

Internal Service Funds FY2025 Budget Overview

Motorized Equipment Replacement Fund – Fund 502

502-000-510-8000 (R & M Contractual):

- \$15,000 increase
 - Plan to sandblast and refurbish the bed of LIN-7

502-000-590-1000 (Property Insurance)

- \$8,000 increase
 - Increase in premium and deductibles as well as endorsements charged when new vehicles added to the fleet

502-000-590-2000 (Lease/Rent Expense):

- \$101,000 increase
 - Enterprise Fleet Management – increase as vehicles budgeted for only a few months in previous year are shown as full year leases along with some additional vehicles added to leased fleet

502-000-800-1500 (Purchase Equipment/Vehicles):

- Purchases as funded:
 - Replacement of Street Sweeper
 - Additional Snow Plow

Capital Equipment Replacement Fund – Fund 505

- Capital equipment planned for purchase in FY2025:
 - In-car video system – Police (rebudgeted)
 - Outdoor Warning Siren – Grandyle (rebudgeted)
 - Replacement of tasers
 - Body camera bundle

Building Maintenance Fund – Fund 508

- Expenditures planned for FY2025:
 - Exterior/interior cleanup and painting of City Hall, window replacements as needed
 - Cold storage building – Woodland Trail
 - Design engineering/site work – Cemetery/equipment building
 - Evidence Building

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Motorized Equipment Replacement Fund (Fund 502)							
Revenue							
Fuel Sales	502-000-360-1000	\$38,179	\$20,000	\$20,000	\$20,000	\$0	0.0%
Interest Revenue	502-000-380-1000	\$27,853	\$20,000	\$40,000	\$45,000	\$25,000	125.0%
Insurance Proceeds	502-000-380-2000	\$22,093	\$0	\$0	\$0	\$0	#DIV/0!
Contributed By Others	502-000-380-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Miscellaneous Revenue	502-000-380-9000	\$88	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Water	502-000-390-1500	\$64,100	\$139,000	\$139,000	\$92,000	-\$47,000	-33.8%
Transfer From Sewer	502-000-390-2000	\$168,200	\$158,000	\$158,000	\$123,000	-\$35,000	-22.2%
Transfer From Streets	502-000-390-3000	\$358,000	\$561,000	\$561,000	\$419,000	-\$142,000	-25.3%
Transfer From Leg/Adm	502-000-390-3500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Police	502-000-390-4000	\$124,000	\$129,000	\$129,000	\$171,000	\$42,000	32.6%
Transfer From Cemetery	502-000-390-4500	\$9,000	\$13,000	\$13,000	\$11,000	-\$2,000	-15.4%
Transfer From Pol. Spec. Proj.	502-000-390-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Planning/Zoning	502-000-390-6000	\$0	\$0	\$0	\$3,200	\$3,200	#DIV/0!
Sale Of Equipment	502-000-390-9800	\$55,229	\$50,000	\$150,000	\$50,000	\$0	0.0%
Total Revenue:		\$866,742	\$1,090,000	\$1,210,000	\$934,200	-\$155,800	-14.3%
Personnel							
Salaries - Reg.	502-000-410-1000	\$86,006	\$87,000	\$88,000	\$96,500	\$9,500	10.92%
Salaries - Standby	502-000-410-1500	\$95	\$500	\$1,000	\$800	\$300	60.00%
Salaries - Over-Time	502-000-410-2000	\$2,279	\$6,500	\$5,000	\$5,500	-\$1,000	-15.38%
Unused Sick Time/Ghip	502-000-410-3000	\$1,065	\$1,400	\$1,100	\$1,500	\$100	7.14%
Salaries - Part-Time	502-000-420-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Group Insurance	502-000-450-1000	\$26,433	\$27,000	\$27,000	\$28,500	\$1,500	5.56%
Health Savings Plan Contrib.	502-000-450-1100	\$1,287	\$1,500	\$1,500	\$1,600	\$100	6.67%
Retiree Health Insurance	502-000-450-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Payroll Taxes - Unemployment	502-000-450-2000	\$135	\$140	\$140	\$150	\$10	7.14%
Workers Comp Insurance	502-000-450-2500	\$2,239	\$2,500	\$2,200	\$2,500	\$0	0.00%
Uniform Allowance	502-000-470-1000	\$495	\$500	\$500	\$550	\$50	10.00%
Total Personnel:		\$120,034	\$127,040	\$126,440	\$137,600	\$10,560	8.31%
Operations							
Repair & Mtnce Bldg. - Contr.	502-000-510-1000	\$138	\$1,000	\$300	\$500	-\$500	-50.00%
Building Repair/Maintenance	502-000-510-1000	\$0	\$0	\$150	\$0	\$0	#DIV/0!
R&M - Contractual	502-000-510-8000	\$111,282	\$80,000	\$80,000	\$95,000	\$15,000	18.75%
R&M - Equipment (Contractual)	502-000-510-8500	\$0	\$0	\$0	\$250	\$250	#DIV/0!
Drug & Alcohol Testing Expense	502-000-530-2500	\$7	\$50	\$50	\$50	\$0	0.00%
Professional Fees	502-000-530-4000	\$0	\$15,000	\$14,000	\$15,000	\$0	0.00%
Communications	502-000-550-1500	\$2	\$100	\$0	\$100	\$0	0.00%
Membership Dues	502-000-560-1000	\$0	\$0	\$0	\$100	\$100	#DIV/0!
Training	502-000-560-1500	\$0	\$600	\$500	\$500	-\$100	-16.67%
Reference Materials/Manuals	502-000-560-2500	\$0	\$250	\$2,100	\$250	\$0	0.00%
Property Insurance	502-000-590-1000	\$55,179	\$62,000	\$67,000	\$70,000	\$8,000	12.90%
Lease/Rent Expense	502-000-590-2000	\$116,006	\$220,000	\$240,000	\$321,000	\$101,000	45.91%

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
Motorized Equipment Replacement Fund (Fund 502)								
	R&M - Commodities	502-000-610-8000	\$86,651	\$80,000	\$70,000	\$70,000	-\$10,000	-12.50%
	Operating Supplies	502-000-650-1500	\$1,350	\$1,500	\$1,500	\$1,500	\$0	0.00%
	Miscellaneous Equipment	502-000-650-2000	\$3,594	\$5,000	\$4,500	\$7,000	\$2,000	40.00%
	Fuel	502-000-650-3000	\$253,938	\$250,000	\$210,000	\$230,000	-\$20,000	-8.00%
	Miscellaneous Expense	502-000-910-9000	\$1,467	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Total Operations:		\$629,614	\$716,500	\$691,100	\$812,250	\$95,750	13.36%
	Capital							
	Purchase - Equipment/Vehicles	502-000-800-1500	\$146,045	\$912,000	\$725,000	\$625,000	-\$287,000	-31.47%
	Total Capital:		\$146,045	\$912,000	\$725,000	\$625,000	-\$287,000	-31.47%
	Other Financing Uses							
	Transfer to Capital Replacement Fund	502-000-950-2000	\$0	\$0	\$0	\$129,500	\$129,500	#DIV/0!
	Total Other Financing Uses:		\$0	\$0	\$0	\$129,500	\$129,500	#DIV/0!
	Total MERF Expenditures		\$895,693	\$1,755,540	\$1,542,540	\$1,704,350	-\$51,190	-2.92%
	Revenue over (under) Expenditures		-\$28,951	-\$665,540	-\$332,540	-\$770,150		
				FY2025 Projected Fund Balance		\$1,398,676		

**MOTOR EQUIPMENT REPLACEMENT FUND
INVENTORY AND REPLACEMENT SCHEDULE**

Enterprise Invoice

updated 1/8/2024

Car #	Enterprise #	Department	Year	FY Pur/Lease	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement								
									Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease	
POLICE DEPARTMENT																	
1	247TLZ	Police							42,851					2025			-
2	23W89N	Police															11,160
3	26FT5R	Police															11,160
4	23W89J	Police															11,208
5	25JH85	Police															12,048
6	247TLP	Police							37,683					2025			-
7	23W89M	Police															11,160
8	23W89K	Police															11,220
9	26L2XV	Police															9,936
10	247TLX	Police															8,800
11	26FT5T	Police												2024			10,980
12	26L2Z5	Police															13,020
13	25T8QG	Police															14,292
14	26JZ3S	Police															14,664
15	N/A	Police							20,000	24,597	5	24-25			defer		716
16	N/A	Police							10,500								-
17	N/A	Police							10,500								-
18	23W89C	Police															9,936
19	247TLN	Police							45,472					2025			-
20	247TMV	Police							44,702					2025			-
21	DONATED	Police							37,785								-
	N/A	Police	1948	Donated	0142	Ford Super 8	898A2313184	NO PLATES									

Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement									
								Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease		
MOWERS																	
	Streets		21-22		Ventrac 95" mower	4500Y-AJ14778		31,943	38,142	6	27-28						6,357
	Streets		21-22		Ventrac 72" mower	4500Y-AJ15975		29,431	35,142	6	27-28						5,857
2	Streets		23-24	old-0164	Kohler Command Pro - 25 HP	414121591		19,128	trade in 6072	6	29-30						1,840
1	Cemetery		23-24	old-0162	Kohler Command Pro - 25 HP	414121590		19,128	trade in 6072	6	29-30						1,840
3	Cemetery		23-24	old-0163	Kohler Command Pro - 25 HP	414121593		19,128	trade in 6072	6	29-30						1,840
	Sewer		22-23		Ventrac 72" mower	4520Y-AR01196		35,923	trade in 6,000	6	28-29						5,942
	Fire		21-22		Toro w/ 60" deck mower	409433255		8,854	9,373	7	28-29						1,339
EQUIPMENT - all moved to Capital Equipment Replacement Fund in FY 2024-25																	

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Capital Equipment Replacement Fund (Fund 505)							
Revenue							
	Interest Revenue	505-000-380-1000	\$16,861	\$10,000	\$30,000	\$20,000	\$10,000 100.0%
	Transfer From Leg/Admn	505-000-390-1000	\$0	\$2,124	\$2,124	\$3,106	\$982 46.2%
	Transfer From City Hall	505-000-390-1200	\$0	\$4,486	\$4,486	\$8,949	\$4,463 99.5%
	Transfer From Streets	505-000-390-1300	\$12,018	\$0	\$0	\$12,367	\$12,367 #DIV/0!
	Transfer From Police	505-000-390-1400	\$117,615	\$31,583	\$31,583	\$135,998	\$104,415 330.6%
	Transfer From Plan/Zone	505-000-390-1600	\$0	\$0	\$0	\$0	\$0 #DIV/0!
	Transfer From EMA	505-000-390-2100	\$20,599	\$21,915	\$21,915	\$19,753	-\$2,162 -9.9%
	Transfer From Stormwater Mgmt.	505-000-390-2200	\$3,266	\$0	\$0	\$0	\$0 #DIV/0!
	Transfer From Water	505-000-390-5000	\$0	\$0	\$0	\$19,133	\$19,133 #DIV/0!
	Transfer From Sewer	505-000-390-5100	\$154,102	\$0	\$0	\$135,726	\$135,726 #DIV/0!
	Transfer From MERF	505-000-390-6000	\$0	\$0	\$0	\$129,500	\$129,500 #DIV/0!
	Total Revenue:		\$324,461	\$70,108	\$90,108	\$484,532	\$414,424 591.1%
Capital							
	Purchase - Equipment	505-000-800-1500	\$0	\$554,956	\$500,000	\$327,473	-\$227,483 -40.99%
	Total Capital:		\$0	\$554,956	\$500,000	\$327,473	-\$227,483 -40.99%
Other Financing Uses							
	Transfer To Water	505-000-950-1500	\$0	\$30,580	\$30,580	\$0	-\$30,580 -100.00%
	Transfer To Sewer	505-000-950-2000	\$0	\$65,543	\$65,543	\$0	-\$65,543 -100.00%
	Transfer To Streets	505-000-950-3000	\$0	\$47,936	\$47,936	\$0	-\$47,936 -100.00%
	Transfer To Planning & Zoning	505-000-950-7000	\$0	\$15,000	\$15,000	\$0	-\$15,000 -100.00%
	Total Other Financing Uses:		\$0	\$159,059	\$159,059	\$0	-\$159,059 -100.00%
	Total Capital Equipment Replacement Fund Expenditures		\$0	\$714,015	\$659,059	\$327,473	-\$386,542 -54.14%
	Revenue over (under) Expenditures		\$324,461	-\$643,907	-\$568,951	\$157,059	
				FY2025 Projected Fund Balance		\$777,081	

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Building Maintenance Fund (Fund 508)							
Revenue							
Grant Proceeds	508-000-340-4500	\$0	\$583,000	\$0	\$878,000	\$295,000	50.6%
Interest Revenue	508-000-380-1000	\$2,963	\$3,000	\$3,200	\$2,500	-\$500	-16.7%
Insurance Proceeds	508-000-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From City Hall	508-000-390-1200	\$36,000	\$70,427	\$70,427	\$48,000	-\$22,427	-31.8%
Transfer From Police	508-000-390-1400	\$3,000	\$312,227	\$312,227	\$300,000	-\$12,227	-3.9%
Transfer from Streets	508-000-390-1300	\$12,500	\$229,833	\$229,833	\$100,000	-\$129,833	-56.5%
Transfer From Cemetery	508-000-390-1500	\$0	\$55,000	\$55,000	\$60,000	\$5,000	9.1%
Transfer From Water	508-000-390-5000	\$6,500	\$105,312	\$105,312	\$56,000	-\$49,312	-46.8%
Transfer From Sewer	508-000-390-5100	\$26,500	\$94,783	\$94,783	\$25,403	-\$69,380	-73.2%
Transfer From Fire & Rescue	508-000-390-5400	\$8,100	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Gen. Corp. - Unrestr. (CURES)	508-000-390-9000	\$0	\$0	\$0	\$440,120	\$440,120	#DIV/0!
Total Revenue:		\$95,563	\$1,453,582	\$870,782	\$1,910,023	\$456,441	31.4%
Operations							
R & M Building - Contractual	508-000-510-1000	\$98,986	\$20,000	\$25,000	\$80,000	\$60,000	300.00%
Professional Fees	508-000-530-4000	\$0	\$100,000	\$15,000	\$0	-\$100,000	-100.00%
Total Operations:		\$98,986	\$120,000	\$40,000	\$80,000	-\$40,000	-33.33%
Capital							
Purchase - Building/Property	508-000-800-2000	\$108,991	\$1,158,000	\$70,900	\$2,028,120	\$870,120	75.14%
Total Capital:		\$108,991	\$1,158,000	\$70,900	\$2,028,120	\$870,120	75.14%
Other Financing Uses							
Transfer To Fire & Rescue	508-000-950-7000	\$0	\$26,413	\$0	\$0	-\$26,413	-100.00%
Total Other Financing Uses:		\$0	\$26,413	\$0	\$0	-\$26,413	-100.00%
Total Building Maintenance Fund Expenditures		\$207,977	\$1,304,413	\$110,900	\$2,108,120	\$803,707	61.61%
Revenue over (under) Expenditures		-\$112,414	\$149,169	\$759,882	-\$198,097		
				FY2025 Projected Fund Balance	\$890,353		

**Building Maintenance Fund
Funding Schedule**

	Estimated Budget	FY to Complete	Remaining Years to Fund	Accum. Funding thru FY2024	Funding FY2025	Accum. funding thru FY2025	Remaining Funding	Budget FY2025
City Hall - 301/305 Walnut St.								
Exterior cleanup/Interior painting/window repl.	80,000	2025	1	20,000	60,000	80,000	-	80,000
Paving of parking lot - 305 Walnut St.	90,000	N/A	0	90,000	-	90,000	-	-
	<u>170,000</u>			<u>110,000</u>	<u>60,000</u>	<u>170,000</u>	<u>-</u>	<u>80,000</u>
Public Safety								
Evidence Building - net of grants	600,000	2025	1	300,000	300,000	600,000	-	600,000
Public Works								
Combined Facility	2,000,000	2033	9	207,891	200,000	407,891	1,592,109	-
Cold Storage - Woodland Trail	85,000	2025	0	85,000	-	85,000	-	85,000
	<u>2,085,000</u>			<u>292,891</u>	<u>200,000</u>	<u>492,891</u>	<u>1,592,109</u>	<u>85,000</u>
Storage Building East								
Storage Building West								
Storage Building South (pending fire claim)								
Building maintenance - roof, tuckpoint, etc.	100,000	2025	1	100,000	-	100,000	-	-
Legion Rd. Public Works								
Water Treatment Plant #1								
Water Treatment Plant #2								
Sewer Treatment Plant #2								
				30,597	(30,597)	-		
Cemetery								
Vehicle/Equipment Building	175,000	2026	2	55,000	60,000	115,000	60,000	35,000
Fire Dept.								
City Wide								
City-wide space study	100,000	2024	N/A	100,000	-	100,000	-	-
	<u>3,230,000</u>			<u>988,488</u>	<u>589,403</u>	<u>1,577,891</u>	<u>1,652,109</u>	<u>800,000</u>