 1,000	\$ -	0.00%

Recreation Facility

Recreation Facility Revenues		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
16590000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16590000	474400	Facility Fees Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16590000	474500	Village Facility Fees Revenue	\$ (33,929)	\$ (20,000)	\$ (20,000)	\$ (23,017)	\$ (25,000)	\$ (5,000)	0.00%
16590000	474600	School District Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16590000	474700	Athletic Club Fees	\$ (3,021)	\$ (9,000)	\$ (9,000)	\$ -	\$ (9,000)	\$ -	0.00%
16590000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (36,950)	\$ (29,000)	\$ (29,000)	\$ (23,017)	\$ (34,000)	\$ (5,000)	17.24%

Recreation Facility Expenditures		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
16590000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16590000	532000	Facility Fees Expense - Villag	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	0.00%
16590000	532010	Facility Fees Expense - School	\$ 46,411	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16590000	532020	Athletic Club Expenditures	\$ 6,565	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.00%
TOTAL	EXPENSES		\$ 52,976	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	0.00%

Historic Preservation

Historic Preservation

Revenues		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
17580000	471000	Historical Pres Int on Invest	\$ -	\$ (5)	\$ (5)	\$ -	\$ -	\$ 5	0.00%
17580000	473000	Historical Pres Unrealized GOI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
17580000	475000	Historical Pres Revenue	\$ -	\$ (700)	\$ (700)	\$ -	\$ -	\$ 700	0.00%
17580000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ -	\$ (705)	\$ (705)	\$ -	\$ -	\$ 705	-100.00%

Historic Preservation Expenditures		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
17580000	511000	Historical Pres Reg S&W	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ -	0%
17580000	521000	Historical Pres Social Sec	\$ -	\$ 46	\$ 46	\$ -	\$ 46	\$ -	0%
17580000	531000	Historical Pres Gen Sup & Exp	\$ -	\$ 50	\$ 50	\$ 118	\$ 200	\$ 150	300%
TOTAL	EXPENSES		\$ -	\$ 696	\$ 696	\$ 118	\$ 846	\$ 150	22%

Canine

<i>Canine Revenues</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
18540000	471000	Canine Int on Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18540000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18540000	471700	Donations	\$ (500)	\$ -	\$ -	\$ (500)	\$ (500)	\$ (500)	0.00%
18540000	473000	Canine Unrealized GOI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18540000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (500)	\$ -	\$ -	\$ (500)	\$ (500)	\$ (500)	0.00%

<i>Canine Expenditures</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
18540000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18540000	531000	General Supplies & Expenses	\$ 2,914	\$ 1,000	\$ -	\$ 551	\$ 1,000	\$ -	0.00%
TOTAL	EXPENSES		\$ 2,914	\$ 1,000	\$ -	\$ 551	\$ 1,000	\$ -	0.00%

Police Asset Forfeiture

<i>Police Asset/Forf Revenues</i>	<i>Description</i>	<i>2023 Actual</i>	<i>2024 Original</i>	<i>2024 Revised</i>	<i>2024 Actual</i>	2025		Change
						<i>Recommended</i>	<i>Change (\$)</i>	<i>(%)</i>
19540000	471000 Police As/For Int on Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
19540000	471100 Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
19540000	473000 Police As/For Unrealized GOI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
19540000	474800 Police As/For Fund Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
19540000	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

<i>Police Asset/Forf Expenditures</i>	<i>Description</i>	<i>2023 Actual</i>	<i>2024 Original</i>	<i>2024 Revised</i>	<i>2024 Actual</i>	2025		Change
						<i>Recommended</i>	<i>Change (\$)</i>	<i>(%)</i>
19540000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
19540000	531000 Police As/For Gen Sup & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Police Impact Fees

Police Impact Fee Revenue		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
21540000	444000	Police Impact Public Site Fees	\$ (25,493)	\$ (18,000)	\$ -	\$ (6,714)	\$ (12,000)	\$ 6,000	-33.33%
21540000	471000	Police Impact Int on Invest	\$ (1,927)	\$ (1,500)	\$ -	\$ (1,411)	\$ (1,500)	\$ -	0.00%
21540000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21540000	473000	Police Impact Unrealized GOI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21540000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (27,420)	\$ (19,500)	\$ -	\$ (8,125)	\$ (13,500)	\$ 6,000	-30.77%

Police Impact Fee Expense		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
21540000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21540000	582900	Police Impact Refunds	\$ -	\$ -	\$ -	\$ 28,372	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ -	\$ -	\$ 28,372	\$ -	\$ -	0.00%

Fire Impact Fees

<i>Fire Impact Fee Revenue</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
22550000	444000	Fire Impact Public Site Fees	\$ (49,975)	\$ (25,000)	\$ -	\$ (10,603)	\$ (18,000)	\$ 7,000	-28.00%
22550000	471000	Fire Impact Int on Invest	\$ (1,531)	\$ (800)	\$ -	\$ -	\$ (800)	\$ -	0.00%
22550000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (51,505)	\$ (25,800)	\$ -	\$ (10,603)	\$ (18,800)	\$ 7,000	-27.13%
<i>Fire Impact Fee Expense</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
22550000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
22550000	582900	Fire Impact Refunds	\$ -	\$ -	\$ -	\$ 22,540	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ -	\$ -	\$ 22,540	\$ -	\$ -	0.00%

Library Impact Fees

<i>Library Impact Fee Revenue</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
23570000	444000	Lib Impact Public Site Fees	\$ (13,207)	\$ (10,000)	\$ -	\$ (7,868)	\$ (8,000)	\$ 2,000	-20.00%
23570000	471000	Lib Impact Int on Invest	\$ (792)	\$ -	\$ -	\$ (602)	\$ (650)	\$ (650)	0.00%
23570000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (13,999)	\$ (10,000)	\$ -	\$ (8,470)	\$ (8,650)	\$ 1,350	-13.50%

<i>Library Impact Fee Expense</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
23570000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
23570000	582900	Lib Impact Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Park Impact

<i>Parks Impact Fee Revenue</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
24590000	444000	<i>Parks Impact Public Site Fees</i>	\$ (34,592)	\$ (35,000)	\$ -	\$ (20,608)	\$ (28,000)	\$ 7,000	-20.00%
24590000	471000	<i>Parks Impact Int on Invest</i>	\$ (2,599)	\$ -	\$ -	\$ (1,905)	\$ (2,000)	\$ (2,000)	0.00%
24590000	471100	<i>Interest on Invoices</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (37,191)	\$ (35,000)	\$ -	\$ (22,513)	\$ (30,000)	\$ 5,000	-14.29%

<i>Parks Impact Fee Expense</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
24590000	500000	<i>Inter Fund Expense</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
24590000	582900	<i>Parks Impact Refunds</i>	\$ -	\$ -	\$ -	\$ 38,276	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ -	\$ -	\$ 38,276	\$ -	\$ -	0.00%

Fire Explorer

Fire Explorers Revenue		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
25550000	471000	Fire Explorers Int on Invest	\$ (5)	\$ -	\$ -	\$ (1,493)	\$ -	\$ -	0.00%
25550000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
25550000	471700	Fire Explorers Donations	\$ (2,036)	\$ (2,000)	\$ (2,000)	\$ (600)	\$ (2,000)	\$ -	0.00%
TOTAL	REVENUES		\$ (2,041)	\$ (2,000)	\$ (2,000)	\$ (2,093)	\$ (2,000)	\$ -	0.00%

Fire Explorers Expense		Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
25550000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
25550000	531000	Fire Explorers Gen Sup & Exp	\$ 1,769	\$ 2,000	\$ 2,000	\$ 1,954	\$ 2,000	\$ -	0.00%
TOTAL	EXPENSES		\$ 1,769	\$ 2,000	\$ 2,000	\$ 1,954	\$ 2,000	\$ -	0.00%

Senior Van Replacement

Senior Van Replacement Revenue

Description		2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
28590000	433000 County Senior Van Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
28590000	461400 Senior Van Fares	\$ (2,092)	\$ (2,500)	\$ (2,500)	\$ (1,236)	\$ (2,000)	\$ 500	0.00%
28590000	471000 Senior Van Int on Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES	\$ (2,092)	\$ (2,500)	\$ (2,500)	\$ (1,236)	\$ (2,000)	\$ 500	0.00%

Senior Van Replacement Expense

Description		2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
28590000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Health Fund

<i>Health Fund Revenues</i>	<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
70800000	471000 Health Interest on Investments	\$ (82)	\$ (5,000)	\$ (5,000)	\$ (25)	\$ -	\$ 5,000	-100%
70800000	471100 Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70800000	473000 Health Unrealized Gain - Inves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
70800000	474100 Health Plan Premiums	\$ (1,931,037)	\$ (2,117,944)	\$ (2,117,944)	\$ (1,591,796)	\$ (2,574,703)	\$ (456,759)	22%
70800000	474200 Health Employee Contributions	\$ (272,931)	\$ (288,810)	\$ (288,810)	\$ (233,712)	\$ (351,095)	\$ (62,285)	22%
70800000	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues		\$ (2,204,050)	\$ (2,411,754)	\$ (2,411,754)	\$ (1,825,532)	\$ (2,925,798)	\$ (514,044)	21%

<i>Health Fund Expenditures</i>	<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
70800000	521500 Health Administration Expense	\$ 719,448	\$ 782,280	\$ 782,280	\$ 541,200	\$ 750,000	\$ (32,280)	-4.13%
70800000	521600 Health HSA Contribution	\$ 68,750	\$ 97,000	\$ 97,000	\$ 72,618	\$ 97,000	\$ -	0.00%
70800000	521700 Health Claims Paid	\$ 1,061,551	\$ 1,428,665	\$ 1,428,665	\$ 893,245	\$ 1,742,971	\$ 314,306	22.00%
Total Expenditures		\$ 1,849,749	\$ 2,307,945	\$ 2,307,945	\$ 1,507,062	\$ 2,589,971	\$ 282,026	12.22%

Dental Fund

<i>Dental Fund Revenues</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
		Dental Interest on							
71810000	471000	Investments	\$ (6)	\$ (450)	\$ (450)	\$ (8)	\$ -	\$ 450	-100.0%
71810000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
71810000	473000	Dental Unrealized Gain - Inves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
71810000	474300	Dental Plan Premiums	\$ (85,767)	\$ (87,889)	\$ (87,889)	\$ (79,612)	\$ (122,000)	\$ (34,111)	38.8%
71810000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues			\$ (85,772)	\$ (88,339)	\$ (88,339)	\$ (79,620)	\$ (122,000)	\$ (33,661.00)	38.1%
<i>Dental Fund Expenditures</i>		<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
71810000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		Dental Administration							
71810000	521500	Expense	\$ 7,581	\$ 7,500	\$ 7,500	\$ 6,921	\$ 10,350.00	\$ 2,850	38.00%
71810000	521800	Dental Claims Paid	\$ 77,387	\$ 81,000	\$ 81,000	\$ 63,148	\$ 111,650.00	\$ 30,650	37.84%
Total Expenditures			\$ 84,967	\$ 88,500	\$ 88,500	\$ 70,069	\$ 122,000	\$ 33,500	37.85%

TID #6 Revenues

Major Projects

No Major Projects in 2025

<i>TID #6 Revenues</i>	<i>Description</i>	<i>2023 Actual</i>	<i>2024 Original</i>	<i>2024 Revised</i>	<i>2024 Actual</i>	<i>2025 Recommended</i>	<i>Change (\$)</i>	<i>Change (%)</i>
45406410	411600 TID 6 AD Ag Use Value Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	411800 TID 6 AD Tax Increment	\$ (547,715)	\$ (550,000)	\$ (550,000)	\$ (621,408)	\$ (650,000)	\$ (100,000)	18.18%
45406410	431600 TID 6 AD Personal Prop Exempt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	466000 TID 6 AD Land Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	471000 TID 6 AD Interest on Invest	\$ (1,188)	\$ -	\$ -	\$ (996)	\$ -	\$ -	0.00%
45406410	472700 TID 6 AD Misc. Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	481000 TID 6 AD Premium on Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	481100 TID 6 AD Proceeds LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45406410	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total TID #6 Revenues		\$ (548,902)	\$ (550,000)	\$ (550,000)	\$ (622,403)	\$ (650,000)	\$ (100,000)	18.2%

TID #6 Expenses

<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
<i>Project Administration</i>	\$ 7,623	\$ 17,375	\$ 17,375	\$ 11,004	\$ 16,230	\$ (1,145)	-6.59%
<i>Land Acquisition</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Site Grading</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Street Improvements</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Storm Drainage Facilit</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Water Mains & Improvem</i>	\$ 34,557	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Sanitary Sewer Mains &</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Other Financing Uses</i>	\$ 470,812	\$ 479,512	\$ 479,512	\$ 738,250	\$ 515,312	\$ 35,800	0.00%
TOTAL EXPENSES	\$ 512,992	\$ 496,887	\$ 496,887	\$ 749,253	\$ 531,542	\$ 34,655	6.97%

TID #7 Revenues

TID #7 Revenues	Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
45407410	411600 TID 7 AD Ag Use Value Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45407410	411800 TID 7 AD Tax Increment	\$ (106,363)	\$ (370,000)	\$ (370,000)	\$ (353,598)	\$ (370,000)	\$ -	-95.60%
45407410	471000 TID 7 AD Interest on Invest	\$ (2,670)	\$ -	\$ -	\$ (2,238)	\$ -	\$ -	0.00%
45407410	472700 TID 7 AD Misc. Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45407410	481000 TID 7 AD Premium on Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45407410	481300 TID 7 AD GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ (1,870,000)	\$ (1,870,000)	0.00%
45407410	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues		\$ (109,033)	\$ (370,000)	\$ (370,000)	\$ (355,836)	\$ (2,240,000)	\$ (1,870,000)	505%

TID #7 Expenses

Major Projects

Freistadt Road – High Point Pass to Interstate 41
(\$1.87 million)

<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
<i>Project Administration</i>	\$ 52,734	\$ 55,015	\$ 55,015	\$ 97,636	\$ 61,766	\$ 6,751	12.27%
<i>Street Improvements</i>	\$ 962	\$ 700,000	\$ 700,000	\$ 20,920	\$ 1,610,000	\$ 910,000	130.00%
<i>Water Mains & Improvem</i>	\$ 67,362	\$ -	\$ -	\$ 255	\$ 330,000	\$ 330,000	0.00%
<i>Sanitary Sewer Mains &</i>	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000	0.00%
<i>Other Financing Uses</i>	\$ 361,977	\$ 292,207	\$ 292,207	\$ 292,207	\$ 371,957	\$ 79,750	0.00%
Total Expenses	\$ 483,035	\$ 1,047,222	\$ 1,047,222	\$ 411,018	\$ 2,973,723	\$ 1,926,501	183.96%

TID #8 Revenues

TID #8 Revenues	Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
45408410	411600 TID 8 AD Ag Use Value Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45408410	411800 TID 8 AD Tax Increment	\$ (1,929,667.26)	\$ (2,594,831.00)	\$ (2,594,831.00)	\$ (2,698,683.96)	\$ (2,864,653.02)	\$ (269,822.02)	10.40%
45408410	431600 TID 8 AD Personal Property Ex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45408410	466000 TID 8 AD Land Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45408410	471000 TID 8 AD Interest on Invest	\$ (28,780.58)	\$ -	\$ -	\$ (4,702.90)	\$ -	\$ -	0.00%
45408410	472700 TID 8 AD Misc. Revenues	\$ (1,579.16)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ -	\$ -	\$ 1,000,000.00	-100.00%
45408410	481000 TID 8 AD Premium on Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45408410	481300 TID 8 AD GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ (4,930,000.00)	\$ (4,930,000.00)	0.00%
Total Revenues		\$ (1,960,027.00)	\$ (3,594,831.00)	\$ (3,594,831.00)	\$ (2,703,386.86)	\$ (7,794,653.02)	\$ (4,199,822.02)	116.83%

TID #8 Expenses

Major Projects

Rockfield Road – Goldendale to Gateway (\$3.85 million)
 High Point Pass – Holly Hill to Railroad (\$1.08 million)

<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
<i>Project Administration</i>	\$ 246,013	\$ 116,222	\$ 116,222	\$ 117,168	\$ 147,110	\$ 30,888	26.58%
<i>Site Grading</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Street Improvements</i>	\$ 1,908,493	\$ -	\$ -	\$ 64,400	\$ 2,460,000	\$ 2,460,000	0.00%
<i>Water Mains & Improvem</i>	\$ 1,164,665	\$ 2,517,000	\$ 2,517,000	\$ 1,110,430	\$ 540,000	\$ (1,977,000)	-78.55%
<i>Sanitary Sewer Mains &</i>	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,930,000	\$ 1,930,000	0.00%
<i>Other Financing Uses</i>	\$ 1,166,320	\$ 1,193,061	\$ 1,193,061	\$ 1,193,061	\$ 1,245,966	\$ 52,905	4.43%
Total Expenses	\$ 4,495,491	\$ 3,826,283	\$ 3,826,283	\$ 2,485,060	\$ 6,323,076	\$ 2,496,793	65.25%

TID #9 Revenues

TID #9 REVENUES	Description	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
45409410	411600 TID 9 AD Ag Use Value Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	411800 TID 9 AD Tax Increment	\$ -	\$ -	\$ -	\$ -	\$ (351,867)	\$ (351,867)	0.00%
45409410	431600 TID 9 AD Personal Property Ex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	466000 TID 9 AD Land Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	471000 TID 9 AD Interest on Invest	\$ -	\$ -	\$ -	\$ -	\$ (43,005)	\$ (43,005)	0.00%
45409410	472700 TID 9 AD Misc. Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	481000 TID 9 AD Premium on Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	481300 TID 9 AD GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
45409410	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ (394,872)	\$ (394,872)	0.00%

TID #9 Expenses

Major Projects

No Major Projects in 2025

<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
<i>Project Administration</i>	\$ 953,011	\$ 945,788	\$ 945,788	\$ 147,707	\$ 128,806	\$ (816,982)	-15.60%
<i>Land Acquisition</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Site Grading</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Street Improvements</i>	\$ 771,212	\$ 2,629,239	\$ 2,629,239	\$ 3,095,207	\$ -	\$ (2,629,239)	-100.00%
<i>Storm Drainage Facilit</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Water Mains & Improvem</i>	\$ 316,823	\$ 317,121	\$ 317,121	\$ -	\$ -	\$ (317,121)	0.00%
<i>Water Improvements Oth</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Sanitary Sewer Mains &</i>	\$ 224,447	\$ 118,625	\$ 118,625	\$ -	\$ -	\$ (118,625)	0.00%
<i>Other Financing Uses</i>	\$ 57,150	\$ 76,200	\$ 76,200	\$ 76,200	\$ 76,200	\$ -	0.00%
Total Expenses	\$ 2,322,643	\$ 4,086,973	\$ 4,086,973	\$ 3,319,114	\$ 205,006	\$ (3,881,967)	-94.98%

Debt Service Fund

<i>Debt Service Revenues</i>	<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
30300000	411000 General Property Taxes	\$ (4,845,716)	\$ (4,823,265)	\$ (4,823,265)	\$ (4,823,265)	\$ (5,220,950)	\$ (397,685)	8.20%
30300000	471000 Interest of Investments	\$ (18,979)	\$ (3,800)	\$ (3,800)	\$ (8,290)	\$ (3,800)	\$ -	0.00%
30300000	481000 Premium on Issuance	\$ -	\$ -	\$ -	\$ (202,255)	\$ -	\$ -	0.00%
30300000	490000 Inter Fund Revenue	\$ (1,781,635)	\$ (3,340,747)	\$ (3,340,747)	\$ -	\$ -	\$ 3,340,747	-100.00%
TOTAL	REVENUES	\$ (6,646,330)	\$ (8,167,812)	\$ (8,167,812)	\$ (5,033,810)	\$ (5,224,750)	\$ 2,943,062	-36.03%

DEBT SERVICE EXPENSES

<i>Debt Service Expenses</i>	<i>Description</i>	2023 Actual	2024 Original	2024 Revised	2024 Actual	2025 Recommended	Change (\$)	Change (%)
30300000	571500 Debt Service Principal	\$ 4,110,000	\$ 4,995,000	\$ 4,995,000	\$ 4,995,000	\$ 3,530,000	\$ (1,465,000)	-29.33%
30300000	571600 Debt Service Interest	\$ 2,432,945	\$ 3,169,012	\$ 3,169,012	\$ 1,738,993	\$ 1,690,950	\$ (1,478,062)	-46.64%
30300000	571700 Debt Issuance Cost	\$ 1,200	\$ 3,800	\$ 3,800	\$ 13,050	\$ 3,800	\$ -	0.00%
TOTAL	EXPENSES	\$ 6,544,145	\$ 8,167,812	\$ 8,167,812	\$ 6,747,043	\$ 5,224,750	\$ (2,943,062)	-36.03%

Department	New Projects	Borrowing
<i>Data Processing</i>		
<i>Buildings & Grounds</i>	<i>Windows Upgrade</i>	\$150,000
	<i>Library Fire Panel Replacement</i>	\$18,000
	<i>Library Remote Door Access</i>	\$55,000
	<i>Library AHU Damper Replacement</i>	\$15,000
	<i>Radio Tower UPS Replacement</i>	\$22,000
	<i>Village Hall Fire Panel Replacement</i>	\$30,000
<i>Police Department</i>		
	<i>4 Squad Cars</i>	\$280,000
	<i>IDEMIA Scan System Replacement</i>	\$40,000
	<i>PD Security Upgrades</i>	\$15,000
	<i>Eventide Recording Software</i>	\$27,000
	<i>Laptops/Stations/equipment</i>	\$35,000
<i>DPW/Engineering</i>		
	<i>Tree Replacements</i>	\$30,000
	<i>2025 Road Program</i>	\$1,560,000
	<i>Stormwater - Utility Feasibility Study</i>	\$75,000
	<i>Division Road Survey & Design</i>	\$350,000
	<i>Division Road Reconstruction</i>	\$3,500,000
	<i>Village Pond Improvement Projects</i>	\$25,000
	<i>GIS Paser Rating</i>	\$7,500
	<i>GIS Traffic Signals/Lighting</i>	\$7,500
<i>Highway</i>		
	<i>2025 Patrol Truck</i>	\$295,000
<i>Recreation</i>		
	<i>Friedstadt/Haupt Improvements</i>	\$43,000
	<i>Fireman's Parks Renovations</i>	\$50,000
<i>Parks</i>		
	<i>Truck 437 Replacement</i>	\$71,000
	<i>Kinderberg Improvements</i>	\$40,000
	TOTAL	\$6,741,000



Outstanding Items

- State Shared Revenue
 - \$135,000 unallocated
 - *Options for available funds*
 - *Reduce Tax levy*
 - *Reduce average bill by \$17*
 - *Restore seal coating to pre 2024 levels (+) 100,000*
 - *Increase funding for Recreation and/or Library*
 - *Decrease permit revenues*
- *Debt Service Fund*
 - *Allocate contingency funds to keep debt service levy flat*
 - *Reduce average bill by \$42*
- *Departmental questions or changes*

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 15, 2024

PLACEMENT: Action Item

ITEM TITLE: Outstanding Items

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

STAFF RECOMMENDATION:

ACTION BY Committee:

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 15, 2024

PLACEMENT: Action Item

ITEM TITLE: Public Hearing Notice Publication

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. 2025 Budget Notice for Public Hearing - DRAFT

STAFF RECOMMENDATION:

ACTION BY Committee:

VILLAGE OF GERMANTOWN
Public Hearing November 18, 2024
2025 PROPOSED BUDGET SUMMARY GENERAL FUND
(as Required by Section 65.90(3))

RESIDENTS AND TAXPAYERS OF THE VILLAGE OF GERMANTOWN PLEASE NOTE that a public hearing on the proposed 2025 budget will be held at 7:00 p.m. on November 18, 2024 at the Germantown Village Hall, N112 W17001, Mequon Rd, Germantown WI, 53022. This is a proposed budget, the final levy amount may increase or decrease depending on the majority vote of the board members at the meeting.

The Village of Germantown's detail 2025 budget proposal is available for public inspection at the Germantown Village Clerk's Office Office, 8:00 a.m - 4:00 p.m. Monday - Friday, and online at the Village's website - www.germantownwi.gov

	2024 Budget as Amended	2024 Estimated Year End	2025 Proposed	Percent Change Increase (Decrease) over prior budget
Revenues:				
Taxes (other than property taxes)	1,280,849	1,280,849	1,318,283	2.92%
Intergovernmental revenues	3,747,752	3,747,752	3,879,168	3.51%
Licenses and permits	1,071,630	1,071,630	923,280	-13.84%
Fines, forfeits and penalties	164,500	164,500	155,500	-5.47%
Public charges for services	2,551,338	2,551,338	2,431,788	-4.69%
Miscellaneous	516,243	516,243	455,516	-11.76%
Total Revenues	9,332,312	9,332,312	9,163,535	-1.81%
Expenditures:				
General government	1,422,610	1,422,610	1,174,863	-17.41%
Public safety	9,730,330	9,730,330	11,489,608	18.08%
Public works	5,900,238	5,900,238	6,086,871	3.16%
Culture, recreation and education	2,460,520	2,460,520	2,486,956	1.07%
Conservation and development	864,330	864,330	751,792	-13.02%
Transfers Out	0	0	0	0.00%
Total Expenditures	20,378,028	20,378,028	21,990,090	7.91%
Excess (deficiency) of revenues over expenditures	(11,045,716)	(11,045,716)	(12,826,555)	
Local property taxes	11,045,716	11,045,716	12,826,555	16.12%
Net increase (decrease) in fund balance	0	0	0	
Fund Balance - Beginning of Year	7,576,783	7,576,783	7,576,783	
FUND BALANCE - END OF YEAR	7,576,783	7,576,783	7,576,783	

Proposed Tax Levy	2024	2025	% Levy Change	\$ Amount
By Fund	Budget	Budget		Difference
GENERAL FUND	11,045,716	12,826,555	16.12%	1,780,839
DEBT SERVICE	4,823,265	5,220,950	8.25%	397,685
TOTAL LEVY	15,868,981	18,047,505	13.73%	2,178,524

VILLAGE OF GERMANTOWN
2025 PROPOSED BUDGET SUMMARY ALL FUNDS
(as Required by Section 65.90(3))

Following are the proposed budgets for all funds of the Village for Budget Year 2025

Fund	Total Revenue	Total Expenditure	Excess/Deficit	Projected	Projected	Property Tax Contribution
				Balance Jan 1	Balance Dec 31	
General Fund	21,990,090	21,990,090	0	6,379,357	6,379,357	12,826,555
Special Revenue *	38,000	25,346	12,654	14,706	27,360	
Impact Fees (All)	120,950	0	120,950	651,465	772,415	
Debt Service	5,224,750	5,224,750	0	102,185	102,185	5,220,950
Capital Projects	6,741,000	6,741,000	0	3,322,739	3,322,739	
T.I.F. District #6	650,000	531,542	118,458	280,161	398,619	
T.I.F. District #7	2,240,000	2,973,723	(733,723)	415,466	(318,257)	
T.I.F. District #8	7,794,653	6,323,076	1,471,577	(2,430,183)	(958,606)	
T.I.F. District #9	394,872	205,006	189,866	(838,651)	(648,785)	
Water Utility	3,902,933	5,342,440	(1,439,507)	6,902,013	5,462,506	
Sewer Utility	7,817,300	8,596,931	(779,631)	8,565,905	7,786,274	
Village Health Plan	2,925,798	2,589,971	335,827	404,561	740,388	
Village Dental Plan	122,000	122,000	0	82,451	82,451	
ARPA	0	323,340	(323,340)	389,454	66,114	
Total	59,962,346	60,989,215	(1,026,869)	24,241,629	23,214,760	18,047,505

NOTE: * Special Revenue Funds: Senior Van Replacement, Canine Fund, Historic Preservation, Recreation Facility Fee Fund, Honor Guard, Police Asset Forfeiture, Property Maintenance Fund, and Fire Department Explorer funds are shown as one total. Facility

NOTE: Impact Fees:

The Village's outstanding debt on December 31, 2024 is projected to be:	General Obligation Notes & Bonds	\$82,240,000
	Utility Revenue Bonds	\$3,948,161
		\$86,188,161

	Impact Fee Budgets					
	2024	2025	Percent	2024	2025	Percent
	Revenue			Expenditure		
			Change			Change
Police	19,500	13,500	-30.77%	0	0	0.00%
Fire	25,800	18,800	-27.13%	0	0	0.00%
Library	10,000	8,650	-13.50%	0	0	0.00%
Recreation	35,000	30,000	-14.29%	0	0	0.00%
Water	25,000	50,000	100.00%	0	0	0.00%
Total	115,300	120,950	4.90%	0	0	0.00%