



City of Elkhorn

2023 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
2023 OPERATING BUDGET
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**CITY OF ELKHORN
2023 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** (collectively referred to herein as “Funds” or individually as a “Fund”). Elkhorn’s 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.

Revenues

Revenues across all Funds, inclusive of inter-Fund transactions, are projected to be **\$49,989,518**, which is an increase of \$10,560,315 from 2022. This increase is primarily due to an increase in intergovernmental revenues, capital project debt proceeds, Emergency Medical Service revenues, and Electric Utility revenues. The revenue sources and amounts are as follows: General Fund: \$8,032,856; Special Revenue Funds: \$5,694,867; Debt Service Funds: \$3,969,020; Capital Funds: \$5,413,178; and Enterprise Funds: \$26,879,597. Of these revenues, property taxes contribute \$7,451,878, which is 14.91% of total revenues.

Expenditures

Combined expenditures across all Funds, including inter-Fund activity, are budgeted at **\$50,569,537**. Total spending is distributed by Fund type and percentage of total expenditures as follows: General Fund: \$8,032,856 (15.88%); Special Revenue Funds: \$5,684,599 (11.24%); Debt Service Funds: \$3,969,020 (7.85%); Capital Funds: \$5,219,283 (10.32%); and Enterprise Funds: \$27,663,779 (54.70%).

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. The General Fund reserve balance as of January 1, 2022, was \$1,897,508, which represents 23.62% of the 2023 General Fund operating budget of \$8,032,856.

In the case of the Utilities, the basic cash flow target is 2-3 months of operating expenses as well as a repair/replacement reserve sufficient to meet the costs associated with routine capital equipment replacement. The Water Fund reserves totaled \$2,027,721 as of January 1, 2022, which represents 50.70% of the Water Fund’s 2023 operating budget of \$3,999,109. The Electric Fund reserves totaled \$4,663,556 as of January 1, 2022, which represents 30.81% of the Electric Fund’s 2023 operating budget of \$15,136,881.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF REVENUES

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|
| General Fund | 7,091,928 | 7,471,191 | 6,495,338 | 7,399,237 | 8,032,856 |
| Special Revenue Funds | | | | | |
| Library | 932,856 | 912,457 | 947,583 | 930,116 | 985,543 |
| Park | 47,399 | 48,000 | 60,983 | 62,570 | 53,664 |
| School Liaison/Education | 59 | - | 3 | 50 | 192 |
| Risk Management | 1,766,992 | 1,879,043 | 1,508,955 | 1,829,291 | 1,967,114 |
| Revolving Loan Program | 60,227 | 60,225 | 72,813 | 82,594 | 58,611 |
| Community Development | 355,476 | 499,700 | 467,138 | 422,429 | 460,020 |
| Emergency Medical Services | 1,761,159 | 1,582,949 | 1,608,178 | 1,933,587 | 2,169,723 |
| Debt Service Funds | | | | | |
| General Obligation | 2,379,663 | 2,797,000 | 2,523,582 | 2,802,217 | 3,550,994 |
| TID #4 | 240,066 | 414,393 | 242,439 | 385,000 | 418,026 |
| Capital Funds | | | | | |
| Capital Projects | 3,908,952 | 2,360,411 | 1,892,484 | 1,900,918 | 4,192,873 |
| TID #4 | - | - | - | - | - |
| Capital Equipment Replacement | 964,863 | 736,197 | 732,270 | 744,107 | 1,220,305 |
| Enterprise Funds | | | | | |
| Solid Waste Utility | 550,097 | 543,800 | 392,281 | 529,468 | 655,039 |
| Sewer Utility | 3,254,691 | 4,025,137 | 1,893,112 | 3,502,930 | 3,967,657 |
| Water Utility | 4,089,465 | 4,202,600 | 2,143,034 | 4,058,762 | 7,114,222 |
| Electric Utility | 12,751,890 | 11,896,100 | 9,959,466 | 12,936,217 | 15,142,679 |
| Agency Fund | | | | | |
| Library Endowment | - | - | - | - | - |
| TOTAL REVENUES | 40,155,783 | 39,429,203 | 30,939,660 | 39,519,493 | 49,989,518 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF EXPENDITURES

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|------------------------------|-------------|-------------------|-------------|
|----------------|------------------------------|-------------|-------------------|-------------|

| | | | | | |
|---------------------|-----------|-----------|-----------|-----------|-----------|
| General Fund | 7,144,482 | 7,423,204 | 5,804,417 | 7,479,798 | 8,032,856 |
|---------------------|-----------|-----------|-----------|-----------|-----------|

Special Revenue Funds

| | | | | | |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Library | 918,685 | 929,428 | 747,601 | 888,775 | 985,543 |
| Park | 21,640 | 79,500 | 27,135 | 26,000 | 47,500 |
| School Liaison/Education | - | - | - | - | - |
| Risk Management | 1,876,965 | 1,828,265 | 1,502,902 | 1,750,548 | 1,965,686 |
| Revolving Loan Program | 55,246 | 60,225 | 72,757 | 82,599 | 58,611 |
| Community Development | 449,811 | 432,600 | 240,854 | 362,000 | 457,536 |
| Emergency Medical Services | 1,175,290 | 1,582,949 | 1,090,393 | 1,578,733 | 2,169,723 |

Debt Service Funds

| | | | | | |
|--------------------|-----------|-----------|-----------|-----------|-----------|
| General Obligation | 2,727,027 | 3,004,608 | 1,778,275 | 2,857,353 | 3,550,994 |
| TID #4 | 374,999 | 414,393 | 213,049 | 414,393 | 418,026 |

Capital Funds

| | | | | | |
|-------------------------------|-----------|-----------|---------|-----------|-----------|
| Capital Projects | 4,864,994 | 2,350,811 | 984,520 | 1,994,723 | 4,098,978 |
| TID #4 | (213) | - | (217) | - | - |
| Capital Equipment Replacement | 707,043 | 736,197 | 396,496 | 644,415 | 1,120,305 |

Enterprise Funds

| | | | | | |
|---------------------|------------|------------|------------|------------|------------|
| Solid Waste Utility | 576,214 | 583,000 | 344,304 | 589,216 | 621,000 |
| Sewer Utility | 2,637,865 | 4,029,309 | 2,472,512 | 3,878,261 | 4,321,315 |
| Water Utility | 2,709,288 | 3,728,640 | 4,058,540 | 4,691,045 | 7,488,582 |
| Electric Utility | 12,129,349 | 11,642,091 | 11,269,888 | 13,867,541 | 15,232,881 |

Agency Fund

| | | | | | |
|-------------------|---|---|---|---|---|
| Library Endowment | - | - | - | - | - |
|-------------------|---|---|---|---|---|

| | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL EXPENDITURES | 38,368,685 | 38,825,219 | 31,003,426 | 41,105,400 | 50,569,537 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**CITY OF ELKHORN
2023 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 Revenues; Licenses and Permits; Fines, Forfeitures, and Penalties; Service Charges; and Miscellaneous Sources.** Income from all sources is projected at **\$8,032,856**. Compared to projected 2022 actuals of \$7,399,237, budgeted FY2023 revenues from all sources reflect an increase of \$633,619.

Expenditures

General Fund expenditures are allocated among the various operating units identified in the introductory section above. Across all operating units, FY2023 expenses are budgeted at **\$8,032,856**. As compared to the adopted 2022 Budget expenditures of \$7,423,204, the proposed 2023 Budget reflects an increase of \$609,652.

Property Tax Levy

As proposed, the 2023 budget requires a General Fund tax levy totaling **\$3,788,743**, an increase of \$338,991 over the prior year levy of \$3,449,752.

Reserves

General Fund contingency present total is **\$1,847,508** on January 1, 2023. The proposed 2023 Budget anticipates no change in the balance at the end of the fiscal year.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL FUND

ESTIMATED RESERVE BALANCE

January 1, 2023

3,858,059

REVENUES

| | |
|-----------------------------|-----------|
| Taxes | 4,669,791 |
| Intergovernmental Revenue | 1,575,065 |
| Licenses and Permits | 114,515 |
| Fines & Forfeitures | 76,811 |
| Public Charges for Services | 1,363,905 |
| Other Revenues | 232,770 |

TOTAL REVENUES

8,032,856

EXPENDITURES

| | |
|--------------------|-----------|
| General Government | 1,395,142 |
| Law Enforcement | 2,409,808 |
| Fire Protection | 1,974,920 |
| Public Works | 1,654,939 |
| Recreation | 598,047 |

TOTAL EXPENDITURES

8,032,856

REVENUES OVER/(UNDER) EXPENDITURES

0

CURRENT YEAR CONTINGENT RESERVE

150,000

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL FUND

GENERAL FUND REVENUES

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|------------------|------------------------------|------------------|-------------------|------------------|
| Taxes | | | | | |
| General Property | 3,447,116 | 3,449,752 | 3,448,400 | 3,448,400 | 3,788,743 |
| Payments in Lieu of Taxes | 885,886 | 870,000 | 745,000 | 895,000 | 859,548 |
| Interest/Penalties on Taxes | 1,104 | 9,000 | 1,656 | 2,000 | 1,000 |
| Other Taxes | 48,663 | 60,778 | 60,995 | 20,299 | 20,500 |
| Total Taxes | 4,382,769 | 4,389,530 | 4,256,051 | 4,365,699 | 4,669,791 |
| Intergovernmental Revenue | | | | | |
| Federal Payments | - | - | - | - | - |
| State Payments | 360,784 | 408,187 | 112,676 | 411,328 | 445,738 |
| State Grants | - | 6,500 | - | - | - |
| Other Payments | 961,560 | 717,950 | 881,643 | 881,643 | 1,129,327 |
| Total Intergovernmental Revenue | 1,322,344 | 1,132,637 | 994,319 | 1,292,971 | 1,575,065 |
| Licenses and Permits | | | | | |
| Business & Occupant Licenses | 113,789 | 129,000 | 91,269 | 108,258 | 108,825 |
| Non-Business Licenses | 2,430 | 3,090 | 4,474 | 2,190 | 2,190 |
| Building Permits & Inspections | - | - | - | - | - |
| Zoning Permits & Fees | - | - | - | - | - |
| Other Regulatory Permits | 11,425 | 9,400 | 5,110 | 5,785 | 3,500 |
| Total Licenses and Permits | 127,643 | 141,490 | 100,853 | 116,233 | 114,515 |
| Fines & Forefeitures | | | | | |
| Law & Ordinance Violations | 84,198 | 93,700 | 71,112 | 80,812 | 76,811 |
| Public Charges | | | | | |
| General Government | 6,644 | 6,800 | 6,427 | 8,600 | 7,000 |
| Public Safety | 1,127,033 | 1,118,384 | 537,751 | 959,301 | 1,045,617 |
| Public Works | 52,211 | 56,500 | 45,909 | 54,800 | 55,138 |
| Culture/Recreation/Education | 264,581 | 248,200 | 254,429 | 258,335 | 251,650 |
| Conservation & Development | 10,291 | 1,500 | 10,266 | 10,267 | 4,500 |
| Total Public Charges | 1,460,760 | 1,431,384 | 854,782 | 1,291,303 | 1,363,905 |
| Miscellaneous | | | | | |
| Interest Income | (5,229) | 47,900 | 45,158 | 59,834 | 50,500 |
| Rent Revenue | 10,465 | 15,450 | 10,134 | 10,783 | 10,070 |
| Property Sales | 2,204 | 6,700 | 8,753 | 8,756 | 1,000 |
| Insurance Recoveries | 134 | 2,500 | 6,518 | - | - |
| Donations | 3,371 | 3,200 | 2,225 | - | - |
| Share of Electric Profit | 159,000 | 159,000 | 132,500 | 159,000 | 159,000 |
| Other Miscellaneous Revenue | (1,549) | 47,700 | 12,933 | 13,846 | 12,200 |
| Transfers from other Funds | (454,183) | - | - | - | - |
| Total Miscellaneous | (285,786) | 282,450 | 218,222 | 252,219 | 232,770 |
| TOTAL REVENUES | 7,091,928 | 7,471,191 | 6,495,338 | 7,399,237 | 8,032,856 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL FUND

GENERAL FUND EXPENSES

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---------------------------------|------------------|------------------------------|------------------|-------------------|------------------|
| General Government | | | | | |
| Mayor, Council, Boards, Etc. | 36,663 | 37,838 | 27,212 | 37,115 | 38,165 |
| Judicial/Municipal Court | 76,626 | 84,503 | 66,097 | 80,974 | 86,024 |
| Legal Services | 52,783 | 52,900 | 33,353 | 49,300 | 50,000 |
| General Administration | 766,956 | 905,514 | 726,606 | 873,842 | 796,603 |
| Financial Administration | 154,816 | 240,805 | 150,133 | 202,694 | 209,372 |
| Buildings and Plant | 208,378 | 176,892 | 123,253 | 171,415 | 176,828 |
| Community Development | 331,116 | 11,743 | 12,744 | 14,400 | 11,650 |
| City Assessor | 21,200 | 27,500 | 26,500 | 26,500 | 26,500 |
| Total General Government | 1,648,537 | 1,537,695 | 1,165,899 | 1,456,240 | 1,395,142 |
| Police Department | | | | | |
| Law Enforcement Administration | 505,544 | 501,475 | 443,970 | 549,133 | 579,213 |
| Patrol Operations | 1,161,062 | 1,341,300 | 1,037,496 | 1,376,420 | 1,476,739 |
| Criminal Investigations | 232,645 | 245,934 | 165,954 | 214,503 | 247,546 |
| Education/Community Relations | 88,452 | 103,137 | 85,842 | 102,299 | 106,310 |
| Emergency Communications | 29,860 | - | - | - | - |
| Total Police Department | 2,017,564 | 2,191,846 | 1,733,262 | 2,242,355 | 2,409,808 |
| Fire Department | | | | | |
| Fire Administration | 328,389 | 357,695 | 293,063 | 354,865 | 441,847 |
| Fire Suppression | 936,505 | 1,240,544 | 835,745 | 1,079,163 | 1,310,774 |
| Inspections/Investigations | 65,863 | 66,745 | 53,931 | 68,793 | 161,203 |
| Training/Education | 34,365 | 56,834 | 25,082 | 33,865 | 57,497 |
| Emergency Communications | 282 | 2,700 | 2,632 | 2,750 | 3,600 |
| Total Fire Department | 1,365,404 | 1,724,518 | 1,210,454 | 1,539,436 | 1,974,920 |
| Public Works | | | | | |
| Administration/Engineering | 184,936 | 194,060 | 166,858 | 195,551 | 251,469 |
| Street Maintenance | 805,883 | 707,964 | 559,374 | 830,311 | 793,981 |
| Yard Waste Collection | 30,300 | 16,551 | 33,104 | 33,403 | 21,160 |
| Garage Operations | 160,406 | 150,500 | 112,950 | 165,075 | 169,722 |
| Park Facilities | 436,801 | 341,640 | 337,105 | 437,425 | 360,578 |
| Forestry & Weed Control | 39,659 | 43,216 | 21,345 | 54,515 | 58,029 |
| Total Public Works | 1,657,986 | 1,453,931 | 1,230,736 | 1,716,280 | 1,654,939 |
| Recreation | | | | | |
| Administration | 196,688 | 224,121 | 157,542 | 198,542 | 237,255 |
| Programs | 254,158 | 286,093 | 303,004 | 321,944 | 356,292 |
| Community Events | 4,145 | 5,000 | 3,521 | 5,000 | 4,500 |
| Total Recreation | 454,991 | 515,214 | 464,066 | 525,486 | 598,047 |
| TOTAL EXPENDITURES | 7,144,482 | 7,423,204 | 5,804,417 | 7,479,798 | 8,032,856 |

**CITY OF ELKHORN
2023 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 and support services are provided by the Offices of the 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|----------------|---------------------------|-------------|-------------------|----------------|
| Mayor | | | | | |
| Wages & Benefits | 6,736 | 6,669 | 5,387 | 6,669 | 6,669 |
| Supplies & Expenses | - | - | - | - | - |
| Council/Boards/Commissions | | | | | |
| Wages & Benefits | 26,224 | 26,546 | 21,443 | 26,546 | 26,546 |
| Supplies & Expenses | 3,703 | 4,623 | 383 | 3,900 | 4,950 |
| Total Mayor /Council /Boards /Commissions | 36,663 | 37,838 | 27,212 | 37,115 | 38,165 |

**CITY OF ELKHORN
2023 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 citations 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 | 2018 | 2019 | 2020 | 2021 | 2022* |
|------------------------|-------------|-------------|-------------|-------------|--------------|
| Traffic Citations | 664 | 555 | 438 | 568 | 381 |
| Ordinance | 165 | 122 | 110 | 104 | 75 |
| Juvenile | 75 | 54 | 50 | 61 | 47 |
| Building | 0 | 0 | 0 | 0 | 0 |
| Other/Transfer Cases | 2 | 2 | 3 | 2 | 3 |
| Total Citations | 903 | 733 | 601 | 735 | 506 |

**Statistics are current as of August 2022*

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Judicial/Municipal Court | | | | | |
| Wages & Benefits | 69,710 | 75,173 | 58,811 | 73,410 | 76,549 |
| Contractual Services | 4,750 | 4,930 | 4,882 | 4,918 | 5,075 |
| Supplies & Expenses | 2,166 | 4,400 | 2,404 | 2,646 | 4,400 |
| Fixed Charges | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Judicial/Municipal Court | 76,626 | 84,503 | 66,097 | 80,974 | 86,024 |

**CITY OF ELKHORN
2023 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, resolutions 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-----------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Legal Services | | | | | |
| Contractual Services | 50,225 | 50,000 | 33,353 | 49,300 | 50,000 |
| Supplies & Expenses | 2,558 | 2,900 | - | - | - |
| Total Legal Services | 52,783 | 52,900 | 33,353 | 49,300 | 50,000 |

**CITY OF ELKHORN
2023 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 the City Administrator, City Finance Director, 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: Adam Swann, 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
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

Human Resources Management

- Maintain a cost-effective, 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 DPW; 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------------|----------------|---------------------------|----------------|-------------------|----------------|
| General Administration | | | | | |
| Wages & Benefits | 698,946 | 776,370 | 645,073 | 787,290 | 678,445 |
| Contractual Services | 33,124 | 63,550 | 49,995 | 26,667 | 36,498 |
| Supplies & Expenses | 23,246 | 50,100 | 20,669 | 48,258 | 35,580 |
| Fixed Charges | 10,234 | 13,494 | 9,667 | 10,227 | 9,904 |
| Capital Outlay | 1,407 | 2,000 | 1,203 | 1,400 | 36,175 |
| Transfer to Other Funds | - | - | - | - | - |
| Total General Administration | 766,956 | 905,514 | 726,606 | 873,842 | 796,603 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

Finance Division

Department Manager: Corrie Daly, Finance Director

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.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Financial Administration | | | | | |
| Wages & Benefits | 95,796 | 166,605 | 102,251 | 131,192 | 133,597 |
| Contractual Services | 68,551 | 61,000 | 43,038 | 63,943 | 62,475 |
| Supplies & Expenses | 6,719 | 13,200 | 10,043 | 12,839 | 13,300 |
| Fixed Charges | (16,250) | - | (5,198) | (5,280) | - |
| Grant / Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Financial Administration | 154,816 | 240,805 | 150,133 | 202,694 | 209,372 |

**CITY OF ELKHORN
2023 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; publication and posting of all legal notices; issuance of various licenses and permits; preparation of the Property Tax Roll; maintenance of a permanent record of the proceedings of the Common Council; and administration of 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 and absentee ballot requests; 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 ensuring that tasks to follow up on after the meeting are completed.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

Activity Measures

| ACTIVITY | 2019 | 2020 | 2021 | 2022* |
|---|-------------|-------------|-------------|--------------|
| Council/Committee packets | 63 | 45 | 37 | 33 |
| Percent postings 48 hours prior to meeting | 100% | 99.9% | 100% | 100% |
| Percent minutes available within 2 weeks of meeting | 100% | 100% | 100% | 100% |
| Number of elections held | 1 | 4 | 2 | 2 |
| Registered voters | 4,920 | 5,419 | 5,400 | 5,476 |
| Total votes cast | 1,628 | 4,563 | 1,445 | 3,181 |
| Percent votes cast by absentee | 14% | 60% | 35% | 28% |
| New voter registrations | 94 | 499 | 76 | 447 |

**Statistics are current as of October 2022*

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

Assessments

City Assessor: Accurate Appraisal, Inc. – Amanda Meade, 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 | 2019 | 2020 | 2021 | 2022 |
|-----------------------|-------|-------|-------|-------|
| Total Parcels | 3,964 | 3,960 | 3,958 | 4,044 |
| Personal Property | 450 | 328 | 475 | 466 |
| Full-Value Inspection | 327 | 331 | 225 | 223 |
| New Construction | 34 | 30 | 45 | 41 |
| Assessment Appeals | 0 | 0 | 1 | 0 |

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------------------|-------------|------------------------|----------|----------------|-------------|
| City Assessor | | | | | |
| Assessor Contract | 21,200 | 27,500 | 26,500 | 26,500 | 26,500 |
| Total City Assessor | 21,200 | 27,500 | 26,500 | 26,500 | 26,500 |

**CITY OF ELKHORN
2023 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, and building code enforcement. 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.

Activity Measures

| ACTIVITY | 2019 | 2020 | 2021 | 2022* |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Building Permits | No. of Permits | No. of Permits | No. of Permits | No. of Permits |
| Single Family | 20 | 27 | 7 | 1 |
| Two Family | 0 | 1 | 0 | 0 |
| Multi-family | 2 | 0 | 0 | 0 |
| Commercial | 12 | 1 | 0 | 0 |
| Planning and Zoning Reviews | | | | |
| Certified Survey Map | 0 | 2 | 6 | 3 |
| Rezone | 3 | 1 | 1 | 5 |
| Site Plan Reviews | 9 | 5 | 9 | 3 |
| Plats | 0 | 0 | 0 | 0 |
| Conditional Use Permits | 8 | 1 | 6 | 4 |
| Conceptual Plan Reviews | 1 | 0 | 2 | 4 |

**Statistics are current as of September 2022*

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Community Development | | | | | |
| Wages & Benefits | 1,407 | 1,830 | - | 1,400 | 1,400 |
| Contractual Services | 11,315 | 8,600 | 12,597 | 12,700 | 9,800 |
| Supplies & Expenses | 212 | 1,100 | 147 | 300 | 450 |
| Transfer to TID # 4 | - | 213 | - | - | - |
| Transfer to Vehicle Rplcmt. | 318,182 | - | - | - | - |
| . | | | | | |
| Total Community Development | 331,116 | 11,743 | 12,744 | 14,400 | 11,650 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

GENERAL GOVERNMENT

Buildings and Plants

Buildings and Plants accounts for those expenses associated with the operation and maintenance of the City Administration Building.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Buildings and Plant | | | | | |
| Contractual Services | 199,855 | 166,000 | 112,249 | 158,690 | 169,960 |
| Supplies & Expenses | 1,500 | 2,500 | 280 | 2,000 | 2,000 |
| Fixed Charges | 6,455 | 6,892 | 3,286 | 3,286 | 3,368 |
| Capital Outlay | 568 | 1,500 | 7,439 | 7,439 | 1,500 |
| Total Buildings and Plant | 208,378 | 176,892 | 123,253 | 171,415 | 176,828 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LAW ENFORCEMENT

Department Manager: Joel Christensen, Police Chief

Description: The responsibilities of the Police Department are to do the following: identify criminal offenders and criminal activity and, where appropriate, apprehend offenders and participate in subsequent court proceedings; reduce the opportunities for the commission of some crimes through preventative patrol and other measures; aid crime victims and individuals who are in danger of physical harm; protect constitutional guarantees; facilitate the movement of people and vehicles; assist those who cannot care for themselves; resolve conflict; identify problems that are potentially serious law enforcement or governmental problems; create and maintain a sense of security in the community; promote and preserve civil order; and to provide other services on an emergency basis.

The Police Department is divided into the divisions of administration and operations, which are intended to facilitate performance of the functions listed above.

Administration

Description: The Administration section 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 resource management.
- 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. The Police Department will implement and provide proofs for 32 of the 65 core standards.
- Recruit, select and onboard the current authorized vacancies.
- Revise the performance evaluation instrument and implement.

Activity Measures

| ACTIVITY | 2019 | 2020 | 2021 | 2022* |
|-------------------|--------|--------|--------|--------|
| Calls for Service | 10,646 | 11,755 | 16,019 | 14,333 |

*Statistics are through September 2022

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LAW ENFORCEMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|----------------|---------------------------|-------------|-------------------|----------------|
| Law Enforcement Administration | | | | | |
| Wages & Benefits | 301,431 | 312,246 | 254,191 | 318,780 | 340,351 |
| Contractual Services | 120,724 | 115,461 | 100,466 | 130,232 | 140,410 |
| Supplies & Expenses | 10,300 | 15,976 | 6,189 | 12,391 | 14,604 |
| Fixed Charges | 46,205 | 57,792 | 83,125 | 87,730 | 76,645 |
| Capital Outlay | 26,884 | - | - | - | 7,203 |
| Total Law Enforcement Administration | 505,544 | 501,475 | 443,970 | 549,133 | 579,213 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LAW ENFORCEMENT

Patrol Operations

Description: The Patrol section 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, as appropriate, 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Patrol Operations | | | | | |
| Wages & Benefits | 1,090,378 | 1,268,941 | 975,260 | 1,290,605 | 1,376,196 |
| Contractual Services | 20,440 | 17,318 | 11,605 | 16,201 | 24,234 |
| Supplies & Expenses | 48,920 | 41,241 | 37,637 | 55,814 | 56,541 |
| Fixed Charges | - | - | - | - | - |
| Capital Outlay | 1,323 | 13,800 | 12,994 | 13,800 | 19,768 |
| Total Patrol Operations | 1,161,062 | 1,341,300 | 1,037,496 | 1,376,420 | 1,476,739 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LAW ENFORCEMENT

Criminal Investigations

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

Services:

- Provide timely, efficient and thorough criminal investigations.
- Identify and apprehend, as appropriate, 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--------------------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Criminal Investigations | | | | | |
| Wages & Benefits | 226,581 | 237,458 | 161,752 | 205,122 | 238,077 |
| Contractual Services | 1,099 | 2,779 | 1,858 | 3,366 | 3,550 |
| Supplies & Expenses | 4,965 | 5,697 | 2,345 | 6,015 | 5,919 |
| Fixed Charges | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Criminal Investigations | 232,645 | 245,934 | 165,954 | 214,503 | 247,546 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LAW ENFORCEMENT

Education & Community Relations

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

Services:

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

Goals and Standards of Performance:

- Create learning opportunities within the school to teach about law enforcement and role of law enforcement in society.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|----------------|---------------------------|---------------|-------------------|----------------|
| Education & Community Relations | | | | | |
| Personal Services | 86,159 | 100,337 | 84,534 | 100,681 | 105,120 |
| Contractual Services | 346 | 500 | 308 | 468 | 540 |
| Supplies & Expenses | 328 | 1,800 | - | 1,150 | 650 |
| Fixed Charges | 1,620 | 500 | 1,000 | - | - |
| Grants, Contributions, Etc. | - | - | - | - | - |
| Total Education & Community Relations | 88,452 | 103,137 | 85,842 | 102,299 | 106,310 |

**CITY OF ELKHORN
2023 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 provision of emergency medical service for the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. In 2021 the department became a full-time municipal fire department with staffing 24 hours per day. The staffing includes three 24-hour rotating shifts with 8 firefighter/EMTs per shift. The service coverage area is approximately 103 square miles with approximately 25,000 year round residents.

| ACTIVITY | 2019 | 2020 | 2021 | 2022* |
|------------------|------|------|------|-------|
| Fire Responses | 542 | 546 | 687 | 542 |
| EMS Responses | 1735 | 1799 | 2417 | 1901 |
| Fire Inspections | 1258 | 1258 | 1331 | 1331 |

**Statistics are current as of 09-30- 2022 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 officials, department managers, town officials, the Police and Fire Commission, the press, the general public and the Fire Department’s staff on matters related to departmental operations.
- Review and prepare fire reports.
- Provide Emergency Management operations and functions.

Goals and Standards of Performance:

- Continue to improve CVMIC risk assessment.
- 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 and retain qualified staffing.
- Continue to oversee transition of department into full-time fire and EMS service

**CITY OF ELKHORN
2023 OPERATING BUDGET**

FIRE DEPARTMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Fire Service Administration | | | | | |
| Wages & Benefits | 284,070 | 309,355 | 255,904 | 305,613 | 395,701 |
| Contractual Services | 28,935 | 28,900 | 15,271 | 26,410 | 29,850 |
| Supplies & Expenses | 3,512 | 5,340 | 4,706 | 5,661 | 5,840 |
| Fixed Charges | 11,872 | 14,100 | 17,182 | 17,182 | 10,456 |
| Capital Outlay | - | - | - | - | - |
| Total Fire Administration | 328,389 | 357,695 | 293,063 | 354,865 | 441,847 |

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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Fire Suppression | | | | | |
| Wages & Benefits | 712,467 | 1,055,993 | 672,233 | 862,415 | 1,072,106 |
| Contractual Services | 132,770 | 90,100 | 72,097 | 102,269 | 112,988 |
| Supplies & Expenses | 62,229 | 53,500 | 60,087 | 73,400 | 60,000 |
| Fixed Charges | 29,039 | 40,951 | 31,327 | 41,079 | 65,680 |
| Capital Outlay | - | - | - | - | - |
| Total Fire Suppression | 936,505 | 1,240,544 | 835,745 | 1,079,163 | 1,310,774 |

**CITY OF ELKHORN
2023 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 1331 required fire inspections.
***State statute requires the Fire Department to perform two fire inspections of every commercial and multi-family building in the fire service area. There are 665 such buildings in the service area.
- Pre-plan 50 buildings, 256 of the 1331 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.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

FIRE DEPARTMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Fire Inspections & Investigations | | | | | |
| Wages & Benefits | 65,331 | 65,945 | 52,341 | 66,093 | 159,343 |
| Contractual Services | 449 | 700 | 1,517 | 2,600 | 1,750 |
| Supplies & Expenses | 83 | 100 | 73 | 100 | 110 |
| Fixed Charges | - | - | - | - | - |
| | | | - | | |
| Total Fire Inspections & Investigations | 65,863 | 66,745 | 53,931 | 68,793 | 161,203 |

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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Fire Training & Education | | | | | |
| Wages & Benefits | 30,116 | 53,834 | 24,219 | 32,365 | 54,497 |
| Supplies & Expenses | 4,249 | 3,000 | 863 | 1,500 | 3,000 |
| Total Fire Training & Education | 34,365 | 56,834 | 25,082 | 33,865 | 57,497 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

FIRE DEPARTMENT

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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|----------------|---------------------------|--------------|-------------------|----------------|
| Fire Emergency Communications | | | | | |
| Wages & Benefits | - | - | - | - | - |
| Contractual Services | 282 | 2,700 | 2,632 | 2,750 | 3,600 |
| Supplies & Expenses | - | - | - | - | - |
| Grants, Contributions, Etc | - | - | - | - | - |
| Total Fire Emergency Communications | 282 | 2,700 | 2,632 | 2,750 | 3,600 |

**CITY OF ELKHORN
2023 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 | 2019 | 2020 | 2021 | 2022 |
|---------------------------------|-------|-------|-------|-------|
| Street Sweeping (lane miles) | 300 | 1135 | 1100 | 830 |
| Snow Plowing & Salting (miles) | 3,002 | 3,002 | 3,002 | 3,002 |
| Salting (tons) | 1,500 | 900 | 1,300 | 1,300 |
| Street Repair – Paving (miles) | 2.0 | 0.5 | 6.7 | 1.0 |
| Signs Installed/Repaired (each) | 45 | 50 | 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|----------------|---------------------------|-------------|-------------------|----------------|
| Administration/Engineering | | | | | |
| Wages & Benefits | 141,924 | 136,727 | 115,688 | 142,473 | 189,745 |
| Contractual Services | 7,391 | 16,300 | 6,602 | 5,500 | 12,975 |
| Supplies & Expenses | 8,335 | 8,400 | 3,789 | 5,800 | 6,100 |
| Fixed Charges | 27,287 | 30,633 | 40,778 | 40,778 | 41,649 |
| Capital Outlay | - | 2,000 | - | 1,000 | 1,000 |
| Total Administration/Engineering | 184,936 | 194,060 | 166,858 | 195,551 | 251,469 |

**CITY OF ELKHORN
2023 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
2023 OPERATING BUDGET**

PUBLIC WORKS

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Street Maintenance | | | | | |
| Wages & Benefits | 382,036 | 300,503 | 316,147 | 400,360 | 363,718 |
| Contractual Services | 161,393 | 157,500 | 78,725 | 134,923 | 161,900 |
| Supplies & Expenses | 85,687 | 98,500 | 57,489 | 108,500 | 95,500 |
| Chemicals | 129,949 | 120,000 | 64,426 | 120,000 | 120,000 |
| Fixed Charges | 12,131 | 12,461 | 27,528 | 27,528 | 27,863 |
| Capital Outlay | 34,688 | 19,000 | 15,059 | 39,000 | 25,000 |
| Total Street Maintenance | 805,883 | 707,964 | 559,374 | 830,311 | 793,981 |

**CITY OF ELKHORN
2023 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Yard Waste Collection | | | | | |
| Wages & Benefits | 30,300 | 16,551 | 33,104 | 33,403 | 21,160 |
| Supplies & Expenses | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Yard Waste Collection | 30,300 | 16,551 | 33,104 | 33,403 | 21,160 |

**CITY OF ELKHORN
2023 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 outsourced; 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%

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Garage Operations | | | | | |
| Wages & Benefits | - | - | - | - | - |
| Contractual Services | 153,034 | 142,100 | 107,645 | 161,975 | 161,722 |
| Supplies & Expenses | 7,372 | 8,400 | 5,305 | 3,100 | 8,000 |
| Capital Outlay | - | - | - | - | - |
| Total Garage Operations | 160,406 | 150,500 | 112,950 | 165,075 | 169,722 |

**CITY OF ELKHORN
2023 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 | 2019 | 2020 | 2021 | 2022 |
|--------------------------|-------------|-------------|-------------|-------------|
| 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
2023 OPERATING BUDGET**

PUBLIC WORKS

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|------------------------------|----------------|---------------------------|----------------|-------------------|----------------|
| Park Facilities | | | | | |
| Wages & Benefits | 198,957 | 155,590 | 182,873 | 240,244 | 200,748 |
| Contractual Services | 168,793 | 103,900 | 97,880 | 129,715 | 98,082 |
| Supplies & Expenses | 45,973 | 58,000 | 29,560 | 40,600 | 38,000 |
| Chemicals | 19,803 | 20,800 | 24,127 | 24,200 | 21,000 |
| Fixed Charges | 3,276 | 3,350 | 2,666 | 2,666 | 2,748 |
| Capital Outlay | - | - | - | - | - |
| Total Park Facilities | 436,801 | 341,640 | 337,105 | 437,425 | 360,578 |

**CITY OF ELKHORN
2023 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 | 2018 | 2019 | 2020 | 2021 | 2022 |
|------------------|------|------|------|------|------|
| Trees Planted | 18 | 25 | 0 | 25 | 20 |
| Trees Removed | 15 | 25 | 20 | 18 | 24 |
| Stumps Removed | 15 | 5 | 20 | 18 | 24 |
| Trees Pruned | 145 | 150 | 200 | 200 | 200 |
| Service Requests | 50 | 40 | 40 | 40 | 50 |

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|---------------|------------------------|---------------|----------------|---------------|
| Forestry & Weed Control | | | | | |
| Wages & Benefits | 21,740 | 25,216 | 20,778 | 36,515 | 45,029 |
| Contractual Services | 17,841 | 17,000 | - | 17,000 | 12,000 |
| Supplies & Expenses | 78 | 1,000 | 567 | 1,000 | 1,000 |
| Capital Outlay | - | - | - | - | - |
| Total Forestry & Weed Control | 39,659 | 43,216 | 21,345 | 54,515 | 58,029 |

**CITY OF ELKHORN
2023 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, Elkhorn Library 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 enrichment opportunities outside of the realm of sports. Especially in the realm of E-Sports, art/crafts and theatre/musical.
- 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 2023 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 donate to this program to offset costs and provide for a family in need.

**CITY OF ELKHORN
2023 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 could be implemented in 2023.
- 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 | 2019 | 2020 | 2021 | 2022 |
|--|-------------|-------------|-------------|-------------|
| Tball/Coach Pitch | 208 | 136 | 193 | 199 |
| Baseball | 99 | 80 | 97 | 103 |
| Softball | 74 | 47 | 68 | 72 |
| No School Adventure Days | N/A | N/A | 238 | 233 |
| Sunset Camp (Morning) | N/A | 119 | 170 | N/A |
| Sunset Camp (Afternoon) | 602 | 210 | 394 | 542 |
| Water Aerobics | 300 | 0 | 0 | 45 |
| Adult Programs | N/A | N/A | 114 | 125 |
| Swim Lessons | 330 | 0 | 305 | 275 |
| Flag Football | 120 | 48 | 48 | 54 |
| Community Events* | 1000 | 100 | 250 | 500 |
| Escape Room, Take Home Kits | N/A | N/A | 104 | 75 |
| Members Pool Attendance (Res./NR/Family/Ind.) | \$43,207 | 0 | \$52,970 | \$45,669 |
| Day Passes (\$5) | \$64,821 | 0 | \$53,913 | \$60,420 |

**Estimate between all events – additional programs being implemented Cardboard Boat Race, Find Franz Scavenger Hunt, Flashlight Egg Hunt, 4-year-old Blast Ball, soccer league, Movies in the Park etc.*

Note: Sign up is still occurring for the following programs; Take Home Kits, No School Adventure Days, Adult Programs, Swim Lessons and Escape Room.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

RECREATION

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Recreation Administration | | | | | |
| Wages & Benefits | 189,427 | 212,368 | 148,920 | 187,483 | 224,156 |
| Contractual Services | 1,971 | 3,100 | 3,087 | 3,690 | 3,850 |
| Supplies & Expenses | 2,134 | 4,750 | 1,845 | 3,680 | 5,800 |
| Fixed Charges | 2,761 | 3,903 | 3,689 | 3,689 | 3,449 |
| Capital Outlay | 396 | - | - | - | - |
| Total Recreation Administration | 196,688 | 224,121 | 157,542 | 198,542 | 237,255 |
| | | | | | |
| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
| Recreational Programs | | | | | |
| Wages & Benefits | 176,076 | 195,393 | 215,366 | 217,579 | 251,158 |
| Contractual Services | 8,845 | 10,000 | 3,682 | 8,000 | 10,000 |
| Supplies & Expenses | 63,247 | 80,700 | 72,111 | 84,520 | 85,850 |
| Fixed Charges | 5,989 | - | 11,845 | 11,845 | 9,284 |
| Capital Outlay | - | - | - | - | - |
| Total Recreational Programs | 254,158 | 286,093 | 303,004 | 321,944 | 356,292 |
| | | | | | |
| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
| Community Events | | | | | |
| Supplies & Expenses | 4,145 | 5,000 | 3,521 | 5,000 | 4,500 |
| Grants, Contributions, Etc | - | - | - | - | - |
| Total Community Events | 4,145 | 5,000 | 3,521 | 5,000 | 4,500 |
| Total Recreation | 454,991 | 515,214 | 464,066 | 525,486 | 598,047 |

CITY OF ELKHORN
2023 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.

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
2023 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.

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|------------------------------|-------------|-------------------|----------------|
|----------------|------------------------------|-------------|-------------------|----------------|

Estimated Reserves: January 1, 2023

313,685

Revenues

| | | | | |
|----------------------------|--------|--------|--------|--------|
| Licenses and Permits | - | - | - | - |
| Fund Raisers & Concessions | 47,209 | 48,000 | 47,103 | 48,000 |
| Miscellaneous Income | 190 | - | 13,880 | 5,664 |
| Transfer from General Fund | - | - | - | - |

Total Revenues

| | | | | |
|--------|---------------|--------|--------|---------------|
| 47,399 | 48,000 | 60,983 | 62,570 | 53,664 |
|--------|---------------|--------|--------|---------------|

Expenditures

| | | | | |
|----------------------------|--------|--------|--------|--------|
| Contractual Services | - | - | - | - |
| Fund Raisers & Concessions | 21,640 | 29,500 | 27,135 | 27,500 |
| Capital Outlay | - | 50,000 | - | 20,000 |

Total Expenditures

| | | | | |
|--------|---------------|--------|--------|---------------|
| 21,640 | 79,500 | 27,135 | 26,000 | 47,500 |
|--------|---------------|--------|--------|---------------|

Estimated Reserves: December 31, 2023

319,849

**CITY OF ELKHORN
2023 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--|----------------|---------------------------|-------------|-------------------|----------------|
|--|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserves: January 1, 2023

12,125

Revenues

| | | | | | |
|----------------------------|----|---|---|----|-----|
| Federal & State Payments | - | - | - | - | - |
| Law & Ordinance Violations | - | - | - | - | - |
| Interest Income | 59 | - | 3 | 50 | 192 |
| Donations | - | - | - | - | - |

Total Revenues

| | | | | | |
|--|----|---|---|----|-----|
| | 59 | - | 3 | 50 | 192 |
|--|----|---|---|----|-----|

Expenditures

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

Total Expenditures

| | | | | | |
|--|---|---|---|---|---|
| | - | - | - | - | - |
|--|---|---|---|---|---|

Estimated Reserves: December 31, 2023

12,317

**CITY OF ELKHORN
2023 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.

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserve Balance:

January 1, 2023

1,991,184

Revenues

| | | | | | |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Property Taxes | - | - | - | - | - |
| Interest Income | 1,126 | 2,000 | 10,985 | 15,000 | 35,700 |
| Insurance Recoveries | 129,997 | 44,500 | 20,752 | 26,688 | 37,743 |
| Retiree Premiums | 6,361 | 5,300 | 16,825 | 16,989 | 622 |
| Federal COVID Assistance | - | - | (14,331) | 14,331 | - |
| Transfers From Other Funds | 1,629,508 | 1,827,243 | 1,474,724 | 1,756,283 | 1,893,049 |

Total Revenues

| | | | | |
|------------------|------------------|-----------|-----------|------------------|
| 1,766,992 | 1,879,043 | 1,508,955 | 1,829,291 | 1,967,114 |
|------------------|------------------|-----------|-----------|------------------|

Expenditures

| | | | | | |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Medical Expenses | 1,727,390 | 1,634,465 | 1,420,475 | 1,634,465 | 1,796,914 |
| HRA Expenditures | 53,533 | 73,800 | 25,814 | 45,000 | 79,500 |
| Retiree Medical Premiums | - | - | - | - | - |
| Dental Expenses | 55,104 | 120,000 | 51,998 | 66,153 | 80,000 |
| Retiree Dental Premiums | 2,008 | - | 3,786 | 3,786 | - |
| Liability Insurance Claims | 38,930 | - | 685 | 1,000 | - |
| Miscellaneous Expense | - | - | 144 | 144 | 9,272 |
| Transfer to Water Utility | - | - | - | - | - |

Total Expenditures

| | | | | |
|-----------|------------------|-----------|-----------|------------------|
| 1,876,965 | 1,828,265 | 1,502,902 | 1,750,548 | 1,965,686 |
|-----------|------------------|-----------|-----------|------------------|

Estimated Reserve Balance: December 31, 2023

1,992,612

**CITY OF ELKHORN
2023 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. All unobligated reserve funds were returned to the State of Wisconsin on or before January 1, 2020. The City has one remaining active loan.

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserves: January 1, 2023 -

Revenues

| | | | | | |
|--------------------------------|---------------|---------------|---------------|--------|---------------|
| Federal Payments | - | - | - | - | - |
| Loan Principal & Interest Pmts | 56,485 | 60,225 | 65,393 | 79,517 | 56,325 |
| Interest Income | 3,742 | - | 7,420 | 3,077 | 2,286 |
| Total Revenues | 60,227 | 60,225 | 72,813 | 82,594 | 58,611 |

Expenditures

| | | | | | |
|---------------------------|---------------|---------------|--------|--------|---------------|
| Contractual Services | 654 | - | 515 | 777 | 780 |
| Supplies | - | - | - | - | - |
| Direct Payments - State | 54,592 | 60,225 | 72,242 | 81,822 | 57,831 |
| Transfer Fund Balance | - | - | - | - | - |
| Total Expenditures | 55,246 | 60,225 | 72,757 | 82,599 | 58,611 |

Estimated Reserves: December 31, 2023 -

**CITY OF ELKHORN
2023 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.

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

RESERVE BALANCE

Estimated January 1, 2023

301,463

REVENUES

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Room Tax | 243,774 | 230,000 | 190,199 | 230,000 | 230,000 |
| Interest | 250 | 2,000 | 3,133 | 4,163 | 6,000 |
| License and permits | 104,348 | 160,500 | 42,404 | 41,000 | 213,620 |
| Plan Commission Fees | 7,104 | 6,200 | 6,891 | 6,200 | 10,100 |
| TID 3 Post-Closing Distribution | - | - | - | - | - |
| Proceeds from Land Sales | - | 100,000 | 83,545 | 100 | 300 |
| Miscellaneous Revenue | - | 1,000 | 140,966 | 140,966 | - |
| Reserves Applies | - | - | - | - | - |

TOTAL REVENUES

| | | | | |
|---------|---------|---------|---------|---------|
| 355,476 | 499,700 | 467,138 | 422,429 | 460,020 |
|---------|---------|---------|---------|---------|

EXPENDITURES

| | | | | | |
|---------------------------------|---------|---------|--------|---------|---------|
| Supplies | 24 | 100 | - | - | - |
| Contractual Services | 88,976 | 145,000 | 44,471 | 73,000 | 210,536 |
| Chamber of Commerce | 183,152 | 150,000 | 81,075 | 150,000 | 161,000 |
| WalCo Economic Development | 4,500 | 15,000 | 4,500 | 4,500 | 4,500 |
| Development Projects | 113,481 | 35,000 | 71,308 | 75,000 | - |
| Community Events | 16,865 | 22,500 | 19,500 | 19,500 | 21,500 |
| - Holton Band Concerts | - | - | - | - | - |
| - July 4th Celebration | - | - | - | - | - |
| Donation to Hazelridge Cemetery | - | 20,000 | 20,000 | 20,000 | 20,000 |
| EEDA | 42,813 | 20,000 | - | 20,000 | 40,000 |
| Land Acquisition | - | 25,000 | - | - | - |

TOTAL EXPENDITURES

| | | | | |
|---------|---------|---------|---------|---------|
| 449,811 | 432,600 | 240,854 | 362,000 | 457,536 |
|---------|---------|---------|---------|---------|

ESTIMATED RESERVE BALANCE DECEMBER 31, 2023

303,947

**CITY OF ELKHORN
2023 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 | 2018 | 2019 | 2020 | 2021 | 2022* |
|------------------------------|-------------|-------------|-------------|-------------|--------------|
| Registered Patrons (Total) | 13,633 | 12,721 | 11,448 | 11,002 | 10,886 |
| City of Elkhorn | 7,013 | 6,608 | 5,828 | 5,545 | 5,404 |
| Delavan Township | 440 | 346 | 345 | 360 | 370 |
| Sugar Creek Township | 2,116 | 1,711 | 1,723 | 1,641 | 1,587 |
| Lafayette Township | 789 | 649 | 640 | 639 | 648 |
| LaGrange Township | 995 | 832 | 831 | 804 | 783 |
| Other | 2,280 | 2,575 | 2,081 | 2,013 | 2,094 |
| Adult Patrons | 10,530 | 9,970 | 9,083 | 8,623 | 8,527 |
| Youth Patrons | 3,103 | 2,751 | 2,365 | 2,379 | 2,359 |
| Circulation | 246,738 | 254,016 | 153,366 | 101,514 | 128,632 |
| Programs: Youth | 462 | 440 | 170 | 136 | 519 |
| Programs: Adult | 280 | 166 | 131 | 44 | 198 |
| Summer Reading Participants | 860 | 789 | 588 | 611 | 1655 |
| Public Computer Log-ins | 11,680 | 10,713 | 4,647 | 2,757 | 3612 |
| Collection Size (# of items) | 75,923 | 75,385 | 77,979 | 79,123 | 81,407 |

**Statistics are current as of August 1, 2022*

**CITY OF ELKHORN
2023 OPERATING BUDGET**

LIBRARY FUND

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserves: January 1, 2023

339,445

Revenues

| | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Taxes | 427,480 | 443,872 | 443,872 | 443,872 | 507,152 |
| Library Aid | 435,940 | 422,185 | 425,214 | 422,185 | 425,499 |
| Public Charges for Services | 17,076 | 15,300 | 12,039 | 12,959 | 14,500 |
| Miscellaneous | 7,169 | 5,100 | 5,685 | 5,100 | 5,100 |
| Other Financing Sources | 1,279 | 2,000 | 3,102 | 2,000 | 5,292 |
| Donation | 38,057 | 19,000 | 50,499 | 37,000 | 21,000 |
| Community Central Rental | 5,855 | 5,000 | 7,172 | 7,000 | 7,000 |
| Total Revenues | 932,856 | 912,457 | 947,583 | 930,116 | 985,543 |

Expenditures

| | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Wages & Benefits | 654,672 | 663,468 | 514,955 | 607,319 | 732,305 |
| Contractual Services | 98,595 | 99,100 | 83,477 | 109,466 | 103,584 |
| Supplies & Expenses | 33,567 | 36,170 | 28,960 | 41,770 | 34,400 |
| Fixed Charges | 7,453 | 7,420 | 10,752 | 7,420 | 10,168 |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 124,398 | 123,270 | 109,457 | 122,800 | 105,086 |
| Transfer to Agency Fund | - | - | - | - | - |
| Total Expenditures | 918,685 | 929,428 | 747,601 | 888,775 | 985,543 |

Estimated Reserves: December 31, 2023

339,445

**CITY OF ELKHORN
2023 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 full-time 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 and/or Paramedics 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
2023 OPERATING BUDGET**

EMERGENCY MEDICAL SERVICES FUND

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserves: January 1, 2023

1,745,412

Revenues

| | | | | | |
|----------------------------|---------|---------|---------|---------|---------|
| Real Estate Tax Revenue | 734,912 | 664,094 | 664,094 | 664,094 | 550,103 |
| State Grants | - | - | - | - | - |
| Ambulance Fees | 736,651 | 575,000 | 707,945 | 969,044 | 925,000 |
| Public Charges for Service | 288,598 | 316,887 | 221,326 | 295,101 | 661,220 |
| Miscellaneous Revenue | 998 | 1,000 | 14,813 | 5,348 | 33,400 |
| Funds Balances Applied | - | 25,968 | - | - | - |

Total Revenues

| | | | | |
|-----------|------------------|-----------|-----------|------------------|
| 1,761,159 | 1,582,949 | 1,608,178 | 1,933,587 | 2,169,723 |
|-----------|------------------|-----------|-----------|------------------|

Expenditures

| | | | | | |
|-----------------------|---------|-----------|---------|-----------|-----------|
| Wages & Benefits | 961,789 | 1,322,922 | 903,028 | 1,291,228 | 1,512,405 |
| Contractual Services | 112,406 | 80,300 | 61,823 | 75,600 | 77,800 |
| Supplies & Expense | 55,888 | 88,250 | 70,176 | 94,134 | 98,250 |
| Fixed Charges | 45,207 | 88,977 | 55,366 | 115,271 | 481,268 |
| Grants, Contributions | - | - | - | - | - |
| Capital Outlay | - | 2,500 | - | 2,500 | - |

Total Expenditures

| | | | | |
|-----------|------------------|-----------|-----------|------------------|
| 1,175,290 | 1,582,949 | 1,090,393 | 1,578,733 | 2,169,723 |
|-----------|------------------|-----------|-----------|------------------|

Estimated Reserves: December 31, 2023

1,745,412

CITY OF ELKHORN
2023 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 2022 equalized valuation of \$1,054,646,000 the City's maximum debt authority stands at \$52,732,300. 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 2022, the City's outstanding debt load will be \$33,085,000, which is **62.74%** of the statutory limit.

In May 2017, the Common Council created Tax Increment District 4 to help facilitate development projects 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 \$13,185,700, which will generate an estimated increment of \$256,667 in 2022. The Common Council approved borrowing \$140,000 from the Electric Utility Fund to TID #4 cover the debt payments at an interest rate of 3.82%. The advance along with accrued interest will be reimbursed by TID #4 to the Elkhorn Electric Utility as soon as the annual increment amount exceeds funds needed or annual debt principal and interest payments plus administrative expenses. Presently we have a balance of \$202,387 in our TID #4 debt service account with a principal and interest payments totaling \$201,344 in December, 2022 which will result in the year balance of \$1,043.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

DEBT SERVICE FUNDS

GENERAL OBLIGATION DEBT FUND

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

Estimated Reserve Balance:

January 1, 2023

1,587,831

Debt Service Revenues

| | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Taxes | 2,334,532 | 2,382,404 | 2,382,404 | 2,382,404 | 2,453,880 |
| Special Assessments | - | - | - | - | - |
| Miscellaneous | 506 | 150 | 5,025 | 4,900 | 6,000 |
| Library Contribution-Current Debt | - | - | - | - | - |
| Sewer Contribution | 43,185 | 357,139 | - | 357,321 | 357,913 |
| Water Contribution | 1,440 | 57,307 | - | 57,592 | 76,141 |
| Electric Contribution | - | - | - | - | - |
| Bond Premiums | - | - | 30,730 | - | - |
| Debt Proceeds | - | - | - | - | - |
| Transfer from other funds | - | - | - | - | 657,060 |
| Transfer from Capital Project | - | - | 105,423 | - | - |

Total Revenues

| | | | | |
|-----------|------------------|-----------|-----------|------------------|
| 2,379,663 | 2,797,000 | 2,523,582 | 2,802,217 | 3,550,994 |
|-----------|------------------|-----------|-----------|------------------|

Reserves Applied

| | | | | |
|---|---------|---|---|---|
| - | 207,608 | - | - | - |
|---|---------|---|---|---|

Debt Service Expenditures

| | | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| Principal & Interest | 2,720,027 | 2,996,608 | 1,694,456 | 2,849,953 | 3,543,194 |
| Advance Refunding of Debt Issue | - | - | - | - | - |
| Other Expenses | 7,000 | 8,000 | 83,819 | 7,400 | 7,800 |
| Capitalized Interest - New Debt | - | - | - | - | - |
| Capitalized Fees - New Debt | - | - | - | - | - |

Total Expenditures

| | | | | |
|-----------|------------------|-----------|-----------|------------------|
| 2,727,027 | 3,004,608 | 1,778,275 | 2,857,353 | 3,550,994 |
|-----------|------------------|-----------|-----------|------------------|

Estimated Reserve Balance December 31, 2023

1,587,831

**CITY OF ELKHORN
2023 OPERATING BUDGET**

DEBT SERVICE FUNDS

TIF DEBT FUND NO. 4

Estimated Reserves Balance:

January 1, 2023

32,996

TID #4 Debt Service Revenues

| | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Taxes | 239,949 | 245,000 | 241,416 | 245,000 | 256,667 |
| Special Assessments | - | - | - | - | - |
| Miscellaneous Revenue | 117 | 100 | 1,023 | - | 2,300 |
| Transfer from Other Funds | - | 137,293 | - | 140,000 | 159,059 |
| Reserve Applied | - | 32,000 | - | - | - |
| Total Revenues | 240,066 | 414,393 | 242,439 | 385,000 | 418,026 |

TIF #4 Debt Service Expenses

| | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Principal & Interest | 374,548 | 414,393 | 213,049 | 414,393 | 417,876 |
| Contractual Services | 451 | - | - | - | 150 |
| Advance Refunding of Debt | - | - | - | - | - |
| Distribution of TID Surplus | - | - | - | - | - |
| Total Expenditures | 374,999 | 414,393 | 213,049 | 414,393 | 418,026 |

Estimated Reserve Balance December 31, 2023

32,996

**CITY OF ELKHORN
2023 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).

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|----------------|------------------------------|-----------|-------------------|----------------|
| Estimated Reserve Balance: | | | | | |
| January 1, 2023 | | | | | 2,039,816 |
| Revenues | | | | | |
| Taxes | - | - | - | - | - |
| Special Assessments | - | - | - | - | - |
| Federal Payments | 224,959 | - | - | - | 1,250,576 |
| Third Party Reimbursement | 30,360 | - | - | 7,170 | 20,496 |
| EASD Reimbursement | 9,255 | 9,200 | 9,439 | 9,439 | 9,400 |
| Permits/Escrow The Pines | - | - | - | - | - |
| Miscellaneous | 2,420 | 400 | 23,736 | 25,000 | 64,000 |
| Bond Premium | 130,746 | - | (105,423) | (105,423) | - |
| Transfer from other funds | 51,212 | - | - | - | - |
| Debt Proceeds | 3,460,000 | 2,350,811 | 1,964,732 | 1,964,732 | 2,848,401 |
| Total Revenues | 3,908,952 | 2,360,411 | 1,892,484 | 1,900,918 | 4,192,873 |
| Expenditures | | | | | |
| Contractual Services | 7,829 | 1,032,787 | (26,457) | 6,400 | - |
| Supplies and Expense | - | - | - | - | - |
| Capital Outlay | 4,572,950 | 1,318,024 | 1,010,977 | 1,988,323 | 4,098,978 |
| Debt Issuance cost | 85,428 | - | - | - | - |
| Debt Service | 198,787 | - | - | - | - |
| Total Expenditures | 4,864,994 | 2,350,811 | 984,520 | 1,994,723 | 4,098,978 |
| Estimated Reserve Balance: December 31, 2023 | | | | | 2,133,711 |

**CITY OF ELKHORN
2023 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

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|----------------|---------------------------|-------------|-------------------|----------------|
| Estimated Reserve Balance: | | | | | |
| January 1, 2023 | | | | | 8 |
| Revenues | | | | | |
| Taxes | - | - | - | - | - |
| Special Assessments | - | - | - | - | - |
| Escrow - Love's Construction | - | - | - | - | - |
| Conservation/Development | - | - | - | - | - |
| Other Financial Sources | - | - | - | - | - |
| Debt Proceeds | - | - | - | - | - |
| Transfer to TIF # 3 Capital Project | - | - | - | - | - |
| Total Revenues | - | - | - | - | - |
| Expenditures | | | | | |
| Contractual Services | - | - | (367) | - | - |
| Supplies & Expenses | - | - | 150 | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfer to TID 4 Debt Svc Fd | (213) | - | - | - | - |
| Repay Advance - General Fund | - | - | - | - | - |
| Total Expenditures | (213) | - | (217) | - | - |
| Estimated Reserve Balance: December 31, 2023 | | | | | 8 |

**CITY OF ELKHORN
2023 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|----------------|---------------------------|----------------|-------------------|------------------|
| Estimated Reserve Balance: | | | | | |
| January 1, 2023 | | | | | 979,810 |
| Revenues | | | | | |
| Property Taxes | - | 120,000 | 120,000 | 120,000 | 152,000 |
| Miscellaneous | 354 | 1,000 | 32,680 | 12,000 | 9,200 |
| State Grants | - | - | - | 26,517 | - |
| Fire/EMS Contributions - Town | (2,000) | - | - | - | 111,250 |
| Sale of Capital Assets | 58,518 | - | 4,590 | 4,590 | - |
| Transfers from Other Funds | 907,991 | 560,934 | 30,000 | 36,000 | 100,000 |
| Third party reimb. Of cost | | | | | - |
| Debt Proceed | - | | 545,000 | 545,000 | 428,909 |
| Reserves Applied | - | 54,263 | - | - | 418,946 |
| Total Revenues | 964,863 | 736,197 | 732,270 | 744,107 | 1,220,305 |
| Expenditures | | | | | |
| Capital Outlay | 707,043 | 736,197 | 396,496 | 644,415 | 1,120,305 |
| Total Expenditures | 707,043 | 736,197 | 396,496 | 644,415 | 1,120,305 |
| Estimated Reserve Balance: December 31, 2023 | | | | | 1,079,810 |

**CITY OF ELKHORN
2023 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
2023 OPERATING BUDGET**

SOLID WASTE FUND

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------|---------------------------|-------------|-------------------|----------------|
|----------------|---------------------------|-------------|-------------------|----------------|

ESTIMATED RESERVE BALANCE

| | |
|-----------------|--------|
| January 1, 2023 | 92,161 |
|-----------------|--------|

REVENUE

| | | | | | |
|------------------------|----------------|----------------|----------------|----------------|----------------|
| State Grants | 13,872 | 13,800 | 13,836 | 13,836 | 13,836 |
| Sanitation & Utilities | 536,203 | 529,800 | 378,375 | 515,556 | 641,103 |
| Interest Income | 22 | 200 | 70 | 76 | 100 |
| Reserves Applied | - | - | - | - | - |
| TOTAL REVENUE | 550,097 | 543,800 | 392,281 | 529,468 | 655,039 |

EXPENDITURES

| | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Solid Waste Collection | 397,361 | 383,000 | 224,108 | 399,405 | 418,000 |
| Recyclables Collection | 146,860 | 156,500 | 103,975 | 154,112 | 158,000 |
| Yard Waste Collection | 31,544 | 43,000 | 16,221 | 35,699 | 45,000 |
| Fuel Surcharge | - | - | - | - | - |
| TOTAL EXPENDITURES | 575,765 | 582,500 | 344,304 | 589,216 | 621,000 |

ESTIMATED RESERVE BALANCE December 31, 2023

| | |
|--|---------|
| | 126,200 |
|--|---------|

**CITY OF ELKHORN
2023 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 | 2019 | 2020 | 2021 | 2022 |
|------------------------------|-------------|-------------|-------------|-------------|
| Residential Units (each) | 2955 | 2955 | 3000 | 3000 |
| Leaves/Yard waste (cu. yds.) | N/A | N/A | N/A | N/A |
| Solid Waste (tons) | 2634 | 2567 | 2508 | 2500 |
| Recyclables (tons) | 666 | 682 | 685 | 700 |
| 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) | 9 | 10 | 17 | 20 |
| Cardboard (tons) | 81 | 83 | 188 | 190 |
| Glass (tons) | 158 | 162 | 120 | 125 |
| Paper (tons) | 326 | 334 | 197 | 200 |
| Plastics (tons) | 54 | 55 | 94 | 95 |
| Tin (tons) | 17 | 17 | 69 | 70 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

SOLID WASTE SERVICES

Solid Waste Collection and Disposal

Services:

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

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Solid Waste Collection | | | | | |
| Contractual Services | 397,361 | 383,000 | 224,108 | 399,405 | 418,000 |
| | - | | - | - | |
| Total Solid Waste Collection | 397,361 | 383,000 | 224,108 | 399,405 | 418,000 |

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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Recyclables Collection | | | | | |
| Contractual Services | 146,860 | 156,500 | 103,975 | 154,112 | 158,000 |
| Other | 449 | 500 | - | - | - |
| Total Recyclables Collection | 147,309 | 157,000 | 103,975 | 154,112 | 158,000 |

Yard Waste Collection

Services:

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

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|------------------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Yard Waste Collection | | | | | |
| Wages & Benefits | - | - | - | - | - |
| Contractual Services | 31,544 | 43,000 | 16,221 | 35,699 | 45,000 |
| Total Yard Waste Collection | 31,544 | 43,000 | 16,221 | 35,699 | 45,000 |
| TOTAL EXPENDITURES | 576,214 | 583,000 | 344,304 | 589,216 | 621,000 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

SEWER UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

| | |
|---|------------------|
| ESTIMATED RESERVE BALANCE | |
| January 1, 2022 | 2,096,231 |
| PROJECTED RECEIPTS | |
| User Fees | 3,469,402 |
| Interest Income | 33,528 |
| Federal Funds | - |
| Bond Proceeds | - |
| TOTAL RECEIPTS | 3,502,930 |
| PROJECTED EXPENDITURES | |
| Administration/System Maintenance | 490,110 |
| Walcomet | 1,595,445 |
| Intra-Fund Transfers | |
| Impact Fees Account | - |
| Replacement Account | - |
| Capital Improvement Account | 875,000 |
| Debt Service | |
| Revenue Debt | 108,775 |
| G.O. Debt | 357,321 |
| TOTAL EXPENDITURES | 3,426,651 |
| REVENUES OVER/(UNDER) EXPENDITURES | 76,279 |
| Distribution to Profit | |
| ESTIMATED RESERVE BALANCE: December 31, 2022 | 2,172,510 |

**CITY OF ELKHORN
2023 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 | 2019 | 2020 | 2021 | 2022 |
|--|------|-------|--------|------|
| Sanitary Sewer Cleaned & Televised (miles) | 5 | 7 | 10.7 | 15.3 |
| Sanitary Sewer Manhole Inspections (each) | 130 | 240 | 200 | 250 |
| Sanitary Sewer Main Replacement (LF) | 0 | 2,040 | 1,039 | 0 |
| Sanitary Sewer Main Pipe Lining (LF) | 0 | 7,337 | 26,882 | 0 |
| Sanitary Sewer Manhole Rehabilitation (each) | 5 | 95 | 214 | 285 |

| 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------|------------------------|----------|----------------|-------------|
|-------------|------------------------|----------|----------------|-------------|

Expenditures

| | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| Wages & Benefits | 131,218 | 330,023 | 132,862 | 170,676 | 390,312 |
| Contractual Services | 1,942,773 | 2,114,700 | 1,208,877 | 1,663,420 | 2,054,000 |
| Supplies & Expenses | 83,534 | 226,200 | 136,367 | 178,559 | 233,100 |
| Fixed Charges | 12,901 | 17,472 | 19,847 | 18,840 | 18,471 |
| Debt Service | 160,807 | 465,914 | 466,096 | 466,096 | 465,188 |
| Capital Outlay | (53,411) | 875,000 | 508,464 | 929,060 | 1,160,245 |
| Transfer Bond Proceeds to CP | - | - | - | - | - |

Total Expenditures

| | | | | |
|------------------|------------------|-----------|-----------|------------------|
| 2,277,823 | 4,029,309 | 2,472,512 | 3,426,651 | 4,321,315 |
|------------------|------------------|-----------|-----------|------------------|

**CITY OF ELKHORN
2023 OPERATING BUDGET**

WATER UTILITY

OPERATION AND MAINTENANCE ACCOUNT

| | |
|--|----------------------|
| ESTIMATED RESERVE BALANCE | |
| January 1, 2022 | 2,027,721 |
| PROJECTED RECEIPTS | |
| User Fees | 3,074,869 |
| Fire Protection Fees | 956,948 |
| Interest Earnings | 25,863 |
| Impact Fees | - |
| Miscellaneous | 1,082 |
| TOTAL RECEIPTS | 4,058,762 |
| PROJECTED DISBURSEMENTS | |
| Administration/Pumping/Distribution | 2,802,854 |
| Tax Equivalent | 500,000 |
| Intra-Fund Transfers | - |
| Replacement Account | - |
| Bond and Interest Account | 1,312,050 |
| Capital Improvement Account | - |
| Transfer to GO Debt | 76,141 |
| TOTAL DISBURSEMENTS | 4,691,045 |
| REVENUES OVER (UNDER) EXPENSES | (632,283) |
| ESTIMATED RESERVE BALANCE December 31, 2022 | 1,395,438 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Department Manager: Timothy Boss, Water Superintendent & Dawn Gall, Utility Field Office Coordinator

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 four (4) 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 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|
| Total Hydrants | 629 | 638 | 635 | 636 | 636 |
| Hydrants Flushed | 310 | 490 | 311 | 339 | 445 |
| Total System Valves | 291 | 351 | 853 | 854 | 856 |
| Valves Exercised | 131 | 254 | 228 | 322 | 96 |
| Total Water Meters in System | 3991 | 4050 | 4062 | 4103 | 4132 |
| Meters Tested | 367 | 751 | 141 | 617 | 36 |
| Gallons Sold (1000g) | 171,718 | 187,520 | 262,109 | 272,441 | 226,859 |
| Unaccounted Water (1000g) | 9000 | 9540 | 51,645 | 52,695 | 42,200 |
| Gallons Pumped (1000g) | 198,740 | 304,120 | 331,969 | 348,767 | 253,619 |
| Gallons used/not Sold (1000g) | ----- | 39,201 | 44,945 | 49,442 | 11,664 |

*Statistics are current as of September 2022

**CITY OF ELKHORN
2023 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-------------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| General Administration | | | | | |
| Wages & Benefits | 433,530 | 653,279 | 460,294 | 615,605 | 640,520 |
| Contractual Services | 459,024 | 374,563 | 639,254 | 652,947 | 2,256,095 |
| Supplies & Expense | 118,393 | 93,250 | 304,029 | 364,158 | 195,250 |
| Fixed Charges | 496,032 | 498,553 | 462,955 | 612,801 | 604,132 |
| Debt Service | 260,485 | 1,357,347 | 1,254,888 | 1,339,876 | 1,388,191 |
| Capital Outlay | 90,083 | 30,000 | 178,407 | 86,820 | 32,050 |
| Total General Administration | 1,857,547 | 3,006,992 | 3,299,827 | 3,672,207 | 5,116,238 |
| Transfers | | - | - | | - |

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
2023 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--------------------------------|----------------|---------------------------|-------------|-------------------|----------------|
| Customer Accounts | | | | | |
| Wages & Benefits | 76,404 | 148,685 | 79,066 | 108,283 | 174,266 |
| Contractual Services | 26,064 | 46,500 | 32,510 | 45,607 | 51,200 |
| Supplies & Expenses | 7,613 | 4,800 | 6,572 | 9,385 | 6,800 |
| Capital Outlay | - | - | 167 | 167 | - |
| Fixed Assets | | 300 | - | - | 300 |
| Uncollectible Accounts | (838) | 350 | 9,593 | 9,926 | - |
| Grants Contributions | - | - | - | - | - |
| Total Customer Accounts | 109,242 | 200,635 | 127,908 | 173,368 | 232,566 |

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.
- Conduct cross-connection inspections.

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: (2022)

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

**CITY OF ELKHORN
2023 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|----------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Water Distribution System | | | | | |
| Wages & Benefits | 214,897 | 68,513 | 196,714 | 270,723 | 81,685 |
| Contractual Services | 263,860 | 208,250 | 225,632 | 351,128 | 1,820,818 |
| Supplies & Expense | 107,662 | 75,250 | 69,785 | 101,213 | 73,775 |
| Chemicals | 156,078 | 169,000 | 135,939 | 119,671 | 163,500 |
| Capital Outlay | - | - | 2,735 | 2,735 | - |
| Total Water Distribution | 742,498 | 521,013 | 630,805 | 845,470 | 2,139,778 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

ELECTRIC UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE:

January 1, 2022

4,663,556

PROJECTED RECEIPTS

User Fees

12,803,167

Construction/Development Reimbursements

5,000

Customer Services Upgrades & Reimbursements

25,000

Interest Earnings

15,000

Miscellaneous

88,050

TOTAL RECEIPTS

12,936,217

PROJECTED DISBURSEMENTS

Administration/Distribution/Accounts

2,419,724

Purchased Power

11,000,000

Tax Equivalent

395,000

Inter-Fund Transfers

Transfer to General Fund

-

Intra-Fund Transfers

Replacement Account

-

Bond and Interest Account

52,817

Depreciation & Amortization

613,900

TOTAL DISBURSEMENTS

14,481,441

REVENUES OVER/(UNDER) EXPENSES

(1,545,224)

ESTIMATED RESERVE BALANCE: December 31, 2022

3,118,332

**CITY OF ELKHORN
2023 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Department Manager: BZ Kayser, Electric Superintendent & Dawn Gall, Utility Field Office Coordinator

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 | 2018* Standard/ Actual | 2019* Standard/ Actual | 2020* Standard/ Actual** | 2021* Standard/ Actual** | 2022 Standard/ Actual |
|---------------------------------|---------------------------------------|---------------------------------------|---|---|--------------------------------------|
| Meter Change & Tests | 287 Test 90 Change | 382 Test 87 Change | 75 Test 60 Change | 400 Test 350 Change | 3330 Test 3350 Change |
| Pole Inspections | 206/111 | 202/180 | 225/111 | 25 | 10 |
| Pedestal Inspections | 114/40 | 121/61 | 130/52 | 160/15 | 50/7 |
| UG Transformer Inspections | 118/36 | 128/54 | 135/28 | 55/8 | 30/6 |
| Switch Gear Inspections | 13/7 | 18/16 | 30/12 | 15/1 | 30 |
| Junction Box Inspections | 10/3 | 12/4 | 7/2 | 30/5 | 2/2 |
| Customer Upgrades | 53 | 67 | 38 | 15 | 10 |
| Pole Replacements | 7 | 3 | 25 | 10 | 4 |
| Cabinet/Ped. Replacements | 4 | 5 | 18 | 2 | 5 |
| Outages | 9 | 11 | 31 | 25 | 37 |
| Customer Tree Request Completed | 16 | 17 | 42 | 30 | 12 |
| New Meter Sets | 26 | 54 | 30 | 20 | 6 |
| | | | | | |

**CITY OF ELKHORN
2023 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 Superintendent, Utility Field Office Coordinator, 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|-----------------------------|------------------|---------------------------|-------------|-------------------|------------------|
| Administration | | | | | |
| Wages & Benefits | 421,197 | 569,712 | 387,669 | 543,035 | 461,734 |
| Contractual Services | 155,771 | 138,250 | 85,011 | 149,754 | 249,869 |
| Supplies & Expenses | 67,728 | 85,900 | 35,352 | 56,775 | 66,150 |
| Fixed Charges | 595,877 | 620,167 | 499,631 | 561,500 | 571,401 |
| Debt Service | 17,143 | 52,817 | 44,642 | 52,817 | 54,649 |
| Capital Outlay | 188,213 | - | 195,640 | 205,500 | 206,300 |
| Transfer to TIF#4 | (33,314) | - | - | - | - |
| Total Administration | 1,412,615 | 1,466,846 | 1,247,945 | 1,569,381 | 1,610,103 |

**CITY OF ELKHORN
2023 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: substations; 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|---|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Operations and Maintenance | | | | | |
| Wages & Benefits | 620,407 | 456,670 | 532,840 | 404,369 | 640,635 |
| Contractual Services | 9,826,981 | 9,026,800 | 9,145,690 | 11,059,714 | 12,066,500 |
| Supplies & Expenses | 157,805 | 291,050 | 91,207 | 341,365 | 356,250 |
| Capital Outlay | - | - | 98,760 | 99,000 | 100,000 |
| Fixed Charges | 3,277 | 6,000 | - | 6,000 | 6,000 |
| Transfer Out | (98,553) | 136,331 | - | 127,861 | 155,447 |
| Total Operations and Maintenance | 10,509,917 | 9,916,851 | 9,868,497 | 12,038,309 | 13,324,832 |

**CITY OF ELKHORN
2023 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.

| | 2021 Actual | 2022 Budget As Adopted | 2022 YTD | 2022 Projected | 2023 Budget |
|--------------------------------|------------------------|-----------------------------------|---------------------|---------------------------|------------------------|
| Customer Accounts | | | | | |
| Wages & Benefits | 113,643 | 184,844 | 92,090 | 180,671 | 212,846 |
| Contractual Services | 69,403 | 61,600 | 46,298 | 61,600 | 64,900 |
| Supplies & Expenses | 21,644 | 7,450 | 7,313 | 8,580 | 11,200 |
| Uncollectible Accounts | 2,128 | 4,500 | 7,579 | 9,000 | 9,000 |
| Capital Outlay | - | - | 167 | - | - |
| Total Customer Accounts | 206,817 | 258,394 | 153,447 | 259,851 | 297,946 |

**CITY OF ELKHORN
2023 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
2023 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

2023– 2027

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-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.

A summary of projects to be considered in future years is presented on the following pages of this section. The project summary also includes a proposed financing methodology.

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 5-YEAR PLAN

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|--|------------------------|------------------------|------------------------|----------------------|--------------------|
| BALANCE (7/31/22) | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 |
| Debt Proceeds | \$ 3,277,310.11 | \$ 2,938,051.74 | \$ 3,587,876.38 | \$ 2,747,503.00 | \$ 950,000.00 |
| Tax Proceeds | \$ 152,000.00 | \$ 120,000.00 | \$ 120,000.00 | \$ 120,000.00 | \$ 120,000.00 |
| Intergovernmental Reimbursements | \$ 111,250.00 | \$ 66,750.00 | \$ 667,500.00 | \$ 35,600.00 | \$ - |
| Reserve Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Existing Funds | \$ 428,146.00 | \$ 300,000.00 | \$ - | \$ - | \$ - |
| Electric Utility | \$ 196,000.00 | \$ 291,000.00 | \$ 65,000.00 | \$ 25,000.00 | \$ - |
| Water Utility | \$ 331,800.00 | \$ 250,000.00 | \$ 630,000.00 | \$ 400,000.00 | \$ 500,000.00 |
| Sanitary Sewer Utility | \$ 200,000.00 | \$ - | \$ - | \$ - | \$ - |
| E Centralia Grant | \$ 400,000.00 | \$ - | \$ - | \$ - | \$ - |
| ARPA Funds | \$ 850,576.48 | \$ - | \$ - | \$ - | \$ - |
| Safe Drinking Water Revolving Loan Funds (A) | \$ 3,157,672.53 | \$ 3,690,440.47 | \$ 1,990,430.00 | \$ 250,000.00 | \$ - |
| Clean Water Revolving Loan Funds | \$ 933,494.75 | \$ 1,938,966.93 | \$ 605,610.50 | \$ - | \$ - |
| Available Funds | \$ 10,230,522.90 | \$ 9,787,482.17 | \$ 7,858,689.91 | \$ 3,770,376.03 | \$ 1,762,273.03 |
| PROJECT EXPENSES | | | | | |
| VEHICLE/EQUIPMENT REPLACEMENTS | | | | | |
| General Capital Vehicle Replacement | \$ 1,107,075.00 | \$ 613,300.00 | \$ 1,795,914.00 | \$ 573,303.00 | \$ - |
| Computer Replacement | \$ 13,230.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| EMS Capital Vehicle Replacement | \$ - | \$ 300,000.00 | \$ - | \$ - | \$ - |
| Electric Vehicle Replacement | \$ 100,000.00 | \$ 216,000.00 | \$ 65,000.00 | \$ 25,000.00 | \$ - |
| Water Vehicle Replacement | \$ - | \$ 47,000.00 | \$ - | \$ 25,000.00 | \$ - |
| Total Vehicle Replacements | \$ 1,220,305.00 | \$ 1,181,300.00 | \$ 1,865,914.00 | \$ 628,303.00 | \$ 5,000.00 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 5-YEAR PLAN

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|------------------------|------------------------|------------------------|------------------------|----------------------|
| POLICE | | | | | |
| Police Dept Elevator Replacement (City) | \$ 150,000.00 | | | | |
| Total Police Dept | \$ 150,000.00 | \$ - | \$ - | \$ - | \$ - |
| STREETS | | | | | |
| Street Maintenance | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 |
| Market Street | \$ 429,000.00 | | | | |
| E. Centralia Street I-43 to Lincoln | \$ 2,842,688.81 | | | | |
| E. Centralia Street H-I-43 | \$ 281,830.78 | \$ 2,013,077.01 | | | |
| W. Centralia Street Lincoln Devendorf | | \$ 346,424.73 | \$ 2,474,462.38 | | |
| S. Wright St | \$ 250,458.00 | | | | |
| Westward Drive | | | | \$ 1,959,800.00 | |
| Voss Road (W Market to W Hidden Tr) | | | | | \$ 165,000.00 |
| Total Street Projects | \$ 3,903,977.59 | \$ 2,459,501.74 | \$ 2,574,462.38 | \$ 2,059,800.00 | \$ 265,000.00 |
| SEWER | | | | | |
| Sewer I&I Mitigation | \$ 200,000.00 | | | | |
| NEWTP Gravity Sewer Extension | \$ 431,141.04 | \$ 1,270,858.96 | | | |
| Lakeland WTP Upgrade | \$ 48,000.00 | \$ 24,000.00 | | | |
| E. Centralia Street I-43 to Lincoln | \$ 293,463.90 | \$ - | | | |
| E. Centralia Street H-I-43 | \$ 78,305.15 | \$ 559,322.50 | | | |
| W. Centralia Street Lincoln Devendorf | | \$ 84,785.47 | \$ 605,610.50 | | |
| S. Wright St | \$ 82,584.66 | | | | |
| Total Sewer Projects | \$ 1,133,494.75 | \$ 1,938,966.93 | \$ 605,610.50 | \$ - | \$ - |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 5-YEAR PLAN

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|--|------------------------|------------------------|------------------------|----------------------|------------------------|
| WATER | | | | | |
| Annual Water Main Breaks (avg. of 10/yr) | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 |
| Water Main Replacement (E. Centralia St.) | \$ 179,552.45 | \$ 1,282,517.50 | | | |
| Water Main Replacement (E. Centralia Street I-43 to Lincoln) | \$ 1,227,745.25 | | | | |
| Water Main Replacement (W. Centralia Street (Lincoln to Devendorf)) | | \$ 152,660.20 | \$ 1,090,430.00 | | |
| Water Main Replacement (Westward Drive) | | | | \$ 250,000.00 | |
| Water Main Replacement (WIS DOT Project (E. Court St.)) | | | | | \$ 600,000.00 |
| Water Main Replacement (WIS DOT Project (Wisconsin & W. Court St. Intersection)) | | | | | \$ 50,000.00 |
| Water Main Replacement (S. Wright St.) | \$ 279,638.66 | | | | |
| Water Main Replacement (W. Jefferson St.) | | \$ 400,000.00 | | | |
| 4" Water Main Replacements | | | \$ 250,000.00 | \$ 255,000.00 | \$ 260,000.00 |
| Utility Side Lead Service Line Replacements | | | \$ 230,000.00 | \$ 235,000.00 | \$ 240,000.00 |
| Hydraulic Water Model | \$ 50,000.00 | | | | |
| Second Water Main Installation (NEWTP) | \$ 168,736.17 | \$ 429,262.77 | | | |
| Lakeland WTP upgrade | \$ 1,152,000.00 | \$ 576,000.00 | | | |
| Decommission Centralia WTP | | \$ 500,000.00 | \$ 500,000.00 | | |
| NEWTP Capacity & Equipment Expansion (or Well 6 microplant) | | \$ 250,000.00 | \$250,000.00 | | |
| Install Roof Membrane on NEWTP Ground Storage Reservoir | \$ 150,000.00 | | | | |
| Well 4 Abandonment | | \$ 50,000.00 | | | |
| Well 6 Abandonment | | \$ 50,000.00 | | | |
| Water Tower Mixers and SCADA Controls (all 3 towers) | \$ 42,600.00 | | | | |
| Well #8 Inspection & Rehab | | \$ 100,000.00 | | | |
| Lakeland WTP Softeners Resin Replacement & Hazardous Disposal | | | \$ 150,000.00 | | |
| Commercial Cross Connection Inspections | \$ 50,000.00 | | | | |
| Residential Cross-Connection Inspection & Meter Installation | \$ 39,200.00 | | | | |
| Total Water Projects | \$ 3,489,472.53 | \$ 3,940,440.47 | \$ 2,620,430.00 | \$ 890,000.00 | \$ 1,300,000.00 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 5-YEAR PLAN

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|--|-------------------------|------------------------|------------------------|------------------------|------------------------|
| ELECTRIC | | | | | |
| LED Light Project | \$ 75,000.00 | \$ 75,000.00 | | | |
| AMI Alliant Install-3phase | \$ 21,000.00 | | | | |
| Total Electric Projects | \$ 96,000.00 | \$ 75,000.00 | \$ - | \$ - | \$ - |
| | | | | | |
| RECREATION/PARKS | | | | | |
| Remodel Recreation Office | \$ 20,000.00 | | | | |
| Camera Install-Babe Mann Park | \$ 25,000.00 | | | | |
| Total Recreation/Parks Projects | \$ 45,000.00 | \$ - | \$ - | \$ - | \$ - |
| | | | | | |
| | | | | | |
| TOTAL PROJECTS | \$ 10,038,249.87 | \$ 9,595,209.14 | \$ 7,666,416.88 | \$ 3,578,103.00 | \$ 1,570,000.00 |
| | | | | | |
| BALANCE | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 | \$ 192,273.03 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 2023

| | 2023 |
|--|------------------|
| BALANCE (7/31/22) | \$ 192,273.03 |
| Debt Proceeds | \$ 3,277,310.11 |
| Tax Proceeds | \$ 152,000.00 |
| Intergovernmental Reimbursements | \$ 111,250.00 |
| Reserve Funds | \$ - |
| Existing Funds | \$ 428,146.00 |
| Electric Utility | \$ 196,000.00 |
| Water Utility | \$ 331,800.00 |
| Sanitary Sewer Utility | \$ 200,000.00 |
| E Centralia Grant | \$ 400,000.00 |
| ARPA Funds | \$ 850,576.48 |
| Safe Drinking Water Revolving Loan Funds (Anticipated) | \$ 3,157,672.53 |
| Clean Water Revolving Loan Funds | \$ 933,494.75 |
| Available Funds | \$ 10,230,522.90 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 2023

| <u>PROJECT EXPENSES</u> | GO DEBT/ REVENUE | CLEAN DRINKING | SAFE DRINKING | ARPA | GRANT | Inter-govern. | Existing Funds | Total | | |
|---|------------------------|------------------------|----------------------|-------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| | BONDS | Tax Proceeds | WATER LOAN | WATER LOAN | | | | | | |
| VEHICLE/EQUIPMENT REPLACEMENTS | | | | | | | | | | |
| General Capital Vehicle Replacement | \$ 1,107,075.00 | \$ 428,909.00 | \$ 147,970.00 | | | \$ 111,250.00 | \$ 418,946.00 | \$ 1,107,075.00 | | |
| Computer Replacement | \$ 13,230.00 | | \$ 4,030.00 | | | | \$ 9,200.00 | \$ 13,230.00 | | |
| Electric Vehicle Replacement | \$ 100,000.00 | | | | | | \$ 100,000.00 | \$ 100,000.00 | | |
| Total Vehicle Replacements | \$ 1,220,305.00 | \$ 428,909.00 | \$ 152,000.00 | \$ - | \$ - | \$ - | \$ 111,250.00 | \$ 528,146.00 | \$ 1,220,305.00 | |
| POLICE | | | | | | | | | | |
| Police Dept Elevator Replacement (City Share) | \$ 150,000.00 | \$ 150,000.00 | | | | | | \$ 150,000.00 | | |
| Total Police Dept | \$ 150,000.00 | \$ 150,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000.00 | |
| STREET RECONSTRUCTION | | | | | | | | | | |
| Street Maintenance | \$ 100,000.00 | \$ 100,000.00 | | | | | | \$ 100,000.00 | | |
| Market Street | \$ 429,000.00 | \$ 429,000.00 | | | | | | \$ 429,000.00 | | |
| E. Centralia Street H-I-43 | \$ 281,830.78 | \$ 281,830.78 | | | | | | \$ 281,830.78 | | |
| E. Centralia Street I-43 to Lincoln | \$ 2,842,688.81 | \$ 1,592,112.33 | | | \$ 850,576.48 | \$ 400,000.00 | | \$ 2,842,688.81 | | |
| Wright St | \$ 250,458.00 | \$ 250,458.00 | | | | | | \$ 250,458.00 | | |
| Total Street Projects | \$ 3,903,977.59 | \$ 2,653,401.11 | \$ - | \$ - | \$ - | \$ 850,576.48 | \$ 400,000.00 | \$ - | \$ - | \$ 3,903,977.59 |
| SEWER | | | | | | | | | | |
| Sewer I&I Mitigation | \$ 200,000.00 | \$ - | | | | | | \$ 200,000.00 | \$ 200,000.00 | |
| NEWTP Gravity Sewer Extension | \$ 431,141.04 | | | | \$ 431,141.04 | | | | \$ 431,141.04 | |
| Lakeland WTP Upgrade | \$ 48,000.00 | | | | \$ 48,000.00 | | | | \$ 48,000.00 | |
| E. Centralia Street I-43 to Lincoln | \$ 293,463.90 | | | | \$ 293,463.90 | | | | \$ 293,463.90 | |
| E. Centralia Street H-I-43 | \$ 78,305.15 | | | | \$ 78,305.15 | | | | \$ 78,305.15 | |
| Wright St | \$ 82,584.66 | | | | \$ 82,584.66 | | | | \$ 82,584.66 | |
| Total Sewer Projects | \$ 1,133,494.75 | \$ - | \$ - | \$ - | \$ 933,494.75 | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 1,133,494.75 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX A

CAPITAL PROJECTS 2023

| <u>PROJECT EXPENSES</u> | GO DEBT/ REVENUE | | | SAFE DRINKING | CLEAN DRINKING | | | Intergovernmen tal | Existing Funds | Total |
|--|-------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-------------------------|
| | BONDS | Tax Proceeds | | WATER LOAN | WATER LOAN | ARPA | GRANT | | | |
| WATER | | | | | | | | | | |
| Annual Water Main Breaks (avg. of 10/year) | \$ 150,000.00 | | | | | | | | \$ 150,000.00 | \$ 150,000.00 |
| Water Main Replacement (E. Centralia Street H-I-43) | \$ 179,552.45 | | | \$ 179,552.45 | | | | | | \$ 179,552.45 |
| Water Main Replacement (E. Centralia Street I-43 to Lincoln) | \$ 1,227,745.25 | | | \$ 1,227,745.25 | | | | | | \$ 1,227,745.25 |
| Water Main Replacement (Wright St.) | \$ 279,638.66 | | | \$ 279,638.66 | | | | | | \$ 279,638.66 |
| Hydraulic Water Model | \$ 50,000.00 | | | | | | | | \$ 50,000.00 | \$ 50,000.00 |
| Second Water Main Installation (NEWTP) | \$ 168,736.17 | | | \$ 168,736.17 | | | | | | \$ 168,736.17 |
| Lakeland WTP upgrade | \$ 1,152,000.00 | | | \$ 1,152,000.00 | | | | | | \$ 1,152,000.00 |
| Install Roof Membrane on NEWTP Ground Storage Reservoir | \$ 150,000.00 | | | \$ 150,000.00 | | | | | | \$ 150,000.00 |
| Water Tower Mixers (all 3 towers) | \$ 42,600.00 | | | | | | | | \$ 42,600.00 | \$ 42,600.00 |
| Commercial Cross Connection Inspections | \$ 50,000.00 | | | | | | | | \$ 50,000.00 | \$ 50,000.00 |
| Residential Cross-Connection Inspection & Meter Installation | \$ 39,200.00 | | | | | | | | \$ 39,200.00 | \$ 39,200.00 |
| Total Water Projects | \$ 3,489,472.53 | \$ - | \$ - | \$ 3,157,672.53 | \$ - | \$ - | \$ - | \$ - | \$ 331,800.00 | \$ 3,489,472.53 |
| ELECTRIC | | | | | | | | | | |
| LED Light Project | \$ 75,000.00 | | | | | | | | \$ 75,000.00 | \$ 75,000.00 |
| AMI Alliant Install-3phase | \$ 21,000.00 | | | | | | | | \$ 21,000.00 | \$ 21,000.00 |
| Total Electric Projects | \$ 96,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 96,000.00 | \$ 96,000.00 |
| RECREATION | | | | | | | | | | |
| Remodel Recreation Office | \$ 20,000.00 | \$ 20,000.00 | | | | | | | | \$ 20,000.00 |
| Camera Install-Babe Mann Park | \$ 25,000.00 | \$ 25,000.00 | | | | | | | | \$ 25,000.00 |
| Total Recreation Projects | \$ 45,000.00 | \$ 45,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000.00 |
| TOTAL PROJECTS | \$ 10,038,249.87 | \$ 3,277,310.11 | \$ 152,000.00 | \$ 3,157,672.53 | \$ 933,494.75 | \$ 850,576.48 | \$ 400,000.00 | \$ 111,250.00 | \$ 1,155,946.00 | \$ 10,038,249.87 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX B

VEHICLE REPLACEMENT PLAN

| POLICE DEPARTMENT | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
|--------------------------------|---------------|-------------------|------------------|------------------|--------------------|------------------|-------------|
| 17 INTERCEPTOR SEDAN (ADMIN.) | 100 | 10 | | | | | |
| 16 INTERCEPTOR UTILITY->F150 | 101 | 10 | \$60,132 | | | | |
| 18 INTERCEPTOR UTILITY | 102 | 5 | | \$60,132 | | | |
| 16 INTERCEPTOR UTILITY | 103 | 5 | \$60,132 | | | | |
| 17 INTERCEPTOR UTILITY | 104 | 5 | \$60,132 | | | | |
| 19 INTERCEPTOR UTILITY | 105 | 5 | | | \$60,132 | | |
| 21 INTERCEPTOR UTILITY | 106 | 5 | | | | \$60,132 | |
| 15 INTERCEPTOR UTILITY-CSO VAN | 107 | 10 | \$30,115 | | | | |
| 13 IMPALA | 108 | 10 | | \$41,386 | | | |
| MOBILE LAPTOPS/MODEMS/PRINTERS | | 5 | \$11,564 | \$5,782 | \$5,782 | \$5,782 | |
| MOBILE RADIOS | | 5 | | \$126,000 | | | |
| BODY WORN CAMERAS | | 5 | | | | \$37,389 | |
| IN-VEHICLE CAMERAS | | 5 | | | | | |
| SURVEILLANCE CAMERA | | 10 | | | | | |
| INTERVIEW ROOM A/V | | 10 | | | | | |
| TOTAL | | | \$222,075 | \$233,300 | \$65,914 | \$103,303 | \$0 |
| FIRE DEPARTMENT | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
| 16 EXPLORER (COMMAND) | 2601 | 10 | | | | \$80,000 | |
| 09 1250 GPM PUMPER | 2625 | 25 | | | | | |
| 04 2000 GPM PUMPER | 2626 | 25 | | | | | |
| 94 '02 3400 GAL. TANKER | 2630 | 30 | \$250,000 | | | | |
| 02 3500 GAL. TANKER | 2631 | 30 | | | | | |
| 95 MACK/MARION SUPPLY | 2660 | 30 | | | | | |
| 00 AMERICAN LAFRANCE | 2650 | 25 | | | \$1,500,000 | | |
| 14 1500 GPM QUINT | 2655 | 25 | | | | | |
| 05 EXPLORER (INSPECTOR) | 2669 | 15 | | | | | |
| 97 FORD F250 | 2640 | 10 | | | | | |
| 06 FORD LCF | 2670 | 15 | | | | | |
| 02 POLARIS | | 20 | | | | | |
| SCBA REPLACEMENT | | 15 | | | | | |
| TURNOUT GEAR | | 10 | | | | | |
| MOBILE RADIOS | | 5 | | \$150,000 | | | |
| TOTAL | | | \$250,000 | \$150,000 | \$1,500,000 | \$80,000 | \$0 |
| EMS | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
| 16 FORD AMBULANCE | 2697 | 15 | | | | | |
| 20 FORD AMBULANCE | 2695 | 15 | | | | | |
| 09 FORD AMBULANCE | 2693 | 15 | | \$300,000 | | | |
| TOTAL | | | \$0 | \$300,000 | \$0 | \$0 | \$0 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX B

VEHICLE REPLACEMENT PLAN

| PUBLIC WORKS | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
|-------------------------------|---------------|-------------------|------------------|------------------|------------------|------------------|-------------|
| 05 INTERNATIONAL 7400 | 8132 | 20 | | \$230,000 | | | |
| 16 FORD F550 | 1004 | 20 | | | | | |
| 14 FORD F150 | 1002 | 15 | | | | | |
| 14 FORD F150 | 1001 | 15 | | | | | |
| 06 INTERNATIONAL 7400 | 8134 | 20 | | | \$230,000 | | |
| 06 INTERNATIONAL 7300 | 8135 | 20 | | | | \$230,000 | |
| 06 INTERNATIONAL 4400 | 8133 | 20 | | | | \$160,000 | |
| 02 INTERNATIONAL 4900 | 8124 | 20 | \$225,000 | | | | |
| 14 INTERNATIONAL 7400 | 1003 | 20 | | | | | |
| 17 INTERNATIONAL 7400 | 1005 | 20 | | | | | |
| 02 FORD F350 | 6112 | 20 | | | | | |
| 19 JD LOADER | 8290 | 20 | | | | | |
| 09 JCB BACKHOE 4CX | | 20 | | | | | |
| 09 VEERMEER BRUSH CHIPPER | 8300 | 15 | | | | | |
| 16 BOBCAT TOOLCAT | 2001 | 15 | | | | | |
| 20 JD 6120E | 6400 | 25 | | | | | |
| 01 CAT GENERATOR XQ400 | | 35 | | | | | |
| 18 CHEVY 2500 HD | 1006 | 15 | | | | | |
| 18 ELGIN PELICAN SWEEPER | 1007 | 20 | | | | | |
| 19 GMC 1500 | | | | | | | |
| 19 CHEVY 2500 | | | | | | | |
| 98 WACKER ROLLER | | 25 | | | | | |
| 20 FORD F150 (ENG. TECH.) | | 15 | | | | | |
| Leaf Vac | | 15 | \$410,000 | | | | |
| TOTAL | | | \$635,000 | \$230,000 | \$230,000 | \$390,000 | \$0 |
| PARKS/FORESTRY | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
| 02 KUBOTA TRACTOR | 6005 | 20 | | | | | |
| 19 FORD F250 | | 15 | | | | | |
| 18 SMITHCO SUPERSTAR BALLDRAG | | 15 | | | | | |
| 18 DEERE 1575 MOWER | | 10 | | | | | |
| 20 TORO GROUNDMASTER | | 10 | | | | | |
| 20 JACOBSON BATWING MOWER | | 14 | | | | | |
| 21 GROUNDMASTER POLAR TRAC | | 10 | | | | | |
| TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| SEWER UTILITY | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
| 06 VACTOR SEWER JETTER | 7110 | 20 | | | | | |
| 19 FORD F250 | | 15 | | | | | |
| TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX B

VEHICLE REPLACEMENT PLAN

| ELECTRIC UTILITY | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
|--|---------------|-------------------|------------------|------------------|-----------------|-----------------|-------------|
| CASE 360 TRENCHER | 4400 | 10 | | | | | |
| 2007 MINI DERRICK | 5033 | 20 | | \$135,000 | | | |
| 07 WOOD CHIPPER | 8300 | 20 | | | | | |
| 2016 FORD F-550 AERIAL TRUCK | 5035 | 15 | | | | | |
| 17 FORD ESCAPE | | 10 | | | | | |
| 13 FORD F550 (SERVICE) | 5034 | 10 | | \$81,000 | | | |
| 2019 FORD F-550 AERIAL TRUCK | 5036 | 20/25 | | | | | |
| FREIGHTLINER FL70 AERIAL | 5037 | 20/25 | | | | | |
| 00 FORD F550 4X4 (DUMP) | 5025 | 15 | | | | | |
| 15 FORD F550 AERIAL TRUCK | 5028 | 15 | | | | | |
| 97 CASE TRENCHER/MIN EXCAVATOR | 5032 | 20 | | | \$65,000 | | |
| 06 VACTOR SEWER JETTER | 7110 | 20 | | | | \$25,000 | |
| 2020 GMC SIERRA 1500 | 5043 | 10 | | | | | |
| 2019 5500 HD DUMP | 5040 | 15 | | | | | |
| 2020 FREIGHTLINER/ALTEC TA60 | 5046 | 20 | | | | | |
| 2002 NEW HOLLAND SKIDSTEER | 8665 | 20 | \$100,000 | | | | |
| 2019 YANMER MINI | 5049 | 15 | | | | | |
| TOTAL | | | \$100,000 | \$216,000 | \$65,000 | \$25,000 | \$0 |
| ** Cost Share with Water Utility | | | | | | | |
| | | | | | | | |
| WATER UTILITY | I.D. # | LIFE CYCLE | 2023 | 2024 | 2025 | 2026 | 2027 |
| 2010 F-150 to be replaced in 2022 | | 10 | | | | | |
| 2014 F-150 | | 10 | | \$47,000 | | | |
| 2019 Ram ProMaster 2500 Van | | 10 | | | | | |
| 2020 FORD F-350 | | 10 | | | | | |
| 2020 Chev Silverado | | 10 | | | | | |
| VAC TRUCK | | 10 | | | | \$25,000 | |
| TOTAL | | | \$0 | \$47,000 | \$0 | \$25,000 | \$0 |
| ** Cost Share with Electric Utility | | | | | | | |
| | | | | | | | |
| General Fund Total | | | \$1,107,075 | \$613,300 | \$1,795,914 | \$573,303 | \$0 |
| EMS | | | \$0 | \$300,000 | \$0 | \$0 | \$0 |
| Sewer | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric | | | \$100,000 | \$216,000 | \$65,000 | \$25,000 | \$0 |
| Water | | | \$0 | \$47,000 | \$0 | \$25,000 | \$0 |
| Total Vehicle Replacement | | | \$1,207,075 | \$1,176,300 | \$1,860,914 | \$623,303 | \$0 |
| Existing General Funds from prior year | | | -\$418,946 | | | | |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX C

**General Obligation Debt
Principal**

| BUDGET | 2014 | 2015 | 2017 | 2018A | 2018B | 2020 | 2021A | 2021B | 2022A | TOTAL | TOTAL |
|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|------------|------------|
| YEAR | | | | | | | | | | PRINCIPAL | DEBT |
| 2023 | 635,000 | 830,000 | 475,000 | 265,000 | 115,000 | 130,000 | 100,000 | 65,000 | 50,000 | 2,665,000 | 30,420,000 |
| 2024 | 650,000 | 860,000 | 485,000 | 275,000 | 120,000 | 135,000 | 100,000 | 85,000 | 50,000 | 2,760,000 | 27,660,000 |
| 2025 | | 870,000 | 535,000 | 275,000 | 130,000 | 740,000 | 125,000 | 105,000 | 30,000 | 2,810,000 | 24,850,000 |
| 2026 | | | 535,000 | 300,000 | 140,000 | 930,000 | 225,000 | 110,000 | 390,000 | 2,630,000 | 22,220,000 |
| 2027 | | | 560,000 | 310,000 | 150,000 | 960,000 | 225,000 | 115,000 | 255,000 | 2,575,000 | 19,645,000 |
| 2028 | | | 560,000 | 320,000 | 160,000 | 975,000 | 225,000 | 125,000 | 315,000 | 2,680,000 | 16,965,000 |
| 2029 | | | 325,000 | 330,000 | 170,000 | 995,000 | 250,000 | 125,000 | 335,000 | 2,530,000 | 14,435,000 |
| 2030 | | | 325,000 | 340,000 | 180,000 | 1,005,000 | 250,000 | 125,000 | 335,000 | 2,560,000 | 11,875,000 |
| 2031 | | | 325,000 | 365,000 | 190,000 | | 310,000 | 125,000 | 335,000 | 1,650,000 | 10,225,000 |
| 2032 | | | 350,000 | 375,000 | 200,000 | | 310,000 | | 380,000 | 1,615,000 | 8,610,000 |
| 2033 | | | 350,000 | 390,000 | 210,000 | | 315,000 | | | 1,265,000 | 7,345,000 |
| 2034 | | | 350,000 | 405,000 | 225,000 | | 315,000 | | | 1,295,000 | 6,050,000 |
| 2035 | | | 375,000 | 415,000 | 250,000 | | 320,000 | | | 1,360,000 | 4,690,000 |
| 2036 | | | 375,000 | 430,000 | 325,000 | | 320,000 | | | 1,450,000 | 3,240,000 |
| 2037 | | | 375,000 | 435,000 | 405,000 | | 320,000 | | | 1,535,000 | 1,705,000 |
| 2038 | | | | | 425,000 | | 320,000 | | | 745,000 | 960,000 |
| 2039 | | | | | | | 320,000 | | | 320,000 | 640,000 |
| 2040 | | | | | | | 320,000 | | | 320,000 | 320,000 |
| 2041 | | | | | | | 320,000 | | | 320,000 | 0 |
| | 1,285,000 | 2,560,000 | 6,300,000 | 5,230,000 | 3,395,000 | 5,870,000 | 4,990,000 | 980,000 | 2,475,000 | 33,085,000 | |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX C

**General Obligation Debt
Principal and Interest**

| BUDGET YEAR | 2014 | 2015 | 2017 | 2018A | 2018B | 2020 | 2021A | 2021B | 2022A | TOTAL P & I | TOTAL DEBT |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|------------|
| 2023 | 655,809 | 883,625 | 640,475 | 440,800 | 240,601 | 239,568 | 207,635 | 74,056 | 160,625 | 3,543,194 | 35,966,485 |
| 2024 | 657,150 | 892,500 | 636,225 | 442,850 | 241,870 | 241,917 | 204,635 | 93,741 | 122,000 | 3,532,888 | 32,433,597 |
| 2025 | | 880,875 | 676,525 | 434,600 | 247,773 | 838,167 | 226,260 | 113,219 | 100,800 | 3,518,219 | 28,915,378 |
| 2026 | | | 665,825 | 448,600 | 253,215 | 1,011,468 | 321,010 | 117,545 | 454,500 | 3,272,163 | 25,643,215 |
| 2027 | | | 680,125 | 446,600 | 258,247 | 1,022,567 | 314,260 | 121,643 | 309,825 | 3,153,267 | 22,489,949 |
| 2028 | | | 666,125 | 444,200 | 262,860 | 1,018,218 | 307,510 | 130,469 | 361,275 | 3,190,657 | 19,299,292 |
| 2029 | | | 417,125 | 444,600 | 266,979 | 1,018,517 | 325,385 | 129,063 | 371,525 | 2,973,194 | 16,326,098 |
| 2030 | | | 408,188 | 444,700 | 270,635 | 1,011,784 | 317,885 | 127,500 | 361,475 | 2,942,167 | 13,383,931 |
| 2031 | | | 399,250 | 458,650 | 273,810 | | 371,035 | 125,844 | 351,425 | 1,980,014 | 11,403,918 |
| 2032 | | | 415,313 | 456,788 | 276,498 | | 365,610 | | 385,700 | 1,899,909 | 9,504,009 |
| 2033 | | | 405,687 | 459,600 | 278,705 | | 365,923 | | | 1,509,915 | 7,994,094 |
| 2034 | | | 395,187 | 461,925 | 285,331 | | 361,040 | | | 1,503,483 | 6,490,611 |
| 2035 | | | 409,687 | 458,763 | 301,125 | | 360,960 | | | 1,530,535 | 4,960,076 |
| 2036 | | | 398,438 | 460,275 | 364,831 | | 355,200 | | | 1,578,744 | 3,381,332 |
| 2037 | | | 387,188 | 450,225 | 430,313 | | 348,800 | | | 1,616,526 | 1,764,806 |
| 2038 | | | | | 433,606 | | 342,400 | | | 776,006 | 988,800 |
| 2039 | | | | | | | 336,000 | | | 336,000 | 652,800 |
| 2040 | | | | | | | 329,600 | | | 329,600 | 323,200 |
| 2041 | | | | | | | 323,200 | | | 323,200 | 0 |
| | 1,312,959 | 2,657,000 | 7,601,363 | 6,753,176 | 4,686,399 | 6,402,206 | 6,084,348 | 1,033,079 | 2,979,150 | 39,509,679 | |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX D

**Utility Debt
Principal**

| | REV. BONDS | SAFE DRINK | SAFE DRINK | REV. BONDS | REV. BONDS | | |
|------|---------------|---------------|---------------|---------------|-------------|------------|------------|
| | 2016 Issue | 2016 Issue | 2017 Issue | 2020 | 2020 | TOTAL | TOTAL |
| YEAR | Water Utility | Water Utility | Water Utility | Water & Elec. | Sewer Util. | Principal | DEBT |
| 2023 | 670,000 | 379,851 | 35,031 | 75,000 | 75,000 | 1,234,882 | 11,452,929 |
| 2024 | 700,000 | 386,118 | 35,686 | 75,000 | 75,000 | 1,271,804 | 10,181,125 |
| 2025 | 715,000 | 392,489 | 36,353 | 75,000 | 80,000 | 1,298,842 | 8,882,283 |
| 2026 | 500,000 | 398,965 | 37,033 | 80,000 | 80,000 | 1,095,998 | 7,786,285 |
| 2027 | 190,000 | 405,548 | 37,726 | 80,000 | 80,000 | 793,274 | 6,993,011 |
| 2028 | 200,000 | 412,240 | 38,431 | 80,000 | 80,000 | 810,671 | 6,182,340 |
| 2029 | | 419,042 | 39,150 | 85,000 | 85,000 | 628,192 | 5,554,148 |
| 2030 | | 425,956 | 39,882 | 85,000 | 85,000 | 635,838 | 4,918,310 |
| 2031 | | 432,984 | 40,628 | 85,000 | 85,000 | 643,612 | 4,274,698 |
| 2032 | | 440,128 | 41,388 | 90,000 | 90,000 | 661,516 | 3,613,182 |
| 2033 | | 447,390 | 42,161 | 90,000 | 90,000 | 669,551 | 2,943,631 |
| 2034 | | 454,772 | 42,950 | 90,000 | 95,000 | 682,722 | 2,260,909 |
| 2035 | | 462,276 | 43,753 | 95,000 | 95,000 | 696,029 | 1,564,880 |
| 2036 | | 469,904 | 44,571 | 95,000 | 95,000 | 704,475 | 860,405 |
| 2037 | | | 45,405 | 100,000 | 100,000 | 245,405 | 615,000 |
| 2038 | | | | 100,000 | 100,000 | 200,000 | 415,000 |
| 2039 | | | | 100,000 | 105,000 | 205,000 | 210,000 |
| 2040 | | | | 105,000 | 105,000 | 210,000 | 0 |
| | 2,975,000 | 5,927,663 | 600,148 | 1,585,000 | 1,600,000 | 12,687,811 | |

**CITY OF ELKHORN
2023 OPERATING BUDGET**

APPENDIX D

**Utility Debt
Principal and Interest**

| | REV. BONDS | SAFE DRINK | SAFE DRINK | REV. BONDS | REV. BONDS | | |
|------|---------------|---------------|---------------|---------------|-------------|------------|------------|
| | 2016 Issue | 2016 Issue | 2017 Issue | 2020 | 2020 | TOTAL | TOTAL |
| YEAR | Water Utility | Water Utility | Water Utility | Water & Elec. | Sewer Util. | P & I | DEBT |
| 2023 | 740,300 | 474,523 | 45,926 | 105,950 | 107,275 | 1,473,974 | 12,806,167 |
| 2024 | 749,750 | 474,472 | 45,920 | 104,450 | 105,775 | 1,480,367 | 11,325,800 |
| 2025 | 743,525 | 474,419 | 45,914 | 102,950 | 109,225 | 1,476,033 | 9,849,767 |
| 2026 | 512,800 | 474,366 | 45,908 | 106,400 | 107,625 | 1,247,099 | 8,602,668 |
| 2027 | 195,900 | 474,311 | 45,901 | 104,800 | 106,025 | 926,937 | 7,675,731 |
| 2028 | 202,000 | 474,256 | 45,894 | 103,200 | 104,425 | 929,775 | 6,745,956 |
| 2029 | | 474,200 | 45,888 | 106,550 | 107,775 | 734,413 | 6,011,543 |
| 2030 | | 474,143 | 45,881 | 104,850 | 106,075 | 730,949 | 5,280,594 |
| 2031 | | 474,085 | 45,874 | 103,150 | 104,375 | 727,484 | 4,553,110 |
| 2032 | | 474,026 | 45,867 | 106,400 | 107,625 | 733,918 | 3,819,192 |
| 2033 | | 473,966 | 45,860 | 104,600 | 105,825 | 730,251 | 3,088,941 |
| 2034 | | 473,905 | 45,852 | 102,800 | 108,975 | 731,532 | 2,357,409 |
| 2035 | | 473,843 | 45,845 | 105,950 | 107,075 | 732,713 | 1,624,696 |
| 2036 | | 473,780 | 45,837 | 104,050 | 105,175 | 728,842 | 895,854 |
| 2037 | | | 45,829 | 107,100 | 108,100 | 261,029 | 634,825 |
| 2038 | | | | 105,100 | 105,850 | 210,950 | 423,875 |
| 2039 | | | | 103,100 | 108,544 | 211,644 | 212,231 |
| 2040 | | | | 106,050 | 106,181 | 212,231 | 0 |
| | 3,144,275 | 6,638,295 | 688,196 | 1,887,450 | 1,921,925 | 14,280,141 | |