

Village of Wapella Special Board Meeting

Budget Workshop

Wednesday, September 10th, 2025

Village Hall – 7:00 pm

Meeting called to order by Village President, Dennis Boyce.

Pledge of Allegiance

ROLL CALL:

Present:

Dennis Boyce

Mark Miller

Sara Goergen

Jane Buraglio

John Goergen

Dalton Spencer

Sean Holland

Robin Morrow, Clerk

Absent:

Steve Mahrt - Attorney

PUBLIC COMMENTS/Village Organizations:

No Public Comments

BUDGET WORKSHOP: (Jane Buraglio)

Jane passed out an itemized report for everyone's review.

Jane began by explaining that this proposed Budget is for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026.

Our goal is to have a balanced budget, meaning we should definitely not propose to spend more money than we expect to have.

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

The first thing we will start with is the Estimated Receipts and Available Funds.

GENERAL FUND

· Last year Jane expected we would receive more from the State than we got. Then she started going down the lines.

- The red numbers you see are from the previous year and are actual numbers. You can compare our beginning checkbook balances then to what they are now.
- The first column is last year's budget. The yellow column is the actual amount received.
- We can go line by line so you can understand our revenues.
- IML told us that the Replacement Tax was going to plummet.
- The Income Tax was down for some reason.
- Jane was disappointed with the Sales Tax Revenue. They are two months behind in their distributions. We just received June's revenue.
- The State Use Tax held strong.
- Great job in the permit department!
- We just received the Railroad Mowing payment of \$13,000. Jane had to reach out to Kyle who told her the invoice ended up in the yards and not on his desk. She expects to bill out close to that amount this year.
- We don't have any more ARPA money.
- We do not have the \$75,000 FEMA money. Jane left money in that line because we are still expecting the final close out check.
- Video Gaming revenue did very well with the most coming from Breakers.
- We are now collecting the correct Ameren Franchise Fees in the General Fund for our Gas Expenses and Street Lighting.
- Jane did not want to put any inflated expected revenue in the Miscellaneous, Grant revenue, or Donations lines. We can't count on those. Jane does know there were donated funds to the park garden, which was great, but unfortunately, we have no way to document those funds in these amounts or know what they were used for.

MOTOR FUEL

- These lines are self-explanatory.

WATER FUND

- The Water Fund Revenues look very good.
- Jane expects to see the Commercial Water Sales increase.
- The large amount collected in the miscellaneous line was from payments made by customers wanting new water service installed.
- The only thing she is concerned about is the low beginning balance in the Water Fund checkbook. This board needs to seriously look at increasing the water rates by more than

5% each year. Expenses are escalating faster than 5%. The Water Department Should be self-supporting.

WATER PROJECT FUND, RESTRICTED DEBT SERVICE FUND & SHORT LIVED ASSET FUND

· These funds and expected revenues are self-explanatory.

The Actual Receipts for All Sources collected last fiscal year were \$1,050,046. Jane has estimated a conservative Expected Receipts of All Sources during this fiscal year of \$1,046,469.61

APPROPRIATED EXPENDITURES

Moving on to the Appropriation Budgets for each department.

Each Department has a grand total of Appropriated Expenditures. All Department's grand totals are added together on the Recapitulation Sheet. The total on the Recapitulation Sheet should be as close to \$1,046,469.61 as we can make it. All the Budgets she is presenting tonight will add up to a Balanced Budget. That is our goal.

All Departments have taken a reduced budget due mostly to decreased estimated revenues.

GENERAL FUND CHECKING

Please keep in mind that the Administration, Streets Department, Drainage Department and Public Health & Safety Department are all supported by the same General Fund Checkbook.

Jane will move through each Department budget line by line. We can raise or lower a line item, but we must raise or lower another line item by the same amount. The goal is to remain at the Total Expenditures on this proposed budget.

Jane asked everyone to please let her get through each department's proposed budget first. Then if there needs to be changes, we can address them and adjust the line items at that time.

Administration Budget (GF)

Salaries

- Village Trustees was reduced from \$15,300 to \$12,000. She has estimated 14 meetings in this fiscal year for the trustees and the president.
- Village Clerk was reduced from \$15,000 to \$8000. The Clerk salary has some room for a raise.
- FOIA Officer was reduced from \$1000 to \$0, We do not have a separate FOIA Officer salary
- She left the Zoning Board wages the same.

Accounting and Audit

- Increased from \$25,000 to \$30,000. We have not been billed for the 2024 audit. She has no idea when the 2025 audit will be done.
- The Treasurer payments are coded on the same line item as accounting

Insurance

- Increased from \$25,000 to \$26,000. She expects our insurance premium will increase slightly.

Phone Service

- Increased from \$3000 to \$3500.

Postage

- Increased from \$600 to \$800

Reimbursement to WF for ARPA Funds line item has been removed. The payments are complete.

Public Health & Safety Budget (GF)

Employee Salaries

- This line item was reduced from \$35,000 to \$30,000.

Community Center

- Jane left the budget lines the same as last year except for the Equipment line. It was reduced from \$3000 to \$2000. \$784 was spent last fiscal year.

Park

- The Landscaping line has been reduced from \$25,000 to \$15,000. Spending in the last budget was \$5620.00.
- The Equipment line was reduced from \$5000 to \$4000. Spending last budget was \$458.00.
- Hardscaping line was reduced to from \$4000 to \$2000. Spending last budget was \$900.00.
- Security & Lights was reduced from \$4000 to \$2000. Spending on the last budget was \$753.00.
- Jane left the remaining budget lines for Miscellaneous and Village Hall the same

Jane asked if anyone had any questions. John spoke up and said that he knew this was not his department but was asked to speak on Sara's behalf. He wanted to know what one has to do if they have a wish list for their department. He referred to the building in the park.

Jane explained that if they wanted to increase one line then they had to decrease another. This was about replacing the building before and Jane stated that she is looking into grants.

Mark said that these are specific categories and explained more about moving things around in order to stay within the budget. The "wish list" can actually be addressed later if not all money is used in one area. Jane explained that they don't usually borrow between departments because it is hard to code. She did explain that if it seems that they would go over the budget then the budget could be amended. Sara stated that there are several things that the park is in need of. The board continued to discuss movement of money and also discussed the cd's. They decided to move some money from landscaping to building maintenance and moving \$5000.

Streets & Drainage Budget (GF)

- Maintenance Equipment line is lowered from \$25,000 to \$15,000. The Deere Tractor is paid.

- Kubota Maintenance line was raised from \$1000 to \$2000 since we have had some problems.

John brought up some of the issues with the Kubota and they discussed options on that.

- Gas & Deisel lines were each reduced from \$5000 to \$4000

- Backhoe Maintenance line was reduced from \$6000 to \$5000. Water shared expenses.

- Employee Wages line was increased from \$95,000 to \$96,000 to compensate for raises

- Building Maintenance line was reduced from \$25,000 to \$15,000. The roof was repaired last year.

- Landscaping line was reduced from \$25,000 to \$15,000

- Shed Utilities line was increased from \$9000 to \$10,000

- Street Sign Replacement was reduced from \$4000 to \$2000

- Garbage (Town Clean Up). This line item belongs in the Street Budget for \$1000

Sean asked about replacing some of the trees and felt we need to looking at that. Jane told John that he might want to consider that as there is no shade on Poplar. Jane also mentioned that there are grants for that as well.

Motor Fuel Fund Checking

- Primer, Cover & Sealer are reduced to \$0 due to not oiling streets this year.

- Rock Hauling is reduced from \$15,000 to \$5000

- Cold Patch is reduced from \$10,000 to \$5000

- Sidewalk Repair is increased from \$25,000 to \$40,000

Water Project Fund Checking

- Equity Line payments are reduced from \$30,000 to \$23,000
- Transfer to GF for the Franchise Fees was reduced from \$10,000 to \$9000

Restricted Debt Service Fund Checking

- Water Tower, Pump House and Main Improvements were each increased from \$3850 to \$4000
- Miscellaneous line item is new for \$1600

Short Lived Asset Fund Checking

- Water Tower, Pump House and Main Improvements were each increased from \$25,951 to \$26,000
- Miscellaneous line item is new for \$12,200
- This Fund can be used to help pay for large infrastructure expenses with USDA approval.

Water Fund Checking

- Maintenance Wages are increased from \$26,000 to \$42,000. We spent \$38,323. The are more difficult meters and pits to install and potential main break assists.
- Computer Operator is increased from \$6000 to \$8000
- Treatment Plant Operator is increased from \$17,400 to \$18,000
- Water Tower Maintenance was reduced from \$20,000 to \$18,000
- Backhoe Maintenance was reduced from \$3000 to \$2000
- Equipment Maintenance was reduced from \$3000 to \$2000
- Supplies on Hand was increased from \$2000 to \$2500
- Water Testing was increased from \$4000 to \$5000
- Miscellaneous was reduced from \$3000 to \$2000
- Meter Supplies/Repair was increased from \$4000 to \$7000
- Village Cost for Providing Online Payments was increased from \$3000 to \$3500
- Kamstrup READY Hosting was increased from \$2000 to \$3000
- Transfer to WPF of Collected Surcharges was increased from \$14,000 to \$15,000

RECAPITULATION

At this time, we should be able to add all the Department Expenditures as you see on the worksheet, and they should be equal to \$1,046,000

John had a general question about material for meters and water main breaks. Jane pointed out the line item that would come out of.

Mark asked about the cost of on-line payments that the village is paying. He wanted to confirm that the village is paying for customers to be able to pay their bills online. The board continued to discuss why the need to pay these fees and with being such a small village and we have a drop box. Invoice Cloud does charge the village for their service and each customer pays a \$4.95 fee that goes directly to Invoice Cloud and it does not come back to the village.

Robin mentioned that Locis, which is the water billing system, does offer an online payment option which could be looked in to.

If the Board is satisfied with the proposed Appropriations for the Fiscal Year July 1, 2025 to June 30, 2026, then Jane will prepare the pages and send them to the attorney to prepare the Appropriation Ordinance to be approved at the next meeting. The Appropriation Ordinance must be filed in the County Clerk's Office by September 30, 2025.

Mark wanted to make sure that the entire board was very appreciative of the work that Jane put in to getting this budget together.

Damage in the park playground was brought up and the board continued to discuss the slide and possibility of vandalism. Jane explained if that was it seems to be it could be turned in to insurance.

It was discussed that only two line items were moved around and they would vote on it at next meeting.

Motion to adjourn made by John Goergen. Seconded by Mark Miller. All voting yes.
Meeting adjourned @ 7:51 pm.

Respectfully submitted by:

Robin Morrow, Village Clerk