



City of Elkhorn

2022 Budget

Bruce Lechner, Mayor

Tim Shiroda, Alderman District 1

Gary Payson Jr., Alderman District 2

Ron Dunwiddie, Alderman District 3

Scott McClory, Alderman District 4

Ken Meinel, Alderman District 5

Karel Young, Alderman District 6

**CITY OF ELKHORN
2022 OPERATING BUDGET
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CITY OF ELKHORN
2022 OPERATING BUDGET

COMBINED FUNDS SUMMARY

Municipal financial operations are organized and managed across several Funds and account groups with resources being allocated to various operating units. Each of these individual Funds is grouped by categorical type as follows: **General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Enterprise Funds and Trust/Agency Funds.** In Elkhorn’s specific situation financial resources are accounted for in 19 individual Funds, the combined activity of which is summarized below; individual Fund activity is presented in succeeding sections of the budget document.

Revenue

Revenues across all Funds; inclusive of inter-fund transactions, is projected to be **\$39,487,961** which is a decrease of \$2,227,991. This decrease is primarily due to a decrease in capital project debt proceeds. The revenue sources are as follows: General Property Taxes, \$7,357,948, which is 18.82% of total revenue. The remainder of the revenue stream is derived from State Aids, Debt Proceeds, and User Fees from the Solid Waste, Sewer, Water & Electric Utilities.

Expenditures

Combined expenditures across all Funds, including inter-fund activity, are budgeted at **\$39,273,816.** Total spending is distributed by Fund type as follows: *General Operation (18.78%); Special Revenue (12.36%); Debt Service (8.71%); Capital (7.86%); and Enterprise (52.29%).*

Reserve Capacity

Reserve balances within each of the City’s principal operating funds (General, Water, Sewer, and Electric) are intended to be maintained at levels sufficient to meet the annual cash flow requirements of the respective Funds. In addition to the basic cash flow requirement, the General Fund seeks to maintain an undesignated contingent reserve at 25% of annual operating expenses in order to ensure the City’s ability to meet unforeseen emergency needs, unanticipated revenue shortfalls and/or increases in operating expense. In the case of the Utilities, the basic cash flow target is 2-3 months operating expenses as well as a repair/replacement reserve sufficient to meet the costs associated with routine capital equipment replacement.

The General Fund reserve balance has met or exceeded the applicable reserve standards for an extended period of time, while the Utility operations have only recently been in a position to reach target reserve balance thresholds as debt associated with major capital projects has been extinguished.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF REVENUES					
	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
General Fund	5,823,583	7,495,299	3,759,716	7,138,138	7,389,148
Special Revenue Funds					
Library	955,416	905,794	575,298	929,217	912,457
Park	5,115	55,000	6,040	-	48,000
School Liaison/Education	59	-	3	-	-
Risk Management	1,217,141	1,760,180	869,773	1,752,480	1,879,043
Revolving Loan Program	74,861	60,225	30,113	60,225	60,225
Community Development	324,700	357,300	118,240	326,200	499,700
Emergency Medical Services	824,795	1,550,358	943,153	1,559,619	1,582,949
Debt Service Funds					
General Obligation	2,750,726	2,593,396	1,747,592	2,593,246	2,797,000
TID #3	-	-	-	-	-
TID #4	186,104	404,497	117,266	404,497	414,393
Capital Funds					
Capital Projects	5,457,616	3,368,514	1,034,069	3,604,191	2,360,411
TID #3	-	-	-	-	-
TID #4	186,104	404,497	117,266	404,497	414,393
Capital Equipment Replacement	847,470	618,530	392,812	-	736,197
Enterprise Funds					
Solid Waste Utility	521,685	518,300	223,181	525,872	543,800
Sewer Utility	3,671,625	6,155,564	3,593,884	3,691,337	4,025,137
Water Utility	4,089,465	4,167,300	2,143,034	281,891	4,202,600
Electric Utility	11,700,262	11,917,800	4,816,598	11,418,420	11,896,100
Agency Fund					
Library Endowment	-	-	-	-	-
TOTAL REVENUES	38,636,727	42,332,554	20,488,038	34,689,830	39,761,553

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF EXPENDITURES

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
General Fund	5,798,367	7,161,127	2,961,230	6,517,072	7,389,148
Special Revenue Funds					
Library	931,849	905,794	448,684	929,529	912,458
Park	15,620	78,500	1,335	26,500	79,500
School Liaison/Education	-	-	-	-	-
Risk Management	1,201,168	1,684,680	701,581	1,714,059	1,828,265
Revolving Loan Program	77,987	60,225	24,936	60,225	60,225
Community Development	315,102	357,300	107,429	319,575	432,600
Emergency Medical Services	701,341	1,550,358	465,612	1,107,562	1,582,949
Debt Service Funds					
General Obligation	2,948,301	2,740,591	1,637,146	2,740,591	3,004,608
TID #3	-	-	-	-	-
TID #4	211,048	374,548	205,975	374,999	414,393
Capital Funds					
Capital Projects	3,402,890	3,356,500	2,367,416	4,676,282	2,350,811
TID #2	-	-	-	-	-
TID #3	-	-	-	-	-
TID #4	-	-	-	-	-
Capital Equipment Replacement	820,774	552,500	110,383	-	736,197
Enterprise Funds					
Solid Waste Utility	565,545	547,400	172,258	558,000	582,500
Sewer Utility	3,170,015	6,537,096	1,653,662	3,517,130	4,279,309
Water Utility	3,158,004	4,034,042	2,720,851	4,687,442	4,280,940
Electric Utility	11,643,001	11,940,737	6,218,874	11,663,067	12,267,991
Agency Fund					
Library Endowment	-	-	-	-	-
TOTAL EXPENDITURES	34,961,012	41,881,398	19,797,372	38,892,033	40,201,894

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL FUND

The **General Fund** is the principal operating fund of the City; comprised of the following operational elements: **General Government; Law Enforcement; Fire Protection; Public Works, Parks & Forestry; and Recreation.**

Revenue

General Fund operating income is derived from over 40 individual revenue sources, which are generally grouped along broad categorical types as follows: **Taxes, Intergovernmental Revenue, Licenses & Permits, Service Charges, and Miscellaneous Sources.** Income from all sources is projected at \$7,376,140. Compared to projected current year actuals; revenue from all sources reflects an increase of \$238,002.

Expenditures

General Fund expenditures are allocated among the various operating units identified in the introductory section above. Across all operating units, FY2022 expenses are budgeted at \$7,376,140. As compared to the adopted 2021 Budget the proposed 2022 Budget reflects an increase of \$859,068.

Property Tax Levy

As proposed, the 2022 budget requires a General Fund tax levy totaling \$3,436,744; a decrease of \$22,931 over the prior year levy.

Reserves

General Fund contingency present total is \$3,341,317 on January 1, 2022. The proposed 2022 Budget anticipates no change in the balance at the end of the fiscal year.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL FUND

ESTIMATED RESERVE BALANCE

January 1, 2022

6,397,257

REVENUES

Taxes	4,389,530
Intergovernmental Revenue	1,126,294
Licenses and Permits	141,490
Fines & Forfeitures	111,700
Public Charges for Services	1,337,684
Other Revenues	282,450

TOTAL REVENUES

7,389,148

EXPENDITURES

General Government	1,503,639
Law Enforcement	2,191,846
Fire Protection	1,724,518
Public Works	1,453,931
Recreation	515,214

TOTAL EXPENDITURES

7,389,148

REVENUES OVER/(UNDER) EXPENDITURES

-

CURRENT YEAR CONTINGENT RESERVE

150,000

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL FUND

REVENUES

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Taxes					
General Property	2,583,930	3,459,675	2,576,777	3,459,675	3,449,752
Payments in Lieu of Taxes	867,643	900,000	442,500	870,000	870,000
Interest/Penalties on Taxes	94	13,300	22,088	22,344	16,500
Other Taxes	17,710	55,678	11,375	54,363	53,278
Total Taxes	3,469,377	4,428,653	3,052,740	4,406,382	4,389,530
Intergovernmental Revenue					
Federal Payments	1,953	320,135	(318,182)	-	-
State Payments	1,058,151	1,063,100	405,179	1,144,331	1,114,193
State Grants	4,000	-	-	-	4,000
Other Payments	123,883	119,050	1,543	120,827	14,444
Total Intergovernmental Revenue	1,187,987	1,502,285	88,540	1,265,158	1,132,637
Licenses and Permits					
Business & Occupant Licenses	116,436	122,000	67,377	127,500	129,000
Non-Business Licenses	2,405	9,340	4,427	3,240	3,090
Building Permits & Inspections	88	-	-	-	-
Zoning Permits & Fees	65	-	-	-	-
Other Regulatory Permits	7,335	9,000	9,200	12,700	9,400
Total Licenses and Permits	126,329	140,340	81,004	143,440	141,490
Fines & Forefeitures					
Law & Ordinance Violations	82,704	120,700	49,426	112,627	111,700
Public Charges					
General Government	6,759	6,000	3,392	6,800	6,800
Public Safety	510,467	712,021	221,743	659,961	1,024,684
Public Works	89,583	55,000	25,759	55,000	55,000
Culture/Recreation/Education	87,207	255,200	149,749	243,700	249,700
Conservation & Development	279	1,500	-	1,500	1,500
Total Public Charges	694,295	1,029,721	400,643	966,961	1,337,684
Miscellaneous					
Interest Income	53,594	72,500	(10,786)	45,500	47,900
Rent Revenue	4,956	14,300	7,409	11,870	15,450
Property Sales	6,338	1,600	320	4,000	6,700
Insurance Recoveries	1,653	3,000	-	-	2,500
Donations	3,216	200	100	200	3,200
Share of Electric Profit	145,750	159,000	79,500	159,000	159,000
Other Miscellaneous Revenue	47,384	23,000	10,820	23,000	47,700
Transfers from other Funds	-	-	-	-	-
Total Miscellaneous	262,891	273,600	87,363	243,570	282,450
TOTAL REVENUES	5,823,583	7,495,299	3,759,716	7,138,138	7,395,491

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL FUND

EXPENSES

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
General Government					
Mayor, Council, Boards, Etc.	37,601	37,215	16,279	33,215	37,838
Judicial/Municipal Court	73,131	77,214	38,808	74,685	84,503
Legal Services	67,235	42,200	23,977	52,200	52,900
General Administration	752,473	771,368	378,570	721,059	878,014
Financial Administration	149,720	185,861	55,184	180,150	240,805
Buildings and Plant	159,289	161,511	79,405	161,276	176,892
Community Development	11,417	10,580	7,660	10,880	11,530
City Assessor	30,800	26,900	17,225	25,000	27,500
Total General Government	1,281,666	1,312,849	617,108	1,258,465	1,509,982
Police Department					
Law Enforcement Administration	480,752	509,195	237,055	520,197	501,475
Patrol Operations	1,099,393	1,240,933	554,942	1,165,848	1,341,300
Criminal Investigations	224,189	237,395	112,929	221,237	245,934
Education/Community Relations	98,827	111,732	34,951	87,816	103,137
Emergency Communications	52,125	53,251	25,945	33,390	-
Total Police Department	1,955,286	2,152,506	965,822	2,028,488	2,191,846
Fire Department					
Fire Administration	93,411	331,518	152,245	307,574	357,695
Fire Suppression	629,511	1,282,318	309,357	993,580	1,240,544
Inspections/Investigations	63,226	64,595	31,883	64,157	66,745
Training/Education	30,075	58,583	19,141	53,530	56,834
Emergency Communications	6,399	2,100	149	2,100	2,700
Total Fire Department	822,622	1,739,114	512,775	1,420,941	1,724,518
Public Works					
Administration/Engineering	184,846	159,745	74,614	188,300	194,060
Street Maintenance	763,241	707,117	373,992	664,260	707,964
Yard Waste Collection	32,135	41,670	15,621	15,668	16,551
Garage Operations	153,872	148,800	65,918	138,000	150,500
Park Facilities	228,700	339,541	150,918	290,862	341,640
Forestry & Weed Control	55,627	44,692	12,767	42,598	43,216
Total Public Works	1,418,421	1,441,565	693,830	1,339,688	1,453,931
Recreation					
Administration	202,195	226,700	98,567	212,800	224,121
Programs	116,615	283,143	72,228	252,690	286,093
Community Events	1,562	5,250	900	4,000	5,000
Senior Center	-	-	-	-	-
Total Recreation	320,372	515,093	171,695	469,490	515,214
TOTAL EXPENDITURES	5,798,367	7,161,127	2,961,230	6,517,072	7,395,491

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

General Government is the departmental classification to which the operational units of **Legislative, Judicial, Legal Services**, and **Administration and Finance** are assigned. Operating under a Mayor and Council form of government, the Mayor and the elected Common Council represent the Executive-Legislative level of local government. General Administrative/Technical Support Services are provided by the office of City Administrator, City Clerk, City Attorney and City Treasurer.

Mayor and Council

Mayor: Bruce Lechner

Description: The City of Elkhorn operates under a traditional Mayor-Council form of government with an appointed City Administrator. Acting in a combined executive-legislative capacity, the Mayor and six-member Common Council have primary responsibility in matters of public policy formulation, establishing short-term and long-range goals for the City, and the enactment of local laws.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Mayor					
Personal Services	6,705	6,669	3,335	6,669	6,669
Supplies & Expenses	-	-	-	-	-
Council/Boards/Commissions					
Personal Services	26,690	26,546	12,934	24,660	26,546
Supplies & Expenses	4,206	4,000	10	1,886	4,623
Total Mayor /Council /Boards /Commissions	37,601	37,215	16,279	33,215	37,838

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Judicial/Municipal Judge

Department Manager: James Duquette, Municipal Judge

Description: The Municipal Court is established for the purpose of facilitating the adjudication of matters related to municipal code violations, building code citation and certain motor vehicle offenses. The Court Clerk is responsible for court related activities and records management.

Services:

- Adjudicate municipal code violations.
- Collect and account for court fines and forfeitures.
- Maintain confidential court records.

Activity Measures

ACTIVITY	2017	2018	2019	2020	2021*
Traffic Citations	596	664	555	438	400
Ordinance	196	165	122	110	68
Juvenile	51	75	54	50	40
Building	0	0	0	0	0
Other/Transfer Cases	2	2	2	3	3
Total Citations	845	903	733	601	511

**Statistics are current as of August 2021*

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Judicial/Municipal Court					
Personal Services	66,290	67,744	32,911	66,585	75,173
Contractual Services	4,772	4,820	4,705	4,800	4,930
Supplies & Expenses	2,069	4,650	1,192	3,300	4,400
Fixed Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Judicial/Municipal Court	73,131	77,214	38,808	74,685	84,503

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Legal Services/City Attorney

City Attorney: Ward D. Phillips

Description: The City Attorney is charged by statute to “conduct all the law business in which the City is interested”. Included among the City Attorney’s duties are: providing legal advice on various matters to the Common Council, City staff and the public; handling litigation; and drafting ordinances, resolution and other legal documents. The City Attorney also handles prosecution of Municipal Code violations. In matters of highly technical or specialized areas of law, the City may appoint special counsel to handle such issues.

Services:

- Provide legal advice on matters affecting the City.
- Draft or approve all ordinances, resolutions, contracts and other legal documents.
- Prosecute violations of City ordinances.
- Provide legal defense to the City, its offices and employees.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Legal Services					
Contractual Services	64,983	40,000	23,977	50,000	50,000
Supplies & Expenses	2,252	2,200	-	2,200	2,900
Total Legal Services	67,235	42,200	23,977	52,200	52,900

CITY OF ELKHORN
2022 OPERATING BUDGET

GENERAL GOVERNMENT

Administration and Finance

Administration and Finance is comprised of the collective general management and support services provided by the offices of City Administrator, City Treasurer, City Clerk, and City Assessor. Among the responsibilities assigned to these offices are: Budget preparation/management; financial management; personnel, risk management; accounting; records management; open meeting and open records compliance; and public information.

Department Management: James Heilman, City Administrator

Description: The City Administrator is the City's chief administrative officer, reporting directly to the Council on all matters of municipal operations. The Administrator is responsible for day-to-day management and coordination of municipal programs, services, and policy administration. Among other duties, the Administrator is the City's Budget Officer charged with the preparation and submittal of the Annual Operating and Capital Budget. Additional areas of responsibility include: Human Resources/Labor Relations; Risk Management; and Community Development.

Services:

- Review, recommend, and implement administrative policies and procedures that seek to achieve and/or enhance effective and efficient operations.
- Prepare and recommend an annual budget to the Common Council including capital projects and long-term financial planning that is consistent with, and supports Council policies and programs.
- Administer personnel practices, compensation policies, and collective bargaining contract management.
- Ensure that Council policies and directives are implemented by operating units.
- Prepare various studies, reports, and informational data for use by the Common Council to evaluate policy and operational matters.

Goals and Standards of Performance

Financial Management

- Apply financial management “best “practices and policies to ensure adequate resources are available to: sustain the desired level of municipal services; respond to changes in economic conditions and/or changing service delivery priorities; and maintain the City's bond rating.
- Identify and assess opportunities for achieving cost reductions and/or alternative services delivery systems through inter-governmental cooperative arrangements.
- Use the annual budget process as a management tool to advise the Common Council of significant financial and operational issues affecting the delivery and sustainability of municipal services.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Human Resources Management

- Maintain a cost-effective and market competitive wage and benefit program, which seeks to balance the interests of the employer and employees alike.
- Administer the performance-based Compensation Plan as adopted by the Common Council.
- Utilize the training resources provided by CVMIC to offer training sessions annually for management and supervisory staff that focus on matters of employment practices and/or general management topics.

Inter-Departmental Operations

- Confer with management team regarding opportunities for achieving operational cost reductions.
- Engage department managers and field staff in discussions that seek to identify opportunities for improving operating efficiencies.
- In cooperation with DPW Operations Manager develop and implement an effective process for documenting annual maintenance activities performed by the Department; most particularly those activities associated with the maintenance of storm water and sanitary sewer systems.
- Working with City Engineer and DPW Operations Manager prepare a formal Street Management Plan that establishes guidelines and evaluative standards by which street maintenance priorities may be determined.

General Administration

Personal Services
Contractual Services
Supplies & Expenses
Fixed Charges
Capital Outlay
Transfer to Other Funds

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Personal Services	695,646	723,718	362,332	676,449	776,370
Contractual Services	8,534	9,600	3,639	13,550	36,050
Supplies & Expenses	36,858	27,100	10,395	21,360	50,100
Fixed Charges	10,109	6,950	1,001	8,200	13,494
Capital Outlay	1,326	4,000	1,203	1,500	2,000
Transfer to Other Funds	-	-	-	-	-
Total General Administration	752,473	771,368	378,570	721,059	878,014

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Finance Division

Department Manager: Jessie Bartmann, City Treasurer

Description: The Finance Division provides City departments, council members, government agencies, and the financial community with accurate and timely information pertaining to the financial operations of the City. The division supervises all financial operations of the City, including the billing and collection functions for the municipal utilities, and provides detailed analysis and support to City staff, external auditors, and other interested parties.

Services:

- Administer overall financial management policies and procedures.
- Provide analysis of financial operations in support of the budget preparation process.
- Administer the annual property tax collection process.
- Prepare and submit annual State and PSC financial reports.
- Coordinate the preparation and updating of reports required for annual insurance renewals.
- Advise Common Council, City Administrator and City staff on matters of financial management policy and planning.
- Manage Tax Incremental District debt service and project expenses.
- Manage all debt service bonds & notes from inception to retirement.

Goals and Standards of Performance:

- Implement proposals related to decreasing counter traffic and increasing electronic payments from customers.
- Continue to explore methods of incorporating technology in the recording of financial activity and the collection of funds.
- Review staff functions and provide ideas for improved efficiency and accuracy of operations.
- Analyze financial data for all Utility operations on an annual basis to determine sufficiency of revenues to meet operating costs; submit proposed rate adjustments or other revenue enhancements in conjunction with annual budget process.
- Updating and monitoring of five year capital improvement project listing.
- Creating plans for funding annual vehicle and equipment replacements to meet life expectancy schedules.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Financial Administration					
Personal Services	93,569	96,992	47,196	95,600	166,605
Contractual Services	47,930	80,569	21,495	76,800	61,000
Supplies & Expenses	4,627	8,300	1,839	7,750	13,200
Fixed Charges	3,594	-	(15,346)	-	-
Grant / Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Financial Administration	149,720	185,861	55,184	180,150	240,805

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Office of City Clerk

City Clerk: Lacey L. Reynolds

Description: The City Clerk is the keeper of the City Seal and the custodian of all official records of the City. Duties and responsibilities of the office include: Administration of all local, state and federal elections; publications and postings of all legal notices; issuance of various licenses and permits; preparation of the Property Tax Roll; maintains a permanent record of the proceedings of the Common Council; and administers the City's Records Management Program.

Services:

- Maintain voter registration records in accordance with Statewide Voter Registration Program.
- Receive and respond to all requests under the Open Records law.
- Perform claims administration functions of Risk Management Program.
- Coordinate the removal/disposal of records in accordance with the approved Records Retention Schedule.
- Coordinate the annual Full Value Maintenance Assessment program.
- Coordinate content and edits the City's newsletter and webpage.
- Assists the City Administrator with Human Resources related activities.

Goals and Standards of Performance:

- Coordinate annual assessment program to accommodate completion of Open Book and Board of Review in a timely manner to meet state statute requirements.
- Maintain timely access to meeting information by providing notice to the public a minimum of 48 hours prior to scheduled meetings and by making committee meeting minutes available within two weeks following a meeting date.
- Maintain fair and impartial elections administered in compliance with State of Wisconsin election laws in an efficient manner.
- Promote early online voter registration, absentee ballot request, and provide electorate with timely information regarding any changes to election laws.
- Maintain the City's website so that information is current and accurate; oversee departmental information updates.
- Continue work on digitizing the City's documents to allow for efficient retrieval for staff and Open Records requests. Digitized files will save space at the City Administration Building as well as protect files from destruction or being misplaced. Open records requests have been increasing; research software or programs to reduce time and resources spent on requests while assuring a timely response.
- Explore methods to make creation of Council agendas, minutes, and packets quicker and more accurate, as well as assuring tasks to follow-up on after the meeting are completed.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Activity Measures

ACTIVITY	2018	2019	2020	2021*
Council/Committee packets	91	63	45	37
Percent postings 48 hours prior to meeting	100%	100%	99.9%	100%
Percent minutes available within 2 weeks of meeting	100%	100%	100%	100%
Number of elections held	4	1	4	2
Registered voters	4,714	4,920	5,419	5,400
Total votes cast	7,563	1,628	4,563	1,445
Percent votes cast by absentee	12%	14%	60%	35%
New voter registrations	872	94	499	76

**Statistics are current as of September 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Assessments

City Assessor: Accurate Appraisal, Inc. – Jim Danielson, Assessor

Description: Assessment services are provided by Accurate Appraisal as the city's appointed City Assessor. The City Assessor is responsible for managing the City's Full Value Assessment program which seeks to maintain assessed values at 100% of the State equalized value of property.

Services:

- Annually inspect and value properties issued permits for new construction and remodeling.
- Annually inspect and value a representative range of all properties in order to meet the requirements of a full-value maintenance program.
- Conduct Board of Review hearings as required by Statute.
- Maintain assessment records.

Goals and Standards of Performance:

- Deliver Assessment Roll to City Clerk on or before May 1.
- Maintain assessed valuation of all properties within a range of 98-102% of state determined Equalized Values.
- Complete Board of Review no later than June 15.
- Prepare annual management reports as requested by City Administrator.

Activity Measures

ACTIVITY	2018	2019	2020	2021
Total Parcels	3,966	3,964	3,960	3,958
Personal Property	444	450	328	475
Full-Value Inspection	249	327	331	225
New Construction	30	34	30	45
Assessment Appeals	0	0	0	1

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
City Assessor					
Assessor Contract	30,800	26,900	17,225	25,000	27,500
		-			-
Total City Assessor	30,800	26,900	17,225	25,000	27,500
	1,281,666	1,312,849	617,108	1,258,465	1,509,982

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

Community Development

Community Development incorporates the functions of planning and zoning, building permit review and issuance, and code enforcement/inspection. Specific responsibilities include subdivision review, zoning code administration, building code enforcement, and administration of the Water Utility's cross-connection inspections program. Staff advises and provides administrative support to the Common Council and Plan Commission on matters affecting growth, development, and overall planning.

Services:

- Review of all building permit applications to ensure compliance with applicable code requirements.
- Review all land use matters to ensure compliance with comprehensive plan; provide staff review report of such matters to Plan Commission.
- Monitor development/construction activities to ensure compliance with approved plans and/or permits.
- Issue building, electrical, and plumbing permits.
- Conduct cross-connection inspections.

Activity Measures

ACTIVITY	2018	2019	2020	2021*
Building Permits	No. of Permits	No. of Permits	No. of Permits	No. of Permits
Single Family	25	20	27	7
Two Family	0	0	1	0
Multi-family	2	2	0	0
Commercial	7	12	1	0
Planning and Zoning Reviews				
Certified Survey Map	6	0	2	4
Rezone	4	3	1	1
Site Plan Reviews	9	9	5	7
Plats	1	0	0	0
Conditional Use Permits	10	8	1	5
Conceptual Plan Reviews	5	1	0	2

**Statistics are current as of September 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

GENERAL GOVERNMENT

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Community Development					
Personal Services	888	1,830	-	1,830	1,830
Contractual Services	10,174	7,800	7,613	8,350	8,600
Supplies & Expenses	355	950	47	700	1,100
Transfer to Cap. Project	-	-	-	-	-
Transfer to Vehicle Rplcmt.	-	-	-	-	-
Total Community Development	11,417	10,580	7,660	10,880	11,530

Buildings and Plants

Buildings and Plant accounts for those expenses associated with the operation and maintenance of City Hall, as well as the activities related to the City's central telephone system.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Buildings and Plant					
Contractual Services	149,901	151,600	79,007	152,165	166,000
Supplies & Expenses	1,986	2,700	41	1,900	2,500
Fixed Charges	6,250	6,211	-	6,211	6,892
Capital Outlay	1,152	1,000	357	1,000	1,500
Total Buildings and Plant	159,289	161,511	79,405	161,276	176,892

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LAW ENFORCEMENT

Department Manager: Joel Christensen, Police Chief

Description: The Police Department is responsible to prevent and to control conduct threatening to life and property, to aid crime victims and protect people in danger of physical harm, to protect constitutional guarantees, to facilitate the movement of people and vehicles, to assist those who cannot care for themselves, to resolve conflict, to identify problems that have the potential for becoming more serious problems, to create and maintain a sense of security in the community, and to provide other services on an emergency basis. The Police Department is divided into three (3) divisions that are intended to facilitate administration of these functions.

Administration

Description: The Administration Division provides the day-to-day resources and support necessary for an effective and efficient Law Enforcement operation. It sets departmental objectives and goals and then ensures that police operations are planned and coordinated toward the attainment of those directives. Police Administration provides information to and maintains external relations with other government agencies, the general public and governing body.

Services:

- Develop department goals and objectives and monitor performance of their completion.
- Human resources functions.
- Formulation of the annual budget.
- Liaison between other departments/agencies.

Goals and Standards of Performance:

- Continue the development of a revised policy manual in accordance with recognized national and state best practices.
- Complete a staffing and organization evaluation to determine whether current staffing levels are sufficient to meet service demands and expectations.

Activity Measures

ACTIVITY	2018	2019	2020	2021*
Calls for Service	10,445	10,646	11,755	7,771

**Statistics are through June 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LAW ENFORCEMENT

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Law Enforcement Administration					
Personal Services	300,915	302,485	147,662	299,161	312,246
Contractual Services	98,527	117,113	58,124	128,037	115,461
Supplies & Expenses	15,752	14,441	3,810	16,666	15,976
Fixed Charges	50,939	49,150	575	49,450	57,792
Capital Outlay	14,619	26,006	26,884	26,883	-
Total Law Enforcement Administration	480,752	509,195	237,055	520,197	501,475

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LAW ENFORCEMENT

Patrol Operations

Description: The Patrol Division responds to calls for emergency and non-emergency services 24-hours per day, investigates complaints, detects violations of law and ordinances and initiates corrective actions.

Services:

- Maintain a visible police presence to reduce the opportunity to commit crime and provide a sense of security.
- Facilitate the safe movement of vehicular and pedestrian traffic.
- Identify criminal activities and apprehend those offenders.
- Provide animal control services.
- Provide emergency assistance.

Goals and Standards of Performance:

Continue participation in all D.O.T. recognized traffic mobilizations and maintain activity levels.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Patrol Operations					
Personal Services	1,041,197	1,174,373	530,762	1,107,340	1,268,941
Contractual Services	12,494	15,475	7,253	15,218	17,318
Supplies & Expenses	32,898	51,085	15,604	41,967	41,241
Fixed Charges	-	-	-	-	-
Capital Outlay	12,804	-	1,323	1,323	13,800
Total Patrol Operations	1,099,393	1,240,933	554,942	1,165,848	1,341,300

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LAW ENFORCEMENT

Criminal Investigations

Description: The Investigations Division initiates and/or follows-up on investigations of criminal activity that have occurred in the community.

Services:

- Identify and apprehend those who commit criminal offenses.
- Locate and interview victims and witnesses pertaining to criminal investigations.
- Identify, preserve, document and collect evidence.

Provide liaison with other agencies within the criminal justice system.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Criminal Investigations					
Personal Services	218,080	232,285	110,735	214,332	237,458
Contractual Services	2,963	2,260	231	2,275	2,779
Supplies & Expenses	3,146	2,850	1,963	4,630	5,697
Fixed Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Criminal Investigations	224,189	237,395	112,929	221,237	245,934

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LAW ENFORCEMENT

Education & Community Relations

Description: The Education and Community Relations Division is responsible for providing various informational programs for the community and also contains the Police School Liaison Officer.

Services:

- Crime prevention services.
- Bicycle safety education.
- Child safety seat inspections.
- Drug prevention and education.
- Safety Town.
- School Resource Officer program.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Education & Community Relations					
Personal Services	98,424	111,032	33,794	84,316	100,337
Contractual Services	403	700	117	450	500
Supplies & Expenses	-	-	40	2,550	1,800
Fixed Charges	-	-	1,000	500	500
Grants, Contributions, Etc.	-	-	-	-	-
Total Education & Community Relations	98,827	111,732	34,951	87,816	103,137

**CITY OF ELKHORN
2022 OPERATING BUDGET**

FIRE DEPARTMENT

Department Manager: Rod Smith, Fire Chief

Description: The Fire Department is responsible for the prevention and suppression of fires and the emergency medical service for the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. In 2021 the department became a fulltime 24/7 staffed municipal fire department. The staffing includes three 24 hour rotating shifts with 8 firefighter/EMT's per shift. The service coverage area is approximately 103 square miles with approximately 25,000 year round residents.

Activity Measures

ACTIVITY	2018	2019	2020	2021*
Fire Responses	492	542	546	438
EMS Responses	1475	1735	1799	1553
Fire Inspections	1086	1258	1258	1258

**Statistics are current through August 2021 with projected fire inspections*

Administration

Description: The Administration Division is responsible for administering the total system of fire prevention, fire suppression, and emergency medical services, including budget, training, personnel, building and apparatus maintenance and replacement, and record keeping.

Services:

- Provide management for the entire department.
- Adopt or modify department policy, procedures and protocols.
- Provide personnel with continuing education/training.
- Meet with and confer with Mayor, City Administrator, City and Town Officials and Department Heads, Police and Fire Commission, the press, the general public and the Fire Department's staff on matters related to departmental operations.
- Review and preparation of fire reports.
- Provide Emergency Management operations and functions.

Goals and Standards of Performance:

- Continue to improve CVMIC Risk Assessment.
- Continue to Improve Paid on Premise Staff and Contract.
- Work with City Staff on a referendum for full time staffing.
- Continue to review and improve Insurance Services Office (ISO) fire protection rating.
- Review and Monitor the City NIMS Compliance Program.
- Continue NFIRS reporting compliance.
- Continue Staff Performance Reviews.
- Continue to recruit staff.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

FIRE DEPARTMENT

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Fire Service Administration					
Personal Services	48,751	296,978	143,183	275,734	309,355
Contractual Services	28,262	14,600	8,459	14,400	28,900
Supplies & Expenses	3,256	5,840	953	3,340	5,340
Fixed Charges	13,142	14,100	(350)	14,100	14,100
Capital Outlay	-	-	-	-	-
Total Fire Administration	93,411	331,518	152,245	307,574	357,695

Fire Suppression

Description: The Fire Suppression Division provides the manpower and resources necessary to safeguard life, safety, and property for the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. The Division responds to and extinguishes all incipient and conflagration-type fires and provides for the rescue of persons as may be necessary in the course of fire incident response.

Services:

- Provide timely response to all calls for emergency and non-emergency services 24-hours per day.
- Provide firefighter safety through the implementation of the incident command system.
- Minimize fire property loss.
- Provide state of the art fire suppression tactics.
- Provide personnel with continuing education/training.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Fire Suppression					
Personal Services	86,557	1,121,718	272,622	833,380	1,055,993
Contractual Services	475,161	82,500	16,332	86,100	90,100
Supplies & Expenses	44,875	50,500	18,535	52,500	53,500
Fixed Charges	22,918	27,600	1,868	21,600	40,951
Capital Outlay	-	-	-	-	-
Total Fire Suppression	629,511	1,282,318	309,357	993,580	1,240,544

**CITY OF ELKHORN
2022 OPERATING BUDGET**

FIRE DEPARTMENT

Fire Inspection

Description: The Fire Inspection Division is responsible for conducting inspections required by WI State Statute 101.14, as well as those requested by private business or the public. The division also conducts plan review for all commercial and residential building projects.

Services:

- Control hazards, prevent fires and minimize potential fire loss through fire safety inspections, pre-planning and public education.
- Provide semi-annual fire inspections.
- Outdoor Burning Permit Inspections.
- Fireworks Permit Inspections.
- Automatic Sprinkler System Plan Review and Inspections.
- Fire Alarm System Plan Review and Inspections.

Goals and Standards of Performance:

- Complete 1258 required fire inspections.
- Pre-Plan 25 additional buildings, 125 of the 1258 are completed to date.
- Continue Building and Fire Sprinkler Plan Reviews as needed.

Fire Investigation

Description: The Investigation Division is responsible for cause and origin determination of all fires by Wisconsin State Statute 101.14.

Services:

- Provide cause and origin reports.
 - Identify, preserve, document and collect evidence.
 - Determine when law enforcement and outside investigation agencies need to be involved.
- Provide liaison with other fire investigation and insurance agencies.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Fire Inspections & Investigations					
Personal Services	62,485	63,795	31,726	63,357	65,945
Contractual Services	637	700	134	700	700
Supplies & Expenses	104	100	23	100	100
Fixed Charges	-	-	-	-	-
			-		
Total Fire Inspections & Investigations	63,226	64,595	31,883	64,157	66,745

**CITY OF ELKHORN
2022 OPERATING BUDGET**

FIRE DEPARTMENT

Education & Community Relations

Description: The Education and Community Relations Division is responsible for providing various informational programs for the community that will promote fire safety, fire prevention and fire service awareness.

Services:

- National Fire Prevention Awareness Week materials and activities for the grade schools.
- Fire Extinguisher Operation Training.
- Juvenile Fire-Setter Program.
- Fire Station Tours.

Goals and Standards of Performance:

- Conduct Fire Safety Program for elementary school students.
- Promote more Fire Extinguisher Training for local businesses.
- Continue Fire Station Tours for community organizations.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Fire Training & Education					
Personal Services	28,924	53,583	18,637	53,530	53,834
Supplies & Expenses	1,151	5,000	504	-	3,000
Total Fire Training & Education	30,075	58,583	19,141	53,530	56,834

Emergency Management

Description: Emergency Management is responsible for maintaining hazard communications and warning systems, as well as, coordinating the City's hazard and disaster response activities.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Fire Emergency Communications					
Personal Services	-	-	-	-	-
Contractual Services	6,399	2,100	149	2,100	2,700
Supplies & Expenses	-	-	-	-	-
Grants, Contributions, Etc	-	-	-	-	-
Total Fire Emergency Communications	6,399	2,100	149	2,100	2,700

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Department Manager: Matthew Lindstrom, Public Works Operations Manager

Description: Public Works Department is responsible for the maintenance of the City's infrastructure consisting of streets, parks, sidewalks, storm sewers, sanitary sewers, forestry, public buildings, yard waste / compost and solid waste management (recycling and refuse).

Activity Measures

ACTIVITY	2018	2019	2020	2021
Street Sweeping (lane miles)	280	300	1135	1100
Snow Plowing & Salting (miles)	3,000	3,002	3,002	3,002
Salting (tons)	2,000	1,500	900	1,300
Street Repair – Paving (miles)	2.0	2.0	0.5	6.7
Signs Installed/Repaired (each)	40	45	50	50
Rights-of-way Mowed (miles)	14	14	14	14

Administration & Engineering

Description: The Administration and Engineering Division is responsible for the day-to-day management and coordination of the various operating units of the Departments. The City Engineer is a contract consultant who provides general engineering services for the City; design and construction engineering of public works projects; review and approval of private development plans; inspection and acceptance of private and public improvements.

Services:

- Preparation and management of the annual Departmental budget(s).
- Development and implementation of departmental policies.
- Provide engineering services to the City Council and Plan Commission in a timely manner.
- Provide inspection services for the City's public projects.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Administration/Engineering					
Personal Services	136,704	104,445	68,571	133,000	136,727
Contractual Services	15,330	16,300	4,784	16,300	16,300
Supplies & Expenses	4,248	8,400	1,259	8,400	8,400
Fixed Charges	27,326	28,600	-	28,600	30,633
Capital Outlay	1,238	2,000	-	2,000	2,000
Total Administration/Engineering	184,846	159,745	74,614	188,300	194,060

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Street Maintenance

Description: The Public Works Department is responsible for the maintenance of the City streets, right-of-ways and parking lots. Included is the maintenance of the curb and gutter, sidewalks, and traffic markings.

Services:

- Maintenance of all City rights-of-way including: painting of traffic control lines, crosswalks, and other areas; repair and replace faded, rusty signs and post and add signs as directed; maintain streets and rights-of-way clear of debris; repair damaged street segments; and repair and/or install curb and gutter sections.
- Manage the City's snow and ice control activities to ensure safe roads for the traveling public during and following snow and ice events. To remove snow from the downtown district in order to provide convenient parking.
- Maintain City's streets clear of debris and dirt. Provide mechanical and maintenance services to city-wide buildings.

Goals and Standards of Performance:

- Engage in a regular schedule of street sweeping activities in order to reduce the amount of debris and dirt entering into the storm water system and local waterways.
- Schedule snow and ice control efforts in accordance with adopted Snow Removal Policy; endeavoring to have all roads cleared of accumulated snow within 12 hours following event.
- Remove snow from the downtown district as soon as practicable following a snow event in order to provide convenient parking and safe flow of traffic.
- Schedule routine jetting and cleaning of sanitary sewer lines pursuant to adopted standards – 20% of sewers cleaned annually.
- Maintain and install the appropriate traffic control devices to provide a safe and efficient transportation system throughout the City in compliance with National and State uniform traffic control standards.
- Ensure that all department personnel receive proper and required training in various aspects of departmental operations.

Performance Indicators:

- Hours of staff training - 80
- Percentage of sanitary sewers cleaned - 20%
- Number of signs replaced - 50

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Street Maintenance					
Personal Services	411,711	312,250	206,909	287,393	300,503
Contractual Services	152,709	148,500	51,521	157,500	157,500
Supplies & Expenses	79,971	85,500	28,368	68,500	98,500
Chemicals	81,403	130,000	80,223	120,000	120,000
Fixed Charges	12,651	11,867	-	11,867	12,461
Capital Outlay	24,796	19,000	6,971	19,000	19,000
Total Street Maintenance	763,241	707,117	373,992	664,260	707,964

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Yard Waste Collection

Description: The Public Works Department is responsible for the operations and maintenance of the yard waste department drop-off site which is open seven days per week from April 1 through the Sunday before Thanksgiving.

Services:

- Provide residents a facility for the drop-off of yard waste materials.
- Operate drop-off site for approximately 34 weeks, providing over 2,800 hours of site availability to residents.
- To keep private property from becoming overgrown, to reduce the spread of invasive species/weeds.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Yard Waste Collection					
Personal Services	32,135	41,670	15,621	15,668	16,551
Supplies & Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Yard Waste Collection	32,135	41,670	15,621	15,668	16,551

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Garage Operations

Description: The Equipment Repair and Maintenance budget provides for the costs incurred to operate and maintain all equipment for Public Works Department. The majority of fleet maintenance and repairs are out-sourced; some minor repairs are performed by in-house personnel.

Services:

- Performs maintenance and repairs on small engines, lift station motors/pumps, and small power tools.
- Performs basic repairs on small power tools, small engine equipment, motors/pumps, and fleet vehicles.

Goals and Standards of Performance:

- Routinely inspect all vehicles and equipment for DPW.
- Provide information, documents and records for all repairs on the equipment.
- To keep all Public Works and Parks equipment available for employee use in a cost effective manner.

Performance Indicators:

- Percentage of vehicles/equipment maintained in operable condition - 100%
- Percentage of vehicles/equipment records maintained - 100%

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Garage Operations					
Personal Services	-	-	-	-	-
Contractual Services	146,719	140,700	63,059	129,900	142,100
Supplies & Expenses	7,153	8,100	2,859	8,100	8,400
Capital Outlay	-	-	-	-	-
Total Garage Operations	153,872	148,800	65,918	138,000	150,500

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Park Maintenance

Description: The Parks Maintenance Division is responsible for the care and maintenance of City parklands, related buildings and facilities, parkways and boulevards. The Department currently maintains 9 parks on over 120 acres to provide both active and passive recreational activities.

Services:

- Provide snow removal and de-icing of the city parks, public buildings, and parking lots.
- Maintain the physical component of the City’s parks and recreational properties, including: buildings, municipal pool, open space; planting areas, athletic fields, and playgrounds.
- Clean, inspect, and repair park buildings, playgrounds, and related facilities.

Goals and Standards of Performance:

- Provide clean, safe park facilities that are well maintained so as to reflect a positive city image.
- Use available pathways, boulevards, and miscellaneous open space to provide recreational opportunities and aesthetically pleasing environments.
- Daily inspection and maintenance of swimming pool and pool equipment.
- Mow to a maximum recommended height at least once a week during the growing season.
- As needed weed and mulch downtown flower beds.
- Conduct monthly inspections of all playground equipment and structures with ongoing reporting of necessary repairs. All inspections are to be documented and repairs are to be completed within ten (10) working days of such repairs having been reported.
- Inspect all picnic tables and benches once a year and replace any broken boards and repaint.
- Remove graffiti immediately upon discovery; document and photograph damage as needed.

Activity Measures

ACTIVITY	2018	2019	2020	2021
Park Acreage	124	124	124	124
Park Acreage Mowed	84	84	84	84
Clean and Open Restrooms	4	4	4	4
Playgrounds	6	6	6	6

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Park Facilities

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Personal Services	152,860	167,491	93,979	160,712	155,590
Contractual Services	35,241	100,600	27,510	58,700	103,900
Supplies & Expenses	38,087	51,500	21,549	51,500	61,500
Chemicals	-	17,300	7,203	17,300	17,300
Fixed Charges	2,512	2,650	677	2,650	3,350
Capital Outlay	-	-	-	-	-
Total Park Facilities	228,700	339,541	150,918	290,862	341,640

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PUBLIC WORKS

Forestry Division

Description: The Forestry Division maintains approximately 2,500 street/boulevard and 500 park trees in Elkhorn’s urban forest. The Forestry Division is responsible for the planning and designing of the City’s street tree planting program. Collectively, the “green infrastructure” represented by these trees provide our community with a multitude of vital, environmental, ecological, economic, and social benefits.

Services:

- To plan, design, and manage the tree planting and maintenance program.
- To detect, identify, and treat for insect and disease agents.
- To provide residents with timely, accurate tree related information.

Goals and Standards of Performance:

- Maintain a comprehensive urban forestry program (with tree database).
- Respond to customer complaints or inquiries regarding tree trimming, planting and removal within 48 hours.
- Trim street trees as described in Forestry Ordinance and Forestry Maintenance Plan.
- Replant as many trees as possible with the available monies budgeted per year.
- Remove trees that are dead, dying or hazardous.

Activity Measures

ACTIVITY	2017	2018	2019	2020	2021
Trees Planted	0	18	25	0	25
Trees Removed	52	15	25	20	18
Stumps Removed	71	15	5	20	18
Trees Pruned	145	145	150	200	200
Service Requests	35	50	40	40	40

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Forestry & Weed Control					
Personal Services	44,099	26,692	12,127	24,598	25,216
Contractual Services	11,040	17,000	640	17,000	17,000
Supplies & Expenses	488	1,000	-	1,000	1,000
Capital Outlay	-	-	-	-	-
			-		-
Total Forestry & Weed Control	55,627	44,692	12,767	42,598	43,216

**CITY OF ELKHORN
2022 OPERATING BUDGET**

RECREATION

Recreation Programs and Community & Leisure Services

Department Manager: Karl Sorvick

Description: The Recreation Department is responsible for the creating, planning and delivery of a comprehensive program of all aspects of recreation for youth and adult participants as well building the community through community event planning.

- Prepare and present the annual operating budget; administer the adopted department budget.
- Develop, implement, and monitor all programs and operating policies for rentals, pool, parks, community rec building and all other areas that need a policy.
- Hire, manage, train and evaluate all staff and monitor work performed by independent contractors.
- Plan, develop and distribute two seasonal program brochures, marketing flyers and promotional items for the Rec Department on social media sites
- Maintain a wide range of activities at a reasonable cost for all ages and levels of participants while fostering leisure skill development and education.
- Maintain accurate rental schedule for parks, fields and community buildings for city events and private parties.
- Create and develop special events in the Elkhorn community.
- Develop marketing strategies for the Parks and Recreation Department.
- Provide program/department evaluation system to allow for ongoing feedback from community members.
- Maintain partnership with Elkhorn School District and Elkhorn Chamber of Commerce to provide programs of need for the community.

Goals and Standards of Performance:

- Implement and continue to implement program evaluation system. This evaluation system will be comprised of a brief questionnaire that will allow us to gain feedback on each specific program and also provide a needs assessment on an ongoing basis.
- Continue to expand 1 on 1 learning and enrichment opportunities. Especially in the realm of E-Sports.
- Determine areas of need for the community regarding programs and/or policies on an ongoing basis.
- Expanding current program offerings to create more convenience for families in our community. These programs include fundamental baseball programs, sunset camp, swim lessons and adult programming.
- Implement new and innovative ways to acquire coaches whether through volunteering, paid opportunities and partnerships with academic institutes.
- Promote and continue to implement day off programs for the 2022 school year.
- Expand sunset camp enrichment activities before camp begins. This will allow for families to have more coverage for their children throughout the summer. We have determined that this is an area of need for the Elkhorn community.
- Implement scholarship program that will allow for families in financial hardship to register for programs at a 50% discount. In addition, families in fair financial standing will have opportunity to make a donation to this program to offset costs and provide for a family in need.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

RECREATION

- Ensure quality of customer service by maintaining the current Monday-Friday office hours and on-line services with mass registration options for baseball signups and pool memberships. Staff will respond to customer inquiries within 24 hours; same day if possible.
- Improve tournament/field reservation system, update prices/fees and incorporate first use system with Elkhorn based teams.
- Research the need for additional before/after school care and create a plan if the programs fits a need in the community.
- Expand senior center program and implement system to expand programming with additional instructors, nonprofit groups and Elkhorn city services.
- Maintain open and timely communication with the school district, civic groups and local businesses and involve as much as possible in events, sponsorships, community programs.
- Maintain the highest safety standard using best practices for all programs, parks and pool.
- Research the need and use for the recreation center during day hours, evaluate opportunities for programming that could be implemented in 2021.
- Maintain a program fee structure that appropriately recognizes the relationship between the cost of program services and the revenue stream necessary to support those programs.

Activities Measures

ACTIVITY	2018	2019	2020	2021
Tball/Coach Pitch	225	208	136	193
Baseball	112	99	80	97
Softball	94	74	47	68
Sunset Camp (Morning)	N/A	N/A	119	170
Sunset Camp (Afternoon)	405	602	210	394
Youth Camps/Rookie	38/179	125/154	151/57	178/72
Water Aerobics	320	300	0	0
Swim Lessons	459	330	0	305
Flag Football	138	120	48	48
Community Events*	2200	1000	100	250
Members Pool Attendance (Res./NR/Family/Ind.)	\$53,665	\$43,207	0	\$52,970
Day Passes (\$5)	\$61,635	\$64,821	0	\$53,913

**Estimate between all events – additional programs being implemented Night Under the Lights,, Find Franz Scavenger Hunt, Flashlight Egg Hunt, 6 feet trick or treat, Drive in Movie, 4 year old Blast Ball, Themed Swim Lessons soccer league, Movies in the Park etc.*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

RECREATION

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Recreation Administration					
Personal Services	192,272	208,672	97,238	201,872	212,368
Contractual Services	2,010	9,100	450	3,100	3,100
Supplies & Expenses	4,016	4,400	782	4,300	4,750
Fixed Charges	3,897	3,028	-	3,028	3,903
Capital Outlay	-	1,500	97	500	-
Total Recreation Administration	202,195	226,700	98,567	212,800	224,121
Senior Center					
Utilities	-	-	-	-	-
Operating Supplies	-	16,000	-	-	-
Total Senior Center	-	16,000	-	-	-
	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Recreational Programs					
Personal Services	60,390	189,293	42,893	177,590	195,393
Contractual Services	6,540	10,000	931	7,000	10,000
Supplies & Expenses	42,285	75,850	28,404	68,100	80,700
Fixed Charges	7,400	8,000	-	-	-
Capital Outlay	-	-	-	-	-
Total Recreational Programs	116,615	283,143	72,228	252,690	286,093
	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Community Events					
Supplies & Expenses	1,562	5,250	900	4,000	5,000
Grants, Contributions, Etc	-	-	-	-	-
Total Community Events	1,562	5,250	900	4,000	5,000
Total Recreation	320,372	531,093	171,695	469,490	515,214

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the income derived from specific revenue sources that are generally restricted by law, or Council action, as to the purpose for which said revenue may be expended. Most typically these Funds receive income from special purpose taxes, special purpose state distributive revenue, and state or federal grant programs. Included within this Fund category are: **Matheson Memorial Library, Community Development Block Grant, Park Improvement/Dedication, School Liaison/Education, Risk Management, Emergency Services and Community Development.**

The Risk Management Fund serves to segregate restricted assets that are designated for the sole purpose of meeting the requirements of the City's various self-funded insurance coverages.

The Community Development Fund formerly (Economic Development Fund) was originally classified as an Agency Fund because assets of the Elkhorn Development Company were held by the Fund. Since EDC assets are no longer held by the Fund, it has been reclassified within the Special Revenue group.

The Emergency Medical Services (EMS) Fund was formerly classified as an Enterprise Fund but with user fees no longer adequate to fully support EMS operations, the Fund now receives General Property taxes in an amount sufficient to require that the Fund be reclassified as a Special Revenue Fund.

As a group, these Funds represent a relatively minor budgetary element. Operation of the Matheson Memorial Library is the principal service delivery element among **Special Revenue Funds.**

For purposes of budget presentation the majority of **Special Revenue Funds** are organized and presented as a group in a single tabbed section. The Library Fund and EMS Fund, however, are presented in separate tabbed sections of the budget document.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PARK DEDICATION FUND

The Park Dedication Fund was originally established for the purpose of receiving and segregating development related impact fees, which are to be used exclusively for providing additional open space and/or improvements to existing parks and recreational facilities that are directly linked to community growth. More recently the Fund has also received money from donations and fund raising projects that may be used to fund general park facilities improvements.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

PARK DEDICATION FUND

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserves: January 1, 2022					313,685

Revenues

Licenses and Permits	-	-	-	-	-
Fund Raisers & Concessions	2,015	52,000	5,957	48,000	48,000
Miscellaneous Income	3,100	3,000	83	200	-
Transfer from General Fund	-	-	-	-	-

Total Revenues

	5,115	55,000	6,040	48,200	48,000
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Expenditures

Contractual Services	-	-	-	-	-
Fund Raisers & Concessions	-	-	-	-	-
Capital Outlay	-	-	-	-	-

Total Expenditures

	-	-	-	-	-
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Estimated Reserves: December 31, 2022

361,685

DESIGNATED RESERVE ACCOUNTS

Impact Fees	Park Imps.	EAB Mitigation
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ESTIMATED BALANCE

January 1, 2022

-	-	-
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PROJECTED RECEIPTS

Fund Raiser Proceeds	-	-	-
Intra-Fund Transfers	-	-	-
Interest Earnings	-	-	-

Total Projected Receipts

- - -

PROJECTED DISBURSEMENTS

Capital Outlay	1,250	50,000	-	-	50,000
Operating Supplies	-	28,500	1,335	26,500	29,500
Contract Services - EAB Program	14,370	-	-	-	-

Total Projected Disbursements

	15,620	78,500	1,335	26,500	79,500
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Estimated Balance Dec. 31, 2022

-	-	-	-	-
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- Restricted Funds

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SCHOOL LIAISON/COMMUNITY EDUCATION FUND

Assets held by this fund are used by the Police Department to help supplement other available resources in support of the Department’s ongoing “in-school” education efforts. In addition to its traditional patrol operations, the Police Department provides several community education programs including: bicycle safety, school liaison, and crime prevention services.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Estimated Reserves: January 1, 2022

12,125

Revenues

Federal & State Payments	-	-	-	-	-
Law & Ordinance Violations	-	-	-	-	-
Interest Income	59	-	3	-	-
Donations	-	-	-	-	-

Total Revenues

	59	-	3	-	-
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Expenditures

Law Enforcement Supplies	-	-	-	-	-
Community Relations Supplies	-	-	-	-	-

Total Expenditures

	-	-	-	-	-
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Estimated Reserves: December 31, 2022

12,125

**CITY OF ELKHORN
2022 OPERATING BUDGET**

RISK MANAGEMENT FUND

The Risk Management Fund is established for the purpose of segregating those assets held in each of the City's various self-funded insurance retention accounts. Contributions to the Fund are made by each of City's primary operating Funds and may be supplemented by General Property Taxes as needed. The amount held in each account is intended to be sufficient to cover most anticipated claims, as well as the deductible requirements established by the City's insurance carriers.

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Estimated Reserve Balance:

January 1, 2022

1,722,810

Revenues

Property Taxes	-	-	-	-	-
Interest Income	8,997	20,000	508	1,000	2,000
Insurance Recoveries	36,102	50,000	50,887	62,300	44,500
Retiree Premiums	7,119	5,500	103	-	5,300
Federal COVID Assistance	14,331	-	-	-	-
Transfers From Other Funds	1,150,592	1,684,680	818,275	1,689,180	1,827,243

Total Revenues

1,217,141	1,760,180	869,773	1,752,480	1,879,043
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Expenditures

Medical Expenses	1,116,861	1,505,748	635,332	1,505,748	1,634,465
HRA Expenditures	40,833	65,500	11,791	65,500	73,800
Retiree Medical Premiums	-	-	-	-	-
Dental Expenses	42,383	113,432	25,079	113,432	120,000
Retiree Dental Premiums	-	-	-	-	-
Liability Insurance Claims	-	-	29,379	29,379	-
Miscellaneous Expense	1,091	-	-	-	-
Transfer to Water Utility	-	-	-	-	-

Total Expenditures

1,201,168	1,684,680	701,581	1,714,059	1,828,265
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Estimated Reserve Balance: December 31, 2022

1,773,588

**CITY OF ELKHORN
2022 OPERATING BUDGET**

CDBG FUND

Originally established in connection with the City’s participation in the federally funded Community Development Block Grant program, the “CDBG” Fund now operates as a “revolving loan” program. Assets of the Fund are used for the purpose of providing low interest loans to eligible applicants to assist in projects of an economic development nature. It is anticipated that all unobligated reserve funds are to be returned to the State of Wisconsin on or before January 1, 2020. The City will continue to collect and pass through loan funds to the State of Wisconsin. The City has two remaining active loans

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserves: January 1, 2022					(5,038)
					-

Revenues

Federal Payments	-	-	-	-	-
Loan Principal & Interest Pmts	71,075	60,225	28,160	60,225	60,225
Interest Income	3,786	-	1,953	-	-
Total Revenues	74,861	60,225	30,113	60,225	60,225

Expenditures

Contractual Services	854	-	323	-	-
Supplies	-	-	-	-	-
Direct Payments - State	77,133	60,225	24,613	60,225	60,225
Transfer Fund Balance	-	-	-	-	-
Total Expenditures	77,987	60,225	24,936	60,225	60,225

Estimated Reserves: December 31, 2022					-
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**CITY OF ELKHORN
2022 OPERATING BUDGET**

COMMUNITY DEVELOPMENT FUND

The Community Development Fund (formerly the Economic Development Fund) was originally established as a Trust/Agency Fund to hold certain assets of the Elkhorn Development Company; this Fund now holds only City assets. Prior to 2005, the primary source of operating revenue had been limited to a share (10%) of proceeds generated by lot sales in the Business Park but the Fund now receives Room Taxes as well. Pursuant to Wisconsin Statutes, 70% of the proceeds from the City's Hotel/Motel Room must be allocated for tourism specific purposes for use by a designated "tourism entity". The Common Council opted to designate the **Elkhorn Area Chamber of Commerce and Tourism Bureau** as the "tourism entity" required under Act 55. The City continues to retain 30% of the Room Tax revenue, which is allocated for "development-related" purposes and/or community events.

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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RESERVE BALANCE

Estimated January 1, 2022

395,797

REVENUES

Room Tax	159,305	200,000	75,003	200,000	230,000
Interest	2,062	5,500	116	1,000	2,000
License and permits	155,972	145,300	39,132	114,700	160,500
Plan Commission Fees	4,895	6,500	3,989	10,500	6,200
TID 3 Post-Closing Distribution	-	-	-	-	-
Proceeds from Land Sales	-	-	-	-	100,000
Miscellaneous Revenue	2,466	-	-	-	1,000
Reserves Applies	-	-	-	-	-

TOTAL REVENUES

324,700	357,300	118,240	326,200	499,700
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EXPENDITURES

Supplies	-	100	24	75	100
Contractual Services	115,522	110,700	30,289	90,500	145,000
Chamber of Commerce	123,342	140,000	28,523	140,000	150,000
WalCo Economic Development	4,500	15,000	4,500	15,000	15,000
Development Projects	6,113	50,000	18,478	32,500	60,000
Community Events	18,659	21,500	11,865	21,500	22,500
- Holton Band Concerts	-	-	-	-	-
- July 4th Celebration	-	-	-	-	-
Donation to Hazelridge Cemetery	-	-	-	-	20,000
EEDA	46,966	20,000	13,750	20,000	20,000
Building improvement Grant Program	-	-	-	-	-

TOTAL EXPENDITURES

315,102	357,300	107,429	319,575	432,600
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**CITY OF ELKHORN
2022 OPERATING BUDGET**

LIBRARY FUND

Department Manager: Chad Robinson

Description: The mission of the Matheson Memorial Library is to connect our community with library resources and services that enrich, enlighten, and entertain. Organized and operated in accordance with Chapter 43, Wisconsin State Statutes, the library is governed by a 9-member Board of Trustees appointed by the Mayor and County Administrator. The Board functions as an autonomous, decision-making body to protect and advance the interests of the broader community by effectively governing the operations and promoting the development of library services.

The 2020-2023 Library Strategic Plan outlines the following Core Services:

- User Experience and Staff Development
- Community Spaces
- Access to Computers, Internet, and Technology
- Programs and Events
- Outreach and Community Partnerships
- Adult, Teen and Early Literacy

Activity Measures

ACTIVITY	2017	2018	2019	2020	2021*
Registered Patrons (Total)	12,873	13,633	12,721	11,448	11,002
City of Elkhorn	6,673	7,013	6,608	5,828	5,545
Delavan Township	422	440	346	345	360
Sugar Creek Township	1,980	2,116	1,711	1,723	1,641
Lafayette Township	756	789	649	640	639
LaGrange Township	956	995	832	831	804
Other	2,083	2,280	2,575	2,081	2,013
Adult Patrons	10,014	10,530	9,970	9,083	8,623
Youth Patrons	2,859	3,103	2,751	2,365	2,379
Circulation	248,508	246,738	254,016	153,366	101,514
Programs: Youth	367	462	440	170	136
Programs: Adult	322	280	166	131	44
Summer Reading Participants	889	860	789	588	611
Public Computer Log-ins	13,634	11,680	10,713	4,647	2757
Collection Size (# of items)	76,649	75,923	75,385	77,979	79,123

**Statistics are current as of August 1, 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

LIBRARY FUND

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Estimated Reserves: January 1, 2022

153,955

Revenues

Taxes	417,013	427,480	319,940	427,480	443,872
Library Aid	492,141	433,314	216,657	433,314	422,185
Public Charges for Services	13,422	16,800	7,544	16,000	15,300
Miscellaneous	7,790	5,100	2,921	5,100	5,100
Other Financing Sources	2,391	2,100	1,197	2,323	2,000
Donation	20,409	17,000	26,109	42,000	19,000
Community Central Rental	2,250	4,000	930	3,000	5,000
Total Revenues	955,416	905,794	575,298	929,217	912,457

Expenditures

Personal Services	647,962	657,041	323,040	669,160	663,468
Contractual Services	95,768	98,030	60,144	93,630	99,100
Supplies & Expenses	39,619	34,975	14,007	35,841	36,170
Fixed Charges	10,734	7,420	-	7,420	7,420
Debt Service	-	-	-	-	-
Capital Outlay	137,766	108,328	51,493	123,478	106,300
Transfer to Agency Fund	-	-	-	-	-
Total Expenditures	931,849	905,794	448,684	929,529	912,458

Estimated Reserves: December 31, 2022

153,954

**CITY OF ELKHORN
2022 OPERATING BUDGET**

EMERGENCY MEDICAL SERVICES FUND

The **EMS Fund** was initially established as an Agency Fund when the Elkhorn Area Ambulance Association operated as a semi-autonomous organization. In 2004, the Association was dissolved and the ambulance service was merged with the Elkhorn Area Fire Department as a fully-integrated division of the Department. Prior to 2014 the financial operation of the EMS Division was self-supporting and managed as an Enterprise Fund. In 2021 the City hired fulltime staff to ensure the availability of emergency medical services on a 24-7 basis. With the added costs it became necessary to levy a direct tax to supplement service fee collections and the Fund was reclassified as a Special Revenue Fund.

Emergency Medical Service

Description: The Emergency Medical Service Division provides emergency medical assistance for all persons in the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. Licensed Emergency Medical Technicians will respond to all emergencies and administer current medically approved techniques. EMS operates as a fully integrated division of the Fire Department.

Services:

- Provide timely response to all calls for emergency and non-emergency services 24-hours per day.
- Comply with all Health Information Privacy and Accountability Act (HIPPA) regulations and billing practices and policies.
- Maintain adequate training standards, licensure, and certification and education opportunities for all members.
- Provide resources, training and interface with the public in the prevention of sickness and injury via classes and seminars.

Goals and Standards of Performance:

- Continue to monitor the billing and collections process.
- Investigate ways to enhance staffing to improve emergency response times.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

EMERGENCY MEDICAL SERVICES FUND

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Estimated Reserves: January 1, 2022

1,159,544

Revenues

Real Estate Tax Revenue	131,979	734,912	550,033	734,912	664,094
State Grants	-	-	-	-	-
Ambulance Fees	567,098	525,000	288,778	560,000	575,000
Public Charges for Service	115,454	263,707	103,908	263,707	316,887
Miscellaneous Revenue	10,264	5,000	434	1,000	1,000
Funds Balances Applied	-	21,739	-	-	25,968

Total Revenues

824,795	1,550,358	943,153	1,559,619	1,582,949
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Expenditures

Personal Services	119,158	1,352,341	371,945	902,003	1,322,922
Contractual Services	394,559	70,100	57,630	80,300	80,300
Supplies & Expense	53,202	80,750	18,037	62,250	88,250
Fixed Charges	42,928	47,167	18,000	63,009	88,977
Grants, Contributions	-	-	-	-	-
Capital Outlay	91,494	-	-	-	2,500

Total Expenditures

701,341	1,550,358	465,612	1,107,562	1,582,949
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Estimated Reserves: December 31, 2022

1,133,576

CITY OF ELKHORN
2022 OPERATING BUDGET

DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources that are to be applied for the payment of general long-term debt service. General Obligation debt service payments are generally supported by direct taxation, special assessments, or through a Tax Increment Financing (TIF) plan. Additionally, the City may pledge alternate revenue sources for purposes of debt service, thereby eliminating or reducing the direct tax levy obligation.

Wisconsin statutes limit the City's General Obligation debt authority to 5% of the equalized valuation of all real and personal property within the City. Based on the 2021 equalized valuation of \$972,474,300 the City's maximum debt authority stands at \$48,623,715. To ensure the City retains sufficient borrowing capacity to meet unforeseen emergencies and to also maintain a favorable bond rating, the adopted *Financial Performance Standards* recommend that outstanding debt be maintained at no greater than 70% of the statutory limit. At year-end 2021, the City's outstanding debt load will be \$33,170,000, which is **68.22%** of the statutory limit.

In May 2017, the Common Council created Tax Increment District 4 to help facilitate development projects then being contemplated along the STH 67 corridor between Deere Road and Reimer Road. The projects completed in this district have a real estate value of \$12,402,200, which will generate an estimated increment of \$251,000 in 2022. Presently we have a balance of \$206,045 in our TID #4 debt service account with two principal and interest payments totaling \$104,024 in December, 2021 and a principal payment of \$65,000 in December, 2021 producing an end of year balance of \$37,021.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

DEBT SERVICE FUNDS

GENERAL OBLIGATION DEBT FUND

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserve Balance:					
January 1, 2022					32,000
Debt Service Revenues					
Taxes	2,460,264	2,334,532	1,747,241	2,334,532	2,382,404
Special Assessments	-	-	-	-	-
Miscellaneous	5,608	1,000	351	850	150
Library Contribution-Current Debt	-	-	-	-	-
Sewer Contribution	46,806	224,766	-	224,766	357,139
Water Contribution	3,414	33,098	-	33,098	57,307
Electric Contribution	-	-	-	-	-
Bond Premiums	283,590	-	-	-	-
Debt Proceeds	-	-	-	-	-
Transfer from Capital Project	(48,956)	-	-	-	-
Total Revenues	2,750,726	2,593,396	1,747,592	2,593,246	2,797,000
Reserves Applied	-	147,195	-	147,195	207,608
Debt Service Expenditures					
Principal & Interest	2,908,976	2,732,591	1,634,346	2,732,591	2,996,608
Advance Refunding of Debt Issue	-	-	-	-	-
Other Expenses	39,325	8,000	2,800	8,000	8,000
Capitalized Interest - New Debt	-	-	-	-	-
Capitalized Fees - New Debt	-	-	-	-	-
Total Expenditures	2,948,301	2,740,591	1,637,146	2,740,591	3,004,608
Estimated Reserve Balance December 31, 2022					-

**CITY OF ELKHORN
2022 OPERATING BUDGET**

DEBT SERVICE FUNDS

TIF DEBT FUND NO. 4

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserves Balance:					
January 1, 2022					167,928
TID #4 Debt Service Revenues					
Taxes	57,421	239,949	117,192	239,949	245,000
Special Assessments	-	-	-	-	-
Miscellaneous Revenue	1,035	500	74	500	100
Transfer from Other Funds	127,648	-	-	-	137,293
Reserve Applied	-	164,048	-	164,048	32,000
Total Revenues	186,104	404,497	117,266	404,497	414,393
TIF #4 Debt Service Expenses					
Principal & Interest	211,048	374,548	205,524	374,548	414,393
Contractual Services	-	-	451	451	-
Advance Refunding of Debt	-	-	-	-	-
Distribution of TID Surplus	-	-	-	-	-
Total Expenditures	211,048	374,548	205,975	374,999	414,393
Estimated Reserve Balance December 31, 2022					167,928

**CITY OF ELKHORN
2022 OPERATING BUDGET**

CAPITAL FUNDS

Capital Funds are established for the purpose of segregating current year revenue/expenditures and accumulated reserve assets that are designated for specific improvement projects. The City maintains three such Funds as follows: **Capital Projects, Tax Increment District, and Vehicle Replacement.**

Capital Projects

All general improvement projects not specifically associated with another Fund are tracked through the Capital Projects Fund. A separate account is maintained on a project-specific basis with the assets of each such account being restricted as to use. Ordinarily this Fund will reflect those activities undertaken as part of the City's adopted Capital Improvement Program (CIP).

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserve Balance:					
January 1, 2022					2,467,693
Revenues					
Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
MSA Planning Grant	-	-	-	-	-
Public Charges For Service	-	-	-	-	-
EASD Reimbursement	9,075	32,999	9,255	32,999	9,200
Permits/Escrow The Pines	59,000	-	-	-	-
Miscellaneous	4,605	2,000	1,387	2,000	400
Transfer from Other Funds	(45,064)	923,200	235,677	1,406,877	-
Reserves Applied	-	248,000	-	-	-
Debt Proceeds	5,430,000	2,162,315	787,750	2,162,315	2,350,811
Total Revenues	5,457,616	3,368,514	1,034,069	3,604,191	2,360,411
Expenditures					
Contractual Services	1,140	580,000	-	580,000	-
Supplies and Expense	-	-	-	-	-
Capital Outlay	3,340,326	2,776,500	2,367,416	4,096,282	2,350,811
Debt Issuance cost	61,424	-	-	-	-
Transfer	-	-	-	-	-
Total Expenditures	3,402,890	3,356,500	2,367,416	4,676,282	2,350,811
Estimated Reserve Balance: December 31, 2022					2,477,293

**CITY OF ELKHORN
2022 OPERATING BUDGET**

CAPITAL FUNDS

Tax Increment Districts (TID)

Projects undertaken as a direct obligation of a TID are segregated by District in separate Funds. The City presently operates only one Tax Increment District.

TID NO. 4

	2020 Actual	2021 Budget as adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserve Balance:					
January 1, 2022					407,877
Revenues					
Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Escrow - Love's Construction Conservation/Development	-	-	-	-	-
Other Financial Sources	482	-	-	-	-
Debt Proceeds	-	-	-	-	-
Transfer to TIF # 3 Capital Project	34,030	-	-	-	-
Total Revenues	34,512	-	-	-	-
Expenditures					
Contractual Services	4,084	-	(213)	-	-
Supplies & Expenses	150	-	-	-	-
Capital Outlay	3,000	-	-	-	-
Transfer to TID 4 Debt Svc Fd	127,648	-	-	-	-
Repay Advance - General Fund	-	-	-	-	-
Total Expenditures	134,882	-	(213)	-	-
Estimated Reserve Balance: December 31, 2022					407,877

**CITY OF ELKHORN
2022 OPERATING BUDGET**

CAPITAL FUNDS

Capital Equipment Replacement Fund

Established in 2000, the **Vehicle/Equipment Replacement Fund** was designed to function as a “sinking fund” to enable future replacement of vehicles and equipment. The Fund was operated as intended for several years with departments contributing the amortized replacement cost of vehicles. In 2009, however, the annual contributions were suspended in response to the then-enacted levy limits and reductions in State funding. Partial funding was restored in 2010 and has continued on a limited basis in subsequent years with a “direct levy” allocation for the past few years. As the impact of levy limits has all but eliminated discretionary funding, Fund reserves have diminished to the point of being exhausted.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Estimated Reserve Balance:					
January 1, 2022					721,991
Revenues					
Property Taxes	93,639	-	-	-	298,226
Miscellaneous	9,649	30,000	318,294	-	1,000
Fire/EMS Contributions - Town	117,577	36,000	(2,000)	-	-
Sale of Capital Assets	29,770	-	58,518	-	-
Transfers from Other Funds	596,835	-	18,000	-	36,000
Third party reimb. Of cost		552,530			
Debt Proceed	-	-	-	-	346,708
Reserves Applied	-	-	-	-	54,263
Total Revenues	847,470	618,530	392,812	-	736,197
Expenditures					
Capital Outlay	820,774	552,500	110,383	-	736,197
Total Expenditures	820,774	552,500	110,383	-	736,197
Estimated Reserve Balance: December 31, 2022					721,991

CITY OF ELKHORN
2022 OPERATING BUDGET

ENTERPRISE FUNDS

Enterprise Funds are established to account for those municipal operations that are generally financed and operated in a manner similar to private business. It is the intent of such operations that the costs of providing services are financed principally through user charges. The general nature of this type of Fund is such that user charges are structured so as to provide sufficient income to meet current operating expenses, as well as generating surplus income necessary to meet future repair, replacement, and improvement expenses.

Solid Waste Fund

Prior to 2000 solid waste services were organized as a component of General Fund operations, but are now reflected in a separate Enterprise Fund consistent with the predominantly user fee based delivery of services.

Sewer Utility Fund

The Sewer Utility Fund is structured in a similar manner as the Water Utility, though not subject to Public Service Commission oversight. The City operates and maintains only the sanitary sewer collection system; treatment of wastewater is provided on a regional level by the Walworth County Metropolitan Sewerage District. Income and disbursements are allocated to the following accounts: **Operations & Maintenance; Replacement; and Capital Improvements.**

Water Utility Fund

Subject to the regulatory requirements of the Public Service Commission, the Water Utility Fund accounts for the activities associated with the operation and maintenance of the City's water pumping, purification, and distribution systems. Income and disbursements within the Fund are separated into six (6) account types: **Operations & Maintenance; Bond & Interest; Bond Reserve; Replacement; and Capital Improvement.** The assets held in all but the Operations & Maintenance account are restricted as to use.

Electric Utility

Similar to the Water Utility in structure and regulatory oversight, the Electric Utility Fund accounts for the activities associated with the operation and maintenance of the City's electric power distribution system. With the exception of the Bond-related accounts, the Electric Utility's funds are separated by accounts similar to those of the Water Utility.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SOLID WASTE FUND

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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ESTIMATED RESERVE BALANCE

January 1, 2022

119,781

REVENUE

State Grants	13,822	13,800	13,872	13,872	13,800
Sanitation & Utilities	507,731	504,000	209,299	512,000	529,800
Interest Income	132	500	10	-	200
Reserves Applied	-	-	-	-	-
	-	-	-	-	-
TOTAL REVENUE	521,685	518,300	223,181	525,872	543,800

EXPENDITURES

Solid Waste Collection	375,834	365,000	122,005	365,000	383,000
Recyclables Collection	153,599	150,000	48,453	150,000	156,500
Yard Waste Collection	36,112	32,400	1,800	43,000	43,000
Fuel Surcharge	-	-	-	-	-
	-	-	-	-	-
TOTAL EXPENDITURES	565,545	547,400	172,258	558,000	582,500

ESTIMATED RESERVE BALANCE December 31, 2022

81,081

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SOLID WASTE SERVICES

Department Manager: Matthew Lindstrom, Public Works Operations Manager

Description: The City's program of Solid Waste and Recycling is intended to ensure a safe and sanitary environment throughout the community by providing for the weekly curbside collection and disposal of household wastes, bi-weekly collection of recyclable materials, and seasonal collection of yard waste. Curbside collection of Solid Waste and Recycling, as well as annual leaf collection are contract services provided by Waste Management, previously Advanced Disposal.

Activity Measures

ACTIVITY	2018	2019	2020	2021
Residential Units (each)	2850	2955	2955	3000
Leaves/Yard waste (cu. yds.)	N/A	N/A	N/A	N/A
Solid Waste (tons)	2623	2634	2567	2600
Recyclables (tons)	739	666	682	690
Batteries (tons)	N/A	N/A	N/A	N/A
Appliances (tons)	N/A	N/A	N/A	N/A
Waste Oil (tons)	N/A	N/A	N/A	N/A
Aluminum (tons)	10	9	10	10
Cardboard (tons)	90	81	83	85
Glass (tons)	175	158	162	160
Paper (tons)	362	326	334	340
Plastics (tons)	60	54	55	55
Tin (tons)	19	17	17	20
Scrap Metal (tons)	23	21	21	20

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SOLID WASTE SERVICES

Solid Waste Collection and Disposal

Services:

- Pick up building materials.
- Provide weekly curbside residential refuse collection and disposal.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Solid Waste Collection					
Contractual Services	375,834	365,000	122,005	365,000	383,000
	-		-	-	
Total Solid Waste Collection	375,834	365,000	122,005	365,000	383,000

Recycling

Services:

- Provide bi-weekly curbside residential recyclables collection.
- Provide a drop off site for yard waste materials.
- Provide seasonal collection of leaves, brush, and yard waste materials.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Recyclables Collection					
Contractual Services	153,150	150,000	48,453	150,000	156,000
Other	449	-	-	-	500
Total Recyclables Collection	153,599	150,000	48,453	150,000	156,500

Yard Waste Collection

Services:

- Provides for disposal of yard waste/leaves from spring through fall.
- Provides collection of brush and woody material.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Yard Waste Collection					
Personal Services	-	-	-	-	-
Contractual Services	36,112	32,400	1,800	43,000	43,000
Total Yard Waste Collection	36,112	32,400	1,800	43,000	43,000
TOTAL EXPENDITURES	565,545	547,400	172,258	558,000	582,500

**CITY OF ELKHORN
2022 OPERATING BUDGET**

SEWER UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE

January 1, 2022

1,254,039

PROJECTED RECEIPTS

User Fees

3,147,800

Interest Income

3,000

Federal Funds

524,337

Bond Proceeds

350,000

TOTAL RECEIPTS

4,025,137

PROJECTED EXPENDITURES

Administration/System Maintenance

1,612,195

Walcomet

1,950,000

Intra-Fund Transfers

 Impact Fees Account

-

 Replacement Account

-

 Capital Improvement Account

-

Debt Service

 Revenue Debt

108,775

 G.O. Debt

357,139

 Depreciation Expense

250,000

TOTAL EXPENDITURES

4,278,109

REVENUES OVER/(UNDER) EXPENDITURES

(252,972)

**CITY OF ELKHORN
2022 OPERATING BUDGET**

WASTEWATER OPERATIONS

Department Manager: Matthew Lindstrom, Public Works Operations Manager

Description: The City of Elkhorn is a participant community served by the Walworth County Metropolitan Sewage District (WalCoMet). As such, the City operates and maintains only the system of collection sewers and lift stations throughout the community. WalCoMet owns, operates, and maintains the wastewater treatment and sludge disposal facilities.

Unlike the Water and Electric Utilities, the Wastewater Utility is not regulated by the Public Service Commission. Therefore, sewer rates are established by action of the Common Council without rate review by the PSC being required.

Activity Measures

ACTIVITY	2018	2019	2020	2021
Sanitary Sewer Cleaned & Televised (miles)	4	5	7	10.7
Sanitary Sewer Manhole Inspections (each)	160	130	240	200
Sanitary Sewer Main Replacement (LF)	456	0	2040	1,039
Sanitary Sewer Main Pipe Lining (LF)	0	0	7337	26,882
Sanitary Sewer Manhole Rehabilitation (each)	6	5	95	214

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Expenditures

Personal Services	149,158	405,141	72,162	257,854	330,023
Contractual Services	2,166,339	2,470,300	810,093	2,284,400	2,119,486
Supplies & Expenses	61,713	181,300	195,449	196,237	226,200
Fixed Charges	285,277	261,826	125,000	511,826	262,686
Debt Service	147,486	237,329	266,813	266,813	465,914
Capital Outlay	-	2,981,200	184,145	-	875,000
Transfer Bond Proceeds to CP	360,042	-	-	-	-

Total Expenditures

3,170,015	6,537,096	1,653,662	3,517,130	4,279,309
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**CITY OF ELKHORN
2022 OPERATING BUDGET**

WATER UTILITY

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE	
January 1, 2022	1,530,014
PROJECTED RECEIPTS	
User Fees	3,030,000
Fire Protection Fees	887,000
Interest Earnings	25,000
Impact Fees	-
Miscellaneous	260,600
TOTAL RECEIPTS	4,202,600
PROJECTED DISBURSEMENTS	
Administration/Pumping/Distribution	1,869,593
Tax Equivalent	1,054,000
Intra-Fund Transfers	-
Replacement Account	-
Bond and Interest Account	1,300,040
Capital Improvement Account	-
Transfer to GO Debt	57,307
TOTAL DISBURSEMENTS	4,280,940
REVENUES OVER (UNDER) EXPENSES	(78,340)
ESTIMATED RESERVE BALANCE December 31, 2022	1,451,674

**CITY OF ELKHORN
2022 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Department Manager: Timothy Boss, Water Superintendent & Dawn Gall, Water Administration

Description: The Water Department provides for the production and distribution of safe potable water to the residents. The Water Department consists of two (2) distinct operations, Water Production/Treatment Operations and Water Distribution services. The Water Distribution division consists of three (3) employees while the Water Production/Treatment Operations division has only one (1) employee. It is an objective of the Utility that employees from the Water Distribution division will supplement the Water Production/Treatment Operations as they become certified by the Wisconsin Department of Natural Resources (WDNR).

Activity Measures

ACTIVITY	2017	2018	2019	2020	2021
Total Hydrants	626	629	638	635	636
Hydrants Flushed	204	310	490	311	290
Total System Valves	285	291	351	853	854
Valves Exercised	137	131	254	228	311
Total Water Meters in System	3984	3991	4050	4062	4103
Meters Tested	410	367	751	141	613
Gallons Sold (1000g)	262,188	171,718	187,520	262,109	272,441
Unaccounted Water (1000g)	17,356	9000	9540	51,645	48,006
Gallons Pumped (1000g)	300,588	198,740	304,120	331,969	320,587
Gallons used/not Sold (1000g)	38,400	-----	39,201	44,945	48,146

**Statistics are current as of September 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Administration

Description: The Administration Division is the central management and support element for all water department field operations.

Services:

- Plan and complete distribution system capital improvement program.
- Complete system extensions and installation serving residential, commercial, and industrial development.
- Plan and supervise the activities of the department's field operations staff.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
General Administration					
Personal Services	545,740	559,018	318,381	553,925	472,412
Contractual Services	425,305	427,090	271,563	427,101	393,350
Supplies & Expense	80,103	67,950	64,578	110,373	164,350
Fixed Charges	32,163	33,283	923	31,672	39,386
Debt Service	302,240	1,311,158	1,192,462	1,338,123	1,357,347
Capital Outlay	(5,994)	5,000	2,424	-	-
Total General Administration	1,379,557	2,403,499	1,850,331	2,461,194	2,426,845
Transfers	80,786	-	-	869,421	-

Customer Accounts

Description: The Customer Accounts Division, a work unit with the Finance office, handles billing, collection, and accounts management for the City's operating utilities.

Services:

- Generate monthly customer billings for Electric, Water, Sewer, and Solid Waste services.
- Recover and receipt customer payments.
- Setup and closeout customer accounts.
- Handle customer inquiries regarding services and billing.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Customer Accounts					
Personal Services	70,500	107,146	54,443	51,838	148,685
Contractual Services	18,723	45,500	26,630	-	46,500
Supplies & Expenses	4,140	4,200	1,694	-	4,800
Capital Outlay	56	-	-	-	-
Fixed Assets	-	500	-	-	300
Uncollectible Accounts	251	300	(659)	-	350
Grants Contributions	-	-	-	-	-
Total Customer Accounts	93,670	157,646	82,108	51,838	200,635

Description: The Water Distribution System consists of five wells, three treatment plants, two ground reservoirs, three elevated storage tanks, mains, meters, hydrants, and valves. Utility employees are responsible to maintain system facilities and to perform water quality testing pursuant to the requirements of the WDNR.

Services:

- Flush hydrants to maintain chlorine residual in system and flow capacity.
- Repair and replace meters that need testing or register inaccurate measurements.
- Exercise water system valves and replace inoperable valves.
- Maintain water system circulation.
- Monthly, read all Water and Electric meters in the system.
- Monitor and evaluate well performance and capacity.
- Daily testing of water chemistry.
- Taking water samples in accordance with WDNR requirements.
- Maintain the pumping equipment and facilities.

Goals and Standards of Performance:

- Exercise system valves and repair inoperable ones.
- Exercise hydrants by flushing mains and inspection of parts.
- Continue all training that is required by department.
- Painting Hydrants.
- AMI

Performance Indicators: (2021)

- Percentage of system valves exercised 31.4%
- Percentage of hydrants exercised 45.6%
- Hours of staff training 100%

**CITY OF ELKHORN
2022 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Water Distribution System					
Personal Services	87,608	104,797	62,215	110,259	249,380
Contractual Services	79,915	84,000	39,097	87,930	96,530
Supplies & Expense	35,240	46,600	16,029	47,300	54,550
Chemicals	144,182	148,000	55,037	-	169,000
Capital Outlay	(20,415)	30,000	2,950	6,000	30,000
Total Water Distribution	326,530	413,397	175,328	251,489	599,460

**CITY OF ELKHORN
2022 OPERATING BUDGET**

ELECTRIC UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE:

January 1, 2022

3,641,589

PROJECTED RECEIPTS

User Fees

11,752,000

Construction/Development Reimbursements

5,000

Customer Services Upgrades & Reimbursements

25,000

Interest Earnings

22,100

Miscellaneous

92,000

TOTAL RECEIPTS

11,896,100

PROJECTED DISBURSEMENTS

Administration/Distribution/Accounts

2,210,474

Purchased Power

8,975,000

Tax Equivalent

403,800

Inter-Fund Transfers

 Transfer to General Fund

-

Intra-Fund Transfers

 Replacement Account

-

 Bond and Interest Account

52,817

 Depreciation & Amortization

625,900

TOTAL DISBURSEMENTS

12,267,991

REVENUES OVER/(UNDER) EXPENSES

-

ESTIMATED RESERVE BALANCE: December 31, 2022

3,641,589

**CITY OF ELKHORN
2022 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Department Manager: BZ Kayser, Electric Superintendent & Dawn Gall, Electric Administration

Description: The Electric Utility is responsible for the day-to-day operations, maintenance, planning and administration of the utility and its electric distribution facilities. The department assists in the collection process by disconnecting its customers for failure to pay. The utility administration group is responsible for compliance and regulatory reporting, general utility planning, budgeting and project management.

Activity Measures

ACTIVITY	2017* Standard/ Actual	2018* Standard/ Actual	2019* Standard/ Actual	2020* Standard/ Actual**	2021* Standard/ Actual**
Meter Change & Tests	508 Test 127 Change	287 Test 90 Change	382 Test 87 Change	75 Test 60 Change	400 Test 350 Change
Pole Inspections	207/109	206/111	202/180	225/111	25
Pedestal Inspections	114/59	114/40	121/61	130/52	160/15
UG Transformer Inspections	116/40	118/36	128/54	135/28	55/8
Switch Gear Inspections	13/10	13/7	18/16	30/12	15/1
Junction Box Inspections	9/9	10/3	12/4	7/2	30/5
Customer Upgrades	47	53	67	38	15
Pole Replacements	13	7	3	25	10
Cabinet/Ped. Replacements	9	4	5	18	2
Outages	18	9	11	31	25
Customer Tree Request Completed	37	16	17	42	30
New Meter Sets	31	26	54	30	20

**Standard items are requirements of the WPSC. Inspections are to be performed on 20% of the systems totals annually. Meters are to be tested every 2, 4, 10 or 20 year schedule depending on class of customer.*

***As of August, 2021*

**CITY OF ELKHORN
2022 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Administration

Description: The Division functions as the central management and support unit for all operations of the Electric Utility. Areas of responsibility include: coordinate and supervise the activities of the field operations unit; plan and implement the Utility's program of capital improvements; prepare and manage the Utility's annual budget; manage contractual relationships with outside utilities; and coordinate the Utility's energy conservation program efforts. Staffing consists of the Director, Operations Supervisor, and Secretary.

Services:

- Provide oversight of the contracts involved in development and capital projects.
- Provide oversight to ensure that quality system inspections are performed and that the plan for predictive and preventive maintenance is executed.
- Review smart grid technology to determine the best strategy and manufacturer to update meters to improve accuracy and prepare for automated reading. Provide electrical service to future customers and keep informed of the status of automated meter reading to facilitate and decide when it will be implemented in the City of Elkhorn.
- Execute a purchasing contract with a material supply warehouse.
- Employ work order software that integrates planning, engineering, accounting, and purchasing. Quality control, project management and material management.
- Continue the GIS program.

Goals and Standards of Performance:

- Manage the department to meet the goals and objectives of the department to provide a quality, competitively-priced, safe and reliable source of power to meet the current and future demands of the City's customer base.
- Monitor and evaluate the performance of department and its delivery systems for all services provided.
- Create a culture through evaluations and coaching where employees are provided a safe and rewarding work environment and citizens a safe community to live in.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Administration					
Personal Services	462,031	510,904	281,380	492,145	569,712
Contractual Services	57,268	94,250	84,992	75,440	91,450
Supplies & Expenses	28,382	34,100	21,270	28,823	37,450
Fixed Charges	471,553	586,601	318,412	585,052	614,167
Debt Service	44,548	53,835	45,298	53,834	52,817
Capital Outlay	-	-	199	-	-
Transfer to TIF#4	116,642	-	-	-	-
Total Administration	1,180,424	1,279,690	751,551	1,235,294	1,365,596

**CITY OF ELKHORN
2022 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Operations and Maintenance

*Description: The six (6) member **Operations and Maintenance** field staff is responsible for maintaining the efficient operation of the Utilities infrastructure, including: sub-stations; meters; transformers; and related appointments.*

Services:

- Inspect and maintain the electric distribution system and provide for preventive and predictive maintenance practices that minimize down time and extend the life of the existing equipment.
- Monitor and evaluate the performance of the delivery systems for all services provided.

Goals and Standards of Performance:

- Operate the electrical system of the City in a manner that meets or exceeds industry standards for losses.
- Inspect the required 20% of electrical distribution system annually.
- Repair anything that is found to adversely affect the safety and quality of current electrical service.
- Maintain a cycle of tree trimming (1/4 of system trees are trimmed each year) keeping safe clearance for the public and reduce outages.
- Provide electrical service to future customers and developers within 10 working days of establishing service by maintaining adequate inventory of material and hardware, maintaining the vehicles and equipment to ensure operational efficiency, and making it a departmental goal to track our performance through work orders.
- To provide a quality, competitively-priced, safe and reliable source of power to meet the current and future demands of the City's customer base.

2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
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Operations and Maintenance

Personal Services	585,144	608,995	343,338	585,228	511,176
Contractual Services	8,936,954	8,885,100	4,283,552	8,773,394	9,090,600
Supplies & Expenses	146,329	299,350	172,549	247,101	332,000
Capital Outlay	81,459	-	-	-	-
Fixed Charges	5,387	6,000	3,277	5,900	6,000
Transfer Out	(168,626)	82,541	-	51,478	78,325
Total Operations and Maintenance	9,586,647	9,881,986	4,802,716	9,663,101	10,018,101

**CITY OF ELKHORN
2022 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Customer Accounts

Description: The Customer Accounts Division, a work unit with the Finance office, handles selling, collection, and accounts management for the City's operating utilities.

Services:

- Generate monthly customer billings for Electric, Water, Sewer, and Solid Waste services.
- Analyze and process meter readings to generate monthly customer bills for Electric, Water, Sewer and Solid Waste services. Monitor reports for stopped meters, high consumption, and change in service category.
- Receipt customer in-person, mail, online, and auto pay payments. Use other collection methods in accordance to State Statutes, Public Service Commission Rules, and City Policy: Set up and monitor deferred payment agreements, send out past due and disconnect notices and write off delinquent accounts to the parcel's tax roll when necessary.
- Setup and closeout customer accounts. Process and mail customer final bills.
Handle customer inquiries regarding services and billing. Setup and monitor budget billing customers.
Setup customer accounts for Auto Payments.

	2020 Actual	2021 Budget As Adopted	2021 YTD	2021 Projected	2022 Budget
Customer Accounts					
Personal Services	95,230	99,111	63,374	95,651	184,844
Contractual Services	60,808	56,500	30,551	48,259	61,600
Supplies & Expenses	6,638	6,550	2,076	5,222	7,450
Uncollectible Accounts	4,043	3,000	(308)	1,640	4,500
Capital Outlay	111	-		-	-
Total Customer Accounts	166,830	165,161	95,693	150,772	258,394
Remote Meter Reading	-	-	-	-	-

**CITY OF ELKHORN
2022 OPERATING BUDGET**

TRUST AND AGENCY FUNDS

Trust and Agency Funds are established to account for the assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other units of government, and/or other funds. Typically the assets and income of the funds are derived from contributions, bequests, and other forms of endowment. This fund classification may include any or all of the following: Expendable Trust; Non-Expendable Trust; and Agency Funds. In the City’s case there are a total of three funds: **Municipal Court, Tax Collection, and Library Building Endowment.**

Municipal Court

This Fund is established for the sole purpose of receiving and disbursing bonds posted with the Court. As such, Fund activities reflect no actual revenue or expense and, therefore, no budget is prepared.

Tax Collection

The Tax Collection Fund receives property tax payments billed and collected by the City on behalf of other governmental units. The taxes collected are in turn distributed to said governments. No budget is prepared for this Fund as it has no recognized “revenue” or “expenditure” activities.

Library Building Endowment

This Fund was established for the purpose of receiving private contributions made in support of the library expansion project. As a condition of the City assuming responsibility for remaining debt service payments on behalf of the Library, all monies held by the Fund were transferred to the General Debt Service Fund in 2014.

**CITY OF ELKHORN
2022 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

2021– 2025

The Capital Improvement Program (CIP) is a management planning tool that provides an overview of capital projects scheduled during the current budget cycle, as well as projects to be considered for completion over the five (5) year cycle of the CIP. Generally, only those projects designated for completion during the first year of the five-year CIP cycle are funded on a current basis however, some projects may require a multi-year completion schedule and funds will then carryover to the subsequent budget year. The CIP is intended to be a “living document” that is subject to annual review and modification in light of changing priorities and/or financial resource availability. This active agenda seeks to maintain the CIP as a flexible and responsive tool that may be used by the City to address the community’s short-term and long-range needs.

In light of the level of financial commitment of the past several years, the Council endorsed a self-imposed moratorium on debt issuance in 2019, thus no projects are being advanced in the next year. As a result of the decision to not pursue projects in 2019, the CIP covers the succeeding five year period 2021-2025.