



City of Elkhorn 2024 Budget



Amended Version - 11/28/2023

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BUDGET OVERVIEW

2024 Budget Overview

The City of Elkhorn's 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 18 individual Funds, the combined activity of which is summarized below; individual Fund activity is presented in succeeding sections of the budget document.

Total Budgeted Revenues

Revenues across all Funds, inclusive of inter-Fund transactions, are budgeted to be **\$64,761,743** in 2024, which is an increase of \$14,772,224 from 2023. The Water Fund and Sewer Fund are responsible for \$11,482,732 of this increase largely due to financing needed for Water Fund and Sewer Fund capital projects. The General Fund, Risk Management Fund, Emergency Medical Service Fund, and Electric Utility Fund are responsible for the majority of the remaining increase in revenues for 2024. The revenue sources and amounts are as follows: General Fund: \$8,768,265; Special Revenue Funds: \$6,915,781; Debt Service Funds: \$4,446,054; Capital Funds: \$5,612,158; and Enterprise Funds: \$39,019,485. Of these revenues, property taxes contribute \$7,985,912 which is 12.33% of total revenues.

There are a handful of noteworthy revenue changes budgeted for 2024. These include the following:

- Increased Supplemental State Aid (\$259,135.22) (General Fund)
- Increased Interest Income (\$125,104)
- Increased General Transportation Aid (\$121,284.76) (General Fund)
- Increased revenues from an anticipated 12% water rate increase (Water Fund)
- Reduced ambulance fees (-\$175,000)(EMS Fund)

Total Budgeted Expenditures

Combined expenditures across all Funds, including inter-Fund activity, are budgeted at **\$64,986,064**. This is an increase of \$12,690,524 or 24.27% from 2023. There is a projected deficit of \$224,318 due to Water Fund depreciation of \$843,755 and Electric Fund depreciation of \$636,347. Total spending is distributed by Fund type and percentage of total expenditures as follows: General Fund: \$8,768,265 (13.49%); Special Revenue Funds: \$6,809,880 (10.48%); Debt Service Funds: \$4,446,054 (6.84%); Capital Funds: \$5,324,399 (8.19%); and Enterprise Funds: \$39,572,640 (60.99%).

The large increase in expenditures is primarily due to significant street, water and sewer infrastructure projects planned for 2024. Some of these projects include the following, with 2024 project costs in parentheses:

- 2024 E. Centralia St. Reconstruction Project Phase 2 (\$4,276,584)
- 2024 Northeast Water Treatment Plant Lift Station Abandonment, Sanitary Sewer Extension, and Water Main Extension (\$7,065,000)
- 2024 Lakeland Water Treatment Plant HMO Rehab Project (\$3,636,000)
- 2024 Sanitary Sewer I & I Mitigation Project (Basin 2)(\$1,705,610)

In addition to the capital improvement projects, employee healthcare costs continue to be a significant expense and highly variable. Medical claims arising from the City's self-insured health insurance program for employees are budgeted to increase by \$489,750.65 in 2024--rising from \$1,796,914 in 2023 to \$2,286,664.65 in 2024. (Note: Part of the reason for the significant budget increase for 2024 is due to the fact that the budgeted amount for 2023 was too low; actual claims in 2023 are projected to be \$2,229,362.70.)

The budget includes a 2% COLA for most non-bargaining employees (besides Electric Department and Fire Department employees).

Tax Levy and Tax (Mill) Rate

The total property tax levy proposed for all 2024 City budgets supported by the levy--i.e., General Fund, Library Fund, EMS Fund, and Capital Equipment Replacement Fund--is \$5,130,929, which is an increase of \$132,931 from 2023. This increase is partially supported by using \$50,650 in unused levy limit capacity from prior years. When debt service is included, the total proposed tax levy for City taxes payable in 2024 is \$7,985,912, an increase of \$534,034 over the levy for taxes payable in 2023.

The tax rate (aka mill rate) would drop from \$7.20 per \$1,000 of assessed value in 2023 to \$7.06 per \$1,000 of assessed value in 2024. The tax rate is calculated by dividing the total levy by the final assessed values for City properties.

	<u>2023</u>		<u>2024</u>	
	Amount Levied	Mill Rate per \$1,000	Amount Levied	Mill Rate per \$1,000
General Fund	3,788,743		3,885,224	
Library	507,152		509,080	
EMS	550,103		701,193	
Capital Equipment	152,000		35,432	
Total Levy without Debt Serv & Tax Increment	4,997,998	4.77	5,130,929	4.49
Debt Service	2,453,880	2.34	2,854,983	2.50
Estimated Tax Increment (TID #4)	94,347	0.09	85,443	0.07
Total Levy	7,546,225	7.20	8,071,355	7.06

Additional Budget Notes

This was the first year that the City used ClearGov for capital improvement planning and budgeting software.

Unrestricted Fund Balances

The unrestricted fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. The unrestricted 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. The City's auditors have recommended that the City maintain unrestricted reserve balances of 30-40% of operating budgets. The estimated unrestricted fund balances for the General Fund, Water Fund, Sewer Fund, and Electric Fund as of January 1, 2024, are set forth below.

	Projected Unrestricted Reserve Balance 1/1/2024	2024 Operating Budget	Percentage of Operating Budget
General	\$ 4,409,058	\$ 8,768,265	50.28%
Electric	\$ 2,464,082	\$ 15,796,346	15.60%
Water	\$ 360,219	\$ 3,738,761	9.63%
Sewer	\$ 3,018,477	\$ 2,930,342	103.01%

FUND SUMMARIES



General Fund

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

Summary

The City of Elkhorn is projecting \$8.77M of revenue in FY2024, which represents a 9.2% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$735.41K to \$8.77M in FY2024.

Revenues:

General Fund operating income is derived from over 40 individual revenue sources, which are generally found along broad categorical types as follows: Taxes; Intergovernmental Revenues; Licenses and Permits; Fines, Forfeitures, and Penalties; Service Charges; and Miscellaneous Sources.

Expenditures:

General Fund expenditures are allocated among the operational units of General Government, Law Enforcement, Fire Protection, Public Works, Parks & Forestry, and Recreation.

Property Tax Levy:

As proposed, the 2024 General Fund budget is based on a property tax levy of \$3,885,224.20, an increase of \$96,481 over the levy for the 2023 General Fund budget.

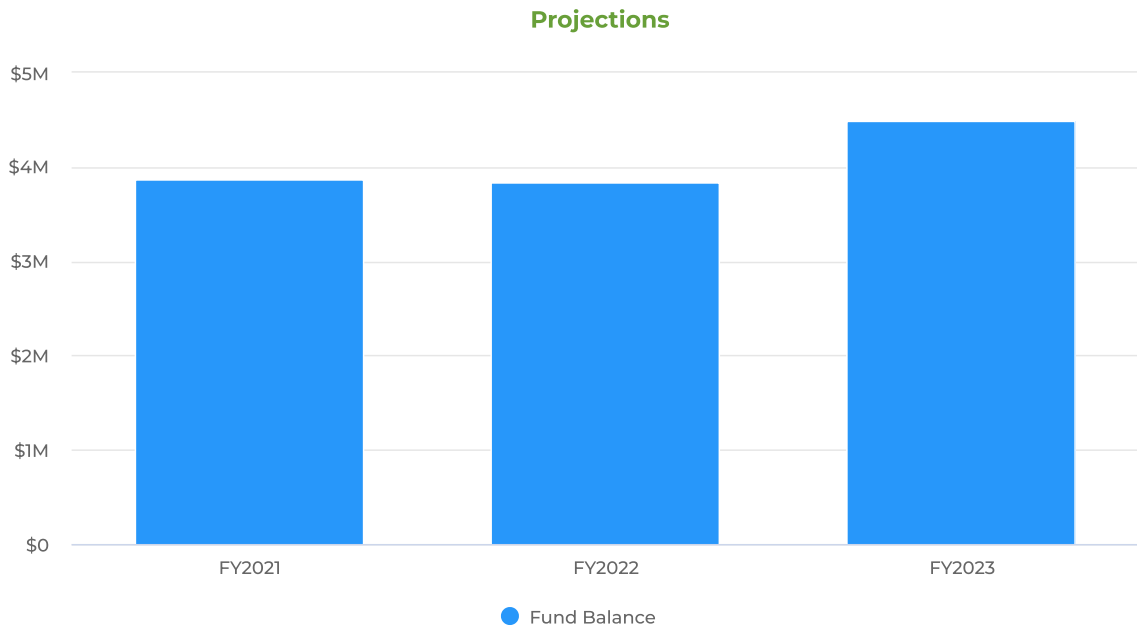
General Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$3,861,692.00	\$3,830,571.00	\$3,830,571.00	\$4,496,044.00
Revenues				
Taxes				
Property	\$3,466,762.73	\$3,809,243.00	\$3,806,943.00	\$3,903,424.20
Payments In Lieu Of Tax	\$859,547.37	\$859,548.00	\$859,548.00	\$859,548.00
Interest/Penalties-Taxes	\$1,662.09	\$1,000.00	\$1,300.00	\$1,300.00
Total Taxes:	\$4,327,972.19	\$4,669,791.00	\$4,667,791.00	\$4,764,272.20
Intergovernmental Revenues				
Federal Payments	\$1,050.00	\$0.00	\$0.00	\$0.00
State Payments	\$409,591.04	\$408,819.94	\$408,820.21	\$669,224.92
State Grants	\$819,418.35	\$942,428.00	\$944,711.96	\$1,086,609.13
Other State Payments	\$64,755.99	\$223,816.81	\$225,684.55	\$231,042.14
Total Intergovernmental Revenues:	\$1,294,815.38	\$1,575,064.75	\$1,579,216.72	\$1,986,876.19
Licenses & Permits				
Business & Occup License	\$116,125.35	\$109,715.00	\$117,314.00	\$111,873.00
Nonbusiness Licenses	\$1,526.75	\$1,300.00	\$2,750.00	\$2,750.00
Building Permits & Inspections	\$6,010.00	\$3,500.00	\$6,325.00	\$5,550.00
Total Licenses & Permits:	\$123,662.10	\$114,515.00	\$126,389.00	\$120,173.00
Fines & Forfeitures				
Law & Ordinance Violations	\$82,370.80	\$76,811.00	\$85,500.00	\$78,345.00
Total Fines & Forfeitures:	\$82,370.80	\$76,811.00	\$85,500.00	\$78,345.00

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Public Charges for Services				
General Government	\$7,253.03	\$7,000.00	\$4,188.00	\$4,200.00
Public Safety	\$884,814.94	\$1,045,616.60	\$874,272.65	\$1,081,375.15
Public Works	\$5,692.42	\$4,850.00	\$6,775.00	\$6,875.00
Sanitation & Utilities	\$49,927.41	\$50,288.00	\$51,127.41	\$51,127.00
Culture/Recreation/Educ.	\$270,787.30	\$251,650.00	\$285,613.87	\$298,313.00
Conservation-Development	\$12,608.25	\$4,500.00	\$12,209.75	\$12,209.00
Total Public Charges for Services:	\$1,231,083.35	\$1,363,904.60	\$1,234,186.68	\$1,454,099.15
Miscellaneous Revenue				
Other Misc. Revenue	\$3,920.00	\$3,000.00	\$3,000.00	\$3,000.00
Interest Income	\$101,537.67	\$58,000.00	\$239,960.09	\$182,379.00
Rent Revenue	\$10,423.96	\$10,070.00	\$16,991.33	\$16,620.00
Property Sales	\$8,753.15	\$1,000.00	\$600.00	\$500.00
Insurance Recoveries	\$6,608.30	\$0.00	\$0.00	\$0.00
Donations And Grants	\$2,225.14	\$0.00	\$1,409.28	\$1,000.00
Other Revenue	\$162,034.83	\$160,700.00	\$161,000.00	\$161,000.00
Total Miscellaneous Revenue:	\$295,503.05	\$232,770.00	\$422,960.70	\$364,499.00
Total Revenues:	\$7,355,406.87	\$8,032,856.35	\$8,116,044.10	\$8,768,264.54
Expenditures				
Personnel Services				
Legislative	\$33,300.41	\$33,215.00	\$33,217.34	\$33,215.50
Judicial	\$72,945.28	\$76,549.00	\$73,690.55	\$79,518.11
Administrative Services	\$904,258.75	\$813,442.31	\$795,522.14	\$1,039,730.07
Law Enforcement Services	\$1,818,681.58	\$2,059,744.00	\$1,861,803.95	\$2,100,789.71
Fire Protection Services	\$1,236,914.00	\$1,681,647.00	\$1,327,319.25	\$1,795,623.40
Public Works	\$831,049.71	\$820,399.95	\$815,552.03	\$813,952.13
Recreation	\$415,423.60	\$475,314.00	\$512,804.79	\$533,296.93
Total Personnel Services:	\$5,312,573.33	\$5,960,311.26	\$5,419,910.05	\$6,396,125.85
Contractual Services				
Judicial	\$4,919.41	\$5,075.00	\$5,096.00	\$5,244.00
Administrative Services	\$342,723.50	\$355,233.00	\$332,498.72	\$336,508.19
Law Enforcement Services	\$167,861.37	\$168,734.00	\$181,228.92	\$197,941.00
Fire Protection Services	\$135,662.66	\$148,187.50	\$125,782.72	\$181,998.00
Public Works	\$494,333.40	\$446,678.50	\$484,780.71	\$557,606.00
Recreation	\$17,811.53	\$13,850.00	\$13,240.86	\$14,300.00
Total Contractual Services:	\$1,163,311.87	\$1,137,758.00	\$1,142,627.93	\$1,293,597.19
Supplies and Expense				
Legislative	\$404.89	\$4,950.00	\$4,250.00	\$6,409.12
Judicial	\$3,211.57	\$4,400.00	\$2,520.80	\$3,800.00
Administrative Services	\$49,476.82	\$51,330.00	\$47,456.00	\$65,996.00

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Law Enforcement Services	\$67,706.25	\$77,714.00	\$54,200.12	\$77,802.00
Fire Protection Services	\$83,677.27	\$68,950.00	\$65,252.70	\$77,260.00
Public Works	\$185,246.42	\$151,600.00	\$144,322.63	\$168,475.00
Recreation	\$86,636.59	\$94,400.00	\$99,265.20	\$107,600.00
Total Supplies and Expense:	\$476,359.81	\$453,344.00	\$417,267.45	\$507,342.12
Building Materials				
Public Works	\$144,765.65	\$138,000.00	\$144,717.97	\$150,250.00
Total Building Materials:	\$144,765.65	\$138,000.00	\$144,717.97	\$150,250.00
Fixed Charges				
Administrative Services	\$13,647.93	\$13,272.37	\$17,994.23	\$20,807.32
Law Enforcement Services	\$84,259.64	\$76,645.04	\$80,265.84	\$77,083.19
Fire Protection Services	\$56,605.83	\$76,135.96	\$75,285.42	\$77,859.65
Public Works	\$74,972.37	\$72,260.42	\$70,262.71	\$72,697.52
Recreation	\$15,534.10	\$12,733.02	\$12,758.91	\$14,501.70
Total Fixed Charges:	\$245,019.87	\$251,046.81	\$256,567.11	\$262,949.38
Grants, Contributions, Indemnities and Other				
Administrative Services	-\$5,198.35	\$0.00	\$0.00	\$0.00
Law Enforcement Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Recreation	\$1,837.69	\$1,750.00	\$2,885.49	\$3,000.00
Total Grants, Contributions, Indemnities and Other:	-\$2,360.66	\$1,750.00	\$3,885.49	\$4,000.00
Capital Outlay				
Administrative Services	\$10,607.97	\$37,675.00	\$1,750.00	\$2,750.00
Law Enforcement Services	\$12,993.94	\$26,971.00	\$40,133.25	\$10,750.00
Public Works	\$23,256.65	\$26,000.00	\$23,711.33	\$134,500.00
Recreation	\$0.00	\$0.00	\$0.00	\$6,000.00
Total Capital Outlay:	\$46,858.56	\$90,646.00	\$65,594.58	\$154,000.00
Total Expenditures:	\$7,386,528.43	\$8,032,856.07	\$7,450,570.58	\$8,768,264.54
Total Revenues Less Expenditures:	-\$31,121.56	\$0.28	\$665,473.52	\$0.00
Ending Fund Balance:	\$3,830,570.44	\$3,830,571.28	\$4,496,044.52	\$4,496,044.00

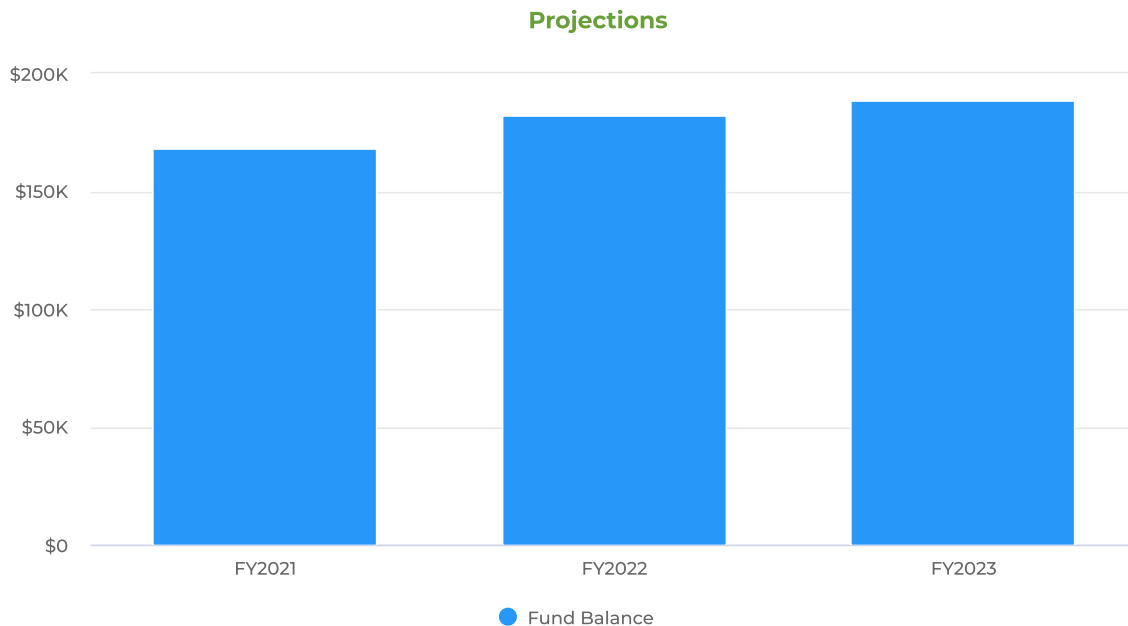
Fund Balance



Library Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$168,124.00	\$182,159.00	\$182,159.00	\$188,616.00
Revenues				
Taxes	\$443,872.00	\$507,152.00	\$507,152.00	\$509,080.00
Intergovernmental Revenues	\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00
Public Charges for Services	\$15,521.04	\$14,500.00	\$15,000.00	\$14,500.00
Miscellaneous Revenue	\$83,621.46	\$38,392.00	\$90,806.68	\$44,750.00
Total Revenues:	\$968,228.42	\$985,543.00	\$1,051,634.68	\$1,001,316.00
Expenditures				
Personnel Services	\$635,782.26	\$732,304.79	\$741,730.65	\$722,405.84
Contractual Services	\$123,375.25	\$103,584.00	\$100,479.62	\$121,184.89
Supplies and Expense	\$40,927.27	\$34,400.00	\$39,758.00	\$45,447.00
Fixed Charges	\$10,751.62	\$10,168.55	\$10,015.72	\$10,278.06
Capital Outlay	\$143,357.09	\$105,086.00	\$153,194.00	\$102,000.00
Total Expenditures:	\$954,193.49	\$985,543.34	\$1,045,177.99	\$1,001,315.79
Total Revenues Less Expenditures:	\$14,034.93	-\$0.34	\$6,456.69	\$0.21
Ending Fund Balance:	\$182,158.93	\$182,158.66	\$188,615.69	\$188,616.21

Fund Balance



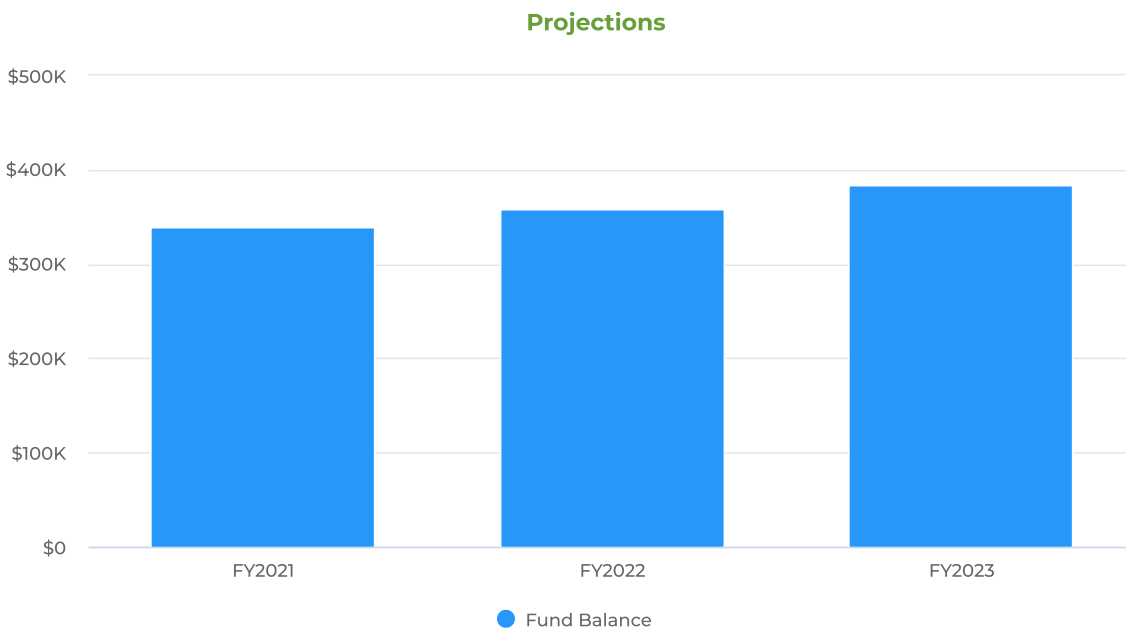
Summary

The City of Elkhorn is projecting \$228K of revenue in FY2024, which represents a 324.9% increase over the prior year. Budgeted expenditures are projected to increase by 304.8% or \$144.8K to \$192.3K in FY2024.

Park Improvement/Dedication Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$339,445.00	\$359,052.00	\$359,052.00	\$383,702.00
Revenues				
Licenses & Permits	\$250.00	\$0.00	\$0.00	\$0.00
Public Charges for Services	\$47,103.00	\$48,000.00	\$77,318.66	\$48,000.00
Miscellaneous Revenue	\$16,972.75	\$5,664.00	\$15,531.27	\$90,000.00
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$90,000.00
Total Revenues:	\$64,325.75	\$53,664.00	\$92,849.93	\$228,000.00
Expenditures				
Supplies and Expense	\$40,514.53	\$27,500.00	\$48,199.48	\$27,300.00
Capital Outlay	\$4,204.00	\$20,000.00	\$20,000.00	\$165,000.00
Total Expenditures:	\$44,718.53	\$47,500.00	\$68,199.48	\$192,300.00
Total Revenues Less Expenditures:	\$19,607.22	\$6,164.00	\$24,650.45	\$35,700.00
Ending Fund Balance:	\$359,052.22	\$365,216.00	\$383,702.45	\$419,402.00

Fund Balance



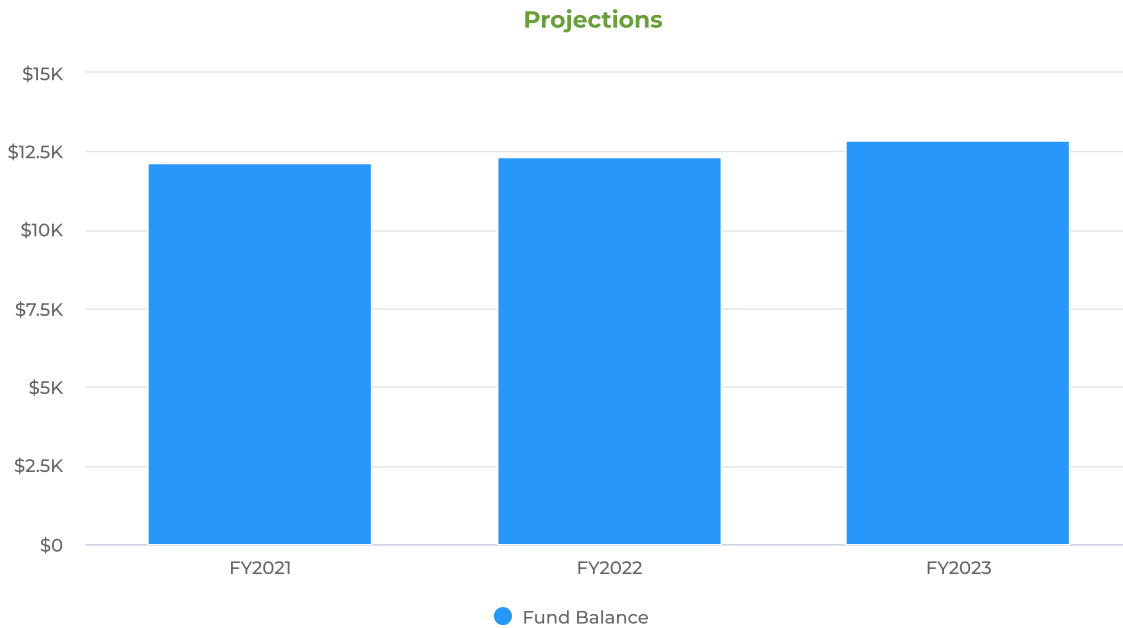
Summary

The City of Elkhorn is projecting \$500 of revenue in FY2024, which represents a 160.4% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

Drug Education & Other PD Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$12,131.00	\$12,324.00	\$12,324.00	\$12,864.00
Revenues				
Miscellaneous Revenue	\$192.63	\$192.00	\$539.79	\$500.00
Total Revenues:	\$192.63	\$192.00	\$539.79	\$500.00
Total Revenues Less Expenditures:	\$192.63	\$192.00	\$539.79	\$500.00
Ending Fund Balance:	\$12,323.63	\$12,516.00	\$12,863.79	\$13,364.00

Fund Balance



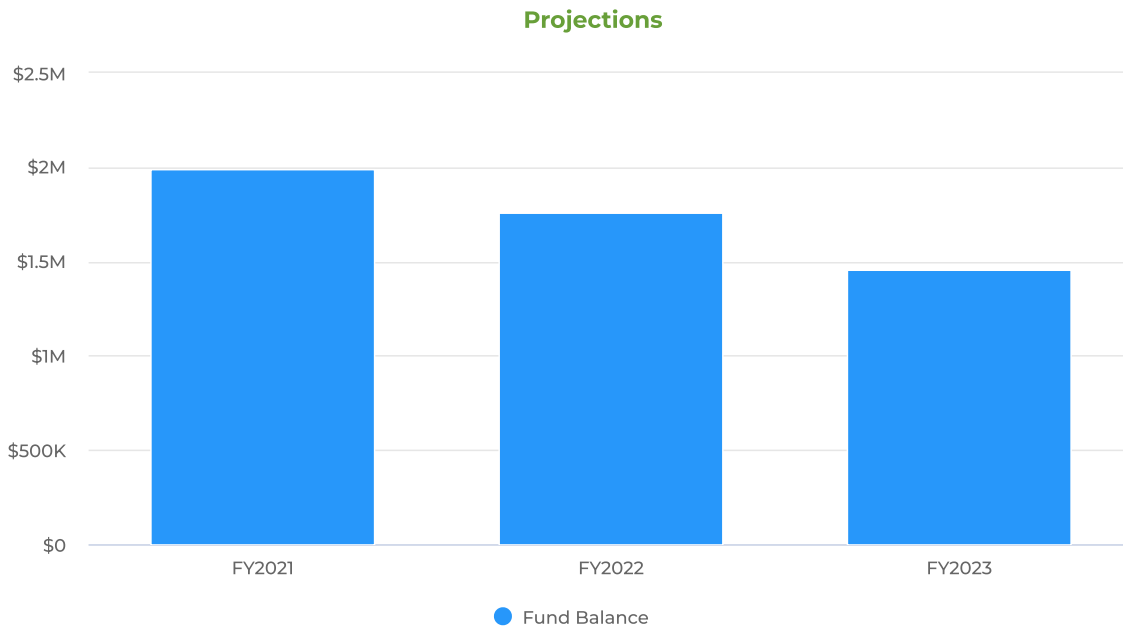
Summary

The City of Elkhorn is projecting \$2.51M of revenue in FY2024, which represents a 27.5% increase over the prior year. Budgeted expenditures are projected to increase by 24.2% or \$474.87K to \$2.44M in FY2024.

Risk Management Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1,991,184.00	\$1,756,939.00	\$1,756,939.00	\$1,460,713.00
Revenues				
Miscellaneous Revenue	\$56,033.90	\$74,065.00	\$175,976.06	\$107,060.00
Other Financing Sources	\$1,756,283.94	\$1,893,049.00	\$1,893,049.00	\$2,401,608.72
Total Revenues:	\$1,812,317.84	\$1,967,114.00	\$2,069,025.06	\$2,508,668.72
Expenditures				
Personnel Services	\$2,042,419.53	\$1,956,414.00	\$2,361,362.70	\$2,436,664.65
Contractual Services	\$3,999.00	\$4,272.00	\$3,888.00	\$3,888.00
Capital Outlay	\$144.00	\$5,000.00	\$0.00	\$0.00
Total Expenditures:	\$2,046,562.53	\$1,965,686.00	\$2,365,250.70	\$2,440,552.65
Total Revenues Less Expenditures:	-\$234,244.69	\$1,428.00	-\$296,225.64	\$68,116.07
Ending Fund Balance:	\$1,756,939.31	\$1,758,367.00	\$1,460,713.36	\$1,528,829.07

Fund Balance



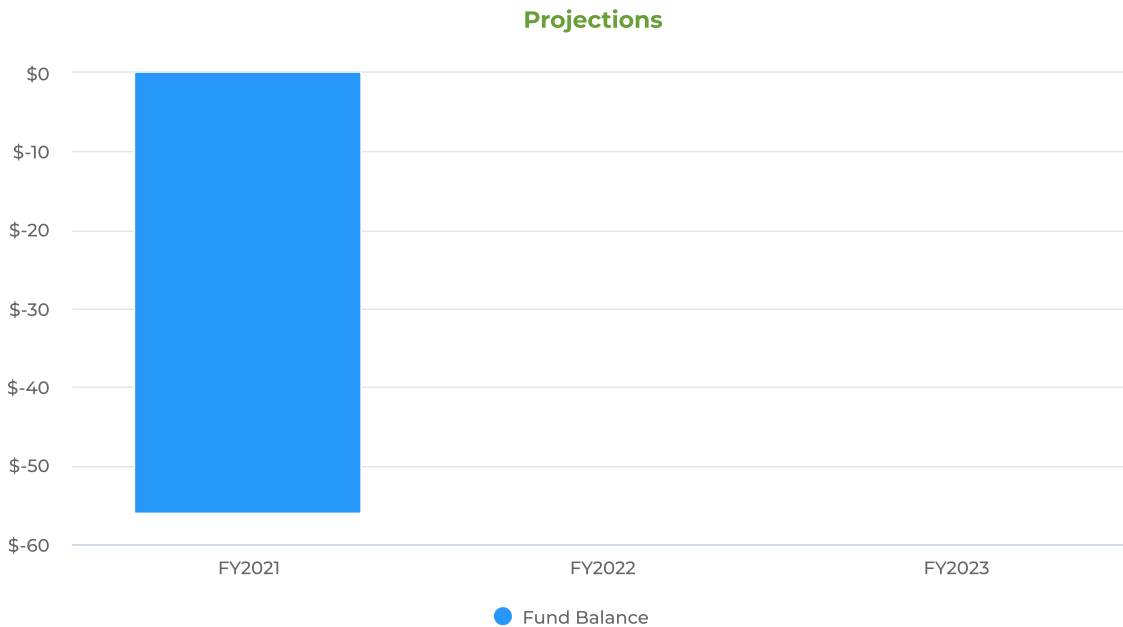
Summary

The City of Elkhorn is projecting \$58.55K of revenue in FY2024, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$60.24 to \$58.55K in FY2024.

Community Dev Block Grant Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	-\$56.00	N/A	N/A	N/A
Revenues				
Miscellaneous Revenue	\$82,591.27	\$58,610.76	\$58,724.35	\$58,550.76
Total Revenues:	\$82,591.27	\$58,610.76	\$58,724.35	\$58,550.76
Expenditures				
Contractual Services	\$602.83	\$780.00	\$33.00	\$0.00
Grants, Contributions, Indemnities and Other	\$81,932.10	\$57,831.00	\$58,691.35	\$58,550.76
Total Expenditures:	\$82,534.93	\$58,611.00	\$58,724.35	\$58,550.76
Total Revenues Less Expenditures:	\$56.34	-\$0.24	\$0.00	\$0.00
Ending Fund Balance:	\$0.34	N/A	N/A	N/A

Fund Balance



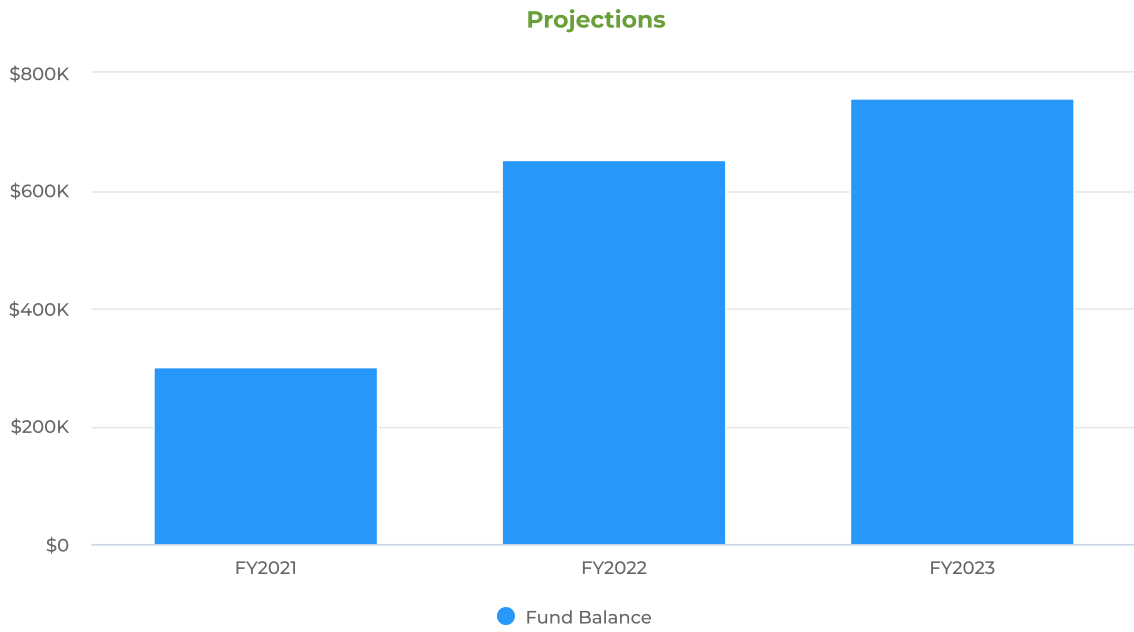
Summary

The City of Elkhorn is projecting \$596.08K of revenue in FY2024, which represents a 29.6% increase over the prior year. Budgeted expenditures are projected to increase by 30.1% or \$137.87K to \$595.41K in FY2024.

Community Development Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$301,464.00	\$651,995.00	\$651,995.00	\$756,644.00
Revenues				
Taxes	\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00
Licenses & Permits	\$63,483.55	\$223,720.00	\$179,195.08	\$205,023.00
Miscellaneous Revenue	\$934,305.65	\$6,300.00	\$36,536.52	\$31,056.00
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$75,000.00
Total Revenues:	\$1,272,264.78	\$460,020.00	\$500,370.92	\$596,079.00
Expenditures				
Contractual Services	\$61,082.14	\$210,536.00	\$155,499.26	\$262,631.11
Supplies and Expense	\$0.00	\$0.00	\$1,351.00	\$1,650.00
Grants, Contributions, Indemnities and Other	\$250,423.81	\$227,000.00	\$233,871.52	\$256,124.00
Capital Outlay	\$610,227.67	\$20,000.00	\$5,000.00	\$75,000.00
Total Expenditures:	\$921,733.62	\$457,536.00	\$395,721.78	\$595,405.11
Total Revenues Less Expenditures:	\$350,531.16	\$2,484.00	\$104,649.14	\$673.89
Ending Fund Balance:	\$651,995.16	\$654,479.00	\$756,644.14	\$757,317.89

Fund Balance



Summary

The City of Elkhorn is projecting \$2.52M of revenue in FY2024, which represents a 16.3% increase over the prior year. Budgeted expenditures are projected to increase by 16.2% or \$352.03K to \$2.52M in FY2024.

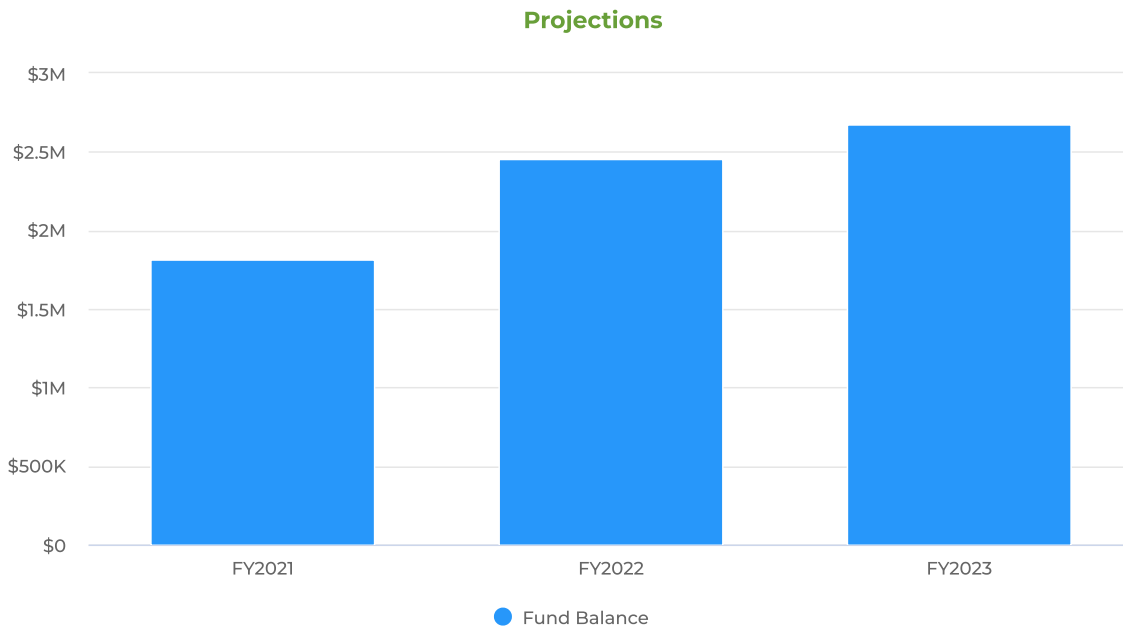
Emergency Medical Services Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1,817,563.00	\$2,455,363.00	\$2,455,363.00	\$2,673,391.00
Revenues				
Taxes				
REAL ESTATE PROPERTY TAXES	\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00
Total Taxes:	\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00
Intergovernmental Revenues				
Federal Grants			\$0.00	\$56,115.66
WI GRANTS	\$0.00	\$0.00	\$6,300.00	\$6,300.00
Total Intergovernmental Revenues:	\$0.00	\$0.00	\$6,300.00	\$62,415.66
Public Charges for Services				
FIRE/EMS CONTRIB - TOWNS	\$295,101.21	\$661,220.25	\$536,250.10	\$810,631.66
AMBULANCE FEES	\$968,185.58	\$925,000.00	\$750,000.00	\$750,000.00
Total Public Charges for Services:	\$1,263,286.79	\$1,586,220.25	\$1,286,250.10	\$1,560,631.66
Miscellaneous Revenue				
INTEREST INCOME-INVESTMENTS	\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00
Total Miscellaneous Revenue:	\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00
Other Financing Sources				
RESERVES APPLIED	\$0.00	\$0.00	\$0.00	\$88,425.82
Total Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$88,425.82
Total Revenues:	\$1,962,952.88	\$2,169,723.25	\$1,962,653.10	\$2,522,666.14
Expenditures				
Personnel Services				
Emergency Medical Services				
SALARIES/WAGES - FULL TIME	\$622,059.98	\$868,533.00	\$621,911.26	\$933,540.09
OVERTIME WAGES	\$62,222.28	\$35,000.00	\$75,203.66	\$55,278.97
SALARIES/WAGES-PART TIME	\$31,774.47	\$34,029.00	\$20,395.09	\$34,288.03
OVER-TIME WAGES P-T EMPLOYEES	\$564.66	\$0.00	\$0.00	\$0.00
EMPLOYER RETIREMENT	\$74,166.24	\$115,333.00	\$81,884.71	\$134,841.92
HRA HEALTH REIMB ACCT CONTRIB	\$13,000.00	\$11,590.00	\$11,590.00	\$12,250.00
HEALTH INSURANCE	\$24,409.82	\$99,691.00	\$56,968.51	\$112,732.73

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
LIFE/DISABILITY INSURANCE	\$3,044.20	\$4,695.00	\$2,891.06	\$5,760.91
PYMTS-LIEU OF DENTAL PREMS	\$15,428.04	\$12,104.00	\$12,104.00	\$13,435.79
DENTAL INSURANCE	\$748.99	\$1,059.00	\$648.69	\$1,146.13
PYMTS-LIEU OF HEALTH PREMS	\$212,904.00	\$258,648.00	\$258,648.00	\$351,089.34
SOCIAL SECURITY & MEDICARE	\$52,199.62	\$71,723.00	\$53,937.08	\$78,807.00
Total Emergency Medical Services:	\$1,112,522.30	\$1,512,405.00	\$1,196,182.06	\$1,733,170.91
Total Personnel Services:	\$1,112,522.30	\$1,512,405.00	\$1,196,182.06	\$1,733,170.91
Contractual Services				
Emergency Medical Services				
LEGAL SERVICES	\$1,480.50	\$500.00	\$940.00	\$2,500.00
OTHER PROFESSIONAL SVCS	\$0.00	\$0.00	\$0.00	\$20,000.00
TELEPHONE	\$7,641.62	\$4,800.00	\$7,300.00	\$7,350.00
CONTRACT-VEHICLE SERVICES	\$9,805.42	\$8,000.00	\$13,703.00	\$15,500.00
CONTRACT - HEARING TEST SVCS	\$0.00	\$0.00	\$1,336.19	\$1,875.00
EMS MEDICAL BILLING SERVICES	\$46,318.14	\$38,000.00	\$40,624.00	\$42,000.00
CONTRACT-SOFTWARE SVCS	\$3,214.98	\$25,000.00	\$2,892.90	\$21,320.00
CONTRACT-RADIO REPAIR SVCS	\$1,133.36	\$1,500.00	\$500.00	\$3,000.00
CONTRACT-EMS INTERCEPT SVCS	\$2,473.52	\$0.00	\$0.00	\$0.00
Total Emergency Medical Services:	\$72,067.54	\$77,800.00	\$67,296.09	\$113,545.00
Total Contractual Services:	\$72,067.54	\$77,800.00	\$67,296.09	\$113,545.00
Supplies and Expense				
Emergency Medical Services				
OFFICE SUPPLIES	\$441.81	\$1,000.00	\$150.00	\$500.00
POSTAGE	\$0.00	\$500.00	\$20.00	\$20.00
CREDIT CARD CHGS - BILLING SVC	\$0.00	\$10,000.00	\$0.00	\$0.00
Web Page Expenditures			\$85.10	\$95.10
PUBLICATIONS/SUBSCRIPTIONS	\$1,000.00	\$2,000.00	\$279.00	\$1,000.00
MEMBERSHIP DUES	\$0.00	\$750.00	\$0.00	\$500.00
TRAVEL/SCHOOLS/CONFERENCES	\$475.00	\$25,000.00	\$250.00	\$15,500.00
OPERATING SUPPLIES	\$0.00	\$1,000.00	\$0.00	\$150.00
VEHICLE FUELS	\$17,457.79	\$15,000.00	\$13,500.00	\$15,000.00
UNIFORM & CLOTHING EXPENSE	\$0.00	\$5,000.00	\$3,000.00	\$10,000.00
SUPPLIES-CONSUMABLE TOOLS	\$26,740.10	\$18,000.00	\$24,506.20	\$24,000.00
OTHER SUPPLIES/EXPENSE	\$33,082.59	\$20,000.00	\$21,313.44	\$20,000.00
Total Emergency Medical Services:	\$79,197.29	\$98,250.00	\$63,103.74	\$86,765.10
Total Supplies and Expense:	\$79,197.29	\$98,250.00	\$63,103.74	\$86,765.10
Fixed Charges				
Emergency Medical Services				
INSURANCE-COMPR/GENL	\$5,071.00	\$5,233.00	\$5,171.01	\$5,288.13
INSURANCE - PROPERTY	\$784.32	\$785.00	\$785.00	\$785.00
INSURANCE-VEHICLE	\$1,697.64	\$1,867.00	\$1,627.15	\$2,010.62

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
INSURANCE CREDIT TO TOWNS	\$0.00	\$333,000.00	\$270,000.00	\$270,000.00
INSURANCE-ERRORS/OMISSIONS	\$276.92	\$318.00	\$264.19	\$296.45
INSURANCE-WORKERS COMP	\$17,536.22	\$40,064.93	\$39,431.62	\$42,552.44
UNEMPLOYMENT BENEFITS	\$0.00	\$0.00	\$764.30	\$1,059.95
VEHICLE REPLACEMENT	\$36,000.00	\$100,000.00	\$100,000.00	\$70,000.00
Total Emergency Medical Services:	\$61,366.10	\$481,267.93	\$418,043.27	\$391,992.59
Total Fixed Charges:	\$61,366.10	\$481,267.93	\$418,043.27	\$391,992.59
Capital Outlay				
Emergency Medical Services				
PURCHASE-OFFICE FURN/EQUIP	\$0.00	\$0.00	\$0.00	\$1,000.00
OTHER CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$195,281.00
Total Emergency Medical Services:	\$0.00	\$0.00	\$0.00	\$196,281.00
Total Capital Outlay:	\$0.00	\$0.00	\$0.00	\$196,281.00
Total Expenditures:	\$1,325,153.23	\$2,169,722.93	\$1,744,625.16	\$2,521,754.60
Total Revenues Less Expenditures:	\$637,799.65	\$0.32	\$218,027.94	\$911.54
Ending Fund Balance:	\$2,455,362.65	\$2,455,363.32	\$2,673,390.94	\$2,674,302.54

Fund Balance



Summary

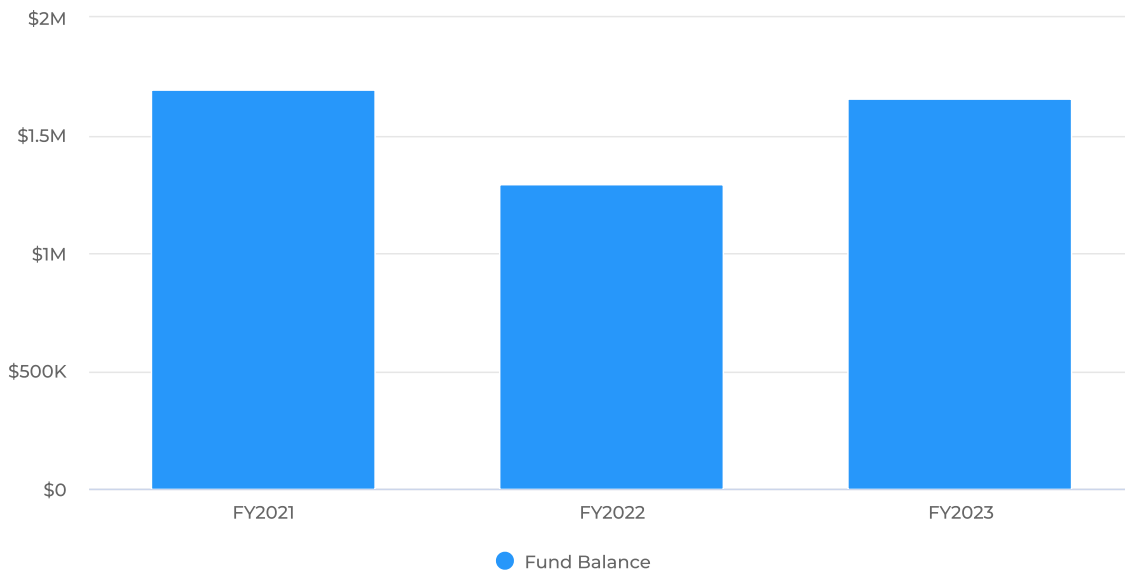
The City of Elkhorn is projecting \$4.02M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 13.3% or \$473.91K to \$4.02M in FY2024.

General Obligation Debt Service Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1,693,255.00	\$1,293,562.00	\$1,293,562.00	\$1,653,322.00
Revenues				
Taxes	\$2,382,404.00	\$2,453,880.00	\$2,453,880.00	\$2,854,983.27
Miscellaneous Revenue	\$47,013.09	\$440,053.50	\$30,000.00	\$455,430.00
Other Financing Sources	\$80,118.75	\$657,060.00	\$707,086.90	\$714,495.49
Total Revenues:	\$2,509,535.84	\$3,550,993.50	\$3,190,966.90	\$4,024,908.76
Expenditures				
Debt Service	\$2,909,228.65	\$3,550,994.00	\$2,830,606.80	\$4,024,908.76
Total Expenditures:	\$2,909,228.65	\$3,550,994.00	\$2,830,606.80	\$4,024,908.76
Total Revenues Less Expenditures:	-\$399,692.81	-\$0.50	\$360,360.10	\$0.00
Ending Fund Balance:	\$1,293,562.19	\$1,293,561.50	\$1,653,922.10	\$1,653,322.00

Fund Balance

Projections



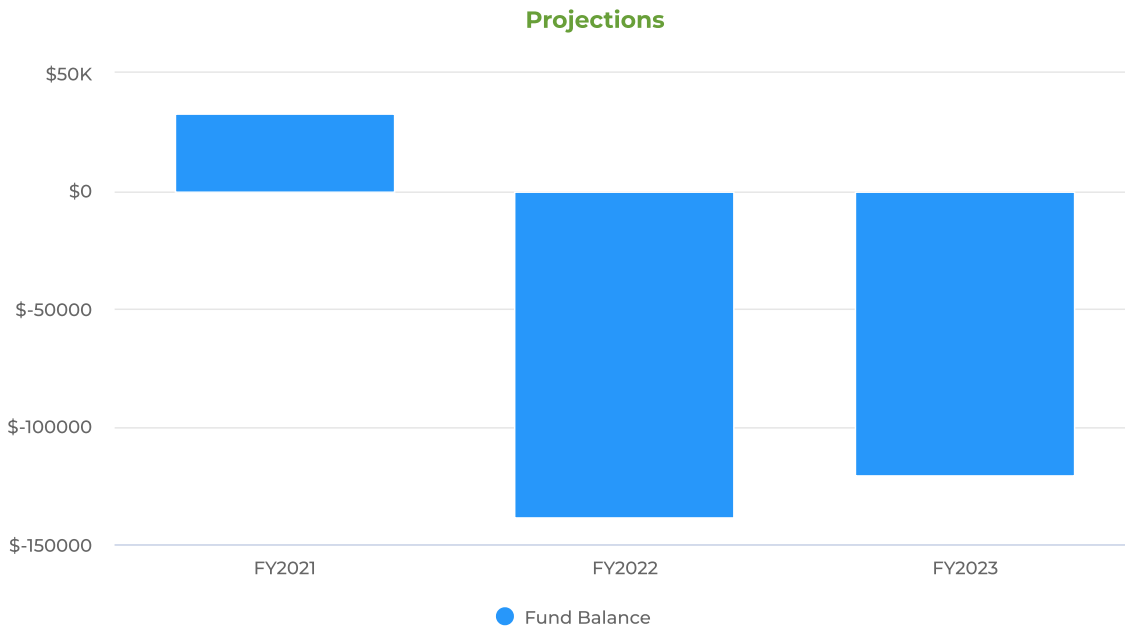
Summary

The City of Elkhorn is projecting \$421.15K of revenue in FY2024, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or \$3.12K to \$421.15K in FY2024.

TIF Debt Service Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$32,997.00	-\$138,783.00	-\$138,783.00	-\$120,417.00
Revenues				
Taxes	\$241,415.55	\$256,667.00	\$256,667.00	\$215,230.44
Miscellaneous Revenue	\$1,197.59	\$2,300.00	\$4,500.00	\$4,500.00
Other Financing Sources	\$0.00	\$159,059.00	\$175,225.49	\$201,415.00
Total Revenues:	\$242,613.14	\$418,026.00	\$436,392.49	\$421,145.44
Expenditures				
Contractual Services	\$0.00	\$150.00	\$150.00	\$150.00
Debt Service	\$414,392.50	\$417,876.00	\$417,876.00	\$420,995.00
Total Expenditures:	\$414,392.50	\$418,026.00	\$418,026.00	\$421,145.00
Total Revenues Less Expenditures:	-\$171,779.36	\$0.00	\$18,366.49	\$0.44
Ending Fund Balance:	-\$138,782.36	-\$138,783.00	-\$120,416.51	-\$120,416.56

Fund Balance



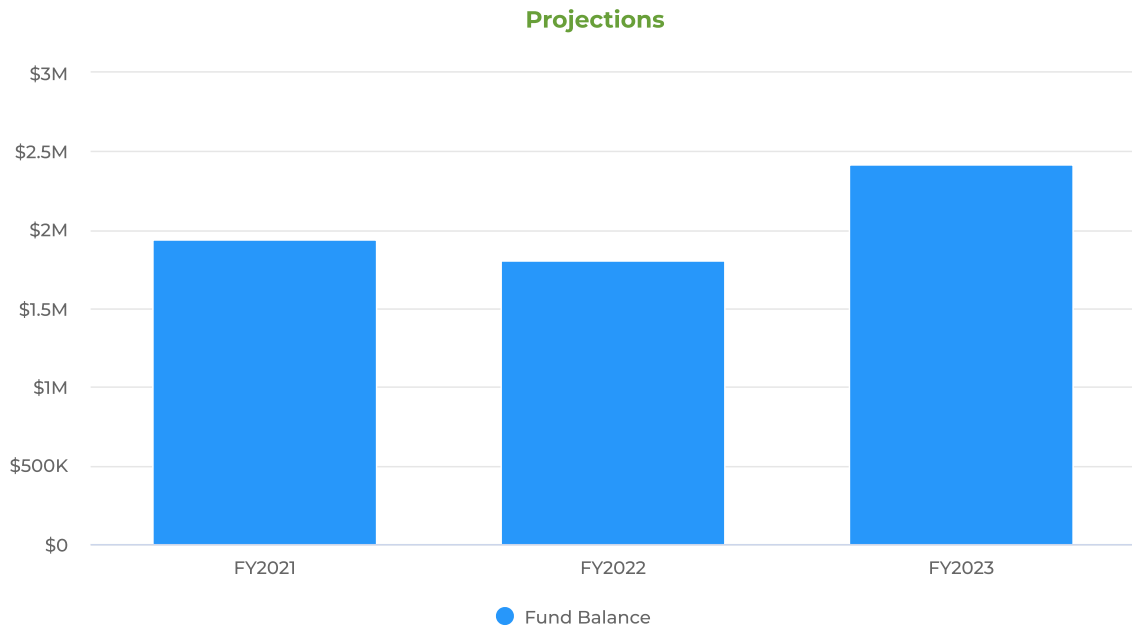
Summary

The City of Elkhorn is projecting \$4.04M of revenue in FY2024, which represents a 3.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or \$219.52K to \$3.88M in FY2024.

Capital Projects Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$1,934,911.00	\$1,808,620.00	\$1,808,620.00	\$2,412,777.00
Revenues				
Intergovernmental Revenues	\$15,439.33	\$1,259,976.48	\$9,627.18	\$599,400.00
Public Charges for Services	\$22,208.05	\$20,495.55	\$14,342.55	\$13,806.55
Miscellaneous Revenue	\$45,553.53	\$64,000.00	\$135,423.33	\$135,000.00
Other Financing Sources	\$1,868,428.74	\$2,848,401.00	\$4,088,280.00	\$3,289,458.25
Total Revenues:	\$1,951,629.65	\$4,192,873.03	\$4,247,673.06	\$4,037,664.80
Expenditures				
Contractual Services	\$6,400.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$2,022,132.29	\$4,098,978.00	\$3,643,516.16	\$3,879,458.25
Cost Reallocations	\$49,388.60	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,077,920.89	\$4,098,978.00	\$3,643,516.16	\$3,879,458.25
Total Revenues Less Expenditures:	-\$126,291.24	\$93,895.03	\$604,156.90	\$158,206.55
Ending Fund Balance:	\$1,808,619.76	\$1,902,515.03	\$2,412,776.90	\$2,570,983.55

Fund Balance



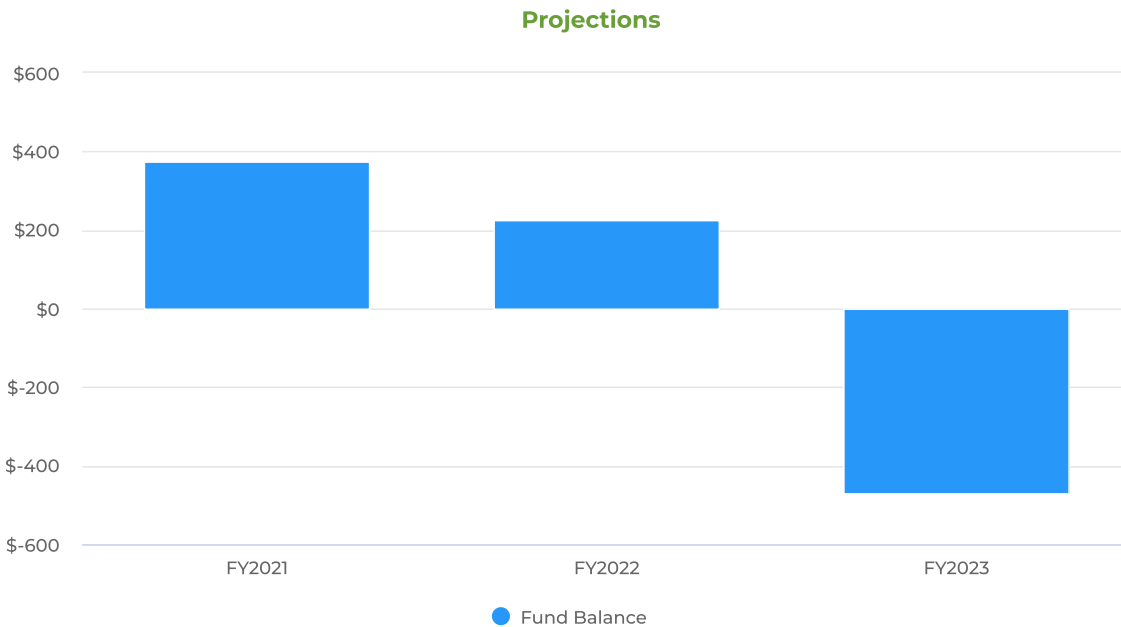
Summary

The City of Elkhorn is projecting \$4.5K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$4.5K to \$4.5K in FY2024.

TIF 4 Capital Projects Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$374.00	\$224.00	\$224.00	-\$469.00
Revenues				
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$4,500.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$4,500.00
Expenditures				
Contractual Services	\$0.00	\$0.00	\$693.00	\$4,500.00
Supplies and Expense	\$150.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$150.00	\$0.00	\$693.00	\$4,500.00
Total Revenues Less Expenditures:	-\$150.00	\$0.00	-\$693.00	\$0.00
Ending Fund Balance:	\$224.00	\$224.00	-\$469.00	-\$469.00

Fund Balance



Summary

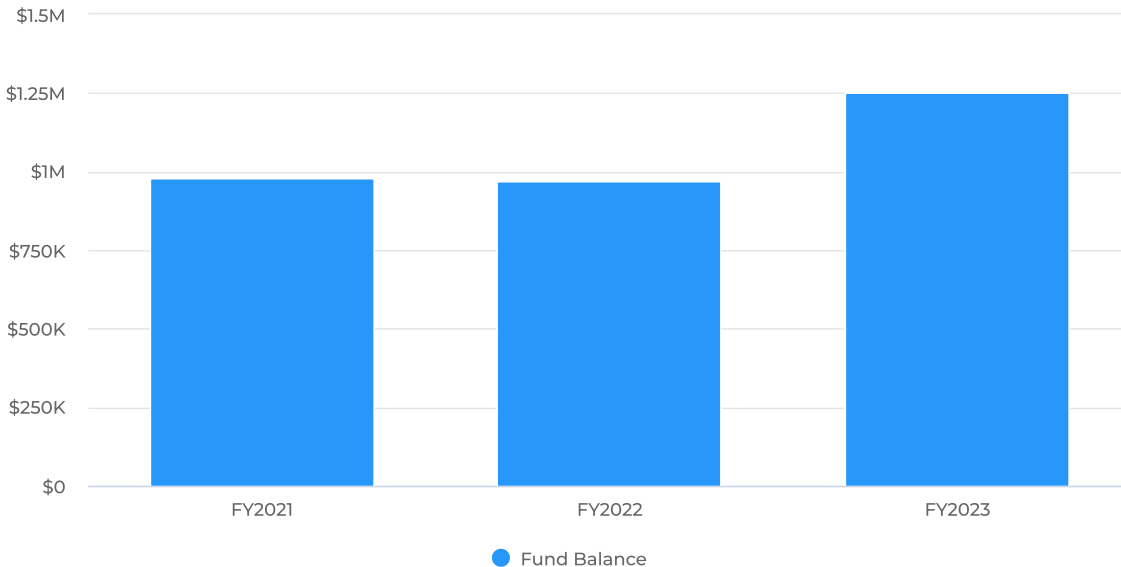
The City of Elkhorn is projecting \$1.57M of revenue in FY2024, which represents a 28.7% increase over the prior year. Budgeted expenditures are projected to increase by 28.6% or \$320.14K to \$1.44M in FY2024.

Capital Equipment Replacement Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$979,810.00	\$971,759.00	\$971,759.00	\$1,252,337.00
Revenues				
Taxes	\$119,999.99	\$152,000.00	\$152,000.00	\$35,431.80
Intergovernmental Revenues	\$46,544.63	\$0.00	\$0.00	\$119,695.60
Public Charges for Services	\$23,120.49	\$111,250.00	\$0.00	\$174,519.52
Miscellaneous Revenue	\$19,708.96	\$9,200.00	\$51,028.30	\$51,000.00
Other Financing Sources	\$581,000.00	\$947,855.00	\$947,855.00	\$1,189,346.46
Total Revenues:	\$790,374.07	\$1,220,305.00	\$1,150,883.30	\$1,569,993.38
Expenditures				
Capital Outlay	\$798,425.36	\$1,120,305.00	\$870,305.00	\$1,440,440.90
Total Expenditures:	\$798,425.36	\$1,120,305.00	\$870,305.00	\$1,440,440.90
Total Revenues Less Expenditures:	-\$8,051.29	\$100,000.00	\$280,578.30	\$129,552.48
Ending Fund Balance:	\$971,758.71	\$1,071,759.00	\$1,252,337.30	\$1,381,889.48

Fund Balance

Projections



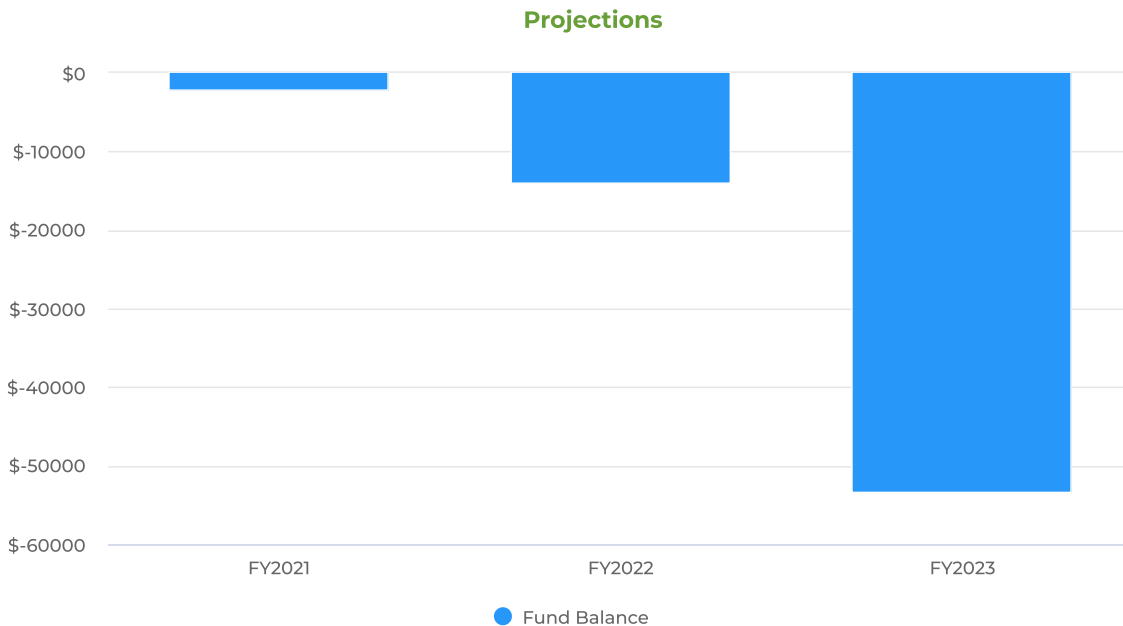
Summary

The City of Elkhorn is projecting \$717.51K of revenue in FY2024, which represents a 9.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or \$77.8K to \$698.8K in FY2024.

Solid Waste Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	-\$2,144.00	-\$13,871.00	-\$13,871.00	-\$53,267.00
Revenues				
Intergovernmental Revenues	\$13,836.49	\$13,836.49	\$13,843.80	\$13,843.80
Public Charges for Services	\$595,780.34	\$641,102.53	\$618,616.30	\$703,669.60
Miscellaneous Revenue	\$146.79	\$100.00	\$0.00	\$0.00
Total Revenues:	\$609,763.62	\$655,039.02	\$632,460.10	\$717,513.40
Expenditures				
Contractual Services	\$620,859.95	\$620,500.00	\$671,356.16	\$698,296.60
Grants, Contributions, Indemnities and Other	\$631.39	\$500.00	\$500.00	\$500.00
Total Expenditures:	\$621,491.34	\$621,000.00	\$671,856.16	\$698,796.60
Total Revenues Less Expenditures:	-\$11,727.72	\$34,039.02	-\$39,396.06	\$18,716.80
Ending Fund Balance:	-\$13,871.72	\$20,168.02	-\$53,267.06	-\$34,550.20

Fund Balance



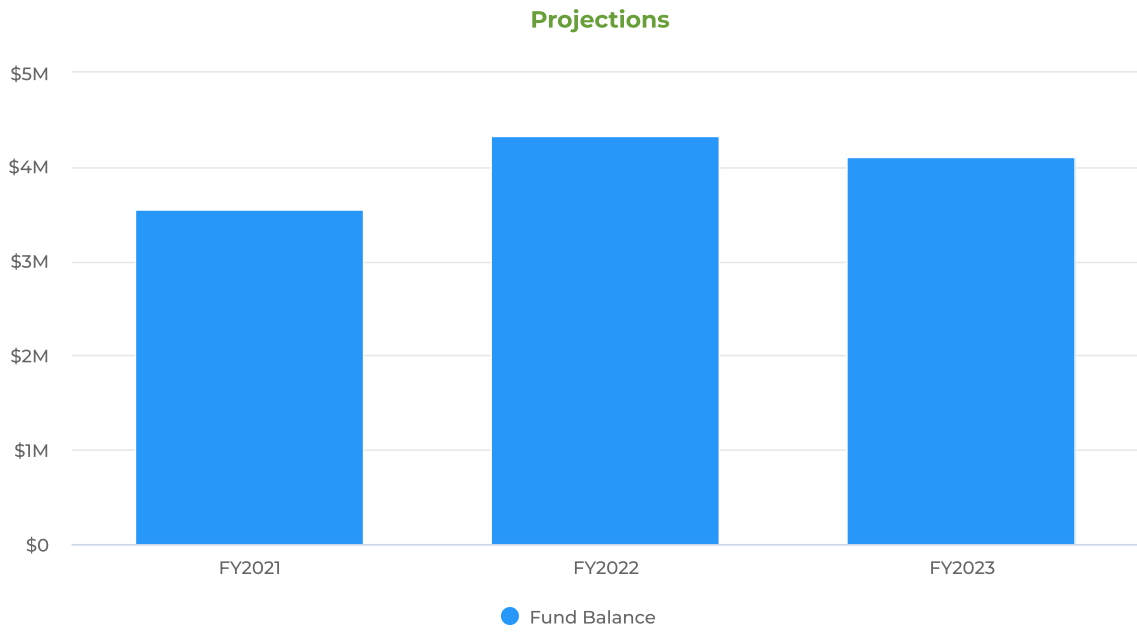
Summary

The City of Elkhorn is projecting \$11.81M of revenue in FY2024, which represents a 197.7% increase over the prior year. Budgeted expenditures are projected to increase by 156.2% or \$7.19M to \$11.8M in FY2024.

Sewer Utility Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$3,547,600.00	\$4,334,871.00	\$4,334,871.00	\$4,101,706.00
Revenues				
Licenses & Permits	\$10,710.00	\$19,500.00	\$19,500.00	\$19,500.00
Public Charges for Services	\$3,215,467.54	\$2,994,662.12	\$2,994,662.12	\$3,229,122.50
Miscellaneous Revenue	\$65,390.06	\$20,000.00	\$218,124.25	\$204,308.55
Other Financing Sources	\$0.28	\$933,495.00	\$933,495.00	\$8,358,350.12
Total Revenues:	\$3,291,567.88	\$3,967,657.12	\$4,165,781.37	\$11,811,281.17
Expenditures				
Personnel Services	\$137,373.42	\$390,312.00	\$454,676.91	\$534,416.69
Contractual Services	\$1,720,112.41	\$2,054,000.00	\$2,052,773.38	\$1,926,370.00
Supplies and Expense	\$83,304.65	\$233,100.00	\$165,100.00	\$164,500.00
Fixed Charges	\$321,281.60	\$303,470.93	\$345,590.36	\$348,779.06
Debt Service	\$131,615.78	\$465,187.50	\$465,187.50	\$467,061.00
Grants, Contributions, Indemnities and Other	\$1,664.94	\$0.00	\$0.00	\$0.00
Capital Outlay	\$108,944.45	\$1,160,245.00	\$959,341.49	\$8,358,350.12
Total Expenditures:	\$2,504,297.25	\$4,606,315.43	\$4,442,669.64	\$11,799,476.87
Total Revenues Less Expenditures:	\$787,270.63	-\$638,658.31	-\$276,888.27	\$11,804.30
Ending Fund Balance:	\$4,334,870.63	\$3,696,212.69	\$4,057,982.73	\$4,113,510.30

Fund Balance



Summary

The City of Elkhorn is projecting \$10.75M of revenue in FY2024, which represents a 51.2% increase over the prior year. Budgeted expenditures are projected to increase by 33.5% or \$2.79M to \$11.12M in FY2024.

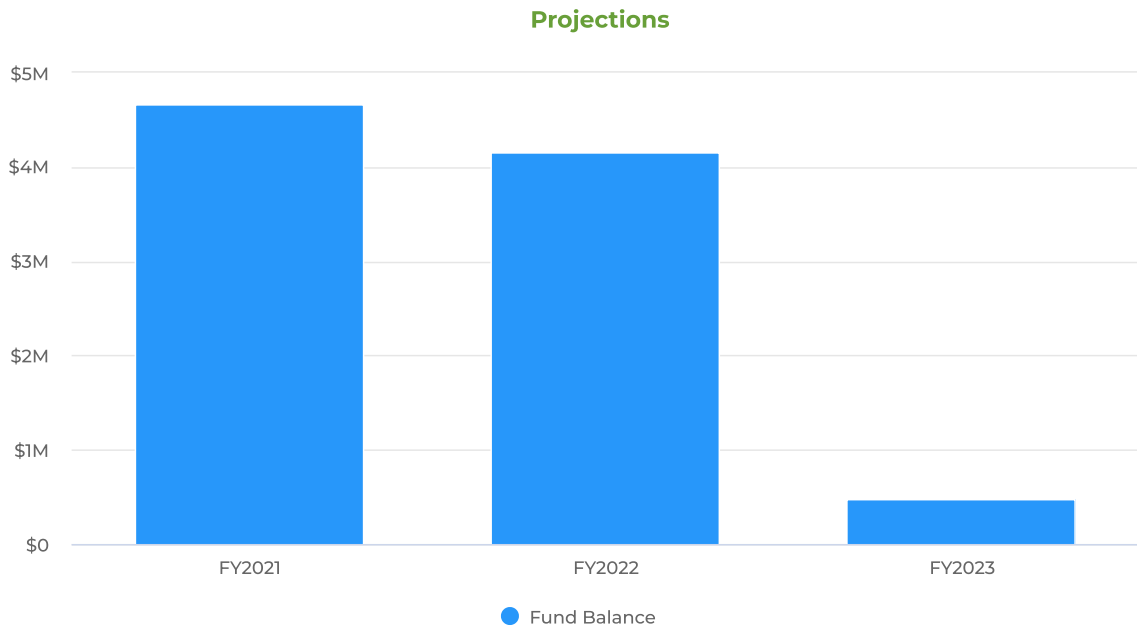
The 2024 budget includes an increase of revenues from public charges in the amount of \$483,359.51. This is based on an anticipated water rate increase in 2024. The City's application to the Wisconsin Public Service Commission for a rate increase is still pending, so the budget assumes a water rate increase of approximately 12%. The Public Service Commission could approve a larger or smaller increase in water rates.

The projected deficit of \$362,468.31 in 2024 is due to \$843,755 in depreciation.

Water Utility Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$4,661,706.00	\$4,152,102.00	\$4,152,102.00	\$478,350.00
Revenues				
Intergovernmental Revenues	\$401,465.00	\$0.00	\$1,007,054.26	\$0.00
Public Charges for Services	\$3,901,308.05	\$3,890,699.00	\$3,905,409.37	\$4,374,058.51
Miscellaneous Revenue	\$98,580.06	\$65,850.00	\$320,554.08	\$409,500.00
Other Financing Sources	\$0.00	\$3,157,673.00	\$2,464,683.32	\$5,969,771.84
Total Revenues:	\$4,401,353.11	\$7,114,222.00	\$7,697,701.03	\$10,753,330.35
Expenditures				
Personnel Services	\$851,087.73	\$898,089.00	\$896,958.39	\$848,953.44
Contractual Services	\$1,974,020.63	\$2,516,659.70	\$1,662,186.93	\$1,088,037.00
Supplies and Expense	\$315,633.68	\$198,725.00	\$171,293.83	\$184,935.30
Building Materials	\$196,514.94	\$163,500.00	\$231,068.96	\$237,543.20
Fixed Charges	\$1,414,030.59	\$1,439,431.79	\$1,420,142.84	\$1,453,697.41
Debt Service	\$239,362.56	\$1,388,191.46	\$1,388,191.46	\$1,394,485.63
Grants, Contributions, Indemnities and Other	\$10,825.73	\$0.00	\$0.00	\$0.00
Capital Outlay	-\$71,727.17	\$1,718,986.00	\$1,915,995.00	\$5,908,146.68
Cost Reallocations	-\$18,791.45	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,910,957.24	\$8,323,582.95	\$7,685,837.41	\$11,115,798.66
Total Revenues Less Expenditures:	-\$509,604.13	-\$1,209,360.95	\$11,863.62	-\$362,468.31
Ending Fund Balance:	\$4,152,101.87	\$2,942,741.05	\$4,163,965.62	\$115,881.69

Fund Balance



Summary

The City of Elkhorn is projecting \$15.74M of revenue in FY2024, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.2% or \$184.51K to \$16.02M in FY2024.

The Electric Fund is budgeted to have a deficit of \$286,031.88 in 2024. This deficit is due to depreciation of \$636,347.

Electric Utility Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	\$7,491,626.00	\$7,592,669.00	\$7,592,669.00	\$6,833,698.00
Revenues				
SP Assessments & Other				
MISCELLANEOUS AMORTIZATION	\$16,846.00	\$0.00	\$0.00	\$0.00
Total SP Assessments & Other:	\$16,846.00	\$0.00	\$0.00	\$0.00
Public Charges for Services				
RESIDENTIAL - CITY	\$4,254,399.57	\$4,257,896.29	\$4,148,060.17	\$4,272,501.98
RESIDENTIAL - RURAL	\$50,282.95	\$49,738.21	\$48,171.31	\$49,616.45
COMMERCIAL - CITY	\$2,299,390.12	\$2,336,770.14	\$2,179,368.45	\$2,244,749.50
COMMERCIAL - RURAL	\$63,185.83	\$62,638.80	\$35,632.93	\$36,701.92
WATER HEAT - CITY	\$0.00	\$623.73	\$0.00	\$0.00
LARGE POWER - CITY	\$3,904,712.62	\$3,881,540.38	\$3,838,282.49	\$3,953,430.96
LARGE POWER - RURAL	\$154,126.50	\$146,076.07	\$158,953.36	\$163,721.96
STREET LIGHTING - CITY	\$108,523.45	\$109,374.21	\$99,806.70	\$102,800.90
SECURITY LIGHTING - CITY	\$30,438.92	\$30,814.45	\$28,678.60	\$29,538.96
INTERDEPT'L - WATER - CITY	\$267,341.86	\$255,367.19	\$259,739.67	\$267,531.86
FORFEITED DISCOUNT - CITY	\$20,001.78	\$23,533.29	\$19,911.25	\$20,508.59
FORFEITED DISCOUNT - RURAL	\$45.21	\$59.68	\$39.64	\$40.83
SMALL POWER - CITY	\$2,064,461.06	\$2,060,700.44	\$2,051,556.39	\$2,113,103.08
SMALL POWER - RURAL	\$101,691.62	\$103,062.00	\$103,387.22	\$106,488.84
LG POWER COMMERCIAL - CITY	\$1,095,360.62	\$1,109,489.82	\$1,023,953.05	\$1,054,671.74
INDUSTRIAL TIME OF DAY -RURAL	\$558,189.76	\$572,315.30	\$538,019.71	\$554,160.30
Total Public Charges for Services:	\$14,972,151.87	\$15,000,000.00	\$14,533,560.94	\$14,969,567.87
Miscellaneous Revenue				
MISCELLANEOUS SERVICE REVENUE	\$4,395.00	\$3,500.00	\$5,152.00	\$4,400.00
MUTUAL AID, WEEDS, SNOW	\$20,313.46	\$0.00	\$0.00	\$0.00
CUSTOMER CONVENIENCE REVENUE	\$61,972.43	\$25,000.00	\$82,974.51	\$25,000.00
INTEREST INCOME-INVESTMENTS	\$73,003.51	\$20,000.00	\$209,318.05	\$230,000.00
INTEREST INCOME-SPECIAL	\$257.05	\$0.00	\$0.00	\$0.00
CREDIT CARD REBATES	\$1,081.59	\$500.00	\$2,012.37	\$2,000.00
POLE RENTAL, ETC	\$37,702.00	\$36,679.00	\$37,702.00	\$37,202.00
SALES OF CAPITAL ASSETS	\$0.00	\$0.00	\$15,350.00	\$0.00

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
SERVICE INSTALL REVENUE	\$0.00	\$50,000.00	\$0.00	\$0.00
SALES OF SALVAGE & WASTE	\$0.00	\$2,000.00	\$0.00	\$0.00
SALES OF RECYCLABLES	\$6,021.02	\$0.00	\$0.00	\$0.00
SALE OF INVENTORY ITEMS	\$0.00	\$5,000.00	\$0.00	\$0.00
PUBLIC BENEFIT REIMBURSEMENTS	\$0.00	\$0.00	\$1,522.50	\$0.00
OTHER MISCELLANEOUS REVENUE	\$112.00	\$0.00	\$125.00	\$125.00
Total Miscellaneous Revenue:	\$204,858.06	\$142,679.00	\$354,156.43	\$298,727.00
Other Financing Sources				
RESERVES APPLIED - ELEC. CAPITAL	\$0.00	\$0.00	\$0.00	\$234,533.00
TID 2 CPF ADVANCE REPMT	\$0.00	\$0.00	\$0.00	\$234,533.00
Total Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$469,066.00
Total Revenues:	\$15,193,855.93	\$15,142,679.00	\$14,887,717.37	\$15,737,360.87
Expenditures				
Personnel Services				
DISTRIB/CONSTR WAGES & SAL	\$0.00	\$187,582.00	\$187,582.00	\$0.00
DISTRIB/CONSTR - OT WAGES	\$200.03	\$0.00	\$0.00	\$0.00
WRS RETIREMENT	\$13.00	\$12,756.00	\$12,756.00	\$0.00
HEALTH INSURANCE	\$27.38	\$14,423.00	\$14,423.00	\$0.00
LIFE/DISABILITY INSURANCE	\$1.37	\$1,022.00	\$1,022.00	\$0.00
DENTAL INSURANCE	\$0.29	\$152.00	\$152.00	\$0.00
SOCIAL SECURITY & MEDICARE	\$15.29	\$14,350.00	\$14,350.00	\$0.00
HEALTH INSURANCE	\$167.26	\$0.00	\$0.00	\$0.00
OPER - MISC DISTR WAGES & SAL	\$6,494.83	\$69,027.00	\$19.95	\$99,327.85
WAGES OVERTIME	\$191.38	\$0.00	\$0.00	\$4,169.39
WRS RETIREMENT	\$434.60	\$4,694.00	\$1.36	\$7,570.41
HEALTH INSURANCE	\$909.89	\$5,513.00	\$5,513.00	\$8,725.51
LIFE/DISABILITY INSURANCE	\$51.58	\$526.00	\$0.04	\$418.98
DENTAL INSURANCE	\$9.18	\$52.00	\$52.00	\$83.34
SOCIAL SECURITY & MEDICARE	\$507.58	\$5,281.00	\$1.51	\$8,393.30
WAGES	\$0.00	\$0.00	\$0.00	\$1,060.83
OVERTIME WAGES	\$0.00	\$0.00	\$0.00	\$26.20
WRS RETIREMENT	\$0.00	\$0.00	\$0.00	\$75.01
HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$95.50
LIFE/DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$4.11
DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.82
SOCIAL SECURITY/MEDICARE	\$0.00	\$0.00	\$0.00	\$83.16
MAINT OH LINES - WAGES & SALAR	\$330,780.58	\$94,693.00	\$363,997.78	\$217,644.78
MAINT OH LINES - OT WAGES	\$4,584.81	\$4,056.00	\$13,460.54	\$7,597.21
WRS RETIREMENT	\$22,896.34	\$6,715.00	\$25,790.50	\$13,805.44
HEALTH INSURANCE	\$26,831.78	\$7,410.00	\$30,421.37	\$15,971.00
LIFE/DISABILITY INSURANCE	\$2,011.17	\$614.00	\$2,029.42	\$764.01
DENTAL INSURANCE	\$290.20	\$74.00	\$303.16	\$152.01

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
SOCIAL SECURITY & MEDICARE	\$26,876.70	\$7,554.00	\$28,913.30	\$15,306.04
MAINT UG LINES WAGES/SALARIES	\$111,049.71	\$10,342.00	\$73,807.05	\$10,608.33
MAINT UG LINES - OT WAGES	\$3,525.23	\$1,371.00	\$6,295.93	\$262.02
WRS RETIREMENT	\$8,042.71	\$796.00	\$5,446.96	\$750.05
HEALTH INSURANCE	\$9,071.21	\$834.00	\$7,633.01	\$955.01
LIFE/DISABILITY INSURANCE	\$676.81	\$76.00	\$470.18	\$41.08
DENTAL INSURANCE	\$99.72	\$8.00	\$78.48	\$8.17
SOC SEC & MEDICARE	\$9,420.25	\$896.00	\$6,101.39	\$831.58
MAINT LINE TRANSFORMERS WAGES	\$2,950.40	\$0.00	\$4,379.96	\$1,060.83
WAGES OVERTIME	\$0.00	\$0.00	\$328.80	\$26.20
WRS RETIREMENT	\$191.77	\$0.00	\$320.15	\$75.01
HEALTH INSURANCE	\$474.68	\$0.00	\$220.75	\$95.50
LIFE/DISABILITY INSURANCE	\$24.24	\$0.00	\$26.64	\$4.11
DENTAL INSURANCE	\$5.25	\$0.00	\$2.15	\$0.82
SOCIAL SECURITY & MEDICARE	\$224.99	\$0.00	\$358.35	\$83.16
MAINT ST LIGHTS/SIGNALS -WAGES	\$9,438.04	\$16,170.00	\$61,488.78	\$65,952.20
WAGES OVERTIME	\$251.95	\$433.00	\$324.36	\$3,046.38
WRS RETIREMENT	\$664.94	\$1,129.00	\$5,380.21	\$5,108.83
HEALTH INSURANCE	\$821.26	\$1,261.00	\$4,909.93	\$5,693.48
LIFE/DISABILITY INSURANCE	\$61.97	\$156.00	\$436.35	\$283.42
DENTAL INSURANCE	\$9.68	\$13.00	\$51.29	\$56.38
SOCIAL SECURITY & MEDICARE	\$777.26	\$1,270.00	\$6,016.17	\$5,664.14
MAINT METERS - WAGES	\$29,230.88	\$66,770.00	\$2,491.17	\$67,469.91
WAGES OVERTIME	\$191.92	\$0.00	\$0.00	\$2,978.74
WRS RETIREMENT	\$1,920.12	\$4,540.00	\$183.87	\$5,189.10
HEALTH INSURANCE	\$2,263.94	\$5,159.00	\$5,159.00	\$5,908.45
LIFE/DISABILITY INSURANCE	\$140.40	\$408.00	\$6.59	\$287.54
DENTAL INSURANCE	\$23.88	\$54.00	\$54.00	\$57.19
SOCIAL SECURITY & MEDICARE	\$2,248.78	\$5,108.00	\$206.14	\$5,753.14
WAGES	\$79.58	\$0.00	\$14.08	\$95,573.78
OVERTIME WAGES	\$25.36	\$0.00	\$0.00	\$3,571.94
WRS RETIREMENT	\$6.83	\$0.00	\$0.96	\$7,143.97
HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$8,451.22
LIFE/DISABILITY INSURANCE	\$0.22	\$0.00	\$0.03	\$394.32
DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$78.47
SOCIAL SECURITY & MEDICARE	\$7.97	\$0.00	\$1.07	\$7,920.50
CONSTR/REIMB - WAGES/SALARIES	\$22,664.95	\$71,076.00	\$0.00	\$0.00
CONSTR/REIMB - OT WAGES	\$11,239.14	\$0.00	\$0.00	\$0.00
EMPLOYER RETIREMENT	\$410.37	\$4,833.00	\$0.00	\$0.00
HEALTH INSURANCE	\$644.17	\$5,471.00	\$0.00	\$0.00
LIFE/DISABILITY INSURANCE	\$34.66	\$472.00	\$472.00	\$0.00
DENTAL INSURANCE	\$6.68	\$58.00	\$58.00	\$0.00
SOCIAL SECURITY & MEDICARE	\$481.74	\$5,437.00	\$5,437.00	\$0.00
METER READING - WAGES	\$25,581.39	\$33,048.00	\$20,642.18	\$24,406.31

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
METER READING - OT WAGES	\$79.97	\$0.00	\$0.00	\$1,606.48
METER READING WAGES PT	\$780.00	\$5,214.00	\$5,214.00	\$0.00
WRS RETIREMENT	\$1,534.74	\$2,247.00	\$1,385.50	\$1,919.85
HEALTH INSURANCE	\$1,769.79	\$3,335.00	\$832.36	\$2,027.87
LIFE/DISABILITY INSURANCE	\$127.99	\$209.00	\$96.69	\$164.32
DENTAL INSURANCE	\$23.40	\$31.00	\$9.97	\$32.68
SOCIAL SECURITY & MEDICARE	\$2,018.56	\$2,927.00	\$1,625.04	\$2,128.54
COLLECTION/DISCONNECT WAGES	\$59,671.90	\$128,864.00	\$74,041.41	\$141,545.14
COLLECTIONS/DISCONN OT WAGES	\$1,618.26	\$446.00	\$2,065.61	\$3,954.96
WRS RETIREMENT	\$3,982.13	\$8,793.00	\$5,153.89	\$12,035.62
HEALTH INSURANCE	\$10,424.14	\$16,831.00	\$14,836.37	\$23,098.60
LIFE/DISABILITY INSURANCE	\$421.49	\$847.00	\$557.41	\$1,026.91
DENTAL	\$106.49	\$162.00	\$138.88	\$204.28
SOCIAL SECURITY & MEDICARE	\$4,595.65	\$9,892.00	\$5,703.82	\$11,494.58
GENERAL ADMIN WAGES & SALARIES	\$129,569.20	\$140,922.00	\$133,502.94	\$156,975.40
GENL ADMIN - OT WAGES	\$326.30	\$60.00	\$94.28	\$867.47
GENL ADMIN - ELECTED OFFICIALS	\$4,124.01	\$3,292.00	\$4,112.94	\$4,113.99
WAGES PART TIME	\$0.00	\$1,503.00	\$1,503.00	\$0.00
WRS RETIREMENT	\$8,102.52	\$9,587.00	\$8,229.52	\$10,891.16
HEALTH INSURANCE	\$14,743.41	\$18,842.00	\$16,111.20	\$21,343.42
LIFE/DISABILITY INSURANCE	\$1,086.06	\$1,149.00	\$975.53	\$969.39
DENTAL	\$160.47	\$174.00	\$165.66	\$192.86
SOCIAL SECURITY & MEDICARE	\$9,881.05	\$11,152.00	\$10,223.21	\$12,389.70
WRS EXPENSE	-\$66,749.00	\$0.00	\$0.00	\$0.00
ACCRD VACATION/SICK/PTO LEAVE	\$1,009.43	\$0.00	\$0.00	\$0.00
HRA HEALTH REIMB ACCT CONTRIB	-\$6,847.84	\$10,805.00	\$10,805.00	\$9,860.00
PMT IN LIEU OF DENTAL PREMIUM	\$17,836.04	\$10,325.00	\$10,325.00	\$11,122.48
PMT IN LIEU OF HEALTH PREMS	\$280,789.00	\$253,923.00	\$253,923.00	\$269,451.46
Total Personnel Services:	\$1,159,465.45	\$1,315,215.00	\$1,481,224.14	\$1,436,483.34
Contractual Services				
ELECTRICITY	\$12,120,808.20	\$12,000,000.00	\$11,756,339.13	\$12,109,029.00
CONTRACT LABOR SERVICES	\$0.00	\$15,000.00	\$5,000.00	\$10,000.00
ENGINEERING SERVICES	\$15,067.50	\$25,000.00	\$242.50	\$20,000.00
CONTRACT LABOR SERVICES	\$0.00	\$2,500.00	\$0.00	\$0.00
TELEPHONE	\$4,959.47	\$5,800.00	\$4,816.82	\$3,800.00
CONTRACT LABOR SERVICES	\$9,554.00	\$64,000.00	\$51,408.73	\$10,000.00
CONTRACT GROUNDS MAINT SVCS	\$0.00	\$0.00	\$1,175.00	\$1,200.00
CONTRACT LABOR SERVICES	\$0.00	\$0.00	\$10,933.65	\$0.00
CONTRACT LABOR SERVICES	\$0.00	\$500.00	\$500.00	\$500.00
AFTER HOURS PHONE	\$497.32	\$500.00	\$250.00	\$434.86
UTILITY LOCATE SERVICES	\$39,194.21	\$25,000.00	\$27,000.00	\$45,000.00
MAINT STRUCT - CONTR LBR SVCS	\$0.00	\$7,500.00	\$0.00	\$0.00
CONTRACT LABOR SERVICES	\$16,410.06	\$16,000.00	\$25,000.00	\$22,000.00

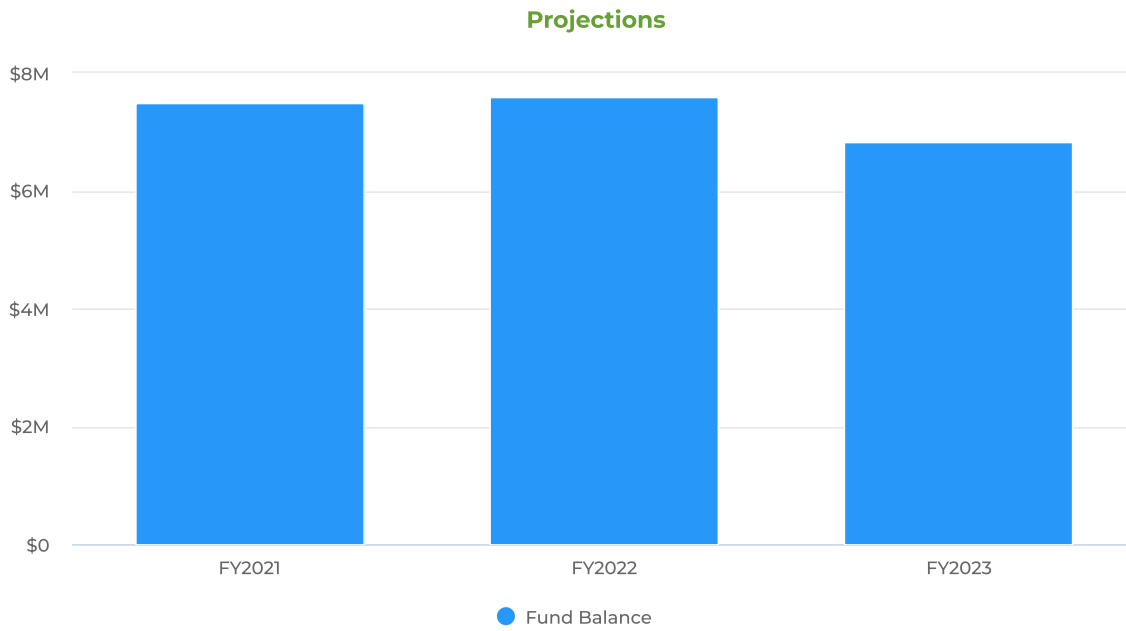
Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
CONTRACT LABOR SERVICES	\$3,423.15	\$9,300.00	\$5,483.75	\$7,500.00
CONTRACT VEHICLE MAINTENANCE	\$0.00	\$500.00	\$0.00	\$0.00
CONTRACT LABOR SERVICES	\$8,741.00	\$8,000.00	\$12,583.08	\$12,000.00
CONTRACT LABOR SERVICES	\$200.00	\$1,200.00	\$0.00	\$2,000.00
CONTRACT LABOR SERVICES	\$6,855.93	\$2,000.00	\$1,680.00	\$43,680.00
CONTRACT LABOR SERVICES	\$0.00	\$2,500.00	\$0.00	\$2,000.00
CONTRACT LABOR SERVICES	\$12,200.31	\$12,000.00	\$0.00	\$12,000.00
UTILITY LOCATE SERVICES	\$876.93	\$0.00	\$0.00	\$0.00
UTIL BILL MAILING & POSTAGE	\$26,970.65	\$29,000.00	\$28,568.00	\$30,000.00
INTERNET SERVICE	\$0.00	\$0.00	\$225.00	\$300.00
EQUIPMENT MAINTENANCE SVCS	\$961.58	\$1,400.00	\$2,050.00	\$2,000.00
CONTRACT - SOFTWARE SVCS	\$30,426.68	\$33,500.00	\$48,500.00	\$50,800.00
OTHER PROFESSIONAL SERVICES	\$0.00	\$1,000.00	\$0.00	\$1,000.00
TELEPHONE	\$11,303.22	\$15,000.00	\$11,412.00	\$12,000.00
CONTRACT BUILDINGS SERVICES	\$43,455.14	\$76,179.30	\$32,090.00	\$60,000.00
CONTRACT SOFTWARE SERVICES	\$231.90	\$9,540.00	\$8,040.00	\$6,600.00
CONTRACT PUBLISH NOTICES	\$64.80	\$850.00	\$0.00	\$850.00
LEGAL SERVICES FEES	\$0.00	\$0.00	\$7,900.00	\$9,837.00
AUDIT/ACCTG SVCS	\$11,245.02	\$7,800.00	\$8,100.00	\$7,453.61
OTHER PROFESSIONAL SVCS	\$41.85	\$900.00	\$0.00	\$900.00
ELECTRONIC BILLING FEES	\$134.26	\$700.00	\$145.00	\$145.00
EMPLOYEE TESTING SERVICES	\$1,042.40	\$1,500.00	\$1,000.00	\$1,100.00
CONTRACT RECORDS DISPOSAL SVCS	\$233.31	\$600.00	\$361.00	\$500.00
CONTRACT LABOR SERVICES	\$0.00	\$500.00	\$0.00	\$0.00
CONTRACT - VEHICLE MAINT SVCS	\$18,575.25	\$20,000.00	\$11,447.15	\$15,000.00
Total Contractual Services:	\$12,383,474.14	\$12,395,769.30	\$12,062,250.81	\$12,499,629.47
Supplies and Expense				
RENEWABLE ENERGY CREDIT SUBSCR	\$404.56	\$0.00	\$0.00	\$400.00
MATERIALS/SUPPLIES	\$334.79	\$20,000.00	\$0.00	\$0.00
OTHER EXPENSES	\$823.56	\$1,000.00	\$0.00	\$0.00
OPERATING EXPENSES	\$1,296.59	\$100.00	\$0.00	\$0.00
SUPPLIES & MATERIALS	\$0.00	\$400.00	\$0.00	\$0.00
OPERATING EXPENSES OH LINE	\$50.00	\$300.00	\$50.00	\$50.00
CONSUMABLE TOOLS	\$2,807.98	\$10,000.00	\$2,923.18	\$3,000.00
MATERIALS	\$0.00	\$1,000.00	\$519.69	\$0.00
MATERIALS	\$0.00	\$10,000.00	\$3,439.00	\$10,000.00
SUPPLIES & MATERIALS	\$1,201.44	\$0.00	\$0.00	\$0.00
OPERATING SUPPLIES	\$0.00	\$0.00	\$10.00	\$0.00
ELECTRIC METER OUTLAY	\$3,696.24	\$0.00	\$500.00	\$0.00
MATERIALS	\$0.00	\$100.00	\$100.00	\$100.00
TRAINING - SAFETY CLASSES	\$7,275.00	\$5,000.00	\$8,000.00	\$8,000.00
OTHER SUPPLIES	\$121.73	\$300.00	\$300.00	\$0.00
UNIFORM/CLOTHING EXPENSE	\$16,610.68	\$16,500.00	\$16,000.00	\$18,432.40

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
SUPPLIES & MATERIALS	\$0.00	\$500.00	\$500.00	\$200.00
OTHER SUPPLIES & EXPENSE	\$0.00	\$100.00	\$100.00	\$0.00
MAINT STRUCTURES - SUPPLIES	\$194.67	\$250.00	\$0.00	\$0.00
OPERATING SUPPLIES	\$24,185.86	\$0.00	\$7,240.39	\$3,200.00
MATERIAL	\$353.18	\$1,500.00	\$0.00	\$0.00
POSTAGE	\$24.80	\$200.00	\$0.00	\$0.00
OPERATING SUPPLIES	\$4,896.97	\$4,300.00	\$2,500.00	\$2,500.00
SUPPLIES & MATERIALS	\$26,643.10	\$1,200.00	\$200.00	\$200.00
OPERATING SUPPLIES	\$6,392.25	\$4,200.00	\$429.88	\$0.00
SUPPLIES - CONSUMABLE	\$149.94	\$500.00	\$0.00	\$0.00
SUPPLIES & MATERIALS	\$11,365.34	\$1,000.00	\$6,886.10	\$12,000.00
SUPPLIES & MATERIALS	\$426.48	\$500.00	\$9,496.91	\$3,000.00
TRANSFORMER DISPOSAL COSTS	\$43,586.00	\$0.00	\$0.00	\$25,300.00
OPERATING SUPPLIES	\$341.17	\$500.00	\$1,600.00	\$3,000.00
SUPPLIES & MATERIALS	\$11,652.56	\$75,000.00	\$98,213.00	\$132,000.00
OPERATING EXPENSES	\$5,046.39	\$100.00	\$0.00	\$100.00
SUPPLIES & MATERIALS	\$1,191.69	\$1,500.00	\$0.00	\$31,576.00
OPERATING SUPPLIES	\$0.00	\$1,000.00	\$1,588.80	\$1,000.00
SUPPLIES & MATERIALS	\$20,176.93	\$50,000.00	\$84,398.00	\$21,000.00
TRANSFORMERS	\$0.00	\$2,600.00	\$0.00	\$2,600.00
OTHER SUPPLIES/EXPENSE	\$0.00	\$2,500.00	\$0.00	\$2,500.00
SUPPLIES	\$9,239.72	\$60,000.00	\$3,002.00	\$205,178.60
SUPPLIES-TRANSFORMERS	\$15,633.68	\$100,000.00	\$128,603.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$500.00	\$500.00	\$500.00
POSTAGE	\$2,426.98	\$2,300.00	\$2,848.00	\$2,850.00
PRINTING FORMS, ETC	\$434.37	\$600.00	\$1,250.00	\$1,300.00
PUBLICATIONS/SUBSCRIPTIONS	\$0.00	\$0.00	\$371.05	\$0.00
TRAVEL/SCHOOL/CONFERENCES	\$1,564.30	\$2,200.00	\$169.00	\$2,200.00
UNIFORM/CLOTHING EXP	\$4,755.16	\$4,500.00	\$4,500.00	\$5,000.00
OTHER EXPENSE	\$0.00	\$100.00	\$0.00	\$350.00
OPERATING SUPPLIES	\$29.24	\$0.00	\$0.00	\$0.00
OTHER EXPENSE	\$348.75	\$0.00	\$500.00	\$500.00
OFFICE SUPPLIES	\$1,516.09	\$2,000.00	\$1,300.00	\$1,300.00
NEWSLETTER	\$299.40	\$900.00	\$600.00	\$600.00
OPERATING SUPPLIES	\$2,717.28	\$3,000.00	\$1,000.00	\$1,000.00
WEB PAGE EXPENSES	\$1,924.00	\$2,000.00	\$1,426.50	\$1,426.50
MEMBERSHIP DUES	\$10,856.00	\$10,500.00	\$11,104.00	\$11,500.00
TRAVEL/SCHOOLS/CONFERENCE	\$4,648.38	\$6,200.00	\$5,000.00	\$6,000.00
OPERATING EXPENDITURES	\$75.48	\$150.00	\$150.00	\$100.00
OPERATING SUPPLIES	\$1,396.82	\$3,000.00	\$1,804.38	\$3,200.00
VEHICLE FUEL	\$13,266.98	\$15,000.00	\$15,157.01	\$15,500.00
Total Supplies and Expense:	\$262,382.53	\$425,100.00	\$424,279.89	\$538,663.50
Fixed Charges				

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
RENT - EQUIPMENT	\$0.00	\$6,000.00	\$0.00	\$0.00
UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$4,585.80	\$6,359.70
RENT - EQUIPMENT	\$2,159.12	\$2,050.00	\$2,050.00	\$2,050.00
AMORTN DEBT PREM/DISCT	-\$1,388.00	\$0.00	\$0.00	\$0.00
INSURANCE - COMPR/GENL	\$4,753.00	\$4,908.00	\$4,849.69	\$4,957.53
INSURANCE - PROPERTY	\$5,044.72	\$5,045.00	\$5,045.00	\$5,045.00
INSURANCE - VEHICLE	\$7,872.42	\$8,660.00	\$7,545.56	\$9,323.80
INSURANCE -ERRORS/OMISSIONS	\$1,336.68	\$1,635.00	\$695.18	\$789.75
INSURANCE - BOILER	\$1,265.00	\$1,455.00	\$1,312.86	\$1,681.72
INSURANCE - WORKER COMP	\$16,906.05	\$13,147.78	\$13,494.10	\$14,541.48
DEPRECIATION EXPENSE	\$523,320.64	\$507,000.00	\$537,347.00	\$537,347.00
DEPRN ON CONTRIBUTED PLANT	\$113,026.42	\$99,000.00	\$99,000.00	\$99,000.00
PENSION EXPENSE	-\$1,397.00	\$0.00	\$0.00	\$0.00
PSC REMAINDER TAX	\$8,128.09	\$9,500.00	\$9,500.00	\$9,500.00
PILOT-PMT IN LIEU OF TAX	\$356,745.18	\$360,000.00	\$360,000.00	\$360,000.00
GROSS RECEIPTS TAX	\$30,446.63	\$0.00	\$20,500.00	\$30,500.00
Total Fixed Charges:	\$1,068,218.95	\$1,018,400.78	\$1,065,925.19	\$1,081,095.98
Debt Service				
DEBT PRINCIPAL	\$0.00	\$38,685.00	\$38,685.00	\$40,000.00
INTEREST EXPENSE	\$16,594.49	\$15,964.00	\$15,964.00	\$15,200.00
Total Debt Service:	\$16,594.49	\$54,649.00	\$54,649.00	\$55,200.00
Grants, Contributions, Indemnities and Other				
UNCOLLECTIBLE ACCTS EXP	\$8,419.58	\$9,000.00	\$9,000.00	\$9,000.00
CONSERVATION EXPENSE	\$0.00	\$0.00	\$100.00	\$0.00
SHARE OF PROFIT TO GENL FUND	\$159,000.00	\$159,000.00	\$159,000.00	\$159,000.00
Total Grants, Contributions, Indemnities and Other:	\$167,419.58	\$168,000.00	\$168,100.00	\$168,000.00
Capital Outlay				
EQUIPMENT PURCHASE	\$0.00	\$0.00	\$0.00	\$15,776.46
ELECTRIC IMPROVEMENTS OL	\$0.00	\$0.00	\$0.00	\$25,000.00
VEHICLE PURCHASES OUTLAY	-\$0.01	\$100,000.00	\$93,800.00	\$0.00
PURCHASE SOFTWARE OUTLAY	\$166.66	\$0.00	\$0.00	\$0.00
OFFICE FURNITURE/EQUIPMENT OL	\$436.35	\$800.00	\$0.00	\$500.00
PURCHASE - SOFTWARE OUTLAY	\$0.00	\$500.00	\$0.00	\$0.00
METER OUTLAY	\$67,123.83	\$205,000.00	\$130,300.00	\$0.00
Total Capital Outlay:	\$67,726.83	\$306,300.00	\$224,100.00	\$41,276.46
Cost Reallocations				
TRANSFER OUT	-\$15,354.42	\$155,447.00	\$0.00	\$0.00
TRANSFER OUT	-\$27,303.86	\$0.00	\$0.00	\$0.00
TRANSFER OUT - RECLASS EXP	-\$33,239.05	\$0.00	\$0.00	\$0.00
TRANSFER TO OTHER FUNDS	\$43,428.74	\$0.00	\$178,505.49	\$203,044.00
Total Cost Reallocations:	-\$32,468.59	\$155,447.00	\$178,505.49	\$203,044.00

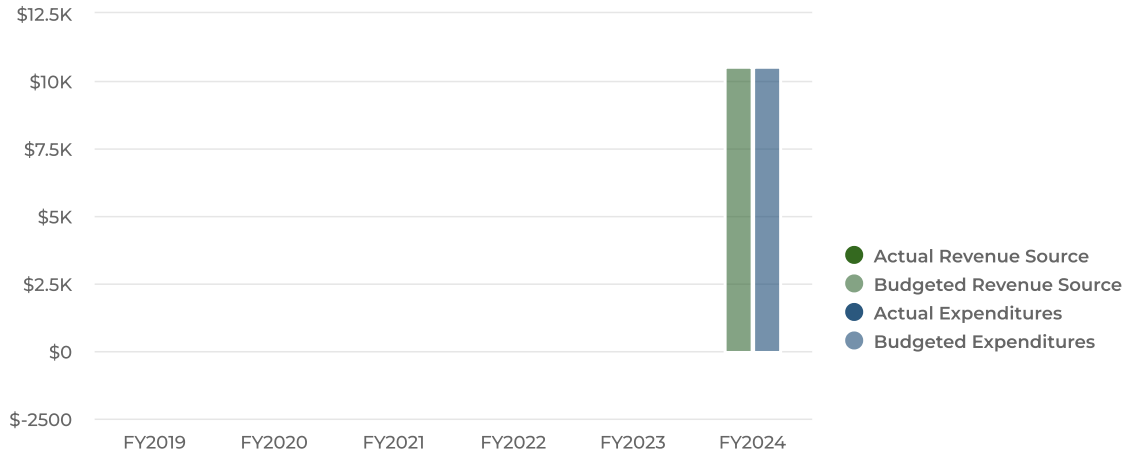
Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Total Expenditures:	\$15,092,813.38	\$15,838,881.08	\$15,659,034.52	\$16,023,392.75
Total Revenues Less Expenditures:	\$101,042.55	-\$696,202.08	-\$771,317.15	-\$286,031.88
Ending Fund Balance:	\$7,592,668.55	\$6,896,466.92	\$6,821,351.85	\$6,547,666.12

Fund Balance



Summary

The City of Elkhorn is projecting \$10.56K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$10.56K to \$10.56K in FY2024.



Tax Collections Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Public Charges for Services	\$0.00	\$0.00	\$7,300.00	\$10,560.00
Total Revenues:	\$0.00	\$0.00	\$7,300.00	\$10,560.00
Expenditures				
Personnel Services	\$0.00	\$0.00	\$7,300.00	\$10,560.00
Total Expenditures:	\$0.00	\$0.00	\$7,300.00	\$10,560.00
Ending Fund Balance:	N/A	N/A	N/A	N/A

DEPARTMENTS

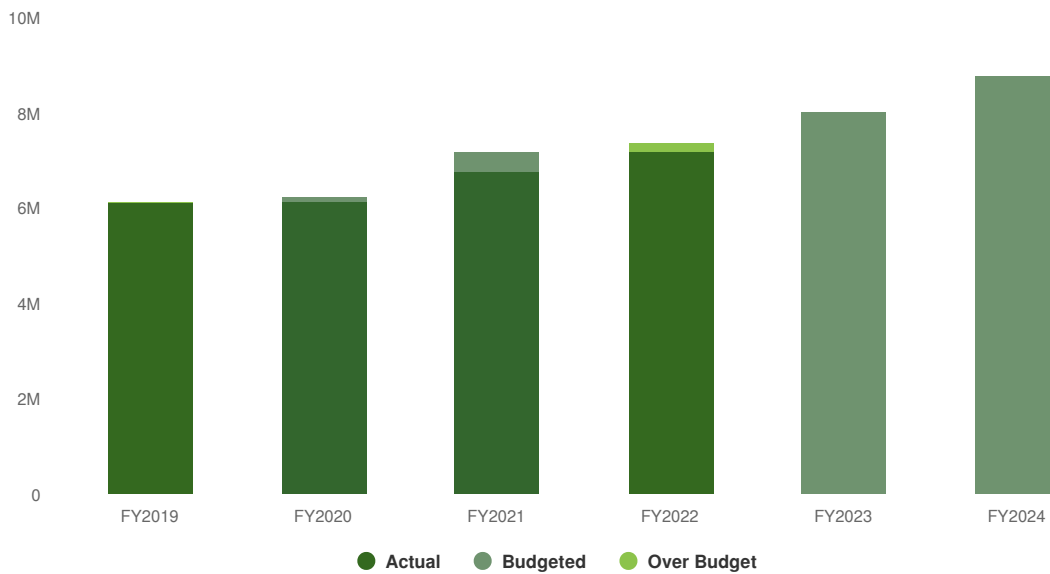
General Government

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.

Revenues Summary

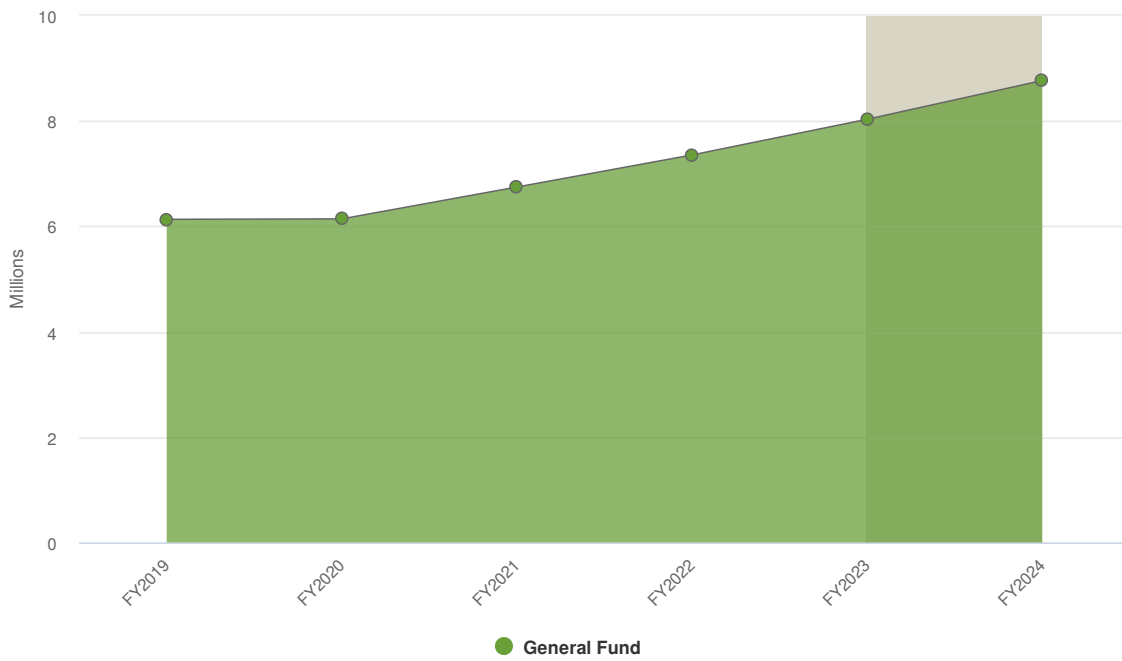
\$8,768,265 **\$735,408**
(9.16% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
General Fund						
REAL ESTATE PROPERTY TAXES	100-4-41110-000	\$3,448,400.06	\$3,788,743.00	\$3,788,743.00	\$3,885,224.20	2.5%
PROPERTY TAX CHARGEBACKS	100-4-41120-000	\$816.50	\$1,500.00	\$1,200.00	\$1,200.00	-20%
PP - DELINQ TAX COLLECTIONS	100-4-41130-000	\$919.92	\$3,000.00	\$1,000.00	\$1,000.00	-66.7%
MOBILE HOME FEES	100-4-41140-000	\$16,626.25	\$16,000.00	\$16,000.00	\$16,000.00	0%
TAXES-CITY OWNED UTIL. (PILOT)	100-4-41310-000	\$859,547.37	\$859,548.00	\$859,548.00	\$859,548.00	0%
INTEREST/PENALTIES ON TAXES	100-4-41800-000	\$1,662.09	\$1,000.00	\$1,300.00	\$1,300.00	30%
PUB SAF-BULLET PROOF VEST	100-4-43216-000	\$1,050.00	\$0.00	\$0.00	\$0.00	0%
STATE SHARED REVENUES	100-4-43410-000	\$329,951.88	\$329,952.00	\$329,952.00	\$589,069.56	78.5%
SHARED REVENUE - UTILITY PMT	100-4-43411-000	\$19,270.78	\$18,499.94	\$18,499.94	\$17,252.21	-6.7%
STATE SHARED FIRE INSURANCE	100-4-43420-000	\$42,248.11	\$42,248.00	\$42,248.00	\$44,782.88	6%
VIDEO PROVIDER FEE	100-4-43421-000	\$18,120.27	\$18,120.00	\$18,120.27	\$18,120.27	0%
POLICE TRAINING - STATE	100-4-43521-000	\$0.00	\$2,240.00	\$3,283.00	\$3,400.00	51.8%

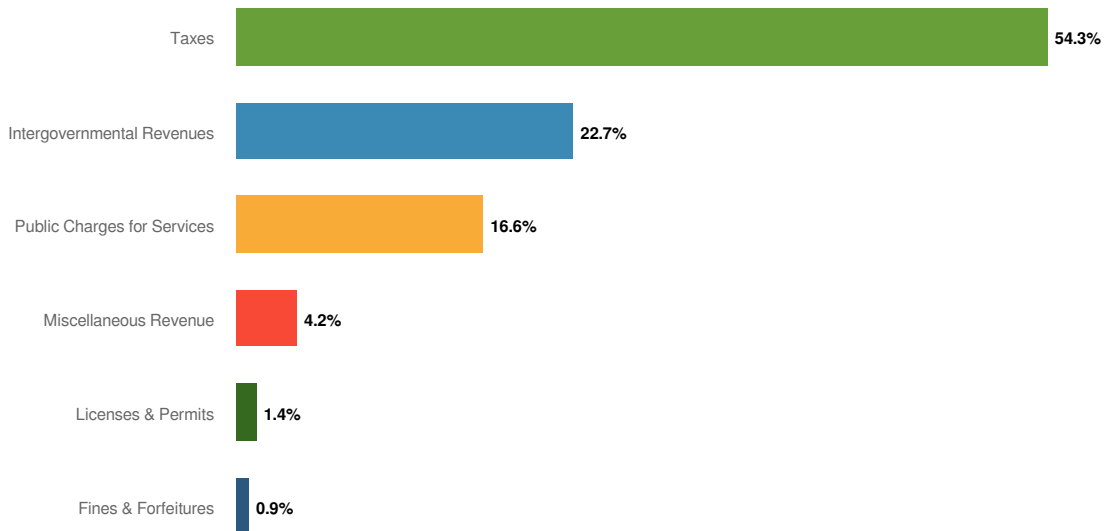
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PUBLIC SAFETY GRANT	100-4-43525-000	\$2,240.00	\$0.00	\$0.00	\$0.00	0%
TRAFFIC TASK FORCE	100-4-43526-000	\$4,342.36	\$4,175.00	\$5,415.96	\$5,416.00	29.7%
GENL TRANSPORTATION AID	100-4-43531-000	\$709,621.32	\$816,065.00	\$816,065.00	\$937,349.76	14.9%
CONNECTING STREETS AID	100-4-43537-000	\$103,214.67	\$119,948.00	\$119,948.00	\$140,443.37	17.1%
PAYMENTS-MUNICIPAL SVCS	100-4-43610-000	\$2,965.22	\$2,965.00	\$3,633.04	\$3,663.04	23.5%
DEPT OF ADMIN GRANT	100-4-43620-000	\$0.00	\$0.00	\$1,200.00	\$0.00	0%
EXEMPT COMPUTER STATE AID	100-4-43650-000	\$61,790.77	\$27,113.00	\$27,112.70	\$27,112.70	0%
PERSONAL PROPERTY AID	100-4-43660-000	\$0.00	\$34,678.00	\$34,678.00	\$34,678.00	0%
BUDGET EXPENDIT. RESTRAINT	100-4-43695-000	\$0.00	\$159,060.81	\$159,060.81	\$165,588.40	4.1%
LIQUOR/MALT BEV LICENSES	100-4-44110-000	\$11,330.00	\$11,320.00	\$11,021.00	\$11,500.00	1.6%
BARTENDER OPERATOR LICENSE	100-4-44120-000	\$2,750.00	\$6,205.00	\$5,620.00	\$0.00	-100%
CIGARETTE LICENSES	100-4-44121-000	\$1,300.00	\$1,300.00	\$1,800.00	\$1,500.00	15.4%
TELEVISION FRANCHISE FEE	100-4-44122-000	\$99,705.35	\$90,000.00	\$97,833.00	\$97,833.00	8.7%
MOBILE HOME PARK LICENSES	100-4-44123-000	\$240.00	\$240.00	\$240.00	\$240.00	0%
AMUSEMNT/OTH BUSINESS LICENSES	100-4-44129-000	\$800.00	\$650.00	\$800.00	\$800.00	23.1%
DOG & CAT LICENSES	100-4-44200-000	\$1,526.75	\$1,300.00	\$2,750.00	\$2,750.00	111.5%
BUILDING PERMITS	100-4-44300-000	\$0.00	\$0.00	\$25.00	\$0.00	0%
UTILITY LOCATE FEES	100-4-44303-000	\$700.00	\$1,500.00	\$500.00	\$500.00	-66.7%
EVENT PERMIT FEES	100-4-44305-000	\$1,025.00	\$1,000.00	\$800.00	\$800.00	-20%
OTHER PERMITS	100-4-44309-000	\$4,285.00	\$1,000.00	\$5,000.00	\$4,250.00	325%
COURT PENALTIES & COSTS	100-4-45110-000	\$62,928.60	\$60,012.00	\$67,155.00	\$60,000.00	0%
PARKING VIOLATIONS	100-4-45130-000	\$19,123.60	\$16,479.00	\$18,000.00	\$18,000.00	9.2%
ANIMAL CONTROL FEES	100-4-45140-000	\$150.00	\$100.00	\$125.00	\$125.00	25%
POLICE COST RECOVERY	100-4-45180-000	\$128.60	\$100.00	\$100.00	\$100.00	0%
FINGER PRINTING FEES	100-4-45185-000	\$40.00	\$120.00	\$120.00	\$120.00	0%
CLERK'S FEES	100-4-46110-000	\$7,253.03	\$7,000.00	\$4,188.00	\$4,200.00	-40%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
POLICE DEPARTMENT FEES	100-4-46210-000	\$8,439.67	\$8,000.00	\$6,868.73	\$6,868.00	-14.1%
POLICE LIAISON FEES	100-4-46212-000	\$84,318.77	\$85,560.00	\$84,264.66	\$84,264.00	-1.5%
POLICE CROSSING GUARD FEES	100-4-46213-000	\$6,037.00	\$9,300.00	\$8,561.66	\$8,561.00	-7.9%
FIRE/EMS CONTRIB - TOWNS	100-4-46220-000	\$703,823.34	\$869,316.60	\$701,137.60	\$908,242.15	4.5%
PRIVATE INS REIMB-FIRE/EMS	100-4-46225-000	\$48,731.16	\$40,000.00	\$40,000.00	\$40,000.00	0%
FIRE INSPECTION FEES	100-4-46227-000	\$33,465.00	\$33,440.00	\$33,440.00	\$33,440.00	0%
OTHER DPW CHARGES	100-4-46312-000	\$2,092.42	\$1,200.00	\$2,100.00	\$2,200.00	83.3%
DPW PERMITS	100-4-46313-000	\$3,600.00	\$3,650.00	\$4,675.00	\$4,675.00	28.1%
YARD WASTE COLL'N FEES	100-4-46425-000	\$49,927.41	\$50,288.00	\$51,127.41	\$51,127.00	1.7%
ADULT PROGRAMS - TAXABLE	100-4-46750-000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A
RECREATION FEES/INSTRUCTION.	100-4-46751-000	\$146,270.38	\$120,000.00	\$150,500.00	\$160,000.00	33.3%
SWIMMING - INSTRUCTIONAL	100-4-46752-000	\$15,680.40	\$15,000.00	\$12,000.00	\$12,000.00	-20%
REC SPONSOR DONATIONS	100-4-46753-000	\$10,450.00	\$8,000.00	\$8,000.00	\$11,000.00	37.5%
REC ADVERTISING FEES	100-4-46754-000	\$25.00	\$300.00	\$0.00	\$0.00	-100%
REC TICKET PROGRAM	100-4-46755-000	\$155.50	\$3,000.00	\$6,400.00	\$6,600.00	120%
OTHER RECREATION/CONCESSIONS	100-4-46756-000	\$0.00	\$1,000.00	\$0.00	\$0.00	-100%
POOL MEMBERSHIPS (T)	100-4-46759-000	\$38,679.12	\$45,000.00	\$40,500.00	\$40,500.00	-10%
ATHLETIC FIELD USAGE FEES	100-4-46760-000	\$3,136.63	\$5,000.00	\$5,000.00	\$5,000.00	0%
POOL DAILY PASSES (T)	100-4-46761-000	\$56,390.27	\$54,350.00	\$61,213.87	\$61,213.00	12.6%
DEVELOPER REIMB OF COST	100-4-46815-000	\$12,608.25	\$4,500.00	\$12,209.75	\$12,209.00	171.3%
RETURNED PMT/ CONNECTION FEES	100-4-48004-000	\$3,920.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
INTEREST INCOME-INVESTMENTS	100-4-48110-000	\$90,693.14	\$48,000.00	\$230,806.42	\$173,104.00	260.6%
INTEREST INCOME-OTHER	100-4-48130-000	\$1,628.45	\$1,500.00	\$775.00	\$775.00	-48.3%
CREDIT CARD REBATES	100-4-48140-000	\$7,571.08	\$7,500.00	\$7,378.67	\$7,500.00	0%
PENALTIES-AMTS ON TAX ROLL	100-4-48150-000	\$1,645.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
RENTAL INCOME - PARKS	100-4-48200-000	\$3,350.00	\$3,500.00	\$7,052.61	\$7,050.00	101.4%

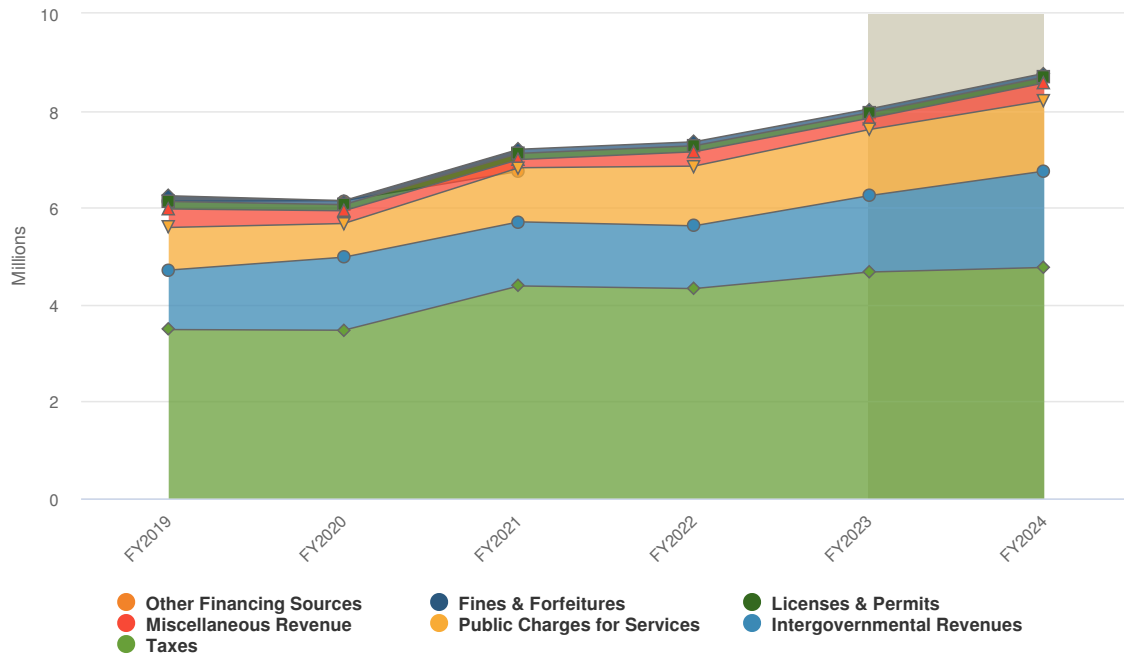
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
RENT - RECREATION BUILDING	100-4-48201-000	\$4,503.96	\$4,000.00	\$5,500.00	\$5,500.00	37.5%
FARM LEASE/OTHER RENT	100-4-48202-000	\$2,570.00	\$2,570.00	\$2,570.00	\$2,570.00	0%
RENTAL - OUTDOOR POOL	100-4-48203-000	\$0.00	\$0.00	\$1,868.72	\$1,500.00	N/A
SALES OF CAPITAL ASSETS	100-4-48300-000	\$8,486.00	\$0.00	\$0.00	\$0.00	0%
SALES OF RECYCLABLES	100-4-48307-000	\$267.15	\$1,000.00	\$600.00	\$500.00	-50%
AWARDS & DAMAGES	100-4-48410-000	\$6,608.30	\$0.00	\$0.00	\$0.00	0%
DONATIONS / CONTRIBUTIONS	100-4-48515-000	\$2,225.14	\$0.00	\$1,409.28	\$1,000.00	N/A
OTHER MISCELLANEOUS REVENUE	100-4-48900-000	\$3,034.83	\$1,700.00	\$2,000.00	\$2,000.00	17.6%
SHARE OF ELECTRIC PROFIT	100-4-48910-000	\$159,000.00	\$159,000.00	\$159,000.00	\$159,000.00	0%
Total General Fund:		\$7,355,406.87	\$8,032,856.35	\$8,116,044.10	\$8,768,264.54	9.2%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

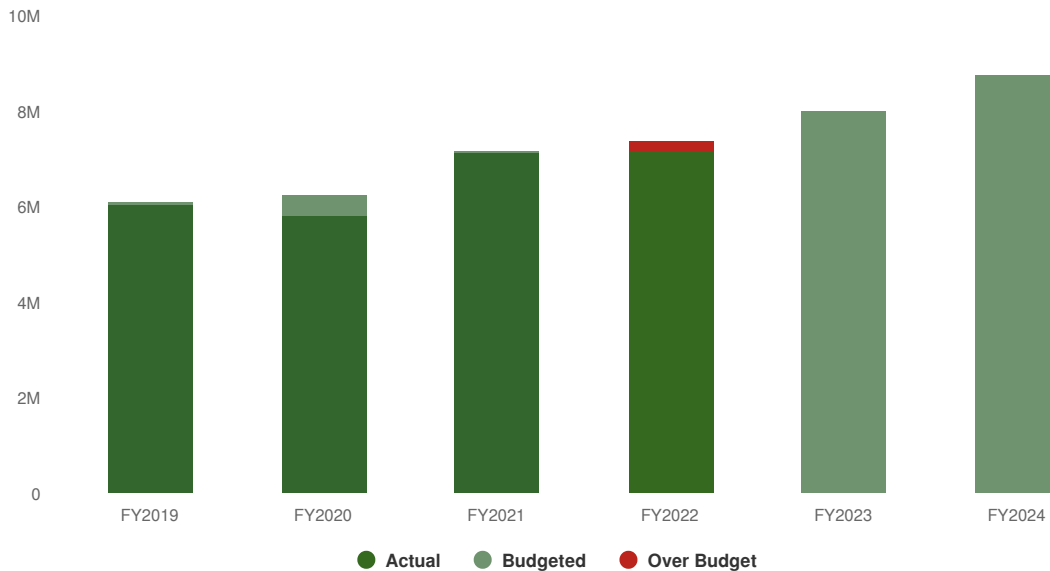


Grey background indicates budgeted figures.

Expenditures Summary

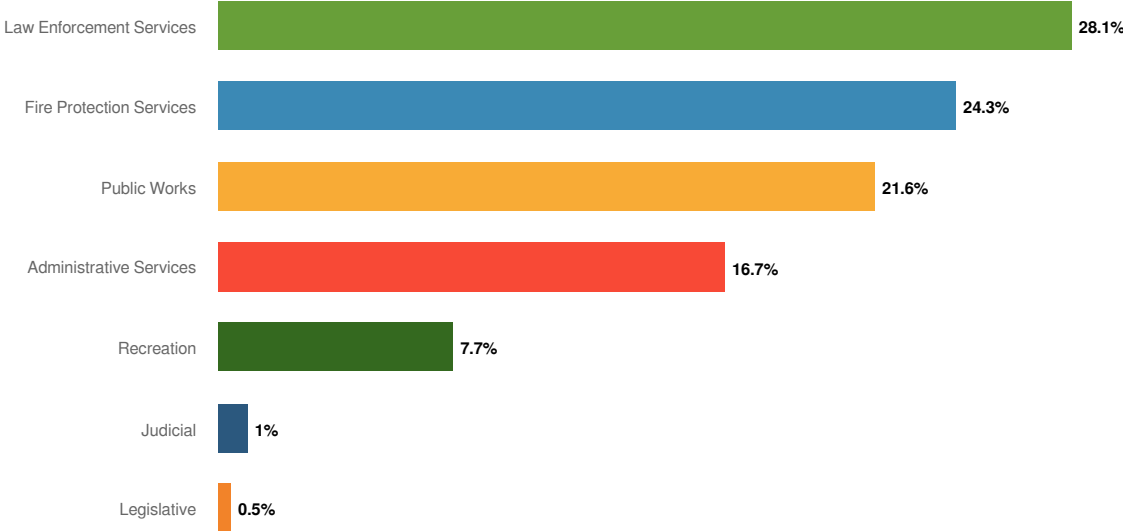
\$8,768,265 **\$735,408**
 (9.16% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

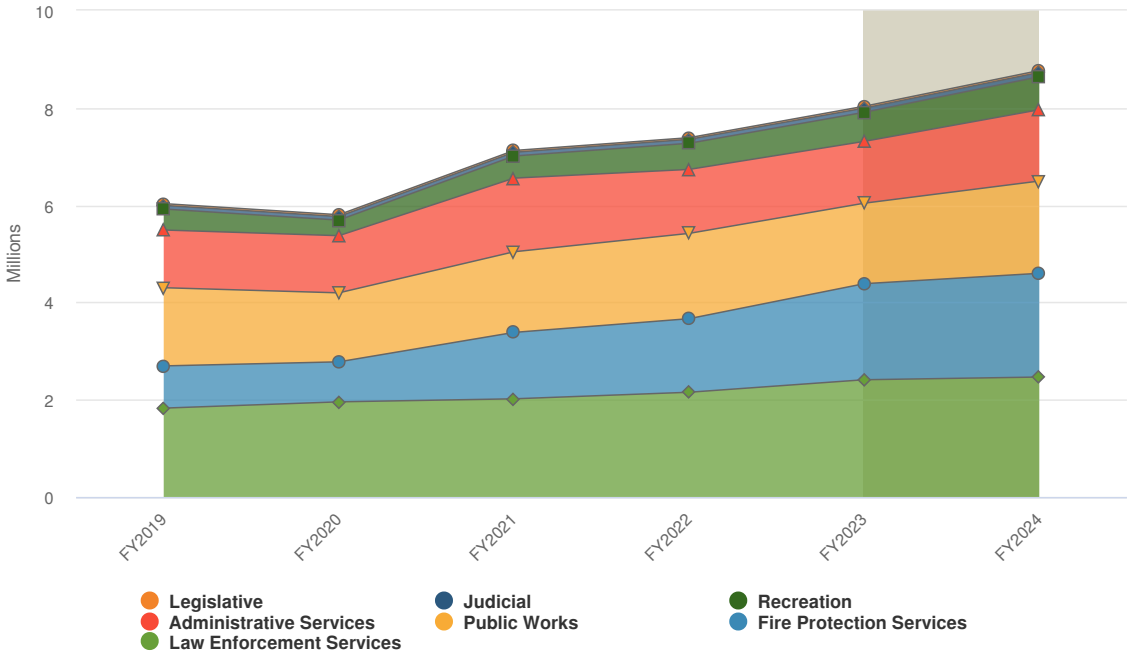


Expenditures by Function

Budgeted Expenditures by Function



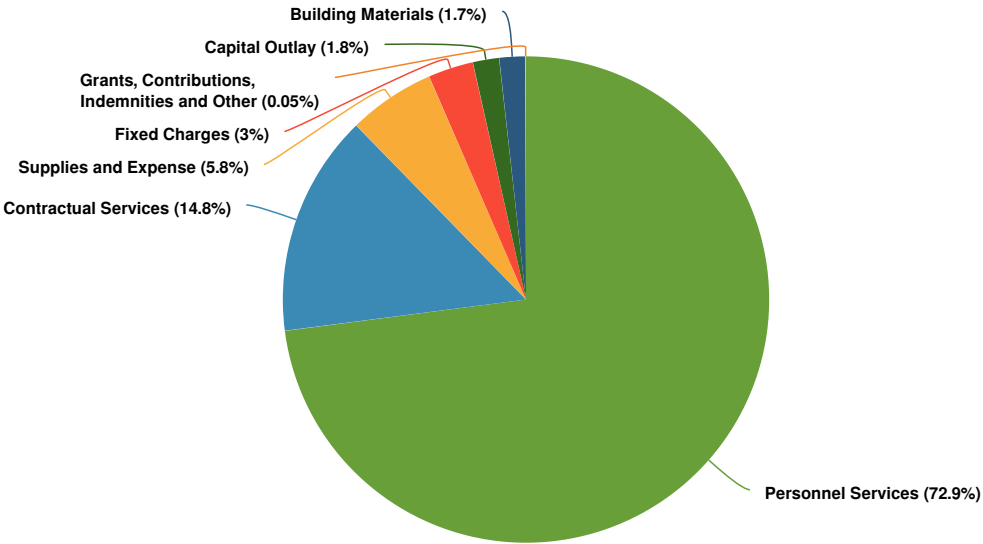
Budgeted and Historical Expenditures by Function



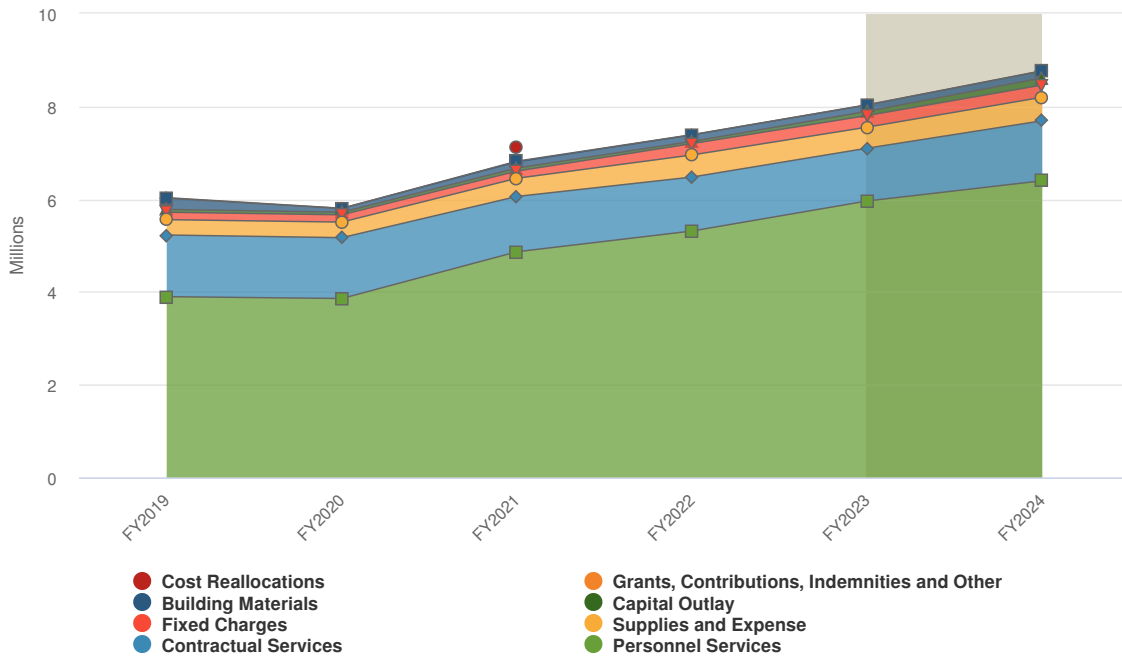
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
ELECTED OFFICIALS	100-5-01-51110-113	\$6,211.70	\$6,195.00	\$6,195.02	\$6,194.95	0%
SOCIAL SECURITY & MEDICARE	100-5-01-51110-151	\$474.24	\$474.00	\$474.24	\$473.91	0%
ELECTED OFFICIALS	100-5-01-51120-113	\$24,726.87	\$24,660.00	\$24,660.48	\$24,660.12	0%
SOCIAL SECURITY & MEDICARE	100-5-01-51120-151	\$1,887.60	\$1,886.00	\$1,887.60	\$1,886.52	0%
SALARIES/WAGES - FULL TIME	100-5-03-51200-111	\$46,027.49	\$48,422.00	\$48,071.40	\$50,017.47	3.3%
ELECTED OFFICIALS	100-5-03-51200-113	\$11,345.40	\$11,315.00	\$11,314.94	\$11,314.94	0%
EMPLOYER RETIREMENT	100-5-03-51200-133	\$2,981.05	\$3,293.00	\$3,268.88	\$3,451.21	4.8%
HEALTH INSURANCE	100-5-03-51200-135	\$7,794.77	\$8,337.00	\$6,022.34	\$9,550.08	14.6%
LIFE/DISABILITY INSURANCE	100-5-03-51200-136	\$533.23	\$531.00	\$561.85	\$410.76	-22.6%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	100-5-03-51200-138	\$79.32	\$81.00	\$83.60	\$81.72	0.9%
SOCIAL SECURITY & MEDICARE	100-5-03-51200-151	\$4,184.02	\$4,570.00	\$4,367.54	\$4,691.93	2.7%
SALARIES/WAGES - FULL TIME	100-5-04-51400-111	\$164,687.62	\$142,616.00	\$146,109.57	\$164,917.46	15.6%
WAGES - OVERTIME	100-5-04-51400-112	\$202.00	\$200.00	\$193.80	\$1,188.05	494%
PART-TIME WAGES	100-5-04-51400-121	\$1,049.76	\$15,026.00	\$15,026.00	\$0.00	-100%
EMPLOYER RETIREMENT	100-5-04-51400-133	\$9,453.30	\$9,712.00	\$9,163.93	\$12,017.26	23.7%
HRA HEALTH REIMB ACCT CONTRIB	100-5-04-51400-134	\$23,000.00	\$21,125.00	\$21,125.00	\$18,875.00	-10.7%
HEALTH INSURANCE	100-5-04-51400-135	\$15,541.63	\$13,839.00	\$14,515.81	\$21,008.16	51.8%
LIFE/DISABILITY INSURANCE	100-5-04-51400-136	\$985.88	\$814.00	\$554.57	\$1,006.36	23.6%
PYMTS-LIEU OF DENTAL PREMS	100-5-04-51400-137	\$42,000.00	\$20,940.00	\$20,940.00	\$25,513.51	21.8%
DENTAL INSURANCE	100-5-04-51400-138	\$153.85	\$159.00	\$158.20	\$200.22	25.9%
PMT IN LIEU OF HEALTH PREMS	100-5-04-51400-139	\$505,000.00	\$441,939.31	\$441,939.31	\$666,277.47	50.8%
SOCIAL SECURITY & MEDICARE	100-5-04-51400-151	\$12,638.45	\$12,075.00	\$11,062.91	\$15,345.46	27.1%
WAGES-FULL TIME	100-5-04-51500-111	\$100,722.74	\$104,037.00	\$92,525.90	\$89,101.44	-14.4%
WAGES - OVERTIME	100-5-04-51500-112	\$319.15	\$1,000.00	\$104.23	\$349.72	-65%
WRS - RETIREMENT	100-5-04-51500-133	\$6,482.88	\$7,143.00	\$5,511.06	\$6,172.13	-13.6%
HEALTH INSURANCE	100-5-04-51500-135	\$12,333.65	\$12,506.00	\$9,207.15	\$11,937.59	-4.5%
LIFE/DISAB INSURANCE	100-5-04-51500-136	\$885.01	\$757.00	\$543.52	\$513.45	-32.2%
DENTAL INSURANCE	100-5-04-51500-138	\$125.36	\$119.00	\$87.48	\$102.16	-14.2%
SOC SEC & MEDICARE	100-5-04-51500-151	\$7,304.92	\$8,035.00	\$6,753.70	\$5,204.63	-35.2%
BOARD/COMMISSION PMTS	100-5-04-56700-114	\$1,275.00	\$1,300.00	\$0.00	\$0.00	-100%
FICA/MEDICARE	100-5-04-56700-151	\$97.55	\$100.00	\$0.00	\$0.00	-100%
SALARIES/WAGES - FULL TIME	100-5-10-52100-111	\$240,212.36	\$252,533.00	\$256,983.29	\$260,911.52	3.3%
WAGES - OVERTIME	100-5-10-52100-112	\$7,852.32	\$8,275.00	\$10,657.01	\$7,383.96	-10.8%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
EMPLOYER RETIREMENT	100-5-10-52100-133	\$26,767.96	\$31,089.00	\$32,319.66	\$34,016.49	9.4%
HEALTH INSURANCE	100-5-10-52100-135	\$18,588.28	\$25,013.00	\$21,888.30	\$22,676.40	-9.3%
LIFE/DISABILITY INSURANCE	100-5-10-52100-136	\$1,834.02	\$1,845.00	\$1,872.61	\$1,232.28	-33.2%
DENTAL INSURANCE	100-5-10-52100-138	\$237.96	\$244.00	\$250.55	\$245.16	0.5%
SOCIAL SECURITY & MEDICARE	100-5-10-52100-151	\$18,945.46	\$19,952.00	\$20,852.75	\$20,631.70	3.4%
UNIFORM ALLOWANCE (FICA)	100-5-10-52100-165	\$1,399.84	\$1,400.00	\$1,399.84	\$1,400.00	0%
SALARIES/WAGES - FULL TIME	100-5-10-52110-111	\$853,877.50	\$947,953.00	\$817,079.37	\$981,863.93	3.6%
WAGES - OVERTIME	100-5-10-52110-112	\$67,802.40	\$76,953.00	\$59,085.78	\$56,977.72	-26%
EDUC INCENTIVE PAY (WRS-FICA)	100-5-10-52110-119	\$4,005.00	\$3,780.00	\$3,868.22	\$3,780.00	0%
SALARIES/WAGES-PART TIME	100-5-10-52110-121	\$6,230.92	\$23,507.00	\$10,011.21	\$16,909.15	-28.1%
EMPLOYER RETIREMENT	100-5-10-52110-133	\$104,019.96	\$136,088.00	\$115,857.16	\$145,828.40	7.2%
HEALTH INSURANCE	100-5-10-52110-135	\$74,769.90	\$92,751.00	\$86,161.87	\$102,653.28	10.7%
LIFE/DISABILITY INSURANCE	100-5-10-52110-136	\$4,190.92	\$4,760.00	\$4,016.02	\$5,339.88	12.2%
DENTAL INSURANCE	100-5-10-52110-138	\$779.98	\$1,553.00	\$804.73	\$980.64	-36.9%
SOCIAL SECURITY & MEDICARE	100-5-10-52110-151	\$71,520.45	\$80,451.00	\$69,276.33	\$81,589.62	1.4%
UNIFORM ALLOWANCE (FICA)	100-5-10-52110-165	\$7,000.00	\$8,400.00	\$7,000.00	\$7,000.00	-16.7%
SALARIES/WAGES - FULL TIME	100-5-10-52120-111	\$147,166.61	\$167,582.00	\$171,332.48	\$172,000.85	2.6%
WAGES - OVERTIME	100-5-10-52120-112	\$7,946.48	\$11,188.00	\$5,363.25	\$8,272.22	-26.1%
EDUC INCENTIVE PAY (WRS-FICA)	100-5-10-52120-119	\$1,980.00	\$2,160.00	\$2,210.00	\$2,160.00	0%
EMPLOYER RETIREMENT	100-5-10-52120-133	\$18,905.99	\$24,245.00	\$23,748.63	\$26,087.93	7.6%
HEALTH INSURANCE	100-5-10-52120-135	\$14,342.20	\$16,675.00	\$18,435.42	\$19,100.16	14.5%
LIFE/DISABILITY INSURANCE	100-5-10-52120-136	\$727.01	\$825.00	\$816.65	\$821.52	-0.4%
DENTAL INSURANCE	100-5-10-52120-138	\$145.42	\$161.00	\$166.65	\$163.44	1.5%
SOCIAL SECURITY & MEDICARE	100-5-10-52120-151	\$11,956.24	\$13,841.00	\$13,780.15	\$14,063.23	1.6%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
UNIFORM ALLOWANCE (FICA)	100-5-10-52120-165	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0%
SALARIES/WAGES - FULL TIME	100-5-10-52130-111	\$79,371.40	\$78,237.00	\$78,307.51	\$80,605.29	3%
WAGES - OVERTIME	100-5-10-52130-112	\$0.00	\$530.00	\$14.21	\$1,787.46	237.3%
EMPLOYER RETIREMENT	100-5-10-52130-133	\$9,525.58	\$10,627.00	\$10,369.23	\$11,782.16	10.9%
HEALTH INSURANCE	100-5-10-52130-135	\$7,794.77	\$8,338.00	\$9,217.71	\$3,576.24	-57.1%
LIFE/DISABILITY INSURANCE	100-5-10-52130-136	\$526.10	\$540.00	\$464.13	\$410.76	-23.9%
DENTAL INSURANCE	100-5-10-52130-138	\$79.32	\$81.00	\$83.47	\$81.72	0.9%
SOCIAL SECURITY & MEDICARE	100-5-10-52130-151	\$6,079.23	\$6,067.00	\$6,009.76	\$6,356.60	4.8%
UNIFORM ALLOWANCE (FICA)	100-5-10-52130-165	\$700.00	\$700.00	\$700.00	\$700.00	0%
SALARIES/WAGES - FULL TIME	100-5-15-52200-111	\$22,922.83	\$83,445.00	\$59,276.55	\$105,930.76	26.9%
SALARIES/WAGES-PART TIME	100-5-15-52200-121	\$1,153.86	\$4,029.00	\$4,029.00	\$0.00	-100%
EMPLOYER RETIREMENT	100-5-15-52200-133	\$2,750.73	\$9,973.00	\$6,072.94	\$12,281.99	23.2%
HRA HEALTH REIMB ACCT CONTRIB	100-5-15-52200-134	\$13,000.00	\$11,590.00	\$11,590.00	\$12,250.00	5.7%
HEALTH INSURANCE	100-5-15-52200-135	\$2,786.87	\$7,566.00	\$5,962.93	\$11,877.65	57%
LIFE/DISABILITY INSURANCE	100-5-15-52200-136	\$345.85	\$880.00	\$571.99	\$523.72	-40.5%
PMT IN LIEU OF DENTAL PREMS	100-5-15-52200-137	\$17,841.37	\$12,104.00	\$12,104.00	\$13,435.79	11%
DENTAL INSURANCE	100-5-15-52200-138	-\$19.83	\$74.00	\$28.74	\$145.06	96%
PMT IN LIEU OF HEALTH PREMS	100-5-15-52200-139	\$243,582.62	\$258,648.00	\$258,648.00	\$351,089.34	35.7%
SOCIAL SECURITY & MEDICARE	100-5-15-52200-151	\$1,799.71	\$6,692.00	\$4,826.81	\$8,126.47	21.4%
UNIFORM ALLOWANCE (FICA)	100-5-15-52200-165	\$699.92	\$700.00	\$699.92	\$700.00	0%
SALARIES/WAGES - FULL TIME	100-5-15-52201-111	\$554,182.80	\$700,476.00	\$586,041.17	\$813,890.00	16.2%
SALARIES O.T.	100-5-15-52201-112	\$59,202.57	\$35,000.00	\$64,773.22	\$53,650.64	53.3%
SALARIES/WAGES-PART TIME	100-5-15-52201-121	\$40,221.71	\$90,000.00	\$33,569.60	\$19,469.71	-78.4%
EMPLOYER RETIREMENT	100-5-15-52201-133	\$72,499.93	\$97,230.00	\$83,763.91	\$124,040.77	27.6%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
HEALTH INSURANCE	100-5-15-52201-135	\$56,095.61	\$81,412.00	\$47,714.78	\$94,647.53	16.3%
LIFE/DISABILITY INSURANCE	100-5-15-52201-136	\$2,788.85	\$3,967.00	\$2,551.15	\$4,970.20	25.3%
DENTAL INSURANCE	100-5-15-52201-138	\$680.18	\$872.00	\$568.87	\$947.95	8.7%
SOCIAL SECURITY & MEDICARE	100-5-15-52201-151	\$50,102.11	\$63,149.00	\$51,863.74	\$67,852.26	7.4%
SALARIES/WAGES - FULL TIME	100-5-15-52202-111	\$50,294.53	\$123,114.00	\$51,571.52	\$53,934.63	-56.2%
EMPLOYER RETIREMENT	100-5-15-52202-133	\$6,051.42	\$16,276.00	\$6,817.72	\$7,712.65	-52.6%
HEALTH INSURANCE	100-5-15-52202-135	\$4,262.71	\$9,880.00	\$5,010.19	\$5,252.54	-46.8%
LIFE/DISABILITY INSURANCE	100-5-15-52202-136	\$582.37	\$550.00	\$579.14	\$225.92	-58.9%
DENTAL INSURANCE	100-5-15-52202-138	\$43.64	\$105.00	\$45.90	\$44.95	-57.2%
SOCIAL SECURITY & MEDICARE	100-5-15-52202-151	\$3,797.51	\$9,418.00	\$3,881.54	\$4,155.45	-55.9%
SALARIES/WAGES - FULL TIME	100-5-15-52203-111	\$9,144.30	\$9,566.00	\$9,376.64	\$9,806.30	2.5%
SALARIES/WAGES-PART TIME	100-5-15-52203-121	\$16,182.98	\$39,000.00	\$11,514.37	\$14,397.61	-63.1%
EMPLOYER RETIREMENT	100-5-15-52203-133	\$1,100.07	\$1,265.00	\$1,239.68	\$1,402.30	10.9%
HEALTH INSURANCE	100-5-15-52203-135	\$774.99	\$834.00	\$910.88	\$955.01	14.5%
LIFE/DISABILITY INSURANCE	100-5-15-52203-136	\$105.73	\$109.00	\$105.23	\$41.08	-62.3%
DENTAL INSURANCE	100-5-15-52203-138	\$7.91	\$8.00	\$8.36	\$8.17	2.1%
SOCIAL SECURITY & MEDICARE	100-5-15-52203-151	\$1,928.15	\$3,715.00	\$1,600.76	\$1,856.95	-50%
SALARIES/WAGES - FULL TIME	100-5-20-53100-111	\$110,424.17	\$115,831.00	\$113,574.24	\$93,770.92	-19%
DPW OVERTIME WAGES	100-5-20-53100-112	\$700.62	\$146.00	\$1,072.20	\$310.75	112.8%
EMPLOYER RETIREMENT	100-5-20-53100-133	\$7,197.85	\$7,886.00	\$7,795.83	\$6,491.63	-17.7%
HRA HEALTH REIMB ACCT CONTRI	100-5-20-53100-134	\$2,000.00	\$1,840.00	\$1,840.00	\$4,075.00	121.5%
HEALTH INSURANCE	100-5-20-53100-135	\$13,264.47	\$14,174.00	\$15,055.31	\$11,460.09	-19.1%
LIFE/DISABILITY INSURANCE	100-5-20-53100-136	\$982.97	\$995.00	\$888.19	\$492.91	-50.5%
PMT IN LIEU OF DENTAL PREMIUM	100-5-20-53100-137	\$0.00	\$1,807.00	\$1,807.00	\$4,680.70	159%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	100-5-20-53100-138	\$134.88	\$135.00	\$125.74	\$98.07	-27.4%
PMT IN LIEU OF HEALTH PREMIUMS	100-5-20-53100-139	\$0.00	\$38,058.89	\$38,058.89	\$122,006.75	220.6%
SOCIAL SECURITY & MEDICARE	100-5-20-53100-151	\$8,376.62	\$8,872.00	\$8,548.40	\$8,148.26	-8.2%
SALARIES/WAGES - FULL TIME	100-5-20-53200-111	\$149,853.65	\$120,521.00	\$119,132.97	\$101,144.95	-16.1%
WAGES - OVERTIME	100-5-20-53200-112	\$3,764.01	\$715.00	\$3,674.65	\$5,623.18	686.5%
SALARIES/WAGES-PART TIME	100-5-20-53200-121	\$9,392.39	\$19,001.00	\$30,374.21	\$24,440.83	28.6%
OVERTIME WAGES	100-5-20-53200-122	\$43.50	\$0.00	\$0.00	\$0.00	0%
EMPLOYER RETIREMENT	100-5-20-53200-133	\$9,727.24	\$8,343.00	\$8,301.57	\$7,367.00	-11.7%
HEALTH INSURANCE	100-5-20-53200-135	\$19,691.56	\$17,456.00	\$16,938.10	\$17,606.70	0.9%
LIFE/DISABILITY INSURANCE	100-5-20-53200-136	\$1,217.01	\$1,345.00	\$814.81	\$821.52	-38.9%
DENTAL INSURANCE	100-5-20-53200-138	\$235.63	\$178.00	\$188.34	\$163.44	-8.2%
SOCIAL SECURITY & MEDICARE	100-5-20-53200-151	\$11,787.39	\$10,728.00	\$11,538.22	\$9,086.47	-15.3%
SALARIES/WAGES - FULL TIME	100-5-20-53205-111	\$15,833.30	\$17,304.00	\$11,855.97	\$17,687.57	2.2%
WAGES - OVERTIME	100-5-20-53205-112	\$1,956.31	\$0.00	\$3,291.36	\$3,817.07	N/A
EMPLOYER RETIREMENT	100-5-20-53205-133	\$1,156.35	\$1,177.00	\$1,029.99	\$1,483.82	26.1%
HEALTH INSURANCE	100-5-20-53205-135	\$2,117.01	\$2,501.00	\$2,686.20	\$2,865.02	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53205-136	\$108.62	\$131.00	\$90.08	\$123.23	-5.9%
DENTAL INSURANCE	100-5-20-53205-138	\$27.72	\$24.00	\$26.07	\$24.52	2.2%
SOCIAL SECURITY & MEDICARE	100-5-20-53205-151	\$1,360.10	\$1,324.00	\$1,150.91	\$1,645.11	24.3%
SALARIES/WAGES - FULL TIME	100-5-20-53210-111	\$19,069.77	\$34,573.00	\$14,326.00	\$20,189.62	-41.6%
OVERTIME WAGES	100-5-20-53210-112	\$0.00	\$0.00	\$56.46	\$883.41	N/A
EMPLOYER RETIREMENT	100-5-20-53210-133	\$1,181.81	\$2,351.00	\$1,002.12	\$1,454.04	-38.2%
HEALTH INSURANCE	100-5-20-53210-135	\$2,667.82	\$5,002.00	\$2,427.34	\$3,342.53	-33.2%
LIFE/DISABILITY INSURANCE	100-5-20-53210-136	\$148.24	\$410.00	\$72.14	\$143.77	-64.9%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	100-5-20-53210-138	\$30.17	\$48.00	\$23.95	\$28.60	-40.4%
SOCIAL SECURITY & MEDICARE	100-5-20-53210-151	\$1,374.74	\$2,645.00	\$1,178.57	\$1,612.09	-39.1%
SALARIES/WAGES -FULL TIME	100-5-20-53311-111	\$245,271.19	\$105,800.00	\$123,174.91	\$116,108.06	9.7%
WAGES - OVERTIME	100-5-20-53311-112	\$8,620.28	\$840.00	\$1,152.29	\$6,927.43	724.7%
WRS RETIREMENT	100-5-20-53311-133	\$16,479.11	\$7,252.00	\$8,384.76	\$8,489.45	17.1%
HRA HEALTH REIMB ACCT CONTRI	100-5-20-53311-134	\$7,500.00	\$6,095.00	\$6,095.00	\$2,675.00	-56.1%
HEALTH INSURANCE	100-5-20-53311-135	\$34,230.86	\$15,319.00	\$19,803.33	\$20,471.72	33.6%
LIFE/DISABILITY INSURANCE	100-5-20-53311-136	\$1,982.27	\$675.00	\$780.19	\$944.75	40%
PMT IN LIEU OF DENTAL PREMIUM	100-5-20-53311-137	\$0.00	\$5,986.00	\$5,986.00	\$3,053.12	-49%
DENTAL INSURANCE	100-5-20-53311-138	\$379.92	\$171.00	\$194.91	\$187.96	9.9%
PMT IN LIEU OF HEALTH PREMIUMS	100-5-20-53311-139	\$0.00	\$126,068.70	\$126,068.70	\$79,609.09	-36.9%
SOCIAL SECURITY & MEDICARE	100-5-20-53311-151	\$19,265.70	\$8,158.00	\$9,385.56	\$9,412.21	15.4%
SNOW REMOVAL - WAGES	100-5-20-53312-111	\$23,967.65	\$36,408.00	\$29,765.37	\$32,886.00	-9.7%
SNOW REMOVAL WAGES - OT	100-5-20-53312-112	\$22,242.61	\$18,681.00	\$22,630.36	\$4,657.37	-75.1%
SNOW REMOVAL WRS RETIREMENT	100-5-20-53312-133	\$2,826.34	\$3,746.00	\$4,038.87	\$2,590.49	-30.8%
SNOW REMOVAL HEALTH INSURANCE	100-5-20-53312-135	\$4,777.97	\$6,253.00	\$8,460.17	\$5,730.05	-8.4%
SNOW REMOVAL LIFE/DISABIL INS	100-5-20-53312-136	\$310.02	\$257.00	\$322.57	\$246.45	-4.1%
SNOW REMOVAL DENTAL INSURANCE	100-5-20-53312-138	\$59.33	\$59.00	\$104.01	\$49.03	-16.9%
SNOW REMOVAL SOC SEC - MEDICARE	100-5-20-53312-151	\$3,281.52	\$4,214.00	\$4,488.91	\$2,872.07	-31.8%
SALARIES/WAGES -FULL TIME	100-5-20-53320-111	\$4,029.99	\$13,588.00	\$6,451.42	\$13,888.74	2.2%
OVERTIME WAGES	100-5-20-53320-112	\$719.76	\$0.00	\$420.04	\$1,544.96	N/A
WRS RETIREMENT	100-5-20-53320-133	\$261.96	\$924.00	\$458.44	\$1,064.93	15.3%
HEALTH INSURANCE	100-5-20-53320-135	\$268.64	\$2,084.00	\$901.07	\$2,387.52	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53320-136	\$26.03	\$80.00	\$42.67	\$102.69	28.4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	100-5-20-53320-138	\$6.69	\$20.00	\$12.35	\$20.43	2.1%
SOCIAL SECURITY & MEDICARE	100-5-20-53320-151	\$306.36	\$1,039.00	\$515.37	\$1,180.68	13.6%
SALARIES/ WAGES FULL TIME	100-5-20-53330-111	\$13.00	\$0.00	\$0.00	\$0.00	0%
WRS RETIREMENT	100-5-20-53330-133	\$0.85	\$0.00	\$0.00	\$0.00	0%
SOCIAL SECURITY & MEDICARE	100-5-20-53330-151	\$1.00	\$0.00	\$0.00	\$0.00	0%
SALARIES/WAGES - FULL TIME	100-5-20-53636-111	\$16,439.32	\$12,371.00	\$9,051.21	\$12,668.82	2.4%
WAGES - OVERTIME	100-5-20-53636-112	\$38.92	\$13.00	\$59.63	\$656.82	4,952.5%
EMPLOYER RETIREMENT	100-5-20-53636-133	\$1,069.64	\$842.00	\$619.49	\$919.47	9.2%
HRA HEALTH REIMB ACCT CONT	100-5-20-53636-134	\$1,000.00	\$230.00	\$230.00	\$200.00	-13%
HEALTH INSURANCE	100-5-20-53636-135	\$2,032.34	\$1,667.00	\$1,263.61	\$1,910.01	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53636-136	\$141.29	\$91.00	\$66.78	\$82.16	-9.7%
PYMTS-LIEU OF DENTAL PREMS	100-5-20-53636-137	\$1,400.04	\$226.00	\$226.00	\$232.52	2.9%
DENTAL INSURANCE	100-5-20-53636-138	\$23.06	\$16.00	\$12.28	\$16.35	2.2%
PYMTS-LIEU OF HEALTH PREMS	100-5-20-53636-139	\$15,000.00	\$4,757.36	\$4,757.36	\$6,056.80	27.3%
SOCIAL SECURITY & MEDICARE	100-5-20-53636-151	\$1,250.13	\$947.00	\$682.57	\$1,019.41	7.6%
SALARIES/WAGES - FULL TIME	100-5-25-55300-111	\$148,467.79	\$177,195.00	\$176,357.44	\$183,484.20	3.5%
WAGES - OVERTIME	100-5-25-55300-112	\$236.46	\$250.00	\$250.00	\$195.56	-21.8%
EMPLOYER RETIREMENT	100-5-25-55300-133	\$9,475.24	\$12,066.00	\$11,992.41	\$12,673.91	5%
HEALTH INSURANCE	100-5-25-55300-135	\$17,342.34	\$19,800.00	\$21,888.30	\$22,676.40	14.5%
LIFE/DISABILITY INSURANCE	100-5-25-55300-136	\$908.95	\$1,037.00	\$887.97	\$1,232.28	18.8%
DENTAL INSURANCE	100-5-25-55300-138	\$211.52	\$233.00	\$251.26	\$245.16	5.2%
SOCIAL SECURITY & MEDICARE	100-5-25-55300-151	\$11,348.27	\$13,575.00	\$13,427.70	\$14,051.50	3.5%
SALARIES/WAGES-PART TIME	100-5-25-55310-121	\$62,857.41	\$75,000.00	\$97,842.10	\$105,371.76	40.5%
OVERTIME WAGES	100-5-25-55310-122	\$99.31	\$0.00	\$300.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PER DIEM	100-5-25-55310-140	\$33,150.94	\$23,000.00	\$33,000.00	\$33,000.00	43.5%
SOCIAL SECURITY & MEDICARE	100-5-25-55310-151	\$4,883.97	\$5,355.00	\$7,534.06	\$8,060.93	50.5%
OUTDOOR POOL -PT WAGES	100-5-25-55320-121	\$117,244.56	\$137,300.00	\$138,170.23	\$141,481.86	3%
OUTDOOR POOL - PT OT WAGES	100-5-25-55320-122	\$208.12	\$0.00	\$300.00	\$0.00	0%
OUTDOOR POOL -SOC SEC/MEDICARE	100-5-25-55320-151	\$8,988.72	\$10,503.00	\$10,603.32	\$10,823.37	3.1%
Total Personnel Services:		\$5,312,573.33	\$5,960,311.26	\$5,419,910.05	\$6,396,125.85	7.3%
Contractual Services						
RECORDS DISPOSAL	100-5-03-51200-281	\$88.41	\$100.00	\$120.00	\$120.00	20%
CONTRACT-OTHER	100-5-03-51200-299	\$4,831.00	\$4,975.00	\$4,976.00	\$5,124.00	3%
LEGAL SERVICES	100-5-04-51400-211	-\$1,308.00	\$2,000.00	\$2,000.00	\$2,000.00	0%
MFG ASSESSMENT SVCS	100-5-04-51400-214	\$9,286.30	\$4,645.00	\$4,645.00	\$4,645.00	0%
ASSESSOR SERVICES	100-5-04-51400-217	\$26,500.00	\$26,500.00	\$26,500.00	\$26,500.00	0%
OTHER PROFESSIONAL SVCS	100-5-04-51400-219	\$11,890.00	\$4,500.00	\$4,500.00	\$0.00	-100%
TELEPHONE	100-5-04-51400-223	\$1,230.53	\$1,003.00	\$703.00	\$1,440.00	43.6%
EQUIPMENT MAINTENANCE SVCS	100-5-04-51400-242	\$1,309.67	\$1,850.00	\$2,200.00	\$3,972.00	114.7%
EMPLOYEE TESTING SVCS	100-5-04-51400-275	\$218.00	\$400.00	\$200.00	\$400.00	0%
RECORDS DISPOSAL SERVICES	100-5-04-51400-281	\$388.92	\$600.00	\$600.00	\$600.00	0%
SOFTWARE MAINTENANCE SVCS	100-5-04-51400-291	\$0.00	\$15,900.00	\$15,900.00	\$13,380.00	-15.8%
PUBLISH LEGAL NOTICES	100-5-04-51400-295	\$3,830.33	\$2,900.00	\$2,900.00	\$3,504.00	20.8%
CODIFICATION SERVICES	100-5-04-51400-298	\$2,288.29	\$2,700.00	\$2,700.00	\$2,700.00	0%
LEGAL FEES - MUNIC COURT	100-5-04-51300-210	\$8,265.50	\$10,000.00	\$9,500.00	\$9,500.00	-5%
LEGAL SERVICES	100-5-04-51300-211	\$39,995.48	\$40,000.00	\$36,000.00	\$36,000.00	-10%
AUDIT/ACCOUNTING SVCS	100-5-04-51500-213	\$25,374.11	\$17,000.00	\$22,500.72	\$17,087.19	0.5%
OTHER PROFESSIONAL SVCS	100-5-04-51500-219	\$3,706.53	\$4,000.00	\$4,000.00	\$4,200.00	5%
TELEPHONE	100-5-04-51500-223	\$0.00	\$0.00	\$0.00	\$480.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOFTWARE MAINTENANCE	100-5-04-51500-242	\$2,852.72	\$15,000.00	\$0.00	\$17,350.00	15.7%
HARDWARE SERVICES	100-5-04-51500-291	\$31,039.56	\$26,475.00	\$42,000.00	\$27,000.00	2%
JANITORIAL SERVICES	100-5-04-51600-215	\$56,281.07	\$57,000.00	\$57,000.00	\$59,850.00	5%
OTHER PROFESSIONAL SVCS	100-5-04-51600-219	\$468.00	\$3,000.00	\$1,000.00	\$2,000.00	-33.3%
NATURAL GAS	100-5-04-51600-221	\$25,504.17	\$35,000.00	\$25,500.00	\$27,500.00	-21.4%
INTERNET SERVICE	100-5-04-51600-222	\$9,837.64	\$9,400.00	\$9,800.00	\$9,800.00	4.3%
TELEPHONE	100-5-04-51600-223	\$17,078.05	\$20,280.00	\$18,000.00	\$19,000.00	-6.3%
ELECTRIC	100-5-04-51600-225	\$23,687.27	\$22,000.00	\$22,000.00	\$24,000.00	9.1%
SEWER	100-5-04-51600-226	\$2,794.97	\$2,780.00	\$2,850.00	\$3,000.00	7.9%
WATER	100-5-04-51600-227	\$3,572.73	\$3,500.00	\$3,500.00	\$3,600.00	2.9%
EQUIPMENT MAINTENANCE SVCS	100-5-04-51600-242	\$2,284.18	\$3,500.00	\$3,500.00	\$4,000.00	14.3%
BUILDINGS MAINTENANCE SVCS	100-5-04-51600-244	\$1,718.02	\$3,500.00	\$2,500.00	\$3,000.00	-14.3%
HVAC MAINTENANCE SVCS	100-5-04-51600-260	\$16,271.21	\$10,000.00	\$10,000.00	\$10,000.00	0%
LEGAL SERVICES	100-5-04-56700-211	\$11,821.10	\$7,000.00	\$0.00	\$0.00	-100%
CONTRACT-WEIGHTS/MEASURES	100-5-04-56700-285	\$3,600.00	\$1,600.00	\$0.00	\$0.00	-100%
CONTRACT-PUBL LEGAL NOTICES	100-5-04-56700-295	\$937.15	\$1,200.00	\$0.00	\$0.00	-100%
LEGAL SERVICES	100-5-10-52100-211	\$0.00	\$2,320.00	\$7,591.50	\$14,800.00	537.9%
JANITORIAL SERVICES	100-5-10-52100-215	\$863.37	\$640.00	\$888.00	\$1,190.00	85.9%
OTHER PROFESSIONAL SVCS	100-5-10-52100-219	\$9,142.95	\$4,612.00	\$9,106.00	\$9,400.00	103.8%
NATURAL GAS	100-5-10-52100-221	\$8,483.90	\$10,407.00	\$10,500.00	\$10,800.00	3.8%
INTERNET SERVICE	100-5-10-52100-222	\$3,618.51	\$4,377.00	\$2,743.50	\$4,250.00	-2.9%
TELEPHONE	100-5-10-52100-223	\$16,916.00	\$17,100.00	\$17,580.00	\$17,580.00	2.8%
ELECTRIC	100-5-10-52100-225	\$30,796.49	\$27,725.00	\$31,600.00	\$32,250.00	16.3%
SEWER	100-5-10-52100-226	\$1,368.69	\$1,557.00	\$1,457.00	\$1,557.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
WATER	100-5-10-52100-227	\$1,493.10	\$1,654.00	\$1,558.00	\$1,800.00	8.8%
VEHICLE MAINTENANCE SVCS	100-5-10-52100-241	\$174.99	\$555.00	\$445.00	\$500.00	-9.9%
EQUIPMENT MAINTENANCE SVCS	100-5-10-52100-242	\$400.78	\$2,100.00	\$396.00	\$425.00	-79.8%
BUILDINGS - MAINTENANCE	100-5-10-52100-244	\$4,282.01	\$5,745.00	\$4,284.21	\$4,500.00	-21.7%
BUILDING REPAIRS	100-5-10-52100-247	\$12,807.46	\$7,030.00	\$8,872.50	\$12,800.00	82.1%
VEHICLE REPAIR SERVICES	100-5-10-52100-262	\$0.00	\$1,926.00	\$1,289.00	\$1,500.00	-22.1%
EMPLOYEE TESTING SERVICES	100-5-10-52100-275	\$1,014.25	\$6,600.00	\$5,700.00	\$5,700.00	-13.6%
SOFTWARE MAINTENANCE SVCS	100-5-10-52100-291	\$55,711.70	\$44,082.00	\$49,000.00	\$49,000.00	11.2%
BOARDING PRISONERS SERVICE	100-5-10-52100-294	\$15.00	\$0.00	\$220.00	\$220.00	N/A
PUBLISH LEGAL NOTICES	100-5-10-52100-295	\$0.00	\$150.00	\$150.00	\$150.00	0%
BACKGROUND CHECK SERVICES	100-5-10-52100-296	\$1,064.00	\$1,830.00	\$1,407.00	\$1,500.00	-18%
OTHER CONTRACTUAL SERVICES	100-5-10-52100-299	\$0.00	\$0.00	\$132.00	\$150.00	N/A
OTHER PROFESSIONAL SVCS	100-5-10-52110-219	\$777.09	\$460.00	\$907.88	\$950.00	106.5%
TELEPHONE	100-5-10-52110-223	\$579.10	\$7,575.00	\$7,575.00	\$6,440.00	-15%
VEHICLE MAINTENANCE SVCS	100-5-10-52110-241	\$7,203.31	\$5,297.00	\$8,791.00	\$8,791.00	66%
VEHICLE REPAIR SERVICES	100-5-10-52110-262	\$6,752.10	\$8,270.00	\$5,487.00	\$7,876.00	-4.8%
RADIO MAINTENANCE SERVICES	100-5-10-52110-292	\$1,310.35	\$2,632.00	\$0.00	\$0.00	-100%
TELEPHONE	100-5-10-52120-223	\$922.97	\$1,080.00	\$1,080.00	\$952.00	-11.9%
VEHICLE MAINTENANCE SVCS	100-5-10-52120-241	\$565.03	\$470.00	\$232.00	\$450.00	-4.3%
VEHICLE REPAIRS SERVICES	100-5-10-52120-262	\$1,137.11	\$2,000.00	\$1,776.33	\$1,950.00	-2.5%
TELEPHONE	100-5-10-52130-223	\$461.11	\$540.00	\$460.00	\$460.00	-14.8%
LEGAL SERVICES	100-5-15-52200-211	\$2,614.50	\$2,000.00	\$1,229.61	\$2,000.00	0%
OTHER PROFESSIONAL SERV	100-5-15-52200-219			\$0.00	\$20,000.00	N/A
INTERNET SERVICE	100-5-15-52200-222	\$1,438.83	\$1,200.00	\$1,500.00	\$1,500.00	25%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
TELEPHONE	100-5-15-52200-223	\$3,959.28	\$2,500.00	\$4,000.00	\$4,200.00	68%
MEDICAL BILLING SERVICES -FIRE	100-5-15-52200-290	\$2,681.81	\$4,000.00	\$1,512.00	\$2,850.00	-28.7%
CONTRACT - SOFTWARE SVCS	100-5-15-52200-291	\$12,152.78	\$20,000.00	\$27,726.86	\$30,000.00	50%
BACKGROUND CHECK SERVICES	100-5-15-52200-296	\$49.40	\$150.00	\$75.00	\$262.00	74.7%
NATURAL GAS	100-5-15-52201-221	\$6,624.11	\$10,000.00	\$6,500.00	\$6,800.00	-32%
ELECTRIC	100-5-15-52201-225	\$16,671.05	\$10,500.00	\$16,700.00	\$17,250.00	64.3%
SEWER	100-5-15-52201-226	\$3,442.62	\$3,800.00	\$3,272.57	\$3,800.00	0%
WATER	100-5-15-52201-227	\$3,826.34	\$4,300.00	\$4,300.00	\$4,816.00	12%
VEHICLE MAINTENANCE SVCS	100-5-15-52201-241	\$22,829.73	\$30,000.00	\$17,574.57	\$27,500.00	-8.3%
EQUIPMENT MAINTENANCE SVCS	100-5-15-52201-242	\$27,840.08	\$25,000.00	\$6,420.00	\$20,000.00	-20%
GROUNDS MAINTENANCE SVCS	100-5-15-52201-243	\$1,352.18	\$10,000.00	\$1,181.73	\$1,500.00	-85%
BUILDING MAINTENANCE SVCS	100-5-15-52201-244	\$20,307.95	\$12,187.50	\$20,000.00	\$20,000.00	64.1%
VEHICLE REPAIR SERVICES	100-5-15-52201-262	\$73.98	\$400.00	\$100.00	\$615.00	53.8%
HEARING TEST SERVICES	100-5-15-52201-275	\$1,111.60	\$1,300.00	\$2,672.38	\$2,900.00	123.1%
RADIO MAINTENANCE SERVICES	100-5-15-52201-292	\$3,026.98	\$5,500.00	\$1,768.00	\$4,000.00	-27.3%
TELEPHONE	100-5-15-52202-223	\$2,955.85	\$1,750.00	\$9,000.00	\$9,000.00	414.3%
ELECTRICITY	100-5-15-52510-225	\$246.18	\$600.00	\$250.00	\$255.00	-57.5%
EQUIPMENT MAINTENANCE SVCS	100-5-15-52510-242	\$2,457.41	\$3,000.00	\$0.00	\$2,750.00	-8.3%
ENGINEERING SERVICES	100-5-20-53100-216	\$9,356.50	\$10,000.00	\$37,500.00	\$37,500.00	275%
TELEPHONE	100-5-20-53100-223	\$4,144.85	\$0.00	\$4,522.44	\$4,750.00	N/A
CONTRACT SOFTWARE SERVICES	100-5-20-53100-291	\$0.00	\$2,475.00	\$2,384.30	\$2,475.00	0%
PUBLISH LEGAL NOTICES	100-5-20-53100-295	\$1,242.23	\$500.00	\$150.00	\$500.00	0%
TELEPHONE	100-5-20-53110-223	\$9,040.91	\$9,000.00	\$8,560.00	\$9,000.00	0%
ELECTRIC	100-5-20-53110-225	\$115,860.84	\$121,000.00	\$121,000.00	\$125,840.00	4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SEWER	100-5-20-53110-226	\$6,378.47	\$8,200.00	\$6,500.00	\$6,800.00	-17.1%
WATER	100-5-20-53110-227	\$10,286.74	\$12,000.00	\$11,000.00	\$12,000.00	0%
EQUIPMENT MAINTENANCE SVCS	100-5-20-53110-242	\$7,912.10	\$8,000.00	\$12,052.00	\$9,000.00	12.5%
BUILDING MAINTENANCE	100-5-20-53110-244	\$2,608.05	\$3,521.50	\$4,458.21	\$4,500.00	27.8%
OTHER PROFESSIONAL SVCS	100-5-20-53200-219	\$42,676.25	\$0.00	\$0.00	\$0.00	0%
NATURAL GAS	100-5-20-53200-221	\$1,119.05	\$1,300.00	\$1,500.00	\$1,600.00	23.1%
TELEPHONE	100-5-20-53200-223	\$994.64	\$900.00	\$900.00	\$950.00	5.6%
ELECTRIC	100-5-20-53200-225	\$18,910.56	\$5,400.00	\$10,441.00	\$9,500.00	75.9%
SEWER	100-5-20-53200-226	\$0.00	\$0.00	\$900.00	\$1,400.00	N/A
WATER	100-5-20-53200-227	\$0.00	\$0.00	\$859.86	\$1,650.00	N/A
EQUIPMENT MAINTENANCE SVCS	100-5-20-53200-242	\$9,063.32	\$9,000.00	\$9,828.74	\$10,000.00	11.1%
GROUNDS MAINTENANCE SVCS	100-5-20-53200-243	\$10,362.67	\$10,000.00	\$2,000.00	\$8,000.00	-20%
BUILDING MAINTENANCE SVCS	100-5-20-53200-244	\$2,688.16	\$4,082.00	\$3,516.63	\$3,750.00	-8.1%
EMPLOYEE TESTING SVCS	100-5-20-53200-275	\$1,307.80	\$1,200.00	\$804.57	\$1,150.00	-4.2%
OUTDOOR POOL - NATURAL GAS	100-5-20-53205-221	\$11,993.11	\$10,000.00	\$6,000.00	\$8,828.00	-11.7%
OUTDOOR POOL - ELECTRICITY	100-5-20-53205-225	\$15,107.10	\$9,500.00	\$14,443.00	\$14,876.00	56.6%
OUTDOOR POOL - SEWER	100-5-20-53205-226	\$14,509.09	\$10,200.00	\$12,500.00	\$12,600.00	23.5%
OUTDOOR POOL - WATER	100-5-20-53205-227	\$14,855.32	\$11,500.00	\$13,216.89	\$15,000.00	30.4%
OUTDOOR POOL MAINTENANCE SVCS	100-5-20-53205-245	\$19,714.42	\$25,000.00	\$20,550.03	\$72,000.00	188%
TREE TRANSPLANT SERVICES	100-5-20-53210-238	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
TREE TRIMMING SERVICES	100-5-20-53210-282	\$4,287.35	\$7,000.00	\$6,015.00	\$6,500.00	-7.1%
ELECTRIC	100-5-20-53311-225	\$817.43	\$900.00	\$916.02	\$937.00	4.1%
UTILITY LOCATE SERVICES	100-5-20-53311-228	\$4,642.00	\$12,000.00	\$8,429.34	\$10,500.00	-12.5%
CONTRACT-STREET REPAIR SVCS	100-5-20-53311-230	\$27,562.68	\$35,000.00	\$35,000.00	\$35,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
CONTRACT-ST SWR/CURB/GTTR SVCS	100-5-20-53311-236	\$12,650.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
CONTRACT-SIDEWALK REPAIR SVCS	100-5-20-53311-240	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
CONTRACT - VEHICLE SERVICES	100-5-20-53311-241	\$24,332.35	\$20,000.00	\$20,000.00	\$22,500.00	12.5%
CONTRACT - EQUIPMENT SVCS	100-5-20-53311-242	\$27,754.36	\$22,500.00	\$29,332.68	\$29,500.00	31.1%
CONTRACT - HEAVY EQUIPMT SVCS	100-5-20-53311-246	\$30,614.05	\$35,000.00	\$40,000.00	\$38,000.00	8.6%
EMPLOYEE TESTING SERVICES	100-5-20-53311-275	\$41.00	\$0.00	\$1,000.00	\$1,000.00	N/A
CONTRACT -SNOW REMOVAL SVCS	100-5-20-53312-237	\$0.00	\$5,000.00	\$2,000.00	\$3,500.00	-30%
OTHER PROFESSIONAL SERVICES	100-5-20-53320-219	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
OTHER PROFESSIONAL SVCS	100-5-25-55300-219	\$1,437.16	\$0.00	\$0.00	\$0.00	0%
TELEPHONE	100-5-25-55300-223	\$1,810.72	\$1,900.00	\$990.86	\$1,900.00	0%
EQUIPMENT MAINTENANCE SVCS	100-5-25-55300-242	\$158.42	\$500.00	\$500.00	\$500.00	0%
EMPLOYEE TESTING	100-5-25-55300-275	\$104.18	\$150.00	\$150.00	\$150.00	0%
CONTRACT SOFTWARE SERVICES	100-5-25-55300-291	\$0.00	\$1,050.00	\$1,500.00	\$1,500.00	42.9%
PUBLISH LEGAL NOTICES	100-5-25-55300-295	\$243.00	\$250.00	\$100.00	\$250.00	0%
OTHER PROFESSIONAL SVCS	100-5-25-55310-219	\$14,058.05	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Contractual Services:		\$1,163,311.87	\$1,137,758.00	\$1,142,627.93	\$1,293,597.19	13.7%
Supplies and Expense						
TRAVEL/SCHOOLS/CONFERENCES	100-5-01-51110-331	\$0.00	\$0.00	\$0.00	\$500.00	N/A
MEMBERSHIP DUES (LWM)	100-5-01-51120-321	\$0.00	\$3,750.00	\$3,750.00	\$4,159.12	10.9%
TRAVEL/SCHOOLS/CONFERENCES	100-5-01-51120-331	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A
OTHER SUPPLIES/EXPENSE	100-5-01-51120-390	\$404.89	\$1,200.00	\$500.00	\$750.00	-37.5%
OFFICE SUPPLIES	100-5-03-51200-310	\$501.73	\$700.00	\$500.00	\$650.00	-7.1%
POSTAGE	100-5-03-51200-311	\$601.08	\$600.00	\$300.00	\$400.00	-33.3%
MEMBERSHIP DUES	100-5-03-51200-321	\$845.00	\$900.00	\$845.00	\$900.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-03-51200-331	\$758.70	\$1,100.00	\$375.80	\$1,200.00	9.1%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
OPERATING SUPPLIES	100-5-03-51200-340	\$0.00	\$500.00	\$0.00	\$100.00	-80%
OTHER SUPPLIES/EXPENSE	100-5-03-51200-390	\$505.06	\$600.00	\$500.00	\$550.00	-8.3%
OFFICE SUPPLIES	100-5-04-51400-310	\$4,601.24	\$4,700.00	\$4,700.00	\$4,700.00	0%
POSTAGE	100-5-04-51400-311	\$117.70	\$2,000.00	\$2,000.00	\$2,000.00	0%
WEB PAGE EXPENDITURES	100-5-04-51400-317	\$1,258.00	\$5,795.00	\$3,500.00	\$2,500.00	-56.9%
ELECTION EXPENDITURES	100-5-04-51400-318	\$23,898.63	\$15,000.00	\$15,000.00	\$30,000.00	100%
NEWSLETTER EXPENDITURES	100-5-04-51400-319	\$499.00	\$750.00	\$921.00	\$921.00	22.8%
PUBLICATIONS/SUBSCRIPTIONS	100-5-04-51400-320	\$18.00	\$235.00	\$235.00	\$275.00	17%
MEMBERSHIP DUES	100-5-04-51400-321	\$50.00	\$600.00	\$450.00	\$500.00	-16.7%
TRAVEL/SCHOOLS/CONFERENCES	100-5-04-51400-331	\$1,488.76	\$3,500.00	\$3,500.00	\$5,500.00	57.1%
OPERATING SUPPLIES	100-5-04-51400-340	\$3,962.91	\$3,000.00	\$4,500.00	\$4,500.00	50%
OFFICE SUPPLIES	100-5-04-51500-310	\$4,450.10	\$4,600.00	\$4,000.00	\$4,600.00	0%
POSTAGE	100-5-04-51500-311	\$1,974.09	\$2,600.00	\$2,500.00	\$2,500.00	-3.8%
PUBLICATIONS/SUBSCRIPTIONS	100-5-04-51500-320	\$324.00	\$500.00	\$400.00	\$500.00	0%
MEMBERSHIP DUES	100-5-04-51500-321	\$315.00	\$400.00	\$300.00	\$500.00	25%
TRAVEL/SCHOOLS/CONFERENCES	100-5-04-51500-331	\$2,379.71	\$2,500.00	\$2,500.00	\$2,750.00	10%
OPERATING EXPENSES	100-5-04-51500-340	\$2,838.76	\$2,700.00	\$1,200.00	\$2,500.00	-7.4%
OPERATING SUPPLIES	100-5-04-51600-340	\$1,097.07	\$2,000.00	\$1,750.00	\$1,750.00	-12.5%
OFFICE SUPPLIES	100-5-04-56700-310	\$202.55	\$300.00	\$0.00	\$0.00	-100%
POSTAGE	100-5-04-56700-311	\$1.30	\$100.00	\$0.00	\$0.00	-100%
OPERATING SUPPLIES	100-5-04-56700-340	\$0.00	\$50.00	\$0.00	\$0.00	-100%
OFFICE SUPPLIES	100-5-10-52100-310	\$2,449.11	\$4,658.00	\$1,152.53	\$3,000.00	-35.6%
POSTAGE	100-5-10-52100-311	\$463.19	\$603.00	\$875.00	\$900.00	49.3%
PRINTING FORMS, ETC.	100-5-10-52100-312	\$152.00	\$401.00	\$756.00	\$756.00	88.5%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PUBLICATIONS/SUBSCRIPTIONS	100-5-10-52100-320	\$250.93	\$190.00	\$250.00	\$250.00	31.6%
MEMBERSHIP DUES	100-5-10-52100-321	\$530.00	\$450.00	\$530.00	\$530.00	17.8%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52100-331	\$1,880.96	\$3,918.00	\$1,725.00	\$2,500.00	-36.2%
OPERATING SUPPLIES	100-5-10-52100-340	\$1,974.38	\$1,891.00	\$1,316.64	\$1,475.00	-22%
VEHICLE FUELS	100-5-10-52100-344	\$635.13	\$689.00	\$424.50	\$500.00	-27.4%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52100-346	\$0.00	\$500.00	\$887.28	\$900.00	80%
REPAIR & MAINTENANCE SUPPLIES	100-5-10-52100-350	\$65.25	\$917.00	\$124.50	\$258.00	-71.9%
OTHER SUPPLIES/EXPENSE	100-5-10-52100-390	\$84.37	\$387.00	\$537.70	\$305.00	-21.2%
PRINTING FORMS, ETC.	100-5-10-52110-312	\$555.00	\$891.00	\$987.00	\$900.00	1%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52110-331	\$3,584.18	\$5,375.00	\$5,034.10	\$15,593.00	190.1%
OPERATING SUPPLIES	100-5-10-52110-340	\$1,151.53	\$1,139.00	\$575.00	\$730.00	-35.9%
VEHICLE FUELS	100-5-10-52110-344	\$28,041.76	\$31,195.00	\$25,251.00	\$27,500.00	-11.8%
UNIFORM & CLOTHING EXPENSE	100-5-10-52110-346	\$3,166.43	\$7,176.00	\$2,500.00	\$4,606.00	-35.8%
FIREARM SUPPLIES	100-5-10-52110-347	\$15,888.78	\$7,500.00	\$5,500.00	\$7,790.00	3.9%
REPAIR & MAINTENANCE SUPPLIES	100-5-10-52110-350	\$3,758.61	\$3,265.00	\$127.00	\$2,884.00	-11.7%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52120-331	\$1,026.85	\$2,500.00	\$2,283.00	\$2,500.00	0%
OPERATING SUPPLIES	100-5-10-52120-340	\$777.83	\$658.00	\$727.37	\$800.00	21.6%
VEHICLE FUELS	100-5-10-52120-344	\$1,112.39	\$1,261.00	\$916.50	\$1,100.00	-12.8%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52120-346	\$10.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52130-331	\$147.57	\$500.00	\$220.00	\$375.00	-25%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52130-346	\$0.00	\$150.00	\$0.00	\$150.00	0%
OFFICE SUPPLIES	100-5-15-52200-310	\$101.16	\$250.00	\$0.00	\$0.00	-100%
POSTAGE	100-5-15-52200-311	\$0.00	\$300.00	\$134.00	\$150.00	-50%
PUBLICATIONS/SUBSCRIPTIONS	100-5-15-52200-320	\$0.00	\$0.00	\$315.38	\$1,500.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
MEMBERSHIP DUES	100-5-15-52200-321	\$1,440.00	\$790.00	\$940.00	\$940.00	19%
TRAVEL/SCHOOLS/CONFERENCES	100-5-15-52200-331	\$1,350.00	\$2,500.00	\$2,183.25	\$2,200.00	-12%
VEHICLE FUELS	100-5-15-52200-344	\$2,968.99	\$2,000.00	\$2,450.76	\$2,900.00	45%
REPAIR & MAINTENANCE SUPPLIES	100-5-15-52200-350	\$10.68	\$0.00	\$0.00	\$250.00	N/A
OPERATING SUPPLIES	100-5-15-52201-340	\$12,109.71	\$7,000.00	\$8,421.00	\$10,215.00	45.9%
VEHICLE FUELS	100-5-15-52201-344	\$15,443.84	\$15,000.00	\$9,793.81	\$14,500.00	-3.3%
UNIFORM & CLOTHING EXPENSE	100-5-15-52201-346	\$15,868.40	\$8,000.00	\$3,000.00	\$10,000.00	25%
SUPPLIES-CONSUMABLE TOOLS	100-5-15-52201-362	\$26,050.76	\$25,000.00	\$25,000.00	\$22,500.00	-10%
OTHER SUPPLIES/EXPENSE	100-5-15-52201-390	\$7,206.22	\$5,000.00	\$9,245.00	\$8,000.00	60%
OFFICE SUPPLIES	100-5-15-52202-310	\$101.16	\$110.00	\$30.00	\$105.00	-4.5%
OPERATING SUPPLIES	100-5-15-52202-340	\$15.75	\$0.00	\$0.00	\$0.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-15-52203-331	\$1,010.60	\$3,000.00	\$3,739.50	\$4,000.00	33.3%
OFFICE SUPPLIES	100-5-20-53100-310	\$1,764.48	\$2,000.00	\$2,000.00	\$2,500.00	25%
POSTAGE	100-5-20-53100-311	\$29.60	\$100.00	\$125.00	\$125.00	25%
MEMBERSHIP DUES	100-5-20-53100-321	\$30.00	\$0.00	\$0.00	\$0.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53100-331	\$2,047.00	\$2,000.00	\$2,000.00	\$2,000.00	0%
OPERATING SUPPLIES	100-5-20-53100-340	\$2,289.21	\$2,000.00	\$1,500.00	\$2,000.00	0%
OFFICE SUPPLIES	100-5-20-53110-310	\$171.10	\$500.00	\$150.00	\$400.00	-20%
OPERATING SUPPLIES	100-5-20-53110-340	\$6,868.05	\$7,000.00	\$7,000.00	\$7,000.00	0%
SUPPLIES-CONSUMABLE TOOLS	100-5-20-53110-362	\$1,022.98	\$500.00	\$400.00	\$650.00	30%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53200-331	\$500.00	\$500.00	\$0.00	\$500.00	0%
OPERATING SUPPLIES	100-5-20-53200-340	\$7,720.05	\$8,000.00	\$8,117.81	\$16,500.00	106.3%
VEHICLE FUELS	100-5-20-53200-344	\$7,222.30	\$6,500.00	\$4,500.00	\$6,500.00	0%
UNIFORM & CLOTHING EXPENSE	100-5-20-53200-346	\$3,302.91	\$3,000.00	\$3,643.08	\$3,500.00	16.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SUPPLIES & MATERIALS	100-5-20-53200-365	\$38,782.14	\$20,000.00	\$16,676.25	\$20,000.00	0%
OUTDOOR POOL OPERATNG SUPPLIES	100-5-20-53205-340	\$910.47	\$3,000.00	\$1,426.95	\$2,250.00	-25%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53210-331	\$60.00	\$500.00	\$0.00	\$200.00	-60%
OPERATING SUPPLIES	100-5-20-53210-340	\$506.53	\$500.00	\$533.54	\$550.00	10%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53311-331	\$272.31	\$500.00	\$250.00	\$300.00	-40%
OPERATING SUPPLIES	100-5-20-53311-340	\$19,052.81	\$20,000.00	\$17,500.00	\$19,500.00	-2.5%
VEHICLE FUELS	100-5-20-53311-344	\$43,337.10	\$35,000.00	\$40,000.00	\$42,500.00	21.4%
UNIFORM & CLOTHING EXPENSE	100-5-20-53311-346	\$17,372.69	\$16,000.00	\$16,000.00	\$16,000.00	0%
SUPPLIES - STREET REPAIRS	100-5-20-53311-350	\$8,982.00	\$9,000.00	\$7,500.00	\$8,000.00	-11.1%
SNOW REMOVAL OPERATING SUPP	100-5-20-53312-340	\$23,002.69	\$15,000.00	\$15,000.00	\$17,500.00	16.7%
OFFICE SUPPLIES	100-5-25-55300-310	\$358.41	\$750.00	\$750.00	\$850.00	13.3%
POSTAGE	100-5-25-55300-311	\$246.88	\$1,000.00	\$530.42	\$600.00	-40%
MEMBERSHIP DUES	100-5-25-55300-321	\$0.00	\$750.00	\$300.00	\$500.00	-33.3%
TRAVEL/SCHOOLS/CONFERENCES	100-5-25-55300-331	\$150.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
MILEAGE REIMBURSEMENT	100-5-25-55300-335	\$203.63	\$500.00	\$400.00	\$500.00	0%
OPERATING SUPPLIES	100-5-25-55300-340	\$921.69	\$800.00	\$967.11	\$1,000.00	25%
REPAIR & MAINTENANCE SUPPLIES	100-5-25-55300-350	\$417.52	\$500.00	\$270.92	\$700.00	40%
OFFICE SUPPLIES	100-5-25-55310-310	\$2,493.43	\$1,750.00	\$2,054.25	\$2,250.00	28.6%
PRINTING FORMS, ETC.	100-5-25-55310-312	\$6,631.00	\$6,500.00	\$8,331.71	\$8,000.00	23.1%
REC TICKET PROGRAM EXPENSE	100-5-25-55310-313	\$0.00	\$2,800.00	\$6,100.00	\$6,300.00	125%
REC SPONSORSHIP EXPEND	100-5-25-55310-314	\$8,874.19	\$12,000.00	\$10,500.00	\$11,000.00	-8.3%
TRAVEL/SCHOOLS/CONFERENCES	100-5-25-55310-331	\$385.00	\$800.00	\$800.00	\$900.00	12.5%
OPERATING SUPPLIES	100-5-25-55310-340	\$38,199.31	\$32,000.00	\$36,820.63	\$40,000.00	25%
BASEBALL SUPPLIES	100-5-25-55310-341	\$7,909.61	\$9,000.00	\$9,115.00	\$9,750.00	8.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
FLAG FOOTBALL SUPPLIES	100-5-25-55310-342	\$1,780.80	\$4,500.00	\$3,546.00	\$3,000.00	-33.3%
OTHER RECREATION SUPPLIES	100-5-25-55310-343	\$2,547.24	\$3,500.00	\$3,500.00	\$4,000.00	14.3%
OUTDOOR POOL OPERATING EXP	100-5-25-55320-340	\$12,587.72	\$13,000.00	\$11,029.16	\$13,500.00	3.8%
OPERATING EXPENSES	100-5-25-55390-340	\$2,930.16	\$2,750.00	\$2,750.00	\$3,250.00	18.2%
Total Supplies and Expense:		\$476,359.81	\$453,344.00	\$417,267.45	\$507,342.12	11.9%
Building Materials						
OUTDOOR POOL CHEMICALS	100-5-20-53205-452	\$24,765.65	\$18,000.00	\$24,717.97	\$25,250.00	40.3%
CHEMICALS - SALT	100-5-20-53312-451	\$120,000.00	\$120,000.00	\$120,000.00	\$125,000.00	4.2%
Total Building Materials:		\$144,765.65	\$138,000.00	\$144,717.97	\$150,250.00	8.9%
Fixed Charges						
INSURANCE-COMPR/GENL	100-5-04-51400-510	\$2,804.00	\$2,893.00	\$2,859.36	\$2,924.59	1.1%
INSURANCE-PROPERTY	100-5-04-51400-511	\$57.21	\$58.00	\$58.00	\$58.00	0%
INSURANCE-VEHICLE	100-5-04-51400-512	\$1,214.67	\$1,336.00	\$1,164.24	\$1,438.62	7.7%
INSURANCE-ERRORS/OMISSIONS	100-5-04-51400-514	\$1,642.84	\$1,889.00	\$1,567.25	\$1,758.63	-6.9%
INSURANCE-WORKERS COMP	100-5-04-51400-517	\$1,864.15	\$828.37	\$788.80	\$842.47	1.7%
UNEMPLOYMENT COMPENSATION CHGS	100-5-04-51400-518	\$0.00	\$0.00	\$5,350.10	\$7,419.65	N/A
RENT	100-5-04-51400-530	\$2,779.20	\$2,900.00	\$2,900.00	\$2,900.00	0%
INSURANCE-PROPERTY	100-5-04-51600-511	\$2,740.86	\$2,741.00	\$2,741.00	\$2,741.00	0%
INSURANCE-BOILER	100-5-04-51600-515	\$545.00	\$627.00	\$565.48	\$724.36	15.5%
INSURANCE-COMPR/GENL	100-5-10-52100-510	\$13,139.00	\$13,551.00	\$13,391.19	\$13,688.88	1%
INSURANCE-PROPERTY	100-5-10-52100-511	\$398.32	\$399.00	\$399.00	\$399.00	0%
INSURANCE-VEHICLE	100-5-10-52100-512	\$5,345.28	\$5,880.00	\$5,123.35	\$6,330.75	7.7%
INSURANCE-WORKERS COMP	100-5-10-52100-517	\$63,045.71	\$53,515.04	\$53,204.58	\$53,214.56	-0.6%
RENT	100-5-10-52100-530	\$2,331.33	\$3,300.00	\$3,420.00	\$3,450.00	4.5%
UNEMPLOYMENT PAYMENTS	100-5-10-52110-518	\$0.00	\$0.00	\$4,727.72	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
COMPREHENSIVE/GENL INSURANCE	100-5-15-52200-510	\$5,597.00	\$5,775.00	\$5,706.75	\$5,775.00	0%
INSURANCE-PROPERTY	100-5-15-52200-511	\$807.28	\$808.00	\$808.00	\$808.00	0%
INSURANCE-VEHICLE	100-5-15-52200-512	\$453.99	\$499.00	\$435.15	\$537.69	7.8%
INSURANCE-ERRORS/OMISSIONS	100-5-15-52200-514	\$361.75	\$416.00	\$345.11	\$387.25	-6.9%
INSURANCE-WORKERS COMP	100-5-15-52200-517	\$9,962.13	\$2,957.55	\$2,871.94	\$3,144.94	6.3%
UNEMPLOYMENT PAYMENTS	100-5-15-52200-518	\$0.00	\$0.00	\$575.00	\$1,000.00	N/A
INSURANCE-VEHICLE	100-5-15-52201-512	\$3,801.48	\$4,182.00	\$3,643.64	\$4,502.32	7.7%
INSURANCE-WORKERS COMP	100-5-15-52201-517	\$16,928.18	\$43,498.41	\$42,899.83	\$43,704.45	0.5%
UNEMPLOYMENT INSURANCE	100-5-15-52201-518	\$0.00	\$200.00	\$200.00	\$200.00	0%
INSURANCE CREDIT TO TOWNS	100-5-15-52201-546	\$18,694.02	\$17,800.00	\$17,800.00	\$17,800.00	0%
INSURANCE-COMPR/GENL	100-5-20-53100-510	\$10,226.00	\$10,547.00	\$10,420.00	\$10,650.37	1%
INSURANCE-VEHICLE	100-5-20-53100-512	\$10,302.97	\$11,333.00	\$9,875.20	\$12,202.45	7.7%
INSURANCE-WORKERS COMP	100-5-20-53100-517	\$20,249.27	\$19,769.42	\$19,534.69	\$19,122.85	-3.3%
INSURANCE-COMPR/GENL	100-5-20-53200-510	\$2,666.00	\$2,748.00	\$2,713.60	\$2,770.22	0.8%
INSURANCE-LIAB SELF-FUNDED	100-5-20-53200-519	\$4,000.38	\$0.00	\$0.00	\$0.00	0%
INS-COMPREHENSIVE/GENERAL	100-5-20-53311-510	\$11,030.00	\$11,365.00	\$11,221.22	\$11,453.63	0.8%
INSURANCE - PROPERTY	100-5-20-53311-511	\$16,497.75	\$16,498.00	\$16,498.00	\$16,498.00	0%
INSURANCE-COMPR/GENL	100-5-25-55300-510	\$2,576.00	\$2,525.00	\$2,625.10	\$2,685.69	6.4%
INSURANCE - PROPERTY	100-5-25-55300-511	\$511.31	\$512.00	\$512.00	\$512.00	0%
INSURANCE-WORKERS COMP	100-5-25-55300-517	\$602.18	\$412.23	\$396.65	\$460.29	11.7%
INSURANCE-WORK COMP	100-5-25-55310-517	\$11,844.61	\$9,283.79	\$9,225.16	\$10,843.72	16.8%
Total Fixed Charges:		\$245,019.87	\$251,046.81	\$256,567.11	\$262,949.38	4.7%
Grants, Contributions, Indemnities and Other						
WRITE OFF TAXES & OTHER A/R	100-5-04-51500-743	-\$5,198.35	\$0.00	\$0.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
COMMUNITY RELATIONS	100-5-10-52130-791	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
COMMUNITY EVENTS	100-5-25-55390-795	\$1,837.69	\$1,750.00	\$2,885.49	\$3,000.00	71.4%
Total Grants, Contributions, Indemnities and Other:		-\$2,360.66	\$1,750.00	\$3,885.49	\$4,000.00	128.6%
Capital Outlay						
SOFTWARE	100-5-04-51400-818	\$0.00	\$600.00	\$250.00	\$250.00	-58.3%
OTHER CAPITAL OUTLAY	100-5-04-51400-829	\$1,203.00	\$35,575.00	\$0.00	\$1,000.00	-97.2%
SOFTWARE	100-5-04-51600-818	\$166.66	\$0.00	\$0.00	\$0.00	0%
IMPROVEMENTS - BLDGS	100-5-04-51600-820	\$9,238.31	\$1,500.00	\$1,500.00	\$1,500.00	0%
OFFICE FURNITURE/EQUIPMENT	100-5-10-52100-812	\$0.00	\$3,203.00	\$3,203.00	\$0.00	-100%
SOFTWARE	100-5-10-52100-818	\$0.00	\$4,000.00	\$4,000.00	\$0.00	-100%
OTHER EQUIPMENT	100-5-10-52110-819	\$12,993.94	\$19,768.00	\$32,930.25	\$10,750.00	-45.6%
OFFICE FURNITURE/EQUIPMENT	100-5-20-53100-812	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
OTHER CAPITAL EQUIPMENT	100-5-20-53311-819	\$13,998.65	\$5,000.00	\$10,781.33	\$13,500.00	170%
CAPITAL IMPROV - STREETS	100-5-20-53311-821	\$9,258.00	\$15,000.00	\$9,430.00	\$115,000.00	666.7%
MAINT OF STORM SEWER MAINS	100-5-20-53320-825	\$0.00	\$5,000.00	\$2,500.00	\$5,000.00	0%
OFFICE EQUIPMENT	100-5-25-55300-812	\$0.00	\$0.00	\$0.00	\$6,000.00	N/A
Total Capital Outlay:		\$46,858.56	\$90,646.00	\$65,594.58	\$154,000.00	69.9%
Total Expense Objects:		\$7,386,528.43	\$8,032,856.07	\$7,450,570.58	\$8,768,264.54	9.2%

Legislative (Mayor and Council)

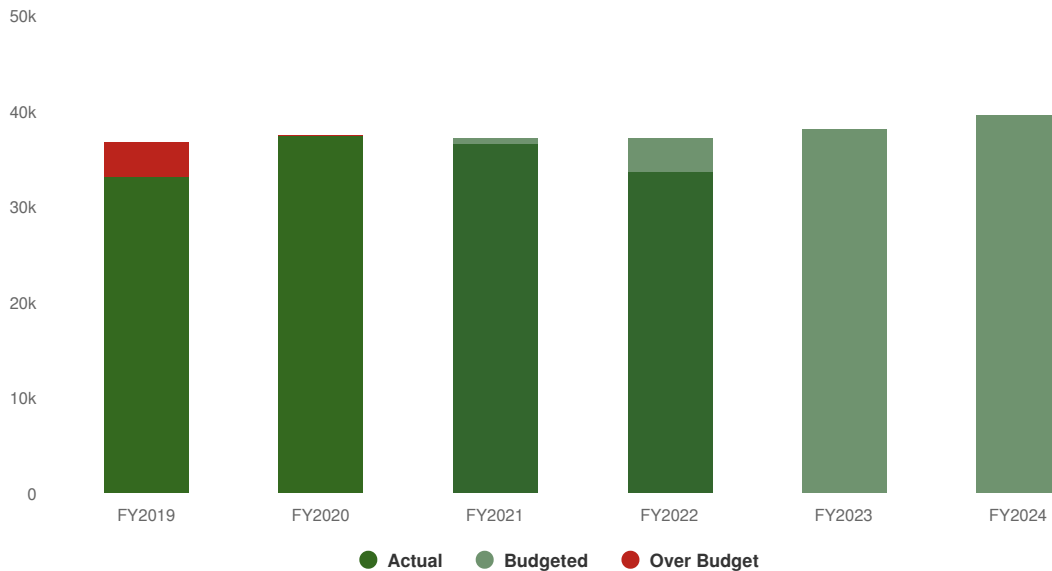
Mayor: Bruce Lechner	(Term ends April 2024)
Alderman: Tim Shiroda (Ward 1)	(Term ends April 2025)
Alderman: Gary Payson, Jr. (Wards 2 & 7)	(Term ends April 2025)
Alderman: Ronald Dunwiddie (Ward 3)	(Term ends April 2025)
Alderman: Scott McClory (Ward 4)	(Term ends April 2024)
Alderman: Ken Meinel (Ward 5)	(Term ends April 2025)
Alderman: Karel Young (Ward 6)	(Term ends April 2024)

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.

Expenditures Summary

\$39,625 \$1,460
 (3.82% vs. prior year)

Legislative (Mayor and Council) Proposed and Historical Budget vs. Actual

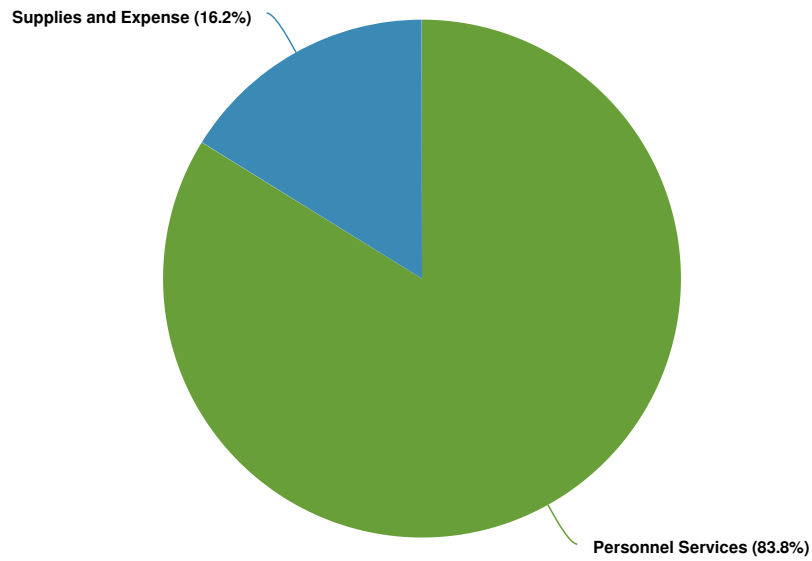


Expenditures by Function

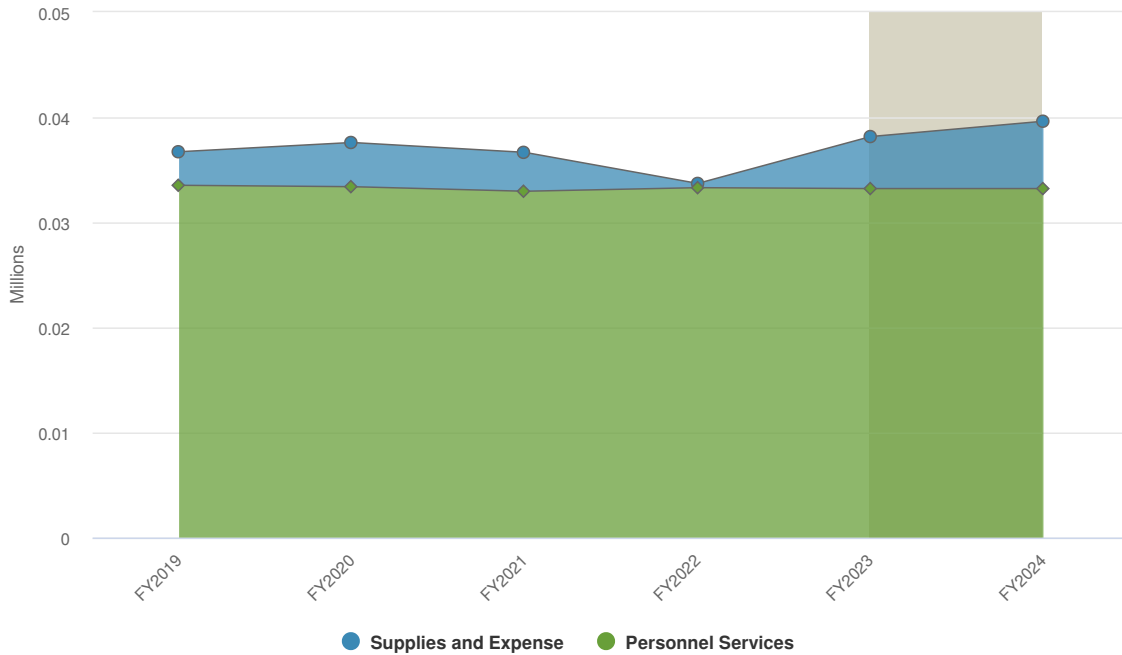
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Legislative						
Mayor						
ELECTED OFFICIALS	100-5-01-51110-113	\$6,212	\$6,195	\$6,195	\$6,195	0%
SOCIAL SECURITY & MEDICARE	100-5-01-51110-151	\$474	\$474	\$474	\$474	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-01-51110-331	\$0	\$0	\$0	\$500	N/A
Total Mayor:		\$6,686	\$6,669	\$6,669	\$7,169	7.5%
Council						
ELECTED OFFICIALS	100-5-01-51120-113	\$24,727	\$24,660	\$24,660	\$24,660	0%
SOCIAL SECURITY & MEDICARE	100-5-01-51120-151	\$1,888	\$1,886	\$1,888	\$1,887	0%
MEMBERSHIP DUES (LWM)	100-5-01-51120-321	\$0	\$3,750	\$3,750	\$4,159	10.9%
TRAVEL/SCHOOLS/CONFERENCES	100-5-01-51120-331	\$0	\$0	\$0	\$1,000	N/A
OTHER SUPPLIES/EXPENSE	100-5-01-51120-390	\$405	\$1,200	\$500	\$750	-37.5%
Total Council:		\$27,019	\$31,496	\$30,798	\$32,456	3%
Total Legislative:		\$33,705	\$38,165	\$37,467	\$39,625	3.8%
Total Expenditures:		\$33,705	\$38,165	\$37,467	\$39,625	3.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Judicial (Municipal Judge)

Department Manager: 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

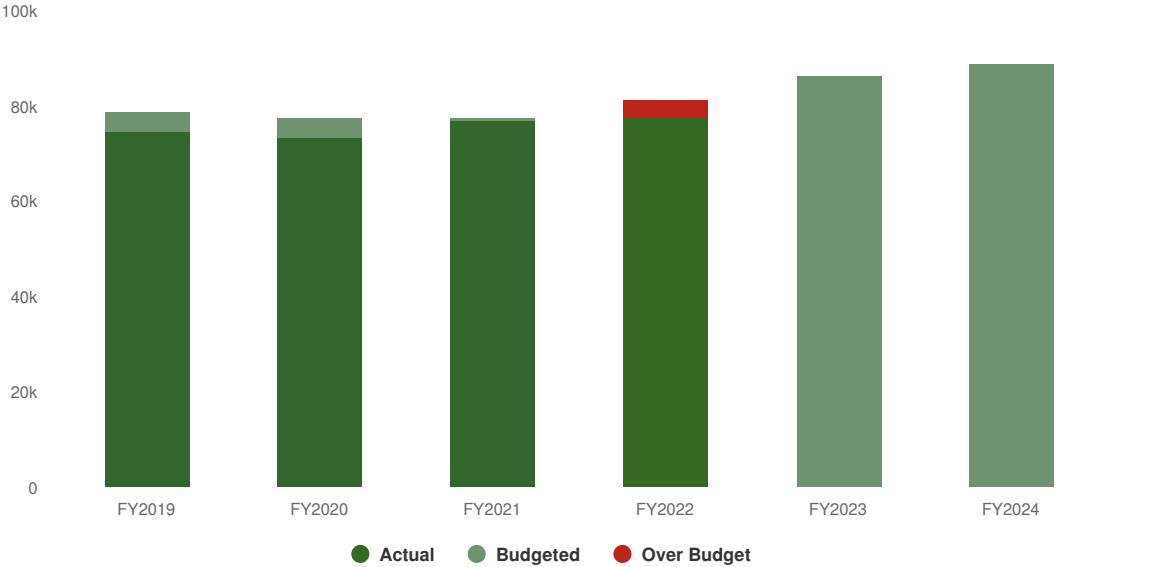
ACTIVITY	2019	2020	2021	2022	2023*
Traffic Citations	555	438	568	636	554
Ordinance	122	110	104	116	82
Juvenile	54	50	61	85	46
Building	0	0	0	0	0
Other/Transfer Cases	2	3	2	3	3
Total Citations	733	601	735	840	685

**Statistics are current as of August 2023*

Expenditures Summary

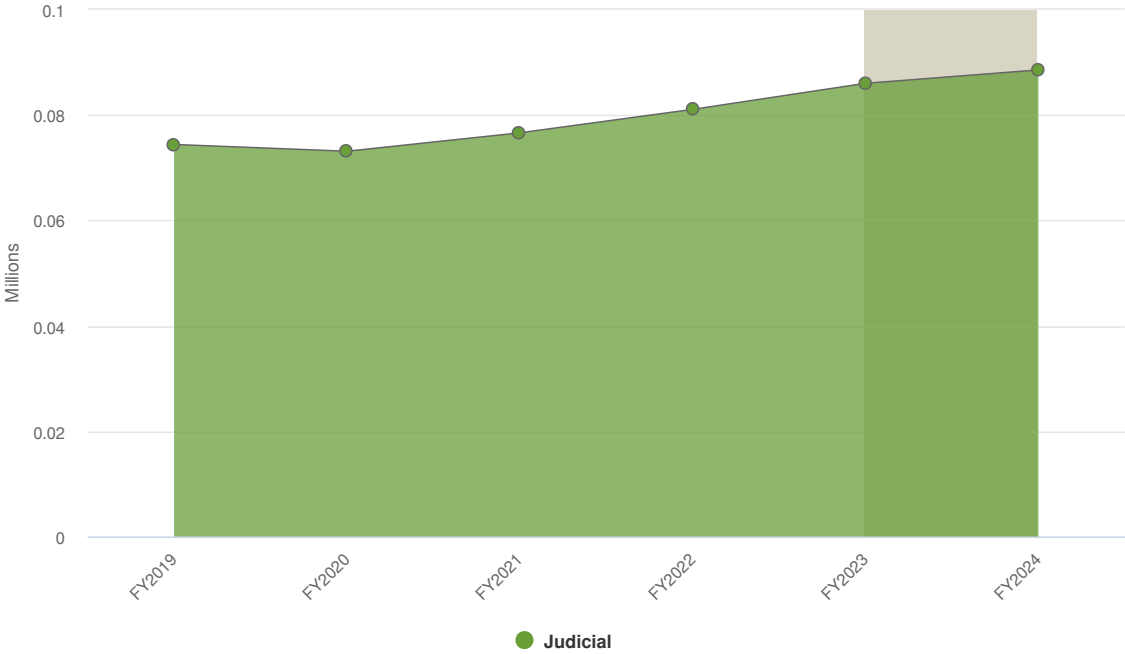
\$88,562 **\$2,538**
(2.95% vs. prior year)

Judicial (Municipal Judge) Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

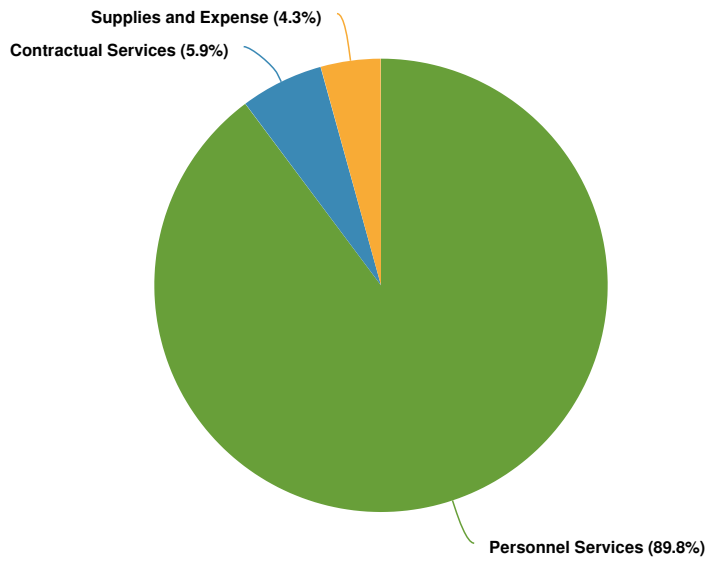


Grey background indicates budgeted figures.

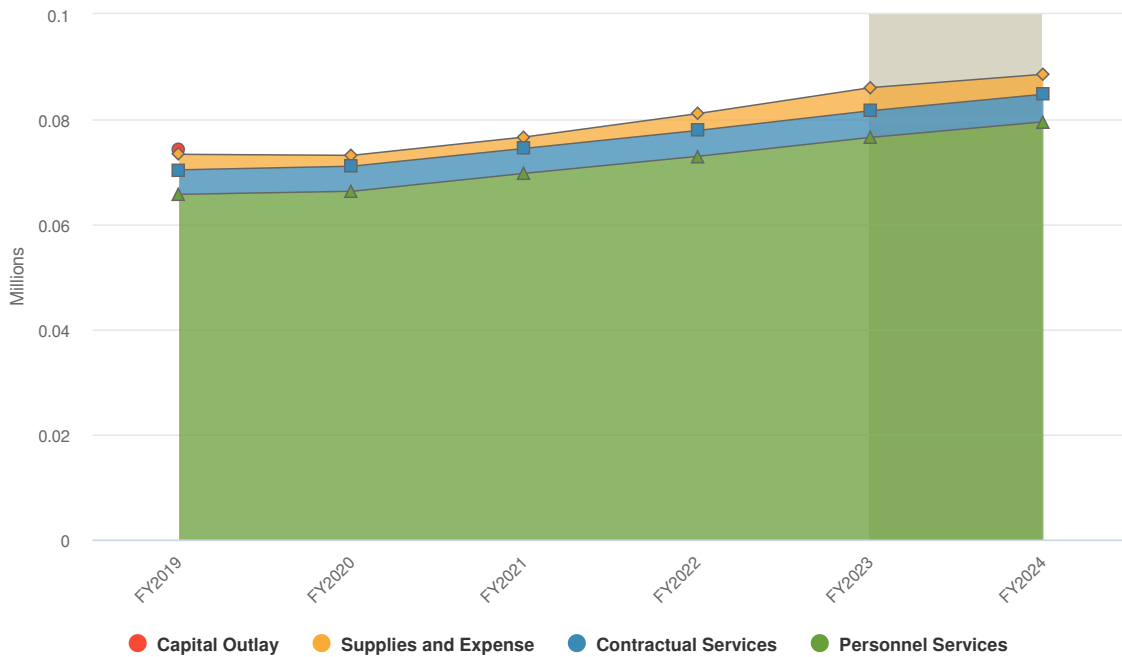
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Judicial						
Municipal Court						
SALARIES/WAGES - FULL TIME	100-5-03-51200-111	\$46,027	\$48,422	\$48,071	\$50,017	3.3%
ELECTED OFFICIALS	100-5-03-51200-113	\$11,345	\$11,315	\$11,315	\$11,315	0%
EMPLOYER RETIREMENT	100-5-03-51200-133	\$2,981	\$3,293	\$3,269	\$3,451	4.8%
HEALTH INSURANCE	100-5-03-51200-135	\$7,795	\$8,337	\$6,022	\$9,550	14.6%
LIFE/DISABILITY INSURANCE	100-5-03-51200-136	\$533	\$531	\$562	\$411	-22.6%
DENTAL INSURANCE	100-5-03-51200-138	\$79	\$81	\$84	\$82	0.9%
SOCIAL SECURITY & MEDICARE	100-5-03-51200-151	\$4,184	\$4,570	\$4,368	\$4,692	2.7%
RECORDS DISPOSAL	100-5-03-51200-281	\$88	\$100	\$120	\$120	20%
CONTRACT-OTHER	100-5-03-51200-299	\$4,831	\$4,975	\$4,976	\$5,124	3%
OFFICE SUPPLIES	100-5-03-51200-310	\$502	\$700	\$500	\$650	-7.1%
POSTAGE	100-5-03-51200-311	\$601	\$600	\$300	\$400	-33.3%
MEMBERSHIP DUES	100-5-03-51200-321	\$845	\$900	\$845	\$900	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-03-51200-331	\$759	\$1,100	\$376	\$1,200	9.1%
OPERATING SUPPLIES	100-5-03-51200-340	\$0	\$500	\$0	\$100	-80%
OTHER SUPPLIES/EXPENSE	100-5-03-51200-390	\$505	\$600	\$500	\$550	-8.3%
Total Municipal Court:		\$81,076	\$86,024	\$81,307	\$88,562	3%
Total Judicial:		\$81,076	\$86,024	\$81,307	\$88,562	3%
Total Expenditures:		\$81,076	\$86,024	\$81,307	\$88,562	3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	100-5-03-51200-111	\$46,027.49	\$48,422.00	\$48,071.40	\$50,017.47	3.3%
ELECTED OFFICIALS	100-5-03-51200-113	\$11,345.40	\$11,315.00	\$11,314.94	\$11,314.94	0%
EMPLOYER RETIREMENT	100-5-03-51200-133	\$2,981.05	\$3,293.00	\$3,268.88	\$3,451.21	4.8%
HEALTH INSURANCE	100-5-03-51200-135	\$7,794.77	\$8,337.00	\$6,022.34	\$9,550.08	14.6%
LIFE/DISABILITY INSURANCE	100-5-03-51200-136	\$533.23	\$531.00	\$561.85	\$410.76	-22.6%
DENTAL INSURANCE	100-5-03-51200-138	\$79.32	\$81.00	\$83.60	\$81.72	0.9%
SOCIAL SECURITY & MEDICARE	100-5-03-51200-151	\$4,184.02	\$4,570.00	\$4,367.54	\$4,691.93	2.7%
Total Personnel Services:		\$72,945.28	\$76,549.00	\$73,690.55	\$79,518.11	3.9%
Contractual Services						
RECORDS DISPOSAL	100-5-03-51200-281	\$88.41	\$100.00	\$120.00	\$120.00	20%
CONTRACT-OTHER	100-5-03-51200-299	\$4,831.00	\$4,975.00	\$4,976.00	\$5,124.00	3%
Total Contractual Services:		\$4,919.41	\$5,075.00	\$5,096.00	\$5,244.00	3.3%
Supplies and Expense						
OFFICE SUPPLIES	100-5-03-51200-310	\$501.73	\$700.00	\$500.00	\$650.00	-7.1%
POSTAGE	100-5-03-51200-311	\$601.08	\$600.00	\$300.00	\$400.00	-33.3%
MEMBERSHIP DUES	100-5-03-51200-321	\$845.00	\$900.00	\$845.00	\$900.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-03-51200-331	\$758.70	\$1,100.00	\$375.80	\$1,200.00	9.1%
OPERATING SUPPLIES	100-5-03-51200-340	\$0.00	\$500.00	\$0.00	\$100.00	-80%
OTHER SUPPLIES/EXPENSE	100-5-03-51200-390	\$505.06	\$600.00	\$500.00	\$550.00	-8.3%
Total Supplies and Expense:		\$3,211.57	\$4,400.00	\$2,520.80	\$3,800.00	-13.6%
Total Expense Objects:		\$81,076.26	\$86,024.00	\$81,307.35	\$88,562.11	3%

Legal Services (City Attorney)

City Attorney: Ward D. Phillips

Legal Counsel for Personnel Matters: Law firm of von Briesen & Roper, S.C.

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.

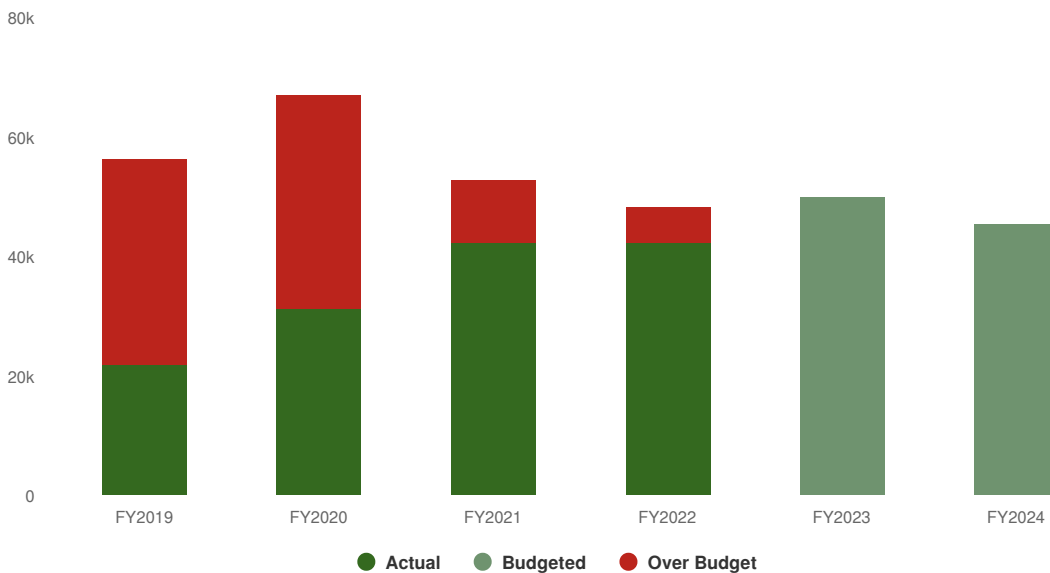
Services:

- 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 officers, and employees.

Expenditures Summary

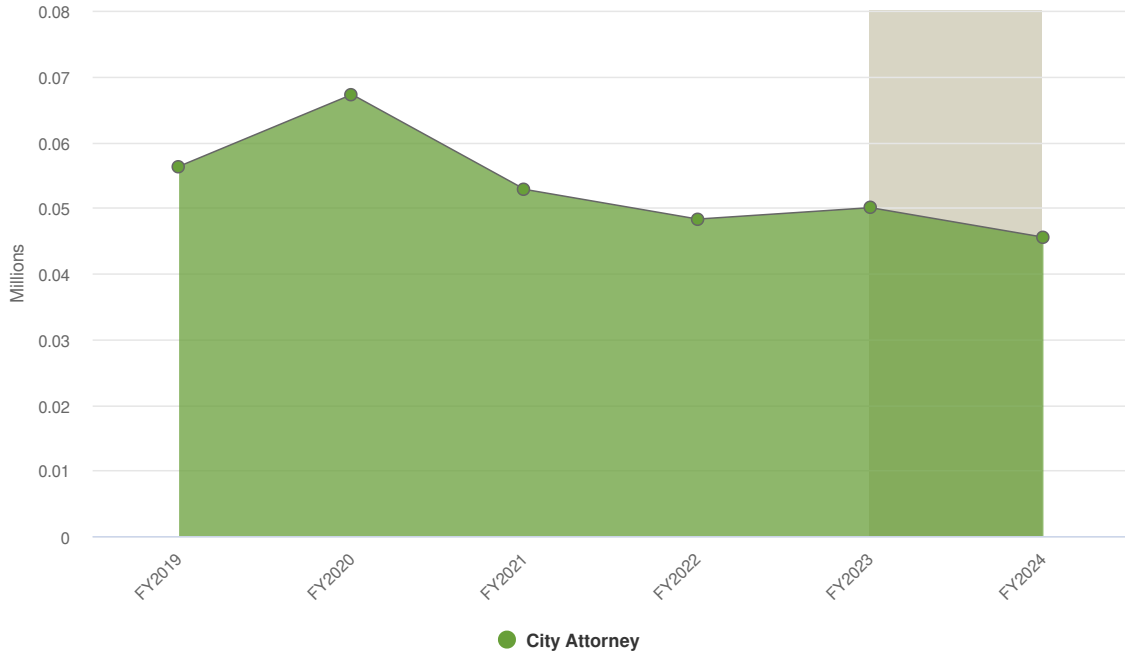
\$45,500 **-\$4,500**
 (-9.00% vs. prior year)

Legal Services (City Attorney) Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

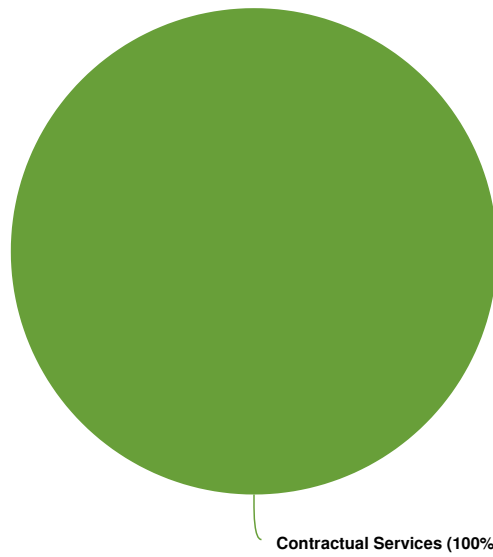


Grey background indicates budgeted figures.

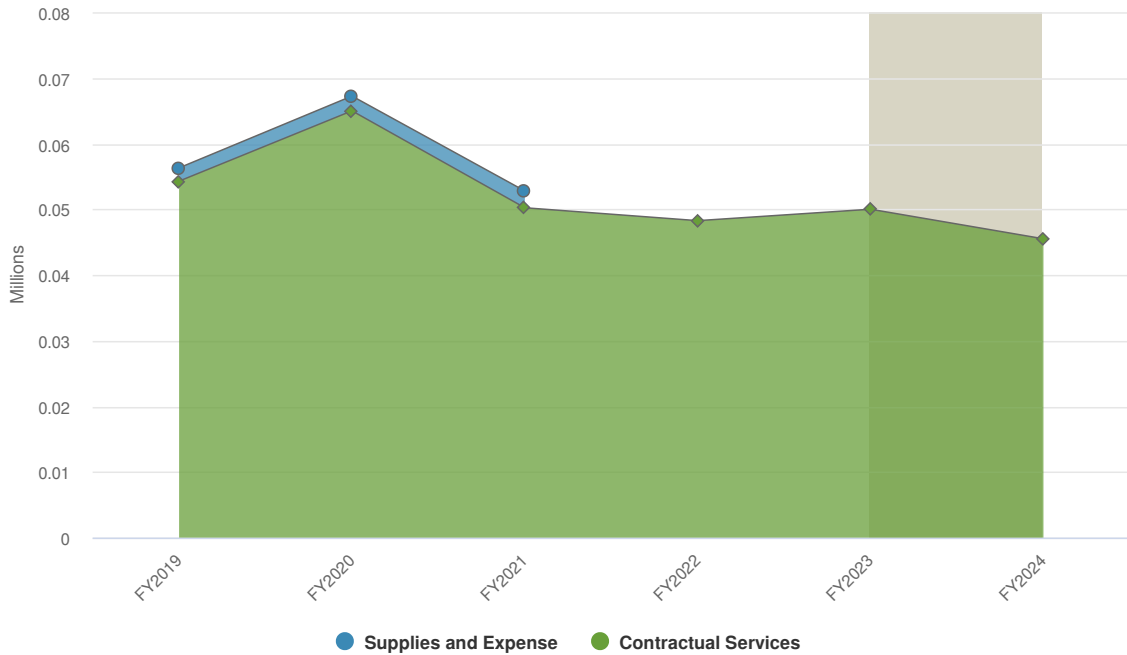
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Administrative Services						
City Attorney						
LEGAL FEES - MUNIC COURT	100-5-04-51300-210	\$8,266	\$10,000	\$9,500	\$9,500	-5%
LEGAL SERVICES	100-5-04-51300-211	\$39,995	\$40,000	\$36,000	\$36,000	-10%
Total City Attorney:		\$48,261	\$50,000	\$45,500	\$45,500	-9%
Total Administrative Services:		\$48,261	\$50,000	\$45,500	\$45,500	-9%
Total Expenditures:		\$48,261	\$50,000	\$45,500	\$45,500	-9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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 the following: budget preparation/management; financial management; personnel services; risk management; accounting; records management; open meeting and open records compliance; and public information.

Department Manager: 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.

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.

Interdepartmental Operations

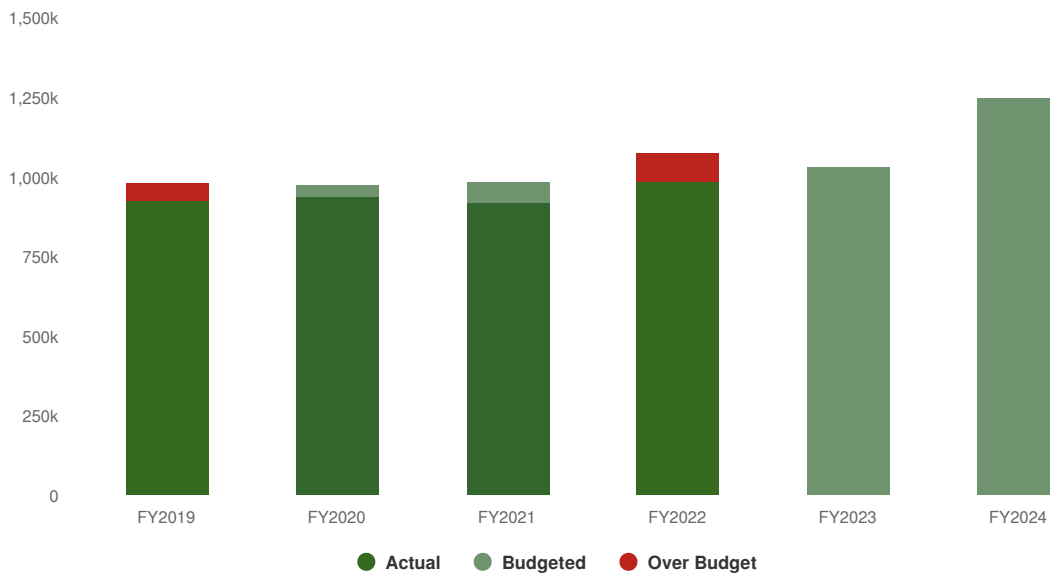
- Confer with management team regarding opportunities for achieving operational cost reductions.
- Engage department managers and field staff in discussions that seek to identify opportunities for improving operating efficiencies.

- In cooperation with the Public Works Director 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 Public Works Director to prepare a formal Street Management Plan that establishes guidelines and evaluative standards by which street maintenance priorities may be determined.

Expenditures Summary

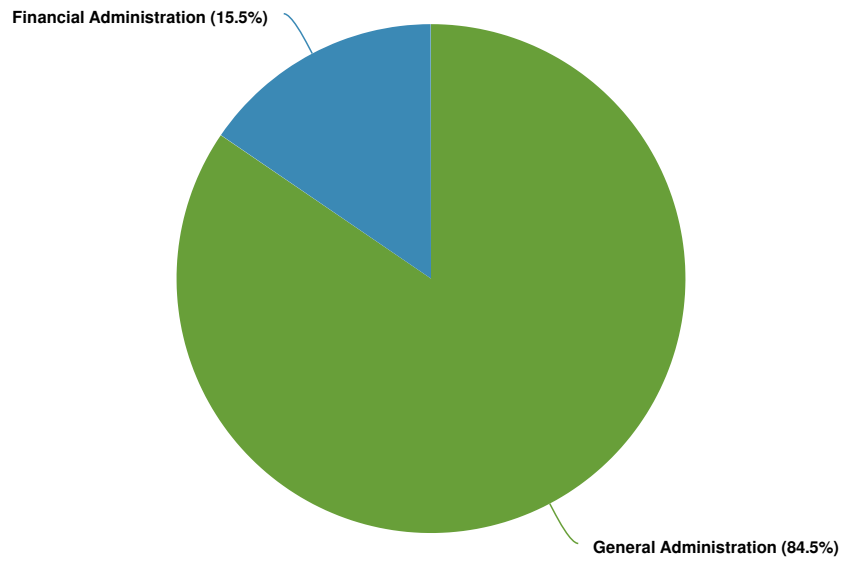
\$1,247,826
\$215,352
(20.86% vs. prior year)

Administration and Finance Proposed and Historical Budget vs. Actual

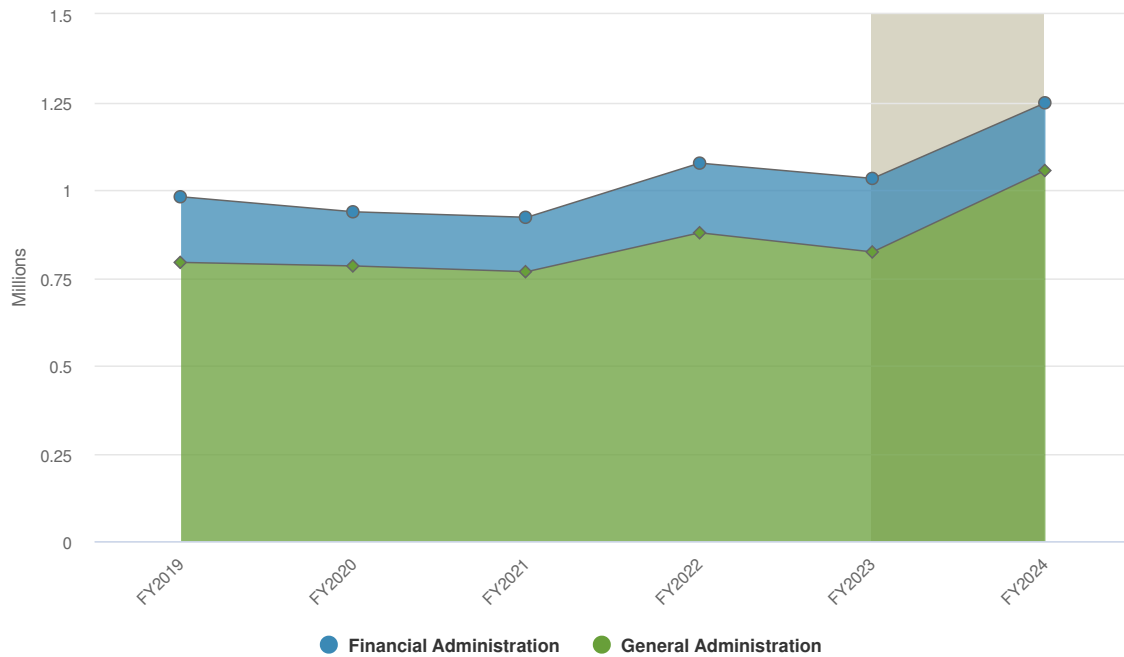


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

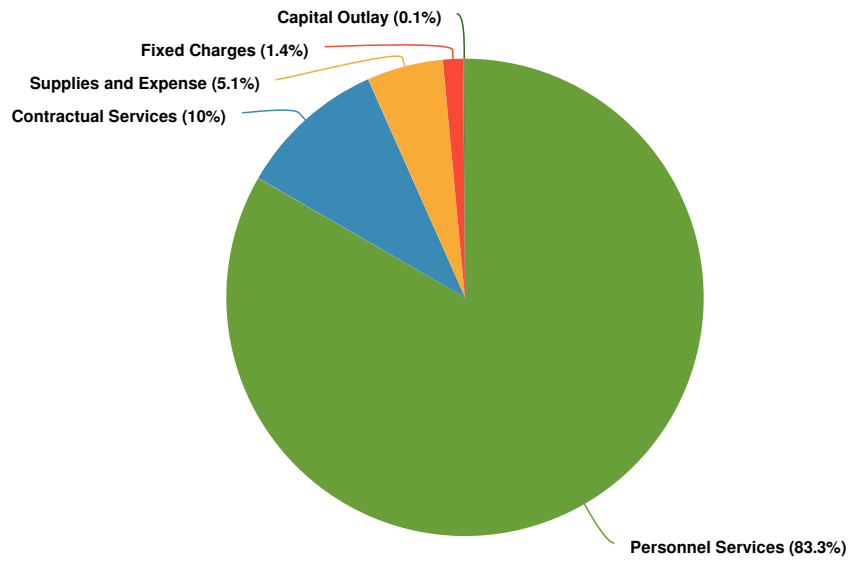
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Administrative Services						
General Administration						
SALARIES/WAGES - FULL TIME	100-5-04-51400-111	\$164,688	\$142,616	\$146,110	\$164,917	15.6%
WAGES - OVERTIME	100-5-04-51400-112	\$202	\$200	\$194	\$1,188	494%
PART-TIME WAGES	100-5-04-51400-121	\$1,050	\$15,026	\$15,026	\$0	-100%
EMPLOYER RETIREMENT	100-5-04-51400-133	\$9,453	\$9,712	\$9,164	\$12,017	23.7%
HRA HEALTH REIMB ACCT CONTRIB	100-5-04-51400-134	\$23,000	\$21,125	\$21,125	\$18,875	-10.7%
HEALTH INSURANCE	100-5-04-51400-135	\$15,542	\$13,839	\$14,516	\$21,008	51.8%
LIFE/DISABILITY INSURANCE	100-5-04-51400-136	\$986	\$814	\$555	\$1,006	23.6%
PYMTS-LIEU OF DENTAL PREMS	100-5-04-51400-137	\$42,000	\$20,940	\$20,940	\$25,514	21.8%
DENTAL INSURANCE	100-5-04-51400-138	\$154	\$159	\$158	\$200	25.9%
PMT IN LIEU OF HEALTH PREMS	100-5-04-51400-139	\$505,000	\$441,939	\$441,939	\$666,277	50.8%
SOCIAL SECURITY & MEDICARE	100-5-04-51400-151	\$12,638	\$12,075	\$11,063	\$15,345	27.1%
LEGAL SERVICES	100-5-04-51400-211	-\$1,308	\$2,000	\$2,000	\$2,000	0%
MFG ASSESSMENT SVCS	100-5-04-51400-214	\$9,286	\$4,645	\$4,645	\$4,645	0%
ASSESSOR SERVICES	100-5-04-51400-217	\$26,500	\$26,500	\$26,500	\$26,500	0%
OTHER PROFESSIONAL SVCS	100-5-04-51400-219	\$11,890	\$4,500	\$4,500	\$0	-100%
TELEPHONE	100-5-04-51400-223	\$1,231	\$1,003	\$703	\$1,440	43.6%
EQUIPMENT MAINTENANCE SVCS	100-5-04-51400-242	\$1,310	\$1,850	\$2,200	\$3,972	114.7%
EMPLOYEE TESTING SVCS	100-5-04-51400-275	\$218	\$400	\$200	\$400	0%
RECORDS DISPOSAL SERVICES	100-5-04-51400-281	\$389	\$600	\$600	\$600	0%
SOFTWARE MAINTENANCE SVCS	100-5-04-51400-291	\$0	\$15,900	\$15,900	\$13,380	-15.8%
PUBLISH LEGAL NOTICES	100-5-04-51400-295	\$3,830	\$2,900	\$2,900	\$3,504	20.8%
CODIFICATION SERVICES	100-5-04-51400-298	\$2,288	\$2,700	\$2,700	\$2,700	0%
OFFICE SUPPLIES	100-5-04-51400-310	\$4,601	\$4,700	\$4,700	\$4,700	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
POSTAGE	100-5-04-51400-311	\$118	\$2,000	\$2,000	\$2,000	0%
WEB PAGE EXPENDITURES	100-5-04-51400-317	\$1,258	\$5,795	\$3,500	\$2,500	-56.9%
ELECTION EXPENDITURES	100-5-04-51400-318	\$23,899	\$15,000	\$15,000	\$30,000	100%
NEWSLETTER EXPENDITURES	100-5-04-51400-319	\$499	\$750	\$921	\$921	22.8%
PUBLICATIONS/SUBSCRIPTIONS	100-5-04-51400-320	\$18	\$235	\$235	\$275	17%
MEMBERSHIP DUES	100-5-04-51400-321	\$50	\$600	\$450	\$500	-16.7%
TRAVEL/SCHOOLS/CONFERENCES	100-5-04-51400-331	\$1,489	\$3,500	\$3,500	\$5,500	57.1%
OPERATING SUPPLIES	100-5-04-51400-340	\$3,963	\$3,000	\$4,500	\$4,500	50%
INSURANCE-COMPR/GENL	100-5-04-51400-510	\$2,804	\$2,893	\$2,859	\$2,925	1.1%
INSURANCE-PROPERTY	100-5-04-51400-511	\$57	\$58	\$58	\$58	0%
INSURANCE-VEHICLE	100-5-04-51400-512	\$1,215	\$1,336	\$1,164	\$1,439	7.7%
INSURANCE-ERRORS/OMISSIONS	100-5-04-51400-514	\$1,643	\$1,889	\$1,567	\$1,759	-6.9%
INSURANCE-WORKERS COMP	100-5-04-51400-517	\$1,864	\$828	\$789	\$842	1.7%
UNEMPLOYMENT COMPENSATION CHGS	100-5-04-51400-518	\$0	\$0	\$5,350	\$7,420	N/A
RENT	100-5-04-51400-530	\$2,779	\$2,900	\$2,900	\$2,900	0%
SOFTWARE	100-5-04-51400-818	\$0	\$600	\$250	\$250	-58.3%
OTHER CAPITAL OUTLAY	100-5-04-51400-829	\$1,203	\$35,575	\$0	\$1,000	-97.2%
Total General Administration:		\$877,806	\$823,103	\$793,381	\$1,054,978	28.2%
Financial Administration						
WAGES-FULL TIME	100-5-04-51500-111	\$100,723	\$104,037	\$92,526	\$89,101	-14.4%
WAGES - OVERTIME	100-5-04-51500-112	\$319	\$1,000	\$104	\$350	-65%
WRS - RETIREMENT	100-5-04-51500-133	\$6,483	\$7,143	\$5,511	\$6,172	-13.6%
HEALTH INSURANCE	100-5-04-51500-135	\$12,334	\$12,506	\$9,207	\$11,938	-4.5%
LIFE/DISAB INSURANCE	100-5-04-51500-136	\$885	\$757	\$544	\$513	-32.2%
DENTAL INSURANCE	100-5-04-51500-138	\$125	\$119	\$87	\$102	-14.2%

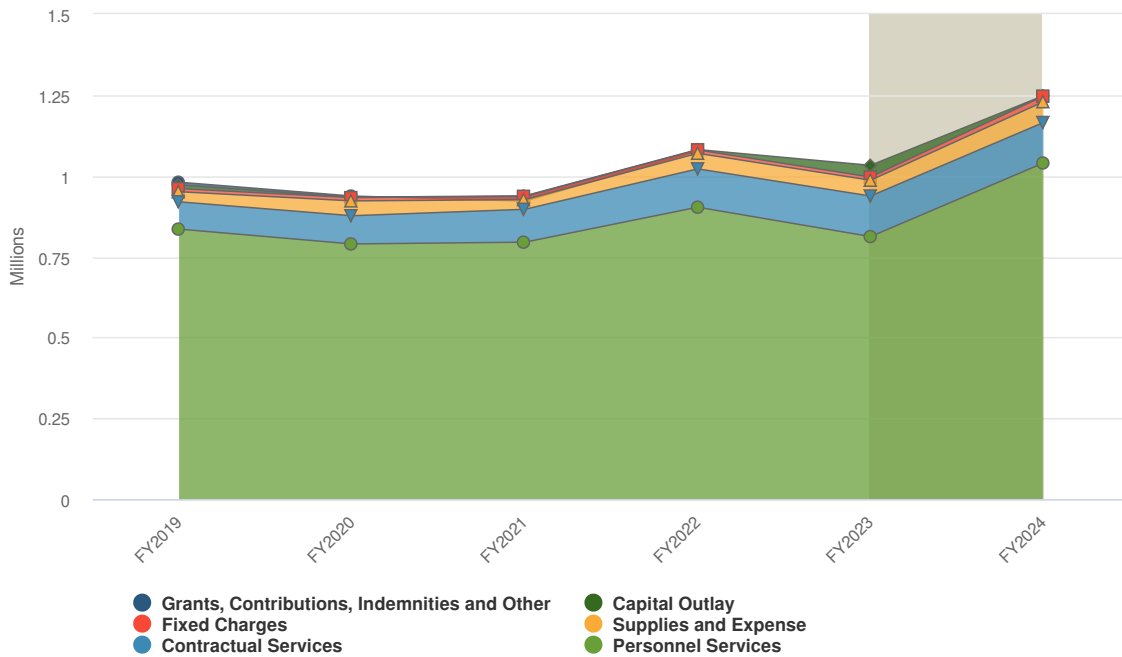
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOC SEC & MEDICARE	100-5-04-51500-151	\$7,305	\$8,035	\$6,754	\$5,205	-35.2%
AUDIT/ACCOUNTING SVCS	100-5-04-51500-213	\$25,374	\$17,000	\$22,501	\$17,087	0.5%
OTHER PROFESSIONAL SVCS	100-5-04-51500-219	\$3,707	\$4,000	\$4,000	\$4,200	5%
TELEPHONE	100-5-04-51500-223	\$0	\$0	\$0	\$480	N/A
SOFTWARE MAINTENANCE	100-5-04-51500-242	\$2,853	\$15,000	\$0	\$17,350	15.7%
HARDWARE SERVICES	100-5-04-51500-291	\$31,040	\$26,475	\$42,000	\$27,000	2%
OFFICE SUPPLIES	100-5-04-51500-310	\$4,450	\$4,600	\$4,000	\$4,600	0%
POSTAGE	100-5-04-51500-311	\$1,974	\$2,600	\$2,500	\$2,500	-3.8%
PUBLICATIONS/SUBSCRIPTIONS	100-5-04-51500-320	\$324	\$500	\$400	\$500	0%
MEMBERSHIP DUES	100-5-04-51500-321	\$315	\$400	\$300	\$500	25%
TRAVEL/SCHOOLS/CONFERENCES	100-5-04-51500-331	\$2,380	\$2,500	\$2,500	\$2,750	10%
OPERATING EXPENSES	100-5-04-51500-340	\$2,839	\$2,700	\$1,200	\$2,500	-7.4%
WRITE OFF TAXES & OTHER A/R	100-5-04-51500-743	-\$5,198	\$0	\$0	\$0	0%
Total Financial Administration:		\$198,230	\$209,372	\$194,134	\$192,848	-7.9%
Total Administrative Services:		\$1,076,036	\$1,032,475	\$987,515	\$1,247,826	20.9%
Total Expenditures:		\$1,076,036	\$1,032,475	\$987,515	\$1,247,826	20.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Administration and Finance: Finance Division

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.

Administration and Finance: City Clerk

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 the Wisconsin election management system.
- 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 and Human Resources generalist 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.

Activity Measures

ACTIVITY	2020	2021	2022	2023*
Council/Committee packets	45	37	33	33
Percent postings 48 hours prior to meeting	99.9%	100%	100%	100%

Percent minutes available within 2 weeks of meeting	100%	100%	100%	100%
Number of elections held	4	2	3	2
Registered voters	5,419	5,400	5,476	5,287
Total votes cast	4,563	1,445	7,014	3,996
Percent votes cast by absentee	60%	35%	30%	26%
New voter registrations	499	76	447	139

**Statistics are current as of October 2023*

Administration and Finance: City Assessor

City Assessor

City Assessor: Accurate Appraisal, Inc. - Dana Remien

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	2020	2021	2022	2023
Total Parcels	3,960	3,958	4,044	4,055
Personal Property	328	475	466	546
Full-Value Inspection	331	225	223	258
New Construction	30	45	41	12
Assessment Appeals	0	1	0	29

Administration and Finance: Buildings and Plants

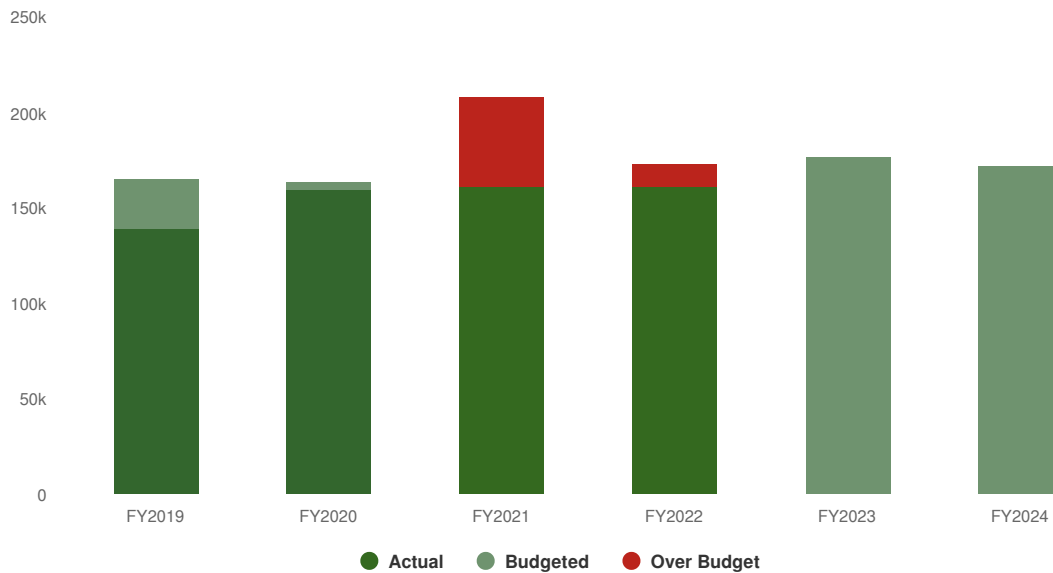
Buildings and Plants

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

Expenditures Summary

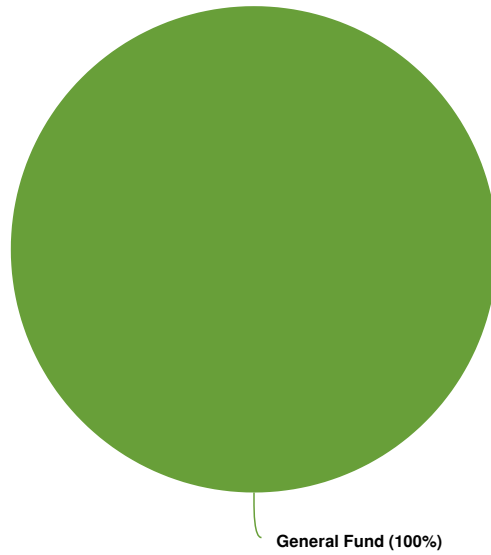
\$172,465 **-\$4,363**
(-2.47% vs. prior year)

Buildings and Plants Proposed and Historical Budget vs. Actual

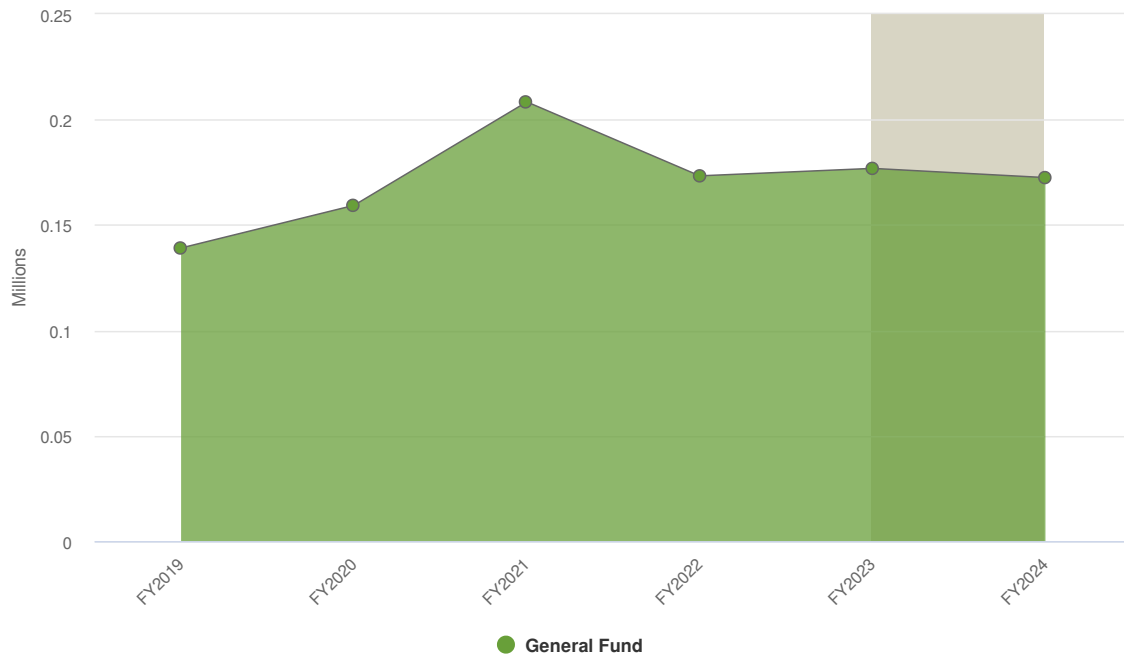


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



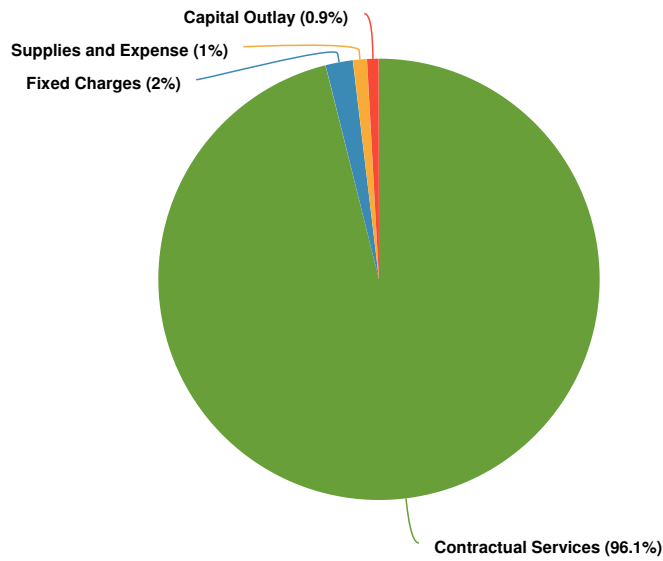
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
General Fund						

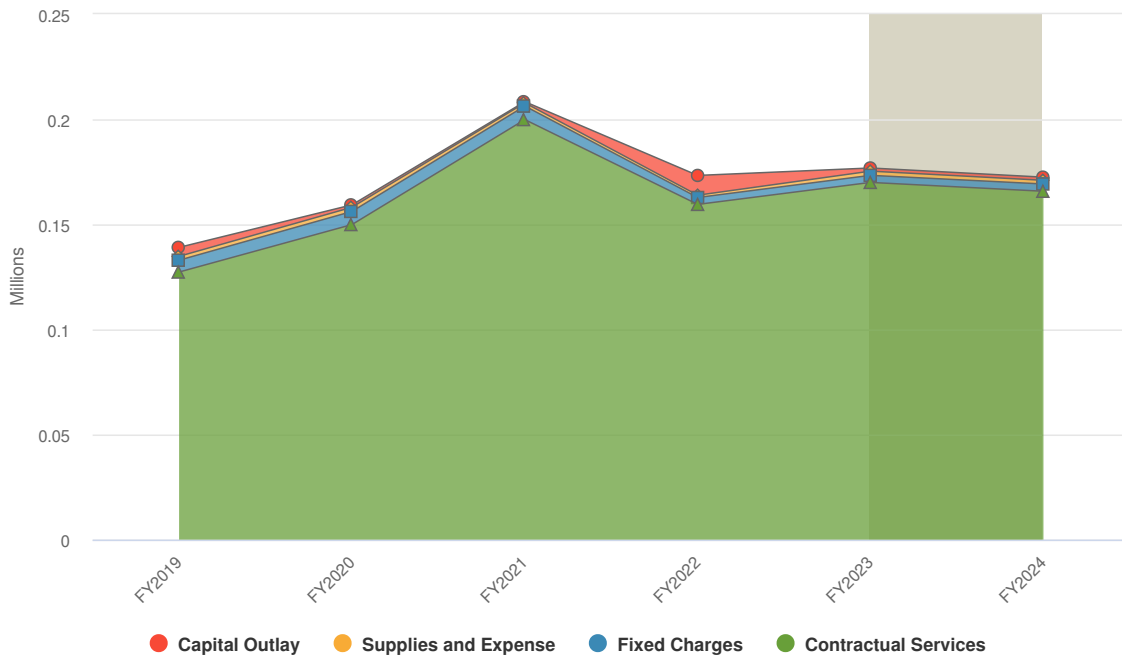
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
JANITORIAL SERVICES	100-5-04-51600-215	\$56,281.07	\$57,000.00	\$57,000.00	\$59,850.00	5%
OTHER PROFESSIONAL SVCS	100-5-04-51600-219	\$468.00	\$3,000.00	\$1,000.00	\$2,000.00	-33.3%
NATURAL GAS	100-5-04-51600-221	\$25,504.17	\$35,000.00	\$25,500.00	\$27,500.00	-21.4%
INTERNET SERVICE	100-5-04-51600-222	\$9,837.64	\$9,400.00	\$9,800.00	\$9,800.00	4.3%
TELEPHONE	100-5-04-51600-223	\$17,078.05	\$20,280.00	\$18,000.00	\$19,000.00	-6.3%
ELECTRIC	100-5-04-51600-225	\$23,687.27	\$22,000.00	\$22,000.00	\$24,000.00	9.1%
SEWER	100-5-04-51600-226	\$2,794.97	\$2,780.00	\$2,850.00	\$3,000.00	7.9%
WATER	100-5-04-51600-227	\$3,572.73	\$3,500.00	\$3,500.00	\$3,600.00	2.9%
EQUIPMENT MAINTENANCE SVCS	100-5-04-51600-242	\$2,284.18	\$3,500.00	\$3,500.00	\$4,000.00	14.3%
BUILDINGS MAINTENANCE SVCS	100-5-04-51600-244	\$1,718.02	\$3,500.00	\$2,500.00	\$3,000.00	-14.3%
HVAC MAINTENANCE SVCS	100-5-04-51600-260	\$16,271.21	\$10,000.00	\$10,000.00	\$10,000.00	0%
OPERATING SUPPLIES	100-5-04-51600-340	\$1,097.07	\$2,000.00	\$1,750.00	\$1,750.00	-12.5%
INSURANCE-PROPERTY	100-5-04-51600-511	\$2,740.86	\$2,741.00	\$2,741.00	\$2,741.00	0%
INSURANCE-BOILER	100-5-04-51600-515	\$545.00	\$627.00	\$565.48	\$724.36	15.5%
SOFTWARE	100-5-04-51600-818	\$166.66	\$0.00	\$0.00	\$0.00	0%
IMPROVEMENTS - BLDGS	100-5-04-51600-820	\$9,238.31	\$1,500.00	\$1,500.00	\$1,500.00	0%
Total General Fund:		\$173,285.21	\$176,828.00	\$162,206.48	\$172,465.36	-2.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Law Enforcement Services

Department Manager: Joel Christensen, Police Chief

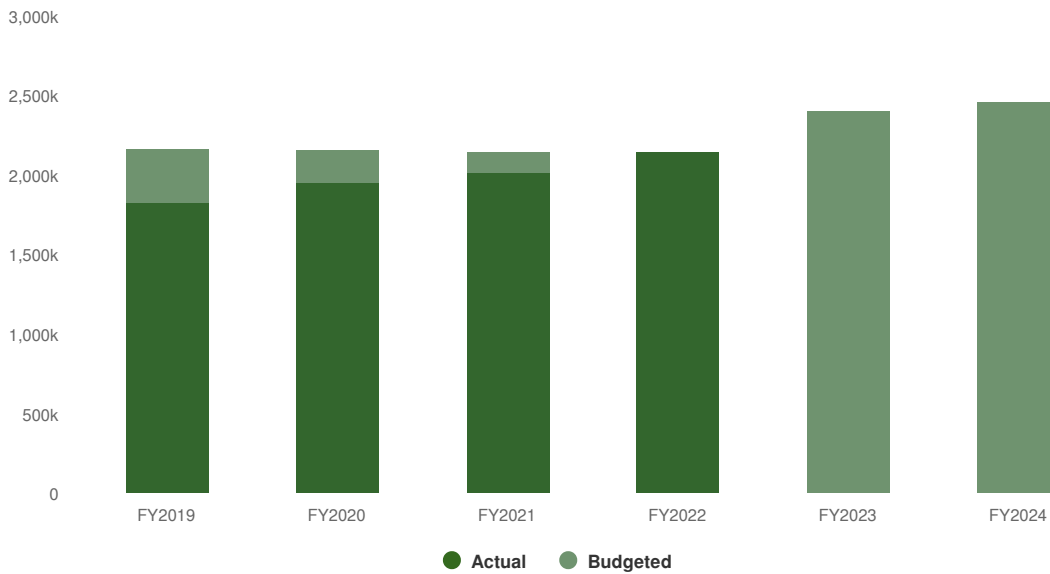
Description: The responsibilities of the Police Department are to do the following: identify criminal offenders and criminal activity and, where appropriate, apprehend offenders and participate in subsequent court proceedings; reduce the opportunities for the commission of some crimes through preventative 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, Patrol Operations, Criminal Investigations, and Education & Community Relations, which are intended to facilitate performance of the functions listed above.

Expenditures Summary

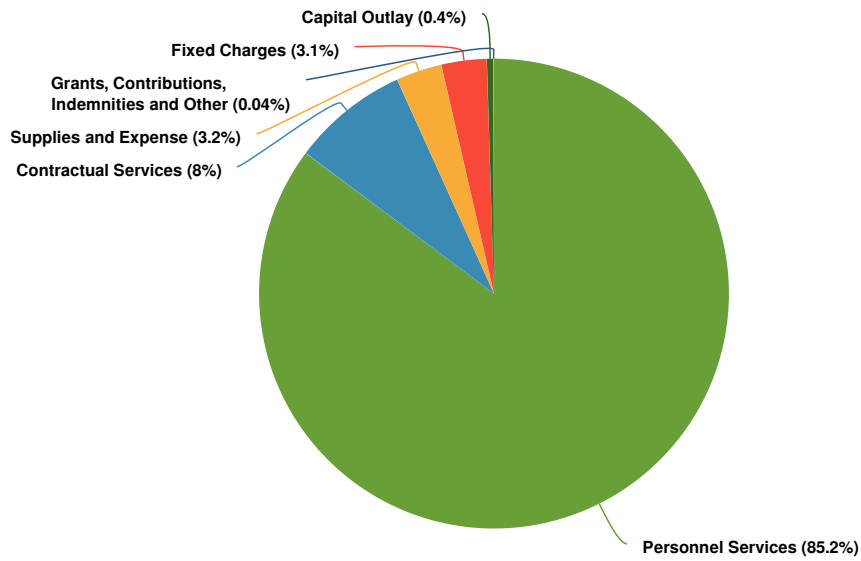
\$2,465,366 **\$55,558**
(2.31% vs. prior year)

Law Enforcement Proposed and Historical Budget vs. Actual

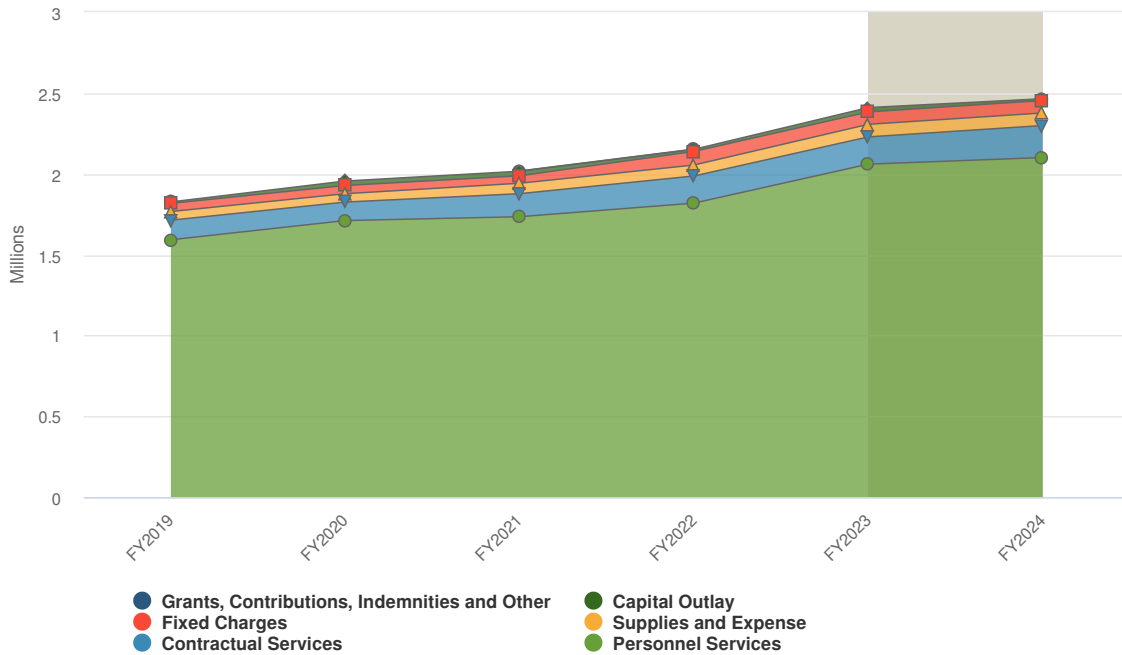


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	100-5-10-52100-111	\$240,212.36	\$252,533.00	\$256,983.29	\$260,911.52	3.3%
WAGES - OVERTIME	100-5-10-52100-112	\$7,852.32	\$8,275.00	\$10,657.01	\$7,383.96	-10.8%
EMPLOYER RETIREMENT	100-5-10-52100-133	\$26,767.96	\$31,089.00	\$32,319.66	\$34,016.49	9.4%
HEALTH INSURANCE	100-5-10-52100-135	\$18,588.28	\$25,013.00	\$21,888.30	\$22,676.40	-9.3%
LIFE/DISABILITY INSURANCE	100-5-10-52100-136	\$1,834.02	\$1,845.00	\$1,872.61	\$1,232.28	-33.2%
DENTAL INSURANCE	100-5-10-52100-138	\$237.96	\$244.00	\$250.55	\$245.16	0.5%
SOCIAL SECURITY & MEDICARE	100-5-10-52100-151	\$18,945.46	\$19,952.00	\$20,852.75	\$20,631.70	3.4%
UNIFORM ALLOWANCE (FICA)	100-5-10-52100-165	\$1,399.84	\$1,400.00	\$1,399.84	\$1,400.00	0%
SALARIES/WAGES - FULL TIME	100-5-10-52110-111	\$853,877.50	\$947,953.00	\$817,079.37	\$981,863.93	3.6%
WAGES - OVERTIME	100-5-10-52110-112	\$67,802.40	\$76,953.00	\$59,085.78	\$56,977.72	-26%
EDUC INCENTIVE PAY (WRS-FICA)	100-5-10-52110-119	\$4,005.00	\$3,780.00	\$3,868.22	\$3,780.00	0%
SALARIES/WAGES-PART TIME	100-5-10-52110-121	\$6,230.92	\$23,507.00	\$10,011.21	\$16,909.15	-28.1%
EMPLOYER RETIREMENT	100-5-10-52110-133	\$104,019.96	\$136,088.00	\$115,857.16	\$145,828.40	7.2%
HEALTH INSURANCE	100-5-10-52110-135	\$74,769.90	\$92,751.00	\$86,161.87	\$102,653.28	10.7%
LIFE/DISABILITY INSURANCE	100-5-10-52110-136	\$4,190.92	\$4,760.00	\$4,016.02	\$5,339.88	12.2%
DENTAL INSURANCE	100-5-10-52110-138	\$779.98	\$1,553.00	\$804.73	\$980.64	-36.9%
SOCIAL SECURITY & MEDICARE	100-5-10-52110-151	\$71,520.45	\$80,451.00	\$69,276.33	\$81,589.62	1.4%
UNIFORM ALLOWANCE (FICA)	100-5-10-52110-165	\$7,000.00	\$8,400.00	\$7,000.00	\$7,000.00	-16.7%
SALARIES/WAGES - FULL TIME	100-5-10-52120-111	\$147,166.61	\$167,582.00	\$171,332.48	\$172,000.85	2.6%
WAGES - OVERTIME	100-5-10-52120-112	\$7,946.48	\$11,188.00	\$5,363.25	\$8,272.22	-26.1%
EDUC INCENTIVE PAY (WRS-FICA)	100-5-10-52120-119	\$1,980.00	\$2,160.00	\$2,210.00	\$2,160.00	0%
EMPLOYER RETIREMENT	100-5-10-52120-133	\$18,905.99	\$24,245.00	\$23,748.63	\$26,087.93	7.6%
HEALTH INSURANCE	100-5-10-52120-135	\$14,342.20	\$16,675.00	\$18,435.42	\$19,100.16	14.5%
LIFE/DISABILITY INSURANCE	100-5-10-52120-136	\$727.01	\$825.00	\$816.65	\$821.52	-0.4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	100-5-10-52120-138	\$145.42	\$161.00	\$166.65	\$163.44	1.5%
SOCIAL SECURITY & MEDICARE	100-5-10-52120-151	\$11,956.24	\$13,841.00	\$13,780.15	\$14,063.23	1.6%
UNIFORM ALLOWANCE (FICA)	100-5-10-52120-165	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0%
SALARIES/WAGES - FULL TIME	100-5-10-52130-111	\$79,371.40	\$78,237.00	\$78,307.51	\$80,605.29	3%
WAGES - OVERTIME	100-5-10-52130-112	\$0.00	\$530.00	\$14.21	\$1,787.46	237.3%
EMPLOYER RETIREMENT	100-5-10-52130-133	\$9,525.58	\$10,627.00	\$10,369.23	\$11,782.16	10.9%
HEALTH INSURANCE	100-5-10-52130-135	\$7,794.77	\$8,338.00	\$9,217.71	\$3,576.24	-57.1%
LIFE/DISABILITY INSURANCE	100-5-10-52130-136	\$526.10	\$540.00	\$464.13	\$410.76	-23.9%
DENTAL INSURANCE	100-5-10-52130-138	\$79.32	\$81.00	\$83.47	\$81.72	0.9%
SOCIAL SECURITY & MEDICARE	100-5-10-52130-151	\$6,079.23	\$6,067.00	\$6,009.76	\$6,356.60	4.8%
UNIFORM ALLOWANCE (FICA)	100-5-10-52130-165	\$700.00	\$700.00	\$700.00	\$700.00	0%
Total Personnel Services:		\$1,818,681.58	\$2,059,744.00	\$1,861,803.95	\$2,100,789.71	2%
Contractual Services						
LEGAL SERVICES	100-5-10-52100-211	\$0.00	\$2,320.00	\$7,591.50	\$14,800.00	537.9%
JANITORIAL SERVICES	100-5-10-52100-215	\$863.37	\$640.00	\$888.00	\$1,190.00	85.9%
OTHER PROFESSIONAL SVCS	100-5-10-52100-219	\$9,142.95	\$4,612.00	\$9,106.00	\$9,400.00	103.8%
NATURAL GAS	100-5-10-52100-221	\$8,483.90	\$10,407.00	\$10,500.00	\$10,800.00	3.8%
INTERNET SERVICE	100-5-10-52100-222	\$3,618.51	\$4,377.00	\$2,743.50	\$4,250.00	-2.9%
TELEPHONE	100-5-10-52100-223	\$16,916.00	\$17,100.00	\$17,580.00	\$17,580.00	2.8%
ELECTRIC	100-5-10-52100-225	\$30,796.49	\$27,725.00	\$31,600.00	\$32,250.00	16.3%
SEWER	100-5-10-52100-226	\$1,368.69	\$1,557.00	\$1,457.00	\$1,557.00	0%
WATER	100-5-10-52100-227	\$1,493.10	\$1,654.00	\$1,558.00	\$1,800.00	8.8%
VEHICLE MAINTENANCE SVCS	100-5-10-52100-241	\$174.99	\$555.00	\$445.00	\$500.00	-9.9%
EQUIPMENT MAINTENANCE SVCS	100-5-10-52100-242	\$400.78	\$2,100.00	\$396.00	\$425.00	-79.8%
BUILDINGS - MAINTENANCE	100-5-10-52100-244	\$4,282.01	\$5,745.00	\$4,284.21	\$4,500.00	-21.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
BUILDING REPAIRS	100-5-10-52100-247	\$12,807.46	\$7,030.00	\$8,872.50	\$12,800.00	82.1%
VEHICLE REPAIR SERVICES	100-5-10-52100-262	\$0.00	\$1,926.00	\$1,289.00	\$1,500.00	-22.1%
EMPLOYEE TESTING SERVICES	100-5-10-52100-275	\$1,014.25	\$6,600.00	\$5,700.00	\$5,700.00	-13.6%
SOFTWARE MAINTENANCE SVCS	100-5-10-52100-291	\$55,711.70	\$44,082.00	\$49,000.00	\$49,000.00	11.2%
BOARDING PRISONERS SERVICE	100-5-10-52100-294	\$15.00	\$0.00	\$220.00	\$220.00	N/A
PUBLISH LEGAL NOTICES	100-5-10-52100-295	\$0.00	\$150.00	\$150.00	\$150.00	0%
BACKGROUND CHECK SERVICES	100-5-10-52100-296	\$1,064.00	\$1,830.00	\$1,407.00	\$1,500.00	-18%
OTHER CONTRACTUAL SERVICES	100-5-10-52100-299	\$0.00	\$0.00	\$132.00	\$150.00	N/A
OTHER PROFESSIONAL SVCS	100-5-10-52110-219	\$777.09	\$460.00	\$907.88	\$950.00	106.5%
TELEPHONE	100-5-10-52110-223	\$579.10	\$7,575.00	\$7,575.00	\$6,440.00	-15%
VEHICLE MAINTENANCE SVCS	100-5-10-52110-241	\$7,203.31	\$5,297.00	\$8,791.00	\$8,791.00	66%
VEHICLE REPAIR SERVICES	100-5-10-52110-262	\$6,752.10	\$8,270.00	\$5,487.00	\$7,876.00	-4.8%
RADIO MAINTENANCE SERVICES	100-5-10-52110-292	\$1,310.35	\$2,632.00	\$0.00	\$0.00	-100%
TELEPHONE	100-5-10-52120-223	\$922.97	\$1,080.00	\$1,080.00	\$952.00	-11.9%
VEHICLE MAINTENANCE SVCS	100-5-10-52120-241	\$565.03	\$470.00	\$232.00	\$450.00	-4.3%
VEHICLE REPAIRS SERVICES	100-5-10-52120-262	\$1,137.11	\$2,000.00	\$1,776.33	\$1,950.00	-2.5%
TELEPHONE	100-5-10-52130-223	\$461.11	\$540.00	\$460.00	\$460.00	-14.8%
Total Contractual Services:		\$167,861.37	\$168,734.00	\$181,228.92	\$197,941.00	17.3%
Supplies and Expense						
OFFICE SUPPLIES	100-5-10-52100-310	\$2,449.11	\$4,658.00	\$1,152.53	\$3,000.00	-35.6%
POSTAGE	100-5-10-52100-311	\$463.19	\$603.00	\$875.00	\$900.00	49.3%
PRINTING FORMS, ETC.	100-5-10-52100-312	\$152.00	\$401.00	\$756.00	\$756.00	88.5%
PUBLICATIONS/SUBSCRIPTIONS	100-5-10-52100-320	\$250.93	\$190.00	\$250.00	\$250.00	31.6%
MEMBERSHIP DUES	100-5-10-52100-321	\$530.00	\$450.00	\$530.00	\$530.00	17.8%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52100-331	\$1,880.96	\$3,918.00	\$1,725.00	\$2,500.00	-36.2%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
OPERATING SUPPLIES	100-5-10-52100-340	\$1,974.38	\$1,891.00	\$1,316.64	\$1,475.00	-22%
VEHICLE FUELS	100-5-10-52100-344	\$635.13	\$689.00	\$424.50	\$500.00	-27.4%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52100-346	\$0.00	\$500.00	\$887.28	\$900.00	80%
REPAIR & MAINTENANCE SUPPLIES	100-5-10-52100-350	\$65.25	\$917.00	\$124.50	\$258.00	-71.9%
OTHER SUPPLIES/EXPENSE	100-5-10-52100-390	\$84.37	\$387.00	\$537.70	\$305.00	-21.2%
PRINTING FORMS, ETC.	100-5-10-52110-312	\$555.00	\$891.00	\$987.00	\$900.00	1%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52110-331	\$3,584.18	\$5,375.00	\$5,034.10	\$15,593.00	190.1%
OPERATING SUPPLIES	100-5-10-52110-340	\$1,151.53	\$1,139.00	\$575.00	\$730.00	-35.9%
VEHICLE FUELS	100-5-10-52110-344	\$28,041.76	\$31,195.00	\$25,251.00	\$27,500.00	-11.8%
UNIFORM & CLOTHING EXPENSE	100-5-10-52110-346	\$3,166.43	\$7,176.00	\$2,500.00	\$4,606.00	-35.8%
FIREARM SUPPLIES	100-5-10-52110-347	\$15,888.78	\$7,500.00	\$5,500.00	\$7,790.00	3.9%
REPAIR & MAINTENANCE SUPPLIES	100-5-10-52110-350	\$3,758.61	\$3,265.00	\$127.00	\$2,884.00	-11.7%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52120-331	\$1,026.85	\$2,500.00	\$2,283.00	\$2,500.00	0%
OPERATING SUPPLIES	100-5-10-52120-340	\$777.83	\$658.00	\$727.37	\$800.00	21.6%
VEHICLE FUELS	100-5-10-52120-344	\$1,112.39	\$1,261.00	\$916.50	\$1,100.00	-12.8%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52120-346	\$10.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52130-331	\$147.57	\$500.00	\$220.00	\$375.00	-25%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52130-346	\$0.00	\$150.00	\$0.00	\$150.00	0%
Total Supplies and Expense:		\$67,706.25	\$77,714.00	\$54,200.12	\$77,802.00	0.1%
Fixed Charges						
INSURANCE-COMPR/GENL	100-5-10-52100-510	\$13,139.00	\$13,551.00	\$13,391.19	\$13,688.88	1%
INSURANCE-PROPERTY	100-5-10-52100-511	\$398.32	\$399.00	\$399.00	\$399.00	0%
INSURANCE-VEHICLE	100-5-10-52100-512	\$5,345.28	\$5,880.00	\$5,123.35	\$6,330.75	7.7%
INSURANCE-WORKERS COMP	100-5-10-52100-517	\$63,045.71	\$53,515.04	\$53,204.58	\$53,214.56	-0.6%
RENT	100-5-10-52100-530	\$2,331.33	\$3,300.00	\$3,420.00	\$3,450.00	4.5%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
UNEMPLOYMENT PAYMENTS	100-5-10-52110-518	\$0.00	\$0.00	\$4,727.72	\$0.00	0%
Total Fixed Charges:		\$84,259.64	\$76,645.04	\$80,265.84	\$77,083.19	0.6%
Grants, Contributions, Indemnities and Other						
COMMUNITY RELATIONS	100-5-10-52130-791	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Total Grants, Contributions, Indemnities and Other:		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Capital Outlay						
OFFICE FURNITURE/EQUIPMENT	100-5-10-52100-812	\$0.00	\$3,203.00	\$3,203.00	\$0.00	-100%
SOFTWARE	100-5-10-52100-818	\$0.00	\$4,000.00	\$4,000.00	\$0.00	-100%
OTHER EQUIPMENT	100-5-10-52110-819	\$12,993.94	\$19,768.00	\$32,930.25	\$10,750.00	-45.6%
Total Capital Outlay:		\$12,993.94	\$26,971.00	\$40,133.25	\$10,750.00	-60.1%
Total Expense Objects:		\$2,152,502.78	\$2,409,808.04	\$2,218,632.08	\$2,465,365.90	2.3%

Law Enforcement: 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.
- Recruit, select and onboard the current authorized vacancies.
- Work with the Police and Fire Commission to adopt a manual for their use.

Activity Measures

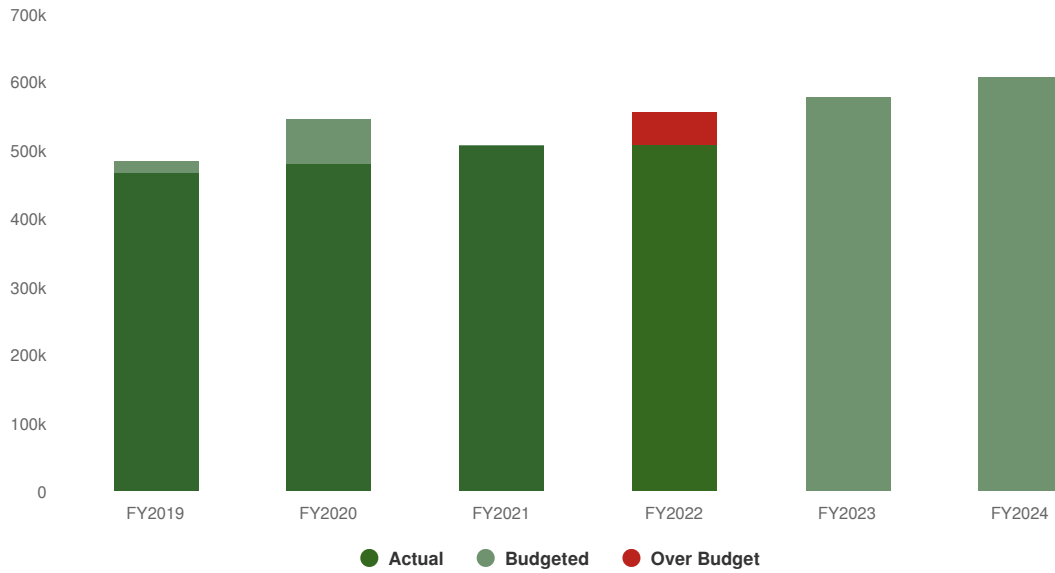
ACTIVITY	2020	2021	2022	2023*
Calls for Service	11,755	16,019	18,932	14,982

**Statistics are current through September 2023.*

Expenditures Summary

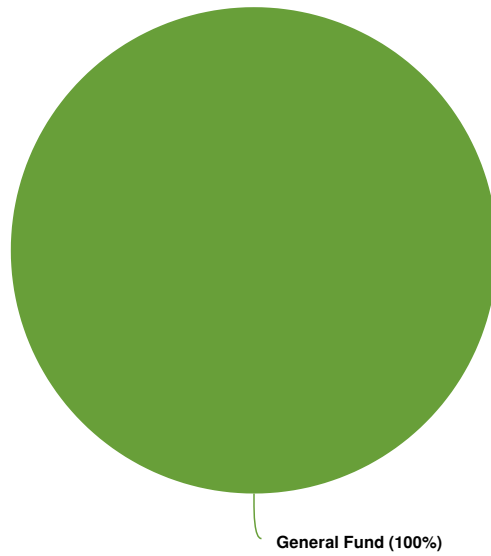
\$607,027 **\$27,814**
(4.80% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

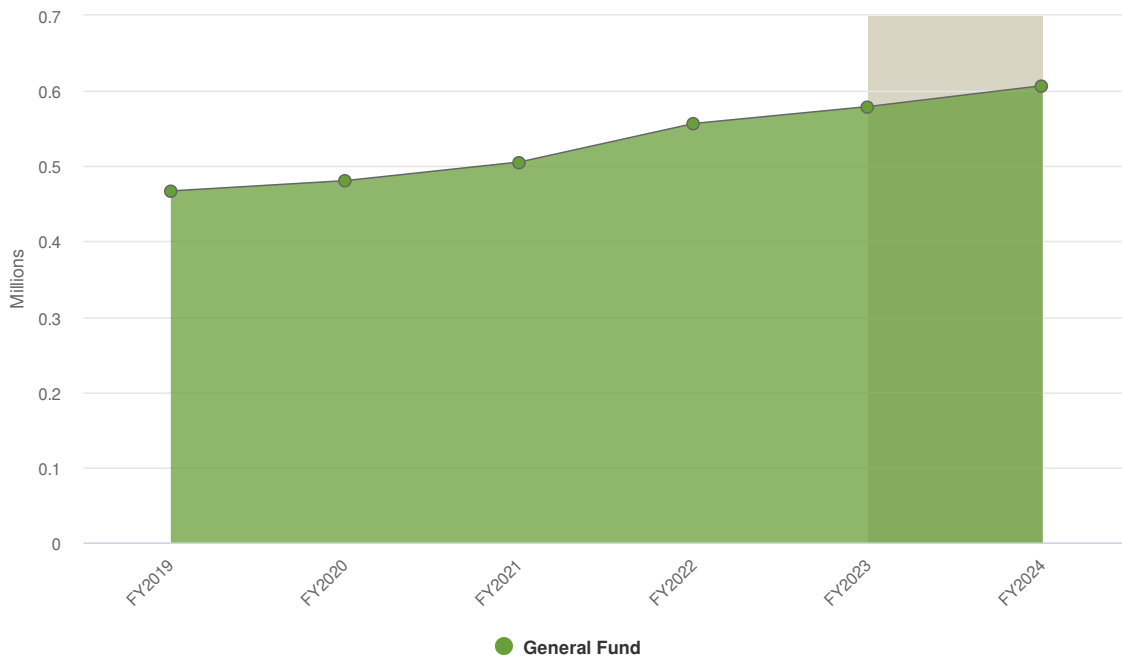


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

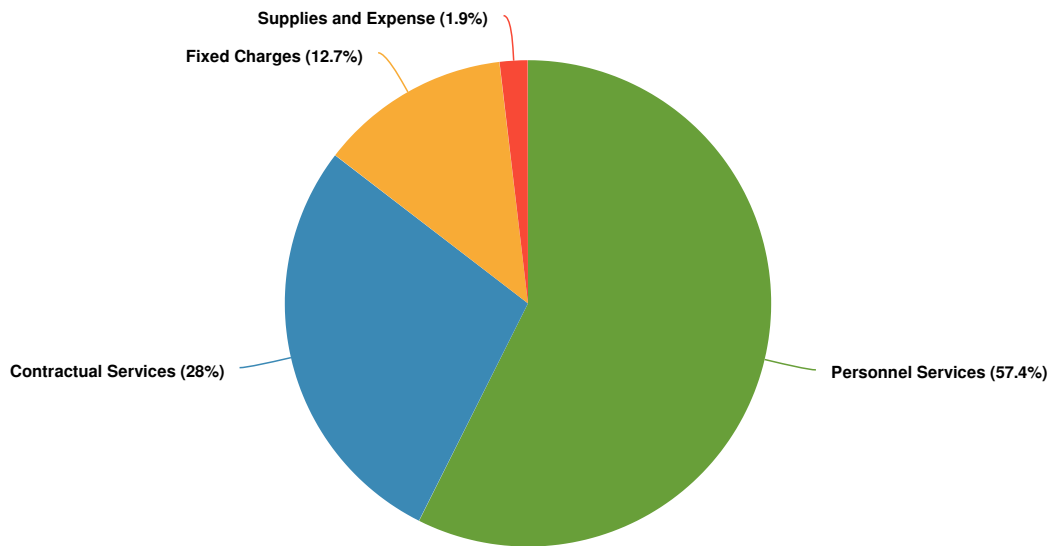
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
General Fund						
SALARIES/WAGES - FULL TIME	100-5-10-52100-111	\$240,212.36	\$252,533.00	\$256,983.29	\$260,911.52	3.3%
WAGES - OVERTIME	100-5-10-52100-112	\$7,852.32	\$8,275.00	\$10,657.01	\$7,383.96	-10.8%
EMPLOYER RETIREMENT	100-5-10-52100-133	\$26,767.96	\$31,089.00	\$32,319.66	\$34,016.49	9.4%
HEALTH INSURANCE	100-5-10-52100-135	\$18,588.28	\$25,013.00	\$21,888.30	\$22,676.40	-9.3%
LIFE/DISABILITY INSURANCE	100-5-10-52100-136	\$1,834.02	\$1,845.00	\$1,872.61	\$1,232.28	-33.2%
DENTAL INSURANCE	100-5-10-52100-138	\$237.96	\$244.00	\$250.55	\$245.16	0.5%
SOCIAL SECURITY & MEDICARE	100-5-10-52100-151	\$18,945.46	\$19,952.00	\$20,852.75	\$20,631.70	3.4%
UNIFORM ALLOWANCE (FICA)	100-5-10-52100-165	\$1,399.84	\$1,400.00	\$1,399.84	\$1,400.00	0%
LEGAL SERVICES	100-5-10-52100-211	\$0.00	\$2,320.00	\$7,591.50	\$14,800.00	537.9%
JANITORIAL SERVICES	100-5-10-52100-215	\$863.37	\$640.00	\$888.00	\$1,190.00	85.9%
OTHER PROFESSIONAL SVCS	100-5-10-52100-219	\$9,142.95	\$4,612.00	\$9,106.00	\$9,400.00	103.8%
NATURAL GAS	100-5-10-52100-221	\$8,483.90	\$10,407.00	\$10,500.00	\$10,800.00	3.8%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
INTERNET SERVICE	100-5-10-52100-222	\$3,618.51	\$4,377.00	\$2,743.50	\$4,250.00	-2.9%
TELEPHONE	100-5-10-52100-223	\$16,916.00	\$17,100.00	\$17,580.00	\$17,580.00	2.8%
ELECTRIC	100-5-10-52100-225	\$30,796.49	\$27,725.00	\$31,600.00	\$32,250.00	16.3%
SEWER	100-5-10-52100-226	\$1,368.69	\$1,557.00	\$1,457.00	\$1,557.00	0%
WATER	100-5-10-52100-227	\$1,493.10	\$1,654.00	\$1,558.00	\$1,800.00	8.8%
VEHICLE MAINTENANCE SVCS	100-5-10-52100-241	\$174.99	\$555.00	\$445.00	\$500.00	-9.9%
EQUIPMENT MAINTENANCE SVCS	100-5-10-52100-242	\$400.78	\$2,100.00	\$396.00	\$425.00	-79.8%
BUILDINGS - MAINTENANCE	100-5-10-52100-244	\$4,282.01	\$5,745.00	\$4,284.21	\$4,500.00	-21.7%
BUILDING REPAIRS	100-5-10-52100-247	\$12,807.46	\$7,030.00	\$8,872.50	\$12,800.00	82.1%
VEHICLE REPAIR SERVICES	100-5-10-52100-262	\$0.00	\$1,926.00	\$1,289.00	\$1,500.00	-22.1%
EMPLOYEE TESTING SERVICES	100-5-10-52100-275	\$1,014.25	\$6,600.00	\$5,700.00	\$5,700.00	-13.6%
SOFTWARE MAINTENANCE SVCS	100-5-10-52100-291	\$55,711.70	\$44,082.00	\$49,000.00	\$49,000.00	11.2%
BOARDING PRISONERS SERVICE	100-5-10-52100-294	\$15.00	\$0.00	\$220.00	\$220.00	N/A
PUBLISH LEGAL NOTICES	100-5-10-52100-295	\$0.00	\$150.00	\$150.00	\$150.00	0%
BACKGROUND CHECK SERVICES	100-5-10-52100-296	\$1,064.00	\$1,830.00	\$1,407.00	\$1,500.00	-18%
OTHER CONTRACTUAL SERVICES	100-5-10-52100-299	\$0.00	\$0.00	\$132.00	\$150.00	N/A
OFFICE SUPPLIES	100-5-10-52100-310	\$2,449.11	\$4,658.00	\$1,152.53	\$3,000.00	-35.6%
POSTAGE	100-5-10-52100-311	\$463.19	\$603.00	\$875.00	\$900.00	49.3%
PRINTING FORMS, ETC.	100-5-10-52100-312	\$152.00	\$401.00	\$756.00	\$756.00	88.5%
PUBLICATIONS/SUBSCRIPTIONS	100-5-10-52100-320	\$250.93	\$190.00	\$250.00	\$250.00	31.6%
MEMBERSHIP DUES	100-5-10-52100-321	\$530.00	\$450.00	\$530.00	\$530.00	17.8%
TRAVEL/SCHOOLS/CONFERENCES	100-5-10-52100-331	\$1,880.96	\$3,918.00	\$1,725.00	\$2,500.00	-36.2%
OPERATING SUPPLIES	100-5-10-52100-340	\$1,974.38	\$1,891.00	\$1,316.64	\$1,475.00	-22%
VEHICLE FUELS	100-5-10-52100-344	\$635.13	\$689.00	\$424.50	\$500.00	-27.4%
UNIFORM AND CLOTHING EXPENSE	100-5-10-52100-346	\$0.00	\$500.00	\$887.28	\$900.00	80%
REPAIR & MAINTENANCE SUPPLIES	100-5-10-52100-350	\$65.25	\$917.00	\$124.50	\$258.00	-71.9%

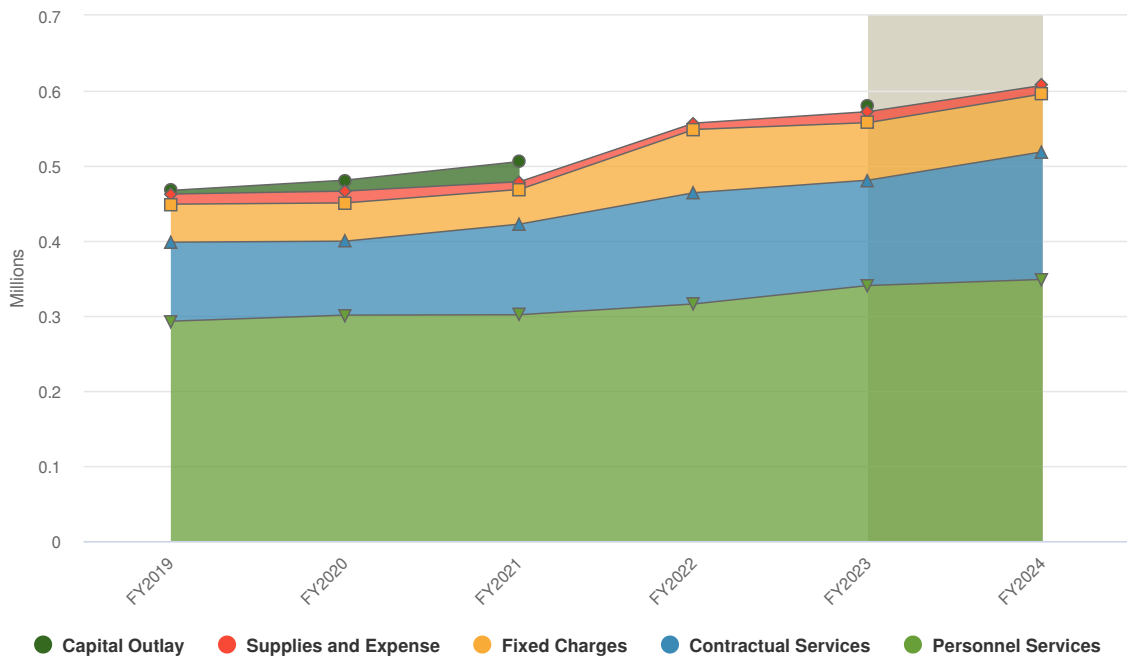
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
OTHER SUPPLIES/EXPENSE	100-5-10-52100-390	\$84.37	\$387.00	\$537.70	\$305.00	-21.2%
INSURANCE-COMPR/GENL	100-5-10-52100-510	\$13,139.00	\$13,551.00	\$13,391.19	\$13,688.88	1%
INSURANCE-PROPERTY	100-5-10-52100-511	\$398.32	\$399.00	\$399.00	\$399.00	0%
INSURANCE-VEHICLE	100-5-10-52100-512	\$5,345.28	\$5,880.00	\$5,123.35	\$6,330.75	7.7%
INSURANCE-WORKERS COMP	100-5-10-52100-517	\$63,045.71	\$53,515.04	\$53,204.58	\$53,214.56	-0.6%
RENT	100-5-10-52100-530	\$2,331.33	\$3,300.00	\$3,420.00	\$3,450.00	4.5%
OFFICE FURNITURE/EQUIPMENT	100-5-10-52100-812	\$0.00	\$3,203.00	\$3,203.00	\$0.00	-100%
SOFTWARE	100-5-10-52100-818	\$0.00	\$4,000.00	\$4,000.00	\$0.00	-100%
Total General Fund:		\$556,736.36	\$579,213.04	\$592,463.99	\$607,026.70	4.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Law Enforcement: Patrol Operations

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

Services:

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

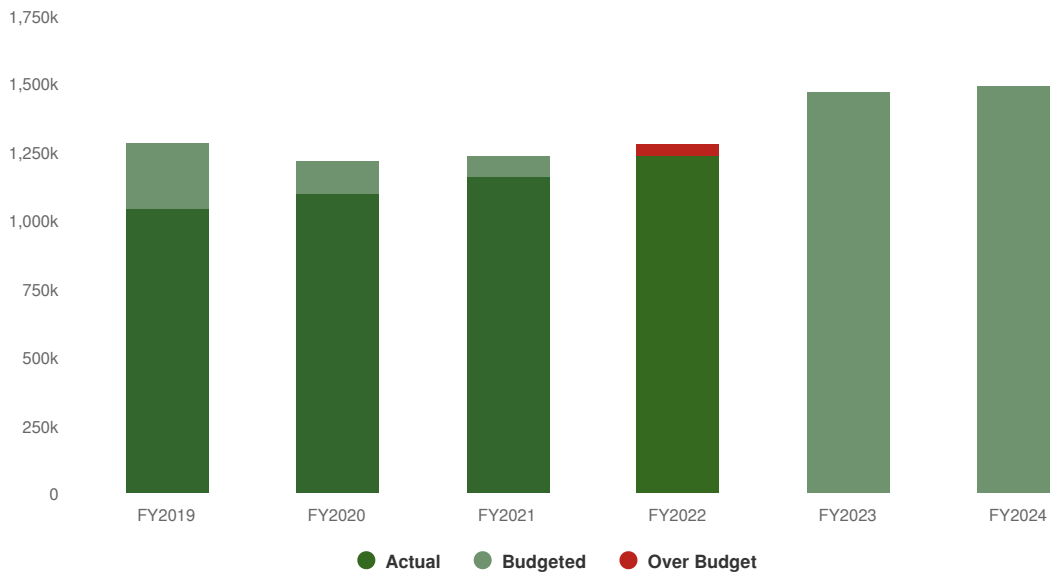
Goals and Standards of Performance:

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

Expenditures Summary

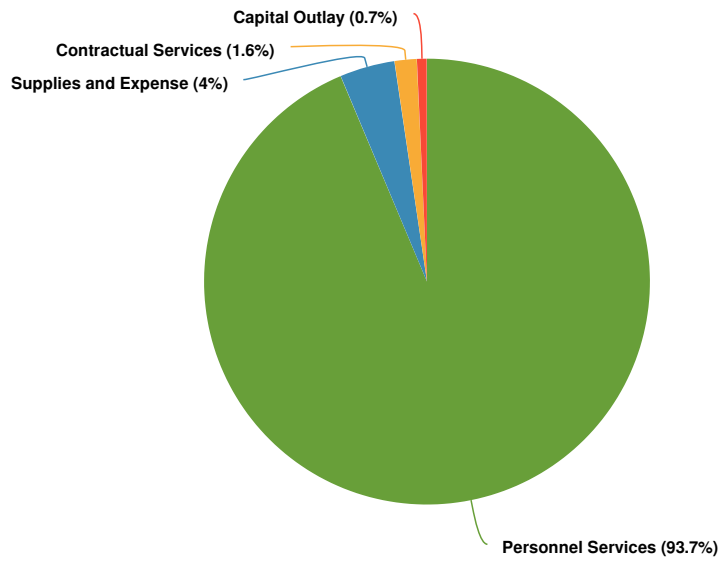
\$1,497,733 **\$20,994**
 (1.42% vs. prior year)

Patrol Operations Proposed and Historical Budget vs. Actual

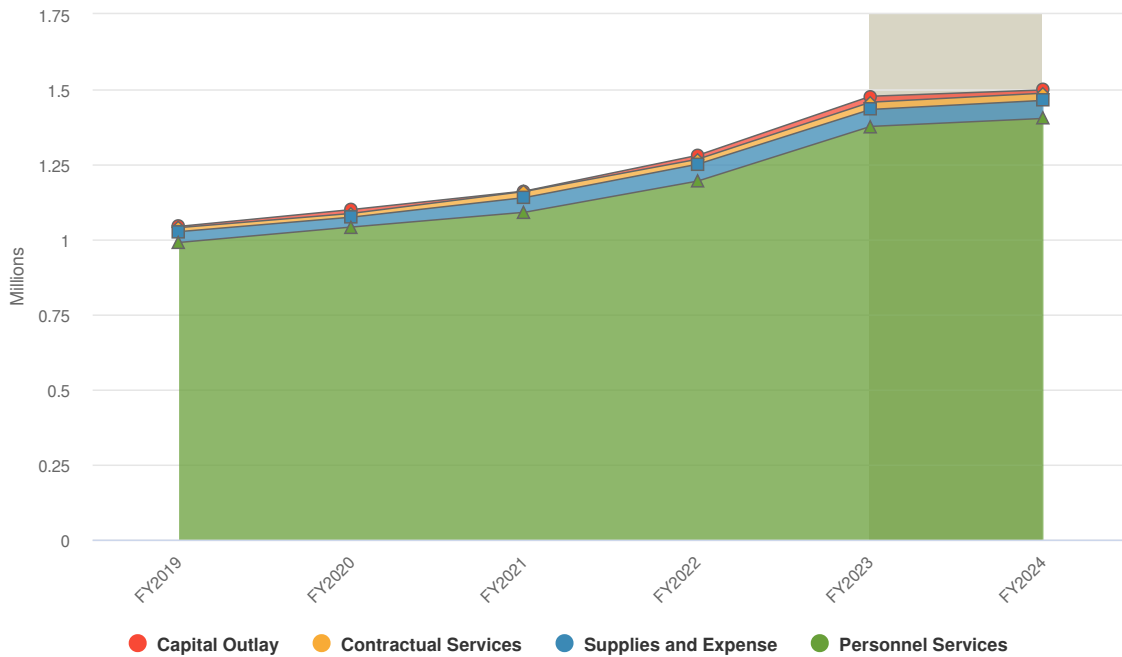


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Law Enforcement: Criminal Investigations

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

Services:

- 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.

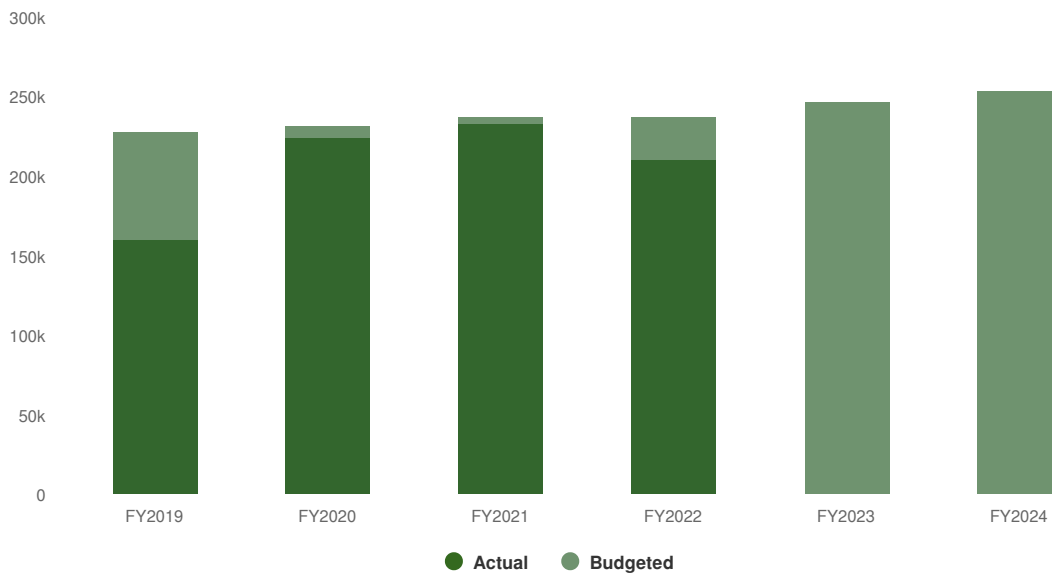
Goals and Standards of Performance:

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

Expenditures Summary

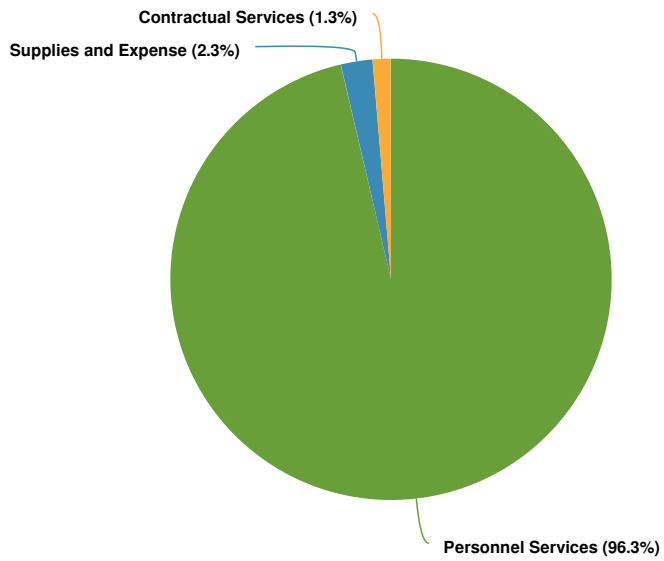
\$253,321 **\$5,775**
 (2.33% vs. prior year)

Criminal Investigations Proposed and Historical Budget vs. Actual

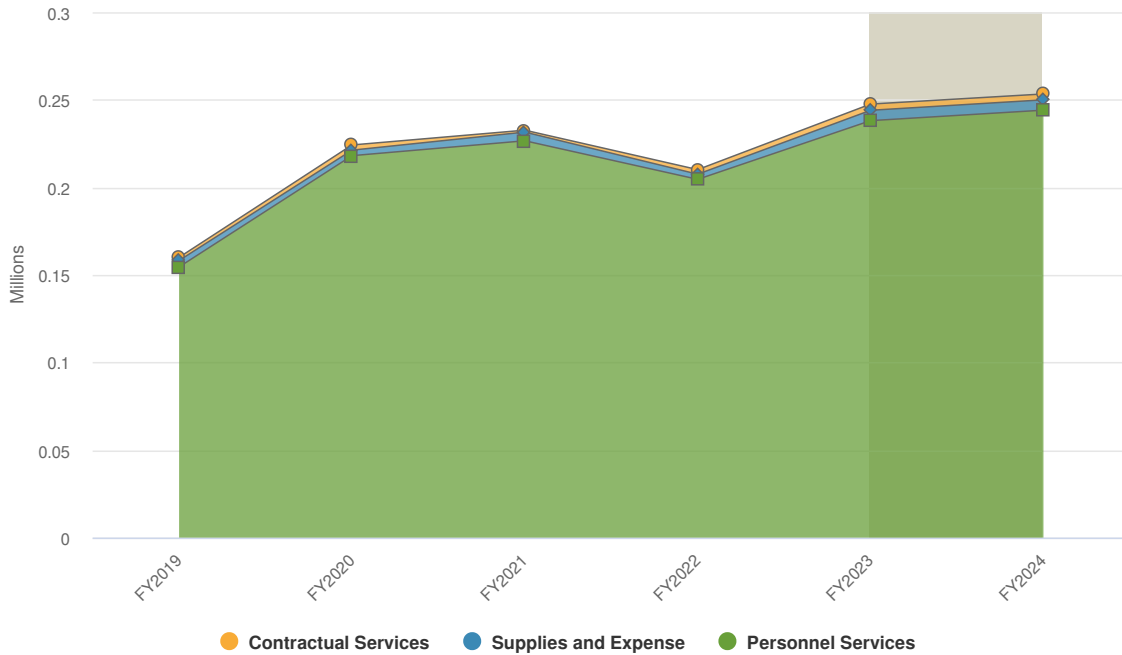


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Law Enforcement: Education and Community Relations

Description: The Education and Community Relations Division 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 Program.
- School Resource Officer Program.

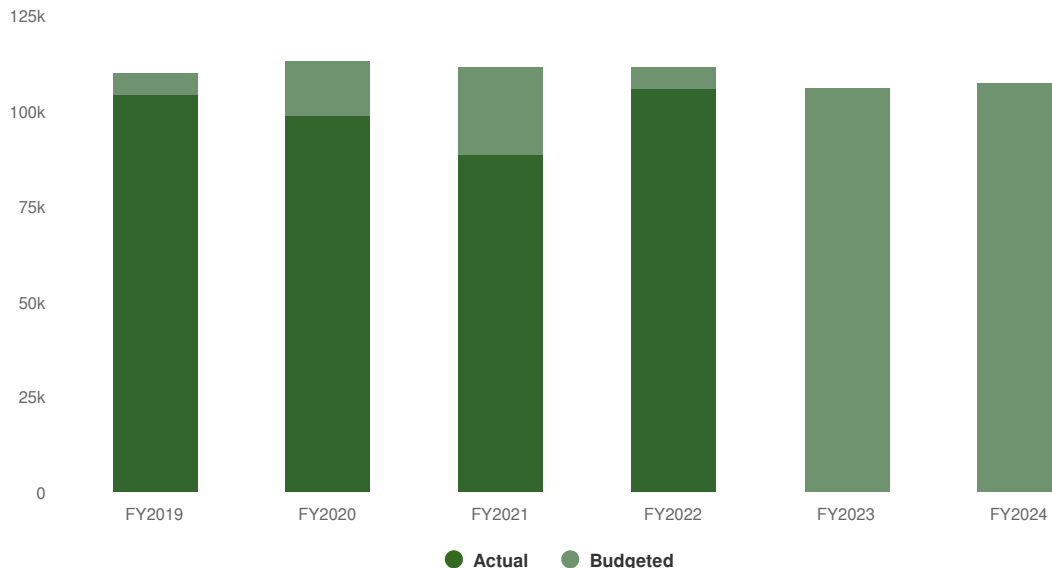
Goals and Standards of Performance:

- Create learning opportunities within the school to teach about law enforcement and the role of law enforcement in society.
- Continue to participate in community education events for the public.

Expenditures Summary

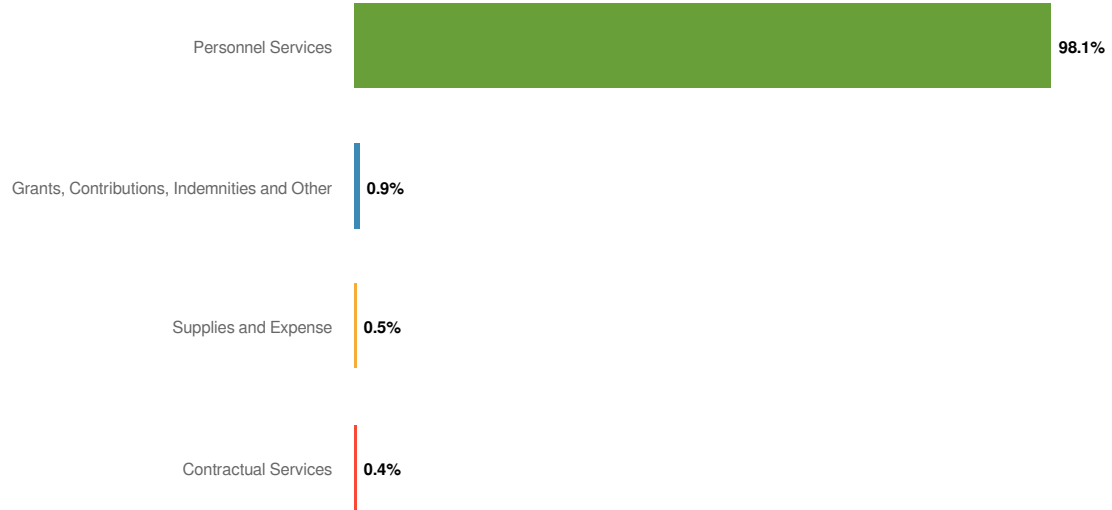
\$107,285 **\$975**
 (0.92% vs. prior year)

Education and Community Relations Proposed and Historical Budget vs. Actual

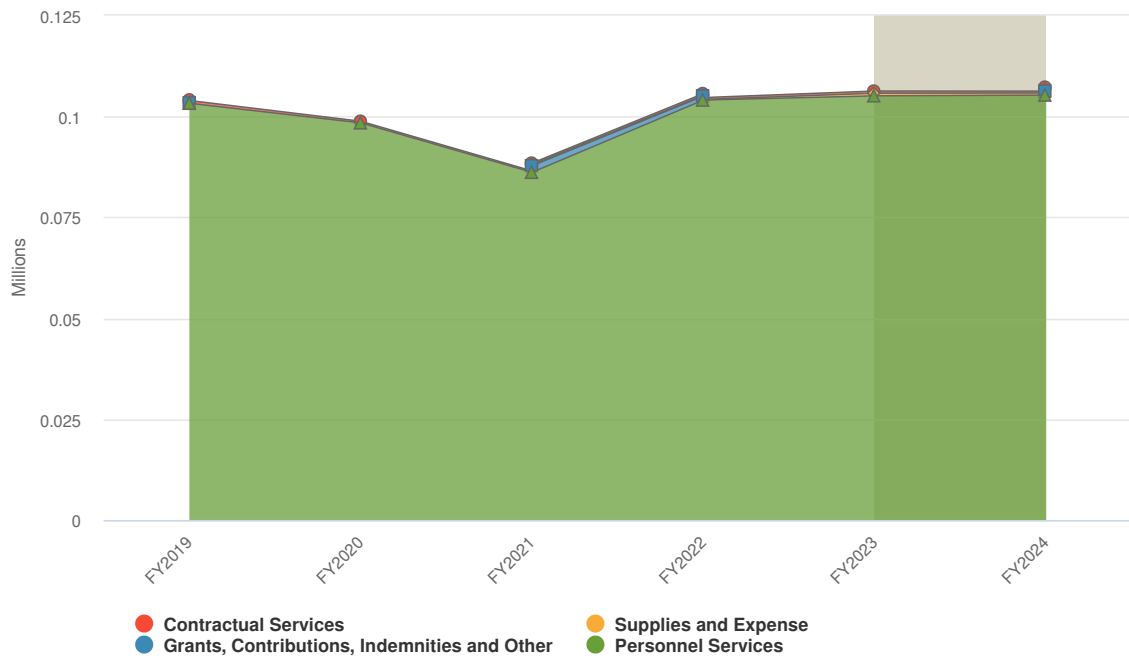


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fire Protection Services

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 6 firefighter/EMTs and 2 paramedics per shift. The service coverage area is approximately 103 square miles with approximately 25,000 year-round residents. A full-time Assistant Fire Chief was added in 2023.

The Fire Department is divided into the divisions of administration, fire suppression, fire inspection, fire investigation, education & community relations, and emergency management.

Activity Measures

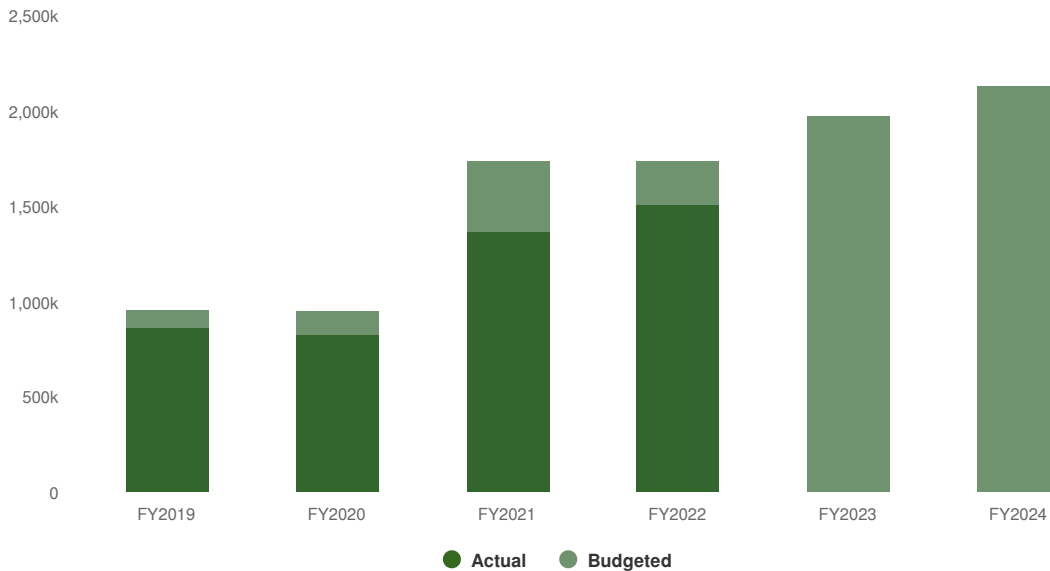
ACTIVITY	2020	2021	2022	2023*
Fire Responses	556	687	735	638
EMS Responses	1799	2417	2511	1697
Fire Inspections	1258	1331	1331	656

**Statistics are current as of 09-30-2023 with projected fire inspections*

Expenditures Summary

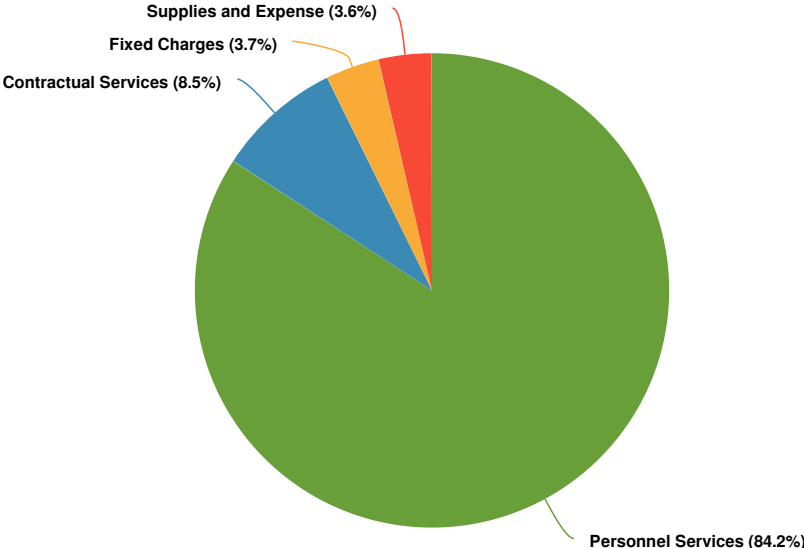
\$2,132,741 **\$157,821**
 (7.99% vs. prior year)

Fire Protection Services Proposed and Historical Budget vs. Actual

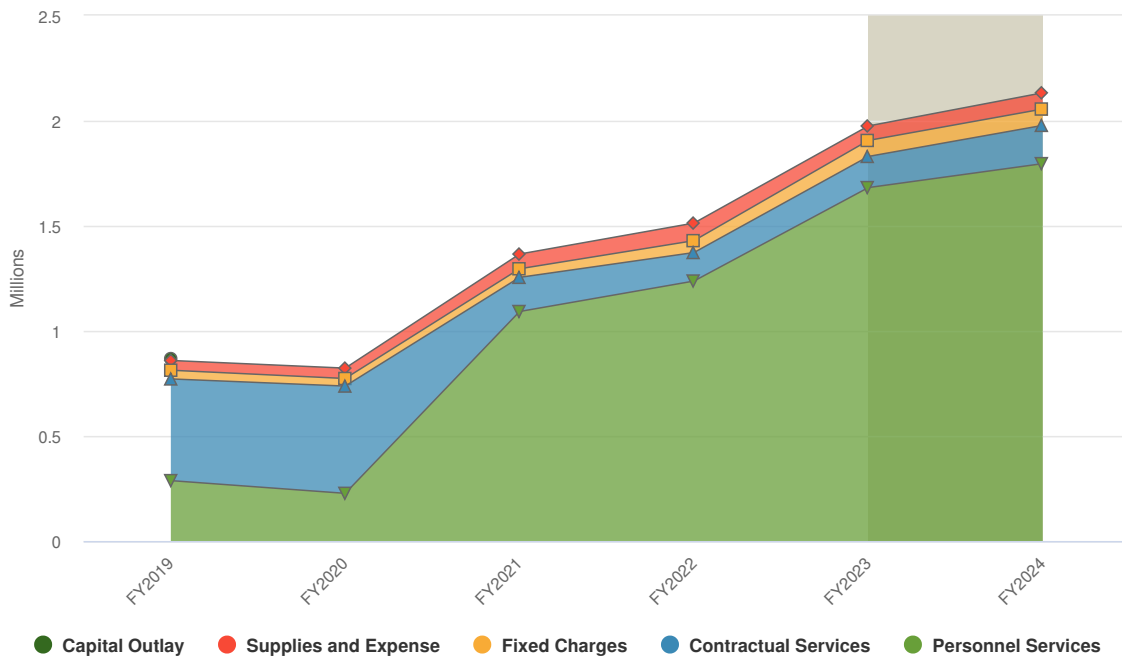


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	100-5-15-52200-111	\$22,922.83	\$83,445.00	\$59,276.55	\$105,930.76	26.9%
SALARIES/WAGES-PART TIME	100-5-15-52200-121	\$1,153.86	\$4,029.00	\$4,029.00	\$0.00	-100%
EMPLOYER RETIREMENT	100-5-15-52200-133	\$2,750.73	\$9,973.00	\$6,072.94	\$12,281.99	23.2%
HRA HEALTH REIMB ACCT CONTRIB	100-5-15-52200-134	\$13,000.00	\$11,590.00	\$11,590.00	\$12,250.00	5.7%
HEALTH INSURANCE	100-5-15-52200-135	\$2,786.87	\$7,566.00	\$5,962.93	\$11,877.65	57%
LIFE/DISABILITY INSURANCE	100-5-15-52200-136	\$345.85	\$880.00	\$571.99	\$523.72	-40.5%
PMT IN LIEU OF DENTAL PREMS	100-5-15-52200-137	\$17,841.37	\$12,104.00	\$12,104.00	\$13,435.79	11%
DENTAL INSURANCE	100-5-15-52200-138	-\$19.83	\$74.00	\$28.74	\$145.06	96%
PMT IN LIEU OF HEALTH PREMS	100-5-15-52200-139	\$243,582.62	\$258,648.00	\$258,648.00	\$351,089.34	35.7%
SOCIAL SECURITY & MEDICARE	100-5-15-52200-151	\$1,799.71	\$6,692.00	\$4,826.81	\$8,126.47	21.4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
UNIFORM ALLOWANCE (FICA)	100-5-15-52200-165	\$699.92	\$700.00	\$699.92	\$700.00	0%
SALARIES/WAGES - FULL TIME	100-5-15-52201-111	\$554,182.80	\$700,476.00	\$586,041.17	\$813,890.00	16.2%
SALARIES O.T.	100-5-15-52201-112	\$59,202.57	\$35,000.00	\$64,773.22	\$53,650.64	53.3%
SALARIES/WAGES-PART TIME	100-5-15-52201-121	\$40,221.71	\$90,000.00	\$33,569.60	\$19,469.71	-78.4%
EMPLOYER RETIREMENT	100-5-15-52201-133	\$72,499.93	\$97,230.00	\$83,763.91	\$124,040.77	27.6%
HEALTH INSURANCE	100-5-15-52201-135	\$56,095.61	\$81,412.00	\$47,714.78	\$94,647.53	16.3%
LIFE/DISABILITY INSURANCE	100-5-15-52201-136	\$2,788.85	\$3,967.00	\$2,551.15	\$4,970.20	25.3%
DENTAL INSURANCE	100-5-15-52201-138	\$680.18	\$872.00	\$568.87	\$947.95	8.7%
SOCIAL SECURITY & MEDICARE	100-5-15-52201-151	\$50,102.11	\$63,149.00	\$51,863.74	\$67,852.26	7.4%
SALARIES/WAGES - FULL TIME	100-5-15-52202-111	\$50,294.53	\$123,114.00	\$51,571.52	\$53,934.63	-56.2%
EMPLOYER RETIREMENT	100-5-15-52202-133	\$6,051.42	\$16,276.00	\$6,817.72	\$7,712.65	-52.6%
HEALTH INSURANCE	100-5-15-52202-135	\$4,262.71	\$9,880.00	\$5,010.19	\$5,252.54	-46.8%
LIFE/DISABILITY INSURANCE	100-5-15-52202-136	\$582.37	\$550.00	\$579.14	\$225.92	-58.9%
DENTAL INSURANCE	100-5-15-52202-138	\$43.64	\$105.00	\$45.90	\$44.95	-57.2%
SOCIAL SECURITY & MEDICARE	100-5-15-52202-151	\$3,797.51	\$9,418.00	\$3,881.54	\$4,155.45	-55.9%
SALARIES/WAGES - FULL TIME	100-5-15-52203-111	\$9,144.30	\$9,566.00	\$9,376.64	\$9,806.30	2.5%
SALARIES/WAGES-PART TIME	100-5-15-52203-121	\$16,182.98	\$39,000.00	\$11,514.37	\$14,397.61	-63.1%
EMPLOYER RETIREMENT	100-5-15-52203-133	\$1,100.07	\$1,265.00	\$1,239.68	\$1,402.30	10.9%
HEALTH INSURANCE	100-5-15-52203-135	\$774.99	\$834.00	\$910.88	\$955.01	14.5%
LIFE/DISABILITY INSURANCE	100-5-15-52203-136	\$105.73	\$109.00	\$105.23	\$41.08	-62.3%
DENTAL INSURANCE	100-5-15-52203-138	\$7.91	\$8.00	\$8.36	\$8.17	2.1%
SOCIAL SECURITY & MEDICARE	100-5-15-52203-151	\$1,928.15	\$3,715.00	\$1,600.76	\$1,856.95	-50%
Total Personnel Services:		\$1,236,914.00	\$1,681,647.00	\$1,327,319.25	\$1,795,623.40	6.8%
Contractual Services						
LEGAL SERVICES	100-5-15-52200-211	\$2,614.50	\$2,000.00	\$1,229.61	\$2,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
OTHER PROFESSIONAL SERV	100-5-15-52200-219			\$0.00	\$20,000.00	N/A
INTERNET SERVICE	100-5-15-52200-222	\$1,438.83	\$1,200.00	\$1,500.00	\$1,500.00	25%
TELEPHONE	100-5-15-52200-223	\$3,959.28	\$2,500.00	\$4,000.00	\$4,200.00	68%
MEDICAL BILLING SERVICES -FIRE	100-5-15-52200-290	\$2,681.81	\$4,000.00	\$1,512.00	\$2,850.00	-28.7%
CONTRACT - SOFTWARE SVCS	100-5-15-52200-291	\$12,152.78	\$20,000.00	\$27,726.86	\$30,000.00	50%
BACKGROUND CHECK SERVICES	100-5-15-52200-296	\$49.40	\$150.00	\$75.00	\$262.00	74.7%
NATURAL GAS	100-5-15-52201-221	\$6,624.11	\$10,000.00	\$6,500.00	\$6,800.00	-32%
ELECTRIC	100-5-15-52201-225	\$16,671.05	\$10,500.00	\$16,700.00	\$17,250.00	64.3%
SEWER	100-5-15-52201-226	\$3,442.62	\$3,800.00	\$3,272.57	\$3,800.00	0%
WATER	100-5-15-52201-227	\$3,826.34	\$4,300.00	\$4,300.00	\$4,816.00	12%
VEHICLE MAINTENANCE SVCS	100-5-15-52201-241	\$22,829.73	\$30,000.00	\$17,574.57	\$27,500.00	-8.3%
EQUIPMENT MAINTENANCE SVCS	100-5-15-52201-242	\$27,840.08	\$25,000.00	\$6,420.00	\$20,000.00	-20%
GROUNDS MAINTENANCE SVCS	100-5-15-52201-243	\$1,352.18	\$10,000.00	\$1,181.73	\$1,500.00	-85%
BUILDING MAINTENANCE SVCS	100-5-15-52201-244	\$20,307.95	\$12,187.50	\$20,000.00	\$20,000.00	64.1%
VEHICLE REPAIR SERVICES	100-5-15-52201-262	\$73.98	\$400.00	\$100.00	\$615.00	53.8%
HEARING TEST SERVICES	100-5-15-52201-275	\$1,111.60	\$1,300.00	\$2,672.38	\$2,900.00	123.1%
RADIO MAINTENANCE SERVICES	100-5-15-52201-292	\$3,026.98	\$5,500.00	\$1,768.00	\$4,000.00	-27.3%
TELEPHONE	100-5-15-52202-223	\$2,955.85	\$1,750.00	\$9,000.00	\$9,000.00	414.3%
ELECTRICITY	100-5-15-52510-225	\$246.18	\$600.00	\$250.00	\$255.00	-57.5%
EQUIPMENT MAINTENANCE SVCS	100-5-15-52510-242	\$2,457.41	\$3,000.00	\$0.00	\$2,750.00	-8.3%
Total Contractual Services:		\$135,662.66	\$148,187.50	\$125,782.72	\$181,998.00	22.8%
Supplies and Expense						
OFFICE SUPPLIES	100-5-15-52200-310	\$101.16	\$250.00	\$0.00	\$0.00	-100%
POSTAGE	100-5-15-52200-311	\$0.00	\$300.00	\$134.00	\$150.00	-50%
PUBLICATIONS/SUBSCRIPTIONS	100-5-15-52200-320	\$0.00	\$0.00	\$315.38	\$1,500.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
MEMBERSHIP DUES	100-5-15-52200-321	\$1,440.00	\$790.00	\$940.00	\$940.00	19%
TRAVEL/SCHOOLS/CONFERENCES	100-5-15-52200-331	\$1,350.00	\$2,500.00	\$2,183.25	\$2,200.00	-12%
VEHICLE FUELS	100-5-15-52200-344	\$2,968.99	\$2,000.00	\$2,450.76	\$2,900.00	45%
REPAIR & MAINTENANCE SUPPLIES	100-5-15-52200-350	\$10.68	\$0.00	\$0.00	\$250.00	N/A
OPERATING SUPPLIES	100-5-15-52201-340	\$12,109.71	\$7,000.00	\$8,421.00	\$10,215.00	45.9%
VEHICLE FUELS	100-5-15-52201-344	\$15,443.84	\$15,000.00	\$9,793.81	\$14,500.00	-3.3%
UNIFORM & CLOTHING EXPENSE	100-5-15-52201-346	\$15,868.40	\$8,000.00	\$3,000.00	\$10,000.00	25%
SUPPLIES-CONSUMABLE TOOLS	100-5-15-52201-362	\$26,050.76	\$25,000.00	\$25,000.00	\$22,500.00	-10%
OTHER SUPPLIES/EXPENSE	100-5-15-52201-390	\$7,206.22	\$5,000.00	\$9,245.00	\$8,000.00	60%
OFFICE SUPPLIES	100-5-15-52202-310	\$101.16	\$110.00	\$30.00	\$105.00	-4.5%
OPERATING SUPPLIES	100-5-15-52202-340	\$15.75	\$0.00	\$0.00	\$0.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-15-52203-331	\$1,010.60	\$3,000.00	\$3,739.50	\$4,000.00	33.3%
Total Supplies and Expense:		\$83,677.27	\$68,950.00	\$65,252.70	\$77,260.00	12.1%
Fixed Charges						
COMPREHENSIVE/GENL INSURANCE	100-5-15-52200-510	\$5,597.00	\$5,775.00	\$5,706.75	\$5,775.00	0%
INSURANCE-PROPERTY	100-5-15-52200-511	\$807.28	\$808.00	\$808.00	\$808.00	0%
INSURANCE-VEHICLE	100-5-15-52200-512	\$453.99	\$499.00	\$435.15	\$537.69	7.8%
INSURANCE-ERRORS/OMISSIONS	100-5-15-52200-514	\$361.75	\$416.00	\$345.11	\$387.25	-6.9%
INSURANCE-WORKERS COMP	100-5-15-52200-517	\$9,962.13	\$2,957.55	\$2,871.94	\$3,144.94	6.3%
UNEMPLOYMENT PAYMENTS	100-5-15-52200-518	\$0.00	\$0.00	\$575.00	\$1,000.00	N/A
INSURANCE-VEHICLE	100-5-15-52201-512	\$3,801.48	\$4,182.00	\$3,643.64	\$4,502.32	7.7%
INSURANCE-WORKERS COMP	100-5-15-52201-517	\$16,928.18	\$43,498.41	\$42,899.83	\$43,704.45	0.5%
UNEMPLOYMENT INSURANCE	100-5-15-52201-518	\$0.00	\$200.00	\$200.00	\$200.00	0%
INSURANCE CREDIT TO TOWNS	100-5-15-52201-546	\$18,694.02	\$17,800.00	\$17,800.00	\$17,800.00	0%
Total Fixed Charges:		\$56,605.83	\$76,135.96	\$75,285.42	\$77,859.65	2.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Expense Objects:		\$1,512,859.76	\$1,974,920.46	\$1,593,640.09	\$2,132,741.05	8%

Fire Protection Services: 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.

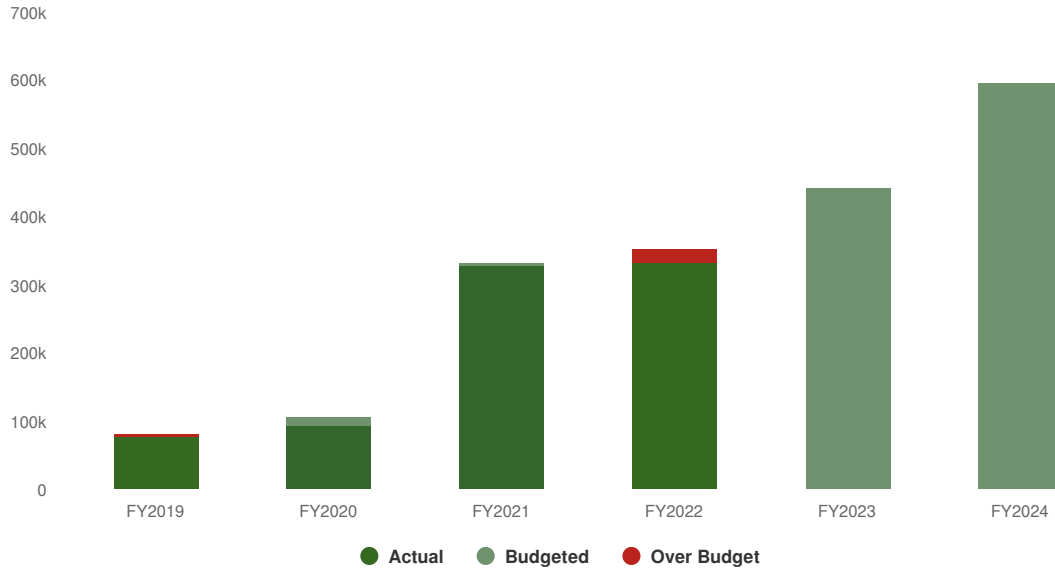
Goals and Standards of Performance:

- 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.
- Continued staff performance reviews.
- Continue to recruit and retain qualified staff.

Expenditures Summary

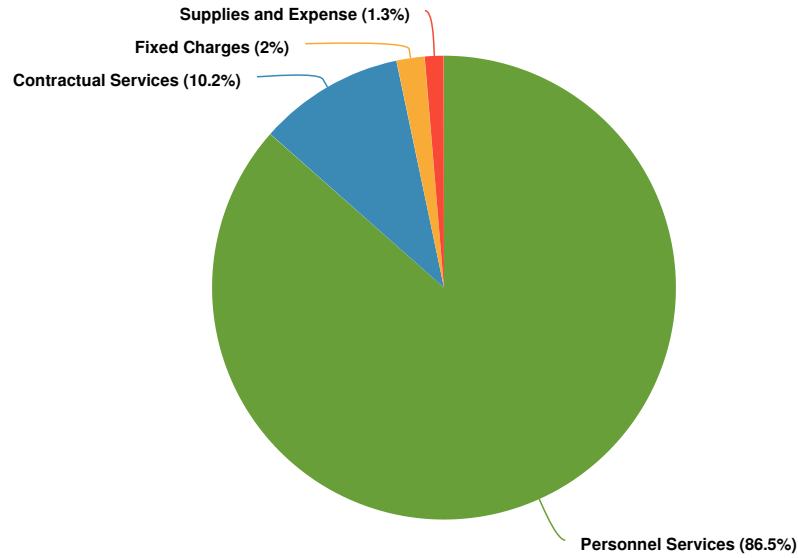
\$596,766 **\$154,919**
(35.06% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

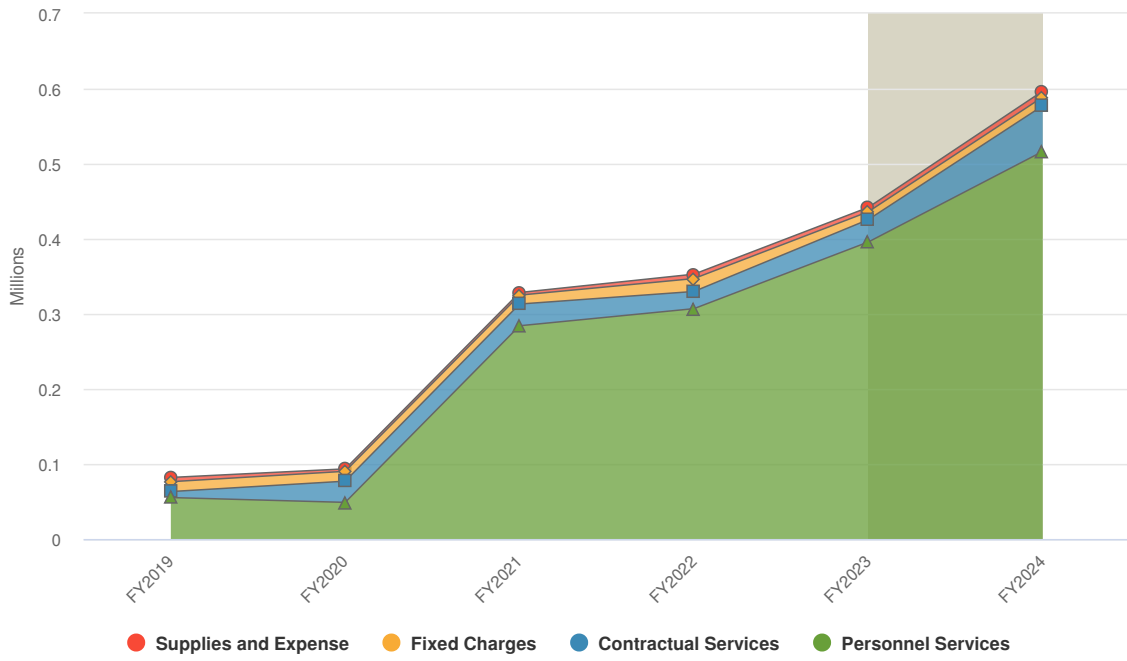


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fire Protection Services: Fire Suppression

Description: The Fire Suppression Division provides the personnel 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.

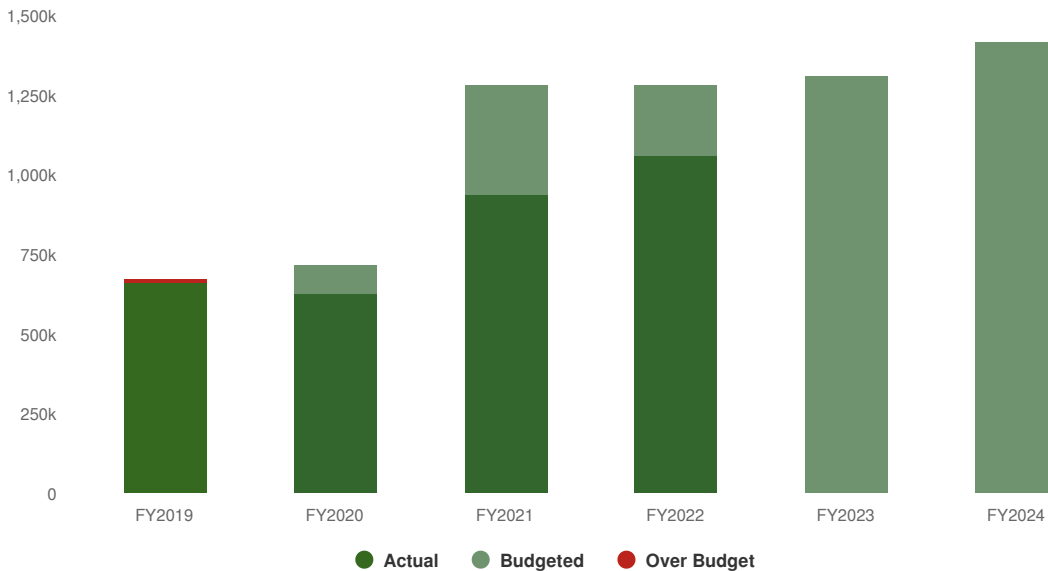
Services:

- 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.

Expenditures Summary

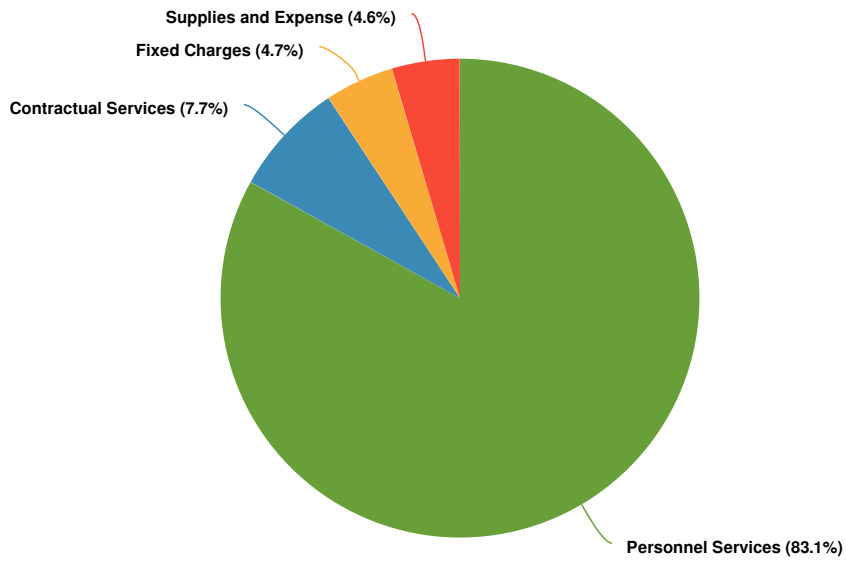
\$1,420,072 **\$109,298**
 (8.34% vs. prior year)

Suppression Proposed and Historical Budget vs. Actual

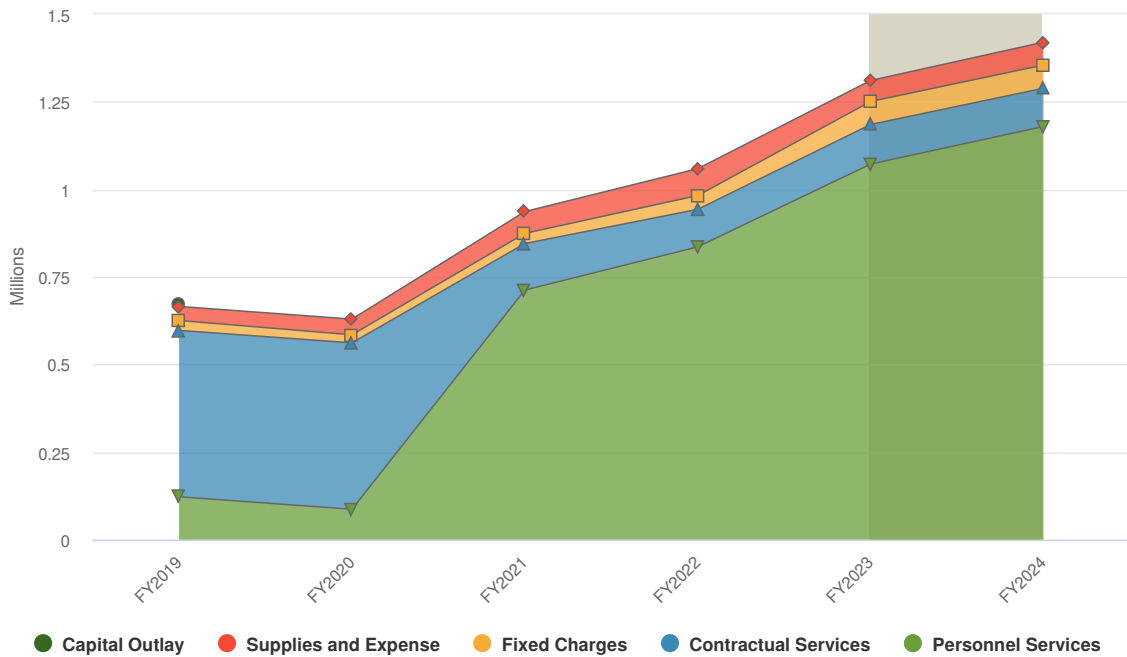


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fire Protection Services: Education & Community Relations

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 businesses 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 1332 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.
- 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.

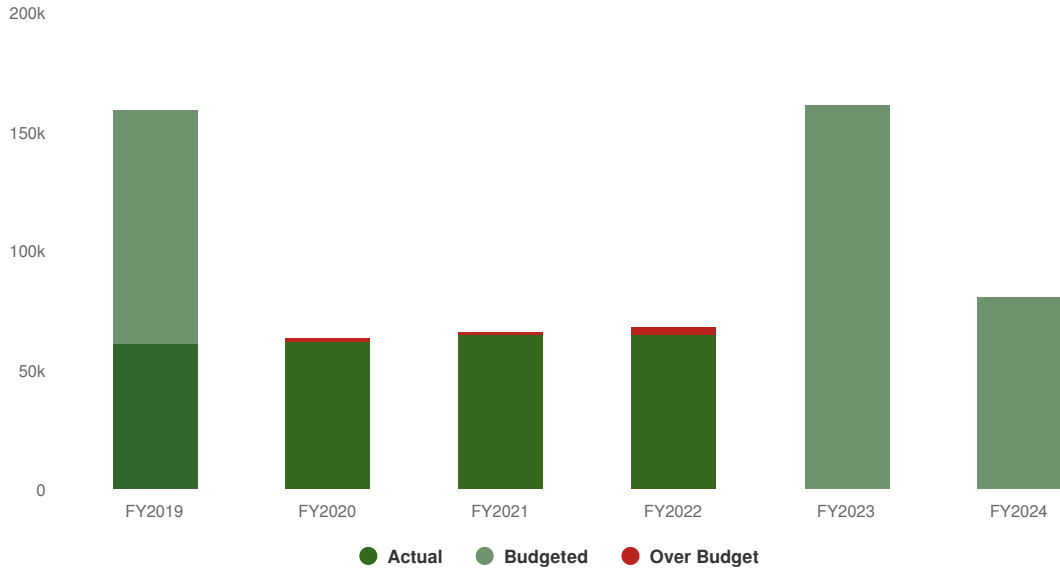
Services:

- 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.

Expenditures Summary

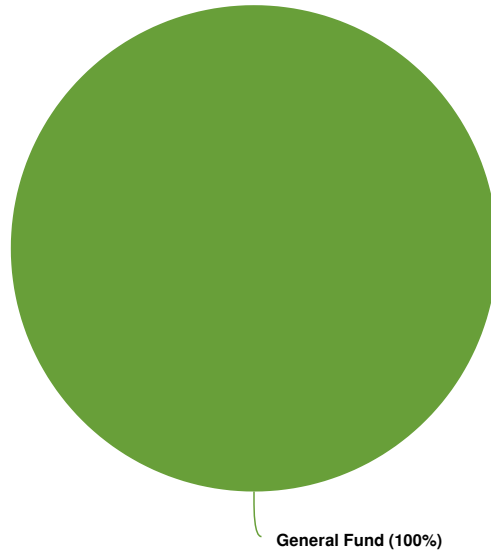
\$80,431 **-\$80,772**
(-50.11% vs. prior year)

Inspection and Investigation Proposed and Historical Budget vs. Actual

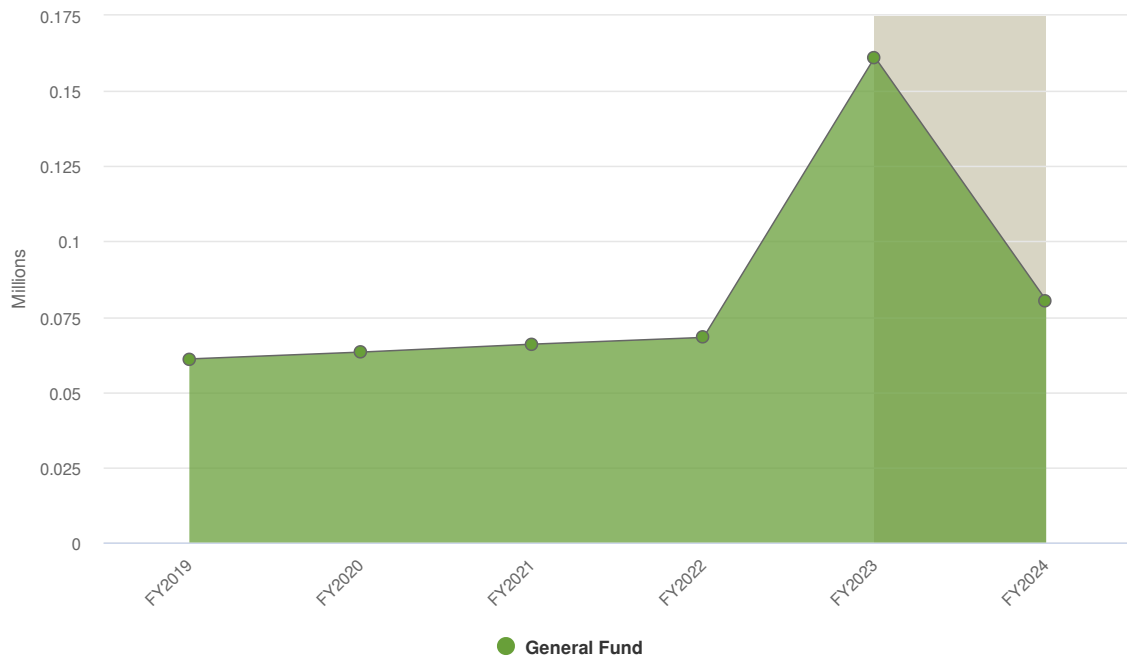


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

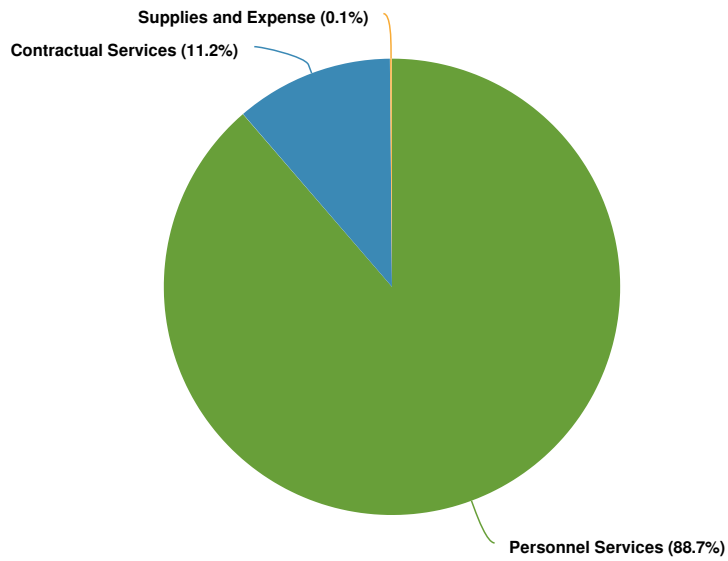


Grey background indicates budgeted figures.

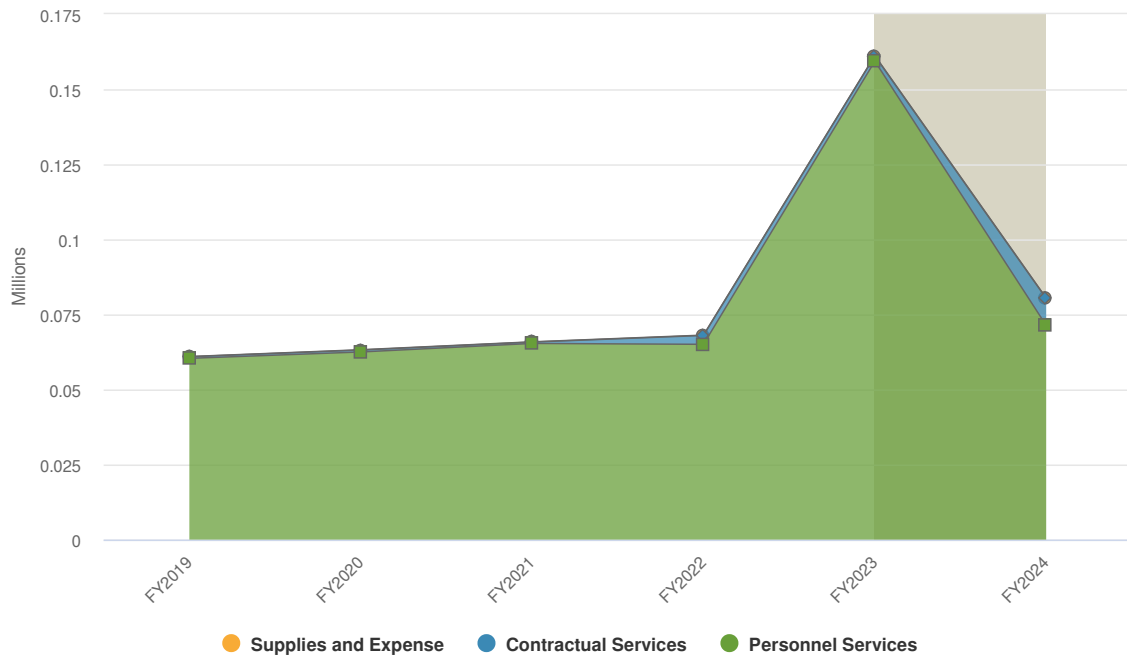
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
General Fund						
SALARIES/WAGES - FULL TIME	100-5-15-52202-111	\$50,294.53	\$123,114.00	\$51,571.52	\$53,934.63	-56.2%
EMPLOYER RETIREMENT	100-5-15-52202-133	\$6,051.42	\$16,276.00	\$6,817.72	\$7,712.65	-52.6%
HEALTH INSURANCE	100-5-15-52202-135	\$4,262.71	\$9,880.00	\$5,010.19	\$5,252.54	-46.8%
LIFE/DISABILITY INSURANCE	100-5-15-52202-136	\$582.37	\$550.00	\$579.14	\$225.92	-58.9%
DENTAL INSURANCE	100-5-15-52202-138	\$43.64	\$105.00	\$45.90	\$44.95	-57.2%
SOCIAL SECURITY & MEDICARE	100-5-15-52202-151	\$3,797.51	\$9,418.00	\$3,881.54	\$4,155.45	-55.9%
TELEPHONE	100-5-15-52202-223	\$2,955.85	\$1,750.00	\$9,000.00	\$9,000.00	414.3%
OFFICE SUPPLIES	100-5-15-52202-310	\$101.16	\$110.00	\$30.00	\$105.00	-4.5%
OPERATING SUPPLIES	100-5-15-52202-340	\$15.75	\$0.00	\$0.00	\$0.00	0%
Total General Fund:		\$68,104.94	\$161,203.00	\$76,936.01	\$80,431.14	-50.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fire Protection Services: 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 grade schools.
- Fire extinguisher operation training.
- Juvenile Firesetter Intervention Program.
- Fire station tours.

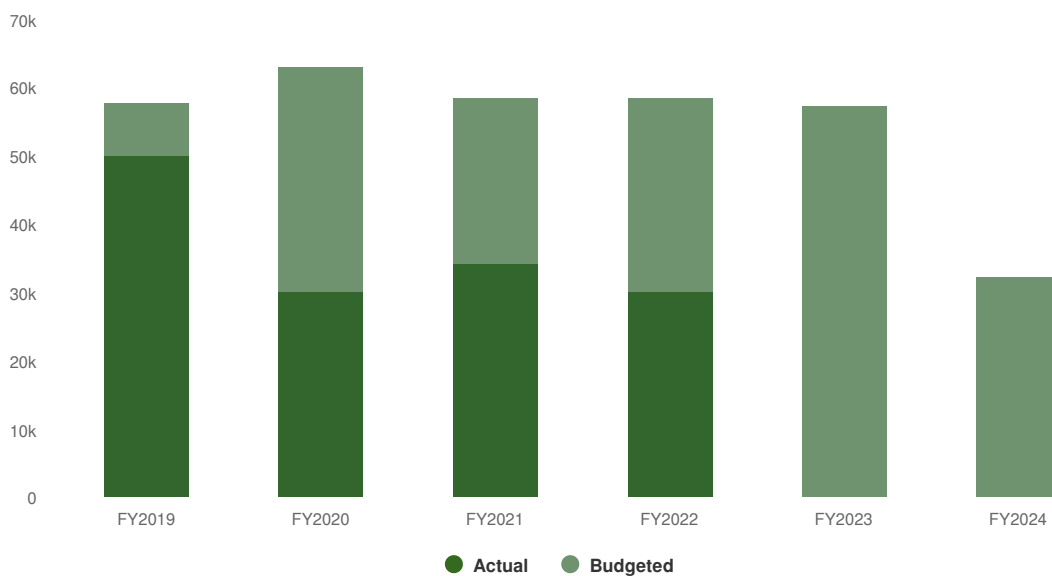
Goals and Standards of Performance:

- Conduct Fire Safety Program for elementary school students
- Promote more fire extinguisher training for local businesses.
- Continue fire station tours for community organizations.

Expenditures Summary

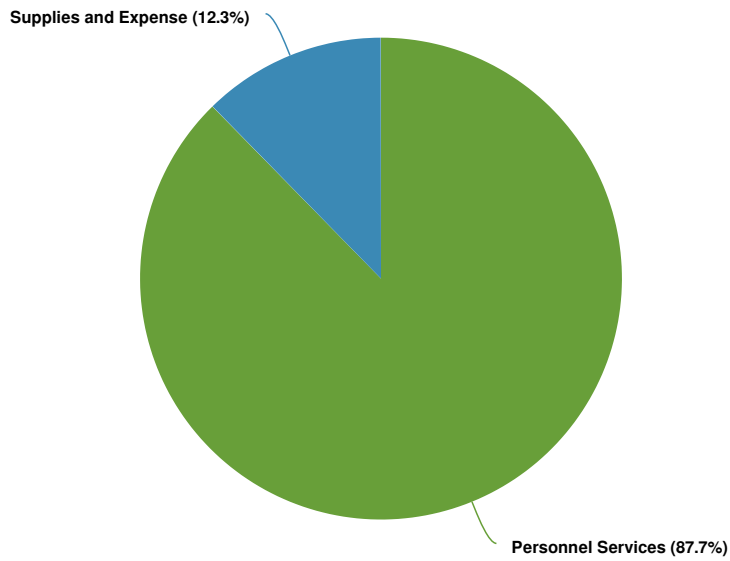
\$32,467 **-\$25,030**
 (-43.53% vs. prior year)

Education & Community Relations Proposed and Historical Budget vs. Actual

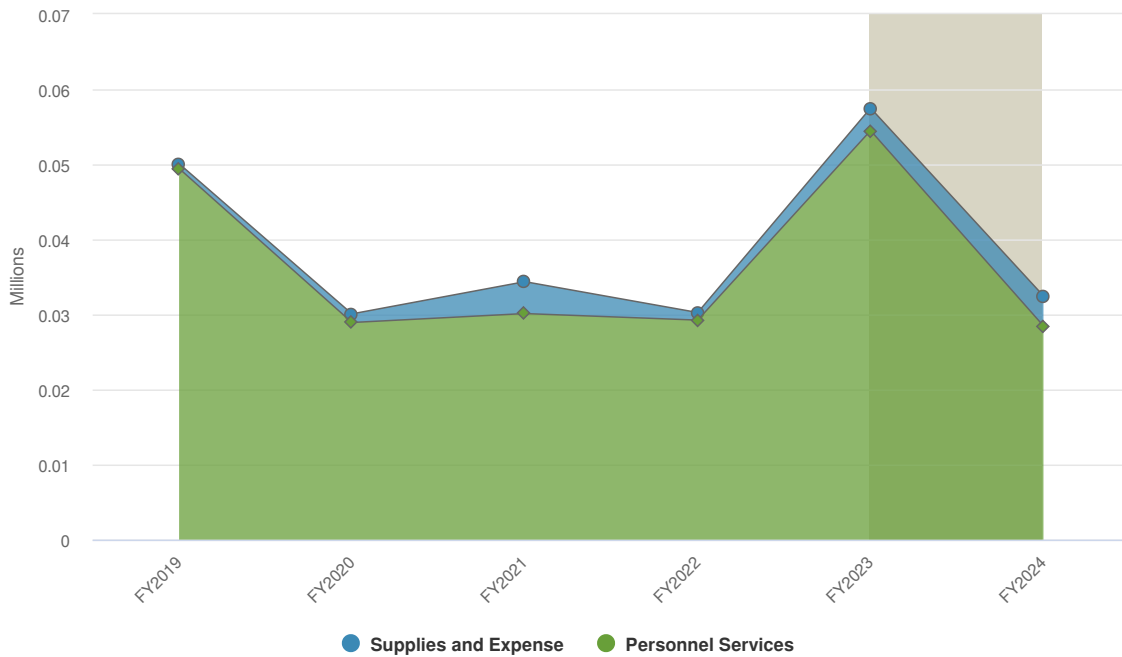


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

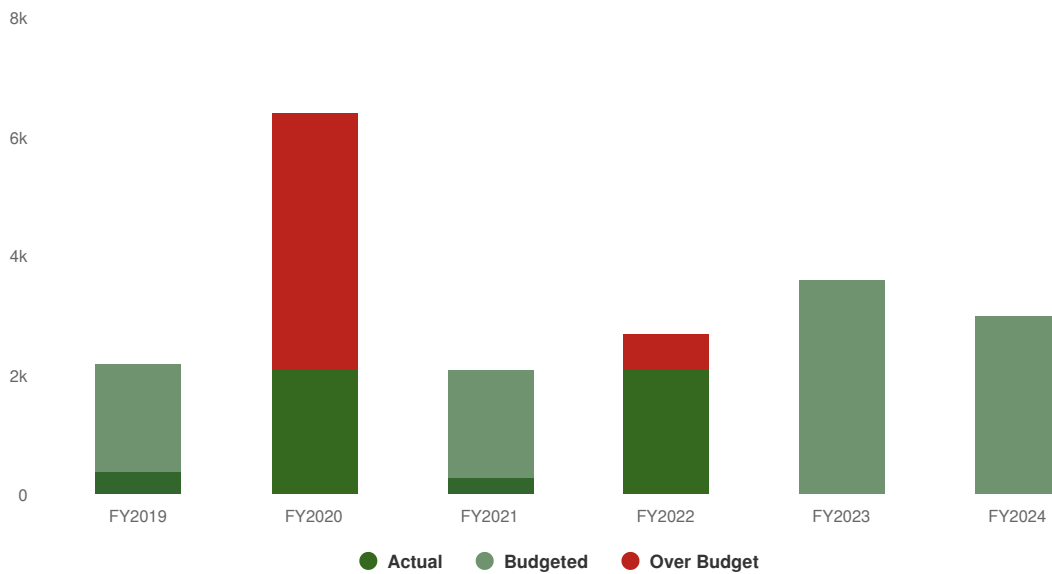
Fire Protection Services: Emergency Management

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

Expenditures Summary

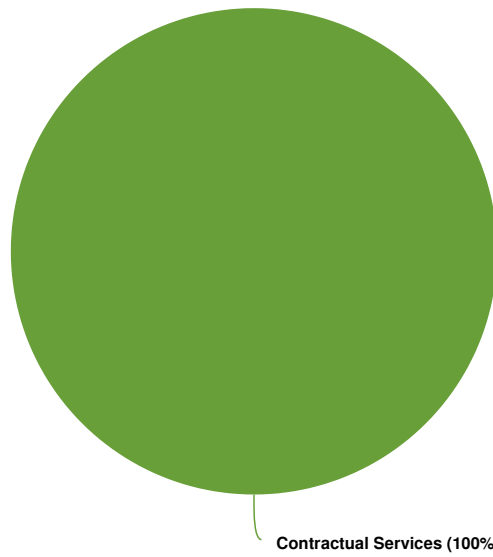
\$3,005 **-\$595**
(-16.53% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual

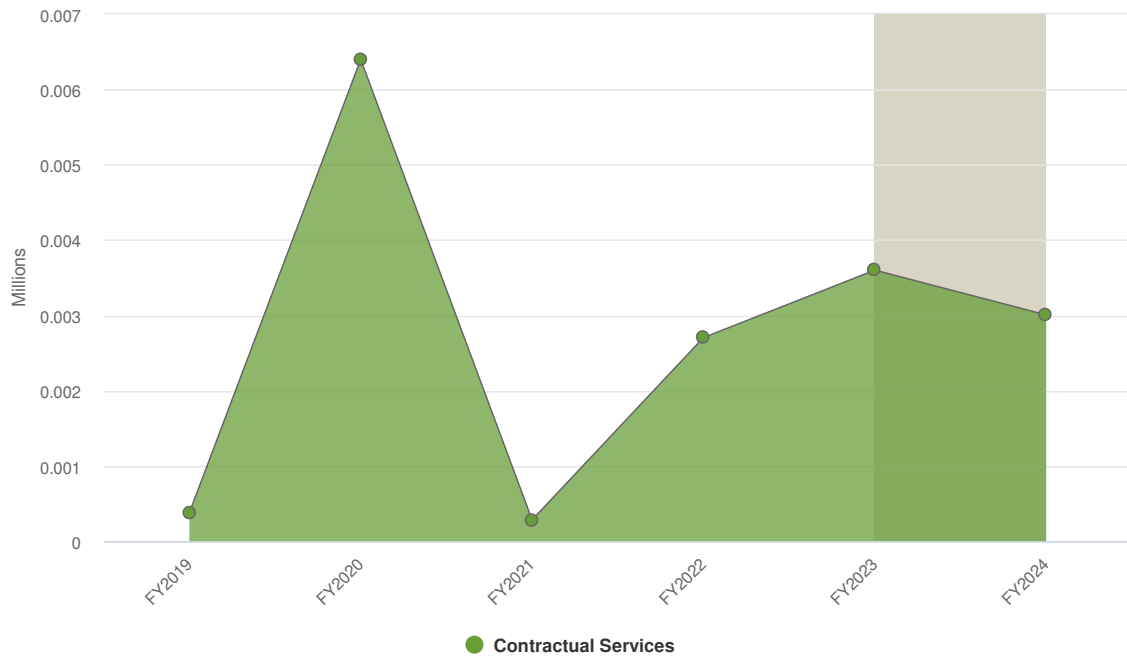


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Public Works

Department Manager: Matthew Lindstrom, Public Works Director

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).

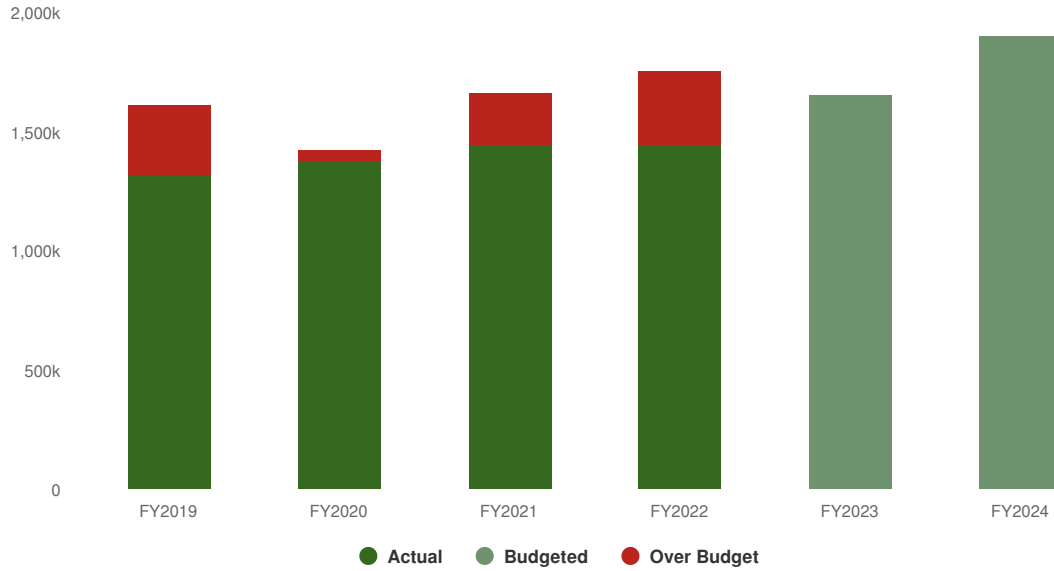
Activity Measures

ACTIVITY	2020	2021	2022	2023
Street Sweeping (lane miles)	1,135	1,100	830	1,200
Snow Plowing & Salting (miles)	3,002	3,002	3,002	3,002
Salting (tons)	900	1,300	1,300	1,600
Street Repair – Paving (miles)	0.5	6.7	1.0	1.0
Signs Installed/Repaired (each)	50	50	50	60
Rights-of-way Mowed (miles)	14	14	14	14

Expenditures Summary

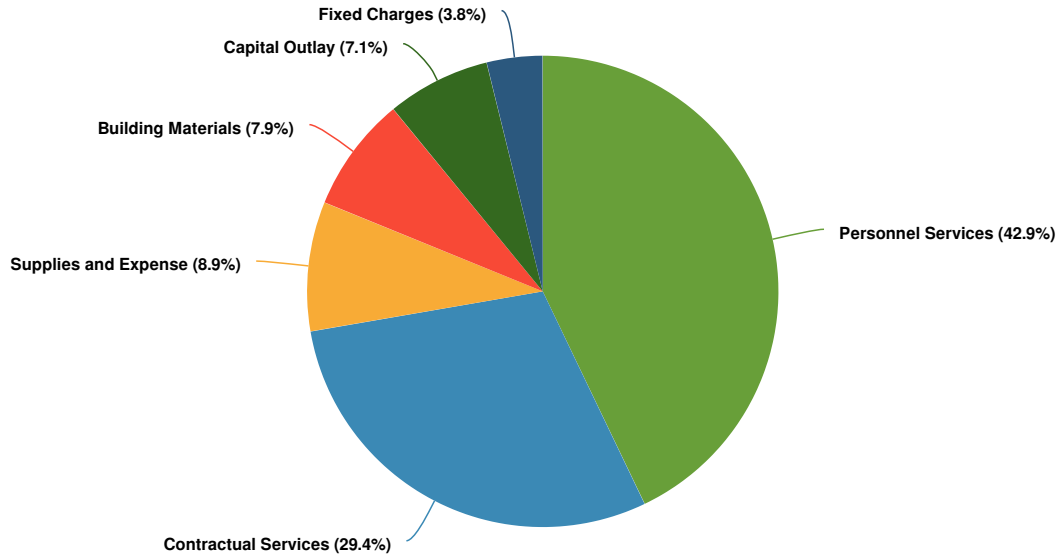
\$1,897,481 **\$242,542**
 (14.66% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

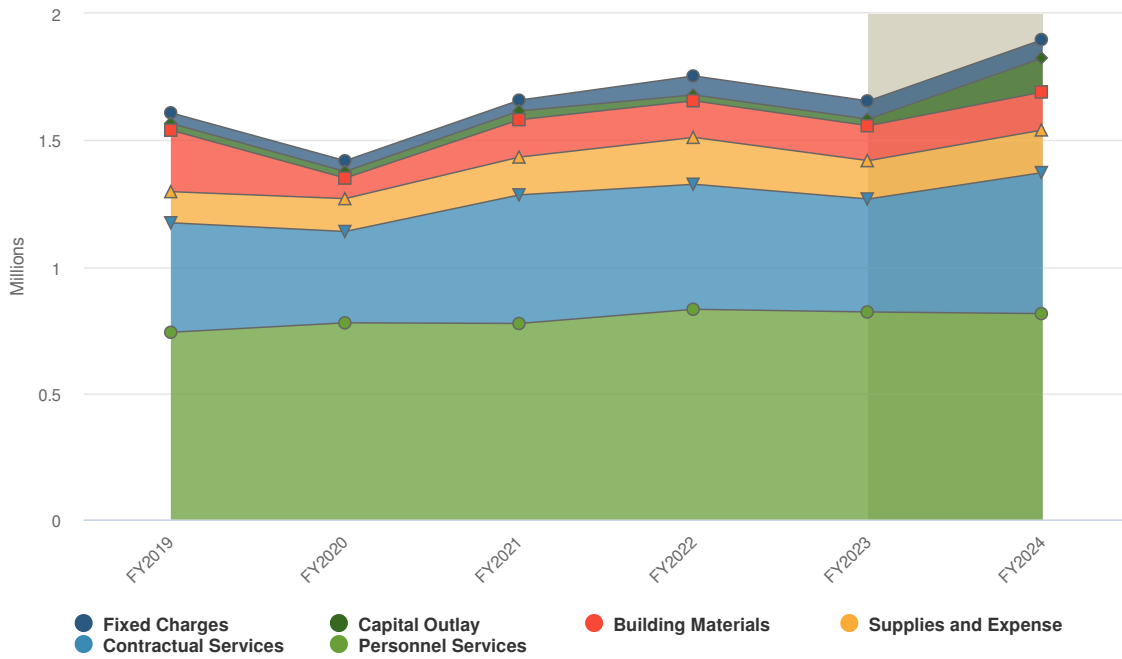


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	100-5-20-53100-111	\$110,424.17	\$115,831.00	\$113,574.24	\$93,770.92	-19%
DPW OVERTIME WAGES	100-5-20-53100-112	\$700.62	\$146.00	\$1,072.20	\$310.75	112.8%
EMPLOYER RETIREMENT	100-5-20-53100-133	\$7,197.85	\$7,886.00	\$7,795.83	\$6,491.63	-17.7%
HRA HEALTH REIMB ACCT CONTRI	100-5-20-53100-134	\$2,000.00	\$1,840.00	\$1,840.00	\$4,075.00	121.5%
HEALTH INSURANCE	100-5-20-53100-135	\$13,264.47	\$14,174.00	\$15,055.31	\$11,460.09	-19.1%
LIFE/DISABILITY INSURANCE	100-5-20-53100-136	\$982.97	\$995.00	\$888.19	\$492.91	-50.5%
PMT IN LIEU OF DENTAL PREMIUM	100-5-20-53100-137	\$0.00	\$1,807.00	\$1,807.00	\$4,680.70	159%
DENTAL INSURANCE	100-5-20-53100-138	\$134.88	\$135.00	\$125.74	\$98.07	-27.4%
PMT IN LIEU OF HEALTH PREMIUMS	100-5-20-53100-139	\$0.00	\$38,058.89	\$38,058.89	\$122,006.75	220.6%
SOCIAL SECURITY & MEDICARE	100-5-20-53100-151	\$8,376.62	\$8,872.00	\$8,548.40	\$8,148.26	-8.2%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SALARIES/WAGES - FULL TIME	100-5-20-53200-111	\$149,853.65	\$120,521.00	\$119,132.97	\$101,144.95	-16.1%
WAGES - OVERTIME	100-5-20-53200-112	\$3,764.01	\$715.00	\$3,674.65	\$5,623.18	686.5%
SALARIES/WAGES-PART TIME	100-5-20-53200-121	\$9,392.39	\$19,001.00	\$30,374.21	\$24,440.83	28.6%
OVERTIME WAGES	100-5-20-53200-122	\$43.50	\$0.00	\$0.00	\$0.00	0%
EMPLOYER RETIREMENT	100-5-20-53200-133	\$9,727.24	\$8,343.00	\$8,301.57	\$7,367.00	-11.7%
HEALTH INSURANCE	100-5-20-53200-135	\$19,691.56	\$17,456.00	\$16,938.10	\$17,606.70	0.9%
LIFE/DISABILITY INSURANCE	100-5-20-53200-136	\$1,217.01	\$1,345.00	\$814.81	\$821.52	-38.9%
DENTAL INSURANCE	100-5-20-53200-138	\$235.63	\$178.00	\$188.34	\$163.44	-8.2%
SOCIAL SECURITY & MEDICARE	100-5-20-53200-151	\$11,787.39	\$10,728.00	\$11,538.22	\$9,086.47	-15.3%
SALARIES/WAGES - FULL TIME	100-5-20-53205-111	\$15,833.30	\$17,304.00	\$11,855.97	\$17,687.57	2.2%
WAGES - OVERTIME	100-5-20-53205-112	\$1,956.31	\$0.00	\$3,291.36	\$3,817.07	N/A
EMPLOYER RETIREMENT	100-5-20-53205-133	\$1,156.35	\$1,177.00	\$1,029.99	\$1,483.82	26.1%
HEALTH INSURANCE	100-5-20-53205-135	\$2,117.01	\$2,501.00	\$2,686.20	\$2,865.02	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53205-136	\$108.62	\$131.00	\$90.08	\$123.23	-5.9%
DENTAL INSURANCE	100-5-20-53205-138	\$27.72	\$24.00	\$26.07	\$24.52	2.2%
SOCIAL SECURITY & MEDICARE	100-5-20-53205-151	\$1,360.10	\$1,324.00	\$1,150.91	\$1,645.11	24.3%
SALARIES/WAGES - FULL TIME	100-5-20-53210-111	\$19,069.77	\$34,573.00	\$14,326.00	\$20,189.62	-41.6%
OVERTIME WAGES	100-5-20-53210-112	\$0.00	\$0.00	\$56.46	\$883.41	N/A
EMPLOYER RETIREMENT	100-5-20-53210-133	\$1,181.81	\$2,351.00	\$1,002.12	\$1,454.04	-38.2%
HEALTH INSURANCE	100-5-20-53210-135	\$2,667.82	\$5,002.00	\$2,427.34	\$3,342.53	-33.2%
LIFE/DISABILITY INSURANCE	100-5-20-53210-136	\$148.24	\$410.00	\$72.14	\$143.77	-64.9%
DENTAL INSURANCE	100-5-20-53210-138	\$30.17	\$48.00	\$23.95	\$28.60	-40.4%
SOCIAL SECURITY & MEDICARE	100-5-20-53210-151	\$1,374.74	\$2,645.00	\$1,178.57	\$1,612.09	-39.1%
SALARIES/WAGES -FULL TIME	100-5-20-53311-111	\$245,271.19	\$105,800.00	\$123,174.91	\$116,108.06	9.7%
WAGES - OVERTIME	100-5-20-53311-112	\$8,620.28	\$840.00	\$1,152.29	\$6,927.43	724.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
WRS RETIREMENT	100-5-20-53311-133	\$16,479.11	\$7,252.00	\$8,384.76	\$8,489.45	17.1%
HRA HEALTH REIMB ACCT CONTRI	100-5-20-53311-134	\$7,500.00	\$6,095.00	\$6,095.00	\$2,675.00	-56.1%
HEALTH INSURANCE	100-5-20-53311-135	\$34,230.86	\$15,319.00	\$19,803.33	\$20,471.72	33.6%
LIFE/DISABILITY INSURANCE	100-5-20-53311-136	\$1,982.27	\$675.00	\$780.19	\$944.75	40%
PMT IN LIEU OF DENTAL PREMIUM	100-5-20-53311-137	\$0.00	\$5,986.00	\$5,986.00	\$3,053.12	-49%
DENTAL INSURANCE	100-5-20-53311-138	\$379.92	\$171.00	\$194.91	\$187.96	9.9%
PMT IN LIEU OF HEALTH PREMIUMS	100-5-20-53311-139	\$0.00	\$126,068.70	\$126,068.70	\$79,609.09	-36.9%
SOCIAL SECURITY & MEDICARE	100-5-20-53311-151	\$19,265.70	\$8,158.00	\$9,385.56	\$9,412.21	15.4%
SNOW REMOVAL - WAGES	100-5-20-53312-111	\$23,967.65	\$36,408.00	\$29,765.37	\$32,886.00	-9.7%
SNOW REMOVAL WAGES - OT	100-5-20-53312-112	\$22,242.61	\$18,681.00	\$22,630.36	\$4,657.37	-75.1%
SNOW REMOVAL WRS RETIREMENT	100-5-20-53312-133	\$2,826.34	\$3,746.00	\$4,038.87	\$2,590.49	-30.8%
SNOW REMOVAL HEALTH INSURANCE	100-5-20-53312-135	\$4,777.97	\$6,253.00	\$8,460.17	\$5,730.05	-8.4%
SNOW REMOVAL LIFE/DISABIL INS	100-5-20-53312-136	\$310.02	\$257.00	\$322.57	\$246.45	-4.1%
SNOW REMOVAL DENTAL INSURANCE	100-5-20-53312-138	\$59.33	\$59.00	\$104.01	\$49.03	-16.9%
SNOW REMOVAL SOC SEC - MEDICARE	100-5-20-53312-151	\$3,281.52	\$4,214.00	\$4,488.91	\$2,872.07	-31.8%
SALARIES/WAGES - FULL TIME	100-5-20-53320-111	\$4,029.99	\$13,588.00	\$6,451.42	\$13,888.74	2.2%
OVERTIME WAGES	100-5-20-53320-112	\$719.76	\$0.00	\$420.04	\$1,544.96	N/A
WRS RETIREMENT	100-5-20-53320-133	\$261.96	\$924.00	\$458.44	\$1,064.93	15.3%
HEALTH INSURANCE	100-5-20-53320-135	\$268.64	\$2,084.00	\$901.07	\$2,387.52	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53320-136	\$26.03	\$80.00	\$42.67	\$102.69	28.4%
DENTAL INSURANCE	100-5-20-53320-138	\$6.69	\$20.00	\$12.35	\$20.43	2.1%
SOCIAL SECURITY & MEDICARE	100-5-20-53320-151	\$306.36	\$1,039.00	\$515.37	\$1,180.68	13.6%
SALARIES/ WAGES FULL TIME	100-5-20-53330-111	\$13.00	\$0.00	\$0.00	\$0.00	0%
WRS RETIREMENT	100-5-20-53330-133	\$0.85	\$0.00	\$0.00	\$0.00	0%
SOCIAL SECURITY & MEDICARE	100-5-20-53330-151	\$1.00	\$0.00	\$0.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SALARIES/WAGES - FULL TIME	100-5-20-53636-111	\$16,439.32	\$12,371.00	\$9,051.21	\$12,668.82	2.4%
WAGES - OVERTIME	100-5-20-53636-112	\$38.92	\$13.00	\$59.63	\$656.82	4,952.5%
EMPLOYER RETIREMENT	100-5-20-53636-133	\$1,069.64	\$842.00	\$619.49	\$919.47	9.2%
HRA HEALTH REIMB ACCT CONT	100-5-20-53636-134	\$1,000.00	\$230.00	\$230.00	\$200.00	-13%
HEALTH INSURANCE	100-5-20-53636-135	\$2,032.34	\$1,667.00	\$1,263.61	\$1,910.01	14.6%
LIFE/DISABILITY INSURANCE	100-5-20-53636-136	\$141.29	\$91.00	\$66.78	\$82.16	-9.7%
PYMTS-LIEU OF DENTAL PREMS	100-5-20-53636-137	\$1,400.04	\$226.00	\$226.00	\$232.52	2.9%
DENTAL INSURANCE	100-5-20-53636-138	\$23.06	\$16.00	\$12.28	\$16.35	2.2%
PYMTS-LIEU OF HEALTH PREMS	100-5-20-53636-139	\$15,000.00	\$4,757.36	\$4,757.36	\$6,056.80	27.3%
SOCIAL SECURITY & MEDICARE	100-5-20-53636-151	\$1,250.13	\$947.00	\$682.57	\$1,019.41	7.6%
Total Personnel Services:		\$831,049.71	\$820,399.95	\$815,552.03	\$813,952.13	-0.8%
Contractual Services						
ENGINEERING SERVICES	100-5-20-53100-216	\$9,356.50	\$10,000.00	\$37,500.00	\$37,500.00	275%
TELEPHONE	100-5-20-53100-223	\$4,144.85	\$0.00	\$4,522.44	\$4,750.00	N/A
CONTRACT SOFTWARE SERVICES	100-5-20-53100-291	\$0.00	\$2,475.00	\$2,384.30	\$2,475.00	0%
PUBLISH LEGAL NOTICES	100-5-20-53100-295	\$1,242.23	\$500.00	\$150.00	\$500.00	0%
TELEPHONE	100-5-20-53110-223	\$9,040.91	\$9,000.00	\$8,560.00	\$9,000.00	0%
ELECTRIC	100-5-20-53110-225	\$115,860.84	\$121,000.00	\$121,000.00	\$125,840.00	4%
SEWER	100-5-20-53110-226	\$6,378.47	\$8,200.00	\$6,500.00	\$6,800.00	-17.1%
WATER	100-5-20-53110-227	\$10,286.74	\$12,000.00	\$11,000.00	\$12,000.00	0%
EQUIPMENT MAINTENANCE SVCS	100-5-20-53110-242	\$7,912.10	\$8,000.00	\$12,052.00	\$9,000.00	12.5%
BUILDING MAINTENANCE	100-5-20-53110-244	\$2,608.05	\$3,521.50	\$4,458.21	\$4,500.00	27.8%
OTHER PROFESSIONAL SVCS	100-5-20-53200-219	\$42,676.25	\$0.00	\$0.00	\$0.00	0%
NATURAL GAS	100-5-20-53200-221	\$1,119.05	\$1,300.00	\$1,500.00	\$1,600.00	23.1%
TELEPHONE	100-5-20-53200-223	\$994.64	\$900.00	\$900.00	\$950.00	5.6%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
ELECTRIC	100-5-20-53200-225	\$18,910.56	\$5,400.00	\$10,441.00	\$9,500.00	75.9%
SEWER	100-5-20-53200-226	\$0.00	\$0.00	\$900.00	\$1,400.00	N/A
WATER	100-5-20-53200-227	\$0.00	\$0.00	\$859.86	\$1,650.00	N/A
EQUIPMENT MAINTENANCE SVCS	100-5-20-53200-242	\$9,063.32	\$9,000.00	\$9,828.74	\$10,000.00	11.1%
GROUNDS MAINTENANCE SVCS	100-5-20-53200-243	\$10,362.67	\$10,000.00	\$2,000.00	\$8,000.00	-20%
BUILDING MAINTENANCE SVCS	100-5-20-53200-244	\$2,688.16	\$4,082.00	\$3,516.63	\$3,750.00	-8.1%
EMPLOYEE TESTING SVCS	100-5-20-53200-275	\$1,307.80	\$1,200.00	\$804.57	\$1,150.00	-4.2%
OUTDOOR POOL - NATURAL GAS	100-5-20-53205-221	\$11,993.11	\$10,000.00	\$6,000.00	\$8,828.00	-11.7%
OUTDOOR POOL - ELECTRICITY	100-5-20-53205-225	\$15,107.10	\$9,500.00	\$14,443.00	\$14,876.00	56.6%
OUTDOOR POOL - SEWER	100-5-20-53205-226	\$14,509.09	\$10,200.00	\$12,500.00	\$12,600.00	23.5%
OUTDOOR POOL - WATER	100-5-20-53205-227	\$14,855.32	\$11,500.00	\$13,216.89	\$15,000.00	30.4%
OUTDOOR POOL MAINTENANCE SVCS	100-5-20-53205-245	\$19,714.42	\$25,000.00	\$20,550.03	\$72,000.00	188%
TREE TRANSPLANT SERVICES	100-5-20-53210-238	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
TREE TRIMMING SERVICES	100-5-20-53210-282	\$4,287.35	\$7,000.00	\$6,015.00	\$6,500.00	-7.1%
ELECTRIC	100-5-20-53311-225	\$817.43	\$900.00	\$916.02	\$937.00	4.1%
UTILITY LOCATE SERVICES	100-5-20-53311-228	\$4,642.00	\$12,000.00	\$8,429.34	\$10,500.00	-12.5%
CONTRACT-STREET REPAIR SVCS	100-5-20-53311-230	\$27,562.68	\$35,000.00	\$35,000.00	\$35,000.00	0%
CONTRACT-ST SWR/CURB/GTTR SVCS	100-5-20-53311-236	\$12,650.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
CONTRACT-SIDEWALK REPAIR SVCS	100-5-20-53311-240	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
CONTRACT - VEHICLE SERVICES	100-5-20-53311-241	\$24,332.35	\$20,000.00	\$20,000.00	\$22,500.00	12.5%
CONTRACT - EQUIPMENT SVCS	100-5-20-53311-242	\$27,754.36	\$22,500.00	\$29,332.68	\$29,500.00	31.1%
CONTRACT - HEAVY EQUIPMT SVCS	100-5-20-53311-246	\$30,614.05	\$35,000.00	\$40,000.00	\$38,000.00	8.6%
EMPLOYEE TESTING SERVICES	100-5-20-53311-275	\$41.00	\$0.00	\$1,000.00	\$1,000.00	N/A
CONTRACT -SNOW REMOVAL SVCS	100-5-20-53312-237	\$0.00	\$5,000.00	\$2,000.00	\$3,500.00	-30%
OTHER PROFESSIONAL SERVICES	100-5-20-53320-219	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Contractual Services:		\$494,333.40	\$446,678.50	\$484,780.71	\$557,606.00	24.8%
Supplies and Expense						
OFFICE SUPPLIES	100-5-20-53100-310	\$1,764.48	\$2,000.00	\$2,000.00	\$2,500.00	25%
POSTAGE	100-5-20-53100-311	\$29.60	\$100.00	\$125.00	\$125.00	25%
MEMBERSHIP DUES	100-5-20-53100-321	\$30.00	\$0.00	\$0.00	\$0.00	0%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53100-331	\$2,047.00	\$2,000.00	\$2,000.00	\$2,000.00	0%
OPERATING SUPPLIES	100-5-20-53100-340	\$2,289.21	\$2,000.00	\$1,500.00	\$2,000.00	0%
OFFICE SUPPLIES	100-5-20-53110-310	\$171.10	\$500.00	\$150.00	\$400.00	-20%
OPERATING SUPPLIES	100-5-20-53110-340	\$6,868.05	\$7,000.00	\$7,000.00	\$7,000.00	0%
SUPPLIES-CONSUMABLE TOOLS	100-5-20-53110-362	\$1,022.98	\$500.00	\$400.00	\$650.00	30%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53200-331	\$500.00	\$500.00	\$0.00	\$500.00	0%
OPERATING SUPPLIES	100-5-20-53200-340	\$7,720.05	\$8,000.00	\$8,117.81	\$16,500.00	106.3%
VEHICLE FUELS	100-5-20-53200-344	\$7,222.30	\$6,500.00	\$4,500.00	\$6,500.00	0%
UNIFORM & CLOTHING EXPENSE	100-5-20-53200-346	\$3,302.91	\$3,000.00	\$3,643.08	\$3,500.00	16.7%
SUPPLIES & MATERIALS	100-5-20-53200-365	\$38,782.14	\$20,000.00	\$16,676.25	\$20,000.00	0%
OUTDOOR POOL OPERATNG SUPPLIES	100-5-20-53205-340	\$910.47	\$3,000.00	\$1,426.95	\$2,250.00	-25%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53210-331	\$60.00	\$500.00	\$0.00	\$200.00	-60%
OPERATING SUPPLIES	100-5-20-53210-340	\$506.53	\$500.00	\$533.54	\$550.00	10%
TRAVEL/SCHOOLS/CONFERENCES	100-5-20-53311-331	\$272.31	\$500.00	\$250.00	\$300.00	-40%
OPERATING SUPPLIES	100-5-20-53311-340	\$19,052.81	\$20,000.00	\$17,500.00	\$19,500.00	-2.5%
VEHICLE FUELS	100-5-20-53311-344	\$43,337.10	\$35,000.00	\$40,000.00	\$42,500.00	21.4%
UNIFORM & CLOTHING EXPENSE	100-5-20-53311-346	\$17,372.69	\$16,000.00	\$16,000.00	\$16,000.00	0%
SUPPLIES - STREET REPAIRS	100-5-20-53311-350	\$8,982.00	\$9,000.00	\$7,500.00	\$8,000.00	-11.1%
SNOW REMOVAL OPERATING SUPP	100-5-20-53312-340	\$23,002.69	\$15,000.00	\$15,000.00	\$17,500.00	16.7%
Total Supplies and Expense:		\$185,246.42	\$151,600.00	\$144,322.63	\$168,475.00	11.1%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Building Materials						
OUTDOOR POOL CHEMICALS	100-5-20-53205-452	\$24,765.65	\$18,000.00	\$24,717.97	\$25,250.00	40.3%
CHEMICALS - SALT	100-5-20-53312-451	\$120,000.00	\$120,000.00	\$120,000.00	\$125,000.00	4.2%
Total Building Materials:		\$144,765.65	\$138,000.00	\$144,717.97	\$150,250.00	8.9%
Fixed Charges						
INSURANCE-COMPR/GENL	100-5-20-53100-510	\$10,226.00	\$10,547.00	\$10,420.00	\$10,650.37	1%
INSURANCE-VEHICLE	100-5-20-53100-512	\$10,302.97	\$11,333.00	\$9,875.20	\$12,202.45	7.7%
INSURANCE-WORKERS COMP	100-5-20-53100-517	\$20,249.27	\$19,769.42	\$19,534.69	\$19,122.85	-3.3%
INSURANCE-COMPR/GENL	100-5-20-53200-510	\$2,666.00	\$2,748.00	\$2,713.60	\$2,770.22	0.8%
INSURANCE-LIAB SELF-FUNDED	100-5-20-53200-519	\$4,000.38	\$0.00	\$0.00	\$0.00	0%
INS-COMPREHENSIVE/GENERAL	100-5-20-53311-510	\$11,030.00	\$11,365.00	\$11,221.22	\$11,453.63	0.8%
INSURANCE - PROPERTY	100-5-20-53311-511	\$16,497.75	\$16,498.00	\$16,498.00	\$16,498.00	0%
Total Fixed Charges:		\$74,972.37	\$72,260.42	\$70,262.71	\$72,697.52	0.6%
Capital Outlay						
OFFICE FURNITURE/EQUIPMENT	100-5-20-53100-812	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
OTHER CAPITAL EQUIPMENT	100-5-20-53311-819	\$13,998.65	\$5,000.00	\$10,781.33	\$13,500.00	170%
CAPITAL IMPROV - STREETS	100-5-20-53311-821	\$9,258.00	\$15,000.00	\$9,430.00	\$115,000.00	666.7%
MAINT OF STORM SEWER MAINS	100-5-20-53320-825	\$0.00	\$5,000.00	\$2,500.00	\$5,000.00	0%
Total Capital Outlay:		\$23,256.65	\$26,000.00	\$23,711.33	\$134,500.00	417.3%
Total Expense Objects:		\$1,753,624.20	\$1,654,938.87	\$1,683,347.38	\$1,897,480.65	14.7%

Public Works: Administration and 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.

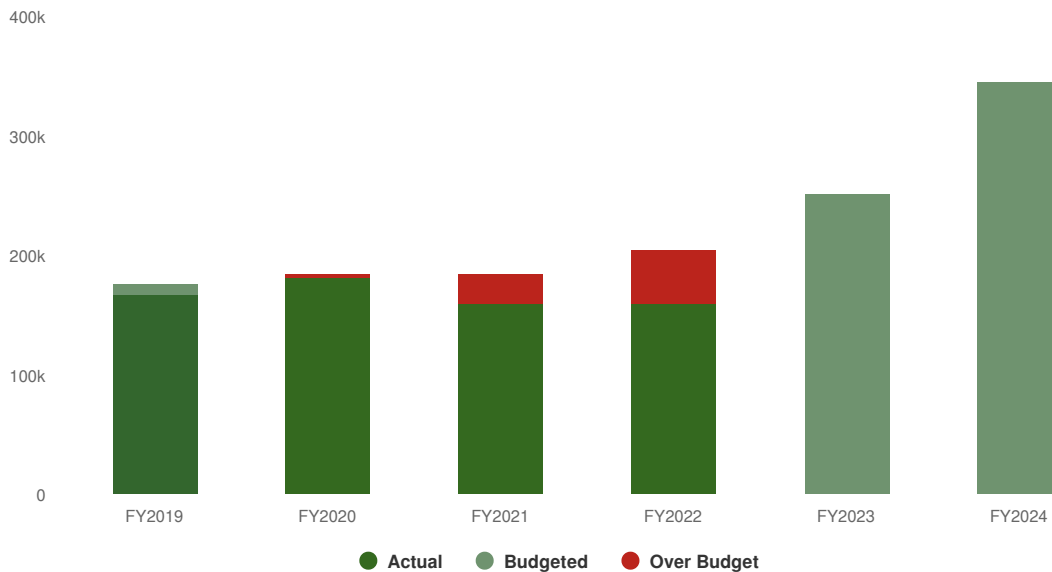
Services:

- 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.
- Issue advertisements for bids and request for professional services.
- Provide project management and inspection services for the City's public projects.

Expenditures Summary

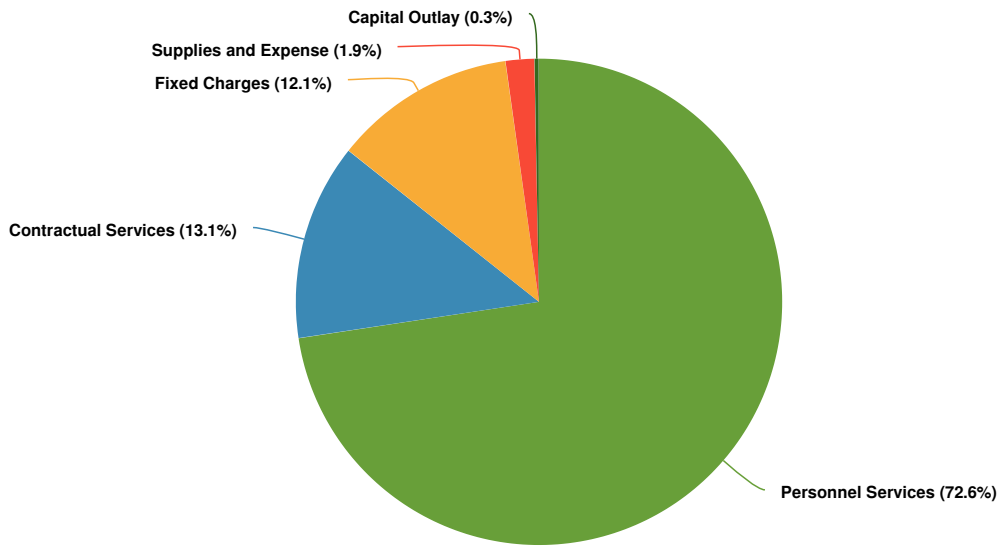
\$346,361 **\$94,891**
 (37.73% vs. prior year)

Administration and Engineering Proposed and Historical Budget vs. Actual

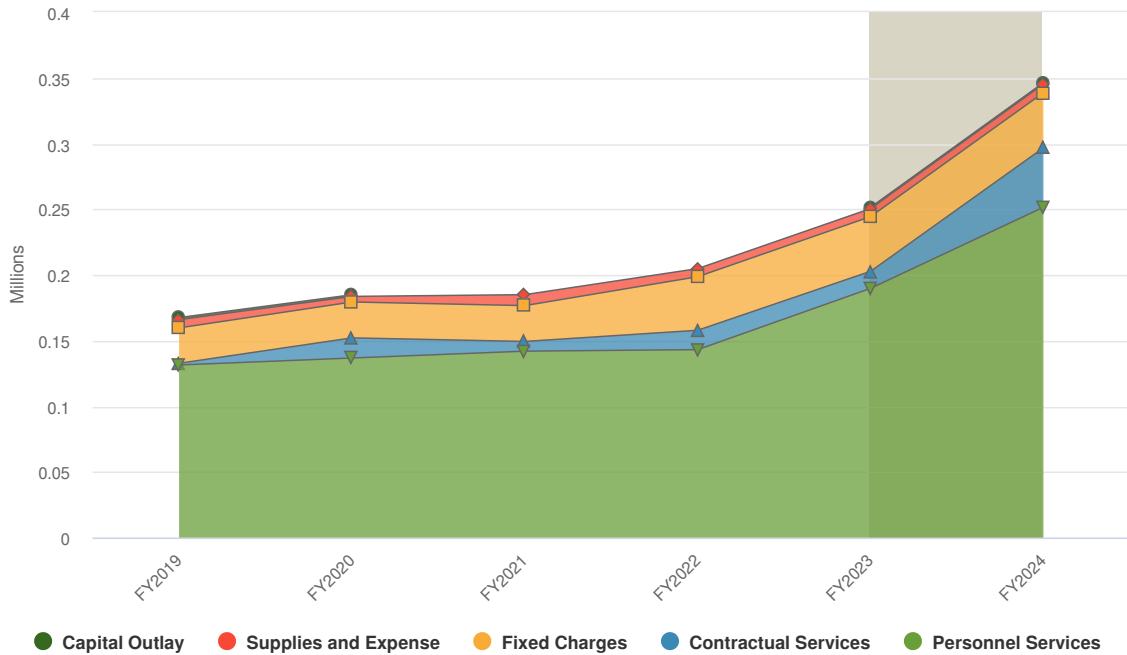


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Public Works: Street Maintenance

Description: The Street Maintenance Division of 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.

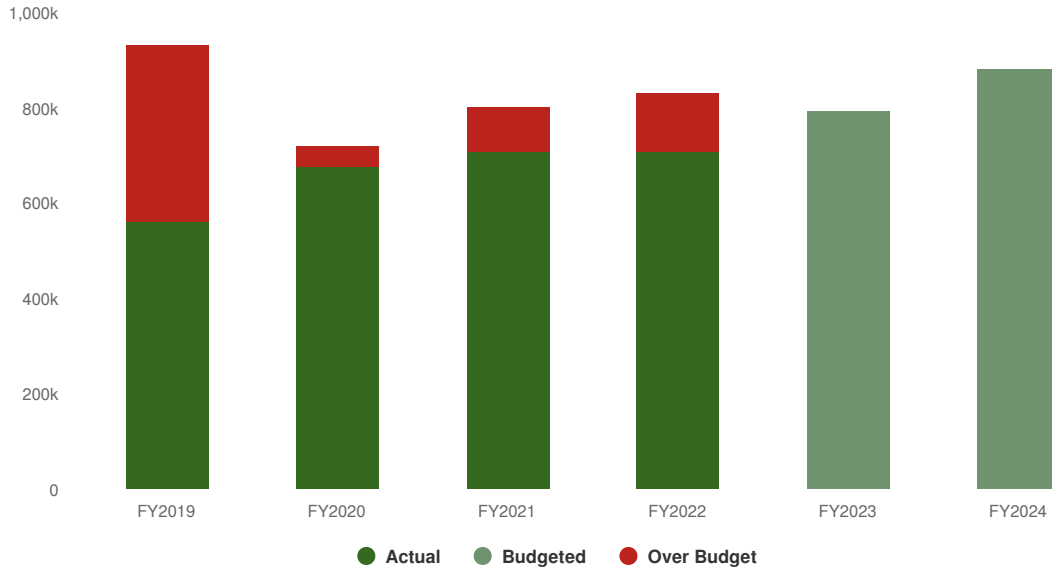
Performance Indicators:

- Hours of staff training - 80
- Percentage of sanitary sewers cleaned - 5%
- Number of signs replaced - 60

Expenditures Summary

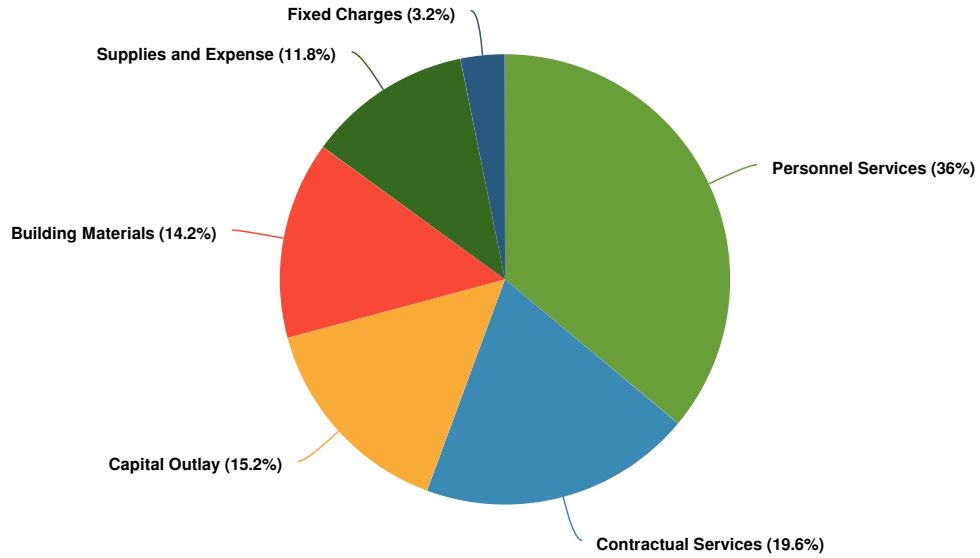
\$879,789 **\$85,808**
(10.81% vs. prior year)

Street Maintenance Proposed and Historical Budget vs. Actual

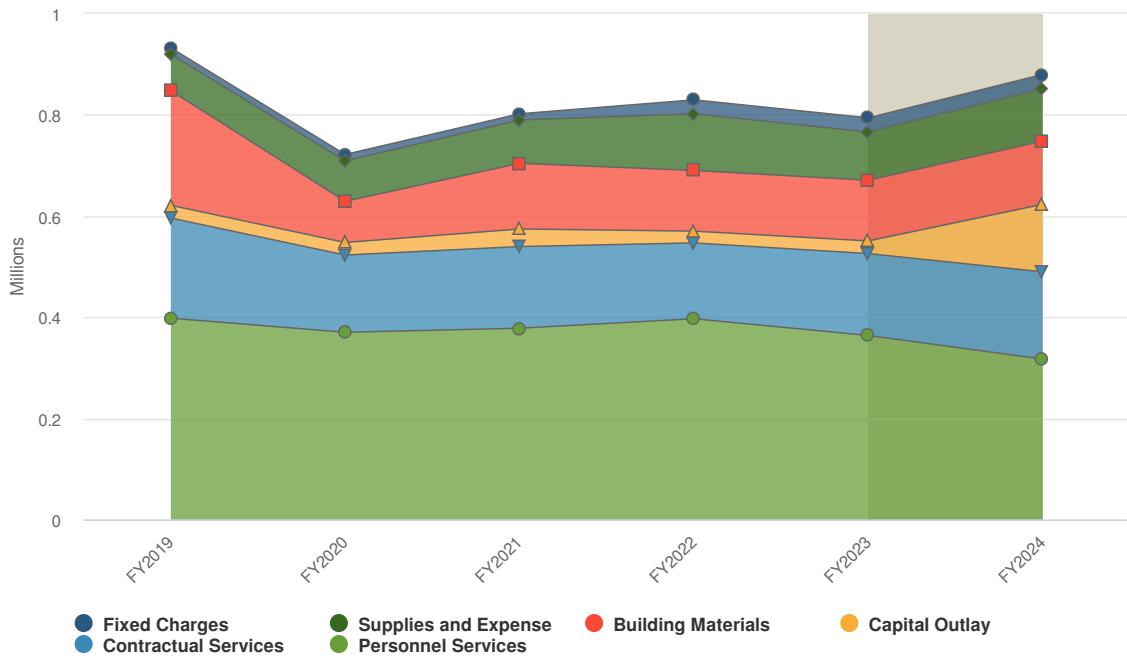


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Public Works: Yard Waste Collection

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

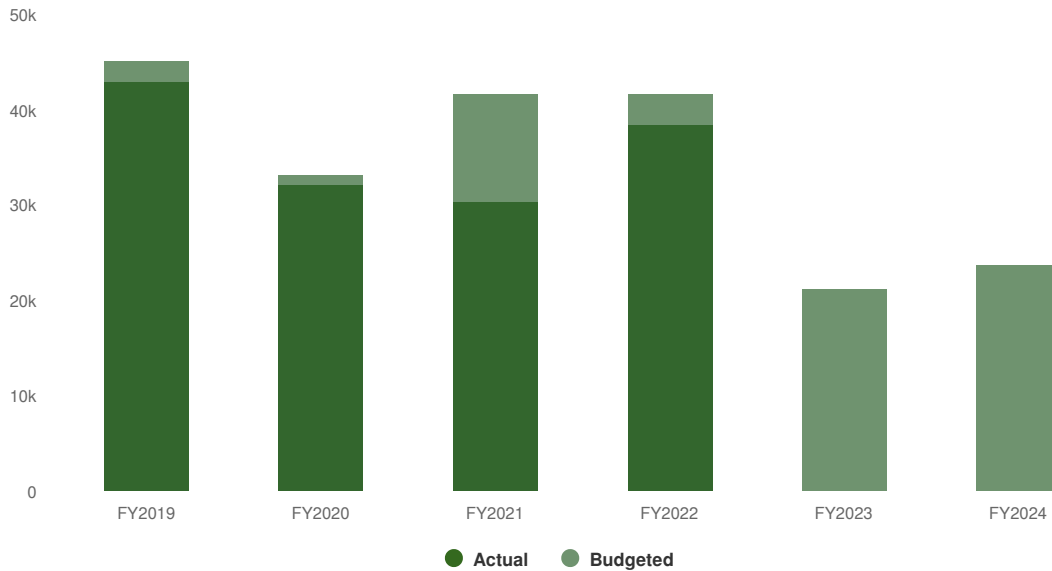
Services:

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

Expenditures Summary

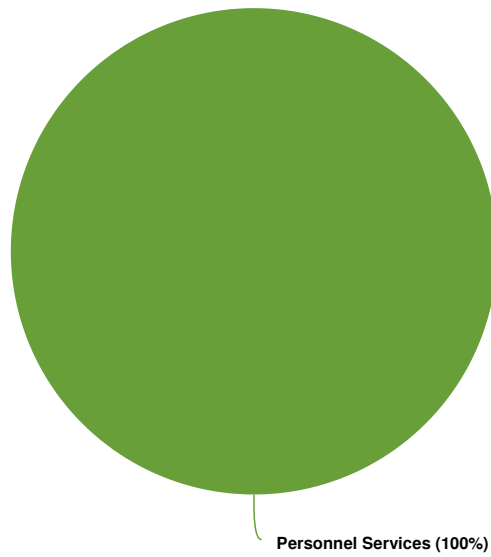
\$23,762 **\$2,602**
(12.30% vs. prior year)

Yard Waste Proposed and Historical Budget vs. Actual

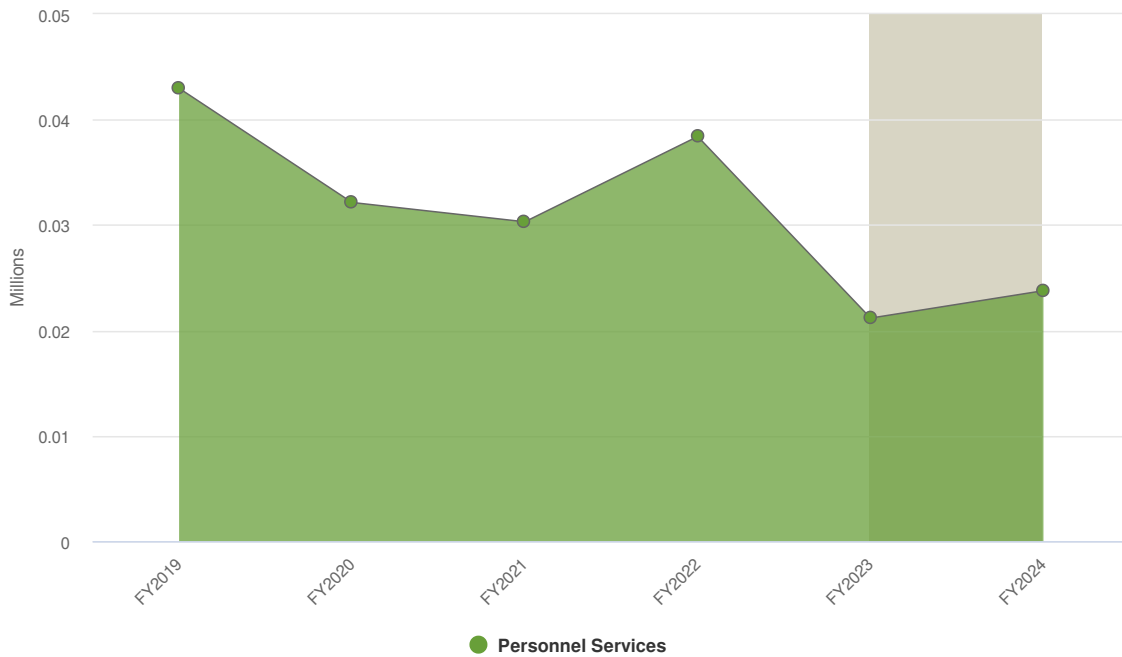


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Public Works: Garage Operations

Description: The Garage Operations Division operates and maintains all equipment for the 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.

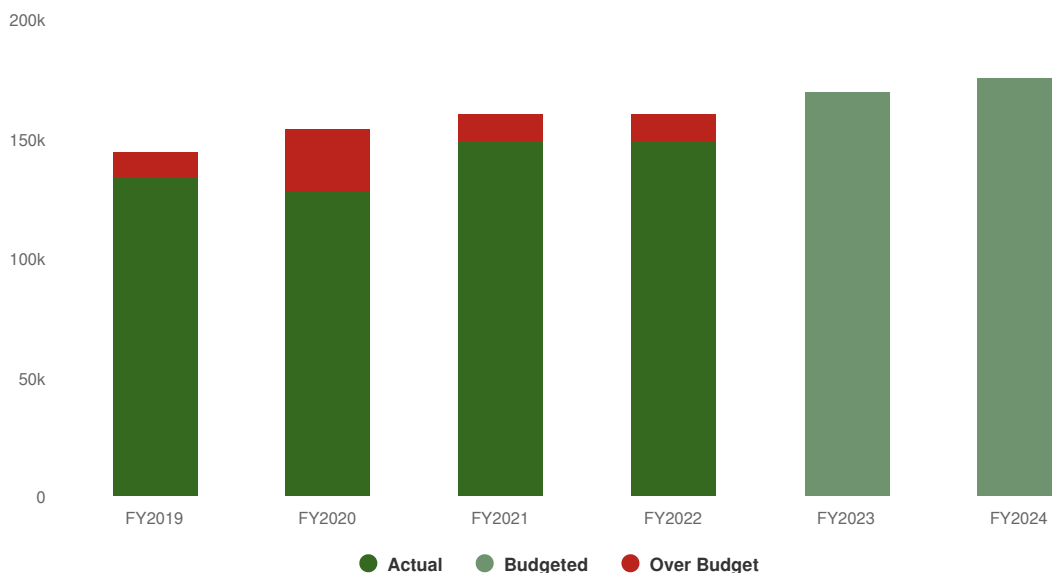
Performance Indicators:

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

Expenditures Summary

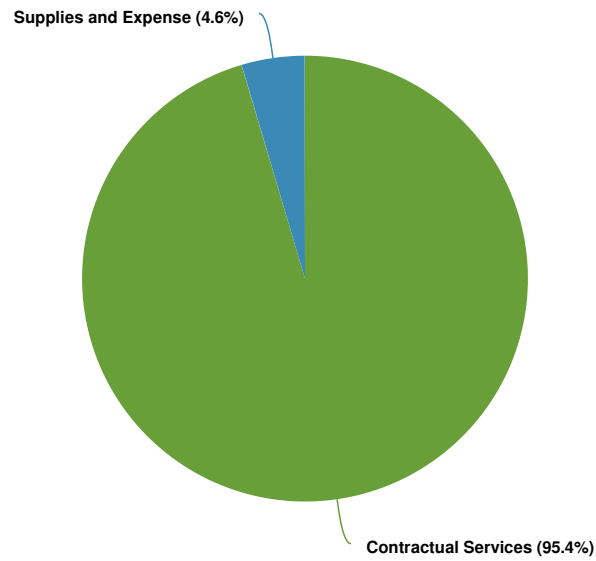
\$175,190 **\$5,469**
 (3.22% vs. prior year)

Garage Operations Proposed and Historical Budget vs. Actual

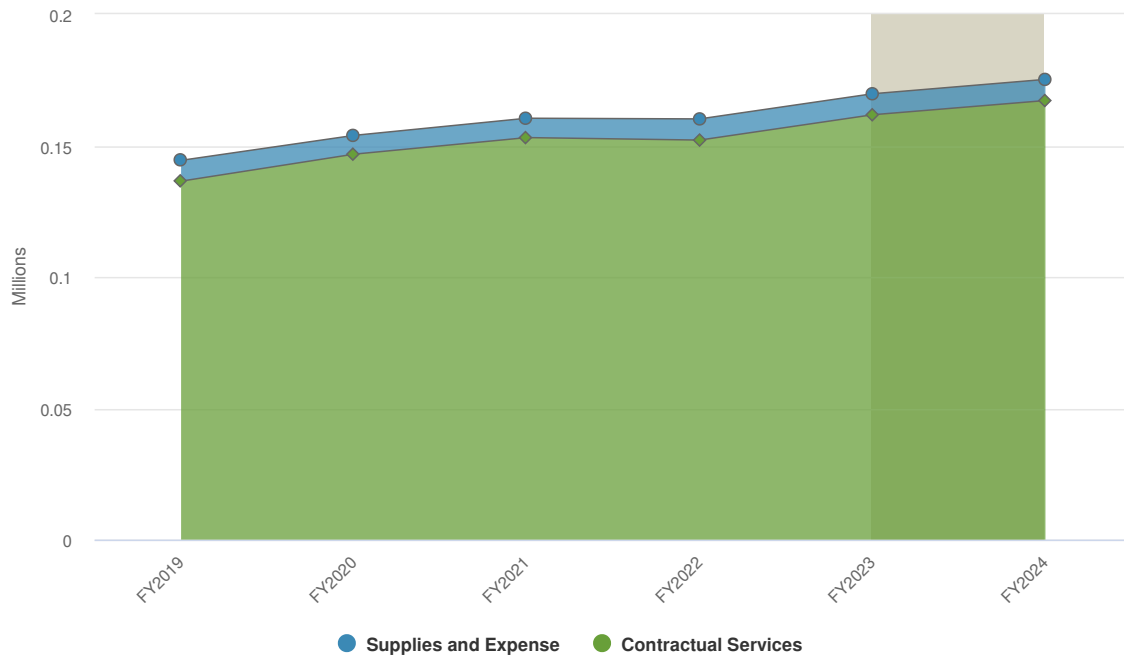


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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.

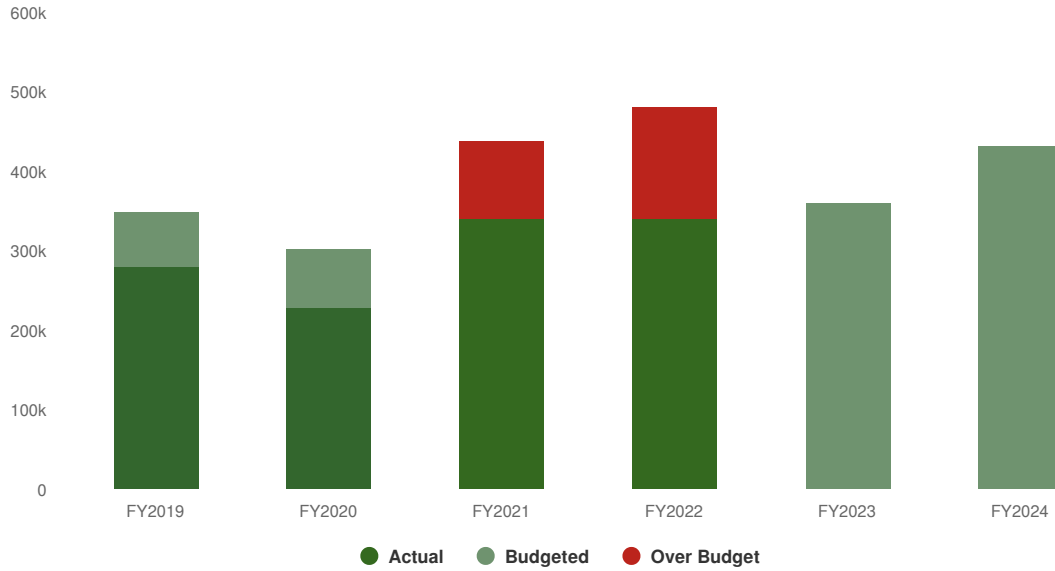
Activity Measures

ACTIVITY	2020	2021	2022	2023
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

Expenditures Summary

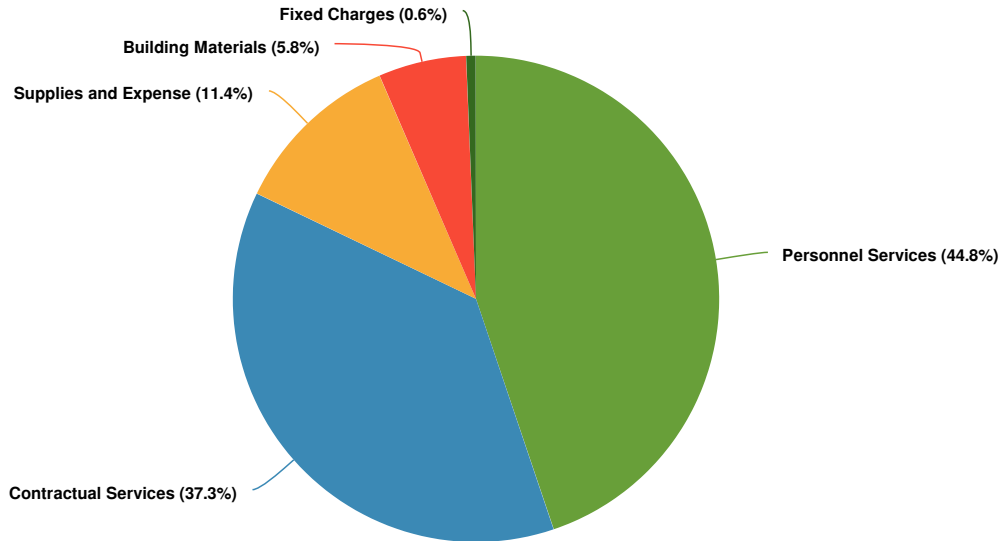
\$432,475 **\$71,897**
 (19.94% vs. prior year)

Park Maintenance Proposed and Historical Budget vs. Actual

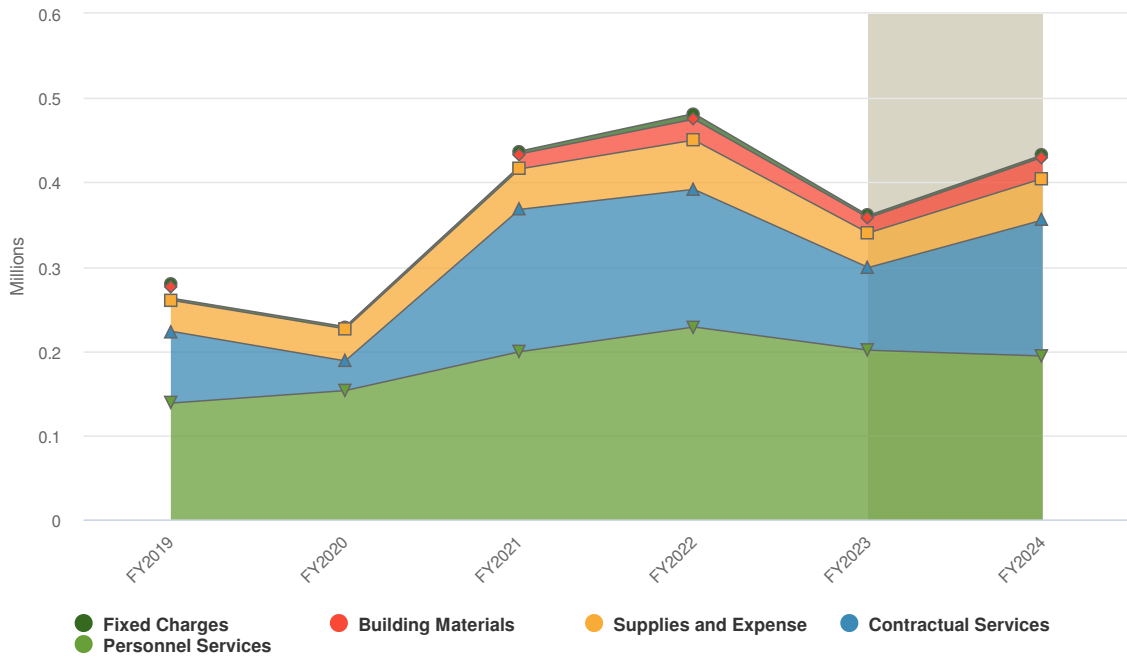


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Public Works: Forestry

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 provides 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.

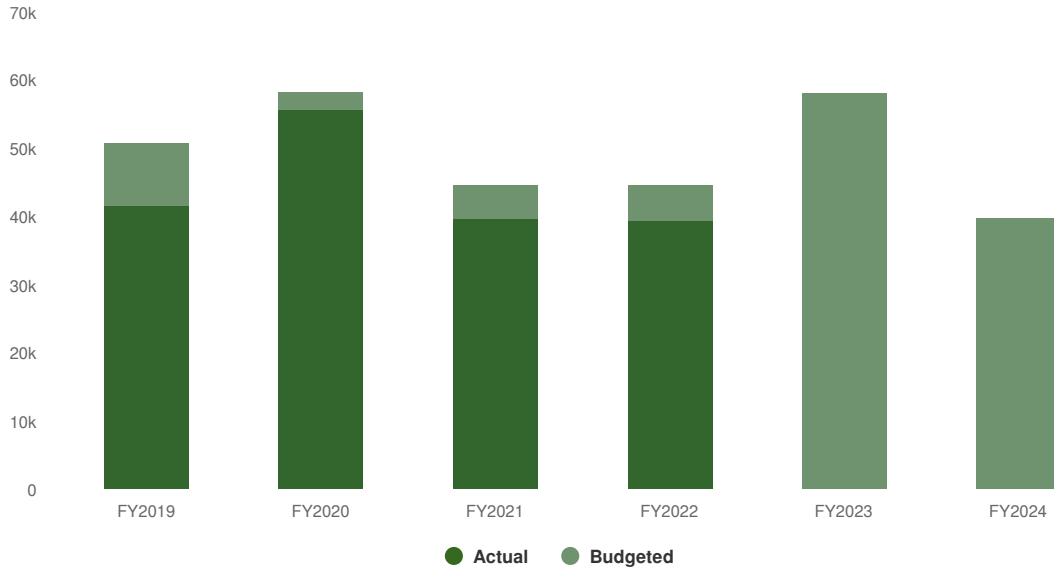
Activity Measures

ACTIVITY	2019	2020	2021	2022	2023
Trees Planted	25	0	25	20	12
Trees Removed	25	20	18	24	10
Stumps Removed	5	20	18	24	0
Trees Pruned	150	200	200	200	200
Service Requests	40	40	40	50	15

Expenditures Summary

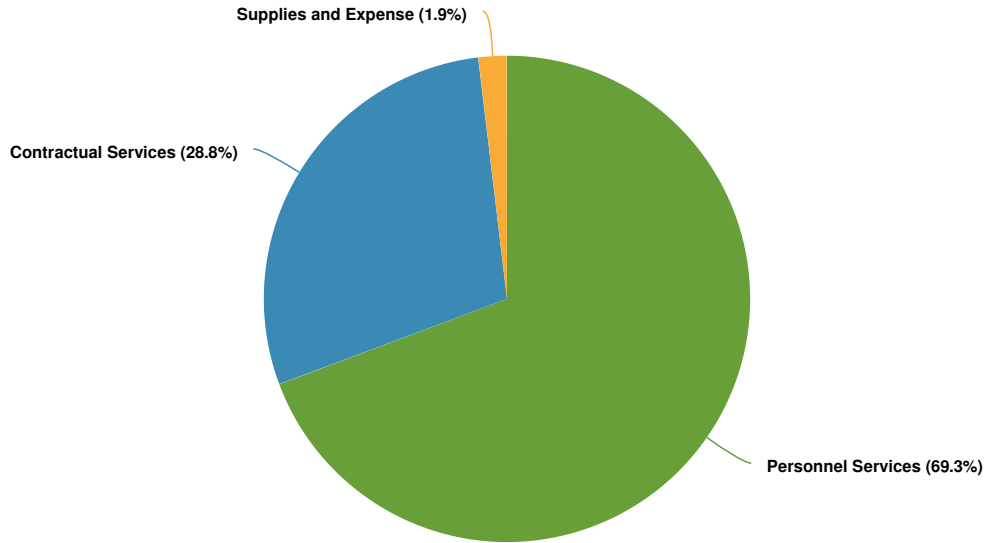
\$39,904 **-\$18,125**
 (-31.23% vs. prior year)

Forestry Proposed and Historical Budget vs. Actual

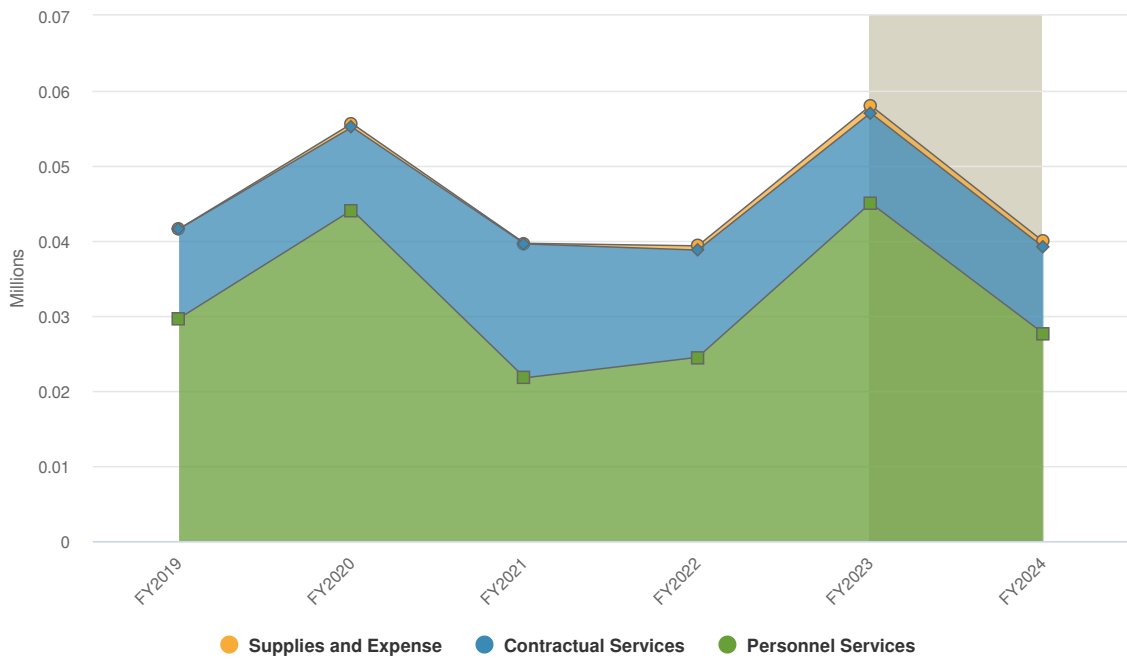


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Recreation Department

Department Manager: Karl Sorvich, Recreation Director

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.

Services:

- 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.
- 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 2024 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.
- Improve summer program offerings utilizing recreation vehicle and camp employees. Current programs offered during the summer months have reached maximum capacity.
- Creation of Before/After School Program being offered in Fall of 2024. This program will be offered September – June of each calendar year.
- 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.
- Ensure quality of customer service by maintaining the current Monday-Friday office hours and online services with mass registration options for baseball signups and pool memberships. Staff will respond to customer inquiries within 24 hours; same day if possible.
- Research the need for additional before/after school care and create a plan if the programs fit a need in the community.
- Expand senior center program and implement system to expand programming with additional instructors, nonprofit groups and Elkhorn city services.
- Maintain open and timely communication with the school district, civic groups and local businesses and involve as much as possible in events, sponsorships, community programs.

- Maintain the highest safety standard using best practices for all programs, parks and pool.
- Research the need and use for the recreation center during day hours; evaluate opportunities for programming that could be implemented in 2024.
- 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.

Activity Measures

ACTIVITY	2020	2021	2022	2023
Tball/Coach Pitch	136	193	199	197
Baseball	80	97	103	116
Softball	47	68	72	85
No School Adventure Days	N/A	238	233	269
Sunset Camp (Morning)	119	170	N/A	N/A
Sunset Camp (Afternoon)	210	394	542	525
Water Aerobics	0	0	45	50
Adult Programs	N/A	114	125	300
Swim Lessons	0	305	275	201
Flag Football	48	48	54	91
Community Events*	100	250	500	600
Escape Room, Mount Crumpit Kits	N/A	104	75	100
Members Pool Attendance (Res./NR/Family/Ind.)	0	\$52,970	\$45,669	\$42,693
Day Passes (\$5)	0	\$53,913	\$60,420	\$69,597

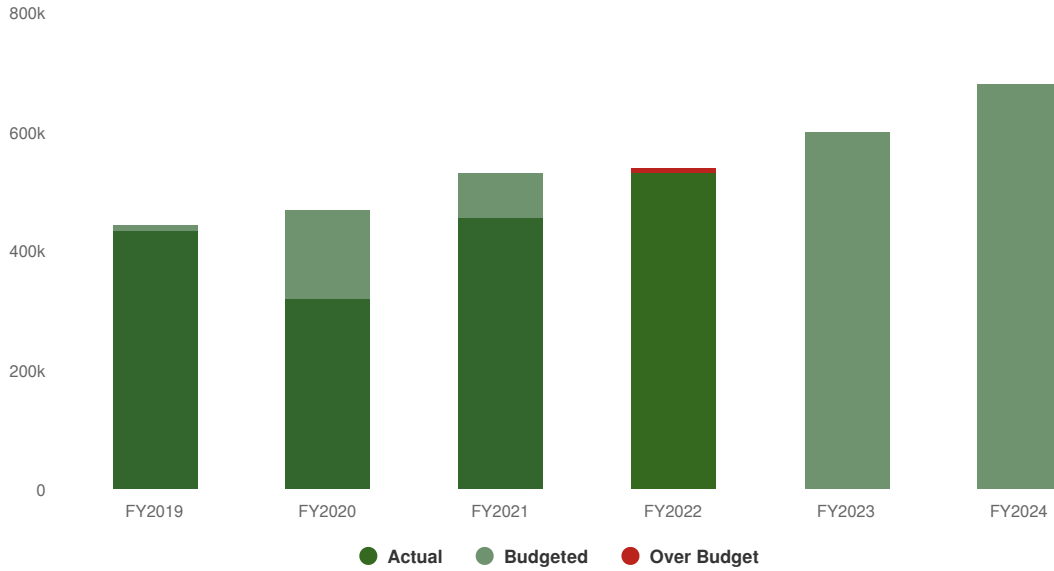
**Estimate between all events – additional programs being implemented Brat Trot, Beast Fest, Find Franz Scavenger Hunt, Flashlight Egg Hunt, Adult Soccer League, Adult Softball League, Sounds of Sunset Concert Series.*

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

Expenditures Summary

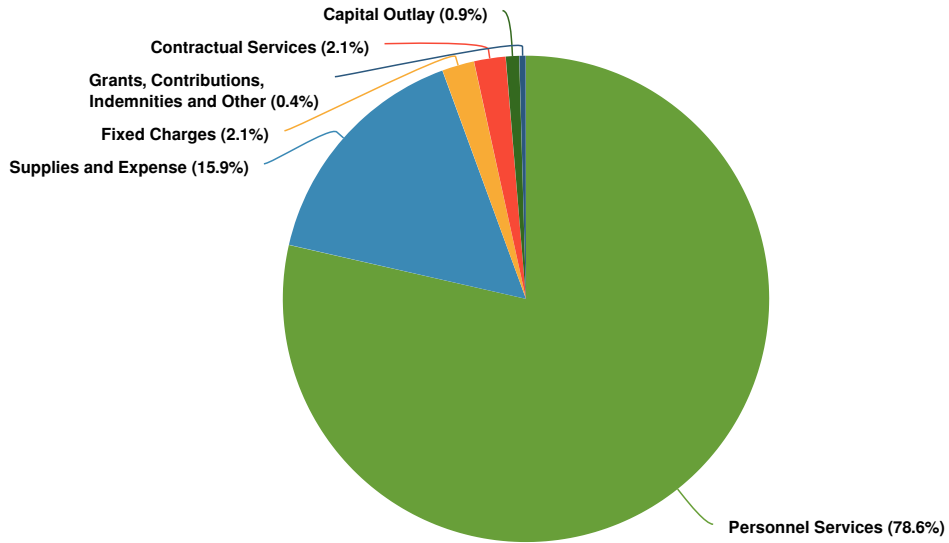
\$678,699 **\$80,652**
 (13.49% vs. prior year)

Recreation Proposed and Historical Budget vs. Actual

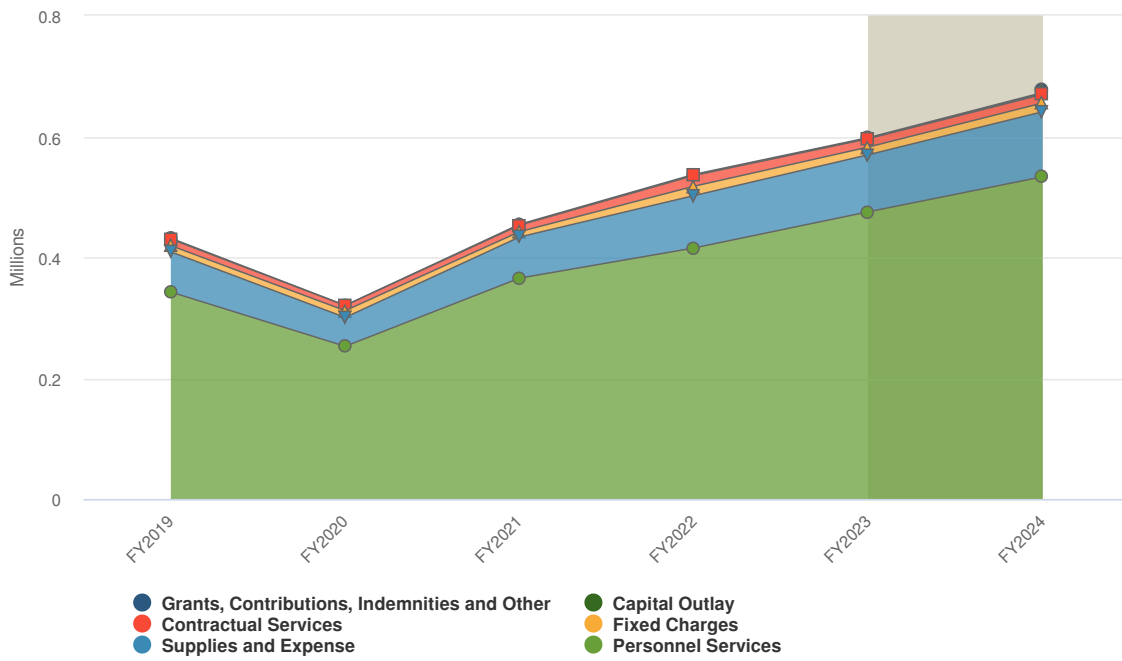


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	100-5-25-55300-111	\$148,467.79	\$177,195.00	\$176,357.44	\$183,484.20	3.5%
WAGES - OVERTIME	100-5-25-55300-112	\$236.46	\$250.00	\$250.00	\$195.56	-21.8%
EMPLOYER RETIREMENT	100-5-25-55300-133	\$9,475.24	\$12,066.00	\$11,992.41	\$12,673.91	5%
HEALTH INSURANCE	100-5-25-55300-135	\$17,342.34	\$19,800.00	\$21,888.30	\$22,676.40	14.5%
LIFE/DISABILITY INSURANCE	100-5-25-55300-136	\$908.95	\$1,037.00	\$887.97	\$1,232.28	18.8%
DENTAL INSURANCE	100-5-25-55300-138	\$211.52	\$233.00	\$251.26	\$245.16	5.2%
SOCIAL SECURITY & MEDICARE	100-5-25-55300-151	\$11,348.27	\$13,575.00	\$13,427.70	\$14,051.50	3.5%
SALARIES/WAGES-PART TIME	100-5-25-55310-121	\$62,857.41	\$75,000.00	\$97,842.10	\$105,371.76	40.5%
OVERTIME WAGES	100-5-25-55310-122	\$99.31	\$0.00	\$300.00	\$0.00	0%
PER DIEM	100-5-25-55310-140	\$33,150.94	\$23,000.00	\$33,000.00	\$33,000.00	43.5%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY & MEDICARE	100-5-25-55310-151	\$4,883.97	\$5,355.00	\$7,534.06	\$8,060.93	50.5%
OUTDOOR POOL -PT WAGES	100-5-25-55320-121	\$117,244.56	\$137,300.00	\$138,170.23	\$141,481.86	3%
OUTDOOR POOL - PT OT WAGES	100-5-25-55320-122	\$208.12	\$0.00	\$300.00	\$0.00	0%
OUTDOOR POOL -SOC SEC/MEDICARE	100-5-25-55320-151	\$8,988.72	\$10,503.00	\$10,603.32	\$10,823.37	3.1%
Total Personnel Services:		\$415,423.60	\$475,314.00	\$512,804.79	\$533,296.93	12.2%
Contractual Services						
OTHER PROFESSIONAL SVCS	100-5-25-55300-219	\$1,437.16	\$0.00	\$0.00	\$0.00	0%
TELEPHONE	100-5-25-55300-223	\$1,810.72	\$1,900.00	\$990.86	\$1,900.00	0%
EQUIPMENT MAINTENANCE SVCS	100-5-25-55300-242	\$158.42	\$500.00	\$500.00	\$500.00	0%
EMPLOYEE TESTING	100-5-25-55300-275	\$104.18	\$150.00	\$150.00	\$150.00	0%
CONTRACT SOFTWARE SERVICES	100-5-25-55300-291	\$0.00	\$1,050.00	\$1,500.00	\$1,500.00	42.9%
PUBLISH LEGAL NOTICES	100-5-25-55300-295	\$243.00	\$250.00	\$100.00	\$250.00	0%
OTHER PROFESSIONAL SVCS	100-5-25-55310-219	\$14,058.05	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Contractual Services:		\$17,811.53	\$13,850.00	\$13,240.86	\$14,300.00	3.2%
Supplies and Expense						
OFFICE SUPPLIES	100-5-25-55300-310	\$358.41	\$750.00	\$750.00	\$850.00	13.3%
POSTAGE	100-5-25-55300-311	\$246.88	\$1,000.00	\$530.42	\$600.00	-40%
MEMBERSHIP DUES	100-5-25-55300-321	\$0.00	\$750.00	\$300.00	\$500.00	-33.3%
TRAVEL/SCHOOLS/CONFERENCES	100-5-25-55300-331	\$150.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
MILEAGE REIMBURSEMENT	100-5-25-55300-335	\$203.63	\$500.00	\$400.00	\$500.00	0%
OPERATING SUPPLIES	100-5-25-55300-340	\$921.69	\$800.00	\$967.11	\$1,000.00	25%
REPAIR & MAINTENANCE SUPPLIES	100-5-25-55300-350	\$417.52	\$500.00	\$270.92	\$700.00	40%
OFFICE SUPPLIES	100-5-25-55310-310	\$2,493.43	\$1,750.00	\$2,054.25	\$2,250.00	28.6%
PRINTING FORMS, ETC.	100-5-25-55310-312	\$6,631.00	\$6,500.00	\$8,331.71	\$8,000.00	23.1%
REC TICKET PROGRAM EXPENSE	100-5-25-55310-313	\$0.00	\$2,800.00	\$6,100.00	\$6,300.00	125%
REC SPONSORSHIP EXPEND	100-5-25-55310-314	\$8,874.19	\$12,000.00	\$10,500.00	\$11,000.00	-8.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
TRAVEL/SCHOOLS/CONFERENCES	100-5-25-55310-331	\$385.00	\$800.00	\$800.00	\$900.00	12.5%
OPERATING SUPPLIES	100-5-25-55310-340	\$38,199.31	\$32,000.00	\$36,820.63	\$40,000.00	25%
BASEBALL SUPPLIES	100-5-25-55310-341	\$7,909.61	\$9,000.00	\$9,115.00	\$9,750.00	8.3%
FLAG FOOTBALL SUPPLIES	100-5-25-55310-342	\$1,780.80	\$4,500.00	\$3,546.00	\$3,000.00	-33.3%
OTHER RECREATION SUPPLIES	100-5-25-55310-343	\$2,547.24	\$3,500.00	\$3,500.00	\$4,000.00	14.3%
OUTDOOR POOL OPERATING EXP	100-5-25-55320-340	\$12,587.72	\$13,000.00	\$11,029.16	\$13,500.00	3.8%
OPERATING EXPENSES	100-5-25-55390-340	\$2,930.16	\$2,750.00	\$2,750.00	\$3,250.00	18.2%
Total Supplies and Expense:		\$86,636.59	\$94,400.00	\$99,265.20	\$107,600.00	14%
Fixed Charges						
INSURANCE-COMPR/GENL	100-5-25-55300-510	\$2,576.00	\$2,525.00	\$2,625.10	\$2,685.69	6.4%
INSURANCE - PROPERTY	100-5-25-55300-511	\$511.31	\$512.00	\$512.00	\$512.00	0%
INSURANCE-WORKERS COMP	100-5-25-55300-517	\$602.18	\$412.23	\$396.65	\$460.29	11.7%
INSURANCE-WORK COMP	100-5-25-55310-517	\$11,844.61	\$9,283.79	\$9,225.16	\$10,843.72	16.8%
Total Fixed Charges:		\$15,534.10	\$12,733.02	\$12,758.91	\$14,501.70	13.9%
Grants, Contributions, Indemnities and Other						
COMMUNITY EVENTS	100-5-25-55390-795	\$1,837.69	\$1,750.00	\$2,885.49	\$3,000.00	71.4%
Total Grants, Contributions, Indemnities and Other:		\$1,837.69	\$1,750.00	\$2,885.49	\$3,000.00	71.4%
Capital Outlay						
OFFICE EQUIPMENT	100-5-25-55300-812	\$0.00	\$0.00	\$0.00	\$6,000.00	N/A
Total Capital Outlay:		\$0.00	\$0.00	\$0.00	\$6,000.00	N/A
Total Expense Objects:		\$537,243.51	\$598,047.02	\$640,955.25	\$678,698.63	13.5%

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.

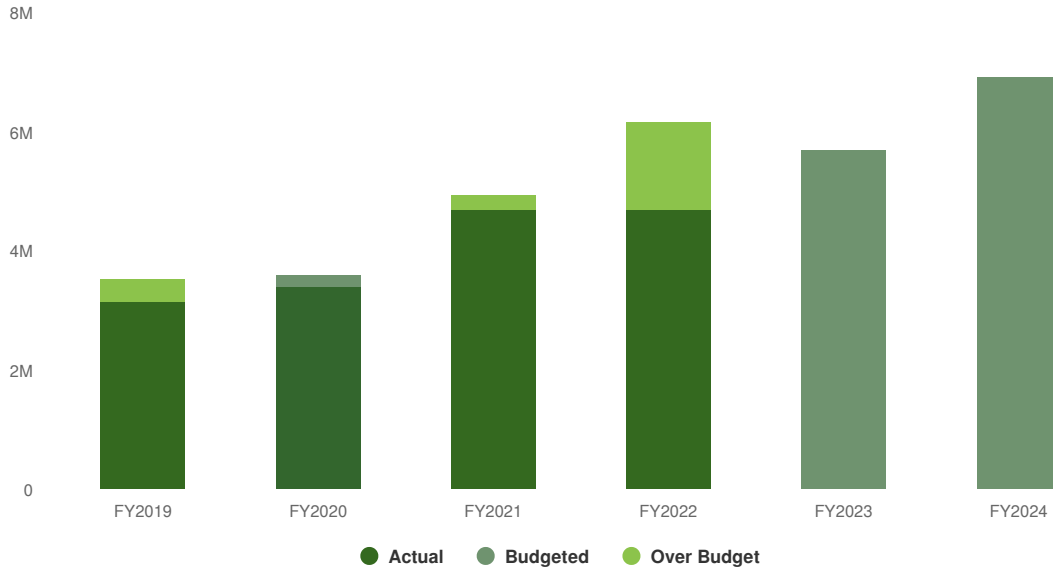
The **Emergency Medical Services (EMS) Fund** was formerly classified as an Enterprise Fund but with user fees no longer adequate to fully support EMS operations, the Fund now receives General Property taxes in an amount sufficient to require that the Fund be reclassified as a Special Revenue Fund.

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.

Revenues Summary

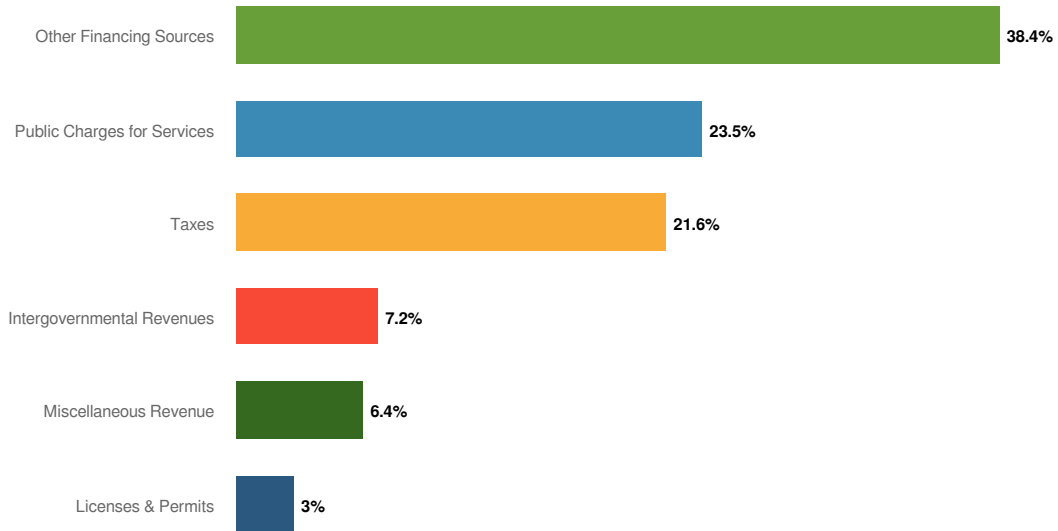
\$6,915,781 **\$1,220,914**
(21.44% vs. prior year)

Special Revenue Funds Proposed and Historical Budget vs. Actual

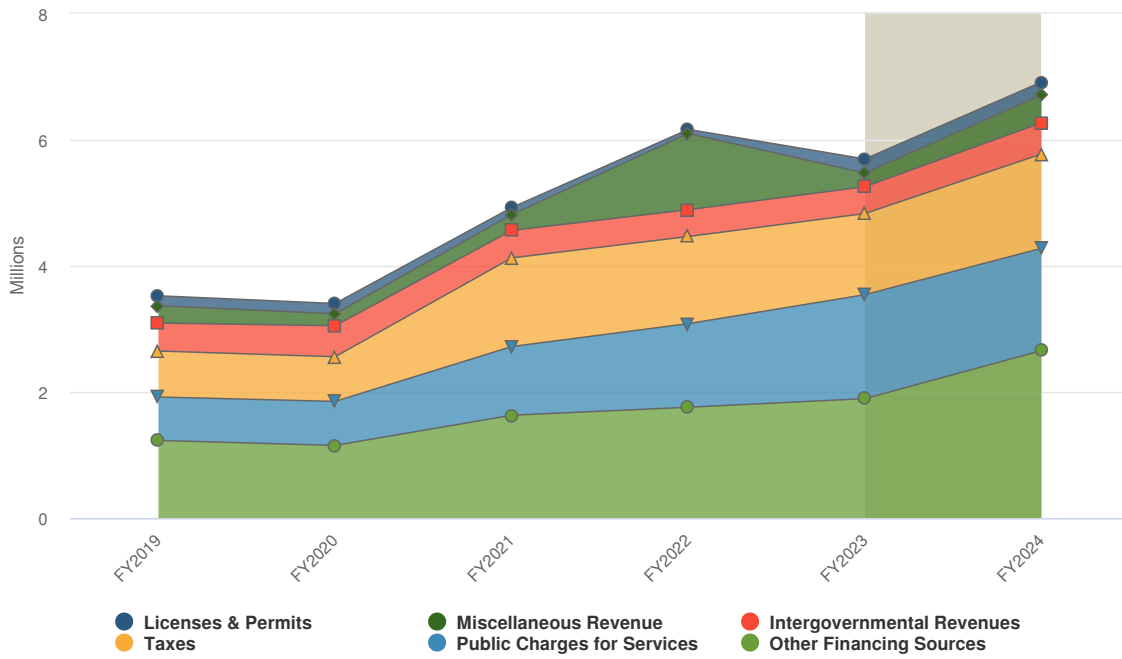


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Property						
REAL ESTATE TAXES	201-4-41110-000	\$443,872.00	\$507,152.00	\$507,152.00	\$509,080.00	0.4%
REAL ESTATE PROPERTY TAXES	209-4-41110-000	\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00	27.5%
Total Property:		\$1,107,966.00	\$1,057,255.00	\$1,057,255.00	\$1,210,273.00	14.5%
Sales & Use						
ROOM TAX	208-4-41210-000	\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00	23.9%
Total Sales & Use:		\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00	23.9%
Total Taxes:		\$1,382,441.58	\$1,287,255.00	\$1,341,894.32	\$1,495,273.00	16.2%
Intergovernmental Revenues						
State Grants						
Federal Grants	209-4-43220-000			\$0.00	\$56,115.66	N/A
WI GRANTS	209-4-43522-000	\$0.00	\$0.00	\$6,300.00	\$6,300.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total State Grants:		\$0.00	\$0.00	\$6,300.00	\$62,415.66	N/A
Grants From Local Govts.						
LIBRARY AID	201-4-43790-000	\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00	1.8%
Total Grants From Local Govts.:		\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00	1.8%
Total Intergovernmental Revenues:		\$425,213.92	\$425,499.00	\$444,976.00	\$495,401.66	16.4%
Licenses & Permits						
Building Permits & Inspections						
BUILDING PERMITS	208-4-44300-000	\$34,800.31	\$127,000.00	\$115,000.00	\$132,250.00	4.1%
PLUMBING PERMITS	208-4-44301-000	\$6,600.15	\$18,000.00	\$8,460.00	\$9,729.00	-45.9%
INSPECTION ADMIN FEES	208-4-44302-000	\$1,310.00	\$5,200.00	\$3,111.43	\$3,578.00	-31.2%
ELECTRIC PERMITS	208-4-44304-000	\$5,403.45	\$27,600.00	\$17,311.06	\$19,907.00	-27.9%
SEWER FEES-BLD PERMITS	208-4-44308-000	\$700.00	\$11,820.00	\$257.14	\$1,000.00	-91.5%
OTHER PERMITS	208-4-44309-000	\$69.00	\$0.00	\$0.00	\$0.00	0%
Total Building Permits & Inspections:		\$48,882.91	\$189,620.00	\$144,139.63	\$166,464.00	-12.2%
Zoning Permits & Fees						
ZONING PERMITS & FEES	208-4-44400-000	\$7,385.00	\$24,000.00	\$15,266.00	\$16,792.00	-30%
PLAN COMMISSION/ZONING FEES	208-4-44450-000	\$4,450.00	\$4,800.00	\$8,014.30	\$8,815.00	83.6%
Total Zoning Permits & Fees:		\$11,835.00	\$28,800.00	\$23,280.30	\$25,607.00	-11.1%
Other Regulatory Permits						
IMPACT FEES- IMPROVEMENTS	204-4-44903-000	\$250.00	\$0.00	\$0.00	\$0.00	0%
SITE PLANNING FEE	208-4-44901-000	\$2,765.64	\$5,300.00	\$11,775.15	\$12,952.00	144.4%
Total Other Regulatory Permits:		\$3,015.64	\$5,300.00	\$11,775.15	\$12,952.00	144.4%
Total Licenses & Permits:		\$63,733.55	\$223,720.00	\$179,195.08	\$205,023.00	-8.4%
Public Charges for Services						
General Government						
LIBRARY -	201-4-46110-000	\$5,751.28	\$5,000.00	\$5,500.00	\$5,000.00	0%
Total General Government:		\$5,751.28	\$5,000.00	\$5,500.00	\$5,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Public Safety						
FIRE/EMS CONTRIB - TOWNS	209-4-46220-000	\$295,101.21	\$661,220.25	\$536,250.10	\$810,631.66	22.6%
AMBULANCE FEES	209-4-46230-000	\$968,185.58	\$925,000.00	\$750,000.00	\$750,000.00	-18.9%
Total Public Safety:		\$1,263,286.79	\$1,586,220.25	\$1,286,250.10	\$1,560,631.66	-1.6%
Culture/Recreation/Educ.						
LIBRARY-BOOK FINES	201-4-46710-000	\$8,733.37	\$8,000.00	\$8,000.00	\$8,000.00	0%
BOOKS LOST/DAMAGE FEES	201-4-46711-000	\$1,036.39	\$1,500.00	\$1,500.00	\$1,500.00	0%
OTHER RECREATION/CONCESSIONS	204-4-46756-000	\$42,578.00	\$42,000.00	\$48,103.65	\$42,000.00	0%
RECREATION FUNDRAISERS	204-4-46758-000	\$4,525.00	\$6,000.00	\$29,215.01	\$6,000.00	0%
Total Culture/Recreation/Educ.:		\$56,872.76	\$57,500.00	\$86,818.66	\$57,500.00	0%
Total Public Charges for Services:		\$1,325,910.83	\$1,648,720.25	\$1,378,568.76	\$1,623,131.66	-1.6%
Miscellaneous Revenue						
Other Misc. Revenue						
LOAN REPAYMENT	207-4-48040-000	\$79,459.57	\$56,324.80	\$56,486.30	\$56,486.30	0.3%
Total Other Misc. Revenue:		\$79,459.57	\$56,324.80	\$56,486.30	\$56,486.30	0.3%
Interest Income						
INTEREST INCOME-INVESTMENTS	201-4-48110-000	\$4,950.43	\$4,292.00	\$17,014.16	\$17,000.00	296.1%
CREDIT CARD REBATES	201-4-48140-000	\$1,081.58	\$1,000.00	\$670.79	\$650.00	-35%
INTEREST INCOME-INVESTMENTS	204-4-48110-000	\$5,902.75	\$5,664.00	\$15,531.27	\$15,000.00	164.8%
INTEREST INCOME-INVESTMENTS	205-4-48110-000	\$192.63	\$192.00	\$539.79	\$500.00	160.4%
INTEREST INCOME-INVESTMENTS	206-4-48110-000	\$19,015.85	\$35,700.00	\$65,000.00	\$57,000.00	59.7%
INTEREST INCOME-INVESTMENTS	207-4-48110-000	\$47.61	\$60.00	\$173.59	\$0.00	-100%
INTEREST INCOME - OTHER	207-4-48130-000	\$3,084.09	\$2,225.96	\$2,064.46	\$2,064.46	-7.3%
INTEREST INCOME-INVESTMENTS	208-4-48110-000	\$7,392.18	\$6,000.00	\$36,536.52	\$31,056.00	417.6%
INTEREST INCOME-INVESTMENTS	209-4-48110-000	\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00	229.3%
Total Interest Income:		\$77,239.21	\$88,533.96	\$257,530.58	\$233,270.46	163.5%
Property Sales						

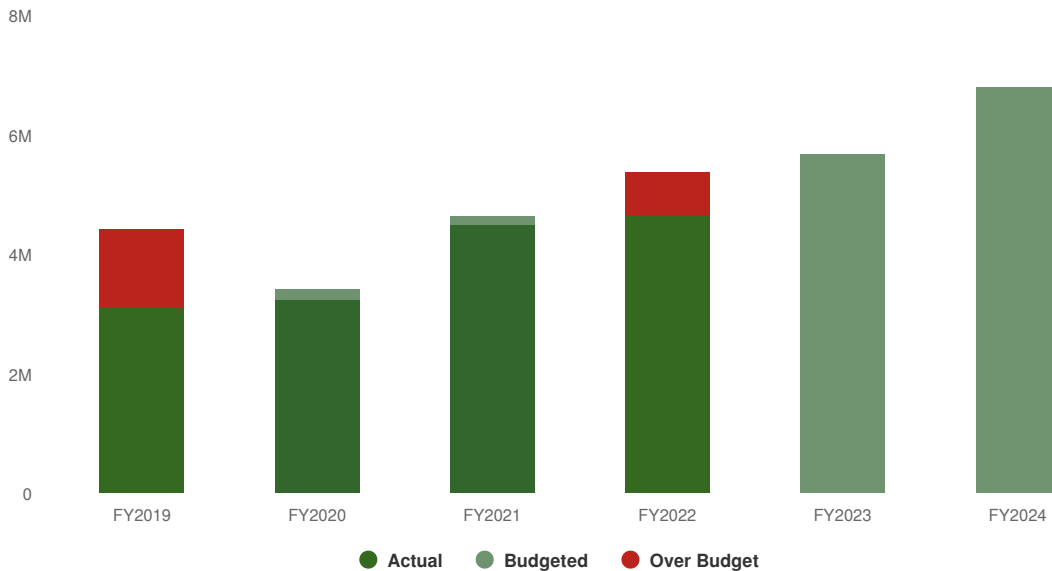
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SALES OF LAND	208-4-48309-000	\$261,027.00	\$300.00	\$0.00	\$0.00	-100%
Total Property Sales:		\$261,027.00	\$300.00	\$0.00	\$0.00	-100%
Insurance Recoveries						
INS PREMS-HEALTH-COBRA/PT	201-4-48430-000	\$7,470.69	\$5,100.00	\$5,100.00	\$5,100.00	0%
INSURANCE/OTHER REIMBURSMTS	206-4-48425-000	\$3,012.48	\$15,000.00	\$75,000.00	\$25,000.00	66.7%
INS PREMS-HEALTH-COBRA/PT	206-4-48430-000	\$21,508.62	\$0.00	\$0.00	\$0.00	0%
INS PREMS-DENTAL-COBRA/PT	206-4-48431-000	\$1,901.68	\$622.00	\$500.00	\$60.00	-90.4%
INSURANCE REBATES	206-4-48452-000	\$24,926.12	\$22,743.00	\$35,476.06	\$25,000.00	9.9%
FEDERAL COVID ASSISTANCE	206-4-48453-000	-\$14,330.85	\$0.00	\$0.00	\$0.00	0%
Total Insurance Recoveries:		\$44,488.74	\$43,465.00	\$116,076.06	\$55,160.00	26.9%
Donations And Grants						
FOUNDATION CONTRIBUTIONS	201-4-48517-000	\$23,611.85	\$6,000.00	\$17,152.00	\$6,000.00	0%
OTHER DONATIONS	201-4-48518-000	\$11,918.81	\$5,000.00	\$19,870.93	\$5,000.00	0%
DONATIONS - FRIENDS OF LIBRARY	201-4-48519-000	\$24,798.95	\$10,000.00	\$21,133.29	\$4,000.00	-60%
COMMUNITY CENTER RENTAL	201-4-48520-000	\$9,769.15	\$7,000.00	\$8,804.58	\$7,000.00	0%
DONATIONS-GENERAL	204-4-48500-000	\$11,070.00	\$0.00	\$0.00	\$75,000.00	N/A
CDBG FUNDS FROM STATE OF WISCONSIN	208-4-48510-000	\$665,886.47	\$0.00	\$0.00	\$0.00	0%
Total Donations And Grants:		\$747,055.23	\$28,000.00	\$66,960.80	\$97,000.00	246.4%
Other Revenue						
OTHER MISC REVENUE	201-4-48900-000	\$20.00	\$0.00	\$1,060.93	\$0.00	0%
Total Other Revenue:		\$20.00	\$0.00	\$1,060.93	\$0.00	0%
Total Miscellaneous Revenue:		\$1,209,289.75	\$216,623.76	\$498,114.67	\$441,916.76	104%
Other Financing Sources						
Transfers From Other Funds						
RESERVES APPLIED	204-4-49300-000			\$0.00	\$90,000.00	N/A
PMTS-LIEU OF HEALTH PREMS	206-4-49200-990	\$1,567,678.49	\$1,733,545.00	\$1,733,545.00	\$2,240,284.67	29.2%
HRA HEALTH REIMB ACCT CONTRIB	206-4-49200-992	\$72,500.00	\$79,500.00	\$79,500.00	\$74,825.00	-5.9%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PMTS-LIEU OF DENTAL PREMS	206-4-49200-995	\$116,105.45	\$80,004.00	\$80,004.00	\$86,499.05	8.1%
Total Transfers From Other Funds:		\$1,756,283.94	\$1,893,049.00	\$1,893,049.00	\$2,491,608.72	31.6%
Fund Balances Applied						
RESERVE APPLIED	208-4-49300-000	\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
RESERVES APPLIED	209-4-49300-000	\$0.00	\$0.00	\$0.00	\$88,425.82	N/A
Total Fund Balances Applied:		\$0.00	\$0.00	\$0.00	\$163,425.82	N/A
Total Other Financing Sources:		\$1,756,283.94	\$1,893,049.00	\$1,893,049.00	\$2,655,034.54	40.3%
Total Revenue Source:		\$6,162,873.57	\$5,694,867.01	\$5,735,797.83	\$6,915,780.62	21.4%

Expenditures Summary

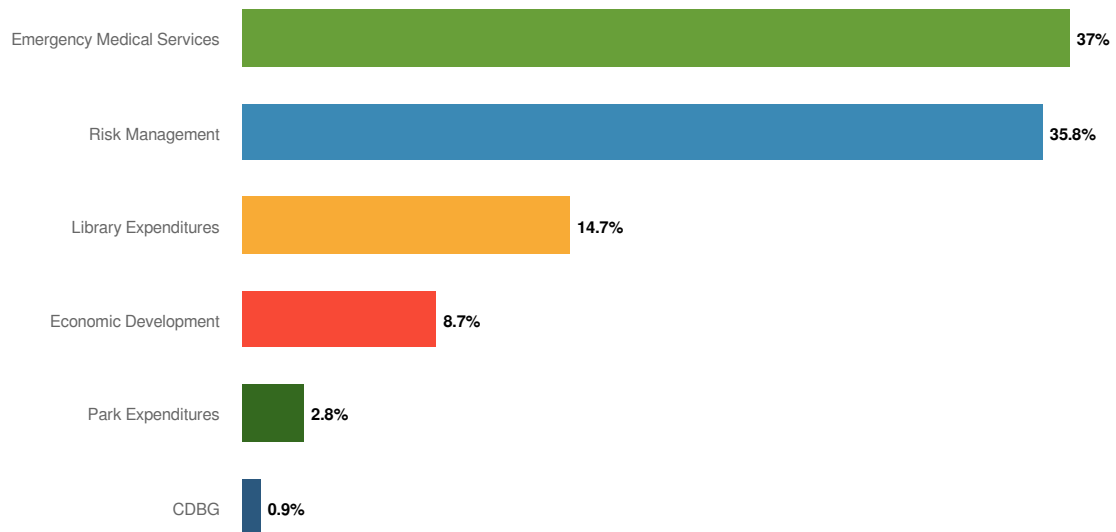
\$6,809,879
\$1,125,280
 (19.80% vs. prior year)

Special Revenue Funds Proposed and Historical Budget vs. Actual

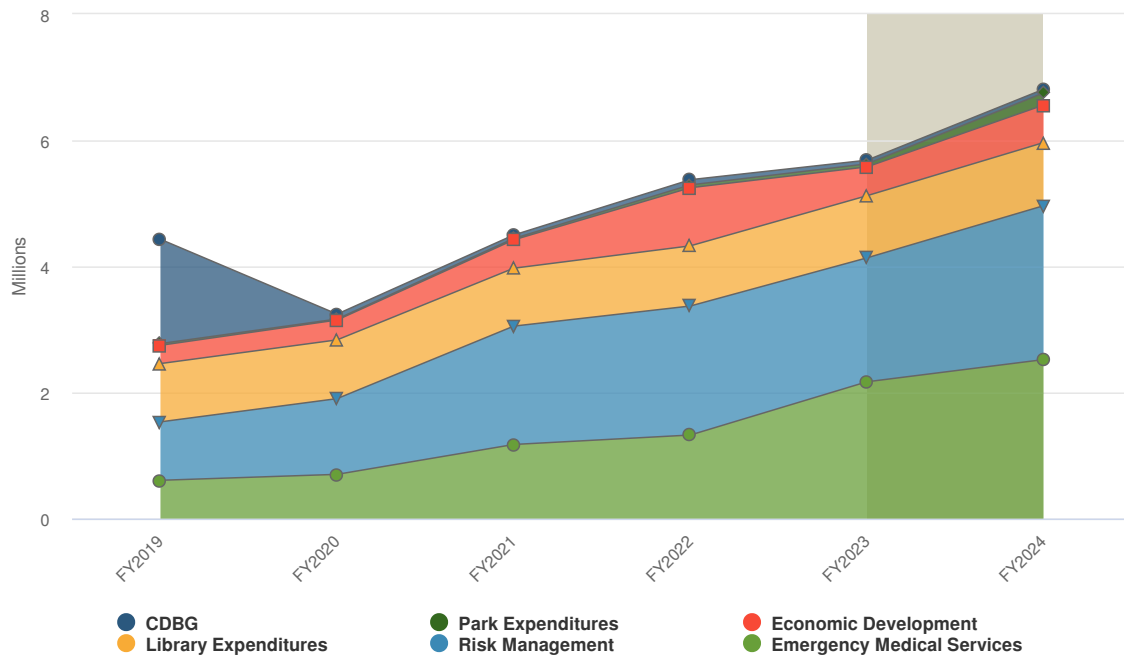


Expenditures by Function

Budgeted Expenditures by Function



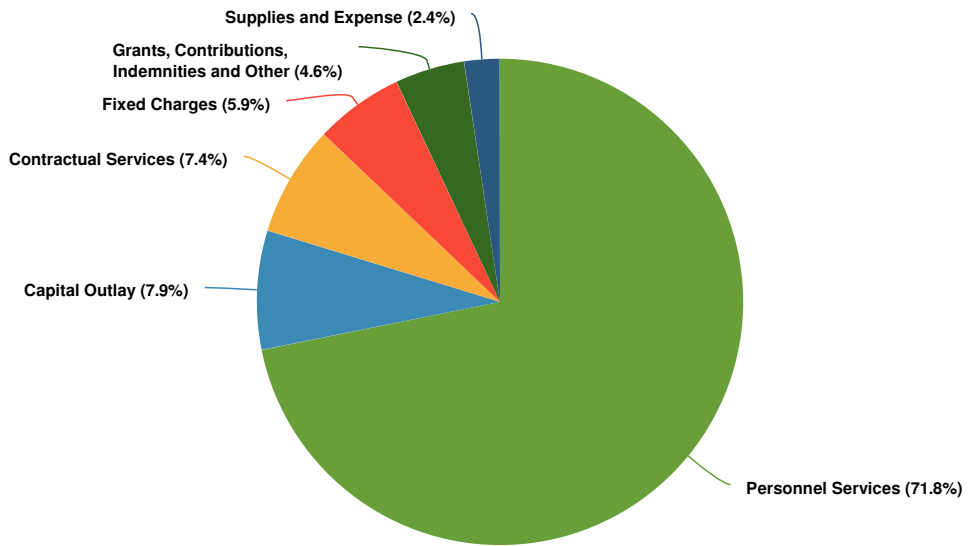
Budgeted and Historical Expenditures by Function



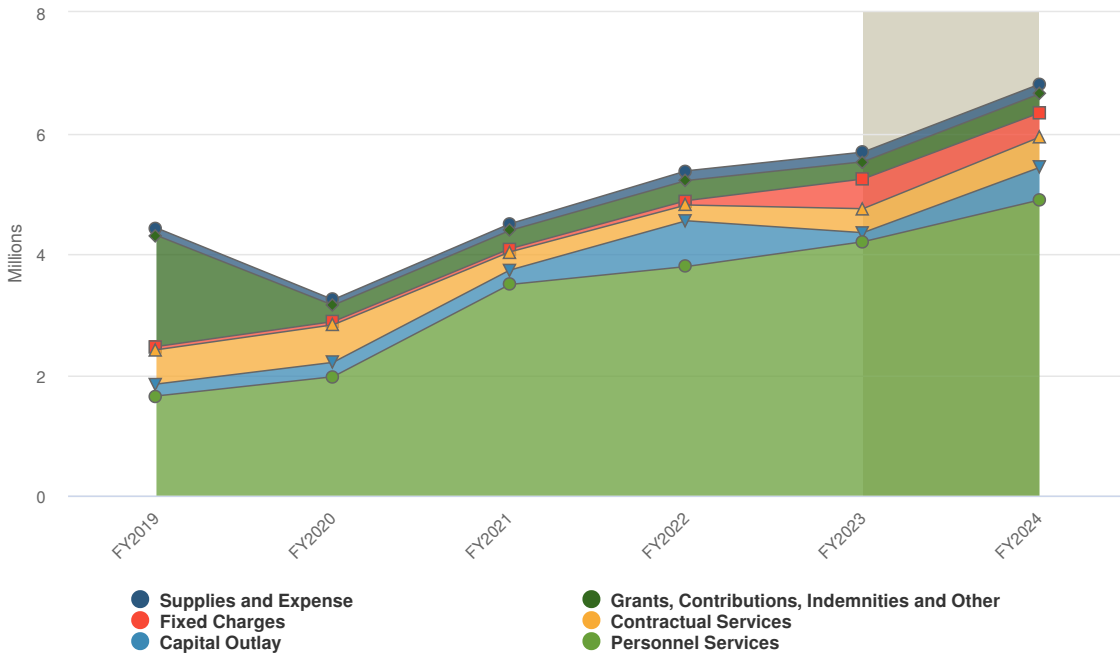
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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 an 8-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 2024-2026 Library Strategic Plan outlines the following Core Services:

- **Communication:** The library will strive to communicate to our community clear and accessible information regarding our services, materials, programming and outreach.
- **Community:** The library will inspire people to connect more deeply as a community through equitable and accessible services, and inclusion for all members of the community.
- **Education:** The library will empower people to learn, explore and connect, and offer opportunities for everyone to pursue lifelong learning.
- **Service:** The library will strive to be a welcoming and accessible place for all members of the community. We will continue to build collections in all formats that reflect our community and satisfy their information, education, and entertainment needs in accordance with our policies and available resources

Activity Measures

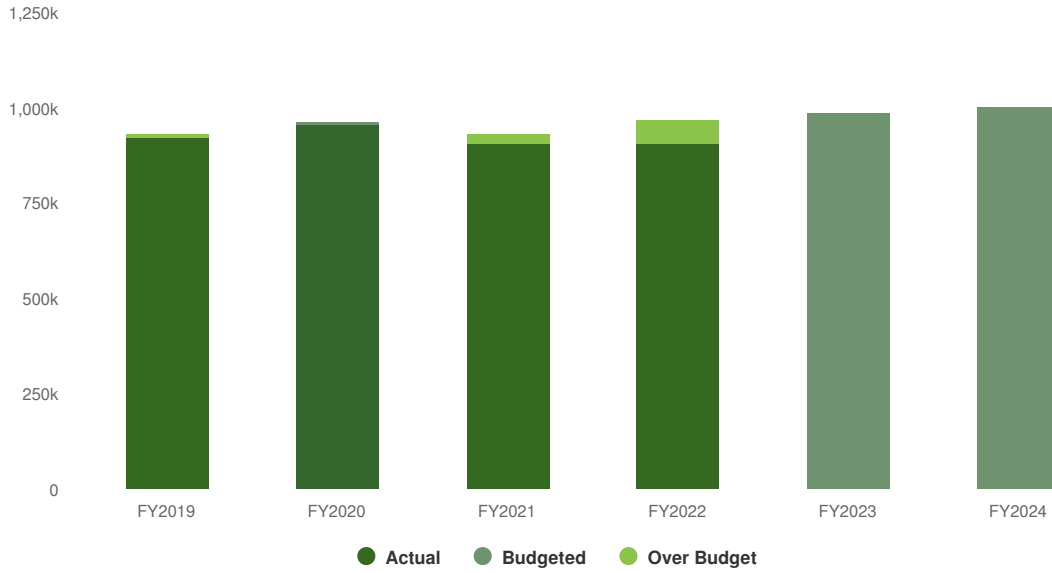
ACTIVITY	2019	2020	2021	2022	2023*
Registered Patrons (Total)	12,721	11,488	11,002	10,886	10,096
City of Elkhorn	6,608	5,828	5,545	5,404	5,020
Delavan Township	346	345	360	370	327
Sugar Creek Township	1,711	1,723	1,641	1,587	1,469
Lafayette Township	649	640	639	648	627
LaGrange Township	832	831	804	783	734
Other	2,575	2,081	2,013	2,094	1,919
Adult Patrons	9,970	9,083	8,623	8,527	7,846
Youth Patrons	2,751	2,365	2,379	2,359	2,216
Circulation	254,016	153,366	101,514	128,632	161,811
Programs: Youth	440	170	136	519	463
Programs: Adult	166	131	44	198	116
Summer Reading Participants	789	588	611	1,655	1,983
Public Computer Log-ins	10,713	4,647	2,757	3,612	4,264
Collection Size (# of items)	75,385	77,979	79,123	81,407	80,930

*Statistics are current as of October 21, 2023

Revenues Summary

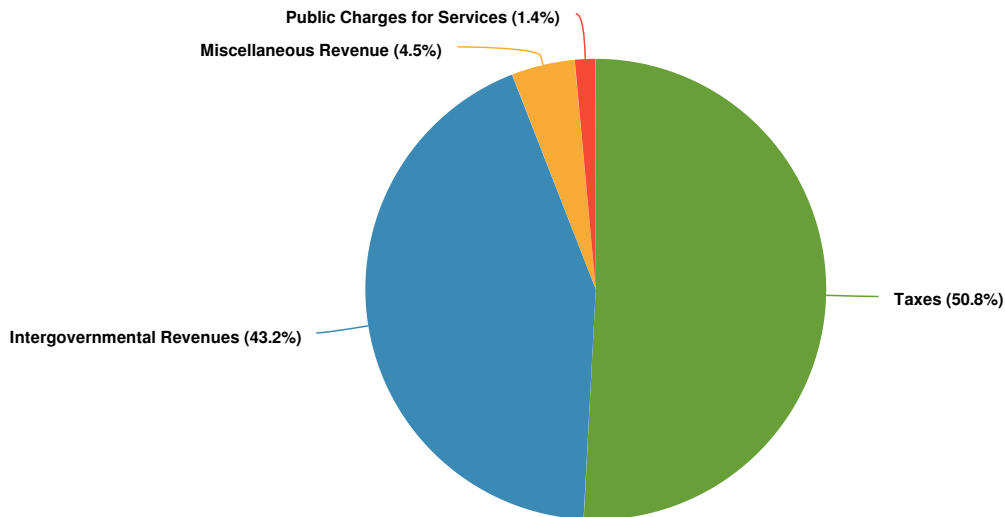
\$1,001,316 **\$15,773**
 (1.60% vs. prior year)

Library Fund Proposed and Historical Budget vs. Actual

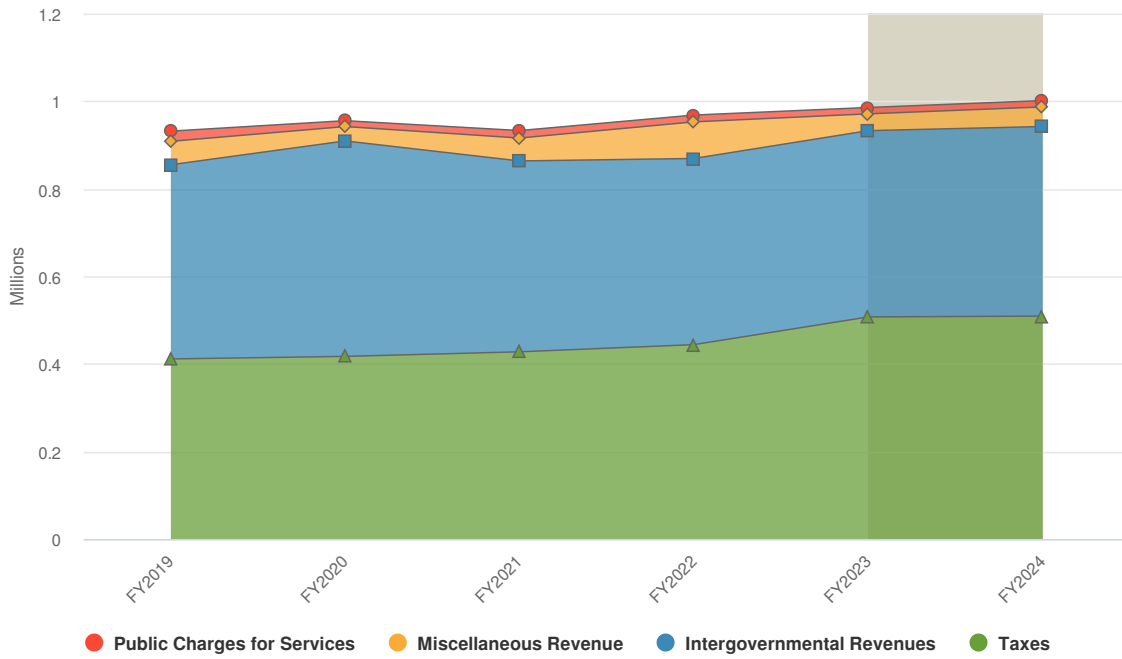


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

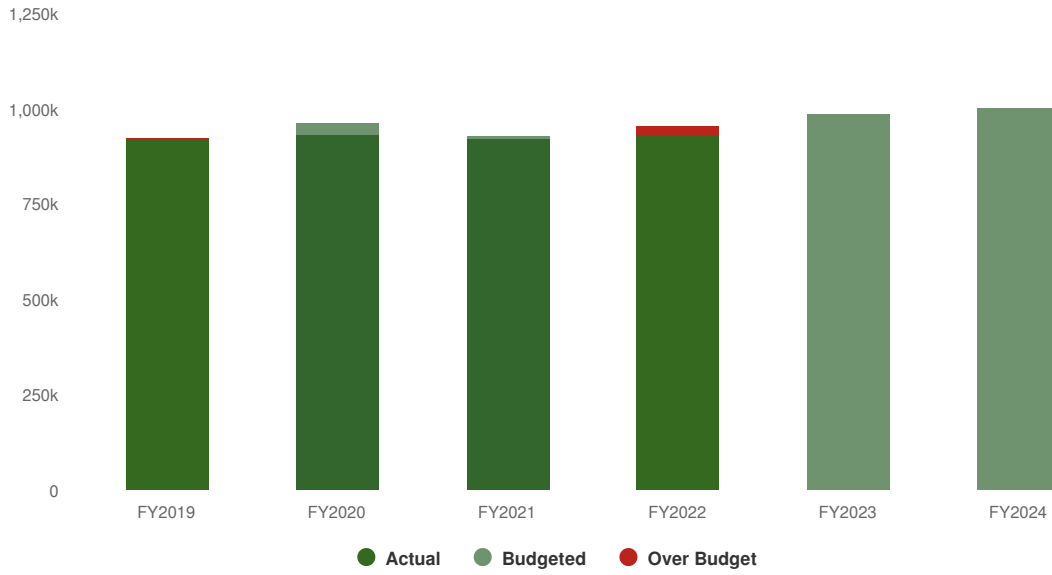
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Property						
REAL ESTATE TAXES	201-4-41110-000	\$443,872.00	\$507,152.00	\$507,152.00	\$509,080.00	0.4%
Total Property:		\$443,872.00	\$507,152.00	\$507,152.00	\$509,080.00	0.4%
Total Taxes:		\$443,872.00	\$507,152.00	\$507,152.00	\$509,080.00	0.4%
Intergovernmental Revenues						
Grants From Local Govts.						
LIBRARY AID	201-4-43790-000	\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00	1.8%
Total Grants From Local Govts.:		\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00	1.8%
Total Intergovernmental Revenues:		\$425,213.92	\$425,499.00	\$438,676.00	\$432,986.00	1.8%
Public Charges for Services						
General Government						
LIBRARY -	201-4-46110-000	\$5,751.28	\$5,000.00	\$5,500.00	\$5,000.00	0%
Total General Government:		\$5,751.28	\$5,000.00	\$5,500.00	\$5,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Culture/Recreation/Educ.						
LIBRARY-BOOK FINES	201-4-46710-000	\$8,733.37	\$8,000.00	\$8,000.00	\$8,000.00	0%
BOOKS LOST/DAMAGE FEES	201-4-46711-000	\$1,036.39	\$1,500.00	\$1,500.00	\$1,500.00	0%
Total Culture/Recreation/Educ.:		\$9,769.76	\$9,500.00	\$9,500.00	\$9,500.00	0%
Total Public Charges for Services:		\$15,521.04	\$14,500.00	\$15,000.00	\$14,500.00	0%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME-INVESTMENTS	201-4-48110-000	\$4,950.43	\$4,292.00	\$17,014.16	\$17,000.00	296.1%
CREDIT CARD REBATES	201-4-48140-000	\$1,081.58	\$1,000.00	\$670.79	\$650.00	-35%
Total Interest Income:		\$6,032.01	\$5,292.00	\$17,684.95	\$17,650.00	233.5%
Insurance Recoveries						
INS PREMS-HEALTH-COBRA/PT	201-4-48430-000	\$7,470.69	\$5,100.00	\$5,100.00	\$5,100.00	0%
Total Insurance Recoveries:		\$7,470.69	\$5,100.00	\$5,100.00	\$5,100.00	0%
Donations And Grants						
FOUNDATION CONTRIBUTIONS	201-4-48517-000	\$23,611.85	\$6,000.00	\$17,152.00	\$6,000.00	0%
OTHER DONATIONS	201-4-48518-000	\$11,918.81	\$5,000.00	\$19,870.93	\$5,000.00	0%
DONATIONS - FRIENDS OF LIBRARY	201-4-48519-000	\$24,798.95	\$10,000.00	\$21,133.29	\$4,000.00	-60%
COMMUNITY CENTER RENTAL	201-4-48520-000	\$9,769.15	\$7,000.00	\$8,804.58	\$7,000.00	0%
Total Donations And Grants:		\$70,098.76	\$28,000.00	\$66,960.80	\$22,000.00	-21.4%
Other Revenue						
OTHER MISC REVENUE	201-4-48900-000	\$20.00	\$0.00	\$1,060.93	\$0.00	0%
Total Other Revenue:		\$20.00	\$0.00	\$1,060.93	\$0.00	0%
Total Miscellaneous Revenue:		\$83,621.46	\$38,392.00	\$90,806.68	\$44,750.00	16.6%
Total Revenue Source:		\$968,228.42	\$985,543.00	\$1,051,634.68	\$1,001,316.00	1.6%

Expenditures Summary

\$1,001,316 (\$15,772 vs. prior year)

Library Fund Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

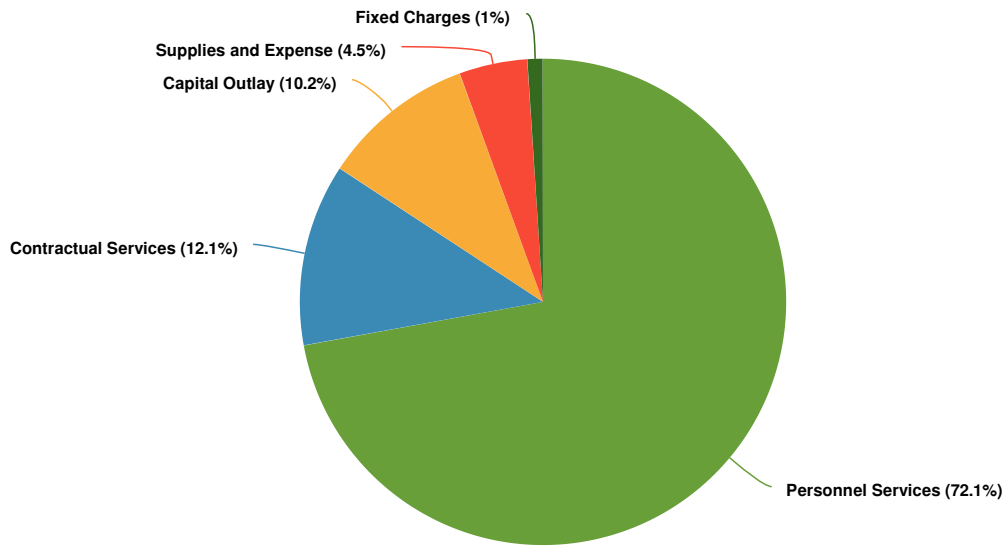
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Library Expenditures						
Non-Departmental						
FT SALARIES/WAGES	201-5-30-55110-111	\$296,663	\$316,611	\$317,134	\$330,040	4.2%
PT SALARIES/WAGES	201-5-30-55110-121	\$173,311	\$193,713	\$191,028	\$183,978	-5%
EMPLOYER RETIREMENT	201-5-30-55110-133	\$23,841	\$28,752	\$29,287	\$28,009	-2.6%
HRA HEALTH REIMB ACCT CONTRIB	201-5-30-55110-134	\$4,500	\$5,500	\$5,500	\$4,000	-27.3%
HEALTH INSURANCE	201-5-30-55110-135	\$21,289	\$32,885	\$44,483	\$32,511	-1.1%
LIFE/DISABILITY INSURANCE	201-5-30-55110-136	\$2,079	\$2,154	\$2,402	\$3,286	52.5%
PYMTS-LIEU OF DENTAL PREMS	201-5-30-55110-137	\$4,700	\$5,647	\$5,647	\$3,654	-35.3%
DENTAL INSURANCE	201-5-30-55110-138	\$443	\$436	\$502	\$470	7.7%
PYMTS-LIEU OF HEALTH PREMS	201-5-30-55110-139	\$75,000	\$107,567	\$107,567	\$97,135	-9.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY & MEDICARE	201-5-30-55110-151	\$33,956	\$39,040	\$38,181	\$39,322	0.7%
LEGAL SERVICES	201-5-30-55110-211	\$0	\$0	\$330	\$0	0%
JANITORIAL SERVICES	201-5-30-55110-215	\$25,266	\$24,000	\$24,280	\$30,010	25%
NATURAL GAS	201-5-30-55110-221	\$7,108	\$7,000	\$7,858	\$8,095	15.6%
INTERNET SERVICE	201-5-30-55110-222	\$1,920	\$2,400	\$2,400	\$2,400	0%
TELEPHONE	201-5-30-55110-223	\$8,131	\$8,200	\$8,200	\$8,160	-0.5%
ELECTRIC	201-5-30-55110-225	\$21,761	\$15,500	\$20,680	\$21,301	37.4%
SEWER	201-5-30-55110-226	\$1,487	\$1,200	\$1,500	\$1,500	25%
WATER	201-5-30-55110-227	\$2,094	\$2,000	\$2,110	\$2,363	18.2%
CONTRACT-EQUIPMENT SVCS	201-5-30-55110-242	\$17,149	\$15,000	\$8,323	\$8,356	-44.3%
CONTRACT-GROUNDS MAINTSVCS	201-5-30-55110-243	\$1,234	\$1,000	\$1,400	\$2,400	140%
CONTRACT-BUILDING SERVICES	201-5-30-55110-244	\$15,266	\$3,184	\$3,184	\$14,000	339.7%
EMPLOYEE TESTING SERVICES	201-5-30-55110-275	\$70	\$100	\$100	\$100	0%
COMPUTER TECHNICIAN SVCS	201-5-30-55110-289	\$19,947	\$21,000	\$18,000	\$20,000	-4.8%
CONTRACT-SOFTWARE SVCS	201-5-30-55110-291	\$1,944	\$3,000	\$2,114	\$2,500	-16.7%
LIBRARY TECH SVCS SUPPLIES	201-5-30-55110-308	\$5,832	\$6,000	\$6,095	\$6,000	0%
LIBRARY YOUTH SVCS SUPPLIES	201-5-30-55110-309	\$5,957	\$400	\$4,999	\$5,000	1,150%
OFFICE SUPPLIES	201-5-30-55110-310	\$6,995	\$7,000	\$7,000	\$7,000	0%
POSTAGE	201-5-30-55110-311	\$875	\$700	\$926	\$1,000	42.9%
PRINTING FORMS, ETC.	201-5-30-55110-312	\$424	\$500	\$500	\$1,200	140%
MEMBERSHIP DUES	201-5-30-55110-321	\$549	\$800	\$584	\$700	-12.5%
TRAVEL/SCHOOLS/CONFERENCES	201-5-30-55110-331	\$3,425	\$3,500	\$3,500	\$7,000	100%
OPERATING SUPPLIES	201-5-30-55110-340	\$10,813	\$14,000	\$9,500	\$11,797	-15.7%
OTHER SUPPLIES/EXPENSE	201-5-30-55110-390	\$205	\$500	\$500	\$750	50%
PROGRAMMING COSTS	201-5-30-55110-393	\$5,854	\$1,000	\$6,155	\$5,000	400%

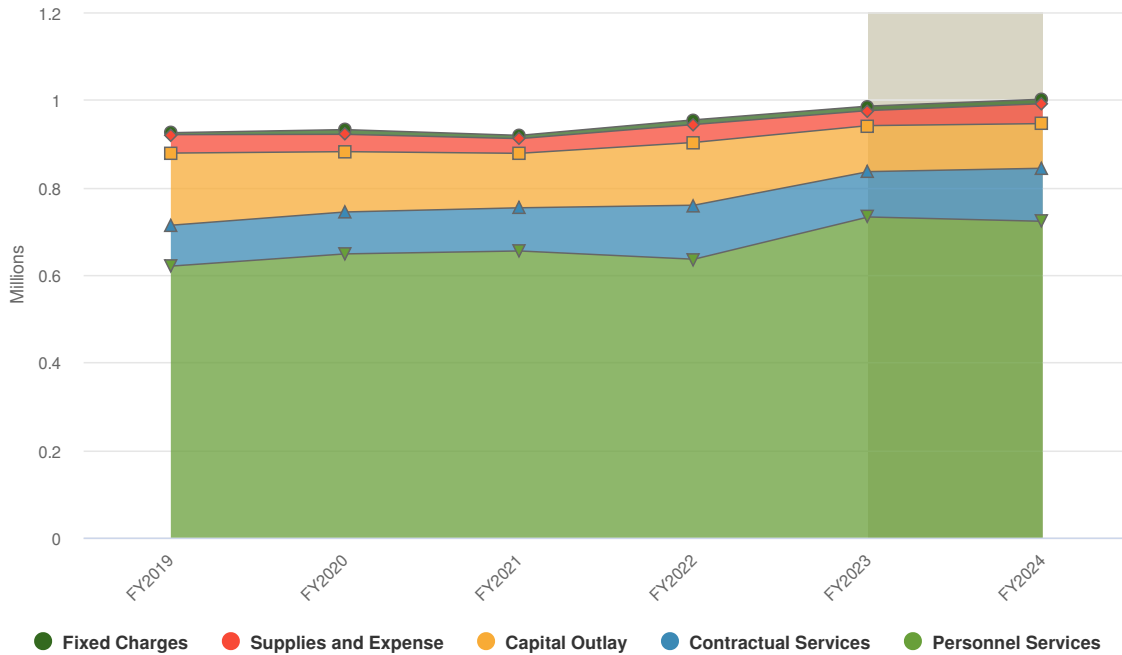
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
INSURANCE-COMPR/GENL	201-5-30-55110-510	\$3,244	\$3,347	\$3,308	\$3,383	1.1%
INSURANCE-PROPERTY	201-5-30-55110-511	\$5,219	\$5,220	\$5,220	\$5,220	0%
INSURANCE-ERRORS/OMISSIONS	201-5-30-55110-514	\$362	\$416	\$345	\$387	-6.9%
INSURANCE-WORKERS COMP	201-5-30-55110-517	\$1,927	\$1,186	\$1,143	\$1,288	8.6%
PURCHASE-OFFICE FURN/EQUIP	201-5-30-55110-812	\$5,521	\$5,000	\$29,316	\$5,000	0%
PURCHASE- BOOKS YOUTH	201-5-30-55110-813	\$23,673	\$22,000	\$21,051	\$22,000	0%
PURCHASE E-BOOKS	201-5-30-55110-814	\$17,234	\$18,000	\$15,412	\$14,000	-22.2%
PERIODICALS & SUBSCRIPTIONS	201-5-30-55110-815	\$4,796	\$3,000	\$4,800	\$4,000	33.3%
PURCHASE-BOOKS ADULT	201-5-30-55110-816	\$34,434	\$34,086	\$30,000	\$34,000	-0.3%
PURCH-VIDEO/AUDIO CASSETTES	201-5-30-55110-817	\$19,739	\$15,000	\$15,000	\$15,000	0%
DONATION EXPENDITURES	201-5-30-55110-819	\$20,990	\$8,000	\$15,000	\$8,000	0%
CAPITAL IMPROVE-BLDGS	201-5-30-55110-820	\$16,970	\$0	\$22,614	\$0	0%
Total Non-Departmental:		\$954,193	\$985,543	\$1,045,178	\$1,001,316	1.6%
Total Library Expenditures:		\$954,193	\$985,543	\$1,045,178	\$1,001,316	1.6%
Total Expenditures:		\$954,193	\$985,543	\$1,045,178	\$1,001,316	1.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
FT SALARIES/WAGES	201-5-30-55110-111	\$296,662.80	\$316,610.53	\$317,134.33	\$330,040.15	4.2%
PT SALARIES/WAGES	201-5-30-55110-121	\$173,311.30	\$193,713.39	\$191,027.81	\$183,978.26	-5%
EMPLOYER RETIREMENT	201-5-30-55110-133	\$23,841.18	\$28,751.62	\$29,287.47	\$28,009.20	-2.6%
HRA HEALTH REIMB ACCT CONTRIB	201-5-30-55110-134	\$4,500.00	\$5,500.00	\$5,500.00	\$4,000.00	-27.3%
HEALTH INSURANCE	201-5-30-55110-135	\$21,288.79	\$32,885.00	\$44,482.76	\$32,511.06	-1.1%
LIFE/DISABILITY INSURANCE	201-5-30-55110-136	\$2,078.80	\$2,154.48	\$2,401.50	\$3,286.08	52.5%
PYMTS-LIEU OF DENTAL PREMS	201-5-30-55110-137	\$4,700.04	\$5,647.00	\$5,647.00	\$3,653.97	-35.3%
DENTAL INSURANCE	201-5-30-55110-138	\$442.87	\$436.26	\$501.67	\$469.89	7.7%
PYMTS-LIEU OF HEALTH PREMS	201-5-30-55110-139	\$75,000.00	\$107,566.73	\$107,566.73	\$97,134.81	-9.7%
SOCIAL SECURITY & MEDICARE	201-5-30-55110-151	\$33,956.48	\$39,039.78	\$38,181.38	\$39,322.42	0.7%
Total Personnel Services:		\$635,782.26	\$732,304.79	\$741,730.65	\$722,405.84	-1.4%
Contractual Services						
LEGAL SERVICES	201-5-30-55110-211	\$0.00	\$0.00	\$330.00	\$0.00	0%
JANITORIAL SERVICES	201-5-30-55110-215	\$25,266.00	\$24,000.00	\$24,280.00	\$30,010.00	25%
NATURAL GAS	201-5-30-55110-221	\$7,107.89	\$7,000.00	\$7,858.00	\$8,095.00	15.6%
INTERNET SERVICE	201-5-30-55110-222	\$1,920.00	\$2,400.00	\$2,400.00	\$2,400.00	0%
TELEPHONE	201-5-30-55110-223	\$8,131.15	\$8,200.00	\$8,200.00	\$8,160.00	-0.5%
ELECTRIC	201-5-30-55110-225	\$21,760.69	\$15,500.00	\$20,680.00	\$21,300.65	37.4%
SEWER	201-5-30-55110-226	\$1,487.02	\$1,200.00	\$1,500.36	\$1,500.00	25%
WATER	201-5-30-55110-227	\$2,093.76	\$2,000.00	\$2,110.21	\$2,363.44	18.2%
CONTRACT-EQUIPMENT SVCS	201-5-30-55110-242	\$17,148.89	\$15,000.00	\$8,322.63	\$8,355.80	-44.3%
CONTRACT-GROUNDS MAINTSVCS	201-5-30-55110-243	\$1,233.93	\$1,000.00	\$1,400.00	\$2,400.00	140%
CONTRACT-BUILDING SERVICES	201-5-30-55110-244	\$15,265.75	\$3,184.00	\$3,184.00	\$14,000.00	339.7%
EMPLOYEE TESTING SERVICES	201-5-30-55110-275	\$70.00	\$100.00	\$100.00	\$100.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
COMPUTER TECHNICIAN SVCS	201-5-30-55110-289	\$19,946.52	\$21,000.00	\$18,000.00	\$20,000.00	-4.8%
CONTRACT-SOFTWARE SVCS	201-5-30-55110-291	\$1,943.65	\$3,000.00	\$2,114.42	\$2,500.00	-16.7%
Total Contractual Services:		\$123,375.25	\$103,584.00	\$100,479.62	\$121,184.89	17%
Supplies and Expense						
LIBRARY TECH SVCS SUPPLIES	201-5-30-55110-308	\$5,831.51	\$6,000.00	\$6,094.69	\$6,000.00	0%
LIBRARY YOUTH SVCS SUPPLIES	201-5-30-55110-309	\$5,957.08	\$400.00	\$4,998.59	\$5,000.00	1,150%
OFFICE SUPPLIES	201-5-30-55110-310	\$6,994.75	\$7,000.00	\$7,000.00	\$7,000.00	0%
POSTAGE	201-5-30-55110-311	\$874.60	\$700.00	\$925.92	\$1,000.00	42.9%
PRINTING FORMS, ETC.	201-5-30-55110-312	\$423.73	\$500.00	\$500.00	\$1,200.00	140%
MEMBERSHIP DUES	201-5-30-55110-321	\$549.00	\$800.00	\$584.00	\$700.00	-12.5%
TRAVEL/SCHOOLS/CONFERENCES	201-5-30-55110-331	\$3,425.00	\$3,500.00	\$3,500.00	\$7,000.00	100%
OPERATING SUPPLIES	201-5-30-55110-340	\$10,812.85	\$14,000.00	\$9,500.00	\$11,797.00	-15.7%
OTHER SUPPLIES/EXPENSE	201-5-30-55110-390	\$204.96	\$500.00	\$500.00	\$750.00	50%
PROGRAMMING COSTS	201-5-30-55110-393	\$5,853.79	\$1,000.00	\$6,154.80	\$5,000.00	400%
Total Supplies and Expense:		\$40,927.27	\$34,400.00	\$39,758.00	\$45,447.00	32.1%
Fixed Charges						
INSURANCE-COMPR/GENL	201-5-30-55110-510	\$3,244.00	\$3,347.00	\$3,307.58	\$3,382.71	1.1%
INSURANCE-PROPERTY	201-5-30-55110-511	\$5,219.21	\$5,220.00	\$5,220.00	\$5,220.00	0%
INSURANCE-ERRORS/OMISSIONS	201-5-30-55110-514	\$361.75	\$416.00	\$345.11	\$387.25	-6.9%
INSURANCE-WORKERS COMP	201-5-30-55110-517	\$1,926.66	\$1,185.55	\$1,143.03	\$1,288.10	8.6%
Total Fixed Charges:		\$10,751.62	\$10,168.55	\$10,015.72	\$10,278.06	1.1%
Capital Outlay						
PURCHASE-OFFICE FURN/EQUIP	201-5-30-55110-812	\$5,521.16	\$5,000.00	\$29,316.29	\$5,000.00	0%
PURCHASE- BOOKS YOUTH	201-5-30-55110-813	\$23,673.18	\$22,000.00	\$21,051.48	\$22,000.00	0%
PURCHASE E-BOOKS	201-5-30-55110-814	\$17,233.61	\$18,000.00	\$15,412.00	\$14,000.00	-22.2%
PERIODICALS & SUBSCRIPTIONS	201-5-30-55110-815	\$4,795.59	\$3,000.00	\$4,800.00	\$4,000.00	33.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PURCHASE-BOOKS ADULT	201-5-30-55110-816	\$34,433.87	\$34,086.00	\$30,000.00	\$34,000.00	-0.3%
PURCH-VIDEO/AUDIO CASSETTES	201-5-30-55110-817	\$19,739.13	\$15,000.00	\$15,000.00	\$15,000.00	0%
DONATION EXPENDITURES	201-5-30-55110-819	\$20,990.20	\$8,000.00	\$15,000.00	\$8,000.00	0%
CAPITAL IMPROVE-BLDGS	201-5-30-55110-820	\$16,970.35	\$0.00	\$22,614.23	\$0.00	0%
Total Capital Outlay:		\$143,357.09	\$105,086.00	\$153,194.00	\$102,000.00	-2.9%
Total Expense Objects:		\$954,193.49	\$985,543.34	\$1,045,177.99	\$1,001,315.79	1.6%

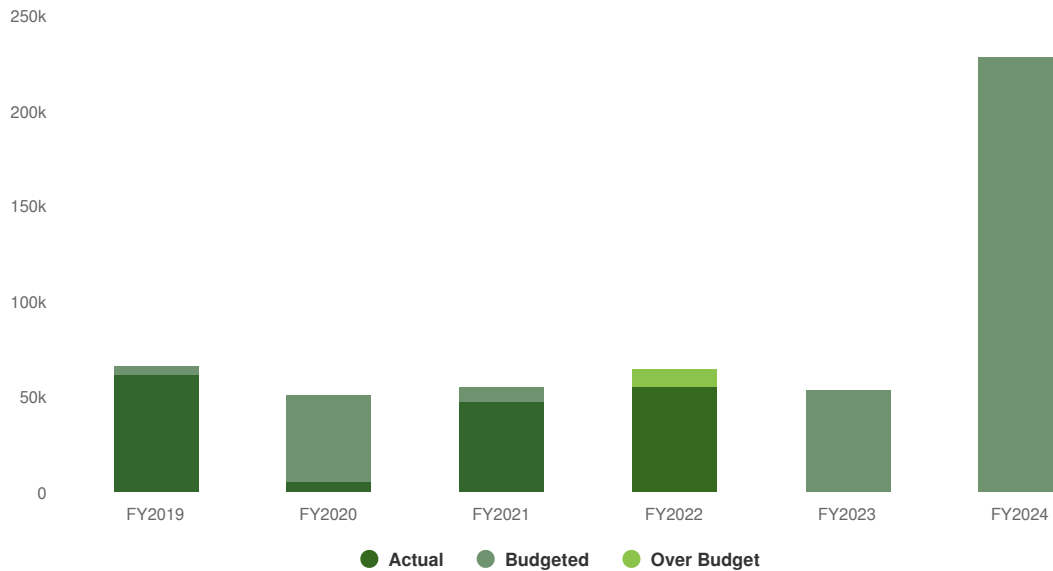
Park Dedication Fund

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.

Revenues Summary

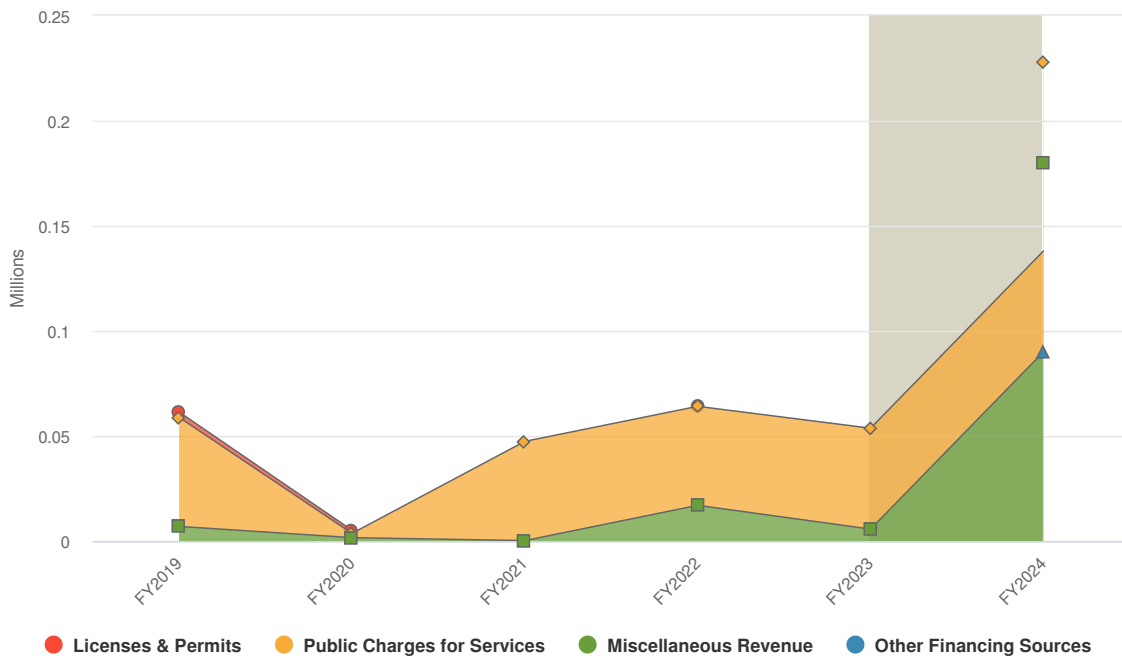
\$228,000 **\$174,336**
(324.87% vs. prior year)

Park Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

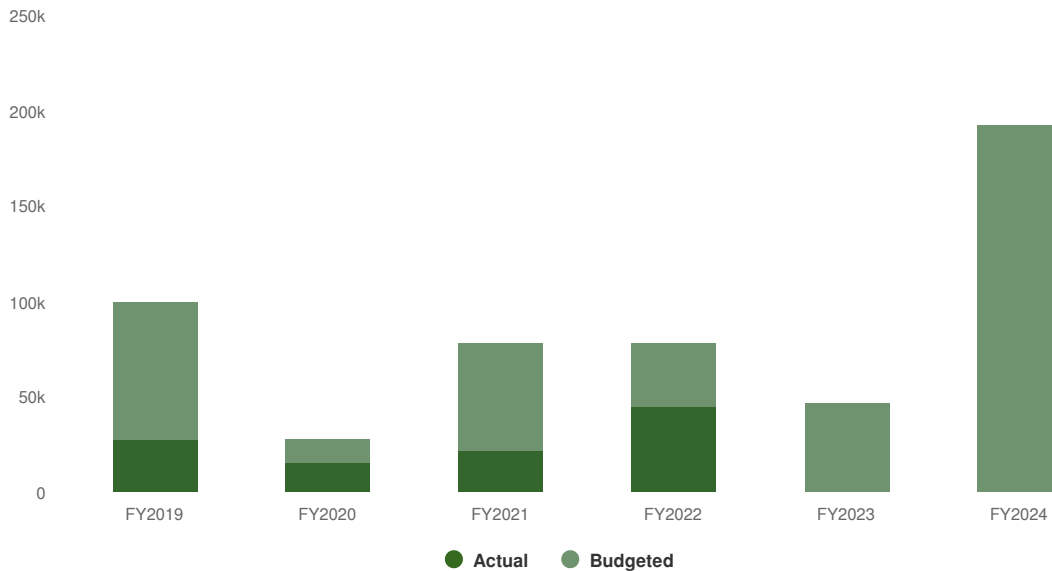
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses & Permits						
Other Regulatory Permits						
IMPACT FEES-IMPROVEMENTS	204-4-44903-000	\$250.00	\$0.00	\$0.00	\$0.00	0%
Total Other Regulatory Permits:		\$250.00	\$0.00	\$0.00	\$0.00	0%
Total Licenses & Permits:		\$250.00	\$0.00	\$0.00	\$0.00	0%
Public Charges for Services						
Culture/Recreation/Educ.						
OTHER RECREATION/CONCESSIONS	204-4-46756-000	\$42,578.00	\$42,000.00	\$48,103.65	\$42,000.00	0%
RECREATION FUNDRAISERS	204-4-46758-000	\$4,525.00	\$6,000.00	\$29,215.01	\$6,000.00	0%
Total Culture/Recreation/Educ.:		\$47,103.00	\$48,000.00	\$77,318.66	\$48,000.00	0%
Total Public Charges for Services:		\$47,103.00	\$48,000.00	\$77,318.66	\$48,000.00	0%
Miscellaneous Revenue						
Interest Income						

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
INTEREST INCOME-INVESTMENTS	204-4-48110-000	\$5,902.75	\$5,664.00	\$15,531.27	\$15,000.00	164.8%
Total Interest Income:		\$5,902.75	\$5,664.00	\$15,531.27	\$15,000.00	164.8%
Donations And Grants						
DONATIONS-GENERAL	204-4-48500-000	\$11,070.00	\$0.00	\$0.00	\$75,000.00	N/A
Total Donations And Grants:		\$11,070.00	\$0.00	\$0.00	\$75,000.00	N/A
Total Miscellaneous Revenue:		\$16,972.75	\$5,664.00	\$15,531.27	\$90,000.00	1,489%
Other Financing Sources						
Transfers From Other Funds						
RESERVES APPLIED	204-4-49300-000			\$0.00	\$90,000.00	N/A
Total Transfers From Other Funds:		\$0.00	\$0.00	\$0.00	\$90,000.00	N/A
Total Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$90,000.00	N/A
Total Revenue Source:		\$64,325.75	\$53,664.00	\$92,849.93	\$228,000.00	324.9%

Expenditures Summary

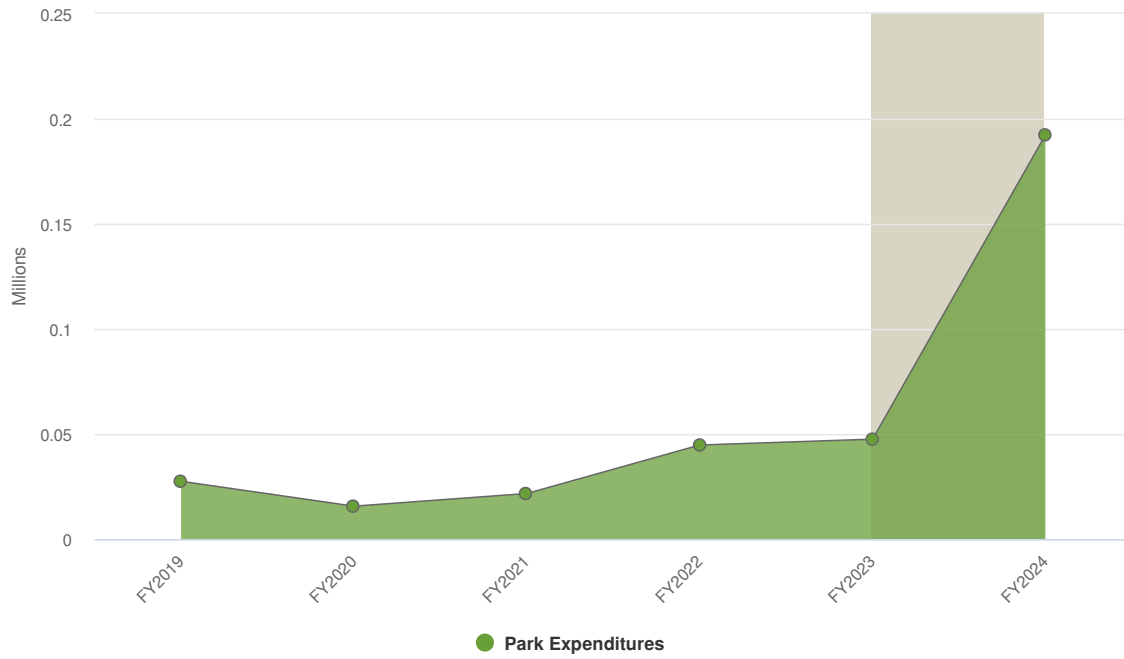
\$192,300 **\$144,800**
 (304.84% vs. prior year)

Park Fund Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

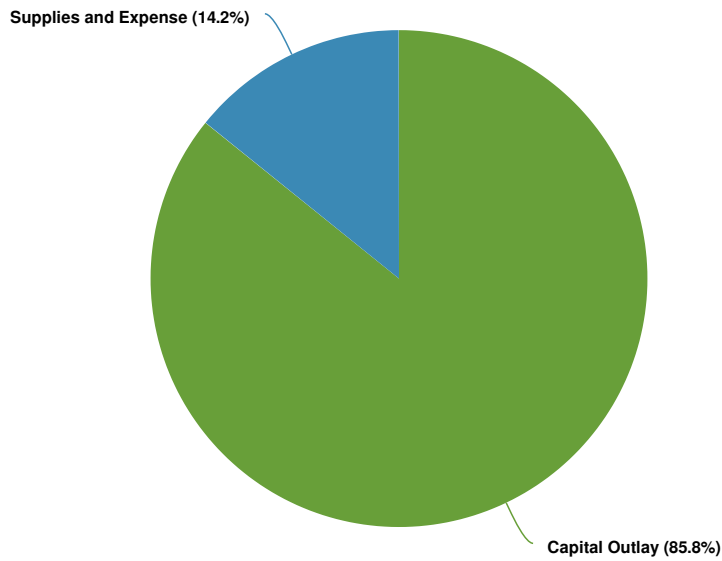


Grey background indicates budgeted figures.

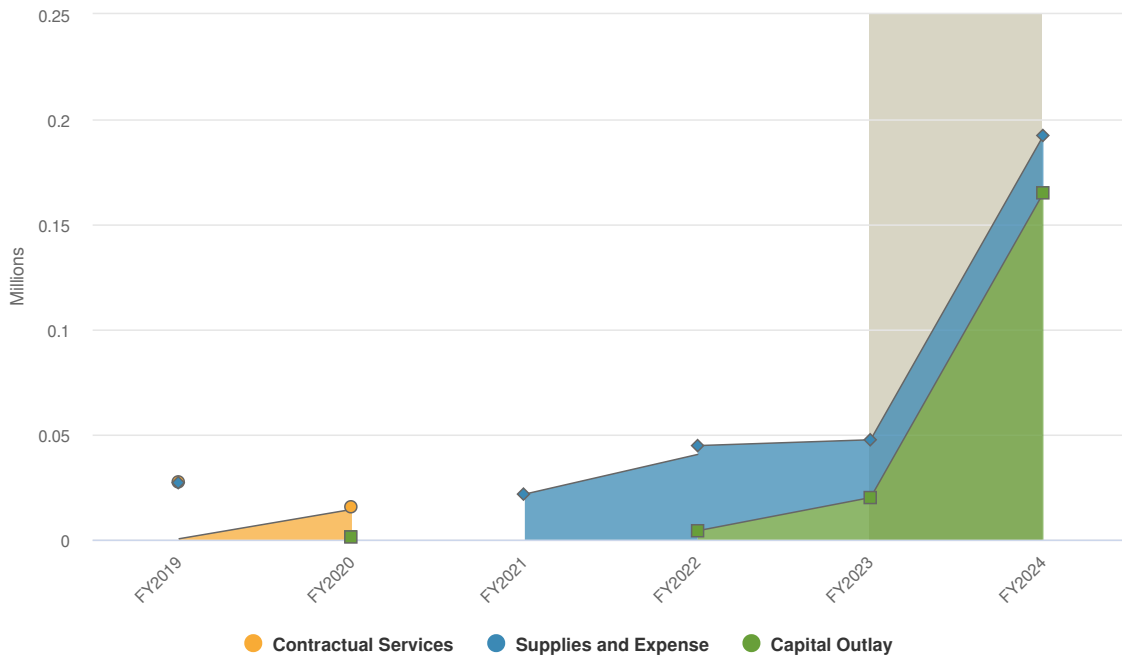
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Park Expenditures						
Non-Departmental						
CONCESSIONS EXPENDITURES	204-5-25-55310-340	\$29,445	\$27,500	\$28,082	\$27,300	-0.7%
RECREATION FUNDRAISER EXP	204-5-25-55310-343	\$11,070	\$0	\$20,118	\$0	0%
BUILDING IMPROVEMENTS	204-5-25-57620-820	\$0	\$0	\$0	\$115,000	N/A
OTHER CAPITAL IMPROVEMENTS	204-5-25-57620-829	\$4,204	\$20,000	\$20,000	\$50,000	150%
Total Non-Departmental:		\$44,719	\$47,500	\$68,199	\$192,300	304.8%
Total Park Expenditures:		\$44,719	\$47,500	\$68,199	\$192,300	304.8%
Total Expenditures:		\$44,719	\$47,500	\$68,199	\$192,300	304.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Supplies and Expense						
CONCESSIONS EXPENDITURES	204-5-25-55310-340	\$29,444.53	\$27,500.00	\$28,081.86	\$27,300.00	-0.7%
RECREATION FUNDRAISER EXP	204-5-25-55310-343	\$11,070.00	\$0.00	\$20,117.62	\$0.00	0%
Total Supplies and Expense:		\$40,514.53	\$27,500.00	\$48,199.48	\$27,300.00	-0.7%
Capital Outlay						
BUILDING IMPROVEMENTS	204-5-25-57620-820	\$0.00	\$0.00	\$0.00	\$115,000.00	N/A
OTHER CAPITAL IMPROVEMENTS	204-5-25-57620-829	\$4,204.00	\$20,000.00	\$20,000.00	\$50,000.00	150%
Total Capital Outlay:		\$4,204.00	\$20,000.00	\$20,000.00	\$165,000.00	725%
Total Expense Objects:		\$44,718.53	\$47,500.00	\$68,199.48	\$192,300.00	304.8%

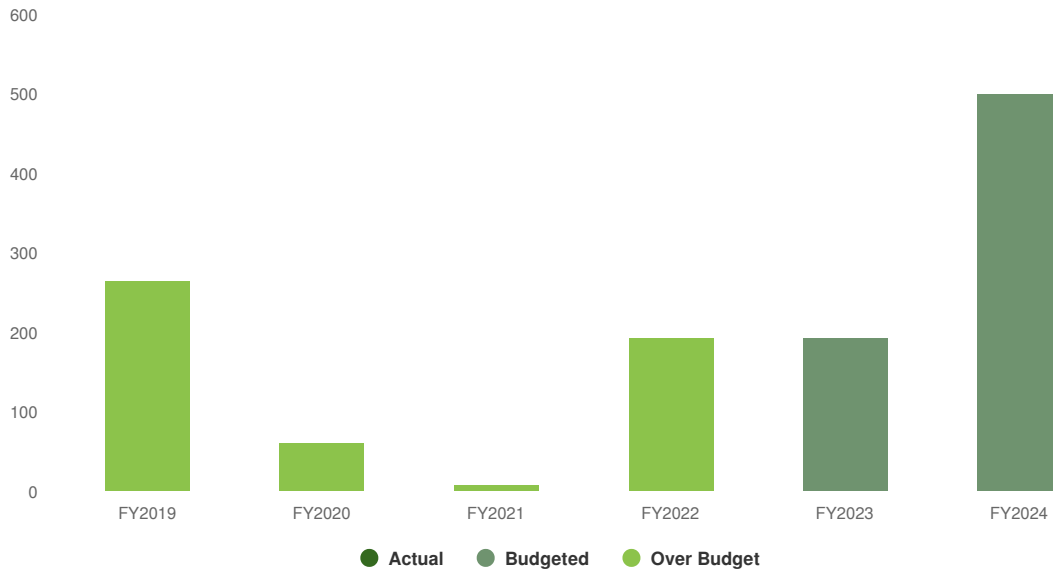
School Liaison/Community Education Fund

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.

Revenues Summary

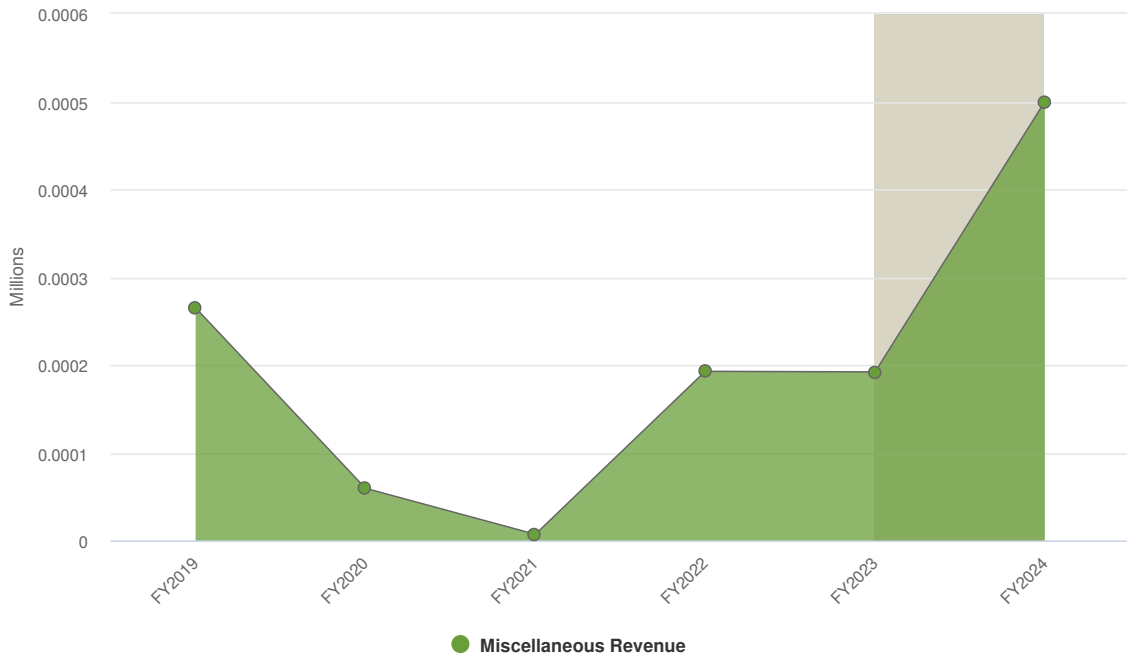
\$500 **\$308**
(160.42% vs. prior year)

School Liaison/Community Education Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME- INVESTMENTS	205-4-48110-000	\$192.63	\$192.00	\$539.79	\$500.00	160.4%
Total Interest Income:		\$192.63	\$192.00	\$539.79	\$500.00	160.4%
Total Miscellaneous Revenue:		\$192.63	\$192.00	\$539.79	\$500.00	160.4%
Total Revenue Source:		\$192.63	\$192.00	\$539.79	\$500.00	160.4%

Expenditures Summary

\$0 \$0
 (% vs. prior year)

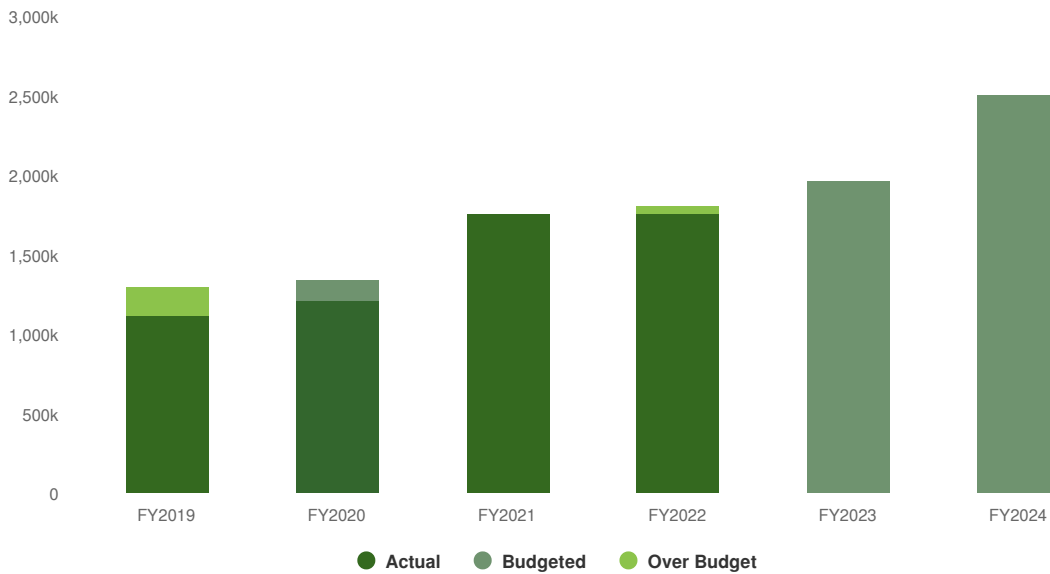
Risk Management Fund

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.

Revenues Summary

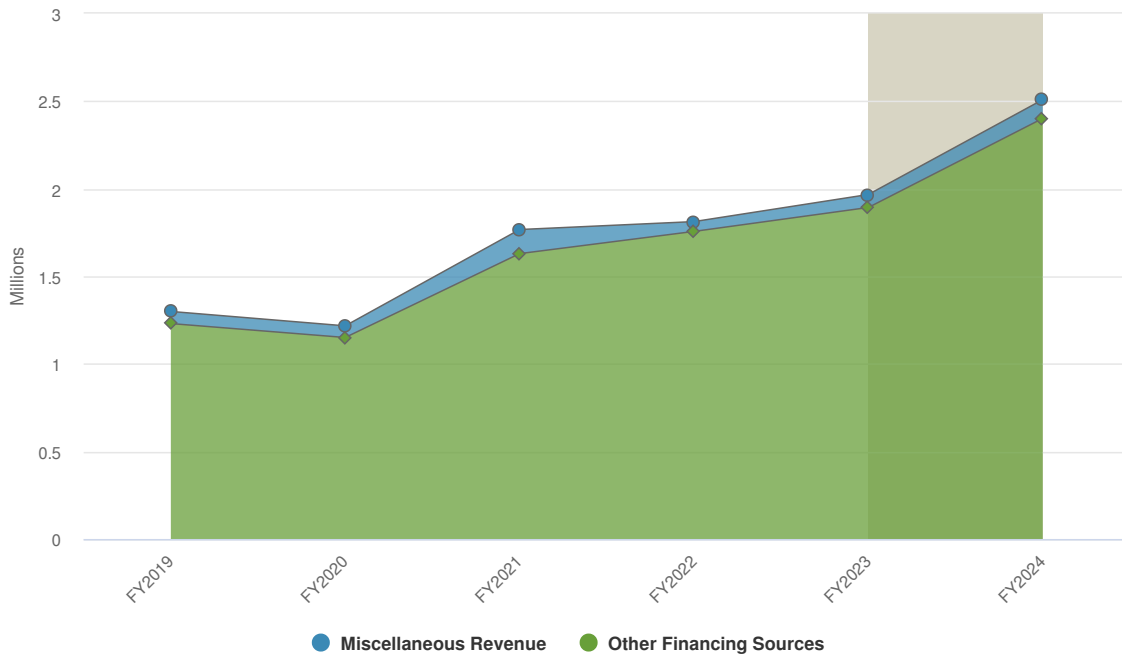
\$2,508,669 **\$541,555**
(27.53% vs. prior year)

Risk Management Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

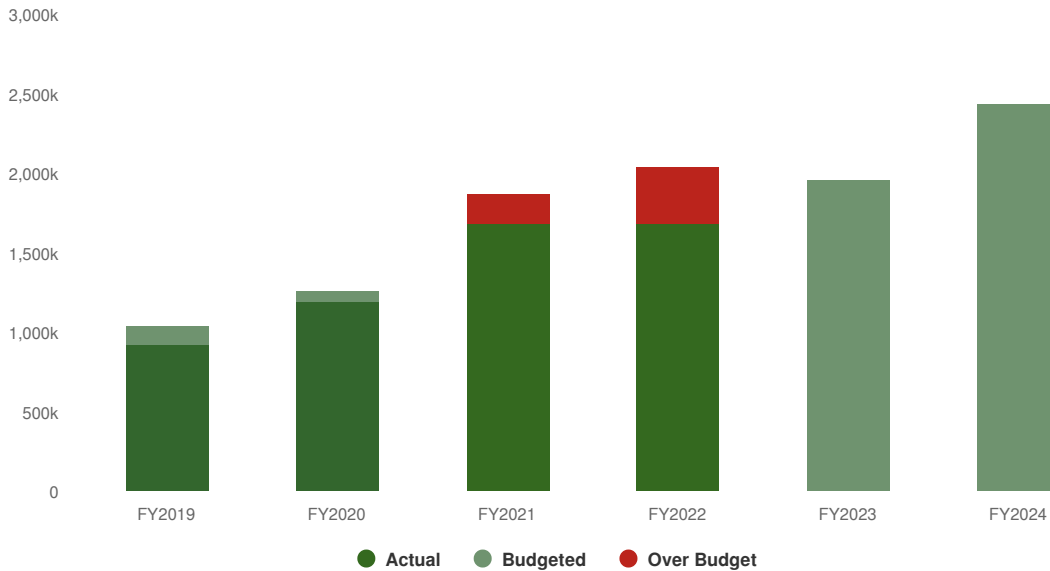
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME-INVESTMENTS	206-4-48110-000	\$19,015.85	\$35,700.00	\$65,000.00	\$57,000.00	59.7%
Total Interest Income:		\$19,015.85	\$35,700.00	\$65,000.00	\$57,000.00	59.7%
Insurance Recoveries						
INSURANCE/OTHER REIMBURSMTS	206-4-48425-000	\$3,012.48	\$15,000.00	\$75,000.00	\$25,000.00	66.7%
INS PREMS-HEALTH-COBRA/PT	206-4-48430-000	\$21,508.62	\$0.00	\$0.00	\$0.00	0%
INS PREMS-DENTAL-COBRA/PT	206-4-48431-000	\$1,901.68	\$622.00	\$500.00	\$60.00	-90.4%
INSURANCE REBATES	206-4-48452-000	\$24,926.12	\$22,743.00	\$35,476.06	\$25,000.00	9.9%
FEDERAL COVID ASSISTANCE	206-4-48453-000	-\$14,330.85	\$0.00	\$0.00	\$0.00	0%
Total Insurance Recoveries:		\$37,018.05	\$38,365.00	\$110,976.06	\$50,060.00	30.5%
Total Miscellaneous Revenue:		\$56,033.90	\$74,065.00	\$175,976.06	\$107,060.00	44.5%
Other Financing Sources						

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Transfers From Other Funds						
PMTS-LIEU OF HEALTH PREMS	206-4-49200-990	\$1,567,678.49	\$1,733,545.00	\$1,733,545.00	\$2,240,284.67	29.2%
HRA HEALTH REIMB ACCT CONTRIB	206-4-49200-992	\$72,500.00	\$79,500.00	\$79,500.00	\$74,825.00	-5.9%
PMTS-LIEU OF DENTAL PREMS	206-4-49200-995	\$116,105.45	\$80,004.00	\$80,004.00	\$86,499.05	8.1%
Total Transfers From Other Funds:		\$1,756,283.94	\$1,893,049.00	\$1,893,049.00	\$2,401,608.72	26.9%
Total Other Financing Sources:		\$1,756,283.94	\$1,893,049.00	\$1,893,049.00	\$2,401,608.72	26.9%
Total Revenue Source:		\$1,812,317.84	\$1,967,114.00	\$2,069,025.06	\$2,508,668.72	27.5%

Expenditures Summary

\$2,440,553 **\$474,867**
 (24.16% vs. prior year)

Risk Management Fund Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

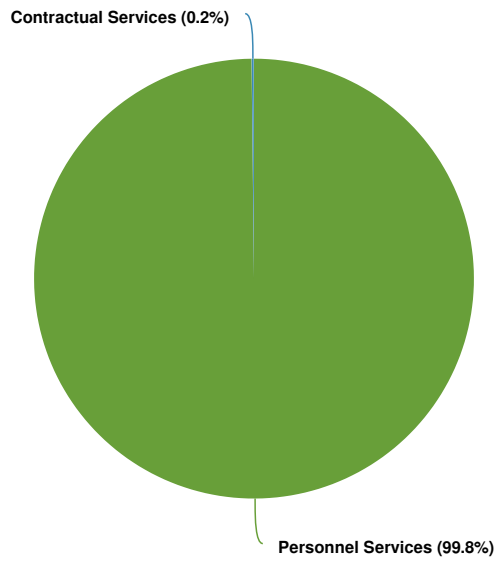


Grey background indicates budgeted figures.

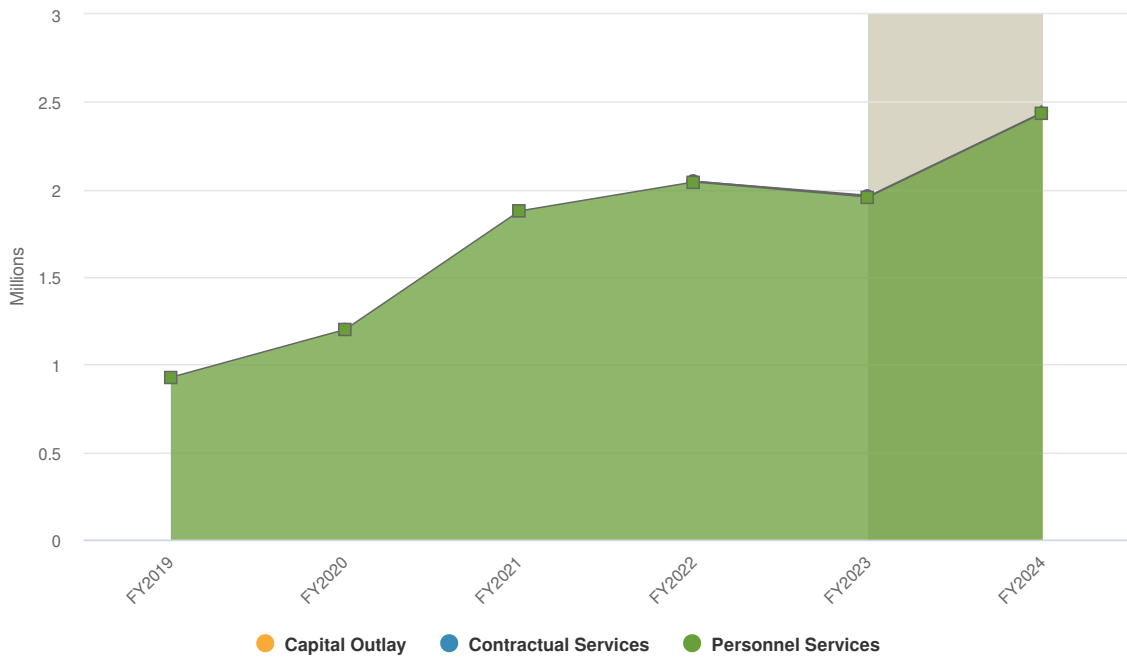
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Risk Management						
Non-Departmental						
HRA HEALTH REIMB ACCT PMTS	206-5-00-51400-153	\$51,086	\$79,500	\$65,000	\$70,000	-11.9%
MEDICAL EXPENSES	206-5-00-51400-155	\$1,921,801	\$1,796,914	\$2,229,363	\$2,286,665	27.3%
RETIREE MEDICAL PREMIUMS	206-5-00-51400-156	\$3,786	\$0	\$0	\$0	0%
DENTAL EXPENSES	206-5-00-51400-157	\$64,111	\$80,000	\$67,000	\$80,000	0%
LIABILITY INSURANCE CLAIMS	206-5-00-51500-158	\$1,635	\$0	\$0	\$0	0%
PROFESSIONAL SERVICES	206-5-00-51400-219	\$3,999	\$4,272	\$3,888	\$3,888	-9%
EQUIPMENT FOR DEPTS. - CVMIC GRANT	206-5-00-51500-820	\$144	\$5,000	\$0	\$0	-100%
Total Non-Departmental:		\$2,046,563	\$1,965,686	\$2,365,251	\$2,440,553	24.2%
Total Risk Management:		\$2,046,563	\$1,965,686	\$2,365,251	\$2,440,553	24.2%
Total Expenditures:		\$2,046,563	\$1,965,686	\$2,365,251	\$2,440,553	24.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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. The fund is now used to collect revenues and pay expenses for community development activities. Revenues for this fund primarily come from room taxes, zoning fees, and building permit fees.

Pursuant to Wisconsin Statutes, 70% of the proceeds from the City's hotel/motel room tax 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.

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 all building permit applications to ensure compliance with applicable code requirements.
- Review all land use matters to ensure compliance with Comprehensive Plan, zoning code, and other City Code requirements; 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.
- Enforce City Code provisions regulating property maintenance, nuisances, outdoor storage, noxious weeds and grasses, and excess vegetation.

Activity Measures (Planning, Zoning, Building Permits)

ACTIVITY	2019	2020	2021	2022	2023
Building Permits (New Construction)					
Single Family	20	27	7	2	0
Two Family	0	1	0	0	0
Multi-family	2	0	0	0	0
Commercial	12	1	0	3	4
Building Permits (Expansions/Additions)					
Commercial	N/A	N/A	N/A	1	6
Planning and Zoning Reviews					
Certified Survey Map	0	2	6	6	2
Rezone	3	1	1	7	6

Site Plan Reviews	9	5	9	5	7
Plats	0	0	0	0	0
Conditional Use Permits	8	1	6	4	10
Conceptual Plan Reviews	1	0	2	4	1

**Statistics are current as of October 2023*

**Activity Measures
(Zoning and Code Enforcement Actions)**

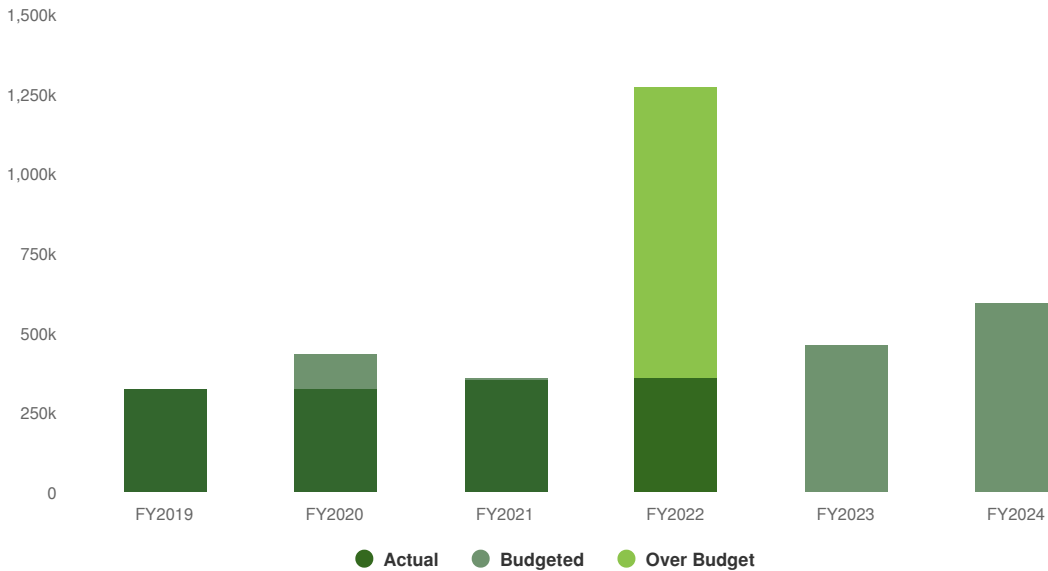
ACTIVITY	2019	2020	2021	2022	2023
Zoning Enforcement					
Citations	N/A	N/A	N/A	N/A	1
Notices of Violations	N/A	N/A	N/A	N/A	8-10
Code Enforcement					
Citations	N/A	N/A	N/A	N/A	2
Notices of Violations	N/A	N/A	N/A	N/A	46

**Statistics are current as of October 2023*

Revenues Summary

\$596,079 **\$136,059**
(29.58% vs. prior year)

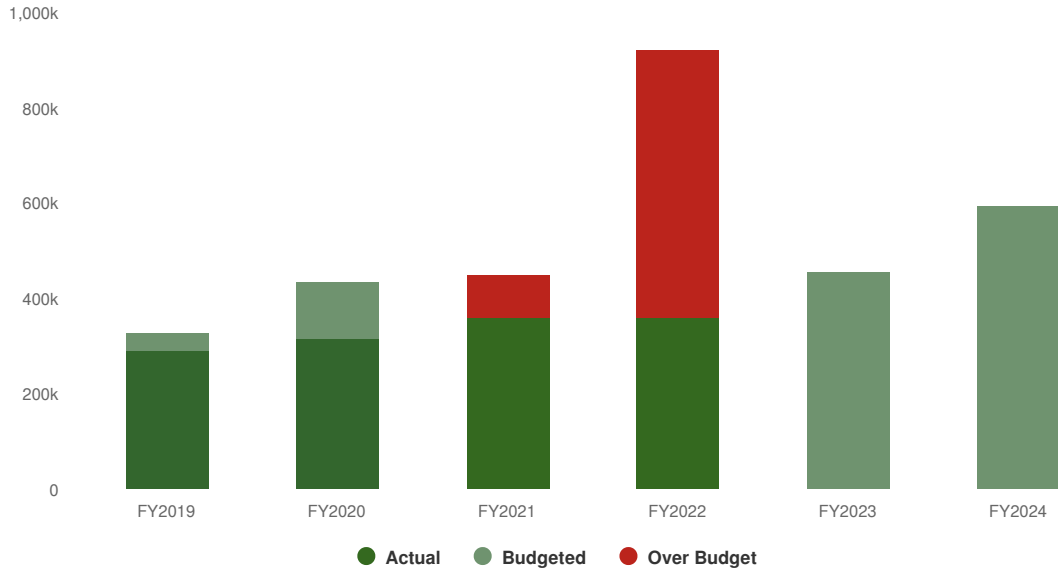
Community Development Fund Proposed and Historical Budget vs. Actual



Expenditures Summary

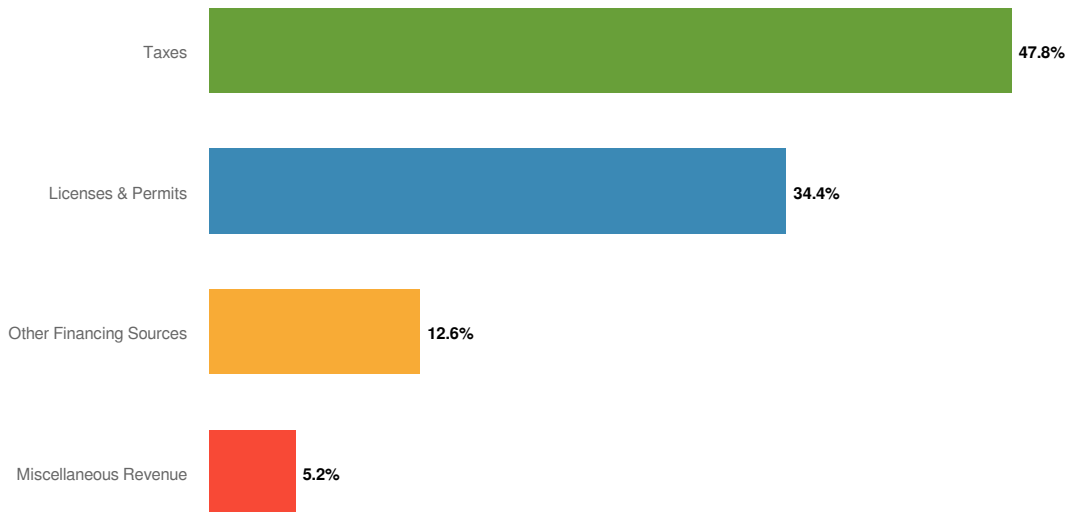
\$595,405 **\$137,869**
 (30.13% vs. prior year)

Community Development Fund Proposed and Historical Budget vs. Actual

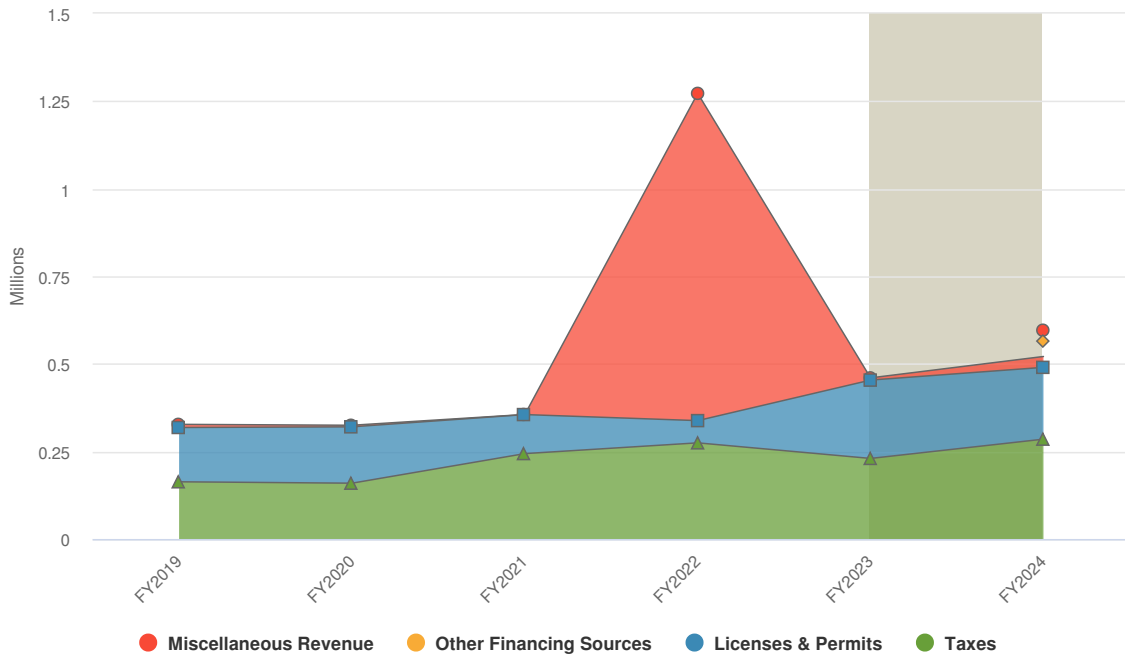


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

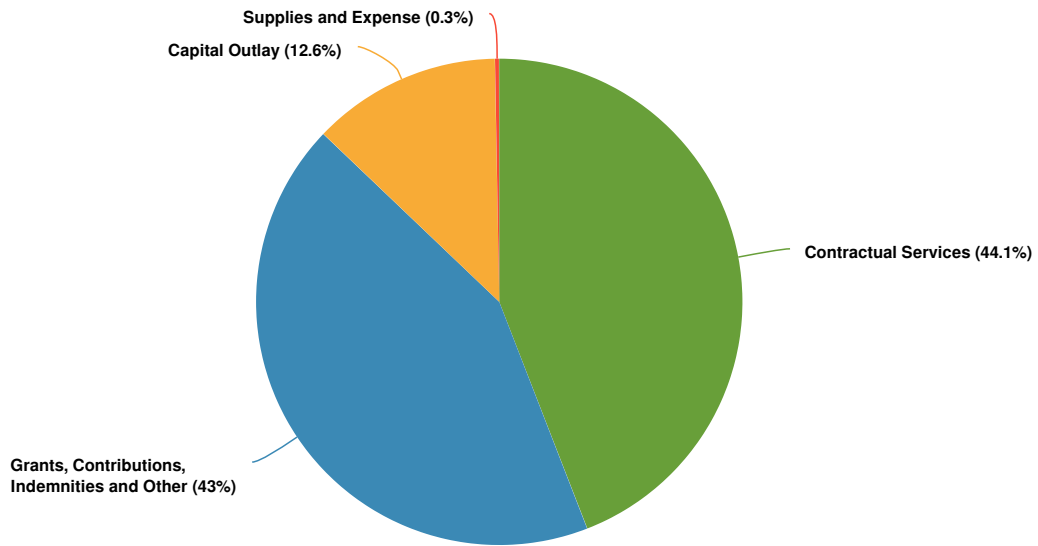
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Sales & Use						
ROOM TAX	208-4-41210-000	\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00	23.9%
Total Sales & Use:		\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00	23.9%
Total Taxes:		\$274,475.58	\$230,000.00	\$284,639.32	\$285,000.00	23.9%
Licenses & Permits						
Building Permits & Inspections						
BUILDING PERMITS	208-4-44300-000	\$34,800.31	\$127,000.00	\$115,000.00	\$132,250.00	4.1%
PLUMBING PERMITS	208-4-44301-000	\$6,600.15	\$18,000.00	\$8,460.00	\$9,729.00	-45.9%
INSPECTION ADMIN FEES	208-4-44302-000	\$1,310.00	\$5,200.00	\$3,111.43	\$3,578.00	-31.2%
ELECTRIC PERMITS	208-4-44304-000	\$5,403.45	\$27,600.00	\$17,311.06	\$19,907.00	-27.9%
SEWER FEES-BLD PERMITS	208-4-44308-000	\$700.00	\$11,820.00	\$257.14	\$1,000.00	-91.5%
OTHER PERMITS	208-4-44309-000	\$69.00	\$0.00	\$0.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Building Permits & Inspections:		\$48,882.91	\$189,620.00	\$144,139.63	\$166,464.00	-12.2%
Zoning Permits & Fees						
ZONING PERMITS & FEES	208-4-44400-000	\$7,385.00	\$24,000.00	\$15,266.00	\$16,792.00	-30%
PLAN COMMISSION/ZONING FEES	208-4-44450-000	\$4,450.00	\$4,800.00	\$8,014.30	\$8,815.00	83.6%
Total Zoning Permits & Fees:		\$11,835.00	\$28,800.00	\$23,280.30	\$25,607.00	-11.1%
Other Regulatory Permits						
SITE PLANNING FEE	208-4-44901-000	\$2,765.64	\$5,300.00	\$11,775.15	\$12,952.00	144.4%
Total Other Regulatory Permits:		\$2,765.64	\$5,300.00	\$11,775.15	\$12,952.00	144.4%
Total Licenses & Permits:		\$63,483.55	\$223,720.00	\$179,195.08	\$205,023.00	-8.4%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME-INVESTMENTS	208-4-48110-000	\$7,392.18	\$6,000.00	\$36,536.52	\$31,056.00	417.6%
Total Interest Income:		\$7,392.18	\$6,000.00	\$36,536.52	\$31,056.00	417.6%
Property Sales						
SALES OF LAND	208-4-48309-000	\$261,027.00	\$300.00	\$0.00	\$0.00	-100%
Total Property Sales:		\$261,027.00	\$300.00	\$0.00	\$0.00	-100%
Donations And Grants						
CDBG FUNDS FROM STATE OF WISCONSIN	208-4-48510-000	\$665,886.47	\$0.00	\$0.00	\$0.00	0%
Total Donations And Grants:		\$665,886.47	\$0.00	\$0.00	\$0.00	0%
Total Miscellaneous Revenue:		\$934,305.65	\$6,300.00	\$36,536.52	\$31,056.00	393%
Other Financing Sources						
Fund Balances Applied						
RESERVE APPLIED	208-4-49300-000	\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
Total Fund Balances Applied:		\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
Total Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
Total Revenue Source:		\$1,272,264.78	\$460,020.00	\$500,370.92	\$596,079.00	29.6%

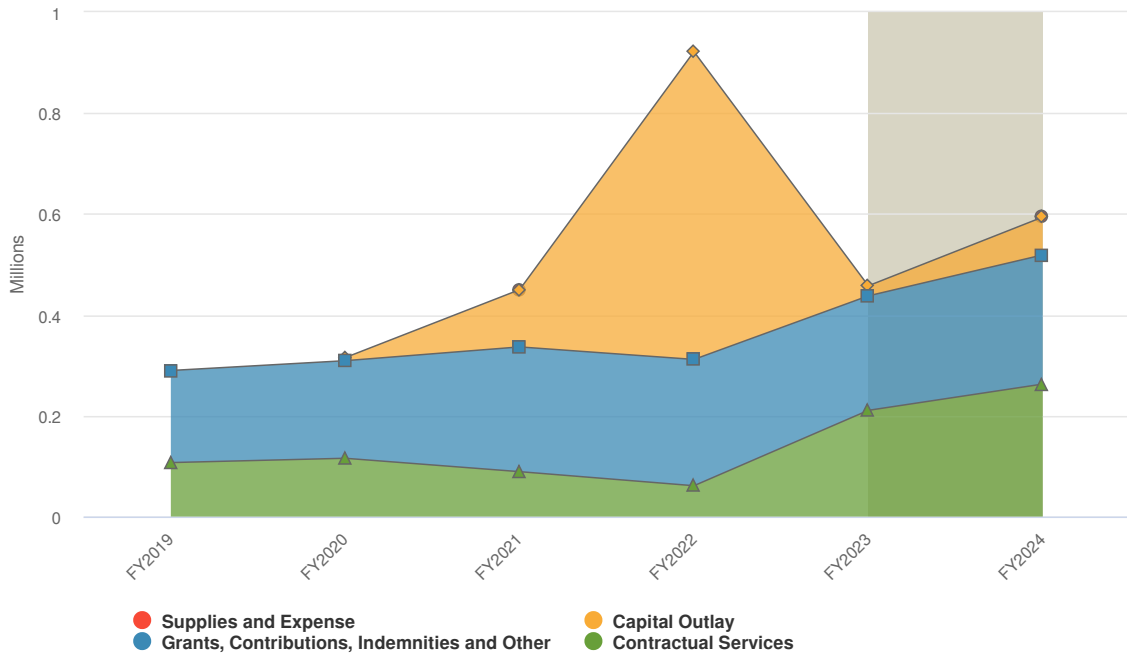
Expenditures by Function

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Contractual Services						
LEGAL SERVICES	208-5-05-56700-211	\$0.00	\$0.00	\$13,524.00	\$37,500.00	N/A
BLD PERMIT/INSPECTION SVC	208-5-05-56700-212	\$39,668.25	\$147,536.00	\$79,110.00	\$90,976.00	-38.3%
CODE ENFORCEMENT HOURS	208-5-05-56700-213	\$5,362.00	\$10,000.00	\$18,833.14	\$18,833.00	88.3%
ENGINEERING SERVICES	208-5-05-56700-216	\$0.00	\$0.00	\$0.00	\$2,500.00	N/A
OTHER PROFESSIONAL SERVICES	208-5-05-56700-219	\$1,451.25	\$53,000.00	\$4,560.00	\$69,402.78	30.9%
CONTRACT -PLAN/ZONING ETC SVCS	208-5-05-56700-297	\$14,600.64	\$0.00	\$39,472.12	\$43,419.33	N/A
Total Contractual Services:		\$61,082.14	\$210,536.00	\$155,499.26	\$262,631.11	24.7%
Supplies and Expense						
WEB PAGE EXPENDITURES	208-5-05-56700-317			\$951.00	\$1,250.00	N/A
OPERATING SUPPLIES	208-5-05-56700-340	\$0.00	\$0.00	\$400.00	\$400.00	N/A
Total Supplies and Expense:		\$0.00	\$0.00	\$1,351.00	\$1,650.00	N/A
Grants, Contributions, Indemnities and Other						
DONATIONS- CHAMBER OF COMM	208-5-05-56700-721	\$206,429.06	\$161,000.00	\$199,247.52	\$199,500.00	23.9%
WCEDA	208-5-05-56700-723	\$4,500.00	\$4,500.00	\$5,124.00	\$5,124.00	13.9%
EEDA	208-5-05-56700-724	\$19,994.75	\$40,000.00	\$10,000.00	\$30,000.00	-25%
COMMUNITY DEVELOPMENT & EVENTS	208-5-05-56700-795	\$19,500.00	\$21,500.00	\$19,500.00	\$21,500.00	0%
Total Grants, Contributions, Indemnities and Other:		\$250,423.81	\$227,000.00	\$233,871.52	\$256,124.00	12.8%
Capital Outlay						
DONATIONS-HAZEL RIDGE CEMETERY	208-5-05-56700-819	\$20,000.00	\$20,000.00	\$5,000.00	\$0.00	-100%
DEVELOPMENT PROJECTS	208-5-05-56700-820	\$590,227.67	\$0.00	\$0.00	\$75,000.00	N/A
Total Capital Outlay:		\$610,227.67	\$20,000.00	\$5,000.00	\$75,000.00	275%
Total Expense Objects:		\$921,733.62	\$457,536.00	\$395,721.78	\$595,405.11	30.1%

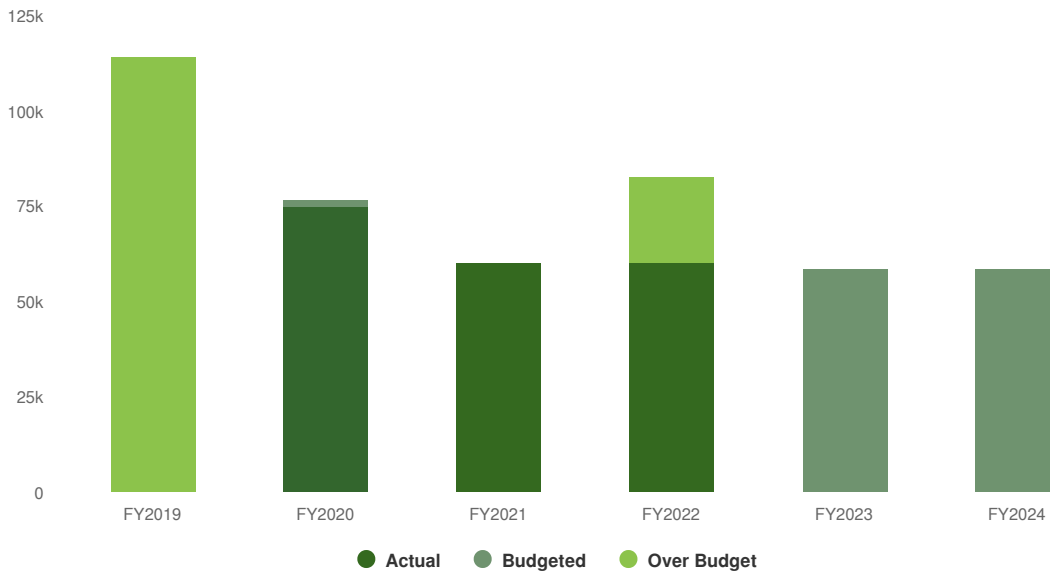
CDBG Fund

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.

Revenues Summary

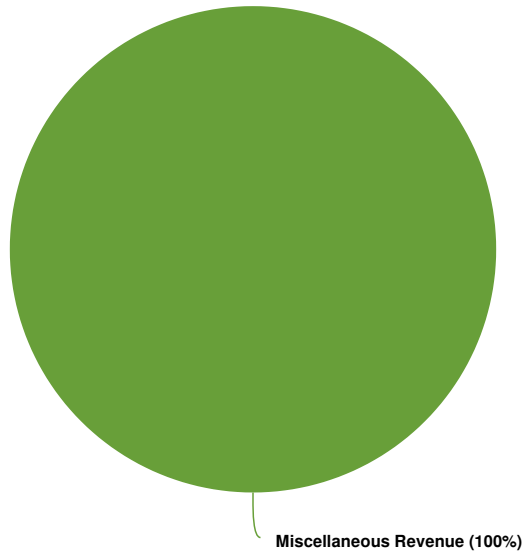
\$58,551 **-\$60**
(-0.10% vs. prior year)

CDBG Fund Proposed and Historical Budget vs. Actual

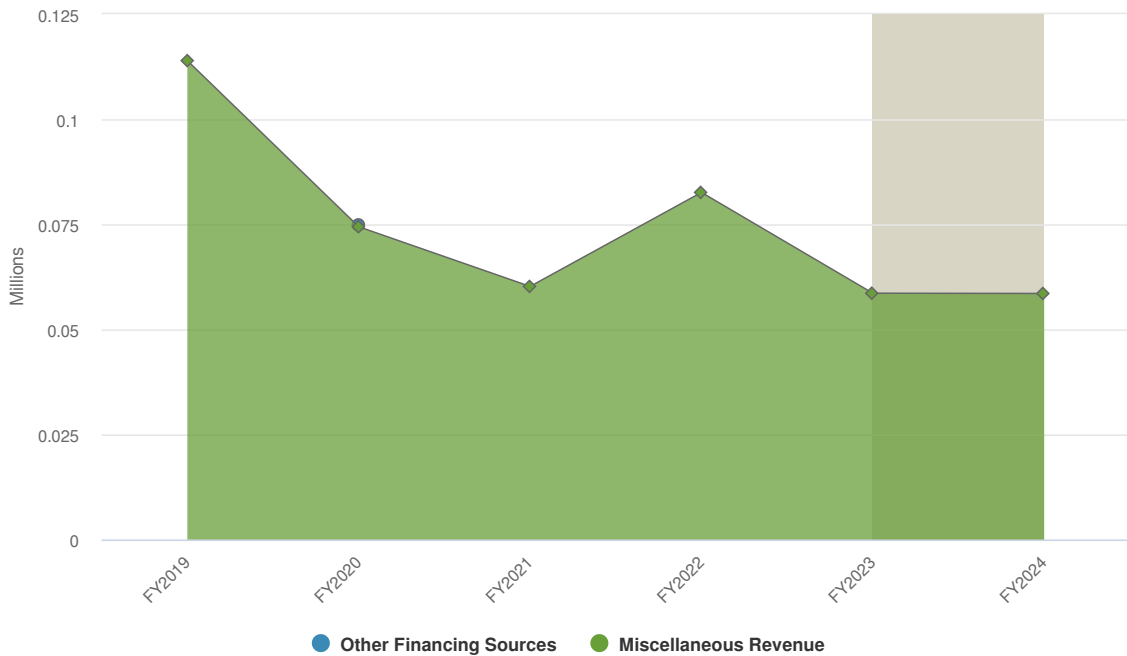


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

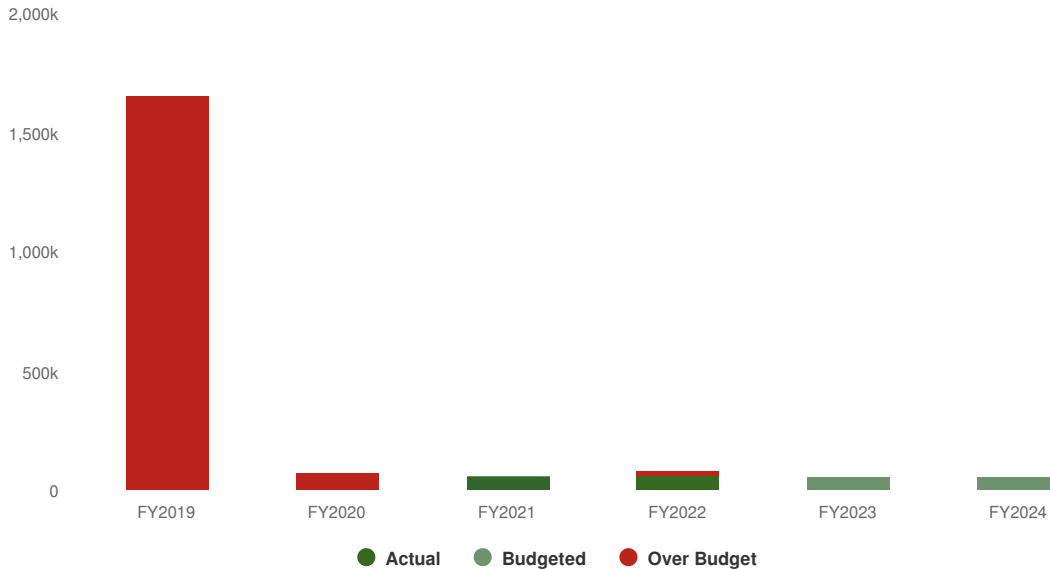
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Miscellaneous Revenue						
Other Misc. Revenue						
LOAN REPAYMENT	207-4-48040-000	\$79,459.57	\$56,324.80	\$56,486.30	\$56,486.30	0.3%
Total Other Misc. Revenue:		\$79,459.57	\$56,324.80	\$56,486.30	\$56,486.30	0.3%
Interest Income						
INTEREST INCOME- INVESTMENTS	207-4-48110-000	\$47.61	\$60.00	\$173.59	\$0.00	-100%
INTEREST INCOME - OTHER	207-4-48130-000	\$3,084.09	\$2,225.96	\$2,064.46	\$2,064.46	-7.3%
Total Interest Income:		\$3,131.70	\$2,285.96	\$2,238.05	\$2,064.46	-9.7%
Total Miscellaneous Revenue:		\$82,591.27	\$58,610.76	\$58,724.35	\$58,550.76	-0.1%
Total Revenue Source:		\$82,591.27	\$58,610.76	\$58,724.35	\$58,550.76	-0.1%

Expenditures Summary

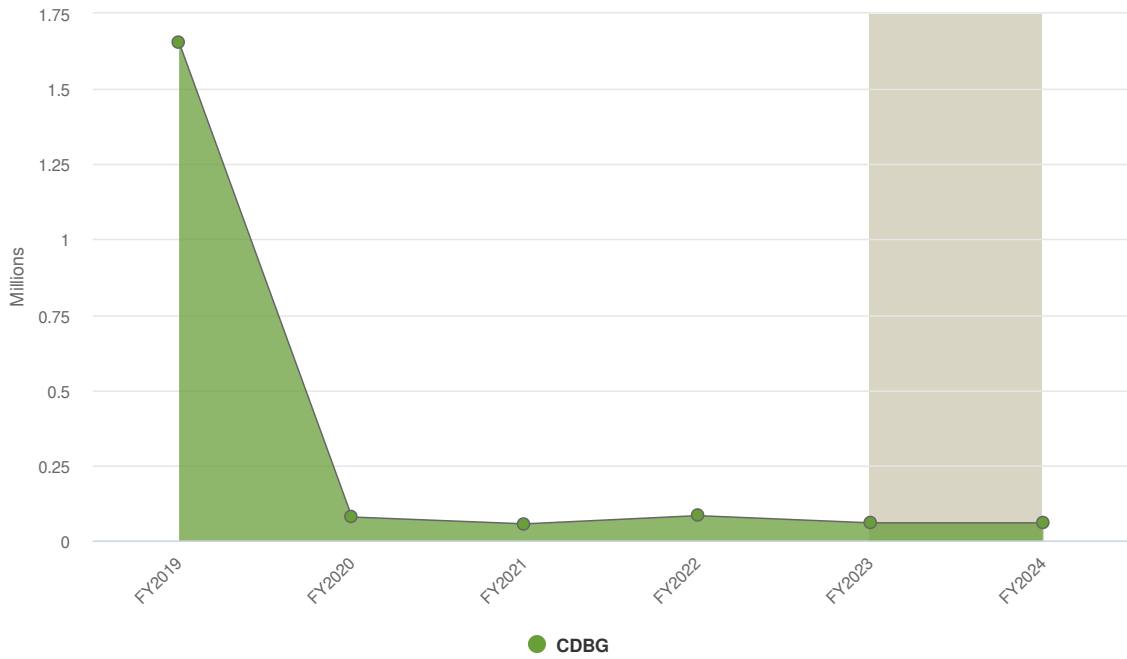
\$58,551 **-\$60**
 (-0.10% vs. prior year)

CDBG Fund Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

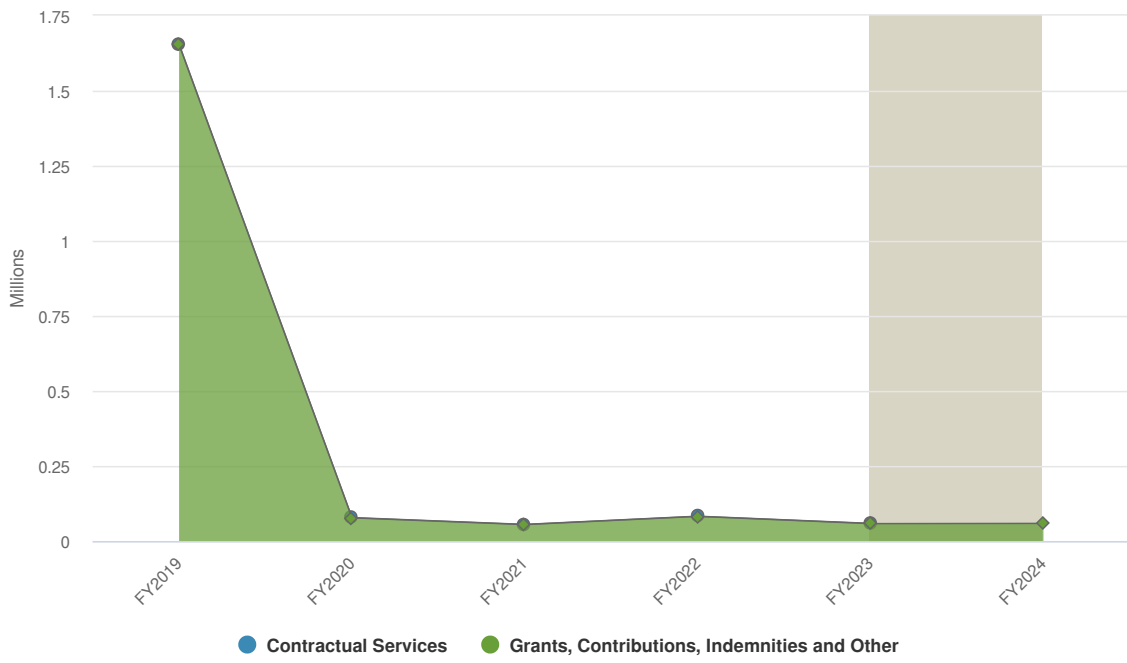


Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
CDBG						
Non-Departmental						
LEGAL SERVICES	207-5-00-56700-211	\$55	\$0	\$33	\$0	0%
AUDIT/ACCOUNTING SVCS	207-5-00-56700-213	\$548	\$780	\$0	\$0	-100%
DIRECT PAYMENT - OTHER	207-5-00-56700-799	\$81,932	\$57,831	\$58,691	\$58,551	1.2%
Total Non-Departmental:		\$82,535	\$58,611	\$58,724	\$58,551	-0.1%
Total CDBG:		\$82,535	\$58,611	\$58,724	\$58,551	-0.1%
Total Expenditures:		\$82,535	\$58,611	\$58,724	\$58,551	-0.1%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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.

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.

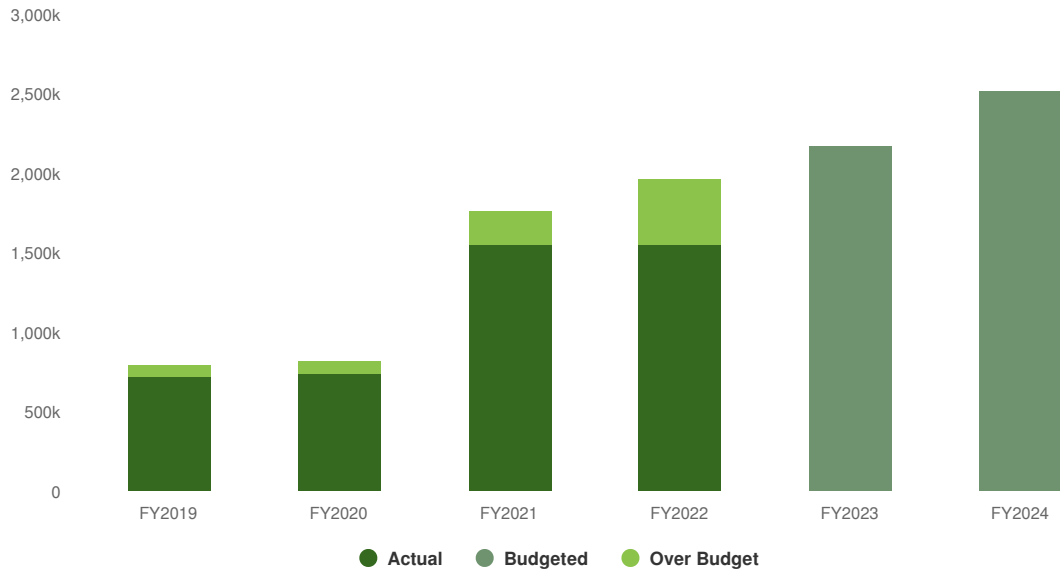
Goals and Standards of Performance:

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

Revenues Summary

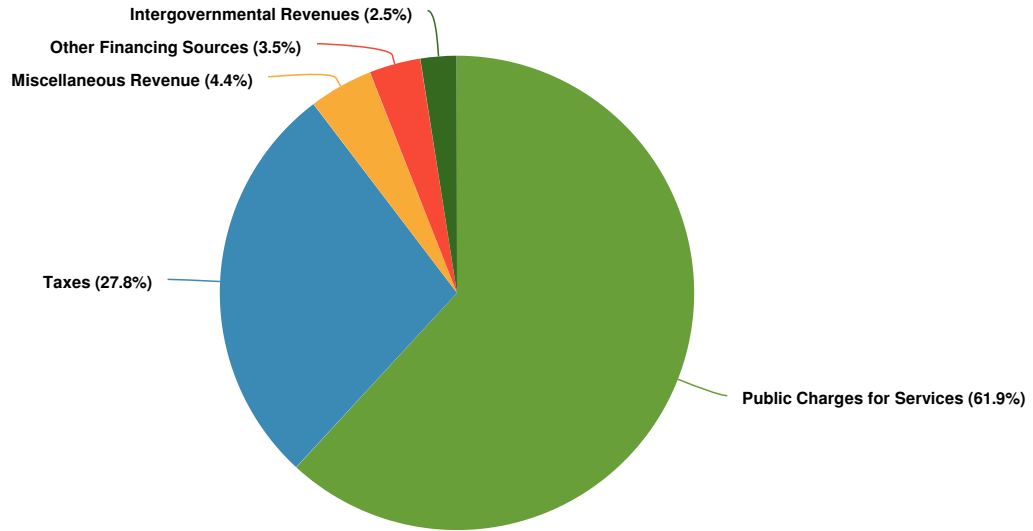
\$2,522,666 **\$352,943**
(16.27% vs. prior year)

Emergency Medical Services Fund Proposed and Historical Budget vs. Actual

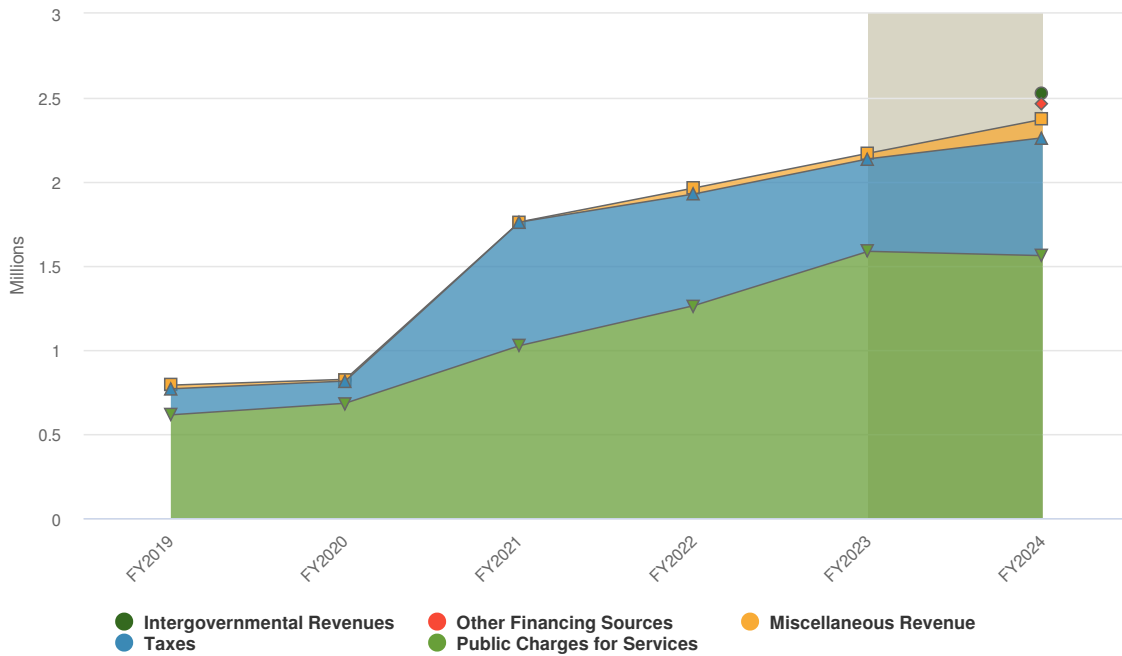


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

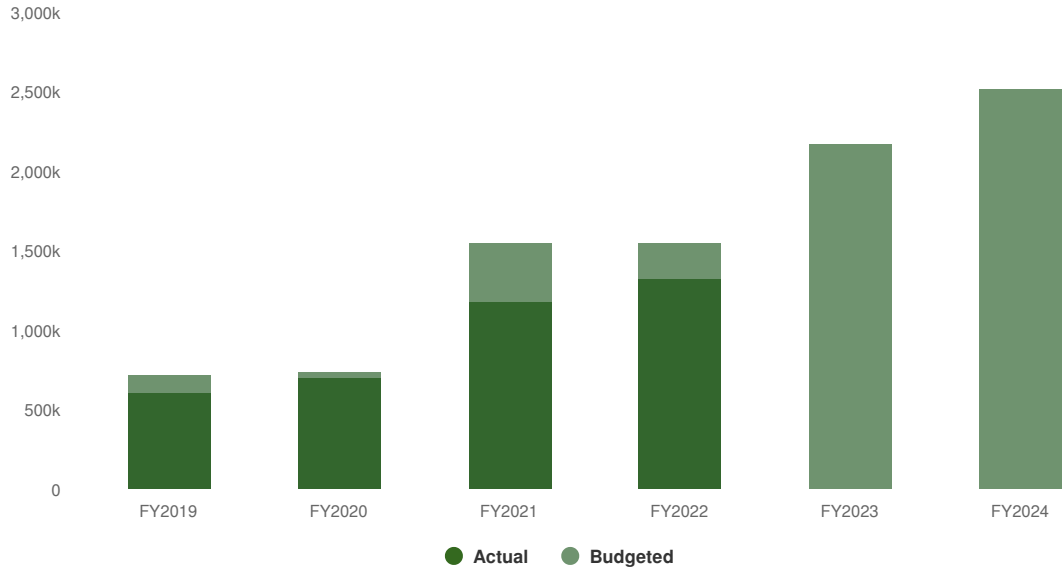
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Property						
REAL ESTATE PROPERTY TAXES	209-4-41110-000	\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00	27.5%
Total Property:		\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00	27.5%
Total Taxes:		\$664,094.00	\$550,103.00	\$550,103.00	\$701,193.00	27.5%
Intergovernmental Revenues						
State Grants						
Federal Grants	209-4-43220-000			\$0.00	\$56,115.66	N/A
WI GRANTS	209-4-43522-000	\$0.00	\$0.00	\$6,300.00	\$6,300.00	N/A
Total State Grants:		\$0.00	\$0.00	\$6,300.00	\$62,415.66	N/A
Total Intergovernmental Revenues:		\$0.00	\$0.00	\$6,300.00	\$62,415.66	N/A
Public Charges for Services						
Public Safety						
FIRE/EMS CONTRIB - TOWNS	209-4-46220-000	\$295,101.21	\$661,220.25	\$536,250.10	\$810,631.66	22.6%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
AMBULANCE FEES	209-4-46230-000	\$968,185.58	\$925,000.00	\$750,000.00	\$750,000.00	-18.9%
Total Public Safety:		\$1,263,286.79	\$1,586,220.25	\$1,286,250.10	\$1,560,631.66	-1.6%
Total Public Charges for Services:		\$1,263,286.79	\$1,586,220.25	\$1,286,250.10	\$1,560,631.66	-1.6%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME- INVESTMENTS	209-4-48110-000	\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00	229.3%
Total Interest Income:		\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00	229.3%
Total Miscellaneous Revenue:		\$35,572.09	\$33,400.00	\$120,000.00	\$110,000.00	229.3%
Other Financing Sources						
Fund Balances Applied						
RESERVES APPLIED	209-4-49300-000	\$0.00	\$0.00	\$0.00	\$88,425.82	N/A
Total Fund Balances Applied:		\$0.00	\$0.00	\$0.00	\$88,425.82	N/A
Total Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$88,425.82	N/A
Total Revenue Source:		\$1,962,952.88	\$2,169,723.25	\$1,962,653.10	\$2,522,666.14	16.3%

Expenditures Summary

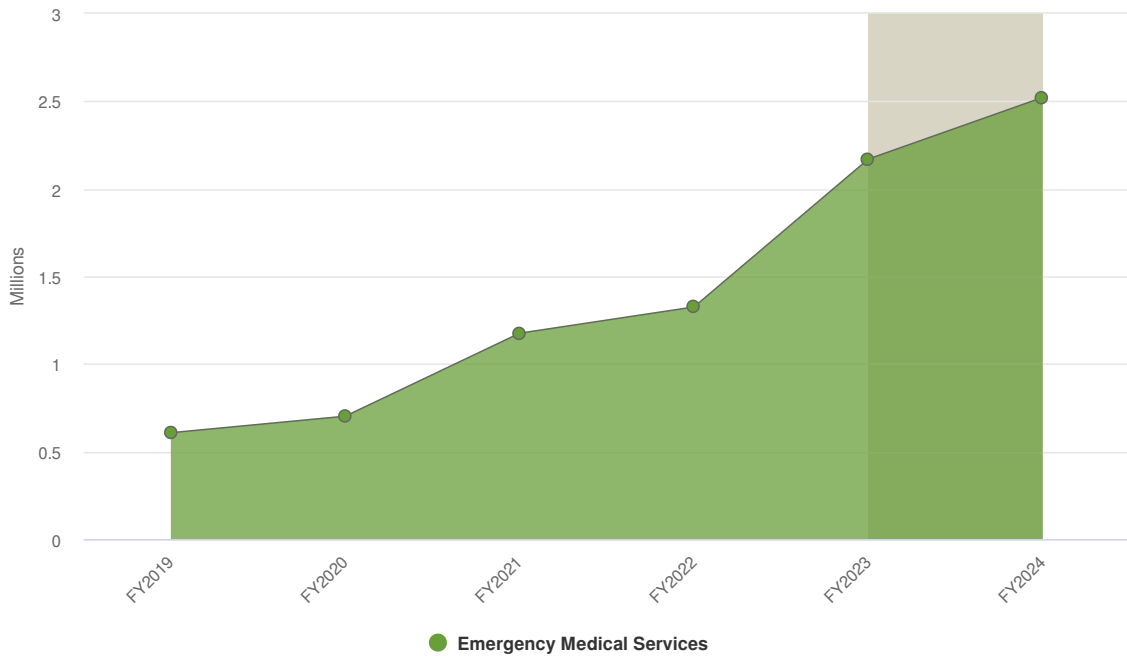
\$2,521,755
\$352,032
 (16.22% vs. prior year)

Emergency Medical Services Fund Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



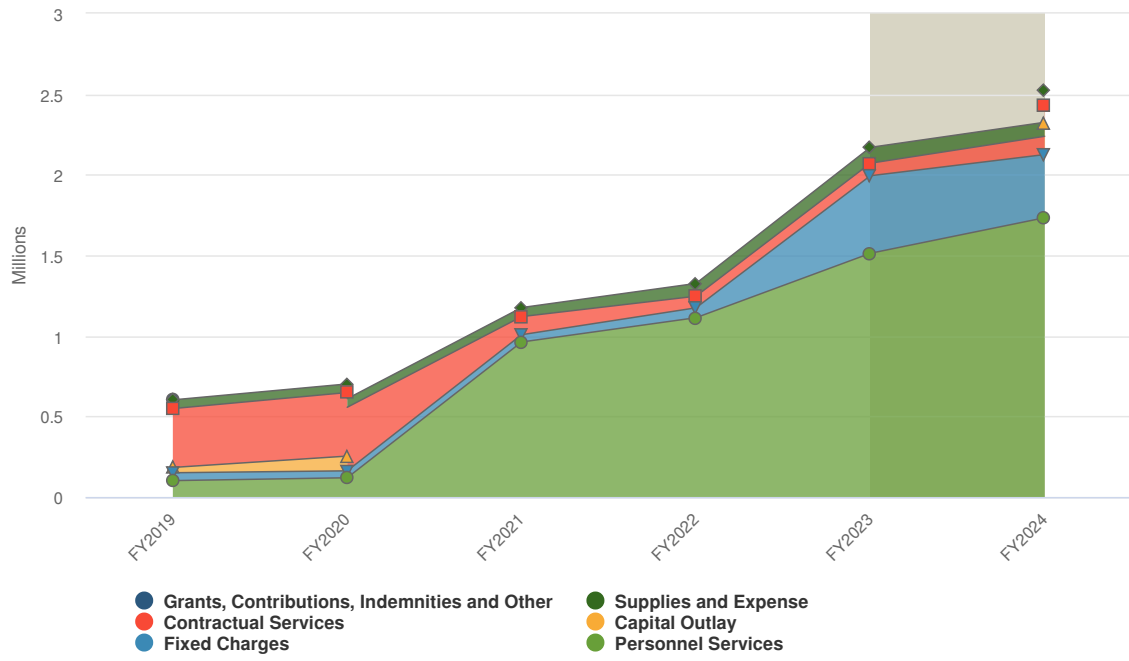
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Emergency Medical Services						
Non-Departmental						
SALARIES/WAGES - FULL TIME	209-5-15-52210-111	\$622,060	\$868,533	\$621,911	\$933,540	7.5%
OVERTIME WAGES	209-5-15-52210-112	\$62,222	\$35,000	\$75,204	\$55,279	57.9%
SALARIES/WAGES-PART TIME	209-5-15-52210-121	\$31,774	\$34,029	\$20,395	\$34,288	0.8%
OVER-TIME WAGES P-T EMPLOYEES	209-5-15-52210-122	\$565	\$0	\$0	\$0	0%
EMPLOYER RETIREMENT	209-5-15-52210-133	\$74,166	\$115,333	\$81,885	\$134,842	16.9%
HRA HEALTH REIMB ACCT CONTRIB	209-5-15-52210-134	\$13,000	\$11,590	\$11,590	\$12,250	5.7%
HEALTH INSURANCE	209-5-15-52210-135	\$24,410	\$99,691	\$56,969	\$112,733	13.1%
LIFE/DISABILITY INSURANCE	209-5-15-52210-136	\$3,044	\$4,695	\$2,891	\$5,761	22.7%
PYMTS-LIEU OF DENTAL PREMS	209-5-15-52210-137	\$15,428	\$12,104	\$12,104	\$13,436	11%
DENTAL INSURANCE	209-5-15-52210-138	\$749	\$1,059	\$649	\$1,146	8.2%
PYMTS-LIEU OF HEALTH PREMS	209-5-15-52210-139	\$212,904	\$258,648	\$258,648	\$351,089	35.7%
SOCIAL SECURITY & MEDICARE	209-5-15-52210-151	\$52,200	\$71,723	\$53,937	\$78,807	9.9%
LEGAL SERVICES	209-5-15-52210-211	\$1,481	\$500	\$940	\$2,500	400%
OTHER PROFESSIONAL SVCS	209-5-15-52210-219	\$0	\$0	\$0	\$20,000	N/A
TELEPHONE	209-5-15-52210-223	\$7,642	\$4,800	\$7,300	\$7,350	53.1%
CONTRACT-VEHICLE SERVICES	209-5-15-52210-241	\$9,805	\$8,000	\$13,703	\$15,500	93.8%
CONTRACT - HEARING TEST SVCS	209-5-15-52210-275	\$0	\$0	\$1,336	\$1,875	N/A
EMS MEDICAL BILLING SERVICES	209-5-15-52210-290	\$46,318	\$38,000	\$40,624	\$42,000	10.5%
CONTRACT-SOFTWARE SVCS	209-5-15-52210-291	\$3,215	\$25,000	\$2,893	\$21,320	-14.7%
CONTRACT-RADIO REPAIR SVCS	209-5-15-52210-292	\$1,133	\$1,500	\$500	\$3,000	100%
CONTRACT-EMS INTERCEPT SVCS	209-5-15-52210-293	\$2,474	\$0	\$0	\$0	0%
OFFICE SUPPLIES	209-5-15-52210-310	\$442	\$1,000	\$150	\$500	-50%
POSTAGE	209-5-15-52210-311	\$0	\$500	\$20	\$20	-96%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
CREDIT CARD CHGS - BILLING SVC	209-5-15-52210-316	\$0	\$10,000	\$0	\$0	-100%
Web Page Expenditures	209-5-15-52210-317			\$85	\$95	N/A
PUBLICATIONS/SUBSCRIPTIONS	209-5-15-52210-320	\$1,000	\$2,000	\$279	\$1,000	-50%
MEMBERSHIP DUES	209-5-15-52210-321	\$0	\$750	\$0	\$500	-33.3%
TRAVEL/SCHOOLS/CONFERENCES	209-5-15-52210-331	\$475	\$25,000	\$250	\$15,500	-38%
OPERATING SUPPLIES	209-5-15-52210-340	\$0	\$1,000	\$0	\$150	-85%
VEHICLE FUELS	209-5-15-52210-344	\$17,458	\$15,000	\$13,500	\$15,000	0%
UNIFORM & CLOTHING EXPENSE	209-5-15-52210-346	\$0	\$5,000	\$3,000	\$10,000	100%
SUPPLIES-CONSUMABLE TOOLS	209-5-15-52210-362	\$26,740	\$18,000	\$24,506	\$24,000	33.3%
OTHER SUPPLIES/EXPENSE	209-5-15-52210-390	\$33,083	\$20,000	\$21,313	\$20,000	0%
INSURANCE-COMPR/GENL	209-5-15-52210-510	\$5,071	\$5,233	\$5,171	\$5,288	1.1%
INSURANCE - PROPERTY	209-5-15-52210-511	\$784	\$785	\$785	\$785	0%
INSURANCE-VEHICLE	209-5-15-52210-512	\$1,698	\$1,867	\$1,627	\$2,011	7.7%
INSURANCE CREDIT TO TOWNS	209-5-15-52210-513	\$0	\$333,000	\$270,000	\$270,000	-18.9%
INSURANCE-ERRORS/OMISSIONS	209-5-15-52210-514	\$277	\$318	\$264	\$296	-6.8%
INSURANCE-WORKERS COMP	209-5-15-52210-517	\$17,536	\$40,065	\$39,432	\$42,552	6.2%
UNEMPLOYMENT BENEFITS	209-5-15-52210-518	\$0	\$0	\$764	\$1,060	N/A
VEHICLE REPLACEMENT	209-5-15-52210-545	\$36,000	\$100,000	\$100,000	\$70,000	-30%
PURCHASE-OFFICE FURN/EQUIP	209-5-15-52210-812	\$0	\$0	\$0	\$1,000	N/A
OTHER CAPITAL EQUIPMENT	209-5-15-52210-819	\$0	\$0	\$0	\$195,281	N/A
Total Non-Departmental:		\$1,325,153	\$2,169,723	\$1,744,625	\$2,521,755	16.2%
Total Emergency Medical Services:		\$1,325,153	\$2,169,723	\$1,744,625	\$2,521,755	16.2%
Total Expenditures:		\$1,325,153	\$2,169,723	\$1,744,625	\$2,521,755	16.2%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Debt Service Funds

Debt Service Funds are established to account for the accumulation of resources that are to be used 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 2023 equalized valuation of \$1,195,286,200, the City's maximum debt authority stands at **\$59,764,310**.

To ensure that the City retains sufficient borrowing capacity to meet unforeseen emergencies and to also maintain a favorable bond rating, the City adopted Financial Performance Standards in 2010. These standards, which have been amended since 2010, recommend that the City limit outstanding debt so as not to exceed 65% of the statutory debt limit. The Financial Performance Standards further state that under no circumstances should the City's outstanding debt exceed 75% of the statutory debt limit. At year-end 2023, the City's outstanding general obligation debt will be **\$34,940,000**, which is **58.46%** of the statutory limit. The 2024 budget would include issuing G.O. bonds of \$3,485,000, which would have the net impact of increasing the total outstanding general obligation debt to **\$35,480,000** in 2024, which would be **57.04%** of the statutory limit using an estimated 2024 equalized valuation of \$1,244,111,020.

Tax Increment District 4 Debt Service Fund 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 \$12,837,600, which will generate an estimated increment of \$215,230 in 2023. Since 2022 the TID 4 increment has not been sufficient to cover the TID 4 debt service. As a result, the last two years the Common Council approved borrowing funds from the Electric Utility Fund to cover debt payments, on the dates and in the amounts set forth below, at an interest rate of 3.82%.

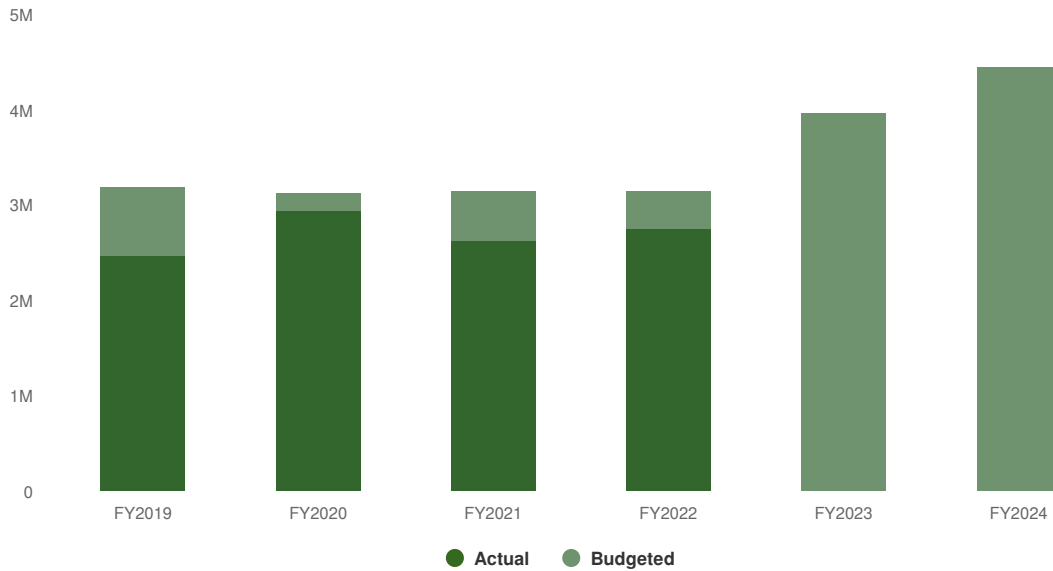
Date Interfund Loan Approved	Interfund Loan Amount	Interfund Loan Balance
03/21/2022	\$ 140,000	\$ 140,000
05/01/2023	\$ 175,225.49	\$ 315,225.49

The TID 4 Debt Service Fund will likely have to borrow an additional \$201,415 to cover debt service payments in 2024. Advances 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 for annual debt principal and interest payments plus administrative expenses. The TID 4 Debt Service Fund balance will be approximately \$7,000 at year end 2023.

Revenues Summary

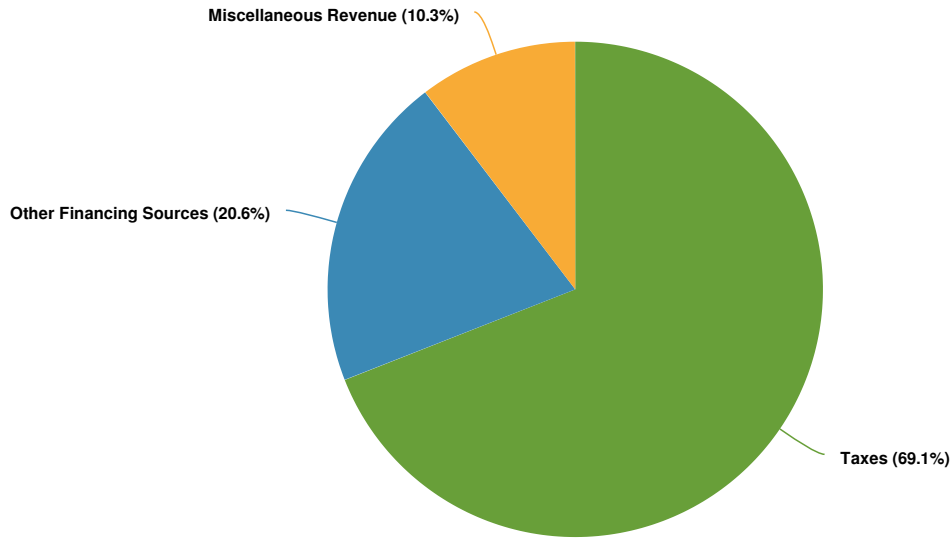
\$4,446,054 **\$477,035**
(12.02% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual

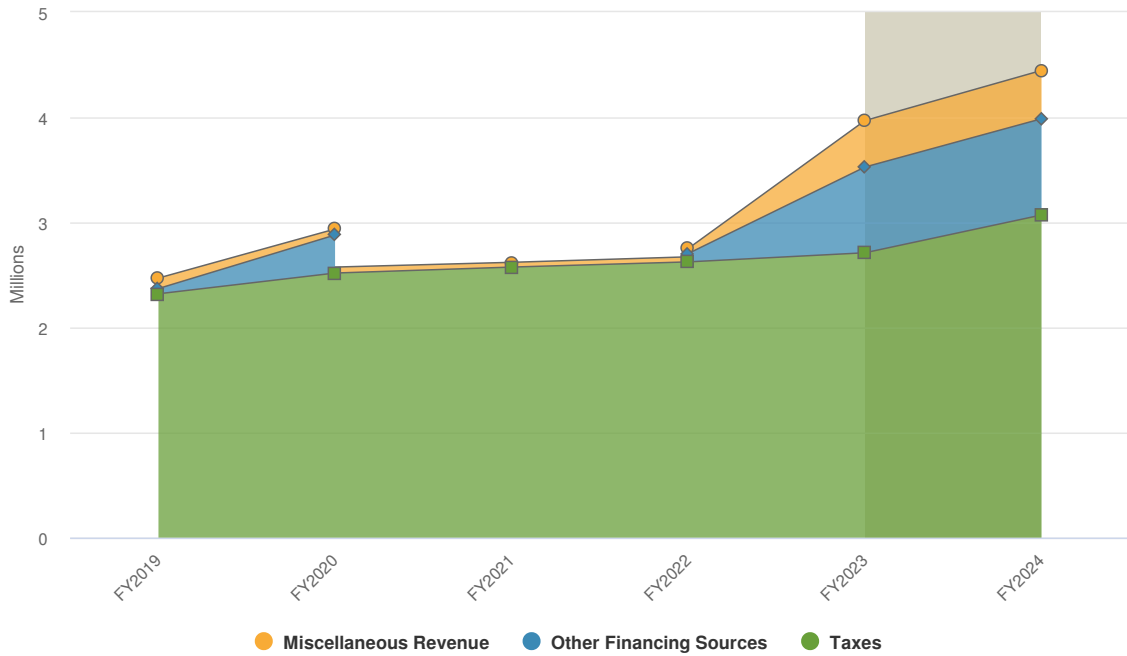


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						

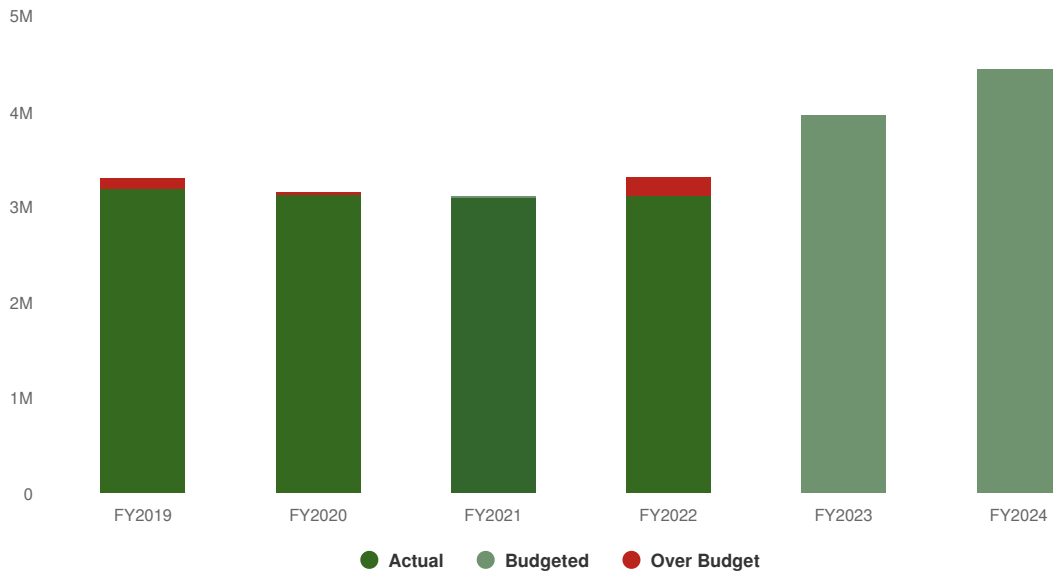
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Taxes						
Property						
REAL ESTATE PROPERTY TAXES	300-4-41110-000	\$2,382,404.00	\$2,453,880.00	\$2,453,880.00	\$2,854,983.27	16.3%
TIF INCREMENT	301-4-41112-000	\$241,415.55	\$256,667.00	\$256,667.00	\$215,230.44	-16.1%
Total Property:		\$2,623,819.55	\$2,710,547.00	\$2,710,547.00	\$3,070,213.71	13.3%
Total Taxes:		\$2,623,819.55	\$2,710,547.00	\$2,710,547.00	\$3,070,213.71	13.3%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME-INVESTMENTS	300-4-48110-000	\$6,860.09	\$6,000.00	\$30,000.00	\$20,000.00	233.3%
INTEREST INCOME-INVESTMENTS	301-4-48110-000	\$1,197.59	\$2,300.00	\$4,500.00	\$4,500.00	95.7%
Total Interest Income:		\$8,057.68	\$8,300.00	\$34,500.00	\$24,500.00	195.2%
Other Fund Contributions						
SEWER CONTRIBUTIONS	300-4-48616-000	\$39,229.00	\$357,912.50	\$0.00	\$361,286.00	0.9%
WATER FUND CONTRIBUTIONS	300-4-48617-000	\$924.00	\$76,141.00	\$0.00	\$74,144.00	-2.6%
Total Other Fund Contributions:		\$40,153.00	\$434,053.50	\$0.00	\$435,430.00	0.3%
Total Miscellaneous Revenue:		\$48,210.68	\$442,353.50	\$34,500.00	\$459,930.00	4%
Other Financing Sources						
Proceeds-Long Term Debt						
BOND PREMIUM	300-4-49111-000	\$30,730.15	\$0.00	\$362,479.90	\$0.00	0%
Total Proceeds-Long Term Debt:		\$30,730.15	\$0.00	\$362,479.90	\$0.00	0%
Transfers From Other Funds						
TRANSFER FROM OTHER FUNDS	300-4-49200-900	\$49,388.60	\$657,060.00	\$344,607.00	\$420,995.00	-35.9%
TRANSFR FROM OTHER FUNDS	301-4-49200-902	\$0.00	\$159,059.00	\$175,225.49	\$201,415.00	26.6%
Total Transfers From Other Funds:		\$49,388.60	\$816,119.00	\$519,832.49	\$622,410.00	-23.7%
Fund Balances Applied						
RESERVES APPLIED	300-4-49300-000	\$0.00	\$0.00	\$0.00	\$293,500.49	N/A
Total Fund Balances Applied:		\$0.00	\$0.00	\$0.00	\$293,500.49	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Other Financing Sources:		\$80,118.75	\$816,119.00	\$882,312.39	\$915,910.49	12.2%
Total Revenue Source:		\$2,752,148.98	\$3,969,019.50	\$3,627,359.39	\$4,446,054.20	12%

Expenditures Summary

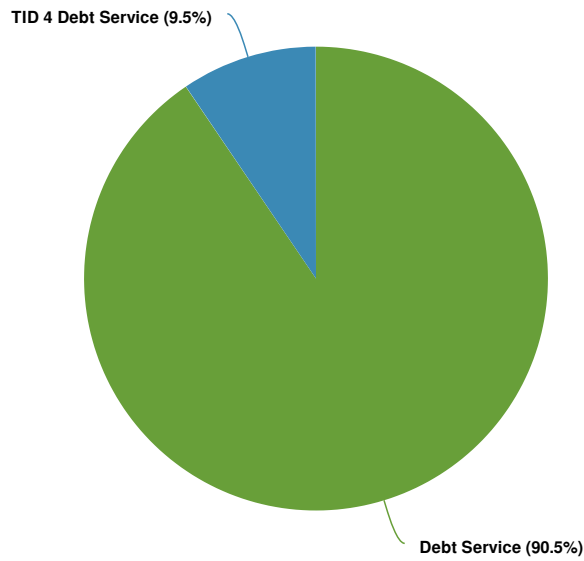
\$4,446,054 **\$477,034**
 (12.02% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual

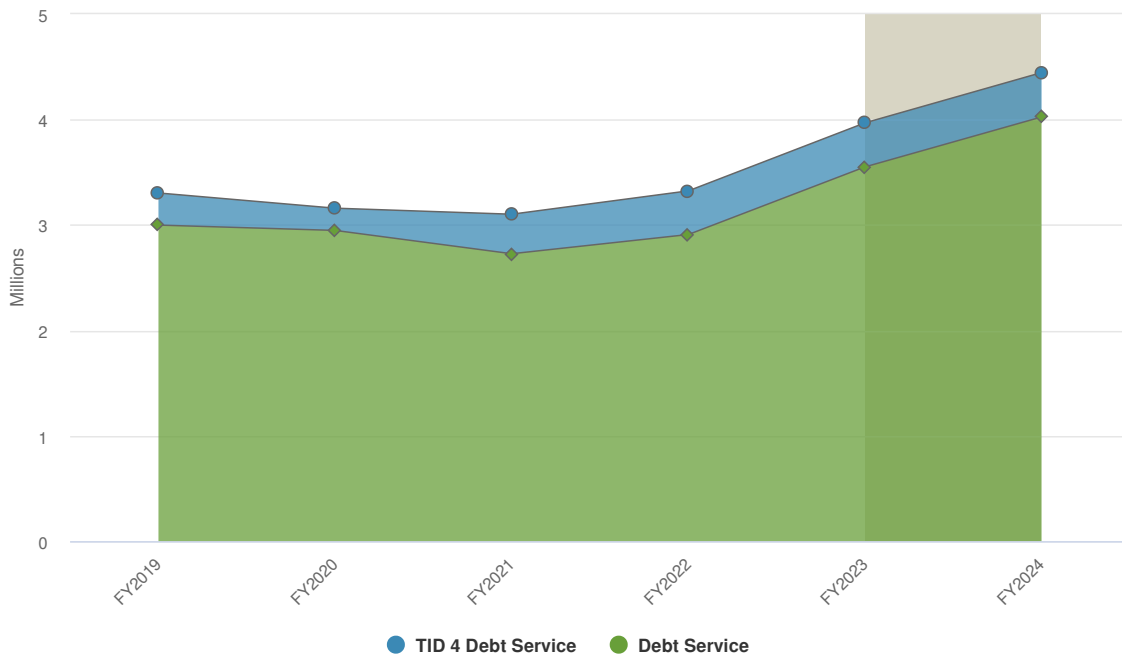


Expenditures by Function

Budgeted Expenditures by Function



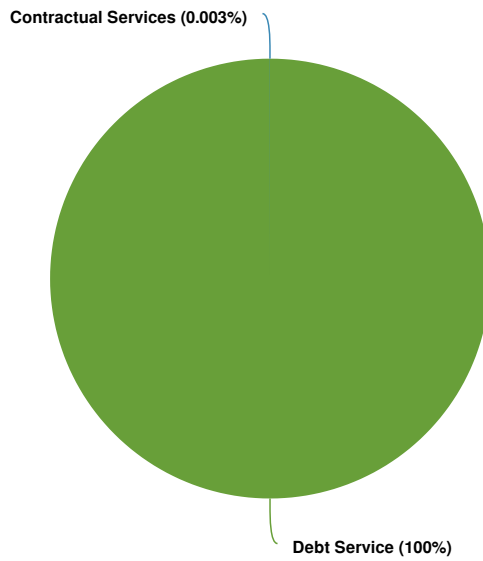
Budgeted and Historical Expenditures by Function



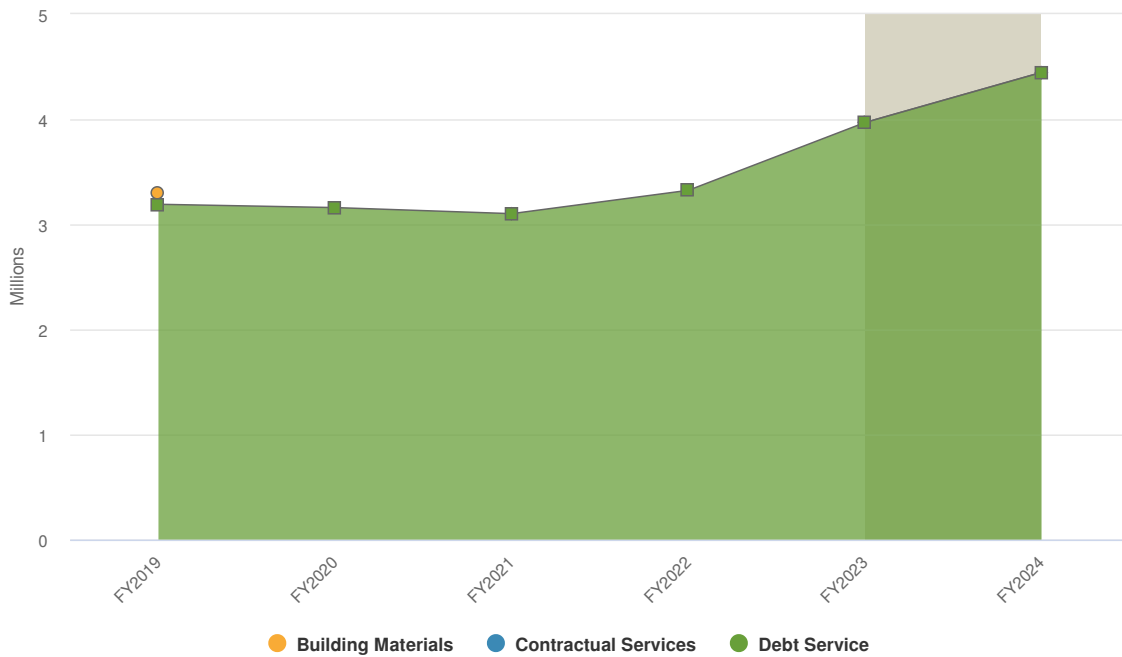
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



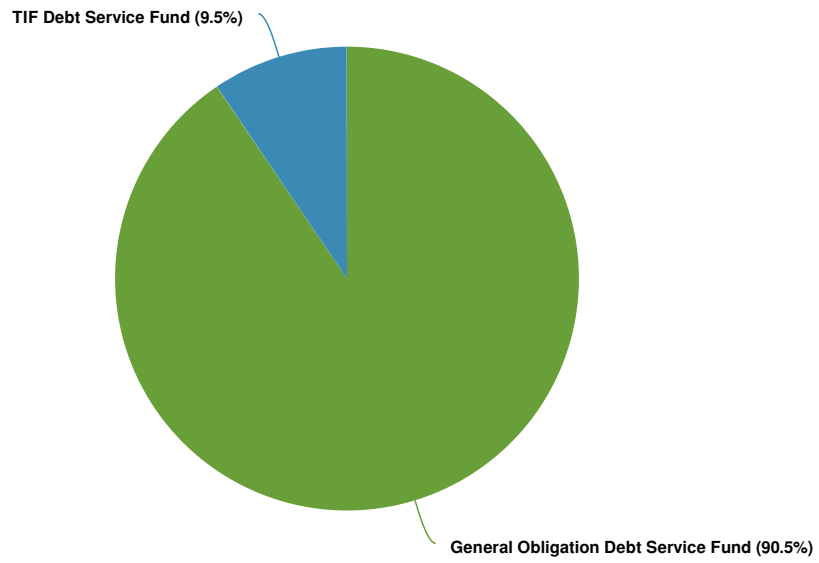
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Expenditures by Fund

2024 Expenditures by Fund



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 these services 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 (WalCoMet). 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 Water 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.

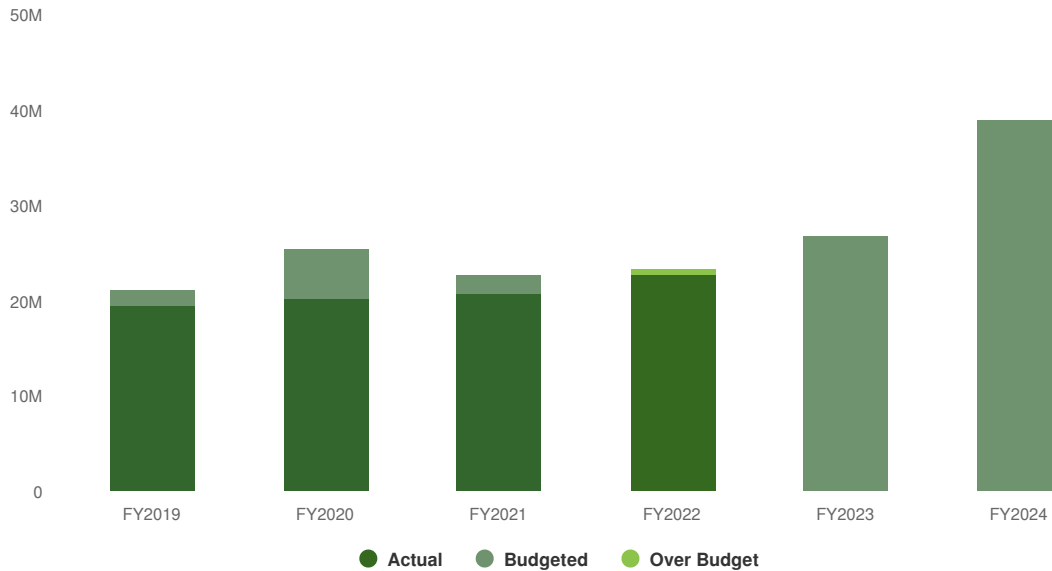
Electric Utility

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.

Revenues Summary

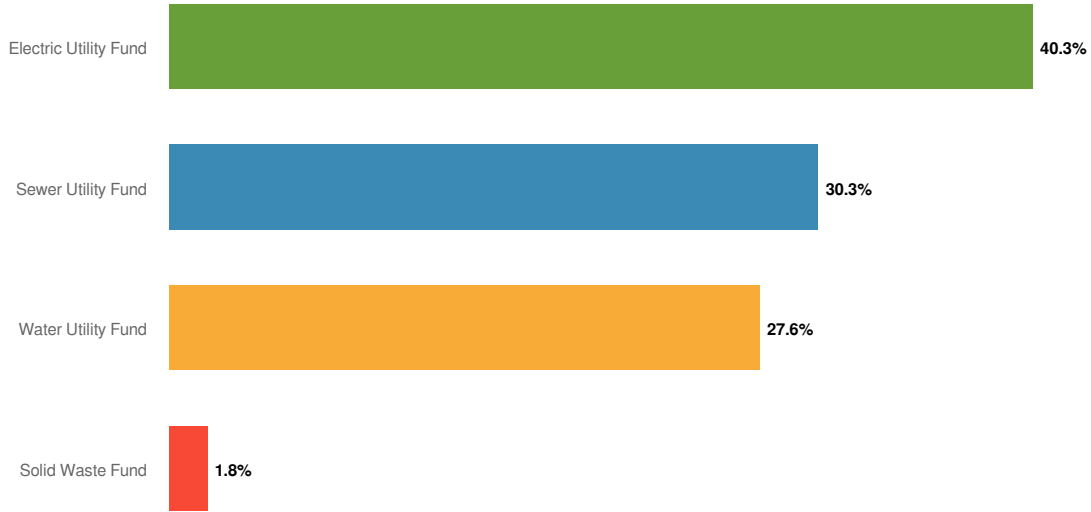
\$39,019,486 **\$12,139,889**
(45.16% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

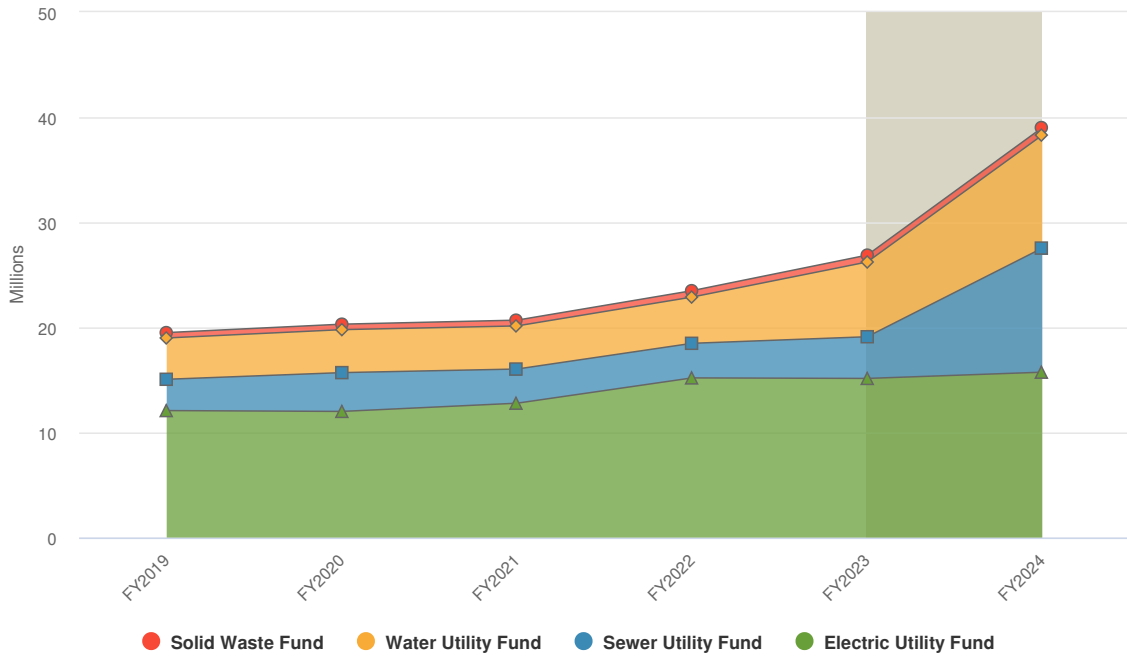


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Solid Waste Fund						
RECYCLING GRANT	601-4-43545-000	\$13,836.49	\$13,836.49	\$13,843.80	\$13,843.80	0.1%
REFUSE/GARBAGE-COLL FEES	601-4-46420-000	\$385,545.28	\$403,893.38	\$408,000.00	\$427,177.56	5.8%
YARD WASTE COLL FEES	601-4-46425-000	\$37,552.24	\$37,367.01	\$37,367.01	\$67,173.00	79.8%
FUEL SURCHARGE REVENUE	601-4-46427-000	\$27,386.72	\$50,889.00	\$24,000.00	\$25,000.00	-50.9%
REFUSE/GARBAGE-FORFEIT DSCT	601-4-46429-000	\$1,915.02	\$1,500.00	\$1,796.15	\$1,500.00	0%
RECYCLING FEES	601-4-46435-000	\$143,381.08	\$147,453.14	\$147,453.14	\$182,819.04	24%
INTEREST INCOME- INVESTMENTS	601-4-48110-000	\$146.79	\$100.00	\$0.00	\$0.00	-100%
Total Solid Waste Fund:		\$609,763.62	\$655,039.02	\$632,460.10	\$717,513.40	9.5%
Sewer Utility Fund						
SEWER FEES - BLDG PERMITS	602-4-44308-000	\$10,710.00	\$19,500.00	\$19,500.00	\$19,500.00	0%
SEWER-RESIDENTIAL SERVICE	602-4-46410-000	\$2,163,800.32	\$2,000,393.88	\$2,000,393.88	\$2,174,892.80	8.7%
SEWER-COMMERCIAL SERVICE	602-4-46411-000	\$629,920.15	\$600,526.81	\$600,526.81	\$610,082.44	1.6%
SEWER-INDUSTRIAL SERVICE	602-4-46412-000	\$153,045.55	\$141,018.22	\$141,018.22	\$154,683.88	9.7%
SEWER-RURAL SERVICE	602-4-46413-000	\$4,942.64	\$642.36	\$642.36	\$5,181.61	706.7%
SEWER-GOVERNMENTAL SVC	602-4-46414-000	\$256,504.33	\$244,655.33	\$244,655.33	\$277,129.60	13.3%
SEWER-FORFEITED DISCOUNT	602-4-46419-000	\$7,254.55	\$7,425.52	\$7,425.52	\$7,152.17	-3.7%
INTEREST INCOME- INVESTMENTS	602-4-48110-000	\$65,390.06	\$20,000.00	\$218,124.25	\$204,308.55	921.5%
BOND PROCEEDS	602-4-49100-000	\$0.00	\$933,495.00	\$0.00	\$0.00	-100%
CLEAN WATER FUND LOAN	602-4-49115-000			\$933,495.00	\$8,255,473.00	N/A
FROM FEDERAL RESCUE FUNDS - 2021	602-4-49200-903	\$0.28	\$0.00	\$0.00	\$0.00	0%
49300 - RESERVES APPLIED	602-449300-000			\$0.00	\$102,877.12	N/A
Total Sewer Utility Fund:		\$3,291,567.88	\$3,967,657.12	\$4,165,781.37	\$11,811,281.17	197.7%
Water Utility Fund						
GRANT REVENUE	603-4-43325-000	\$70,000.00	\$0.00	\$779,887.26	\$0.00	0%
SAFE DRINKING WATER GRANT	603-4-43524-000	\$331,465.00	\$0.00	\$227,167.00	\$0.00	0%

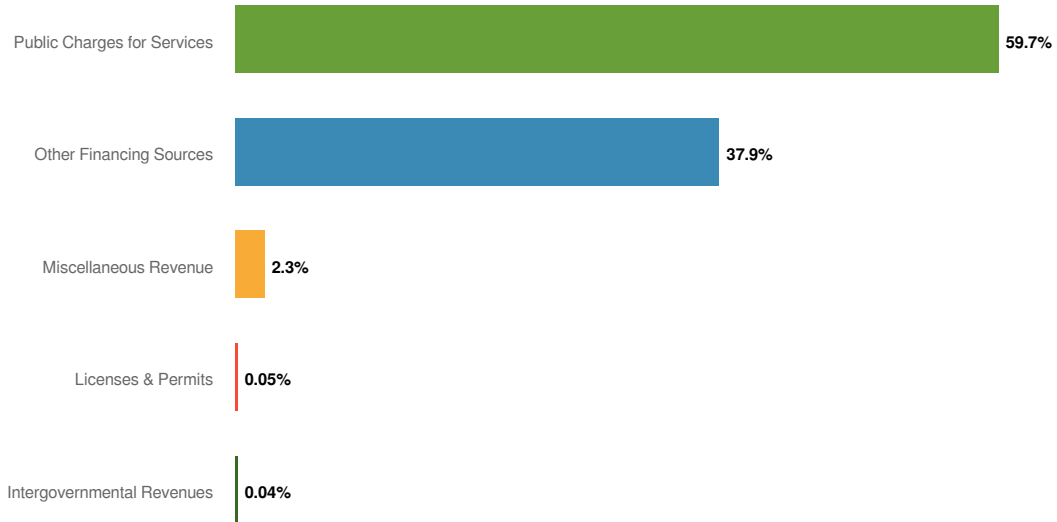
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
WATER-UNMETERED & BULK	603-4-46450-000	\$6,980.36	\$6,000.00	\$2,862.88	\$3,206.43	-46.6%
WATER-METERED-RESIDENTIAL	603-4-46451-000	\$1,694,020.13	\$1,704,000.00	\$1,692,335.46	\$1,895,415.72	11.2%
WATER-METERED-COMMERCIAL	603-4-46452-000	\$568,522.03	\$576,162.00	\$564,758.35	\$632,529.35	9.8%
WATER-METERED-INDUSTRIAL	603-4-46453-000	\$241,484.47	\$230,480.00	\$247,243.38	\$276,912.59	20.1%
WATER-PRIV FIRE PROTECTION	603-4-46454-000	\$45,879.63	\$45,880.00	\$45,877.73	\$51,383.06	12%
WATER-PUBL FIRE PROTECTION	603-4-46455-000	\$840,659.96	\$841,500.00	\$840,393.45	\$941,240.66	11.9%
WATER-METERED-PUBL AUTH	603-4-46456-000	\$224,989.13	\$215,980.00	\$222,786.46	\$249,520.84	15.5%
WATER METER-MULTIFAMILY	603-4-46457-000	\$270,896.23	\$263,482.00	\$281,305.15	\$315,061.77	19.6%
WATER-FORFEIT DISCOUNT	603-4-46458-000	\$7,876.11	\$7,215.00	\$7,846.51	\$8,788.09	21.8%
AMORTN PRE-'03 CONTR'D PLANT	603-4-48033-000	\$17,479.00	\$0.00	\$17,500.00	\$17,500.00	N/A
INTEREST INCOME-INVESTMENTS	603-4-48110-000	\$63,159.51	\$61,850.00	\$140,102.14	\$230,000.00	271.9%
CREDIT CARD REBATES	603-4-48140-000	\$1,081.58	\$1,000.00	\$3,353.94	\$2,000.00	100%
OTHER MISCELLANEOUS REVENUE	603-4-48900-000	\$16,859.97	\$3,000.00	\$159,598.00	\$160,000.00	5,233.3%
PROCEEDS OF BONDS	603-4-49110-000	\$0.00	\$0.00	\$0.00	\$13,522.68	N/A
SAFE DRINKNG WTR LOAN PROCEEDS	603-4-49115-000	\$0.00	\$3,157,673.00	\$0.00	\$5,706,121.00	80.7%
WATER FUND ADVANCE	603-4-49200-900			\$2,464,683.32	\$0.00	N/A
49300 - RESERVES APPLIED	603-4-49300-000			\$0.00	\$250,128.16	N/A
Total Water Utility Fund:		\$4,401,353.11	\$7,114,222.00	\$7,697,701.03	\$10,753,330.35	51.2%
Electric Utility Fund						
MISCELLANEOUS AMORTIZATION	604-4-42500-000	\$16,846.00	\$0.00	\$0.00	\$0.00	0%
RESIDENTIAL - CITY	604-4-46470-105	\$4,254,399.57	\$4,257,896.29	\$4,148,060.17	\$4,272,501.98	0.3%
RESIDENTIAL - RURAL	604-4-46470-110	\$50,282.95	\$49,738.21	\$48,171.31	\$49,616.45	-0.2%
COMMERCIAL - CITY	604-4-46471-105	\$2,299,390.12	\$2,336,770.14	\$2,179,368.45	\$2,244,749.50	-3.9%
COMMERCIAL - RURAL	604-4-46471-110	\$63,185.83	\$62,638.80	\$35,632.93	\$36,701.92	-41.4%
WATER HEAT - CITY	604-4-46472-105	\$0.00	\$623.73	\$0.00	\$0.00	-100%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
LARGE POWER - CITY	604-4-46473-105	\$3,904,712.62	\$3,881,540.38	\$3,838,282.49	\$3,953,430.96	1.9%
LARGE POWER - RURAL	604-4-46473-110	\$154,126.50	\$146,076.07	\$158,953.36	\$163,721.96	12.1%
STREET LIGHTING - CITY	604-4-46474-105	\$108,523.45	\$109,374.21	\$99,806.70	\$102,800.90	-6%
SECURITY LIGHTING - CITY	604-4-46475-105	\$30,438.92	\$30,814.45	\$28,678.60	\$29,538.96	-4.1%
INTERDEPT'L - WATER - CITY	604-4-46476-105	\$267,341.86	\$255,367.19	\$259,739.67	\$267,531.86	4.8%
FORFEITED DISCOUNT - CITY	604-4-46477-105	\$20,001.78	\$23,533.29	\$19,911.25	\$20,508.59	-12.9%
FORFEITED DISCOUNT - RURAL	604-4-46477-110	\$45.21	\$59.68	\$39.64	\$40.83	-31.6%
SMALL POWER - CITY	604-4-46478-105	\$2,064,461.06	\$2,060,700.44	\$2,051,556.39	\$2,113,103.08	2.5%
SMALL POWER - RURAL	604-4-46478-110	\$101,691.62	\$103,062.00	\$103,387.22	\$106,488.84	3.3%
LG POWER COMMERCIAL - CITY	604-4-46481-105	\$1,095,360.62	\$1,109,489.82	\$1,023,953.05	\$1,054,671.74	-4.9%
INDUSTRIAL TIME OF DAY - RURAL	604-4-46482-110	\$558,189.76	\$572,315.30	\$538,019.71	\$554,160.30	-3.2%
MISCELLANEOUS SERVICE REVENUE	604-4-48024-000	\$4,395.00	\$3,500.00	\$5,152.00	\$4,400.00	25.7%
MUTUAL AID, WEEDS, SNOW	604-4-48033-000	\$20,313.46	\$0.00	\$0.00	\$0.00	0%
CUSTOMER CONVENIENCE REVENUE	604-4-48060-000	\$61,972.43	\$25,000.00	\$82,974.51	\$25,000.00	0%
INTEREST INCOME- INVESTMENTS	604-4-48110-000	\$73,003.51	\$20,000.00	\$209,318.05	\$230,000.00	1,050%
INTEREST INCOME-SPECIAL	604-4-48130-000	\$257.05	\$0.00	\$0.00	\$0.00	0%
CREDIT CARD REBATES	604-4-48140-000	\$1,081.59	\$500.00	\$2,012.37	\$2,000.00	300%
POLE RENTAL, ETC	604-4-48204-000	\$37,702.00	\$36,679.00	\$37,702.00	\$37,202.00	1.4%
SALES OF CAPITAL ASSETS	604-4-48300-000	\$0.00	\$0.00	\$15,350.00	\$0.00	0%
SERVICE INSTALL REVENUE	604-4-48335-000	\$0.00	\$50,000.00	\$0.00	\$0.00	-100%
SALES OF SALVAGE & WASTE	604-4-48340-000	\$0.00	\$2,000.00	\$0.00	\$0.00	-100%
SALES OF RECYCLABLES	604-4-48350-000	\$6,021.02	\$0.00	\$0.00	\$0.00	0%
SALE OF INVENTORY ITEMS	604-4-48360-000	\$0.00	\$5,000.00	\$0.00	\$0.00	-100%
PUBLIC BENEFIT REIMBURSEMENTS	604-4-48502-000	\$0.00	\$0.00	\$1,522.50	\$0.00	0%
OTHER MISCELLANEOUS REVENUE	604-4-48900-000	\$112.00	\$0.00	\$125.00	\$125.00	N/A

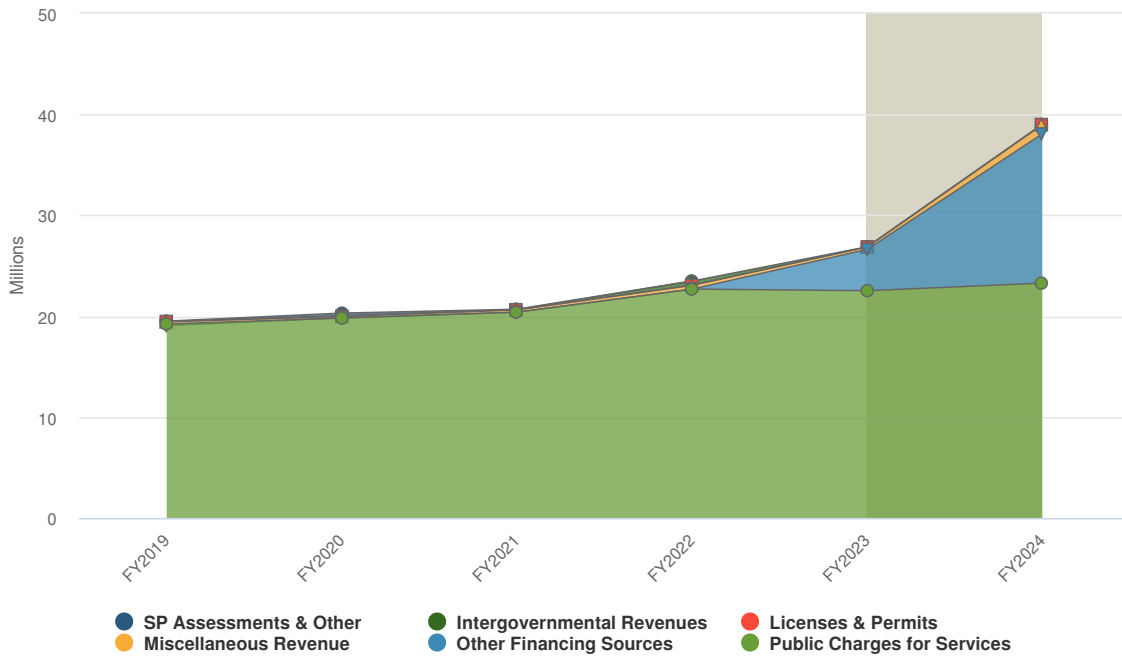
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
RESERVES APPLIED - ELEC. CAPITAL	604-4-49200-940	\$0.00	\$0.00	\$0.00	\$234,533.00	N/A
TID 2 CPF ADVANCE REPMT	604-4-49200-942	\$0.00	\$0.00	\$0.00	\$234,533.00	N/A
Total Electric Utility Fund:		\$15,193,855.93	\$15,142,679.00	\$14,887,717.37	\$15,737,360.87	3.9%
Total:		\$23,496,540.54	\$26,879,597.14	\$27,383,659.87	\$39,019,485.79	45.2%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

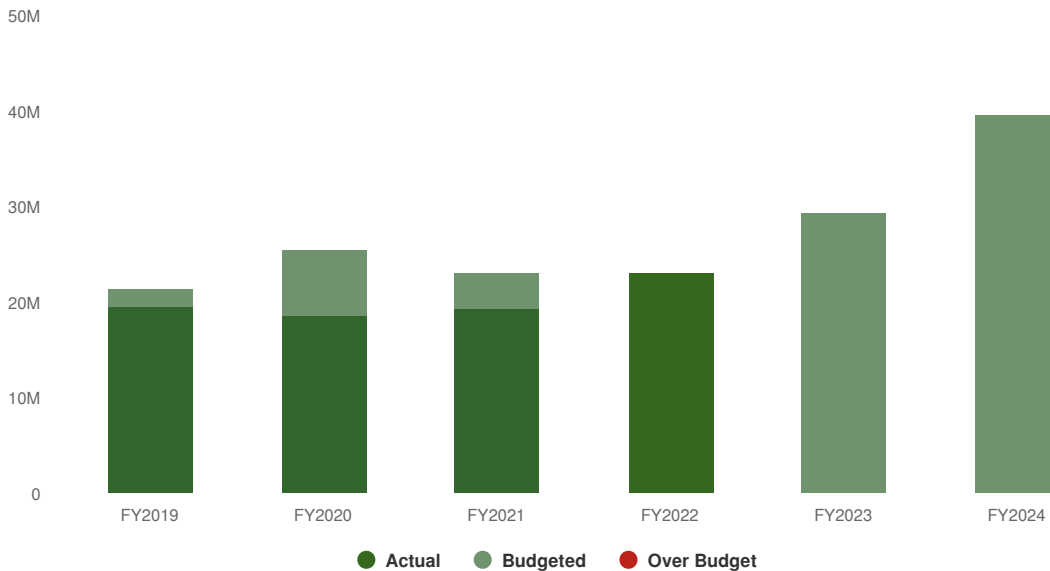


Grey background indicates budgeted figures.

Expenditures Summary

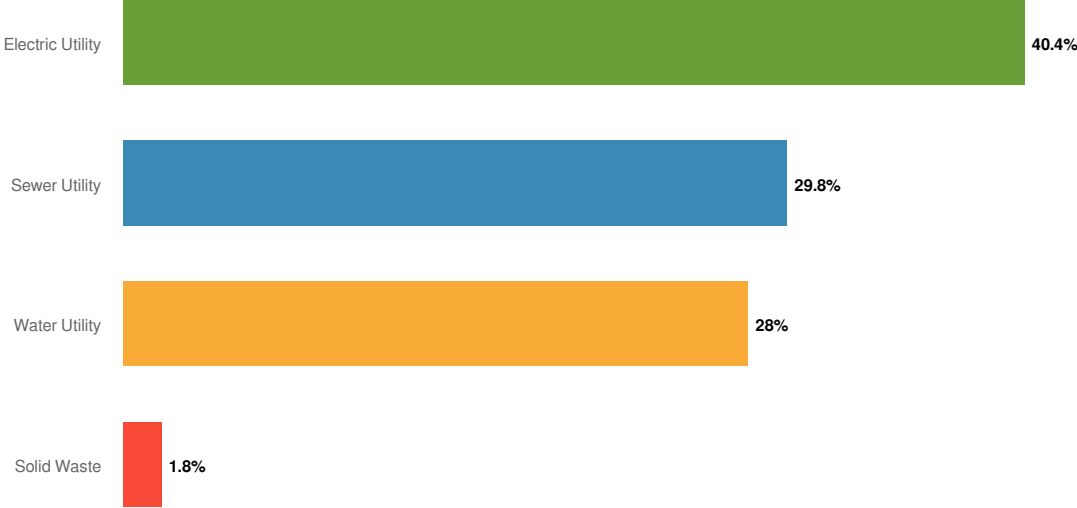
\$39,637,465 **\$10,247,685**
 (34.87% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

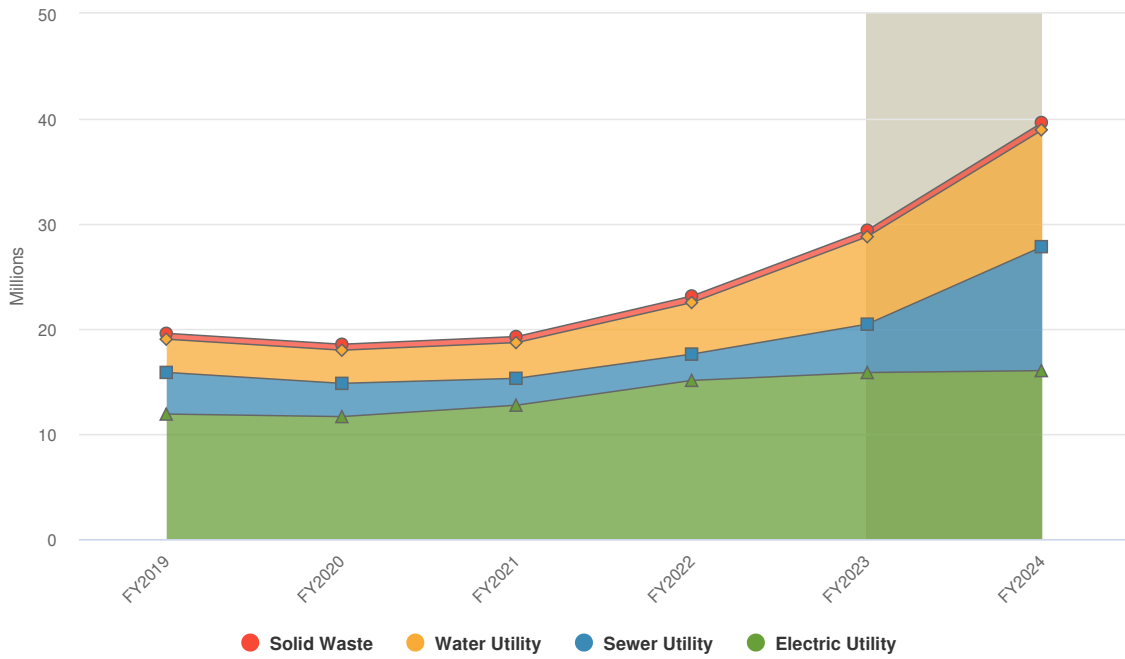


Expenditures by Function

Budgeted Expenditures by Function



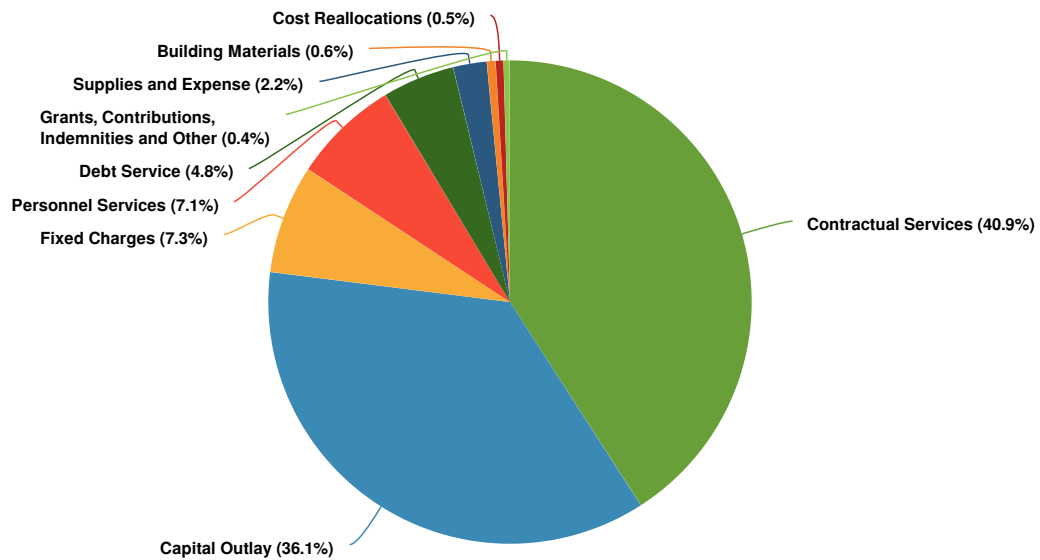
Budgeted and Historical Expenditures by Function



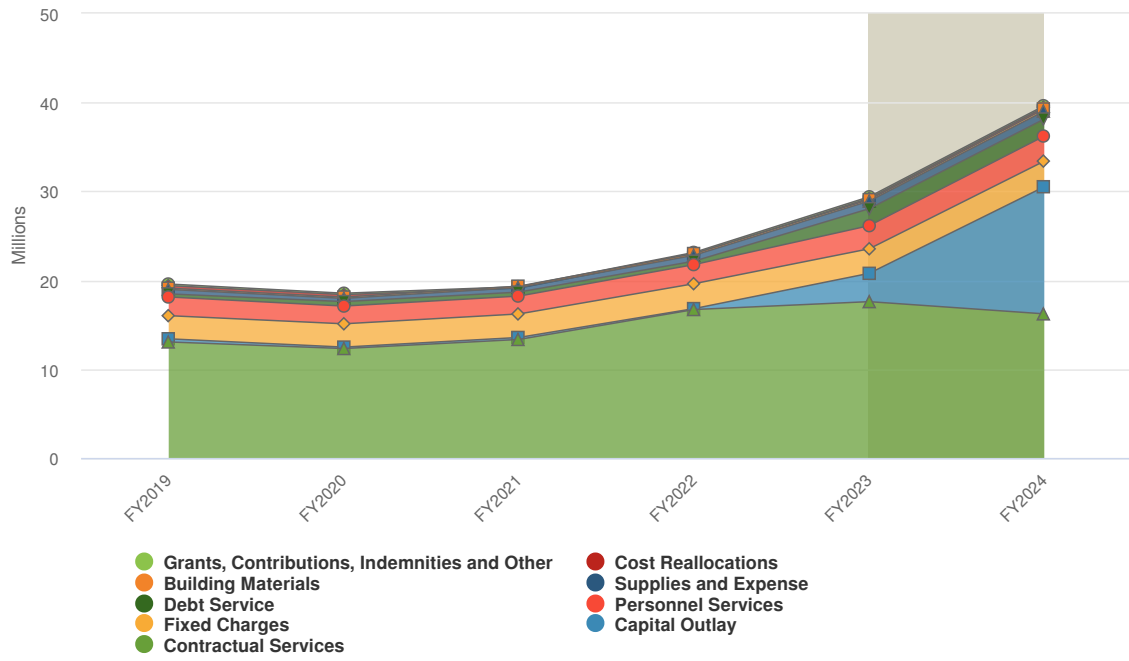
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Solid Waste Services

Department Manager: Matthew Lindstrom, Public Works Director

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	2020	2021	2022	2023*
Residential Units (each)	2955	3000	3000	2,999
Leaves/Yard waste (cu. yds.)	N/A	N/A	N/A	N/A
Solid Waste (tons)	2567	2508	2500	2500
Recyclables (tons)	682	685	700	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)	10	17	20	20
Cardboard (tons)	83	188	190	190
Glass (tons)	162	120	125	125
Paper (tons)	334	197	200	200
Plastics (tons)	55	94	95	95
Tin (tons)	17	69	70	70

**Statistics are current as of October 21, 2023.*

Solid Waste Collection and Disposal

Services:

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

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.

Yard Waste Collection

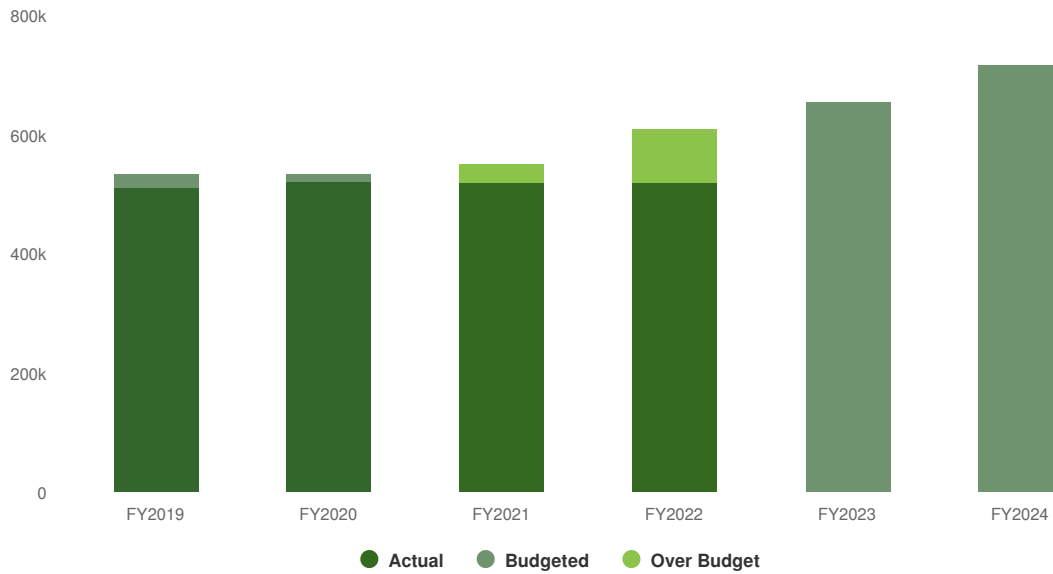
Services:

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

Revenues Summary

\$717,513 **\$62,474**
 (9.54% vs. prior year)

Solid Waste Services Proposed and Historical Budget vs. Actual

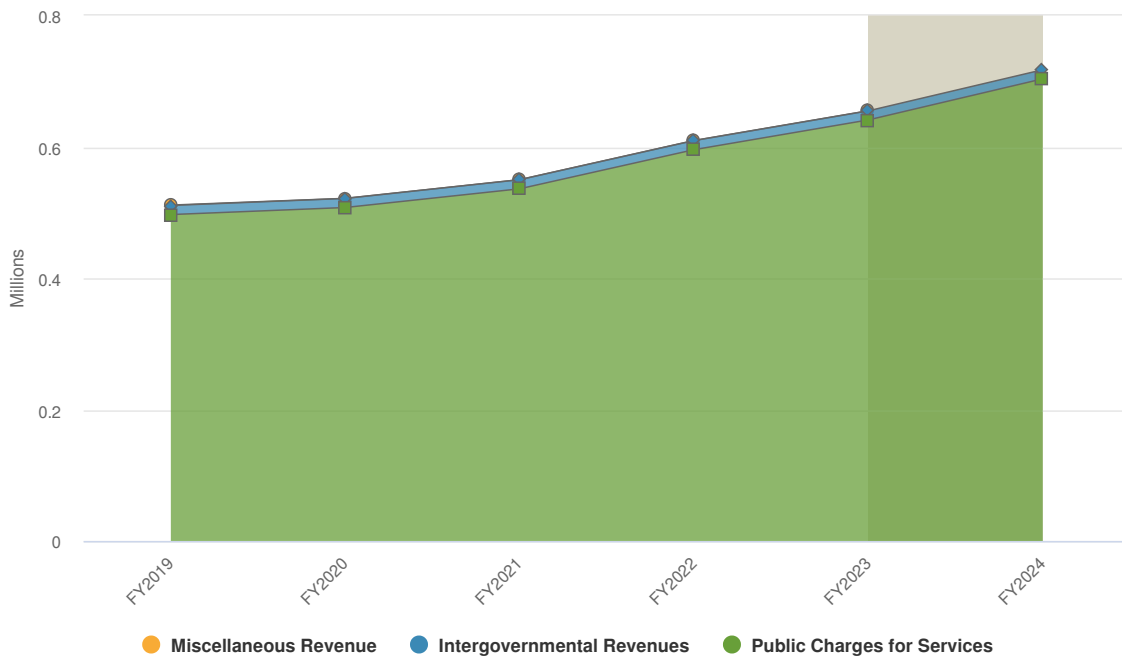


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

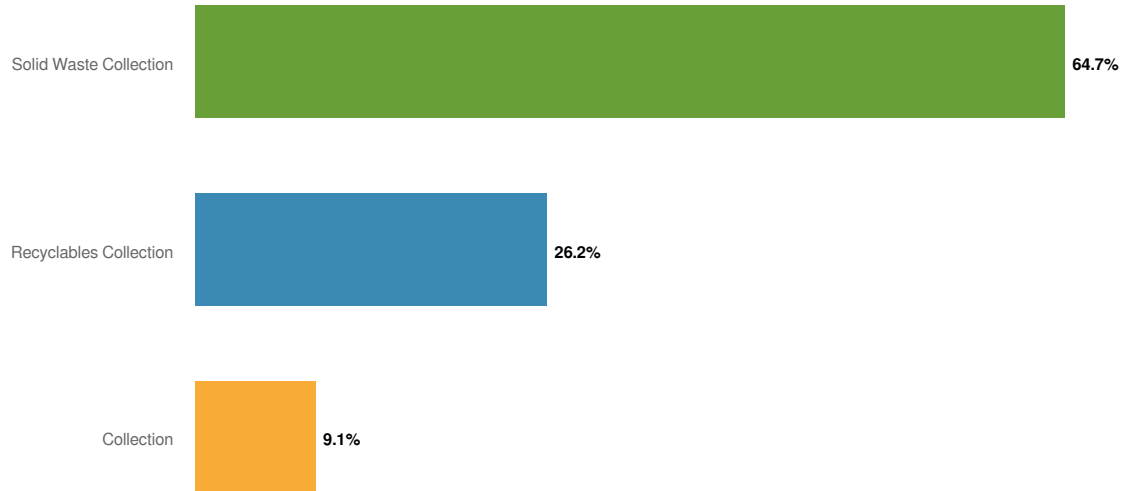
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenues						
State Grants						
RECYCLING GRANT	601-4-43545-000	\$13,836.49	\$13,836.49	\$13,843.80	\$13,843.80	0.1%
Total State Grants:		\$13,836.49	\$13,836.49	\$13,843.80	\$13,843.80	0.1%
Total Intergovernmental Revenues:		\$13,836.49	\$13,836.49	\$13,843.80	\$13,843.80	0.1%
Public Charges for Services						
Sanitation & Utilities						
REFUSE/GARBAGE-COLL FEES	601-4-46420-000	\$385,545.28	\$403,893.38	\$408,000.00	\$427,177.56	5.8%
YARD WASTE COLL FEES	601-4-46425-000	\$37,552.24	\$37,367.01	\$37,367.01	\$67,173.00	79.8%
FUEL SURCHARGE REVENUE	601-4-46427-000	\$27,386.72	\$50,889.00	\$24,000.00	\$25,000.00	-50.9%
REFUSE/GARBAGE-FORFEIT DSCT	601-4-46429-000	\$1,915.02	\$1,500.00	\$1,796.15	\$1,500.00	0%
RECYCLING FEES	601-4-46435-000	\$143,381.08	\$147,453.14	\$147,453.14	\$182,819.04	24%
Total Sanitation & Utilities:		\$595,780.34	\$641,102.53	\$618,616.30	\$703,669.60	9.8%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Public Charges for Services:		\$595,780.34	\$641,102.53	\$618,616.30	\$703,669.60	9.8%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME- INVESTMENTS	601-4-48110-000	\$146.79	\$100.00	\$0.00	\$0.00	-100%
Total Interest Income:		\$146.79	\$100.00	\$0.00	\$0.00	-100%
Total Miscellaneous Revenue:		\$146.79	\$100.00	\$0.00	\$0.00	-100%
Total Revenue Source:		\$609,763.62	\$655,039.02	\$632,460.10	\$717,513.40	9.5%

Expenditures by Function

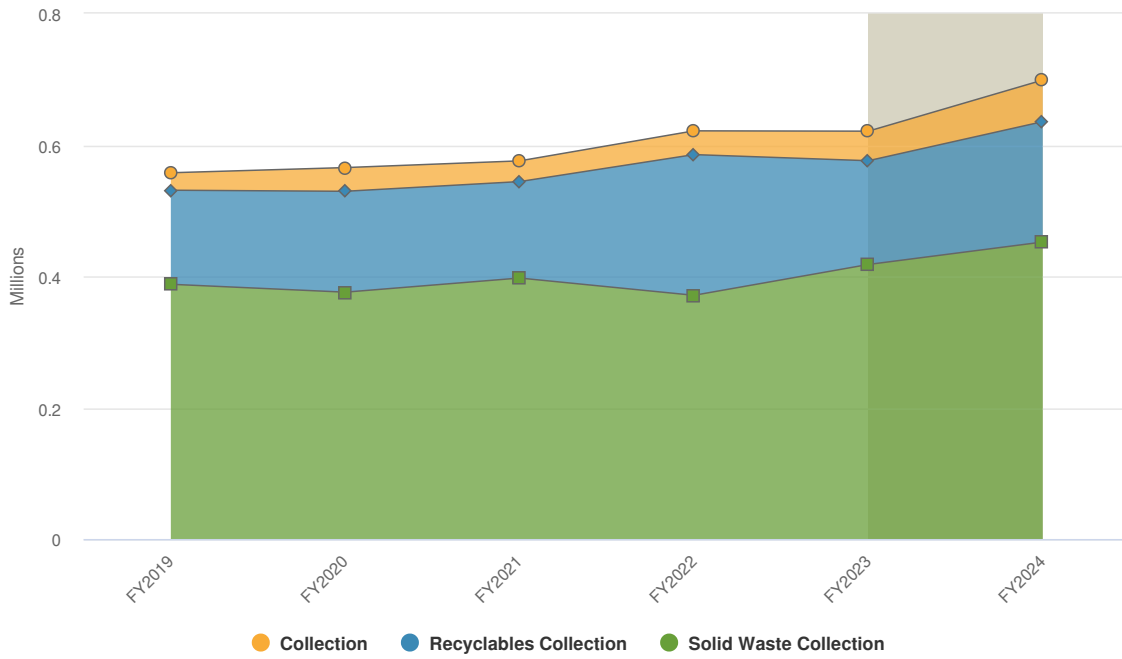
Yard waste collection is identified as "collection" below.

Budgeted Expenditures by Function



Yard waste collection is identified as "collection" below.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Solid Waste						
Solid Waste Collection						
CONTRACT-REFUSE COLLECTION	601-5-20-53620-248	\$292,068	\$292,000	\$299,699	\$427,178	46.3%
DISPOSAL SERVICES FEES	601-5-20-53620-252	\$36,311	\$90,000	\$142,767	\$0	-100%
FUEL SURCHARGE SOLID WASTE	601-5-20-53620-255	\$42,683	\$36,000	\$24,562	\$25,000	-30.6%
Total Solid Waste Collection:		\$371,062	\$418,000	\$467,029	\$452,178	8.2%
Recyclables Collection						
CONTRACT-OTHER SERVICES	601-5-20-53635-249	\$261	\$0	\$0	\$0	0%
CONTRACT-RECYCLE COLL	601-5-20-53635-250	\$150,680	\$157,500	\$157,320	\$182,819	16.1%
FUEL SURCHARGE - RECYCLING	601-5-20-53635-255	\$62,693	\$0	\$0	\$0	0%
UNCOLL ACCOUNTS EXPENSE	601-5-20-53635-741	\$631	\$500	\$500	\$500	0%
Total Recyclables Collection:		\$214,266	\$158,000	\$157,820	\$183,319	16%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Collection						
CONTRACT-YARD WASTE COLL	601-5-20-53636-251	\$36,164	\$45,000	\$47,008	\$59,800	32.9%
VEHICLE FUELS	601-5-20-53636-344			\$0	\$3,500	N/A
Total Collection:		\$36,164	\$45,000	\$47,008	\$63,300	40.7%
Total Solid Waste:		\$621,491	\$621,000	\$671,856	\$698,797	12.5%
Total Expenditures:		\$621,491	\$621,000	\$671,856	\$698,797	12.5%

Wastewater Operations

Department Manager: Matthew Lindstrom, Public Works Director

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 the system of collection sewers and lift stations throughout the community, whereas 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.

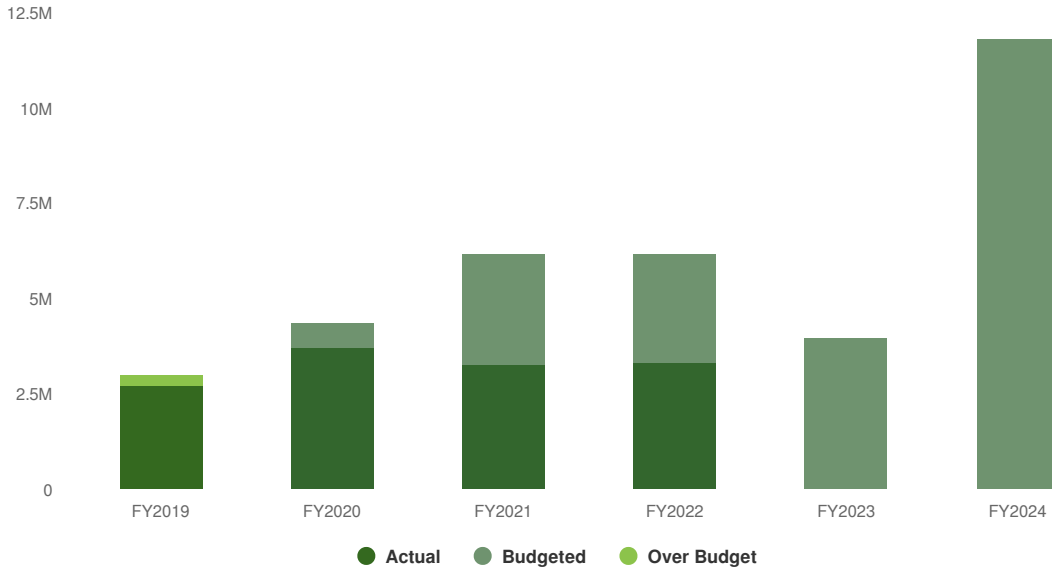
Activity Measures

ACTIVITY	2020	2021	2022	2023
Sanitary Sewer Cleaned & Televised (miles)	7	10.7	15.3	6.2
Sanitary Sewer Manhole Inspections (each)	240	200	250	150
Sanitary Sewer Main Replacement (LF)	2,040	1,039	0	260
Sanitary Sewer Main Pipe Lining (LF)	7,337	26,882	0	0
Sanitary Sewer Manhole Rehabilitation (each)	95	214	285	280

Revenues Summary

\$11,811,281 **\$7,843,624**
 (197.69% vs. prior year)

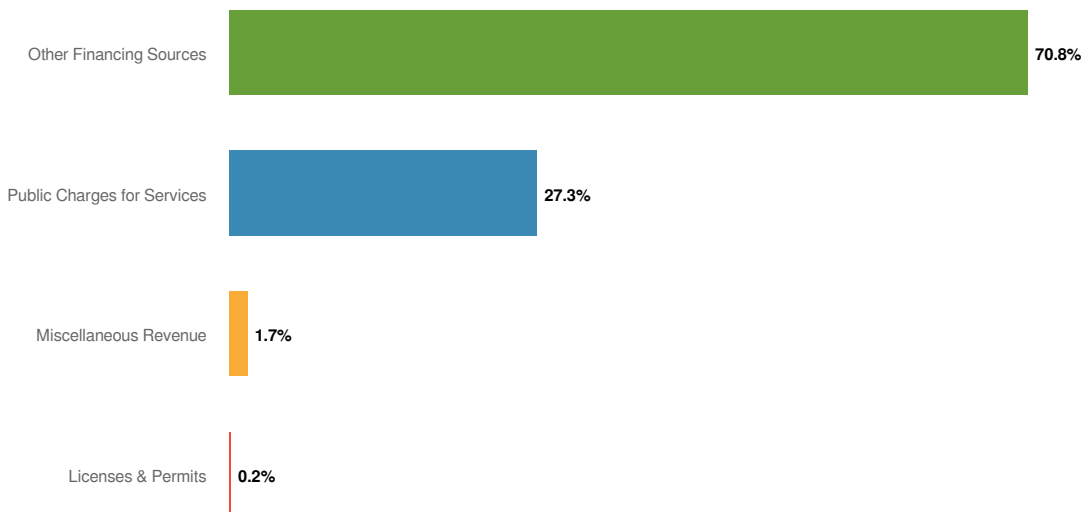
Wastewater Operations Proposed and Historical Budget vs. Actual



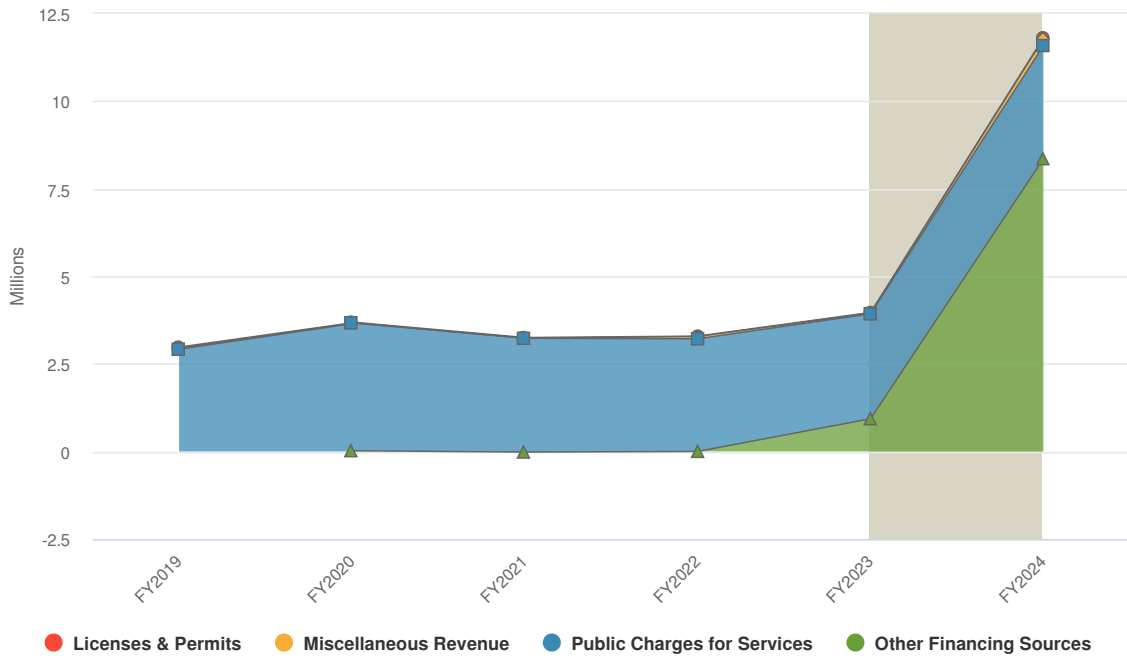
The large increase in budgeted revenues for 2024 for wastewater operations is due to \$9,452,383.00 in anticipated Clean Water Revolving Loan Funds the City will need for several large capital projects, including the sewer extension at the Northeast Water Treatment Plant, sanitary sewer I & I mitigation at Basin 2, phase two of the E. Centralia St. Reconstruction Project, and planning for phase three of the E. Centralia St. Reconstruction Project.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

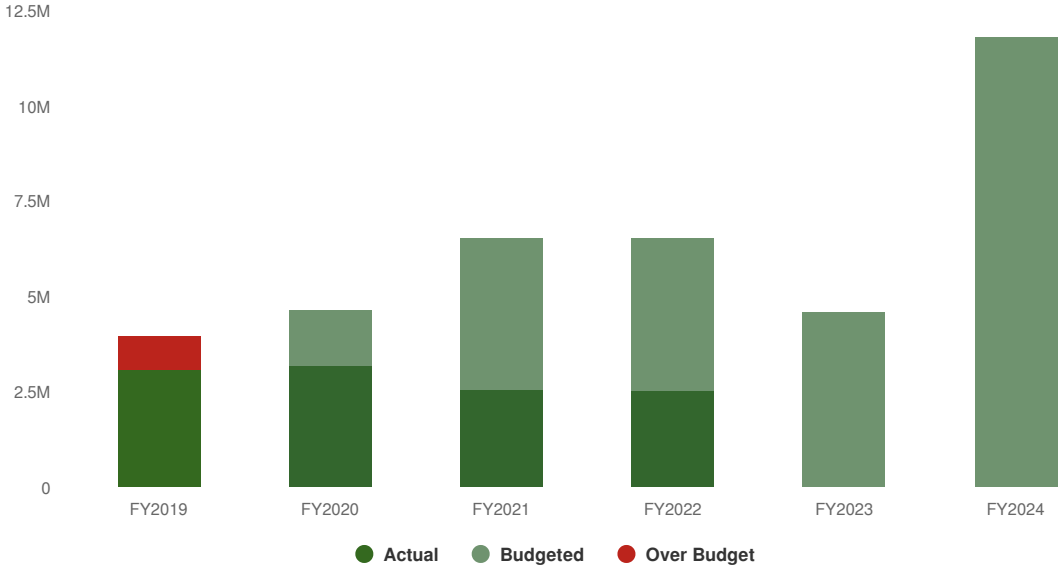
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses & Permits						
Building Permits & Inspections						
SEWER FEES - BLDG PERMITS	602-4-44308-000	\$10,710.00	\$19,500.00	\$19,500.00	\$19,500.00	0%
Total Building Permits & Inspections:		\$10,710.00	\$19,500.00	\$19,500.00	\$19,500.00	0%
Total Licenses & Permits:		\$10,710.00	\$19,500.00	\$19,500.00	\$19,500.00	0%
Public Charges for Services						
Sanitation & Utilities						
SEWER-RESIDENTIAL SERVICE	602-4-46410-000	\$2,163,800.32	\$2,000,393.88	\$2,000,393.88	\$2,174,892.80	8.7%
SEWER-COMMERCIAL SERVICE	602-4-46411-000	\$629,920.15	\$600,526.81	\$600,526.81	\$610,082.44	1.6%
SEWER-INDUSTRIAL SERVICE	602-4-46412-000	\$153,045.55	\$141,018.22	\$141,018.22	\$154,683.88	9.7%
SEWER-RURAL SERVICE	602-4-46413-000	\$4,942.64	\$642.36	\$642.36	\$5,181.61	706.7%
SEWER-GOVERNMENTAL SVC	602-4-46414-000	\$256,504.33	\$244,655.33	\$244,655.33	\$277,129.60	13.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SEWER-FORFEITED DISCOUNT	602-4-46419-000	\$7,254.55	\$7,425.52	\$7,425.52	\$7,152.17	-3.7%
Total Sanitation & Utilities:		\$3,215,467.54	\$2,994,662.12	\$2,994,662.12	\$3,229,122.50	7.8%
Total Public Charges for Services:		\$3,215,467.54	\$2,994,662.12	\$2,994,662.12	\$3,229,122.50	7.8%
Miscellaneous Revenue						
Interest Income						
INTEREST INCOME-INVESTMENTS	602-4-48110-000	\$65,390.06	\$20,000.00	\$218,124.25	\$204,308.55	921.5%
Total Interest Income:		\$65,390.06	\$20,000.00	\$218,124.25	\$204,308.55	921.5%
Total Miscellaneous Revenue:		\$65,390.06	\$20,000.00	\$218,124.25	\$204,308.55	921.5%
Other Financing Sources						
Proceeds-Long Term Debt						
BOND PROCEEDS	602-4-49100-000	\$0.00	\$933,495.00	\$0.00	\$0.00	-100%
CLEAN WATER FUND LOAN	602-4-49115-000			\$933,495.00	\$8,255,473.00	N/A
Total Proceeds-Long Term Debt:		\$0.00	\$933,495.00	\$933,495.00	\$8,255,473.00	784.4%
Transfers From Other Funds						
FROM FEDERAL RESCUE FUNDS - 2021	602-4-49200-903	\$0.28	\$0.00	\$0.00	\$0.00	0%
49300 - RESERVES APPLIED	602-449300-000			\$0.00	\$102,877.12	N/A
Total Transfers From Other Funds:		\$0.28	\$0.00	\$0.00	\$102,877.12	N/A
Total Other Financing Sources:		\$0.28	\$933,495.00	\$933,495.00	\$8,358,350.12	795.4%
Total Revenue Source:		\$3,291,567.88	\$3,967,657.12	\$4,165,781.37	\$11,811,281.17	197.7%

Expenditures Summary

\$11,799,477
\$7,193,161
 (156.16% vs. prior year)

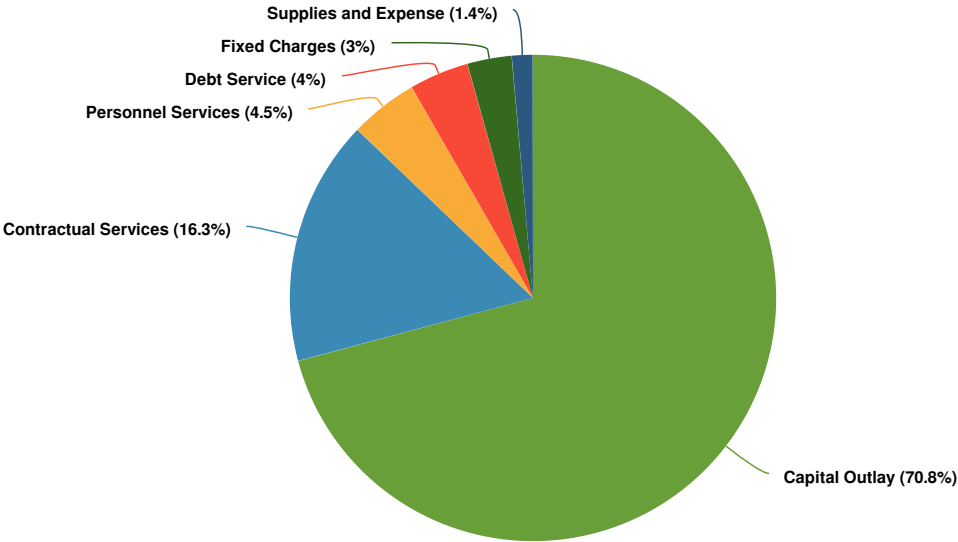
Wastewater Operations Proposed and Historical Budget vs. Actual



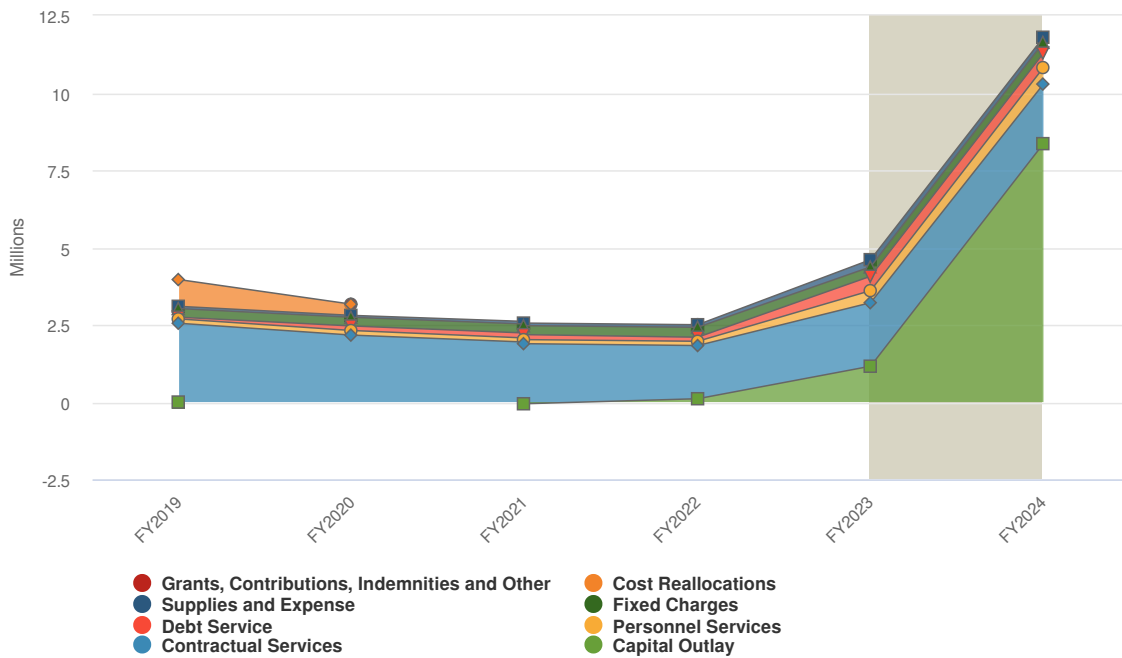
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SALARIES/WAGES - FULL TIME	602-5-20-53920-111	\$77,097.36	\$223,986.00	\$264,397.42	\$275,341.14	22.9%
WAGES - OVERTIME	602-5-20-53920-112	\$891.87	\$175.00	\$4,279.25	\$14,899.51	8,414%
ELECTED OFFICIALS	602-5-20-53920-113	\$2,062.66	\$2,057.00	\$2,057.12	\$2,057.00	0%
SALARIES/WAGES - PART TIME	602-5-20-53920-121	\$0.00	\$751.00	\$0.00	\$0.00	-100%
ACCRD VACATION/SICK/PTO LEAVE	602-5-20-53920-132	\$1,630.32	\$0.00	\$0.00	\$0.00	0%
WRS RETIREMENT	602-5-20-53920-133	\$5,007.61	\$15,243.00	\$18,026.00	\$20,304.59	33.2%
HRA HEALTH REIMB ACCT CONTRIB	602-5-20-53920-134	-\$292.19	\$4,015.00	\$4,015.00	\$4,790.00	19.3%
HEALTH INSURANCE	602-5-20-53920-135	\$9,550.27	\$30,180.00	\$44,966.97	\$45,025.58	49.2%
LIFE/DISABILITY INSURANCE	602-5-20-53920-136	\$554.11	\$1,517.00	\$1,482.09	\$2,090.79	37.8%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PMTS-IN LIEU OF DENTAL PREMS	602-5-20-53920-137	\$3,099.96	\$3,953.00	\$3,953.00	\$5,432.53	37.4%
DENTAL INSURANCE	602-5-20-53920-138	\$100.00	\$338.00	\$404.97	\$415.97	23.1%
PYMTS-IN LIEU OF HEALTH INS	602-5-20-53920-139	\$55,410.00	\$90,791.00	\$90,791.00	\$141,698.82	56.1%
SOCIAL SECURITY & MEDICARE	602-5-20-53920-151	\$6,029.45	\$17,306.00	\$20,304.09	\$22,360.76	29.2%
WRS EXPENSE	602-5-20-53920-199	-\$23,768.00	\$0.00	\$0.00	\$0.00	0%
Total Personnel Services:		\$137,373.42	\$390,312.00	\$454,676.91	\$534,416.69	36.9%
Contractual Services						
ENGINEERING SERVICES FEES	602-5-20-53410-216	\$48,909.64	\$0.00	\$0.00	\$0.00	0%
CONTRACT-SVCS	602-5-20-53410-228	\$3,789.11	\$10,000.00	\$10,000.00	\$8,000.00	-20%
CONTRACTSVCS -MAINS & LINES	602-5-20-53410-234	\$8,631.04	\$35,000.00	\$35,993.25	\$30,000.00	-14.3%
CONTRACT-STREET REPAIR SVCS	602-5-20-53415-230	\$5,000.00	\$5,000.00	\$2,000.00	\$5,000.00	0%
ELECTRIC	602-5-20-53420-225	\$11,461.35	\$12,000.00	\$12,000.00	\$12,100.00	0.8%
CONTRACT - EQUIPMENT SVCS	602-5-20-53420-242	\$1,926.45	\$35,000.00	\$35,000.00	\$15,000.00	-57.1%
CONTRACT - WALCOMET SVC FEES	602-5-20-53435-247	\$1,632,100.98	\$1,950,000.00	\$1,950,000.00	\$1,850,000.00	-5.1%
CONTRACT - SOFTWARE SVCS	602-5-20-53435-291	\$1,098.73	\$1,500.00	\$1,500.00	\$1,500.00	0%
AUDIT/ACCOUNTING SVCS	602-5-20-53920-213	\$7,195.11	\$5,500.00	\$6,280.13	\$4,770.00	-13.3%
Total Contractual Services:		\$1,720,112.41	\$2,054,000.00	\$2,052,773.38	\$1,926,370.00	-6.2%
Supplies and Expense						
METER COST ALLOC FROM WATER FD	602-5-20-53435-390	\$80,699.97	\$230,000.00	\$162,000.00	\$161,500.00	-29.8%
VEHICLE FUELS	602-5-20-53933-344	\$2,604.68	\$3,100.00	\$3,100.00	\$3,000.00	-3.2%
Total Supplies and Expense:		\$83,304.65	\$233,100.00	\$165,100.00	\$164,500.00	-29.4%
Fixed Charges						
INS -COMPREHENSIVE/GEN'L	602-5-20-53920-510	\$3,558.00	\$3,671.00	\$3,628.61	\$3,711.57	1.1%
INSURANCE - PROPERTY	602-5-20-53920-511	\$320.12	\$320.00	\$320.00	\$320.00	0%
INSURANCE - VEHICLE	602-5-20-53920-512	\$3,601.75	\$3,962.00	\$3,452.21	\$4,265.78	7.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
INS - ERRORS/OMISSIONS	602-5-20-53920-514	\$1,327.53	\$1,623.00	\$690.42	\$784.33	-51.7%
INSURANCE - BOILER	602-5-20-53920-515	\$351.00	\$403.00	\$363.80	\$466.02	15.6%
INSURANCE - WORKER COMP	602-5-20-53920-517	\$9,023.20	\$8,491.93	\$8,411.32	\$10,507.36	23.7%
PENSION EXPENSE	602-5-20-59404-542	\$2,701.00	\$0.00	\$0.00	\$0.00	0%
DEBT AMORTIZATION - 2020	602-5-20-58428-543	-\$9,364.00	\$0.00	\$0.00	\$0.00	0%
DEPRECIATION EXPENSE	602-5-20-59403-541	\$309,763.00	\$285,000.00	\$328,724.00	\$328,724.00	15.3%
Total Fixed Charges:		\$321,281.60	\$303,470.93	\$345,590.36	\$348,779.06	14.9%
Debt Service						
PRINCIPAL - TRANSFER TO DSF	602-5-20-58427-610	\$0.00	\$342,259.00	\$342,259.00	\$352,667.00	3%
INTEREST - TRANSFER TO DSF	602-5-20-58427-620	\$131,615.78	\$122,928.50	\$122,928.50	\$114,394.00	-6.9%
Total Debt Service:		\$131,615.78	\$465,187.50	\$465,187.50	\$467,061.00	0.4%
Grants, Contributions, Indemnities and Other						
UNCOLLECTIBLE ACCOUNTS EXP	602-5-20-53902-741	\$1,664.94	\$0.00	\$0.00	\$0.00	0%
Total Grants, Contributions, Indemnities and Other:		\$1,664.94	\$0.00	\$0.00	\$0.00	0%
Capital Outlay						
SANITARY SEWER IMPROVEMT OL	602-5-20-53410-824	\$83,994.45	\$1,133,495.00	\$959,341.49	\$8,358,350.12	637.4%
AMI - SEWER METERS	602-5-20-59404-811	\$750.00	\$0.00	\$0.00	\$0.00	0%
SEWER METERS - AMI	602-5-20-54676-811	\$24,200.00	\$26,750.00	\$0.00	\$0.00	-100%
Total Capital Outlay:		\$108,944.45	\$1,160,245.00	\$959,341.49	\$8,358,350.12	620.4%
Total Expense Objects:		\$2,504,297.25	\$4,606,315.43	\$4,442,669.64	\$11,799,476.87	156.2%

Water Utility Department

Department Managers: Timothy Boss, Water Superintendent and 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 administration as well as 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 Water 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

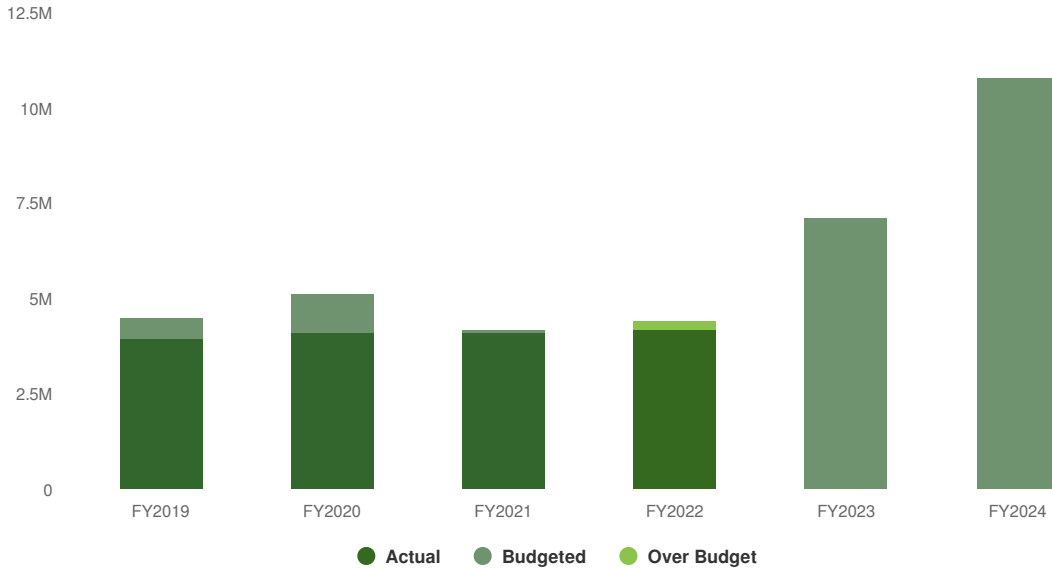
ACTIVITY	2019	2020	2021	2022	2023*
Total Hydrants	638	635	636	636	636
Hydrants Flushed	490	311	339	445	384
Total System Valves	351	853	854	856	856
Valves Exercised	254	228	322	96	68
Total Water Meters in System	4050	4062	4103	4132	4124
Meters Tested	751	141	617	36	23
Gallons Sold (1000g)	187,520	262,109	272,441	226,859	205,922
Unaccounted Water (1000g)	9540	51,645	52,695	42,200	57,000
Gallons Pumped (1000g)	304,120	331,969	348,767	253,619	266,610
Gallons used/not Sold (1000g)	39,201	44,945	49,442	11,664	54,000

*Statistics are current as of September 2023.

Revenues Summary

\$10,753,330 **\$3,639,108**
 (51.15% vs. prior year)

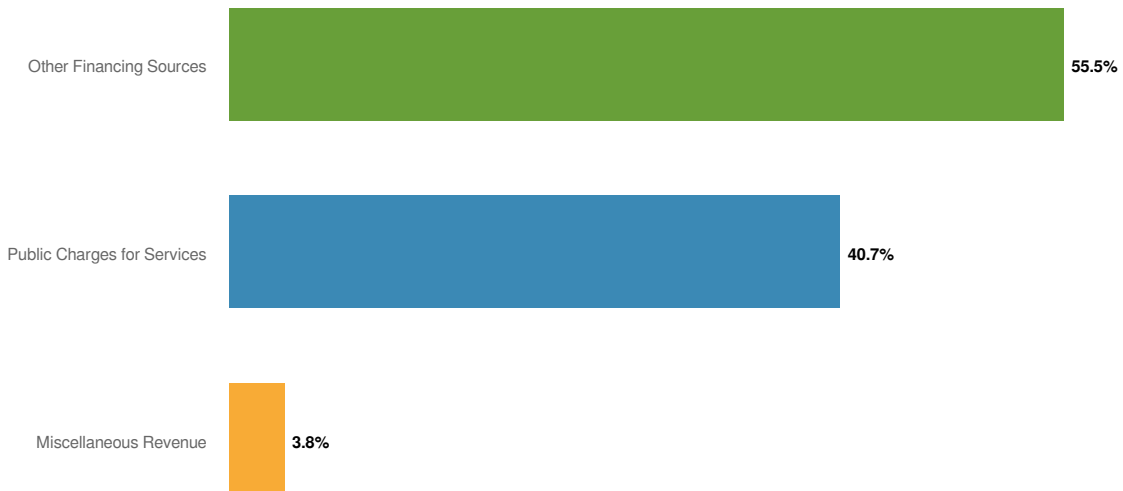
Water Utility Department Proposed and Historical Budget vs. Actual



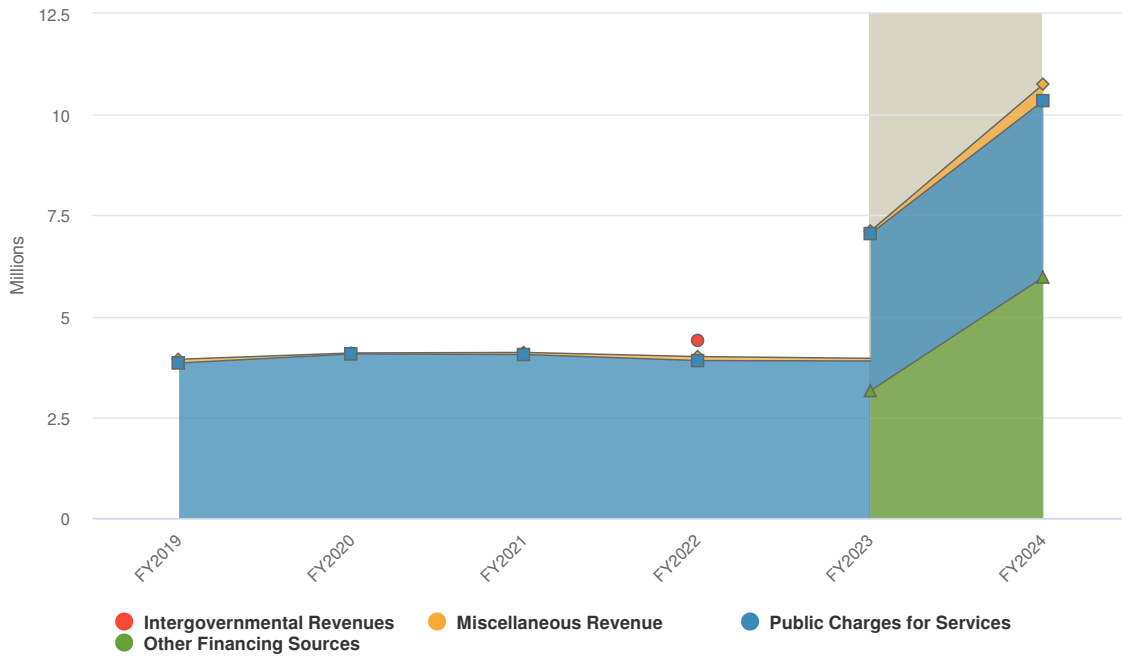
The large increase in budgeted revenues for 2024 for water operations is due to \$9,452,383.00 in anticipated Safe Drinking Water Revolving Loan Funds the City will need for several large capital projects, including the sewer extension at the Northeast Water Treatment Plant, sanitary sewer I & I mitigation at Basin 2, phase two of the E. Centralia St. Reconstruction Project, and planning for phase three of the E. Centralia St. Reconstruction Project. The budgeted revenue increase is also based on an anticipated 12% water rate increase, which the City applied for in 2023 with the Public Service Commission.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenues						
Other Federal Payments						
GRANT REVENUE	603-4-43325-000	\$70,000.00	\$0.00	\$779,887.26	\$0.00	0%
Total Other Federal Payments:		\$70,000.00	\$0.00	\$779,887.26	\$0.00	0%
State Grants						
SAFE DRINKING WATER GRANT	603-4-43524-000	\$331,465.00	\$0.00	\$227,167.00	\$0.00	0%
Total State Grants:		\$331,465.00	\$0.00	\$227,167.00	\$0.00	0%
Total Intergovernmental Revenues:		\$401,465.00	\$0.00	\$1,007,054.26	\$0.00	0%
Public Charges for Services						
Sanitation & Utilities						
WATER-UNMETERED & BULK	603-4-46450-000	\$6,980.36	\$6,000.00	\$2,862.88	\$3,206.43	-46.6%
WATER-METERED-RESIDENTIAL	603-4-46451-000	\$1,694,020.13	\$1,704,000.00	\$1,692,335.46	\$1,895,415.72	11.2%
WATER-METERED-COMMERCIAL	603-4-46452-000	\$568,522.03	\$576,162.00	\$564,758.35	\$632,529.35	9.8%

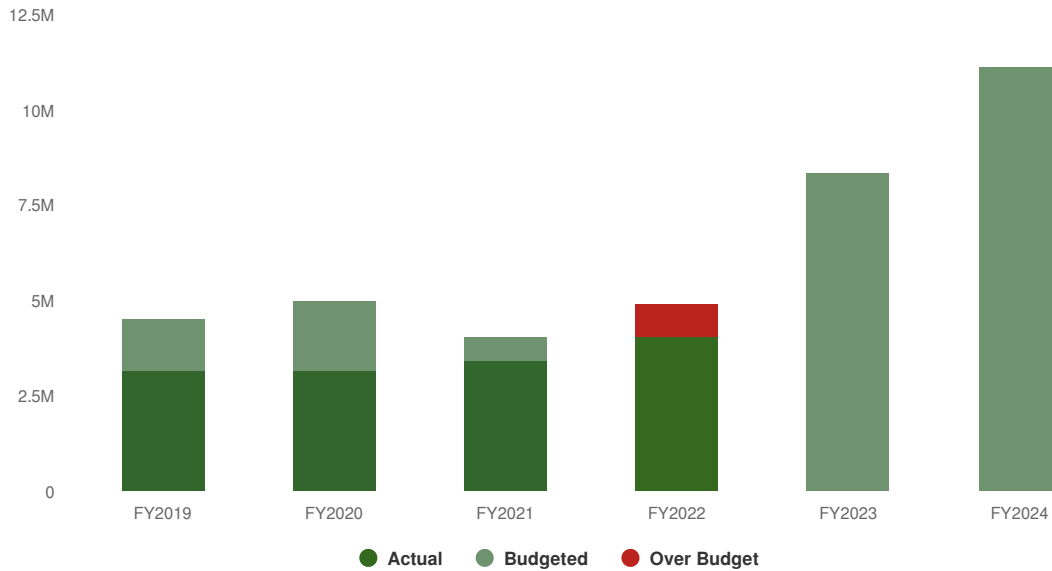
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
WATER-METERED-INDUSTRIAL	603-4-46453-000	\$241,484.47	\$230,480.00	\$247,243.38	\$276,912.59	20.1%
WATER-PRIV FIRE PROTECTION	603-4-46454-000	\$45,879.63	\$45,880.00	\$45,877.73	\$51,383.06	12%
WATER-PUBL FIRE PROTECTION	603-4-46455-000	\$840,659.96	\$841,500.00	\$840,393.45	\$941,240.66	11.9%
WATER-METERED-PUBL AUTH	603-4-46456-000	\$224,989.13	\$215,980.00	\$222,786.46	\$249,520.84	15.5%
WATER METER-MULTIFAMILY	603-4-46457-000	\$270,896.23	\$263,482.00	\$281,305.15	\$315,061.77	19.6%
WATER-FORFEIT DISCOUNT	603-4-46458-000	\$7,876.11	\$7,215.00	\$7,846.51	\$8,788.09	21.8%
Total Sanitation & Utilities:		\$3,901,308.05	\$3,890,699.00	\$3,905,409.37	\$4,374,058.51	12.4%
Total Public Charges for Services:		\$3,901,308.05	\$3,890,699.00	\$3,905,409.37	\$4,374,058.51	12.4%
Miscellaneous Revenue						
Other Misc. Revenue						
AMORTN PRE-'03 CONTR'D PLANT	603-4-48033-000	\$17,479.00	\$0.00	\$17,500.00	\$17,500.00	N/A
Total Other Misc. Revenue:		\$17,479.00	\$0.00	\$17,500.00	\$17,500.00	N/A
Interest Income						
INTEREST INCOME-INVESTMENTS	603-4-48110-000	\$63,159.51	\$61,850.00	\$140,102.14	\$230,000.00	271.9%
CREDIT CARD REBATES	603-4-48140-000	\$1,081.58	\$1,000.00	\$3,353.94	\$2,000.00	100%
Total Interest Income:		\$64,241.09	\$62,850.00	\$143,456.08	\$232,000.00	269.1%
Other Revenue						
OTHER MISCELLANEOUS REVENUE	603-4-48900-000	\$16,859.97	\$3,000.00	\$159,598.00	\$160,000.00	5,233.3%
Total Other Revenue:		\$16,859.97	\$3,000.00	\$159,598.00	\$160,000.00	5,233.3%
Total Miscellaneous Revenue:		\$98,580.06	\$65,850.00	\$320,554.08	\$409,500.00	521.9%
Other Financing Sources						
Proceeds-Long Term Debt						
PROCEEDS OF BONDS	603-4-49110-000	\$0.00	\$0.00	\$0.00	\$13,522.68	N/A
SAFE DRINKNG WTR LOAN PROCEEDS	603-4-49115-000	\$0.00	\$3,157,673.00	\$0.00	\$5,706,121.00	80.7%
Total Proceeds-Long Term Debt:		\$0.00	\$3,157,673.00	\$0.00	\$5,719,643.68	81.1%
Transfers From Other Funds						
WATER FUND ADVANCE	603-4-49200-900			\$2,464,683.32	\$0.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
49300 - RESERVES APPLIED	603-4-49300-000			\$0.00	\$250,128.16	N/A
Total Transfers From Other Funds:		\$0.00	\$0.00	\$2,464,683.32	\$250,128.16	N/A
Total Other Financing Sources:		\$0.00	\$3,157,673.00	\$2,464,683.32	\$5,969,771.84	89.1%
Total Revenue Source:		\$4,401,353.11	\$7,114,222.00	\$7,697,701.03	\$10,753,330.35	51.2%

Expenditures Summary

\$11,115,799
\$2,792,216
(33.55% vs. prior year)

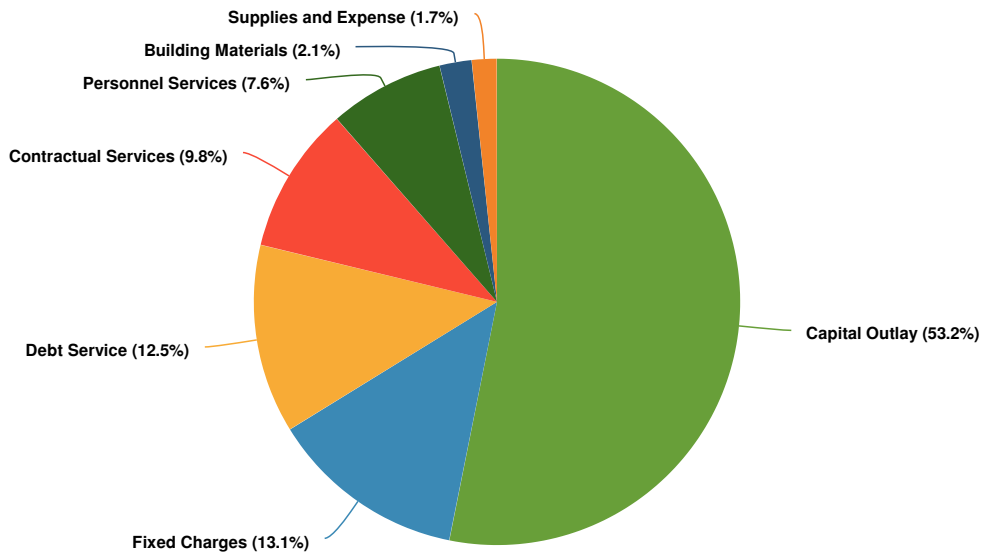
Water Utility Department Proposed and Historical Budget vs. Actual



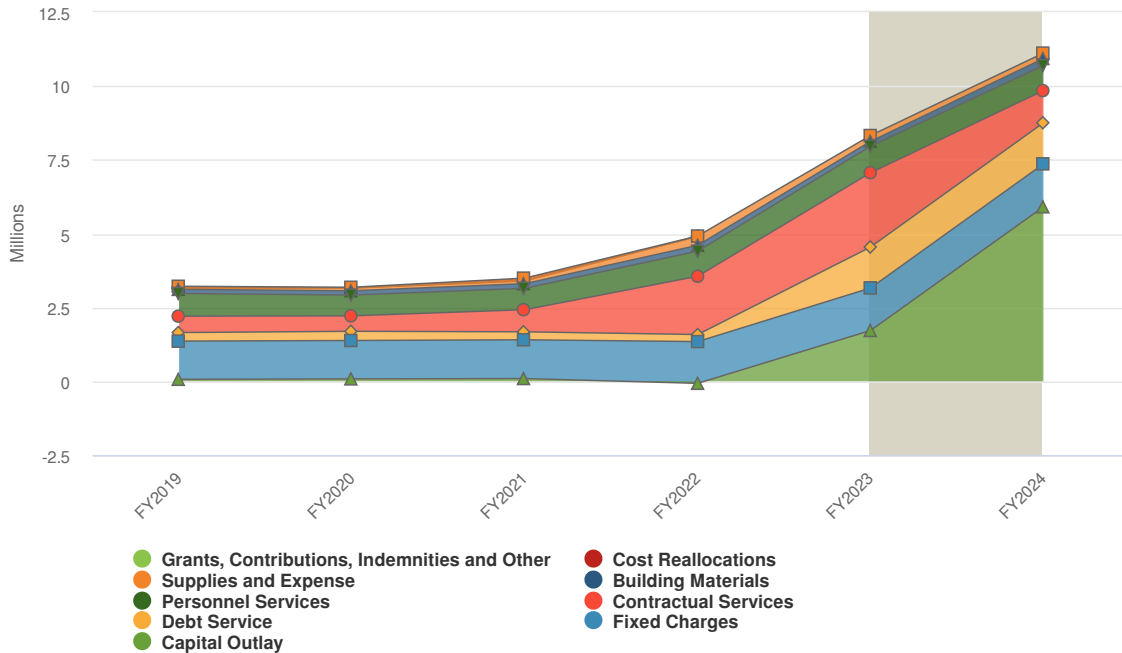
The large increase in budgeted expenses for 2024 for wastewater operations is due to \$9,452,383.00 in anticipated Clean Water Revolving Loan Funds the City will need for several large capital projects, including the sewer extension at the Northeast Water Treatment Plant, sanitary sewer I & I mitigation at Basin 2, phase two of the E. Centralia St. Reconstruction Project, and planning for phase three of the E. Centralia St. Reconstruction Project.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
SOCIAL SECURITY & MEDICARE	603-5-20-53642-151	\$7,087.63	\$1,451.00	\$8,973.48	\$6,889.73	374.8%
WAGES - TREATMENT EQUIP MAINT	603-5-20-53652-111	\$72,597.80	\$14,945.00	\$64,029.39	\$64,717.41	333%
WAGES - OVERTIME	603-5-20-53652-112	\$1,331.04	\$873.00	\$876.11	\$4,117.83	371.7%
EMPLOYER RETIREMENT	603-5-20-53652-133	\$4,733.23	\$1,076.00	\$4,440.02	\$5,095.59	373.6%
HEALTH INSURANCE	603-5-20-53652-135	\$6,042.85	\$1,667.00	\$5,854.16	\$5,679.27	240.7%
LIFE/DISABILITY INSURANCE	603-5-20-53652-136	\$494.10	\$95.00	\$374.41	\$377.90	297.8%
DENTAL INSURANCE	603-5-20-53652-138	\$70.54	\$15.00	\$71.34	\$79.27	428.5%
SOCIAL SECURITY & MEDICARE	603-5-20-53652-151	\$5,521.87	\$1,210.00	\$4,968.20	\$5,649.45	366.9%
SOCIAL SECURITY & MEDICARE	603-5-20-55903-151	\$4,087.08	\$4,322.00	\$1,935.89	\$1,371.43	-68.3%
DENTAL	603-5-20-54662-138	\$59.87	\$135.00	\$86.35	\$85.81	-36.4%
WAGES - PUMPING OPERATIONS	603-5-20-52624-111	\$16,493.99	\$14,945.00	\$12,770.58	\$7,415.86	-50.4%
OVERTIME WAGES	603-5-20-52624-112	\$101.81	\$102.00	\$307.80	\$5.35	-94.8%
WRS RETIREMENT	603-5-20-52624-133	\$1,087.63	\$1,023.00	\$898.62	\$548.96	-46.3%
HEALTH INSURANCE	603-5-20-52624-135	\$493.97	\$1,667.00	\$882.73	\$536.44	-67.8%
LIFE/DISABILITY INSURANCE	603-5-20-52624-136	\$83.29	\$95.00	\$63.18	\$61.61	-35.1%
DENTAL INSURANCE	603-5-20-52624-138	\$13.30	\$15.00	\$22.60	\$12.26	-18.3%
SOCIAL SECURITY & MEDICARE	603-5-20-52624-151	\$1,283.29	\$1,151.00	\$999.57	\$608.63	-47.1%
WAGES - PUMPING MAINTENANCE	603-5-20-52633-111	\$10,924.08	\$14,945.00	\$21,220.33	\$14,347.76	-4%
WAGES - OVERTIME	603-5-20-52633-112	\$0.00	\$385.00	\$385.00	\$872.82	126.7%
EMPLOYER RETIREMENT	603-5-20-52633-133	\$668.14	\$1,042.00	\$1,490.64	\$1,124.51	7.9%
HEALTH INSURANCE	603-5-20-52633-135	\$321.27	\$1,667.00	\$2,087.70	\$1,300.44	-22%
LIFE/DISABILITY INSURANCE	603-5-20-52633-136	\$46.25	\$95.00	\$121.16	\$94.48	-0.5%
DENTAL INSURANCE	603-5-20-52633-138	\$7.43	\$15.00	\$28.27	\$18.80	25.3%
SOCIAL SECURITY & MEDICARE	603-5-20-52633-151	\$795.88	\$1,173.00	\$1,608.43	\$1,246.75	6.3%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
WAGES - SNOW REMOVAL	603-5-20-53312-111	\$878.18	\$12,355.00	\$12,355.00	\$0.00	-100%
SNOW REMOVAL OT WAGES	603-5-20-53312-112	\$1,438.21	\$1,311.00	\$1,311.00	\$0.00	-100%
SNOW REMOVAL WRS RETIREMENT	603-5-20-53312-133	\$166.73	\$929.00	\$929.00	\$0.00	-100%
SNOW REMOVAL HEALTH INS	603-5-20-53312-135	\$148.82	\$1,042.00	\$1,042.00	\$0.00	-100%
SNOW REMOVAL LIFE/DISAB INS	603-5-20-53312-136	\$14.43	\$77.00	\$77.00	\$0.00	-100%
SNOW REMOVAL DENTAL INSUR	603-5-20-53312-138	\$4.11	\$15.00	\$15.00	\$0.00	-100%
SNOW REMOVAL SS/MEDICARE	603-5-20-53312-151	\$192.72	\$1,045.00	\$1,045.00	\$0.00	-100%
WAGES - TREATMENT OPERATIONS	603-5-20-53642-111	\$84,972.71	\$14,945.00	\$101,817.43	\$103,922.92	595.4%
WAGES - OVERTIME	603-5-20-53642-112	\$10,978.79	\$4,021.00	\$16,074.82	\$3,886.49	-3.3%
EMPLOYER RETIREMENT	603-5-20-53642-133	\$6,111.36	\$1,290.00	\$8,016.90	\$6,214.27	381.7%
HEALTH INSURANCE	603-5-20-53642-135	\$9,224.66	\$1,667.00	\$12,449.05	\$9,369.25	462%
LIFE/DISABILITY INSURANCE	603-5-20-53642-136	\$638.46	\$95.00	\$711.39	\$390.23	310.8%
DENTAL INSURANCE	603-5-20-53642-138	\$99.84	\$15.00	\$138.23	\$98.06	553.7%
WAGES - LINES OPERATION	603-5-20-54662-111	\$62,034.79	\$113,751.00	\$67,130.82	\$66,873.19	-41.2%
WAGES - OVERTIME	603-5-20-54662-112	\$7,944.22	\$1,248.00	\$6,313.25	\$5,149.46	312.6%
WRS RETIREMENT	603-5-20-54662-133	\$4,443.55	\$7,820.00	\$5,063.49	\$5,314.66	-32%
HEALTH INSURANCE	603-5-20-54662-135	\$4,563.38	\$10,525.00	\$6,664.16	\$5,690.96	-45.9%
LIFE/DISABILITY INSURANCE	603-5-20-54662-136	\$381.80	\$718.00	\$407.45	\$164.31	-77.1%
SOCIAL SECURITY & MEDICARE	603-5-20-54662-151	\$5,257.01	\$8,797.00	\$5,661.79	\$5,892.34	-33%
WAGES - LINES MAINTENANCE	603-5-20-54673-111	\$28,212.20	\$58,528.00	\$36,211.11	\$34,644.29	-40.8%
WAGES - OVERTIME	603-5-20-54673-112	\$2,762.71	\$1,823.00	\$2,858.87	\$1,864.22	2.3%
WRS RETIRMENT	603-5-20-54673-133	\$1,973.46	\$4,104.00	\$2,656.69	\$2,691.47	-34.4%
HEALTH INSURANCE	603-5-20-54673-135	\$3,067.59	\$5,419.00	\$3,103.06	\$3,340.52	-38.4%
LIFE/DISABILITY INSURANCE	603-5-20-54673-136	\$195.46	\$369.00	\$190.32	\$164.30	-55.5%
DENTAL INSURANCE	603-5-20-54673-138	\$35.81	\$69.00	\$48.22	\$49.02	-29%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY & MEDICARE	603-5-20-54673-151	\$2,313.79	\$4,617.00	\$2,966.04	\$2,984.03	-35.4%
WRS EXPENSE	603-5-20-54673-199	-\$52,731.00	\$0.00	\$0.00	\$0.00	0%
WAGES - METER READING	603-5-20-55902-111	\$10,408.34	\$78,832.00	\$19,452.39	\$24,707.37	-68.7%
WAGES OVERTIME	603-5-20-55902-112	\$10.21	\$0.00	\$0.00	\$1,305.42	N/A
METER READING WAGES PT	603-5-20-55902-121	\$600.00	\$2,160.00	\$2,160.00	\$0.00	-100%
WRS RETIREMENT	603-5-20-55902-133	\$619.26	\$5,361.00	\$1,304.56	\$1,919.85	-64.2%
HEALTH INSURANCE	603-5-20-55902-135	\$697.12	\$7,399.00	\$1,198.61	\$2,027.87	-72.6%
LIFE/DISABILITY INSURANCE	603-5-20-55902-136	\$57.81	\$496.00	\$65.22	\$123.24	-75.2%
DENTAL	603-5-20-55902-138	\$8.31	\$92.00	\$15.47	\$32.68	-64.5%
SOCIAL SECURITY & MEDICARE	603-5-20-55902-151	\$815.71	\$6,196.00	\$1,535.36	\$2,128.54	-65.6%
WAGES - CUSTOMER ACCOUNTS	603-5-20-55903-111	\$53,390.42	\$55,973.00	\$25,769.05	\$17,638.46	-68.5%
OT WAGES	603-5-20-55903-112	\$1,058.69	\$522.00	\$197.51	\$288.66	-44.7%
WRS RETIREMENT	603-5-20-55903-133	\$3,192.66	\$3,841.00	\$1,753.99	\$1,514.97	-60.6%
HEALTH INSURANCE	603-5-20-55903-135	\$9,252.36	\$8,669.00	\$5,552.41	\$3,820.04	-55.9%
LIFE/DISABILITY INSURANCE	603-5-20-55903-136	\$378.78	\$324.00	\$174.59	\$533.99	64.8%
DENTAL	603-5-20-55903-138	\$93.60	\$79.00	\$55.94	\$32.68	-58.6%
WAGES - GEN'L ADMINISTRATION	603-5-20-58920-111	\$199,267.76	\$185,557.00	\$185,558.91	\$190,341.86	2.6%
OVERTIME WAGES	603-5-20-58920-112	\$269.59	\$152.00	\$47.28	\$651.93	328.9%
ELECTED OFFICIALS	603-5-20-58920-113	\$4,125.58	\$3,292.00	\$4,114.50	\$4,113.99	25%
WAGES - PARTTIME	603-5-20-58920-121	\$0.00	\$1,503.00	\$1,503.00	\$0.00	-100%
WRS RETIREMENT	603-5-20-58920-133	\$12,571.59	\$12,628.00	\$11,930.26	\$13,178.56	4.4%
HEALTH INSURANCE	603-5-20-58920-135	\$21,920.21	\$21,278.00	\$22,191.20	\$19,691.49	-7.5%
LIFE/DISABILITY INSURANCE	603-5-20-58920-136	\$1,733.84	\$1,489.00	\$1,348.48	\$1,129.61	-24.1%
DENTAL	603-5-20-58920-138	\$223.65	\$206.00	\$220.71	\$224.73	9.1%
SOCIAL SECURITY & MEDICARE	603-5-20-58920-151	\$15,251.45	\$14,574.00	\$14,293.90	\$14,925.72	2.4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
ACCRD VACATION/SICK/PTO LEAVE	603-5-20-58926-132	\$9,762.59	\$0.00	\$0.00	\$0.00	0%
HRA HEALTH REIMB ACCT CONTRIB	603-5-20-58926-134	-\$8,084.76	\$6,710.00	\$6,710.00	\$5,850.00	-12.8%
PMTS IN LIEU OF DENTAL PREMS	603-5-20-58926-137	\$13,799.96	\$6,908.00	\$6,908.00	\$5,938.69	-14%
PMTS IN LIEU OF HEALTH INS	603-5-20-58926-139	\$179,992.87	\$153,144.00	\$153,144.00	\$155,870.74	1.8%
Total Personnel Services:		\$851,087.73	\$898,089.00	\$896,958.39	\$848,953.44	-5.5%
Contractual Services						
OP SUPRN -ENGINEERING SVCS	603-5-20-51600-216	\$249,311.81	\$60,000.00	\$0.00	\$0.00	-100%
LEGAL SERVICES	603-5-20-51601-211	\$118.83	\$100.00	\$23.89	\$100.00	0%
ENGINEERING FEES	603-5-20-51601-216	\$9,178.75	\$65,000.00	\$130,500.00	\$121,000.00	86.2%
OTHER PROFESSIONAL SERVICES	603-5-20-51601-219	\$15,000.00	\$1,000.00	\$0.00	\$0.00	-100%
CONTRACT - EQUIPMENT SVCS	603-5-20-51601-242	\$230,171.67	\$11,000.00	\$240.00	\$250.00	-97.7%
OTHER PROFESSIONAL SERVICES	603-5-20-52623-219	\$0.00	\$0.00	\$1,100.00	\$5,100.00	N/A
ELECTRIC	603-5-20-52623-225	\$201,735.93	\$205,000.00	\$209,623.00	\$215,701.00	5.2%
OTHER PROFESSIONAL SVCS	603-5-20-52624-219	\$19,045.65	\$17,000.00	\$15,059.35	\$8,500.00	-50%
TELEPHONE	603-5-20-52633-223	\$36.99	\$0.00	\$0.00	\$0.00	0%
CONTRACT-EQUIPMENT SVCS	603-5-20-52633-242	\$130,436.71	\$44,800.00	\$92,336.61	\$66,200.00	47.8%
LEGAL EXPENDITURES	603-5-20-53642-211	\$5,625.00	\$0.00	\$11,700.00	\$11,700.00	N/A
OTHER PROFESSIONAL SERVICES	603-5-20-53642-219	\$23,908.55	\$1,324,736.00	\$380,000.00	\$16,650.00	-98.7%
NATURAL GAS	603-5-20-53642-221	\$5,354.20	\$6,000.00	\$10,000.00	\$12,000.00	100%
INTERNET SERVICE	603-5-20-53642-222	\$806.21	\$1,500.00	\$812.00	\$845.00	-43.7%
TELEPHONE	603-5-20-53642-223	\$11,069.06	\$12,000.00	\$11,582.76	\$12,046.00	0.4%
ELECTRIC	603-5-20-53642-225	\$62,304.79	\$64,000.00	\$58,000.00	\$60,000.00	-6.2%
SEWER	603-5-20-53642-226	\$129,741.69	\$130,000.00	\$142,355.00	\$147,000.00	13.1%
WATER	603-5-20-53642-227	\$13,281.38	\$17,000.00	\$13,200.00	\$14,800.00	-12.9%
CONTRACT-EQUIPMENT SVCS	603-5-20-53642-242	\$19,029.23	\$27,000.00	\$70,000.00	\$0.00	-100%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PUBLISH LEGAL NOTICES	603-5-20-53642-295	\$0.00	\$50.00	\$0.00	\$0.00	-100%
ENGINEERING SERVICES	603-5-20-54662-216	\$0.00	\$0.00	\$0.00	\$6,550.00	N/A
OTHER PROFESSIONAL SERVICES	603-5-20-54662-219	\$112,066.84	\$2,900.00	\$199,350.00	\$5,000.00	72.4%
AFTER HOURS PHONE	603-5-20-54662-223	\$498.00	\$500.00	\$289.08	\$300.00	-40%
UTILITY LOCATE SERVICES	603-5-20-54662-228	\$3,990.33	\$15,000.00	\$14,426.48	\$15,000.00	0%
CONTRACTOR PYMT - CUSTOMER PIPES	603-5-20-54662-237	\$219,440.00	\$0.00	\$27,817.00	\$0.00	0%
OTHER PROFESSIONAL SERVICES	603-5-20-54672-219	\$16,060.67	\$153,500.00	\$4,117.50	\$52,900.00	-65.5%
CONTRACT -STREET REPAIR SVCS	603-5-20-54673-230	\$350,255.82	\$150,000.00	\$136,735.89	\$99,200.00	-33.9%
CONTRACT OTHER SERVICES	603-5-20-54673-239	\$19,860.69	\$40,000.00	\$5,000.00	\$19,500.00	-51.2%
ELECTRIC	603-5-20-54675-225	\$2,630.63	\$3,100.00	\$3,300.00	\$3,400.00	9.7%
CONTRACT - EQUIPMENT SVCS	603-5-20-54676-242	\$1,117.00	\$42,400.00	\$0.00	\$34,700.00	-18.2%
CONTRACT - HYDRANT SERVICES	603-5-20-54677-233	\$0.00	\$19,500.00	\$0.00	\$19,500.00	0%
CONTRACT - EQUIPMENT SERVICES	603-5-20-54677-242	\$0.00	\$500.00	\$0.00	\$0.00	-100%
INTERNET SERVICE	603-5-20-55903-222	\$0.00	\$0.00	\$225.00	\$300.00	N/A
UTIL BILL MAILING SVC/POSTAGE	603-5-20-55903-219	\$9,294.44	\$23,000.00	\$21,432.96	\$23,000.00	0%
TELEPHONE	603-5-20-55903-223	\$1,857.41	\$3,200.00	\$3,610.86	\$3,700.00	15.6%
ELECTRONIC BILLING FEES	603-5-20-55903-229	\$134.14	\$500.00	\$144.64	\$145.00	-71%
CONTRACT EQUIPMENT SVCS	603-5-20-55903-242	\$328.90	\$1,000.00	\$1,800.00	\$1,800.00	80%
EMPLOYEE TESTING SVCS	603-5-20-55903-275	\$423.20	\$1,500.00	\$1,277.00	\$1,500.00	0%
CONTRACT SOFTWARE SVCS	603-5-20-55903-291	\$9,260.96	\$22,000.00	\$33,500.00	\$39,500.00	79.5%
NATURAL GAS	603-5-20-58921-221	\$5,515.94	\$6,000.00	\$6,000.00	\$7,000.00	16.7%
CONTRACT EQUIPMENT SVCS	603-5-20-58921-242	\$231.90	\$0.00	\$338.00	\$350.00	N/A
CONTRACT BUILDING SERVICES	603-5-20-58921-244	\$45,704.35	\$19,263.70	\$28,494.44	\$40,000.00	107.6%
CONTRACT SOFTWARE SVCS	603-5-20-58921-291	\$27,386.00	\$6,360.00	\$8,139.00	\$3,960.00	-37.7%
CONTRACT -PUBLISH NOTICES	603-5-20-58921-295	\$124.96	\$200.00	\$200.00	\$200.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
LEGAL SERVICES	603-5-20-58923-211	\$1,475.50	\$2,000.00	\$6,186.70	\$7,050.00	252.5%
AUDIT/ACCOUNTING SVCS	603-5-20-58923-213	\$8,999.21	\$6,250.00	\$7,854.81	\$5,965.00	-4.6%
OTHER PROFESSIONAL SVCS	603-5-20-58923-219	\$6,456.00	\$9,000.00	\$3,956.00	\$4,125.00	-54.2%
CONTRACT-RECORDS DISPOSAL SVCS	603-5-20-58923-281	\$155.58	\$300.00	\$191.96	\$200.00	-33.3%
CONTRACT - VEHICLE SERVICES	603-5-20-58933-241	\$4,595.71	\$2,500.00	\$1,267.00	\$1,300.00	-48%
Total Contractual Services:		\$1,974,020.63	\$2,516,659.70	\$1,662,186.93	\$1,088,037.00	-56.8%
Supplies and Expense						
OPERATING SUPPLIES	603-5-20-51601-340	\$6,794.42	\$17,000.00	\$2,000.00	\$1,500.00	-91.2%
OPERATING SUPPLIES	603-5-20-51611-340	\$3,050.49	\$0.00	\$0.00	\$0.00	0%
OPERATING SUPPLIES	603-5-20-51614-340	\$9,497.16	\$0.00	\$3.52	\$0.00	0%
OPERATING SUPPLIES	603-5-20-52626-340	\$0.00	\$0.00	\$65.74	\$0.00	0%
OPERATING EXPENSES	603-5-20-54651-340	-\$2,598.21	\$0.00	\$0.00	\$0.00	0%
OPERATING EXPENSES	603-5-20-54653-340	-\$5,320.01	\$0.00	\$0.00	\$0.00	0%
OPERATING SUPPLIES	603-5-20-54654-340	-\$9,652.21	\$0.00	\$0.00	\$0.00	0%
OPERATING SUPPLIES	603-5-20-54665-340	\$0.00	\$0.00	\$668.43	\$0.00	0%
OPERATING SUPPLIES	603-5-20-52624-340	\$21,858.74	\$4,000.00	\$8,800.00	\$9,000.00	125%
VEHICLE FUELS	603-5-20-52624-344	\$1.90	\$25.00	\$0.00	\$0.00	-100%
SNOW REMOVAL OP EXPENSE	603-5-20-53312-340	\$0.00	\$0.00	\$225.00	\$0.00	0%
OFFICE SUPPLIES	603-5-20-53642-310	\$101.16	\$250.00	\$47.59	\$100.00	-60%
POSTAGE	603-5-20-53642-311	\$166.00	\$0.00	\$55.80	\$0.00	0%
MEMBERSHIP DUES	603-5-20-53642-321	\$4,709.42	\$2,000.00	\$0.00	\$0.00	-100%
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-53642-331	\$2,372.37	\$2,500.00	\$2,944.05	\$4,600.00	84%
OPERATING SUPPLIES	603-5-20-53642-340	\$102,378.51	\$65,000.00	\$65,000.00	\$74,000.00	13.8%
DIESEL FUEL -RECLASS 58933 EXP	603-5-20-53642-344	\$6,263.82	\$0.00	\$280.20	\$285.00	N/A
OTHER SUPPLIES/EXPENSE	603-5-20-53642-390	\$64.70	\$0.00	\$0.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
OPERATING SUPPLIES	603-5-20-53650-340	\$415.28	\$0.00	\$0.00	\$0.00	0%
OPERATING SUPPLIES	603-5-20-54641-340	-\$15,412.92	\$0.00	\$0.00	\$0.00	0%
OFFICE SUPPLIES	603-5-20-54662-310	\$284.85	\$100.00	\$120.84	\$150.00	50%
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-54662-331	\$1,570.66	\$1,200.00	\$491.20	\$1,200.00	0%
OTHER SUPPLIES	603-5-20-54662-340	\$982.26	\$4,000.00	\$0.00	\$5,000.00	25%
TRANSPORTATION COSTS	603-5-20-54662-344	\$9,215.72	\$5,900.00	\$381.54	\$500.00	-91.5%
UNIFORM/CLOTHING EXPENSE	603-5-20-54662-346	\$9,011.78	\$10,100.00	\$8,887.55	\$10,750.00	6.4%
MATERIALS	603-5-20-54662-365	\$355.49	\$1,500.00	\$0.00	\$0.00	-100%
OTHER SUPPLIES/EXPENSE	603-5-20-54662-390	\$855.57	\$0.00	\$0.00	\$0.00	0%
OPERATING SUPPLIES	603-5-20-54663-340	\$871.49	\$250.00	\$622.00	\$0.00	-100%
OPERATING SUPPLIES	603-5-20-54664-340	\$8,803.34	\$50.00	\$46.00	\$0.00	-100%
OPERATING EXPENSES	603-5-20-54672-340	\$25,760.09	\$30,000.00	\$1,352.07	\$600.00	-98%
OPERATING SUPPLIES	603-5-20-54673-340	\$96,322.96	\$18,500.00	\$55,000.00	\$51,700.00	179.5%
OPERATING SUPPLIES	603-5-20-54676-340	\$526.59	\$2,000.00	\$2,350.00	\$400.00	-80%
OPERATING SUPPLIES	603-5-20-54677-340	\$1,894.93	\$7,000.00	\$0.00	\$1,500.00	-78.6%
TRANSPORTATION COSTS	603-5-20-55902-344	\$6,263.82	\$0.00	\$0.00	\$0.00	0%
OFFICE SUPPLIES	603-5-20-55903-310	\$689.98	\$800.00	\$539.00	\$600.00	-25%
POSTAGE	603-5-20-55903-311	\$913.06	\$1,200.00	\$1,578.00	\$1,650.00	37.5%
PRINTING FORMS, ETC	603-5-20-55903-312	\$144.58	\$500.00	\$1,250.00	\$1,250.00	150%
PUBLICATIONS/SUBSCRIPTIONS	603-5-20-55903-320	\$0.00	\$0.00	\$56.80	\$0.00	0%
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-55903-331	\$452.94	\$800.00	\$0.00	\$500.00	-37.5%
OPERATING SUPPLIES	603-5-20-55903-340	\$0.00	\$500.00	\$200.00	\$200.00	-60%
UNIFORM/CLOTHING EXPENSE	603-5-20-55903-346	\$2,383.50	\$3,000.00	\$2,544.00	\$2,600.00	-13.3%
OTHER EXPENSES	603-5-20-55903-390	\$14.49	\$0.00	\$0.00	\$0.00	0%
OFFICE SUPPLIES	603-5-20-58921-310	\$697.08	\$350.00	\$1,100.00	\$1,600.00	357.1%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PRINTING FORMS, ETC	603-5-20-58921-312	\$341.00	\$800.00	\$0.00	\$0.00	-100%
NEWSLETTER	603-5-20-58921-319	\$199.60	\$400.00	\$184.20	\$215.00	-46.2%
MEMBERSHIP DUES	603-5-20-58921-321	\$710.00	\$700.00	\$615.00	\$850.00	21.4%
TRAVEL/CONFERENCES/SCHOOLS	603-5-20-58921-331	\$2,663.12	\$1,100.00	\$600.00	\$600.00	-45.5%
OTHER EXPENSES	603-5-20-58921-390	\$4,300.42	\$1,200.00	\$500.00	\$800.00	-33.3%
WEB PAGE EXPENSES	603-5-20-58930-317	\$518.00	\$0.00	\$285.30	\$285.30	N/A
VEHICLE FUELS	603-5-20-58933-344	\$14,195.74	\$16,000.00	\$12,500.00	\$12,500.00	-21.9%
Total Supplies and Expense:		\$315,633.68	\$198,725.00	\$171,293.83	\$184,935.30	-6.9%
Building Materials						
CHEMICALS-SALT	603-5-20-53641-451	\$84,906.70	\$67,500.00	\$95,951.36	\$100,000.00	48.1%
CHEMICALS-CHLORINE/CAUSTIC	603-5-20-53641-452	\$111,608.24	\$96,000.00	\$135,117.60	\$137,543.20	43.3%
Total Building Materials:		\$196,514.94	\$163,500.00	\$231,068.96	\$237,543.20	45.3%
Fixed Charges						
EQUIPMENT RENTAL	603-5-20-55903-533	\$0.00	\$300.00	\$0.00	\$0.00	-100%
AMORTIZE DEBT PREM/DISCT	603-5-20-58428-543	-\$43,143.00	\$0.00	\$0.00	\$0.00	0%
CROSS CONNECTION CHARGES	603-5-20-58923-596	\$60,600.00	\$50,000.00	\$25,692.00	\$49,175.00	-1.6%
INS-COMPREHENSIVE/GEN'L	603-5-20-58924-510	\$2,980.00	\$3,075.00	\$3,039.16	\$3,108.45	1.1%
INSURANCE - PROPERTY	603-5-20-58924-511	\$16,194.90	\$16,195.00	\$16,195.00	\$16,195.00	0%
INSURANCE - VEHICLE	603-5-20-58924-512	\$2,338.79	\$2,573.00	\$2,241.68	\$2,769.97	7.7%
INSUR-ERRORS/OMISSIONS	603-5-20-58924-514	\$1,327.53	\$1,623.00	\$690.42	\$784.34	-51.7%
INSURANCE - BOILER	603-5-20-58924-515	\$926.00	\$1,065.00	\$960.92	\$1,230.90	15.6%
INSUR-WORKERS COMP	603-5-20-58924-517	\$21,136.64	\$18,200.79	\$12,693.28	\$19,099.00	4.9%
UNEMPLOYMENT COMPENSATION CHGS	603-5-20-58924-518	\$0.00	\$0.00	\$3,821.50	\$5,299.75	N/A
RENT - EQUIPMENT	603-5-20-58931-533	\$1,846.00	\$1,900.00	\$2,053.88	\$2,200.00	15.8%
DEPRECIATION EXPENSE	603-5-20-59403-541	\$762,130.60	\$750,000.00	\$758,755.00	\$758,755.00	1.2%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
DEPRN ON CONTRIBUTED PLANT	603-5-20-59403-542	\$81,624.00	\$85,000.00	\$85,000.00	\$85,000.00	0%
PENSION EXPENSE	603-5-20-59404-542	\$2,696.00	\$0.00	\$0.00	\$0.00	0%
PSC REMAINDER TAX	603-5-20-59408-591	\$8,128.09	\$9,500.00	\$9,000.00	\$10,080.00	6.1%
PILOT-PMT IN LIEU OF TAX	603-5-20-59408-592	\$495,245.04	\$500,000.00	\$500,000.00	\$500,000.00	0%
Total Fixed Charges:		\$1,414,030.59	\$1,439,431.79	\$1,420,142.84	\$1,453,697.41	1%
Debt Service						
DEBT PRINCIPAL	603-5-20-58427-610	\$0.01	\$1,188,849.58	\$1,188,849.58	\$1,224,874.19	3%
DEBT INTEREST	603-5-20-58427-620	\$219,930.55	\$199,341.88	\$199,341.88	\$169,611.44	-14.9%
DEBT SERVICE CHARGES	603-5-20-58427-691	\$8,400.00	\$0.00	\$0.00	\$0.00	0%
SHARE OF G.O. DEBT- PMT TO DSF	603-5-20-58427-699	\$924.00	\$0.00	\$0.00	\$0.00	0%
AMORTIZATION-ADV REFDG	603-5-20-58428-630	\$10,108.00	\$0.00	\$0.00	\$0.00	0%
Total Debt Service:		\$239,362.56	\$1,388,191.46	\$1,388,191.46	\$1,394,485.63	0.5%
Grants, Contributions, Indemnities and Other						
UNCOLLECTIBLE ACCTS EXP	603-5-20-55904-741	\$10,825.73	\$0.00	\$0.00	\$0.00	0%
Total Grants, Contributions, Indemnities and Other:		\$10,825.73	\$0.00	\$0.00	\$0.00	0%
Capital Outlay						
WATER IMPROVEMENTS OUTLAY	603-5-20-51601-825	\$2,029.16	\$0.00	\$252.00	\$250.00	N/A
WATER IMPROVEMENTS	603-5-20-53651-825	\$0.00	\$0.00	\$0.00	\$15,100.00	N/A
BUILDING IMPROVEMENTS	603-5-20-53642-821	\$0.00	\$0.00	\$0.00	\$3,490,560.00	N/A
NE WATER TREATMENT PLANT	603-5-20-53642-825	\$3,305.58	\$0.00	\$0.00	\$0.00	0%
WATER IMPROVEMENT OUTLAY	603-5-20-54662-825	\$0.00	\$0.00	\$0.00	\$1,342,350.00	N/A
WTR IMPRVMTS -STR RECONSTR OL	603-5-20-54673-825	-\$91,469.20	\$1,686,936.00	\$1,915,743.00	\$1,006,364.00	-40.3%
AMI - WATER METERS	603-5-20-54676-811	\$6,929.00	\$26,750.00	\$0.00	\$40,000.00	49.5%
HYDRANT OUTLAY	603-5-20-54677-825	\$0.00	\$5,000.00	\$0.00	\$0.00	-100%
OFFICE FURNITURE/EQUIPMENT OL	603-5-20-55903-812	\$16.55	\$0.00	\$0.00	\$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
PURCHASE SOFTWARE OUTLAY	603-5-20-55903-818	\$83.66	\$0.00	\$0.00	\$0.00	0%
PURCHASE OFFICE FURN/EQUIP OL	603-5-20-58921-812	\$3,939.76	\$300.00	\$0.00	\$0.00	-100%
PURCHASE SOFTWARE OUTLAY	603-5-20-58921-818	\$767.28	\$0.00	\$0.00	\$0.00	0%
OTHER CAPITAL EQUIPMENT OL	603-5-20-58921-819	\$0.00	\$0.00	\$0.00	\$13,522.68	N/A
AMI - WATER METERS	603-5-20-59404-811	\$2,671.04	\$0.00	\$0.00	\$0.00	0%
Total Capital Outlay:		-\$71,727.17	\$1,718,986.00	\$1,915,995.00	\$5,908,146.68	243.7%
Cost Reallocations						
RECLASSIFY TRANSPORTATION EXP	603-5-20-58933-902	-\$18,791.45	\$0.00	\$0.00	\$0.00	0%
Total Cost Reallocations:		-\$18,791.45	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:		\$4,910,957.24	\$8,323,582.95	\$7,685,837.41	\$11,115,798.66	33.5%

Water Utility Department: Administration and Accounts

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 installations serving residential, commercial, and industrial development.
- Plan and supervise the activities of the department's field operations staff.

Customer Accounts

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

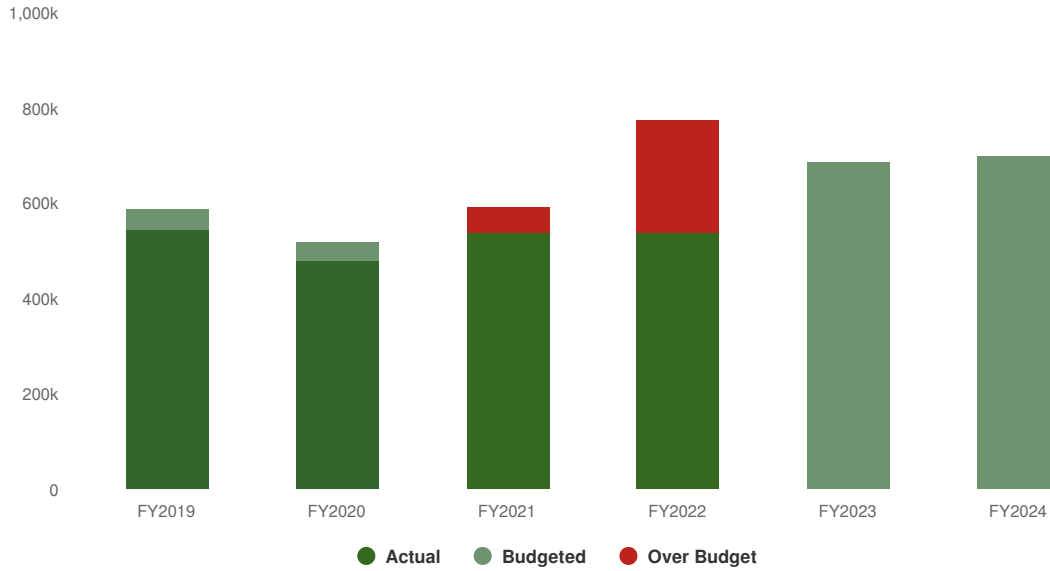
Services:

- 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.

Expenditures Summary

\$699,077 **\$15,072**
(2.20% vs. prior year)

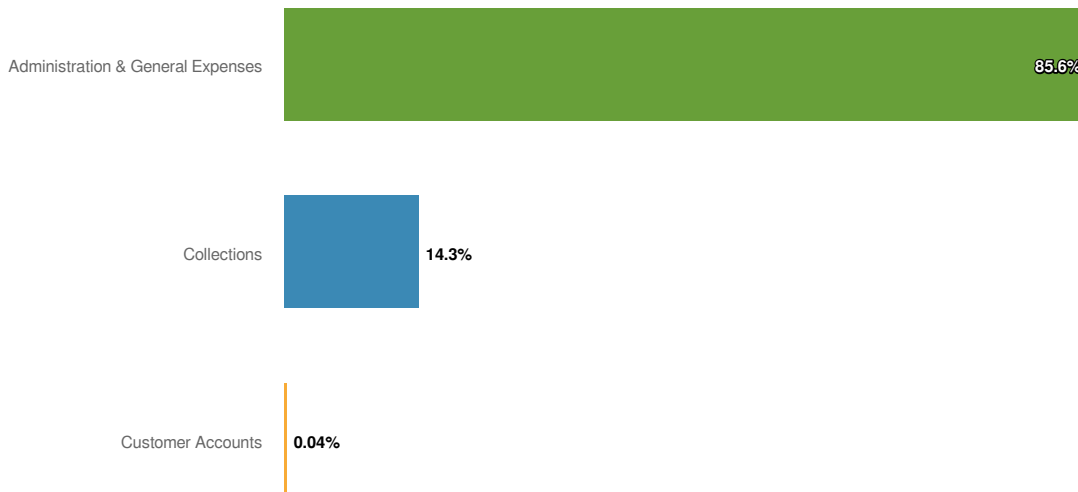
Water Administration Proposed and Historical Budget vs. Actual



The large increase in budgeted expenses for 2024 for wastewater operations is due to \$9,452,383.00 in anticipated Clean Water Revolving Loan Funds the City will need for several large capital projects, including the sewer extension at the Northeast Water Treatment Plant, sanitary sewer I & I mitigation at Basin 2, phase two of the E. Centralia St. Reconstruction Project, and planning for phase three of the E. Centralia St. Reconstruction Project.

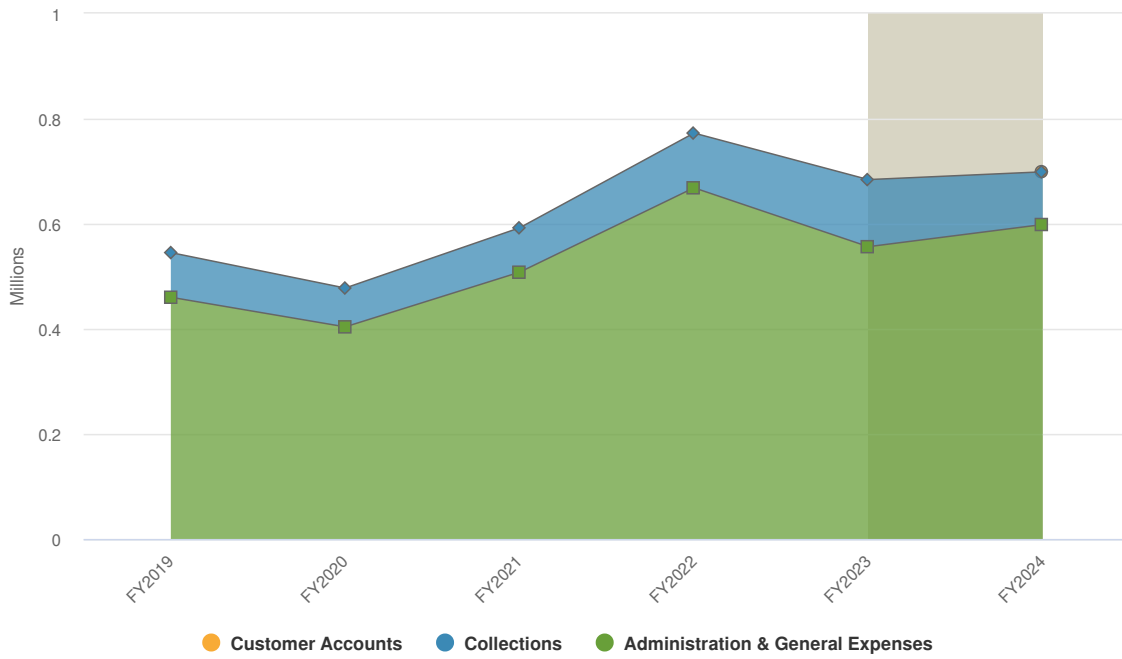
Expenditures by Function

Budgeted Expenditures by Function



Yard waste collection is identified as "collection" below.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Water Utility						
Customer Accounts						
INTERNET SERVICE	603-5-20-55903-222	\$0	\$0	\$225	\$300	N/A
Total Customer Accounts:		\$0	\$0	\$225	\$300	N/A
Collections						
WAGES - CUSTOMER ACCOUNTS	603-5-20-55903-111	\$53,390	\$55,973	\$25,769	\$17,638	-68.5%
OT WAGES	603-5-20-55903-112	\$1,059	\$522	\$198	\$289	-44.7%
WRS RETIREMENT	603-5-20-55903-133	\$3,193	\$3,841	\$1,754	\$1,515	-60.6%
HEALTH INSURANCE	603-5-20-55903-135	\$9,252	\$8,669	\$5,552	\$3,820	-55.9%
LIFE/DISABILITY INSURANCE	603-5-20-55903-136	\$379	\$324	\$175	\$534	64.8%
DENTAL	603-5-20-55903-138	\$94	\$79	\$56	\$33	-58.6%
UTIL BILL MAILING SVC/POSTAGE	603-5-20-55903-219	\$9,294	\$23,000	\$21,433	\$23,000	0%

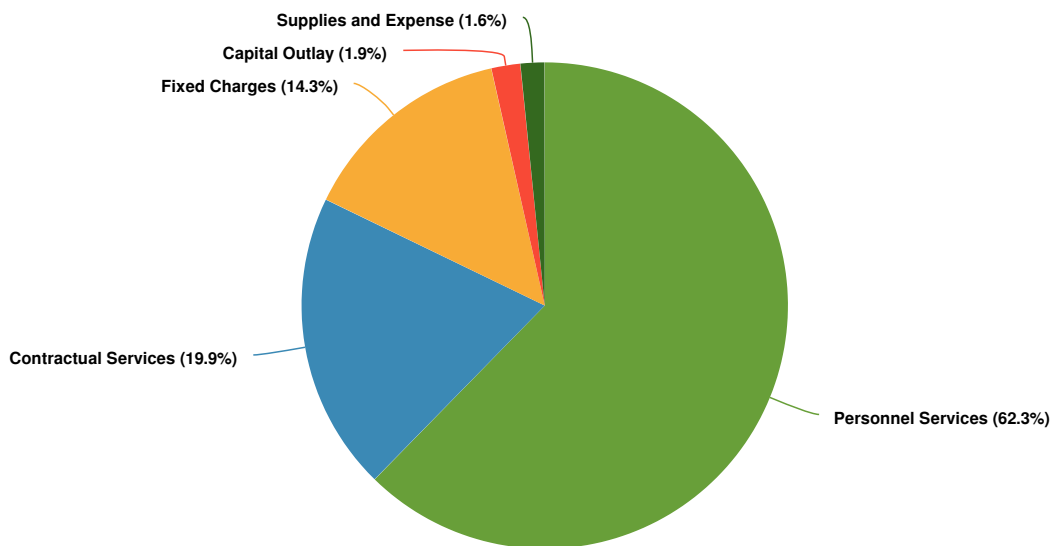
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
TELEPHONE	603-5-20-55903-223	\$1,857	\$3,200	\$3,611	\$3,700	15.6%
ELECTRONIC BILLING FEES	603-5-20-55903-229	\$134	\$500	\$145	\$145	-71%
CONTRACT EQUIPMENT SVCS	603-5-20-55903-242	\$329	\$1,000	\$1,800	\$1,800	80%
EMPLOYEE TESTING SVCS	603-5-20-55903-275	\$423	\$1,500	\$1,277	\$1,500	0%
CONTRACT SOFTWARE SVCS	603-5-20-55903-291	\$9,261	\$22,000	\$33,500	\$39,500	79.5%
OFFICE SUPPLIES	603-5-20-55903-310	\$690	\$800	\$539	\$600	-25%
POSTAGE	603-5-20-55903-311	\$913	\$1,200	\$1,578	\$1,650	37.5%
PRINTING FORMS, ETC	603-5-20-55903-312	\$145	\$500	\$1,250	\$1,250	150%
PUBLICATIONS/SUBSCRIPTIONS	603-5-20-55903-320	\$0	\$0	\$57	\$0	0%
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-55903-331	\$453	\$800	\$0	\$500	-37.5%
OPERATING SUPPLIES	603-5-20-55903-340	\$0	\$500	\$200	\$200	-60%
UNIFORM/CLOTHING EXPENSE	603-5-20-55903-346	\$2,384	\$3,000	\$2,544	\$2,600	-13.3%
OTHER EXPENSES	603-5-20-55903-390	\$14	\$0	\$0	\$0	0%
EQUIPMENT RENTAL	603-5-20-55903-533	\$0	\$300	\$0	\$0	-100%
UNCOLLECTIBLE ACCTS EXP	603-5-20-55904-741	\$10,826	\$0	\$0	\$0	0%
OFFICE FURNITURE/EQUIPMENT OL	603-5-20-55903-812	\$17	\$0	\$0	\$0	0%
PURCHASE SOFTWARE OUTLAY	603-5-20-55903-818	\$84	\$0	\$0	\$0	0%
Total Collections:		\$104,190	\$127,708	\$101,437	\$100,274	-21.5%
Administration & General Expenses						
WAGES - GEN'L ADMINISTRATION	603-5-20-58920-111	\$199,268	\$185,557	\$185,559	\$190,342	2.6%
OVERTIME WAGES	603-5-20-58920-112	\$270	\$152	\$47	\$652	328.9%
ELECTED OFFICIALS	603-5-20-58920-113	\$4,126	\$3,292	\$4,115	\$4,114	25%
WAGES - PARTTIME	603-5-20-58920-121	\$0	\$1,503	\$1,503	\$0	-100%
WRS RETIREMENT	603-5-20-58920-133	\$12,572	\$12,628	\$11,930	\$13,179	4.4%
HEALTH INSURANCE	603-5-20-58920-135	\$21,920	\$21,278	\$22,191	\$19,691	-7.5%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
LIFE/DISABILITY INSURANCE	603-5-20-58920-136	\$1,734	\$1,489	\$1,348	\$1,130	-24.1%
DENTAL	603-5-20-58920-138	\$224	\$206	\$221	\$225	9.1%
SOCIAL SECURITY & MEDICARE	603-5-20-58920-151	\$15,251	\$14,574	\$14,294	\$14,926	2.4%
ACCRD VACATION/SICK/PTO LEAVE	603-5-20-58926-132	\$9,763	\$0	\$0	\$0	0%
HRA HEALTH REIMB ACCT CONTRIB	603-5-20-58926-134	-\$8,085	\$6,710	\$6,710	\$5,850	-12.8%
PMTS IN LIEU OF DENTAL PREMS	603-5-20-58926-137	\$13,800	\$6,908	\$6,908	\$5,939	-14%
PMTS IN LIEU OF HEALTH INS	603-5-20-58926-139	\$179,993	\$153,144	\$153,144	\$155,871	1.8%
NATURAL GAS	603-5-20-58921-221	\$5,516	\$6,000	\$6,000	\$7,000	16.7%
CONTRACT EQUIPMENT SVCS	603-5-20-58921-242	\$232	\$0	\$338	\$350	N/A
CONTRACT BUILDING SERVICES	603-5-20-58921-244	\$45,704	\$19,264	\$28,494	\$40,000	107.6%
CONTRACT SOFTWARE SVCS	603-5-20-58921-291	\$27,386	\$6,360	\$8,139	\$3,960	-37.7%
CONTRACT -PUBLISH NOTICES	603-5-20-58921-295	\$125	\$200	\$200	\$200	0%
LEGAL SERVICES	603-5-20-58923-211	\$1,476	\$2,000	\$6,187	\$7,050	252.5%
AUDIT/ACCOUNTING SVCS	603-5-20-58923-213	\$8,999	\$6,250	\$7,855	\$5,965	-4.6%
OTHER PROFESSIONAL SVCS	603-5-20-58923-219	\$6,456	\$9,000	\$3,956	\$4,125	-54.2%
CONTRACT-RECORDS DISPOSAL SVCS	603-5-20-58923-281	\$156	\$300	\$192	\$200	-33.3%
OFFICE SUPPLIES	603-5-20-58921-310	\$697	\$350	\$1,100	\$1,600	357.1%
PRINTING FORMS, ETC	603-5-20-58921-312	\$341	\$800	\$0	\$0	-100%
NEWSLETTER	603-5-20-58921-319	\$200	\$400	\$184	\$215	-46.2%
MEMBERSHIP DUES	603-5-20-58921-321	\$710	\$700	\$615	\$850	21.4%
TRAVEL/CONFERENCES/SCHOOLS	603-5-20-58921-331	\$2,663	\$1,100	\$600	\$600	-45.5%
OTHER EXPENSES	603-5-20-58921-390	\$4,300	\$1,200	\$500	\$800	-33.3%
WEB PAGE EXPENSES	603-5-20-58930-317	\$518	\$0	\$285	\$285	N/A
CROSS CONNECTION CHARGES	603-5-20-58923-596	\$60,600	\$50,000	\$25,692	\$49,175	-1.6%
INS-COMPREHENSIVE/GEN'L	603-5-20-58924-510	\$2,980	\$3,075	\$3,039	\$3,108	1.1%

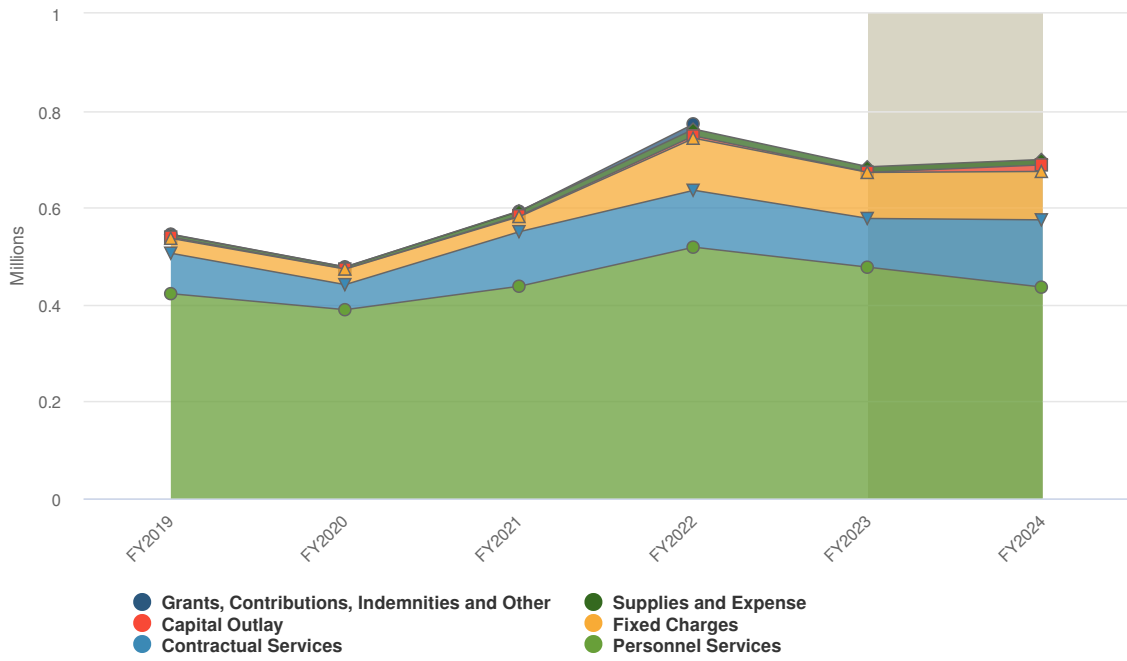
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
INSURANCE - PROPERTY	603-5-20-58924-511	\$16,195	\$16,195	\$16,195	\$16,195	0%
INSURANCE - VEHICLE	603-5-20-58924-512	\$2,339	\$2,573	\$2,242	\$2,770	7.7%
INSUR-ERRORS/OMISSIONS	603-5-20-58924-514	\$1,328	\$1,623	\$690	\$784	-51.7%
INSURANCE - BOILER	603-5-20-58924-515	\$926	\$1,065	\$961	\$1,231	15.6%
INSUR-WORKERS COMP	603-5-20-58924-517	\$21,137	\$18,201	\$12,693	\$19,099	4.9%
UNEMPLOYMENT COMPENSATION CHGS	603-5-20-58924-518	\$0	\$0	\$3,822	\$5,300	N/A
RENT - EQUIPMENT	603-5-20-58931-533	\$1,846	\$1,900	\$2,054	\$2,200	15.8%
PURCHASE OFFICE FURN/EQUIP OL	603-5-20-58921-812	\$3,940	\$300	\$0	\$0	-100%
PURCHASE SOFTWARE OUTLAY	603-5-20-58921-818	\$767	\$0	\$0	\$0	0%
OTHER CAPITAL EQUIPMENT OL	603-5-20-58921-819	\$0	\$0	\$0	\$13,523	N/A
Total Administration & General Expenses:		\$668,370	\$556,296	\$540,003	\$598,503	7.6%
Total Water Utility:		\$772,560	\$684,004	\$641,665	\$699,077	2.2%
Total Expenditures:		\$772,560	\$684,004	\$641,665	\$699,077	2.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Water Utility Department: Production and Distribution

Description: The Water Production, Treatment, and 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 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.
- Convert existing meters to advanced meters (AMI).

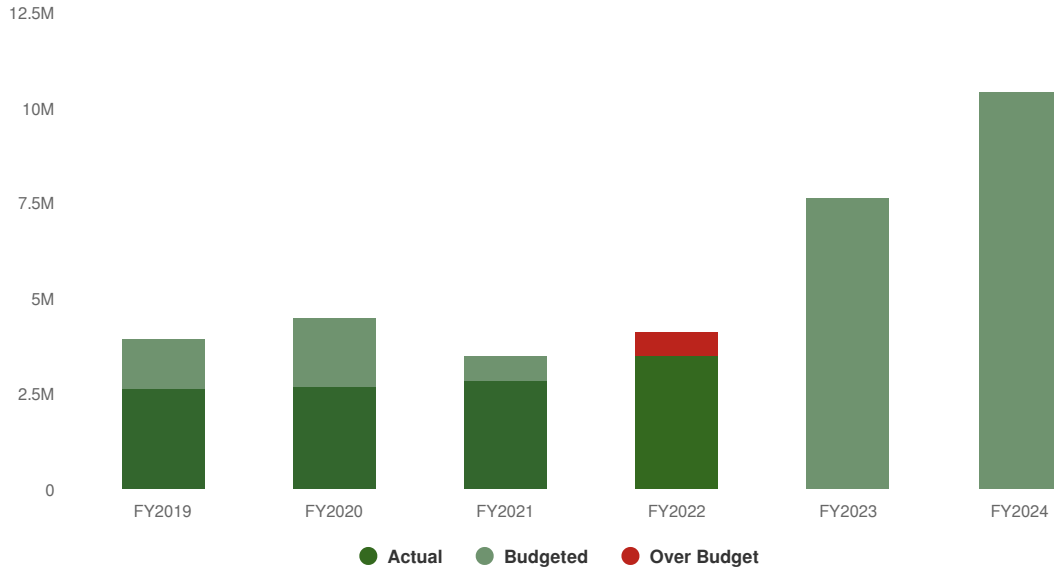
Performance Indicators: (2022)

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

Expenditures Summary

\$10,416,722 **\$2,777,144**
(36.35% vs. prior year)

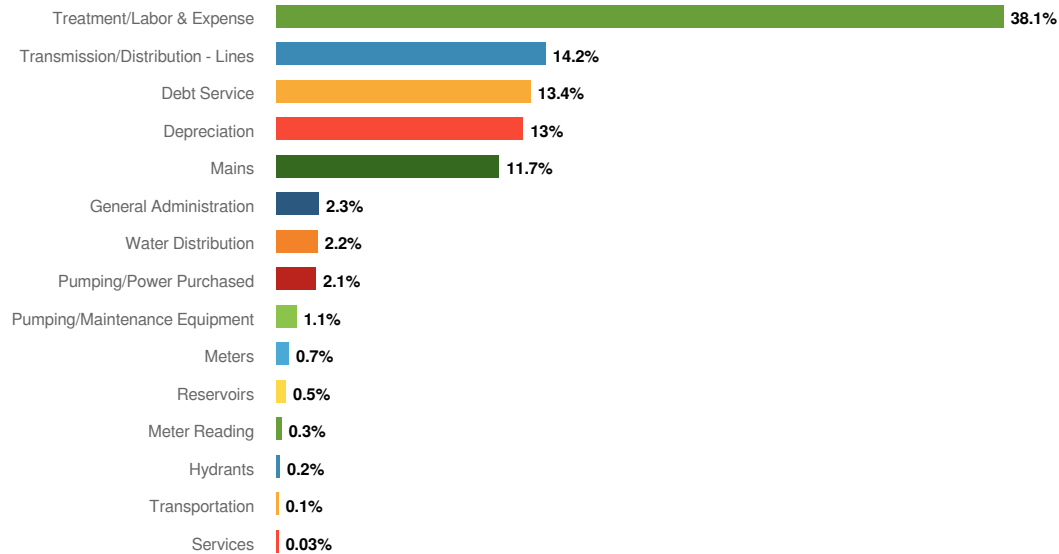
Production and Distribution Proposed and Historical Budget vs. Actual



The 2024 budget for water production, treatment, and distribution operations shows an increase of \$2,768,389 over 2023 due to \$6,055,412 in capital projects for 2024. The most significant capital improvements include the Lakeland Water Treatment Plant HMO Project (\$3,490,560); the NEWTP lift station abandonment, sanitary sewer extension, and water main extension (\$1,342,350); and the E. Centralia St. Reconstruction Project (Phase II)(\$843,211).

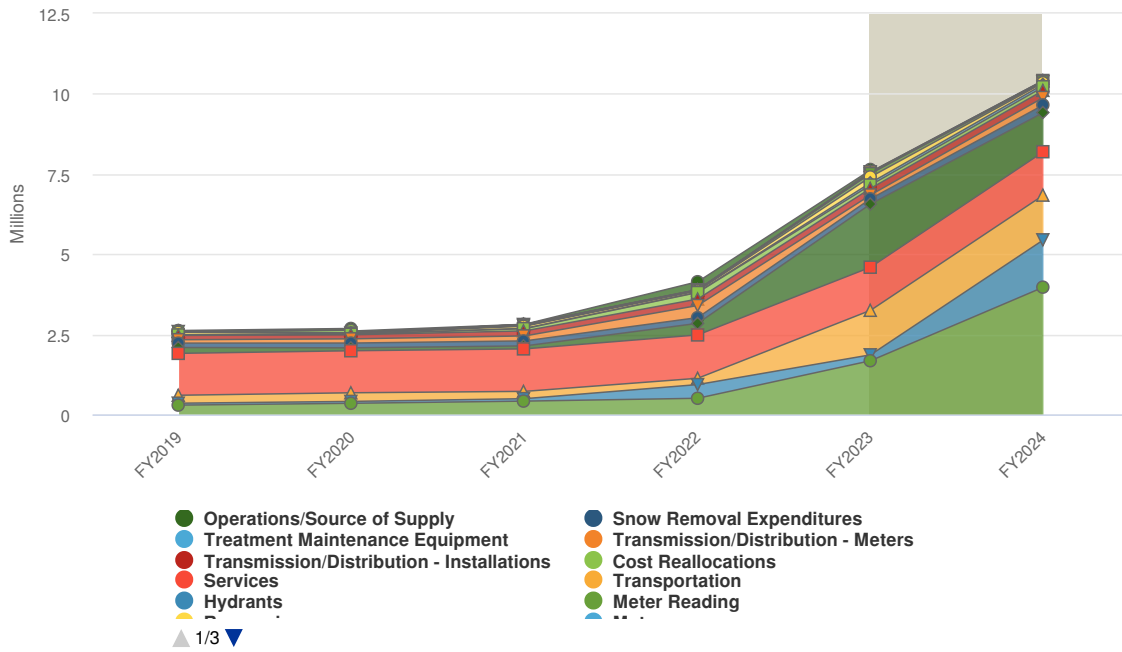
Expenditures by Function

Budgeted Expenditures by Function



Yard waste collection is identified as "collection" below.

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Expenditures						
Water Utility						
Operations/Source of Supply						
OP SUPRN -ENGINEERING SVCS	603-5-20-51600-216	\$249,312	\$60,000	\$0	\$0	-100%
Total Operations/Source of Supply:		\$249,312	\$60,000	\$0	\$0	-100%
Water Distribution						
SOCIAL SECURITY & MEDICARE	603-5-20-53642-151	\$7,088	\$1,451	\$8,973	\$6,890	374.8%
WAGES - TREATMENT EQUIP MAINT	603-5-20-53652-111	\$72,598	\$14,945	\$64,029	\$64,717	333%
WAGES - OVERTIME	603-5-20-53652-112	\$1,331	\$873	\$876	\$4,118	371.7%
EMPLOYER RETIREMENT	603-5-20-53652-133	\$4,733	\$1,076	\$4,440	\$5,096	373.6%
HEALTH INSURANCE	603-5-20-53652-135	\$6,043	\$1,667	\$5,854	\$5,679	240.7%
LIFE/DISABILITY INSURANCE	603-5-20-53652-136	\$494	\$95	\$374	\$378	297.8%
DENTAL INSURANCE	603-5-20-53652-138	\$71	\$15	\$71	\$79	428.5%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY & MEDICARE	603-5-20-53652-151	\$5,522	\$1,210	\$4,968	\$5,649	366.9%
SOCIAL SECURITY & MEDICARE	603-5-20-55903-151	\$4,087	\$4,322	\$1,936	\$1,371	-68.3%
LEGAL SERVICES	603-5-20-51601-211	\$119	\$100	\$24	\$100	0%
ENGINEERING FEES	603-5-20-51601-216	\$9,179	\$65,000	\$130,500	\$121,000	86.2%
OTHER PROFESSIONAL SERVICES	603-5-20-51601-219	\$15,000	\$1,000	\$0	\$0	-100%
CONTRACT - EQUIPMENT SVCS	603-5-20-51601-242	\$230,172	\$11,000	\$240	\$250	-97.7%
OPERATING SUPPLIES	603-5-20-51601-340	\$6,794	\$17,000	\$2,000	\$1,500	-91.2%
OPERATING SUPPLIES	603-5-20-51611-340	\$3,050	\$0	\$0	\$0	0%
OPERATING SUPPLIES	603-5-20-51614-340	\$9,497	\$0	\$4	\$0	0%
OPERATING SUPPLIES	603-5-20-52626-340	\$0	\$0	\$66	\$0	0%
WATER IMPROVEMENTS OUTLAY	603-5-20-51601-825	\$2,029	\$0	\$252	\$250	N/A
WATER IMPROVEMENTS	603-5-20-53651-825	\$0	\$0	\$0	\$15,100	N/A
Total Water Distribution:		\$377,807	\$119,754	\$224,608	\$232,178	93.9%
General Administration						
DENTAL	603-5-20-54662-138	\$60	\$135	\$86	\$86	-36.4%
OPERATING EXPENSES	603-5-20-54651-340	-\$2,598	\$0	\$0	\$0	0%
OPERATING EXPENSES	603-5-20-54653-340	-\$5,320	\$0	\$0	\$0	0%
OPERATING SUPPLIES	603-5-20-54654-340	-\$9,652	\$0	\$0	\$0	0%
OPERATING SUPPLIES	603-5-20-54665-340	\$0	\$0	\$668	\$0	0%
CHEMICALS-SALT	603-5-20-53641-451	\$84,907	\$67,500	\$95,951	\$100,000	48.1%
CHEMICALS-CHLORINE/CAUSTIC	603-5-20-53641-452	\$111,608	\$96,000	\$135,118	\$137,543	43.3%
Total General Administration:		\$179,004	\$163,635	\$231,824	\$237,629	45.2%
Pumping/Power Purchased						
OTHER PROFESSIONAL SERVICES	603-5-20-52623-219	\$0	\$0	\$1,100	\$5,100	N/A
ELECTRIC	603-5-20-52623-225	\$201,736	\$205,000	\$209,623	\$215,701	5.2%
Total Pumping/Power Purchased:		\$201,736	\$205,000	\$210,723	\$220,801	7.7%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Pumping/Maintenance Equipment						
WAGES - PUMPING OPERATIONS	603-5-20-52624-111	\$16,494	\$14,945	\$12,771	\$7,416	-50.4%
OVERTIME WAGES	603-5-20-52624-112	\$102	\$102	\$308	\$5	-94.8%
WRS RETIREMENT	603-5-20-52624-133	\$1,088	\$1,023	\$899	\$549	-46.3%
HEALTH INSURANCE	603-5-20-52624-135	\$494	\$1,667	\$883	\$536	-67.8%
LIFE/DISABILITY INSURANCE	603-5-20-52624-136	\$83	\$95	\$63	\$62	-35.1%
DENTAL INSURANCE	603-5-20-52624-138	\$13	\$15	\$23	\$12	-18.3%
SOCIAL SECURITY & MEDICARE	603-5-20-52624-151	\$1,283	\$1,151	\$1,000	\$609	-47.1%
WAGES - PUMPING MAINTENANCE	603-5-20-52633-111	\$10,924	\$14,945	\$21,220	\$14,348	-4%
WAGES - OVERTIME	603-5-20-52633-112	\$0	\$385	\$385	\$873	126.7%
EMPLOYER RETIREMENT	603-5-20-52633-133	\$668	\$1,042	\$1,491	\$1,125	7.9%
HEALTH INSURANCE	603-5-20-52633-135	\$321	\$1,667	\$2,088	\$1,300	-22%
LIFE/DISABILITY INSURANCE	603-5-20-52633-136	\$46	\$95	\$121	\$94	-0.5%
DENTAL INSURANCE	603-5-20-52633-138	\$7	\$15	\$28	\$19	25.3%
SOCIAL SECURITY & MEDICARE	603-5-20-52633-151	\$796	\$1,173	\$1,608	\$1,247	6.3%
OTHER PROFESSIONAL SVCS	603-5-20-52624-219	\$19,046	\$17,000	\$15,059	\$8,500	-50%
TELEPHONE	603-5-20-52633-223	\$37	\$0	\$0	\$0	0%
CONTRACT-EQUIPMENT SVCS	603-5-20-52633-242	\$130,437	\$44,800	\$92,337	\$66,200	47.8%
OPERATING SUPPLIES	603-5-20-52624-340	\$21,859	\$4,000	\$8,800	\$9,000	125%
VEHICLE FUELS	603-5-20-52624-344	\$2	\$25	\$0	\$0	-100%
Total Pumping/Maintenance Equipment:		\$203,700	\$104,145	\$159,083	\$111,895	7.4%
Snow Removal Expenditures						
WAGES - SNOW REMOVAL	603-5-20-53312-111	\$878	\$12,355	\$12,355	\$0	-100%
SNOW REMOVAL OT WAGES	603-5-20-53312-112	\$1,438	\$1,311	\$1,311	\$0	-100%
SNOW REMOVAL WRS RETIREMENT	603-5-20-53312-133	\$167	\$929	\$929	\$0	-100%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SNOW REMOVAL HEALTH INS	603-5-20-53312-135	\$149	\$1,042	\$1,042	\$0	-100%
SNOW REMOVAL LIFE/DISAB INS	603-5-20-53312-136	\$14	\$77	\$77	\$0	-100%
SNOW REMOVAL DENTAL INSUR	603-5-20-53312-138	\$4	\$15	\$15	\$0	-100%
SNOW REMOVAL SS/MEDICARE	603-5-20-53312-151	\$193	\$1,045	\$1,045	\$0	-100%
SNOW REMOVAL OP EXPENSE	603-5-20-53312-340	\$0	\$0	\$225	\$0	0%
Total Snow Removal Expenditures:		\$2,843	\$16,774	\$16,999	\$0	-100%
Treatment/Labor & Expense						
WAGES - TREATMENT OPERATIONS	603-5-20-53642-111	\$84,973	\$14,945	\$101,817	\$103,923	595.4%
WAGES - OVERTIME	603-5-20-53642-112	\$10,979	\$4,021	\$16,075	\$3,886	-3.3%
EMPLOYER RETIREMENT	603-5-20-53642-133	\$6,111	\$1,290	\$8,017	\$6,214	381.7%
HEALTH INSURANCE	603-5-20-53642-135	\$9,225	\$1,667	\$12,449	\$9,369	462%
LIFE/DISABILITY INSURANCE	603-5-20-53642-136	\$638	\$95	\$711	\$390	310.8%
DENTAL INSURANCE	603-5-20-53642-138	\$100	\$15	\$138	\$98	553.7%
LEGAL EXPENDITURES	603-5-20-53642-211	\$5,625	\$0	\$11,700	\$11,700	N/A
OTHER PROFESSIONAL SERVICES	603-5-20-53642-219	\$23,909	\$1,324,736	\$380,000	\$16,650	-98.7%
NATURAL GAS	603-5-20-53642-221	\$5,354	\$6,000	\$10,000	\$12,000	100%
INTERNET SERVICE	603-5-20-53642-222	\$806	\$1,500	\$812	\$845	-43.7%
TELEPHONE	603-5-20-53642-223	\$11,069	\$12,000	\$11,583	\$12,046	0.4%
ELECTRIC	603-5-20-53642-225	\$62,305	\$64,000	\$58,000	\$60,000	-6.2%
SEWER	603-5-20-53642-226	\$129,742	\$130,000	\$142,355	\$147,000	13.1%
WATER	603-5-20-53642-227	\$13,281	\$17,000	\$13,200	\$14,800	-12.9%
CONTRACT-EQUIPMENT SVCS	603-5-20-53642-242	\$19,029	\$27,000	\$70,000	\$0	-100%
PUBLISH LEGAL NOTICES	603-5-20-53642-295	\$0	\$50	\$0	\$0	-100%
OFFICE SUPPLIES	603-5-20-53642-310	\$101	\$250	\$48	\$100	-60%
POSTAGE	603-5-20-53642-311	\$166	\$0	\$56	\$0	0%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
MEMBERSHIP DUES	603-5-20-53642-321	\$4,709	\$2,000	\$0	\$0	-100%
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-53642-331	\$2,372	\$2,500	\$2,944	\$4,600	84%
OPERATING SUPPLIES	603-5-20-53642-340	\$102,379	\$65,000	\$65,000	\$74,000	13.8%
DIESEL FUEL -RECLASS 58933 EXP	603-5-20-53642-344	\$6,264	\$0	\$280	\$285	N/A
OTHER SUPPLIES/EXPENSE	603-5-20-53642-390	\$65	\$0	\$0	\$0	0%
BUILDING IMPROVEMENTS	603-5-20-53642-821	\$0	\$0	\$0	\$3,490,560	N/A
NE WATER TREATMENT PLANT	603-5-20-53642-825	\$3,306	\$0	\$0	\$0	0%
Total Treatment/Labor & Expense:		\$502,507	\$1,674,069	\$905,185	\$3,968,467	137.1%
Treatment Maintenance Equipment						
OPERATING SUPPLIES	603-5-20-53650-340	\$415	\$0	\$0	\$0	0%
Total Treatment Maintenance Equipment:		\$415	\$0	\$0	\$0	0%
Transmission/Distribution - Lines						
WAGES - LINES OPERATION	603-5-20-54662-111	\$62,035	\$113,751	\$67,131	\$66,873	-41.2%
WAGES - OVERTIME	603-5-20-54662-112	\$7,944	\$1,248	\$6,313	\$5,149	312.6%
WRS RETIREMENT	603-5-20-54662-133	\$4,444	\$7,820	\$5,063	\$5,315	-32%
HEALTH INSURANCE	603-5-20-54662-135	\$4,563	\$10,525	\$6,664	\$5,691	-45.9%
LIFE/DISABILITY INSURANCE	603-5-20-54662-136	\$382	\$718	\$407	\$164	-77.1%
SOCIAL SECURITY & MEDICARE	603-5-20-54662-151	\$5,257	\$8,797	\$5,662	\$5,892	-33%
ENGINEERING SERVICES	603-5-20-54662-216	\$0	\$0	\$0	\$6,550	N/A
OTHER PROFESSIONAL SERVICES	603-5-20-54662-219	\$112,067	\$2,900	\$199,350	\$5,000	72.4%
AFTER HOURS PHONE	603-5-20-54662-223	\$498	\$500	\$289	\$300	-40%
UTILITY LOCATE SERVICES	603-5-20-54662-228	\$3,990	\$15,000	\$14,426	\$15,000	0%
CONTRACTOR PYMT - CUSTOMER PIPES	603-5-20-54662-237	\$219,440	\$0	\$27,817	\$0	0%
OPERATING SUPPLIES	603-5-20-54641-340	-\$15,413	\$0	\$0	\$0	0%
OFFICE SUPPLIES	603-5-20-54662-310	\$285	\$100	\$121	\$150	50%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
TRAVEL/SCHOOLS/CONFERENCES	603-5-20-54662-331	\$1,571	\$1,200	\$491	\$1,200	0%
OTHER SUPPLIES	603-5-20-54662-340	\$982	\$4,000	\$0	\$5,000	25%
TRANSPORTATION COSTS	603-5-20-54662-344	\$9,216	\$5,900	\$382	\$500	-91.5%
UNIFORM/CLOTHING EXPENSE	603-5-20-54662-346	\$9,012	\$10,100	\$8,888	\$10,750	6.4%
MATERIALS	603-5-20-54662-365	\$355	\$1,500	\$0	\$0	-100%
OTHER SUPPLIES/EXPENSE	603-5-20-54662-390	\$856	\$0	\$0	\$0	0%
WATER IMPROVEMENT OUTLAY	603-5-20-54662-825	\$0	\$0	\$0	\$1,342,350	N/A
Total Transmission/Distribution - Lines:		\$427,483	\$184,059	\$343,005	\$1,475,885	701.9%
Transmission/Distribution - Meters						
OPERATING SUPPLIES	603-5-20-54663-340	\$871	\$250	\$622	\$0	-100%
Total Transmission/Distribution - Meters:		\$871	\$250	\$622	\$0	-100%
Transmission/Distribution - Installations						
OPERATING SUPPLIES	603-5-20-54664-340	\$8,803	\$50	\$46	\$0	-100%
Total Transmission/Distribution - Installations:		\$8,803	\$50	\$46	\$0	-100%
Reservoirs						
OTHER PROFESSIONAL SERVICES	603-5-20-54672-219	\$16,061	\$153,500	\$4,118	\$52,900	-65.5%
OPERATING EXPENSES	603-5-20-54672-340	\$25,760	\$30,000	\$1,352	\$600	-98%
Total Reservoirs:		\$41,821	\$183,500	\$5,470	\$53,500	-70.8%
Mains						
WAGES - LINES MAINTENANCE	603-5-20-54673-111	\$28,212	\$58,528	\$36,211	\$34,644	-40.8%
WAGES - OVERTIME	603-5-20-54673-112	\$2,763	\$1,823	\$2,859	\$1,864	2.3%
WRS RETIRMENT	603-5-20-54673-133	\$1,973	\$4,104	\$2,657	\$2,691	-34.4%
HEALTH INSURANCE	603-5-20-54673-135	\$3,068	\$5,419	\$3,103	\$3,341	-38.4%
LIFE/DISABILITY INSURANCE	603-5-20-54673-136	\$195	\$369	\$190	\$164	-55.5%
DENTAL INSURANCE	603-5-20-54673-138	\$36	\$69	\$48	\$49	-29%

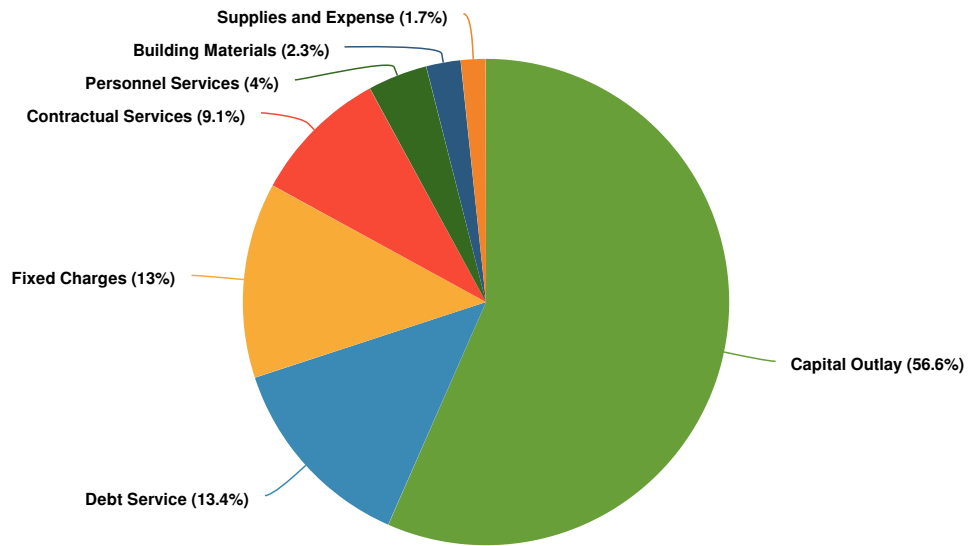
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY & MEDICARE	603-5-20-54673-151	\$2,314	\$4,617	\$2,966	\$2,984	-35.4%
WRS EXPENSE	603-5-20-54673-199	-\$52,731	\$0	\$0	\$0	0%
CONTRACT -STREET REPAIR SVCS	603-5-20-54673-230	\$350,256	\$150,000	\$136,736	\$99,200	-33.9%
CONTRACT OTHER SERVICES	603-5-20-54673-239	\$19,861	\$40,000	\$5,000	\$19,500	-51.2%
OPERATING SUPPLIES	603-5-20-54673-340	\$96,323	\$18,500	\$55,000	\$51,700	179.5%
WTR IMPRVMTS -STR RECONSTR OL	603-5-20-54673-825	-\$91,469	\$1,686,936	\$1,915,743	\$1,006,364	-40.3%
Total Mains:		\$360,800	\$1,970,365	\$2,160,513	\$1,222,502	-38%
Services						
ELECTRIC	603-5-20-54675-225	\$2,631	\$3,100	\$3,300	\$3,400	9.7%
Total Services:		\$2,631	\$3,100	\$3,300	\$3,400	9.7%
Meters						
CONTRACT - EQUIPMENT SVCS	603-5-20-54676-242	\$1,117	\$42,400	\$0	\$34,700	-18.2%
OPERATING SUPPLIES	603-5-20-54676-340	\$527	\$2,000	\$2,350	\$400	-80%
AMI - WATER METERS	603-5-20-54676-811	\$6,929	\$26,750	\$0	\$40,000	49.5%
Total Meters:		\$8,573	\$71,150	\$2,350	\$75,100	5.6%
Hydrants						
CONTRACT - HYDRANT SERVICES	603-5-20-54677-233	\$0	\$19,500	\$0	\$19,500	0%
CONTRACT - EQUIPMENT SERVICES	603-5-20-54677-242	\$0	\$500	\$0	\$0	-100%
OPERATING SUPPLIES	603-5-20-54677-340	\$1,895	\$7,000	\$0	\$1,500	-78.6%
HYDRANT OUTLAY	603-5-20-54677-825	\$0	\$5,000	\$0	\$0	-100%
Total Hydrants:		\$1,895	\$32,000	\$0	\$21,000	-34.4%
Meter Reading						
WAGES - METER READING	603-5-20-55902-111	\$10,408	\$78,832	\$19,452	\$24,707	-68.7%
WAGES OVERTIME	603-5-20-55902-112	\$10	\$0	\$0	\$1,305	N/A
METER READING WAGES PT	603-5-20-55902-121	\$600	\$2,160	\$2,160	\$0	-100%
WRS RETIREMENT	603-5-20-55902-133	\$619	\$5,361	\$1,305	\$1,920	-64.2%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
HEALTH INSURANCE	603-5-20-55902-135	\$697	\$7,399	\$1,199	\$2,028	-72.6%
LIFE/DISABILITY INSURANCE	603-5-20-55902-136	\$58	\$496	\$65	\$123	-75.2%
DENTAL	603-5-20-55902-138	\$8	\$92	\$15	\$33	-64.5%
SOCIAL SECURITY & MEDICARE	603-5-20-55902-151	\$816	\$6,196	\$1,535	\$2,129	-65.6%
TRANSPORTATION COSTS	603-5-20-55902-344	\$6,264	\$0	\$0	\$0	0%
Total Meter Reading:		\$19,481	\$100,536	\$25,732	\$32,245	-67.9%
Debt Service						
AMORTIZE DEBT PREM/DISCT	603-5-20-58428-543	-\$43,143	\$0	\$0	\$0	0%
DEBT PRINCIPAL	603-5-20-58427-610	\$0	\$1,188,850	\$1,188,850	\$1,224,874	3%
DEBT INTEREST	603-5-20-58427-620	\$219,931	\$199,342	\$199,342	\$169,611	-14.9%
DEBT SERVICE CHARGES	603-5-20-58427-691	\$8,400	\$0	\$0	\$0	0%
SHARE OF G.O. DEBT- PMT TO DSF	603-5-20-58427-699	\$924	\$0	\$0	\$0	0%
AMORTIZATION-ADV REFDG	603-5-20-58428-630	\$10,108	\$0	\$0	\$0	0%
Total Debt Service:		\$196,220	\$1,388,191	\$1,388,191	\$1,394,486	0.5%
Transportation						
CONTRACT - VEHICLE SERVICES	603-5-20-58933-241	\$4,596	\$2,500	\$1,267	\$1,300	-48%
VEHICLE FUELS	603-5-20-58933-344	\$14,196	\$16,000	\$12,500	\$12,500	-21.9%
RECLASSIFY TRANSPORTATION EXP	603-5-20-58933-902	-\$18,791	\$0	\$0	\$0	0%
Total Transportation:		\$0	\$18,500	\$13,767	\$13,800	-25.4%
Depreciation						
DEPRECIATION EXPENSE	603-5-20-59403-541	\$762,131	\$750,000	\$758,755	\$758,755	1.2%
DEPRN ON CONTRIBUTED PLANT	603-5-20-59403-542	\$81,624	\$85,000	\$85,000	\$85,000	0%
PENSION EXPENSE	603-5-20-59404-542	\$2,696	\$0	\$0	\$0	0%
PSC REMAINDER TAX	603-5-20-59408-591	\$8,128	\$9,500	\$9,000	\$10,080	6.1%
PILOT-PMT IN LIEU OF TAX	603-5-20-59408-592	\$495,245	\$500,000	\$500,000	\$500,000	0%
AMI - WATER METERS	603-5-20-59404-811	\$2,671	\$0	\$0	\$0	0%

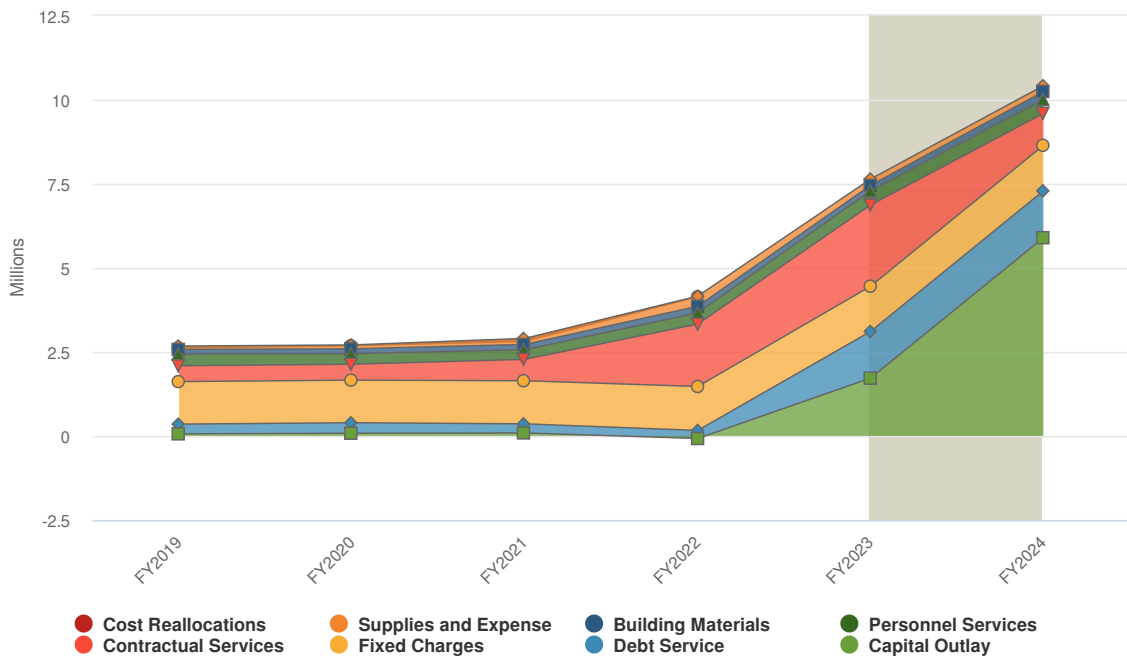
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Depreciation:		\$1,352,495	\$1,344,500	\$1,352,755	\$1,353,835	0.7%
Total Water Utility:		\$4,138,397	\$7,639,578	\$7,044,172	\$10,416,722	36.4%
Total Expenditures:		\$4,138,397	\$7,639,578	\$7,044,172	\$10,416,722	36.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Electric Utility Department

Department Managers: BZ Kayser, Electric Superintendent and 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 department is also responsible for compliance and regulatory reporting, general utility planning, budgeting and project management. The Electric Utility comprises three divisions: Administration, Customer Accounts, and Operations and Maintenance.

Activity Measures

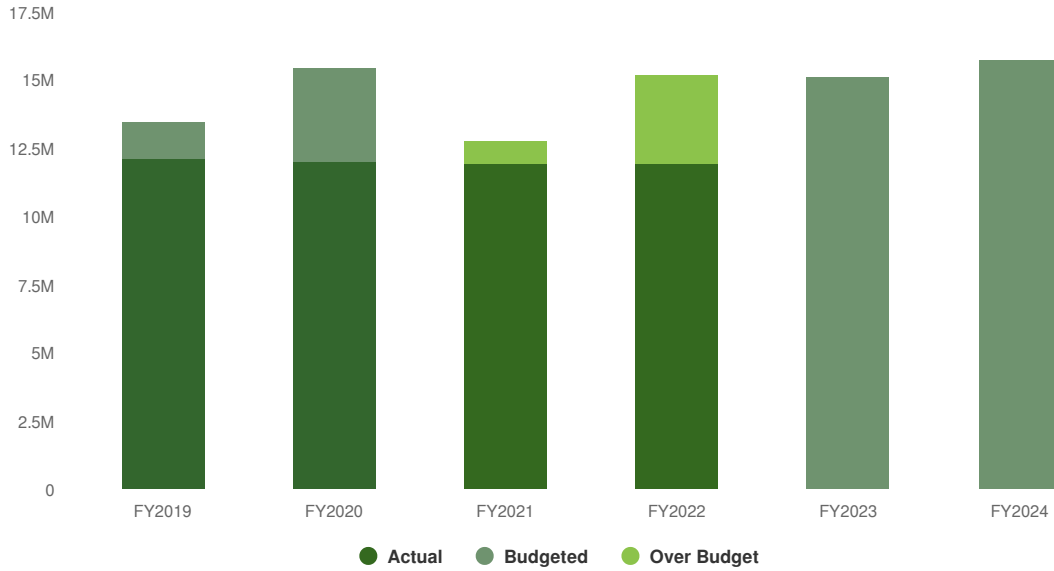
ACTIVITY	2019* Standard/ Actual	2020* Standard/ Actual**	2021* Standard/ Actual**	2022 Standard/ Actual	2023 Standard/ Actual
Meter Change & Tests	382 Test 87 Change	75 Test 60 Change	400 Test 350 Change	3330 Test 3350 Change	202 Test 629 Change
Pole Inspections	202/180	225/111	25	10	35
Pedestal Inspections	121/61	130/52	160/15	50/7	25/0
UG Transformer Inspections	128/54	135/28	55/8	30/6	20/5
Switch Gear Inspections	18/16	30/12	15/1	30	15
Junction Box Inspections	12/4	7/2	30/5	2/2	25
Customer Upgrades	67	38	15	10	22
Pole Replacements	3	25	10	4	8
Cabinet/Ped. Replacements	5	18	2	5	3
Outages	11	31	25	37	34
Customer Tree Request Completed	17	42	30	12	8
New Meter Sets	54	30	20	6	2

**Statistics are current as of September 2023.*

Revenues Summary

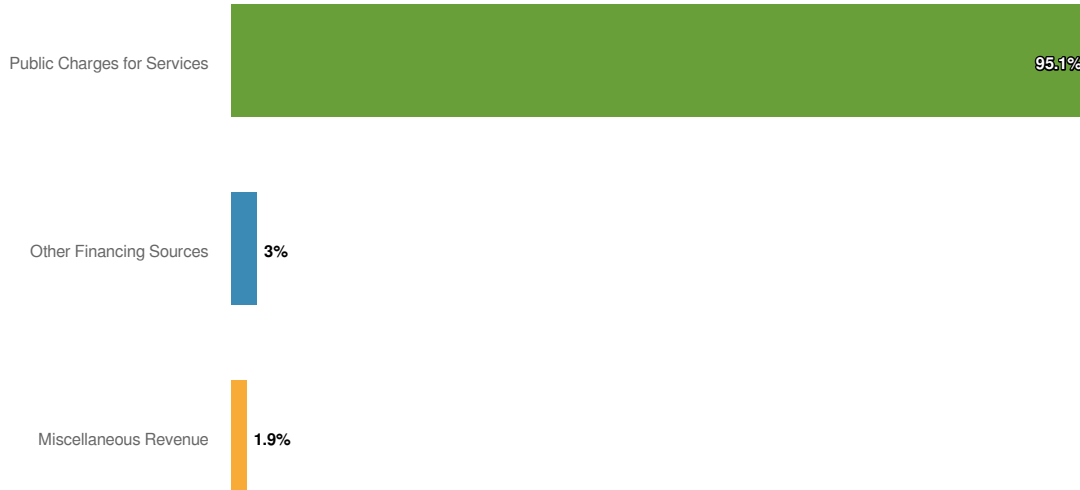
\$15,737,361 **\$594,682**
(3.93% vs. prior year)

Electric Utility Department Proposed and Historical Budget vs. Actual

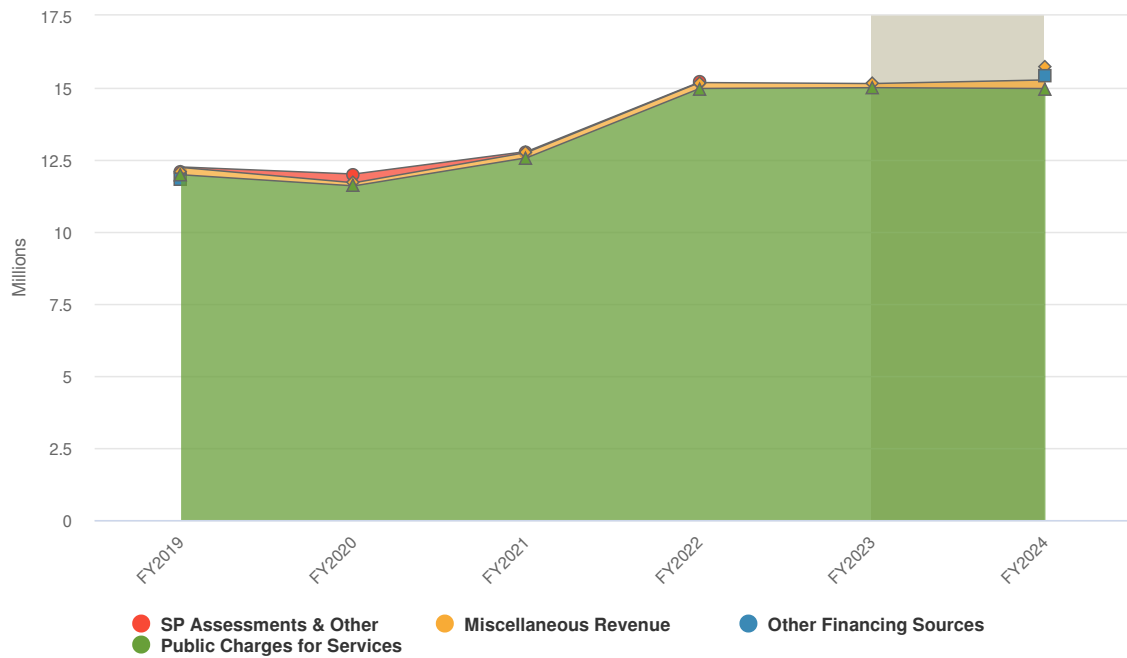


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Revenue Source						
SP Assessments & Other						
S/A Special Agreements						
MISCELLANEOUS AMORTIZATION	604-4-42500-000	\$16,846.00	\$0.00	\$0.00	\$0.00	0%
Total S/A Special Agreements:		\$16,846.00	\$0.00	\$0.00	\$0.00	0%
Total SP Assessments & Other:		\$16,846.00	\$0.00	\$0.00	\$0.00	0%
Public Charges for Services						
Sanitation & Utilities						
RESIDENTIAL - CITY	604-4-46470-105	\$4,254,399.57	\$4,257,896.29	\$4,148,060.17	\$4,272,501.98	0.3%
RESIDENTIAL - RURAL	604-4-46470-110	\$50,282.95	\$49,738.21	\$48,171.31	\$49,616.45	-0.2%
COMMERCIAL - CITY	604-4-46471-105	\$2,299,390.12	\$2,336,770.14	\$2,179,368.45	\$2,244,749.50	-3.9%
COMMERCIAL - RURAL	604-4-46471-110	\$63,185.83	\$62,638.80	\$35,632.93	\$36,701.92	-41.4%
WATER HEAT - CITY	604-4-46472-105	\$0.00	\$623.73	\$0.00	\$0.00	-100%

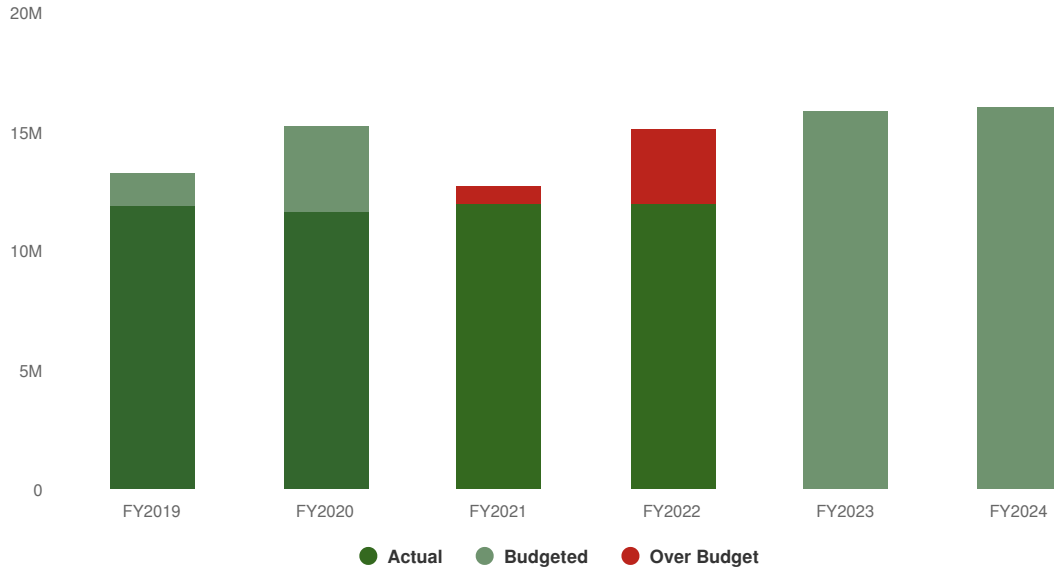
Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
LARGE POWER - CITY	604-4-46473-105	\$3,904,712.62	\$3,881,540.38	\$3,838,282.49	\$3,953,430.96	1.9%
LARGE POWER - RURAL	604-4-46473-110	\$154,126.50	\$146,076.07	\$158,953.36	\$163,721.96	12.1%
STREET LIGHTING - CITY	604-4-46474-105	\$108,523.45	\$109,374.21	\$99,806.70	\$102,800.90	-6%
SECURITY LIGHTING - CITY	604-4-46475-105	\$30,438.92	\$30,814.45	\$28,678.60	\$29,538.96	-4.1%
INTERDEPT'L - WATER - CITY	604-4-46476-105	\$267,341.86	\$255,367.19	\$259,739.67	\$267,531.86	4.8%
FORFEITED DISCOUNT - CITY	604-4-46477-105	\$20,001.78	\$23,533.29	\$19,911.25	\$20,508.59	-12.9%
FORFEITED DISCOUNT - RURAL	604-4-46477-110	\$45.21	\$59.68	\$39.64	\$40.83	-31.6%
SMALL POWER - CITY	604-4-46478-105	\$2,064,461.06	\$2,060,700.44	\$2,051,556.39	\$2,113,103.08	2.5%
SMALL POWER - RURAL	604-4-46478-110	\$101,691.62	\$103,062.00	\$103,387.22	\$106,488.84	3.3%
LG POWER COMMERCIAL - CITY	604-4-46481-105	\$1,095,360.62	\$1,109,489.82	\$1,023,953.05	\$1,054,671.74	-4.9%
INDUSTRIAL TIME OF DAY - RURAL	604-4-46482-110	\$558,189.76	\$572,315.30	\$538,019.71	\$554,160.30	-3.2%
Total Sanitation & Utilities:		\$14,972,151.87	\$15,000,000.00	\$14,533,560.94	\$14,969,567.87	-0.2%
Total Public Charges for Services:		\$14,972,151.87	\$15,000,000.00	\$14,533,560.94	\$14,969,567.87	-0.2%
Miscellaneous Revenue						
Other Misc. Revenue						
MISCELLANEOUS SERVICE REVENUE	604-4-48024-000	\$4,395.00	\$3,500.00	\$5,152.00	\$4,400.00	25.7%
MUTUAL AID, WEEDS, SNOW	604-4-48033-000	\$20,313.46	\$0.00	\$0.00	\$0.00	0%
CUSTOMER CONVENIENCE REVENUE	604-4-48060-000	\$61,972.43	\$25,000.00	\$82,974.51	\$25,000.00	0%
Total Other Misc. Revenue:		\$86,680.89	\$28,500.00	\$88,126.51	\$29,400.00	3.2%
Interest Income						
INTEREST INCOME- INVESTMENTS	604-4-48110-000	\$73,003.51	\$20,000.00	\$209,318.05	\$230,000.00	1,050%
INTEREST INCOME-SPECIAL	604-4-48130-000	\$257.05	\$0.00	\$0.00	\$0.00	0%
CREDIT CARD REBATES	604-4-48140-000	\$1,081.59	\$500.00	\$2,012.37	\$2,000.00	300%
Total Interest Income:		\$74,342.15	\$20,500.00	\$211,330.42	\$232,000.00	1,031.7%
Rent Revenue						
POLE RENTAL, ETC	604-4-48204-000	\$37,702.00	\$36,679.00	\$37,702.00	\$37,202.00	1.4%

Name	Account ID	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted	FY2023 Original vs. FY2024 Budgeted (% Change)
Total Rent Revenue:		\$37,702.00	\$36,679.00	\$37,702.00	\$37,202.00	1.4%
Property Sales						
SALES OF CAPITAL ASSETS	604-4-48300-000	\$0.00	\$0.00	\$15,350.00	\$0.00	0%
SERVICE INSTALL REVENUE	604-4-48335-000	\$0.00	\$50,000.00	\$0.00	\$0.00	-100%
SALES OF SALVAGE & WASTE	604-4-48340-000	\$0.00	\$2,000.00	\$0.00	\$0.00	-100%
SALES OF RECYCLABLES	604-4-48350-000	\$6,021.02	\$0.00	\$0.00	\$0.00	0%
SALE OF INVENTORY ITEMS	604-4-48360-000	\$0.00	\$5,000.00	\$0.00	\$0.00	-100%
Total Property Sales:		\$6,021.02	\$57,000.00	\$15,350.00	\$0.00	-100%
Donations And Grants						
PUBLIC BENEFIT REIMBURSEMENTS	604-4-48502-000	\$0.00	\$0.00	\$1,522.50	\$0.00	0%
Total Donations And Grants:		\$0.00	\$0.00	\$1,522.50	\$0.00	0%
Other Revenue						
OTHER MISCELLANEOUS REVENUE	604-4-48900-000	\$112.00	\$0.00	\$125.00	\$125.00	N/A
Total Other Revenue:		\$112.00	\$0.00	\$125.00	\$125.00	N/A
Total Miscellaneous Revenue:		\$204,858.06	\$142,679.00	\$354,156.43	\$298,727.00	109.4%
Other Financing Sources						
Transfers From Other Funds						
RESERVES APPLIED - ELEC. CAPITAL	604-4-49200-940	\$0.00	\$0.00	\$0.00	\$234,533.00	N/A
TID 2 CPF ADVANCE REPMT	604-4-49200-942	\$0.00	\$0.00	\$0.00	\$234,533.00	N/A
Total Transfers From Other Funds:		\$0.00	\$0.00	\$0.00	\$469,066.00	N/A
Total Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$469,066.00	N/A
Total Revenue Source:		\$15,193,855.93	\$15,142,679.00	\$14,887,717.37	\$15,737,360.87	3.9%

Expenditures Summary

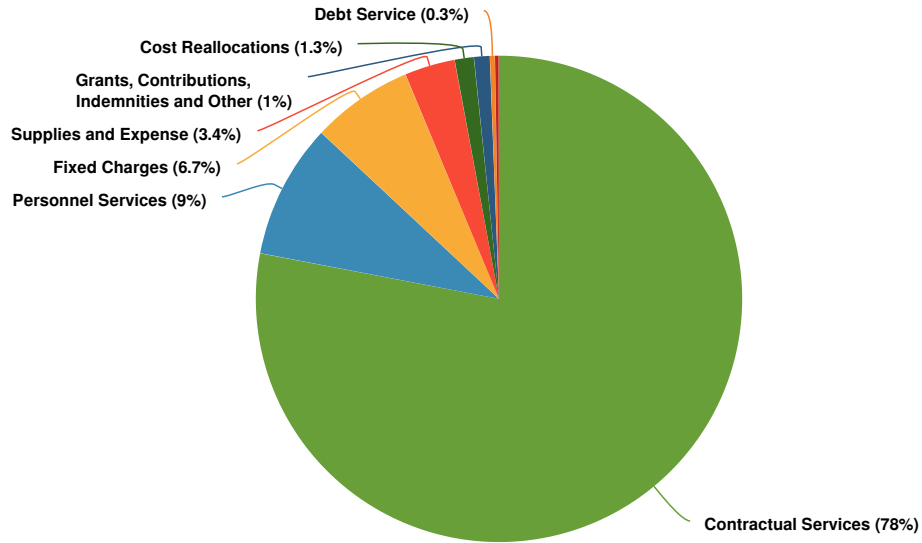
\$16,023,393
\$184,512
 (1.16% vs. prior year)

Electric Utility Department Proposed and Historical Budget vs. Actual

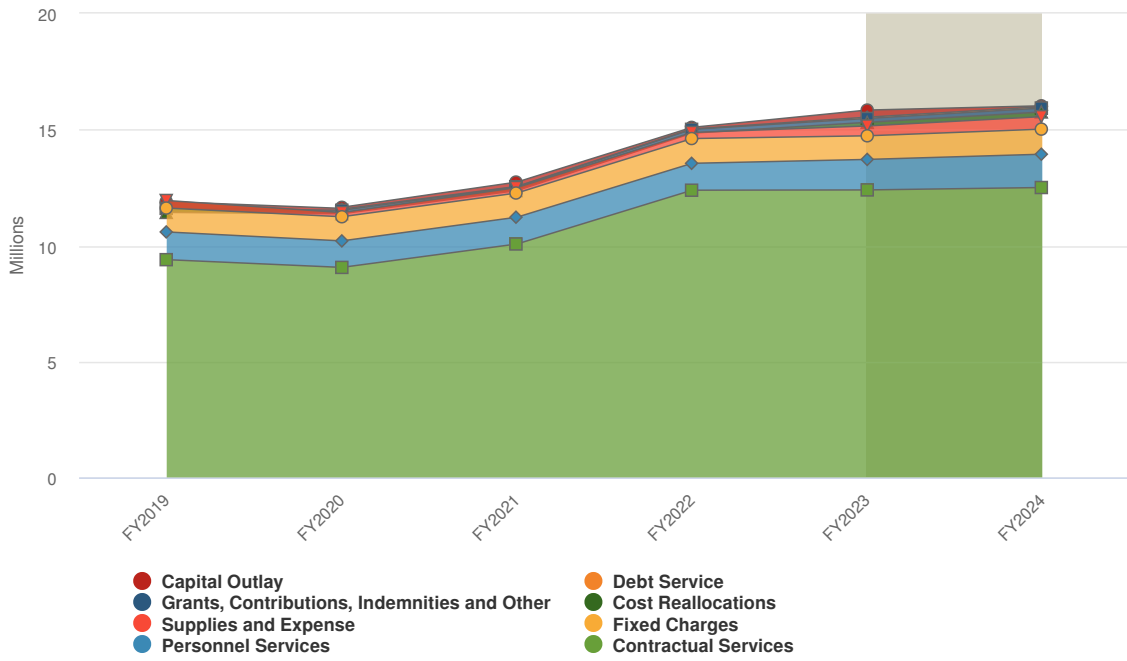


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Electric Utility Department: Administration and Customer Accounts

Administration

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

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.
- Provide 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.

Customer Accounts

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

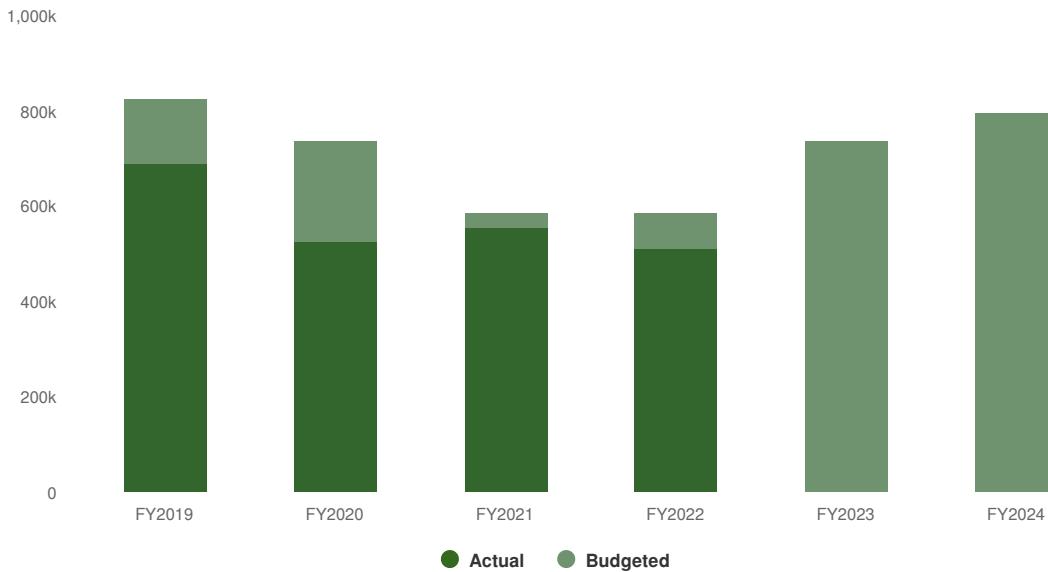
Services:

- 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 Wisconsin 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.

Expenditures Summary

\$796,125 **\$59,340**
 (8.05% vs. prior year)

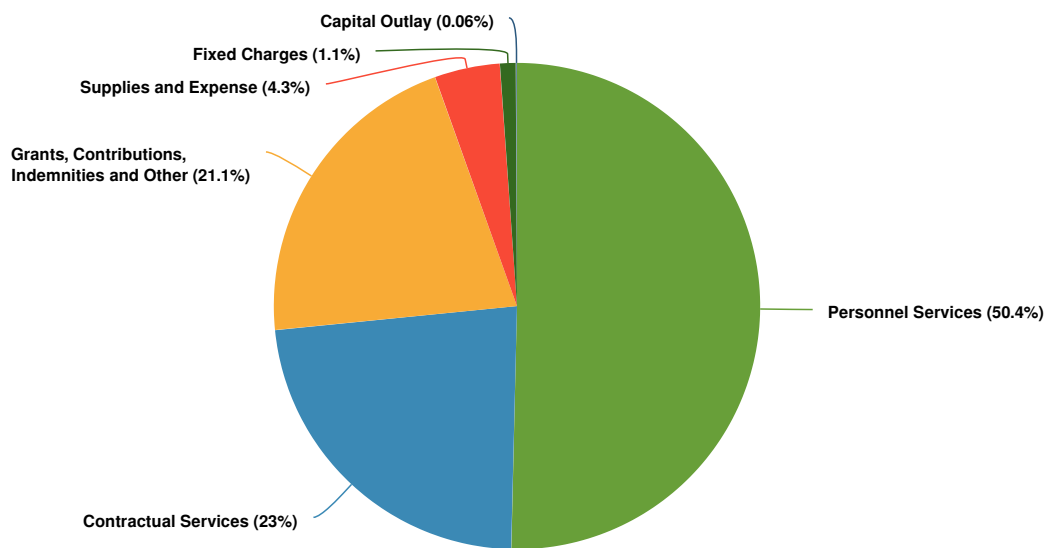
Administration and Accounts Proposed and Historical Budget vs. Actual



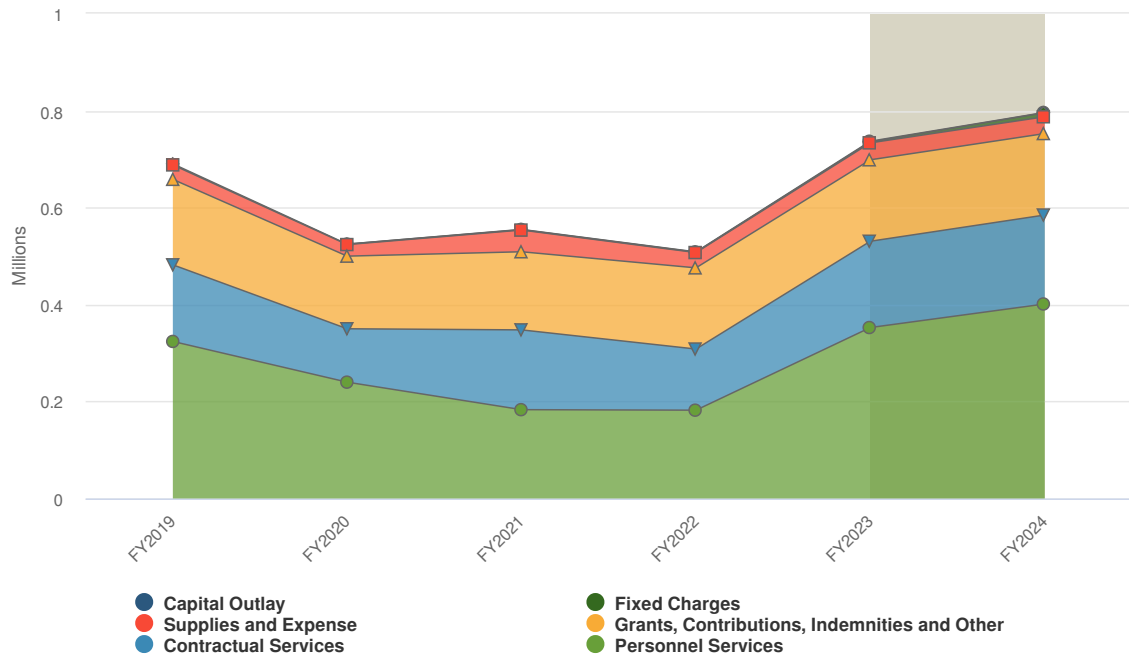
The large increase in budgeted expenses for 2024 for wastewater operations is due to \$9,452,383.00 in anticipated Clean Water Revolving Loan Funds the City will need for several large capital projects, including the sewer extension at the Northeast Water Treatment Plant, sanitary sewer I & I mitigation at Basin 2, phase two of the E. Centralia St. Reconstruction Project, and planning for phase three of the E. Centralia St. Reconstruction Project.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Electric Utility Department: Operations and Maintenance

Operations and Maintenance

Description: The Operations and Maintenance Division is responsible for maintaining the efficient operation of the Electric Utility infrastructure, such as the substations, meters, and transformers. The division comprises five full-time employees, including a lead line technician, three line technicians, and an apprentice line technician.

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.

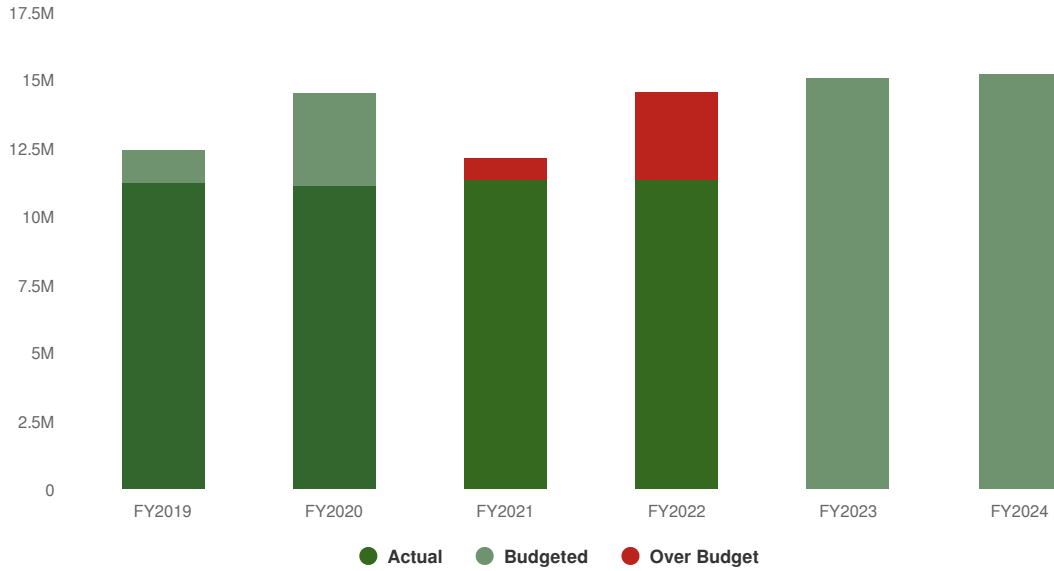
Goals and Standards of Performance:

- 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.

Expenditures Summary

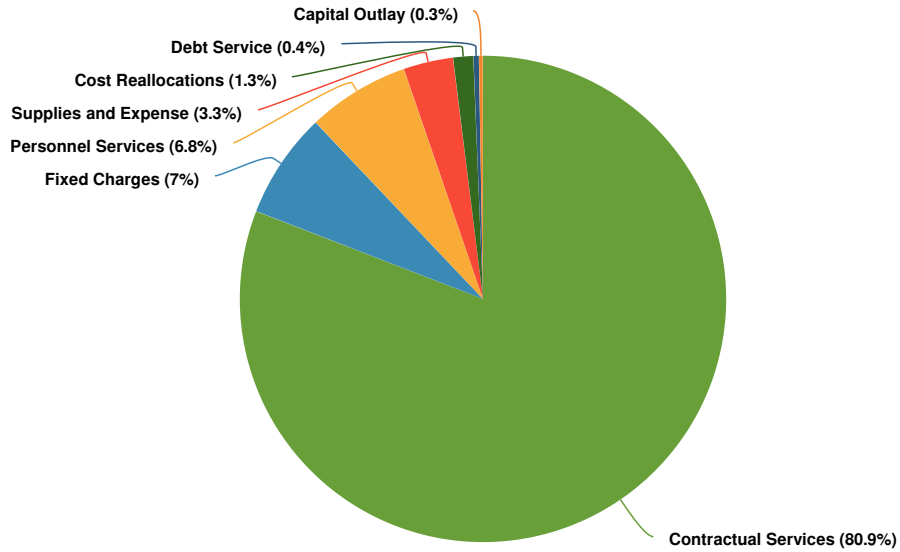
\$15,227,267 **\$125,172**
(0.83% vs. prior year)

Operations and Maintenance Proposed and Historical Budget vs. Actual

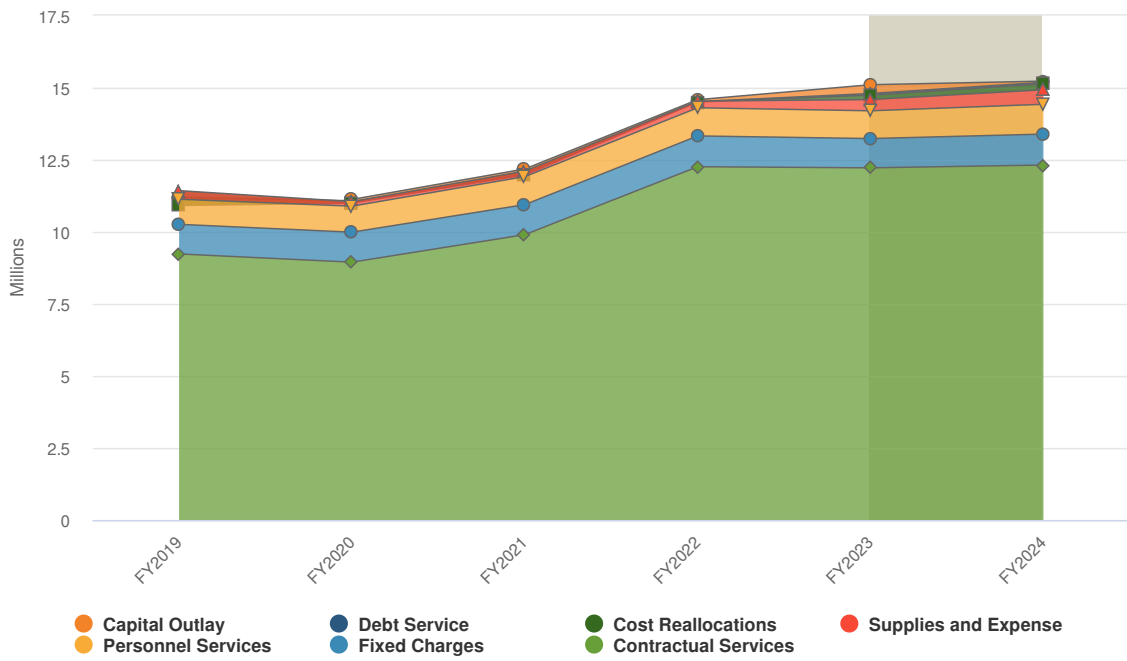


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

CAPITAL IMPROVEMENTS

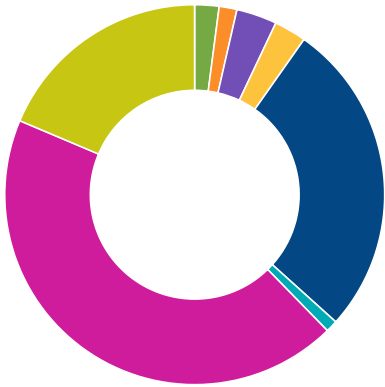
Capital Improvements: One-year Plan

Total Capital Requested

\$20,139,923

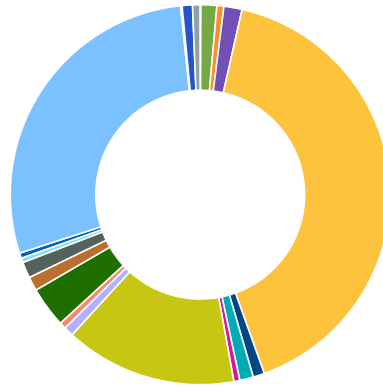
42 Capital Improvement Projects

Total Funding Requested by Department



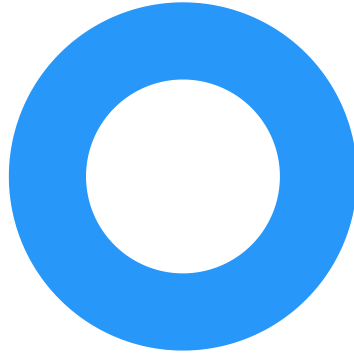
Administrative Services (0%)	\$3,625.52
Electric Utility (2%)	\$413,934.60
Emergency Medical Services (2%)	\$302,899.00
Fire Protection Services (3%)	\$696,256.00
Law Enforcement Services (3%)	\$550,982.10
Public Works (27%)	\$5,418,640.88
Recreation (1%)	\$205,000.00
Sewer Utility (44%)	\$8,795,610.00
Water Utility (19%)	\$3,752,975.00
TOTAL	\$20,139,923.10

Total Funding Requested by Source



Capital Equipment Replacement Fund - Computer (0%)	\$
Capital Equipment Replacement Fund - EMS (1%)	\$272,89
Capital Equipment Replacement Fund - Fire (1%)	\$119,841.
Capital Equipment Replacement Fund - General (2%)	\$30
Clean Water Fund Loans (41%)	\$8,255,473.00
Developer Reimbursement (1%)	\$195,178.60
Electric Fund (1%)	\$234,532.46
EMS Fund (1%)	\$101,225.82
G.O. Debt (15%)	\$2,945,000.00
G.O. Debt (previously issued) (1%)	\$168,909.00
General Fund (1%)	\$111,400.00
Grants/Donations (3%)	\$695,000.00
Intergovernmental Funds (1%)	\$240,059.04
Reserves - Capital Projects (1%)	\$276,988.72
Reserves - Community Development Fund (0%)	\$75,000.00
Reserves - Park Fund (0%)	\$90,000.00
Safe Drinking Water Fund Loans (28%)	\$5,706,121.00
Sewer Fund (0%)	\$25,000.00
Special Funds (1%)	\$175,811.26
Water Fund (1%)	\$130,497.68
TOTAL	\$20,139,923.54

Capital Costs Breakdown



● Capital Costs (100%) \$20,139,923.10
TOTAL \$20,139,923.10

Administrative Services Requests

Itemized Requests for 2024

2024 Server Upgrades (City Admin Building)	\$3,626
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Hard drive and memory module for server at City Administration Building.

Total: \$3,626

Law Enforcement Services Requests

Itemized Requests for 2024

2024 PD Elevator Replacement **\$200,000**

Repair PD elevator at Walworth County Government Center building. Project was supposed to be done in 2023, but the bids came in too high for the work. The City is sharing the cost with Walworth County.

2024 Server Upgrades (Police Department) **\$7,661**

Hard drive, memory module, and terastation for server at Police Department.

2024 Vehicle Replacement - #103 (Patrol Operations) **\$74,536**

The City tried replacing vehicle #103 in 2022, but the City did not receive the Ford Explorer in 2022--and the City hasn't received it in 2023 either. Delivery may be delayed until 2024. The 2023 model the City ordered in 2022 may be...

2024 Vehicle Replacement - #104 (Patrol Operations) **\$74,536**

As part of the Police Department's vehicle replacement schedule, the Police Department is looking to replace a 2017 Ford Police Interceptor. The vehicle was initially due to be replaced in 2023, but its lifecycle has been extended due to...

2024 Vehicle Replacement - #109 (Investigations) **\$33,384**

As part of the Police Department's vehicle replacement schedule, the Police Department is seeking to replace the current 2013 Chevrolet Impala. The Impala was initially scheduled to be replaced this year, but was extended an additional...

2024 Walworth County Radio Communications Project (Police Department) **\$160,865**

As a result of Walworth County's replacement of its radio towers, the Police Department must replace its radios. The radio replacement was authorized by the Common Council and ordered in December of 2022 (Purchase Orders #12394, 12395, 12396,...

Total: \$550,982

Public Works Requests

Itemized Requests for 2024

2024 Annual Maintenance of Misc. Roadways **\$100,000**

Annual maintenance of misc. roadways, including patching, crack filling and other surface treatments.

2024 E Centralia Street Reconstruction Project | Phase II **\$4,276,584**

Reconstruction of E Centralia St from I-43 to CTH H, reconstruction of McKenzie Ln from E Centralia St to Proctor Dr, and paving of White River Trail from Proctor Dr to CTH H.

2024 Feasibility Study for Downtown Streetscapes Improvement Project **\$75,000**

Goal of project is to find a permanent fix for the pavers and steps on the sidewalks in downtown Elkhorn, which are deteriorating and having a negative impact on business owners.

2024 Forestry Bucket Truck **\$225,000**

Purchase forestry bucket truck to replace existing bucket truck.

2024 Pavement Marking Paint Sprayer **\$26,000**

Purchase pavement marking paint sprayer.

2024 Pheasant Way Retaining Wall Reconstruction **\$55,000**

Replace existing retaining wall adjacent to drainage swale for retention pond

2024 US 12 NB Bypass Lane at N. Country Club Parkway **\$289,174**

Construct bypass lane on US 12 (northbound) at intersection of N. Country Club Parkway.

2024 Walworth County Radio Communications Project (Public Works Department) **\$59,258**

Purchase new radios that will be compliant with Walworth County's new radio towers. According to the County, the City's DPW order totals \$59,258.28. The share of the ARPA funds for DPW has been applied below specifically to...

2024-2028 WisDOT SMFA's **\$65,625**

Participate in cost-sharing with WisDOT for repavement of several connecting highways in the City, including the following: 1) STH 67 from I-43 to Walworth 2) STH 67 from N. Lincoln St. to US 12 3) STH 11 from Church St. to Cobb Rd.

2025 W Centralia Street Reconstruction Project | Phase III **\$240,000**

Reconstruction of W Centralia Street from Devendorf St to Lincoln St

2026 MS4 Babe Mann Park Bio-Retention Project **\$7,000**

Babe Mann Park Bio-Retention Project. Preliminary design would start in 2024, including quantifying and tabulating removals to show that TMDL requirements will be met during the next permit cycle 2024-2029. Final design and specs would be...

Total: \$5,418,641

Recreation Requests

Itemized Requests for 2024

2024 Replacement Recreation Vehicle **\$40,000**

The Recreation Department is in need of a replacement vehicle that was deemed out of commission prior to 2019. The vehicle could also serve as a training vehicle that could be used for (out of town trainings, conferences, etc.) The main...

2024 Rolling Creek Park **\$50,000**

Demo home and abandon wells & septic system.

2025 Bandshell Restoration **\$115,000**

Restore Elkhorn Bandshell. An assessment was completed by MSA in January of 2020. The assessment is attached to this request. Additional funds can potentially be accessed through donations/grants that may reduce overall cost. \$40,000 is...

Total: \$205,000

Fire Protection Services Requests

Itemized Requests for 2024

2024 Fire Brush Truck **\$267,694**

The Fire Department had planned on ordering and receiving this truck in 2023, but the procurement of the brush truck has been delayed. The brush truck was recently ordered and will likely be received in 2024.

2024 Fire Station Facility Replacement and Remodel Feasibility Study **\$40,000**

The current fire station located at 13 S. Broad Street was built and put into service in 1971. An addition was constructed in 1987. The station was originally constructed to standards used to accommodate volunteer firefighting staff and vehicles...

2024 Walworth County Radio Communications Project (Fire Department) **\$388,562**

The department needs to replace all its radios as the Walworth County Dispatch Center is replacing the entire radio system in the county. The department utilizes the dispatch center for all of its fire and medical emergency callouts. Without this...

Total: \$696,256

Emergency Medical Services Requests

Itemized Requests for 2024

2024 Ambulance Replacement **\$302,899**

This ambulance replacement is on the department vehicle replacement schedule. The vehicle being replaced is from 2009. The department ambulances are on a 15-year replacement schedule. The EMS Capital Equipment Replacement Fund will have...

Total: \$302,899

Water Utility Requests

Itemized Requests for 2024

2024 Commercial Cross-Connection Inspections **\$49,175**

Complete contract with Hydro-Corp to inspect commercial cross-connections.

2024 Feasibility Study for Replacing Reservoir at Centralia WTP **\$20,000**

The reservoir roof at the Centralia WTP may collapse soon. The City needs a plan on what to do if this happens. The purpose of the feasibility study would be to examine options for replacing the reservoir roof or using an alternate process, such...

2024 Generator PM & Load Bank Testing **\$15,100**

Generator preventative maintenance at NEWTP, Lakeland WTP, Centralia WTP, and Well 8. Load testing should be done every other year but engine should be tested every year.

2024 Lakeland Water Treatment Plant HMO Rehab Project **\$3,636,000**

Rehab the Lakeland Water Treatment Plant to utilize hydrous manganese oxide (HMO) for treatment.

2024 Lakeland WTP Reservoir Inspection/Cleaning **\$10,000**

Inspect and clean the Lakeland WTP reservoir.

2024 Residential AMI Meter Install & Cross Connection **\$22,700**

Original contract with HydroCorp was for 800 meters. They've completed 575, which leaves 225 left to replace.

Total: \$3,752,975

Sewer Utility Requests

Itemized Requests for 2024

2024 NEWTP Lift Station Abandonment, Sanitary Sewer Extension, Water Main Extension **\$7,065,000**

Install gravity sewer line and abandon lift station at NEWTP in order to increase capacity of NEWTP. Project will also increase availability of City sewer service near Cobb Road and State Highway 12. If the cost is feasible, the project will also...

2024 Sanitary Sewer Flow Metering **\$15,000**

Conduct sanitary sewer flow metering to gather data post I&I mitigation-improvement projects.

2024 Sanitary Sewer I & I Mitigation | Basin 2 **\$1,705,610**

Conduct pipe lining in basin #2 as part of sanitary sewer I&I mitigation plan.

2025 Nettesheim Sanitary Sewer Lift Station Replacement **\$10,000**

Complete replacement of Nettesheim Lift Station; refer to attached report. Engineering design covered under signed agreement with Applied Tech dated September 14, 2021. \$10,000 is for soil borings (2024). Assumed 10% for construction...

Total: \$8,795,610

Electric Utility Requests

Itemized Requests for 2024

2024 Brush Hog **\$10,000**

Brush Hog attaches to the skidsteer to keep area around poles, under lines, etc. clean from limbs, overgrowth, etc.

2024 Installation of 3-Phase Meters **\$43,680**

Contract for meter tech to install 3-phase meters; cost based on 8 hrs/week @ 105/hr (for 52 weeks)

2024 LED Lights **\$120,000**

Install LED lights on City streets and public spaces: 24 flood & 241 roadway, arms and connectors.

2024 Meters for Creekside Community Development **\$30,076**

The Electric Department needs to purchase meters for the Creekside Community Development. 28 x 12s class 200 meters
68 x 16s class 200 meters

2024 Miscellaneous Electrical Equipment for Creekside Development **\$124,923**

The City needs to purchase a variety of equipment to provide electrical service to the Creekside Community Development. These materials will be paid for by the developer. 20,000 feet of #1 solid wire--> unit price of \$3,857.65;...

2024 Switchgears for Creekside Development **\$70,255**

Purchase 2 PMH-9 switchgears for Creekside Community Development. Costs will be charged to project 2443. The City will be reimbursed by the Creekside developer for the switchgears.

2024 Trailer for Mini-Excavator and Skid Loader **\$15,000**

The trailer that we haul our mini excavator on is starting to rot away; it's over 25 years old. The Electric Department needs a wider trailer to haul its skid loader too, so the trailer would be used to haul both of them at individual times.

Total: \$413,935

Supplemental Capital Improvement Information

2024 Vehicle Replacement - #103 (Patrol Operations)

Overview

Request Owner	Adam Swann
Department	Law Enforcement Services
Type	Capital Equipment

Description

The City tried replacing vehicle #103 in 2022, but the City did not receive the Ford Explorer in 2022—and the City hasn't received it in 2023 either. Delivery may be delayed until 2024. The 2023 model the City ordered in 2022 may be discontinued. If this happens, the cost for a 2024 model would be \$48,276. This is an increase over the 2023 model cost of \$41,497.50. The total 2024 cost is expected to be \$74,536. The City has \$81,030 in funds unused from prior years to cover the cost.

2024 Vehicle Replacement - #104 (Patrol Operations)

Overview

Request Owner	Joel Christensen, Police Chief
Department	Law Enforcement Services
Type	Capital Equipment

Description

As part of the Police Department's vehicle replacement schedule, the Police Department is looking to replace a 2017 Ford Police Interceptor. The vehicle was initially due to be replaced in 2023, but its lifecycle has been extended due to the uncertainty of whether the Police Department's 2023 order will be fulfilled or once again canceled as it was in 2022. As of July 20th, the odometer reads 92,253 miles and the vehicle has averaged 2,414 miles per month in 2023. As a result, it is estimated that the vehicle will have nearly 107,000 miles on it by the end of the year and dependent on when a replacement vehicle can be secured and upfitted, the odometer on the vehicle will likely read approximately 120,000 miles when it is retired from service.

2024 Vehicle Replacement - #109 (Investigations)

Overview

Request Owner	Joel Christensen, Police Chief
Department	Law Enforcement Services
Type	Capital Equipment

Description

As part of the Police Department's vehicle replacement schedule, the Police Department is seeking to replace the current 2013 Chevrolet Impala. The Impala was initially scheduled to be replaced this year, but was extended an additional year.

2024 Walworth County Radio Communications Project (Police Department)

Overview

Request Owner	Joel Christensen, Police Chief
Department	Law Enforcement Services
Type	Capital Equipment

Description

As a result of Walworth County's replacement of its radio towers, the Police Department must replace its radios. The radio replacement was authorized by the Common Council and ordered in December of 2022 (Purchase Orders #12394, 12395, 12396, 12397 and 12398). Per County correspondence dated October 5, 2023, the County will contribute at least \$46,463.93 towards the PD's radios.

2024 Walworth County Radio Communications Project (Public Works Department)

Overview

Request Owner	Matthew Lindstrom, Public Works Director
Department	Public Works
Type	Capital Equipment
Project Number	2024R01

Description

Purchase new radios that will be compliant with Walworth County's new radio towers.

According to the County, the City's DPW order totals \$59,258.28. The share of the ARPA funds for DPW has been applied below specifically to the DPW radios (i.e., not water or electric).

2026 MS4 Babe Mann Park Bio-Retention Project

Overview

Request Owner	Matthew Lindstrom, Public Works Director
Est. Start Date	04/06/2026
Est. Completion Date	11/27/2026
Department	Public Works
Type	Capital Improvement
Project Number	2026MS401

Description

Babe Mann Park Bio-Retention Project. Preliminary design would start in 2024, including quantifying and tabulating removals to show that TMDL requirements will be met during the next permit cycle 2024-2029.

Final design and specs would be completed in 2025. Construction would occur in 2026.

2024 Replacement Recreation Vehicle

Overview

Request Owner	Karl Sorvich, Recreation Director
Department	Recreation
Type	Capital Equipment

Description

The Recreation Department is in need of a replacement vehicle that was deemed out of commission prior to 2019.

The vehicle could also serve as a training vehicle that could be used for (out of town trainings, conferences, etc.)

The main users of this vehicle would be used by the Recreation Director, Recreation Supervisor and 18+ seasonal staff.

The main programs this vehicle would be used for are:

- Out of town meetings (Baseball/Softball, Flag Football and Wisconsin Rec Meetings)
- Sunset Camp - our camp employees meet participants at Middle School for check in, driving is required to get our staff to the Middle School
- Equipment Transportation - often required for events and program start (storage is throughout the city, personal vehicles are often used)
- Sunset Pool Concession Orders - currently DPW assists with pick up/ delivery of concession items (we are restricted on when that can occur)
- Program Equipment Pick Ups: Locations often visited are laundromat, coaches locker, Walmart, Hansens Market and Hansens Screen Printing

2025 Bandshell Restoration

Overview

Request Owner	Karl Sorvich, Recreation Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2025
Department	Recreation
Type	Capital Improvement

Description

Restore Elkhorn Bandshell.

An assessment was completed by MSA in January of 2020. The assessment is attached to this request.

Additional funds can potentially be accessed through donations/grants that may reduce overall cost.

\$40,000 is set aside for bandshell assessment to be completed by an accredited historical building assessor. Wisconsin Historical Society estimates cost can range from \$20,000-\$50,000 for assessment.

2024 Fire Station Facility Replacement and Remodel Feasibility Study

Overview

Request Owner	Rod Smith, Fire Chief
Department	Fire Protection Services
Type	Capital Improvement

Description

The current fire station located at 13 S. Broad Street was built and put into service in 1971. An addition was constructed in 1987. The station was originally constructed to standards used to accommodate volunteer firefighting staff and vehicles. The station was centrally located in the City of Elkhorn at the time. The addition was added to accommodate volunteer EMS staff and vehicles. The buildings are aging and deteriorating and the space needs have changed drastically.

The department has evolved into a 24-hour-staffed department and the area served by the department has grown.

The following is a list of concerns this feasibility study will be looking at:

1. Current station condition.
2. Current staff accommodations.
3. Will one or more fire stations be needed?
4. Location or Locations.
5. Funding options.

2024 Walworth County Radio Communications Project (Fire Department)

Overview

Request Owner	Rod Smith, Fire Chief
Department	Fire Protection Services
Type	Capital Equipment

Description

The department needs to replace all its radios as the Walworth County Dispatch Center is replacing the entire radio system in the county. The department utilizes the dispatch center for all of its fire and medical emergency callouts. Without this purchase the department would not have any radio communication system.

The cost of this replacement will be split equally between the fire department capital budget and the EMS fund. The towns that contract with the City for fire and EMS emergency services will also contribute funds using the budget expense allocating percentage. Walworth County has adopted a resolution to use ARPA funds to help all county municipalities with the replacement costs.

The Walworth County MABAS Division 103, consisting of all county fire departments, have combined to write a regional FEMA, Assistance to Fire Departments Grant (AFG). On the submission of this capital budget request, the grant was still in the award review process.

All of the above will reduce the cost to the city. For budgeting purposes, we're assuming that \$112,231.32 of the total cost will be covered by the County's ARPA funding.

In determining the allocations below, the ARPA funding of \$112,231.32 was deducted from the total cost of \$388,562. The net cost of \$276,330.68 was then split evenly between the Fire Dept and EMS--i.e., equaling \$138,165.34 each. The City is responsible for paying 57% of the share of the Fire and 64% of the EMS cost. This equals \$78,754.24 for the City's share of Fire and \$88,425.82 for the City's share of EMS.

2024 Ambulance Replacement

Overview

Request Owner	Rod Smith, Fire Chief
Department	Emergency Medical Services
Type	Capital Equipment

Description

This ambulance replacement is on the department vehicle replacement schedule. The vehicle being replaced is from 2009. The department ambulances are on a 15-year replacement schedule.

The EMS Capital Equipment Replacement Fund will have approximately \$212,118.90 available by the beginning of 2024, meaning the department will need another \$90,780.10 in funding to pay for the vehicle. The CIP calls for the EMS Fund to use \$30,000 in existing Wisconsin DHS Funding Assistance Grant funds towards the ambulance. This leaves a balance of \$60,780.10. The EMS Capital Equipment Replacement Fund will add another \$100,000 in 2024, so there should be enough funds assuming the City doesn't have to pay the full amount of the cost on January 1, 2025.

2024 Feasibility Study for Replacing Reservoir at Centralia WTP

Overview

Request Owner	Adam Swann
Est. Start Date	01/01/2024
Department	Water Utility
Type	Capital Improvement

Description

The reservoir roof at the Centralia WTP may collapse soon. The City needs a plan on what to do if this happens. The purpose of the feasibility study would be to examine options for replacing the reservoir roof or using an alternate process, such as building a small addition to well #6 and pumping the water directly to the Centralia Water Treatment Plant rather than directing the water from the well to the reservoir before going to the water treatment plant. The City needs well #6 to operate in order for the City to have sufficient water supply, especially if the Lakeland WTP is shut down next year as part of the HMO rehab. Trying to save well #6 would be a lot cheaper than drilling a new well or finishing the pumphouse for well #10.

(The small addition discussed above would have a skid unit inside.)

2024 NEWTP Lift Station Abandonment, Sanitary Sewer Extension, Water Main Extension

Overview

Request Owner	Adam Swann
Department	Sewer Utility
Type	Capital Improvement

Description

Install gravity sewer line and abandon lift station at NEWTP in order to increase capacity of NEWTP. Project will also increase availability of City sewer service near Cobb Road and State Highway 12. If the cost is feasible, the project will also include adding a second watermain line.

The City submitted a request for a Clean Water Fund loan for this project in June 2023.

2025 Nettesheim Sanitary Sewer Lift Station Replacement

Overview

Request Owner	Matthew Lindstrom, Public Works Director
Est. Start Date	03/04/2024
Est. Completion Date	11/28/2026
Department	Sewer Utility
Type	Capital Improvement
Project Number	2025SanSew01

Description

Complete replacement of Nettesheim Lift Station; refer to attached report. Engineering design covered under signed agreement with Applied Tech dated September 14, 2021.

\$10,000 is for soil borings (2024).

Assumed 10% for construction engineering.

Other funds for costs to date are from the 2022 Sanitary Sewer Bond funds.

2024 Miscellaneous Electrical Equipment for Creekside Development

Overview

Request Owner	Adam Swann
Department	Electric Utility
Type	Capital Equipment

Description

The City needs to purchase a variety of equipment to provide electrical service to the Creekside Community Development. These materials will be paid for by the developer.

20,000 feet of #1 solid wire--> unit price of \$3,857.65; total cost of \$77,153

20,000 feet of 2" pipe--> unit price of \$1,173.12; total cost of \$23,462.40

60 x 25 KVA elbows --> unit price of \$58.69; total cost of \$3,521.40

14 x-fer pads 3/6--> unit price of \$1,484.75; total cost of \$20,786.50

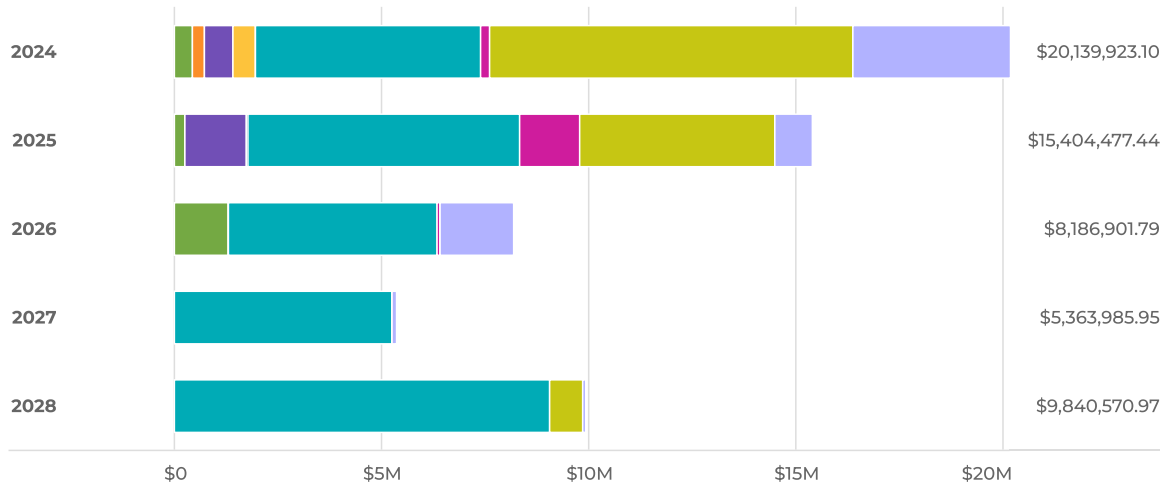
Capital Improvements: Multi-year Plan

Total Capital Requested

58,935,859

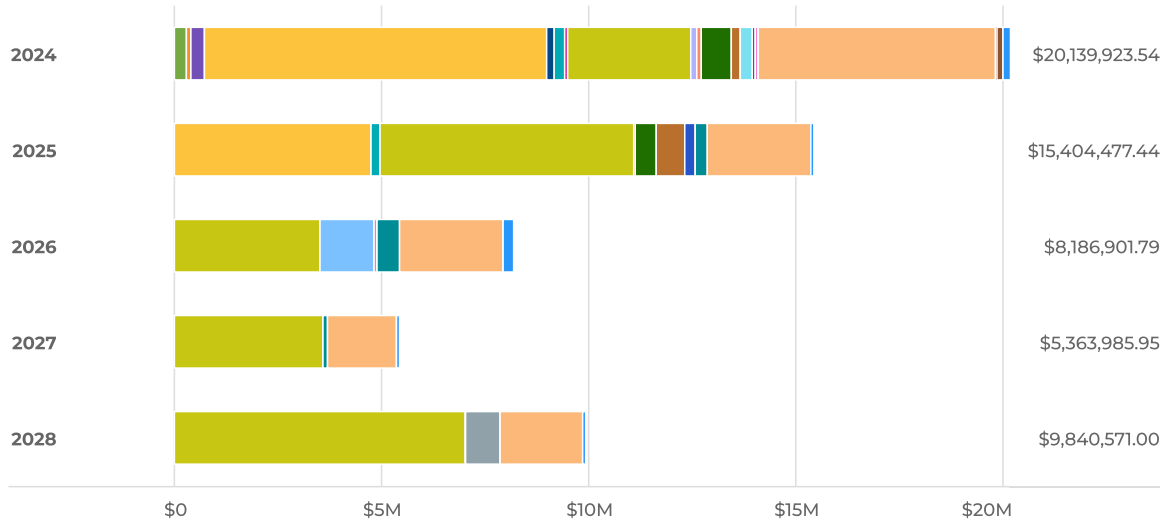
84 Capital Improvement Projects

Total Funding Requested by Department



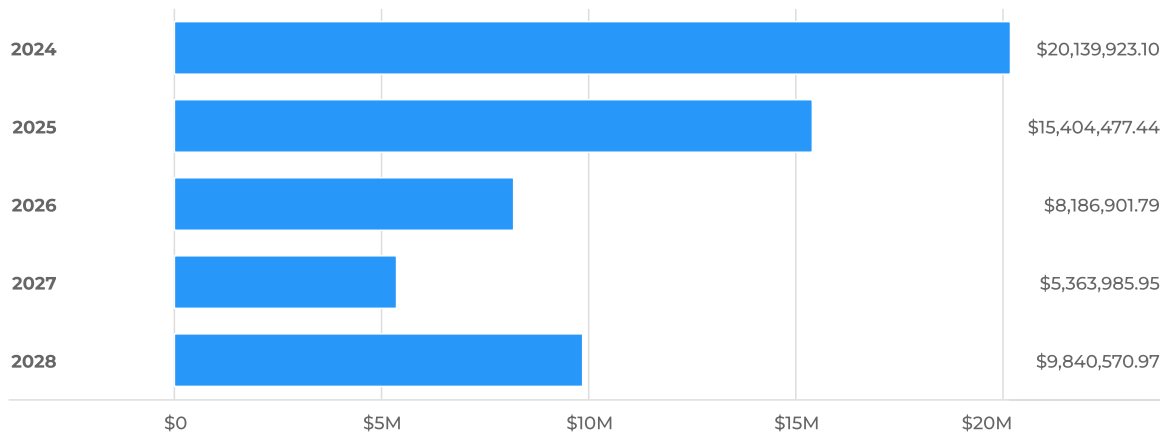
- Administrative Services
- Emergency Medical Services
- Law Enforcement Services
- Public Works
- Sewer Utility
- Electric Utility
- Fire Protection Services
- Library
- Recreation
- Water Utility

Total Funding Requested by Source



- Capital Equipment Replacement Fund - Co...
- Capital Equipment Replacement Fund - Fire
- Clean Water Fund Loans
- Electric Fund
- G.O. Debt
- General Fund
- Intergovernmental Funds
- Reserves - Capital Projects
- Reserves - Electric Fund
- Reserves - Sewer Fund
- Revenue Bonds - Water Utility
- Sewer Fund
- Water Fund
- Capital Equipment Replacement Fund - EMS
- Capital Equipment Replacement Fund - Ge...
- Developer Reimbursement
- EMS Fund
- G.O. Debt (previously issued)
- Grants/Donations
- Park Fund
- Reserves - Community Development Fund
- Reserves - Park Fund
- Revenue Bonds - Sewer Utility
- Safe Drinking Water Fund Loans
- Special Funds

Capital Costs Breakdown



- Capital Costs

Cost Savings & Revenues

There's no data for building chart

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department

Department	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Administrative Services	2024 Server Upgrades (City Admin Building)	\$3,625.52		\$3,625.52				
Total Administrative Services		\$3,625.52	\$0.00	\$3,625.52	\$0.00	\$0.00	\$0.00	\$0.00
Electric Utility	2024 Meters for Creekside Community Development	\$30,076.00		\$30,076.00				
	2024 Miscellaneous Electrical Equipment for Creekside Development	\$124,923.30		\$124,923.30				
	2024 LED Lights	\$120,000.00		\$120,000.00				
	2024 Installation of 3-Phase Meters	\$43,680.00		\$43,680.00				
	2024 Brush Hog	\$10,000.00		\$10,000.00				
	2024 Trailer for Mini-Excavator and Skid Loader	\$15,000.00		\$15,000.00				
	2024 Switchgears for Creekside Development	\$70,255.30		\$70,255.30				
	2025 Replace 2016 Ford 550	\$250,000.00			\$250,000.00			
	2026 Transformers for Creekside Development	\$787,407.49				\$787,407.49		
	2026 Transformers for Inventory/Future Projects	\$516,101.96				\$516,101.96		
Total Electric Utility		\$1,967,444.05	\$0.00	\$413,934.60	\$250,000.00	\$1,303,509.45	\$0.00	\$0.00
Emergency Medical Services	2024 Ambulance Replacement	\$302,899.00		\$302,899.00				
Total Emergency Medical Services		\$302,899.00	\$0.00	\$302,899.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Protection Services	2024 Fire Brush Truck	\$267,694.00		\$267,694.00				
	2024 Walworth County Radio Communications Project (Fire Department)	\$388,562.00		\$388,562.00				
	2024 Fire Station Facility Replacement and Remodel Feasibility Study	\$40,000.00		\$40,000.00				
	2025 Ladder Truck Replacement	\$1,500,000.00			\$1,500,000.00			
Total Fire Protection Services		\$2,196,256.00	\$0.00	\$696,256.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00
Law Enforcement Services	2024 Vehicle Replacement - #103 (Patrol Operations)	\$74,536.00		\$74,536.00				
	2024 Server Upgrades (Police Department)	\$7,660.86		\$7,660.86				
	2024 PD Elevator Replacement	\$200,000.00		\$200,000.00				
	2024 Vehicle Replacement - #104 (Patrol Operations)	\$74,536.00		\$74,536.00				
	2024 Vehicle Replacement - #109 (Investigations)	\$33,384.00		\$33,384.00				
	2024 Walworth County Radio Communications Project (Police Department)	\$160,865.24		\$160,865.24				
Total Law Enforcement Services		\$550,982.10	\$0.00	\$550,982.10	\$0.00	\$0.00	\$0.00	\$0.00
Library	2025 Matheson Memorial Library-Digital Sign Replacement	\$14,333.00			\$14,333.00			
Total Library		\$14,333.00	\$0.00	\$0.00	\$14,333.00	\$0.00	\$0.00	\$0.00
Public Works	2024 Feasibility Study for Downtown Streetscapes Improvement Project	\$75,000.00		\$75,000.00				
	2024 Pheasant Way Retaining Wall Reconstruction	\$55,000.00		\$55,000.00				
	2024 Walworth County Radio Communications Project (Public Works Department)	\$59,258.28		\$59,258.28				
	2024 E Centralia Street Reconstruction Project Phase II	\$4,504,943.00	\$228,359.00	\$4,276,584.00				
	2024 Annual Maintenance of Misc. Roadways	\$100,000.00		\$100,000.00				
	2024 US 12 NB Bypass Lane at N. Country Club Parkway	\$325,083.60	\$35,910.00	\$289,173.60				
	2024 Pavement Marking Paint Sprayer	\$26,000.00		\$26,000.00				
	2024 Tanker Truck Conversion to Dump Truck	\$70,000.00			\$70,000.00			
	2024 Forestry Bucket Truck	\$225,000.00		\$225,000.00				

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department

Department	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
	2024-2028 WisDOT SMFA's	\$1,762,500.00		\$65,625.00	\$65,625.00	\$65,625.00	\$65,625.00	\$1,500,000.00
	2025 W Centralia Street Reconstruction Project Phase III	\$6,092,107.00		\$240,000.00	\$5,852,107.00			
	2025 International Snow Plow Truck	\$260,000.00			\$260,000.00			
	2025 Annual Maintenance of Misc. Roadways	\$100,000.00			\$100,000.00			
	2026 Chipper / Brine Truck	\$170,000.00				\$170,000.00		
	2026 Sunnyside Drive Resurfacing	\$56,440.16			\$2,429.38	\$54,010.78		
	2026 Westward Drive Reconstruction	\$2,000,574.96			\$86,111.70	\$1,914,463.26		
	2026 Olson Street Reconstruction	\$779,635.83			\$33,558.24	\$746,077.59		
	2026 Van Buren Street Reconstruction	\$757,413.46			\$32,601.71	\$724,811.75		
	2026 Sunset Drive Reconstruction	\$794,345.94			\$34,191.41	\$760,154.53		
	2026 MS4 Babe Mann Park Bio-Retention Project	\$303,000.00		\$7,000.00	\$31,000.00	\$265,000.00		
	2026 Ventrac Accessories	\$34,400.00				\$34,400.00		
	2026 Annual Maintenance of Misc. Roadways	\$100,000.00				\$100,000.00		
	2027 Laser Box Grader for Baseball Fields	\$30,000.00					\$30,000.00	
	2027 International Snow Plow Truck	\$270,000.00					\$270,000.00	
	2027 Jefferson St. Reconstruction	\$4,677,814.98				\$201,349.43	\$4,476,465.55	
	2027 Annual Maintenance of Misc. Roadways	\$100,000.00					\$100,000.00	
	2028 Street Improvement Program & WisDOT SMFA's	\$7,762,466.37					\$321,895.40	\$7,440,570.97
	2028 Annual Maintenance of Misc. Roadways	\$100,000.00						\$100,000.00
Total Public Works		\$31,590,983.58	\$264,269.00	\$5,418,640.88	\$6,567,624.44	\$5,035,892.34	\$5,263,985.95	\$9,040,570.97
Recreation	2024 Baseball Field Lighting at Harris Red Field	\$235,000.00			\$235,000.00			
	2024 Replacement Recreation Vehicle	\$40,000.00		\$40,000.00				
	2024 Rolling Creek Park	\$50,000.00		\$50,000.00				
	2025 Babe Mann - EZ Dock Pier Addition	\$5,000.00			\$5,000.00			
	2025 Access Control, Cameras & WIFI at Sunset Pool	\$25,000.00			\$25,000.00			
	2025 Harris Park Replace Baseball Field Fencing at Harris Red	\$70,000.00			\$70,000.00			
	2025 Bandshell Restoration	\$570,000.00		\$115,000.00	\$455,000.00			
	2025 Babe Mann Park Walking Path	\$552,980.00			\$552,980.00			
	2025 North Baseball Field Resurfacing at Sunset Park	\$50,000.00			\$50,000.00			
	2025 Lions Den Siding and Roof Replacement	\$40,000.00			\$40,000.00			
	2025 Colt Field - Mound Replacement	\$5,000.00			\$5,000.00			
	2026 Recreation Center - Multi Purpose Room V/A System	\$5,000.00				\$5,000.00		
	2026 Sunset Pool - Outdoor Speakers	\$5,000.00				\$5,000.00		
	2026 Dog Park - North N Church Street	\$75,000.00				\$75,000.00		
Total Recreation		\$1,727,980.00	\$0.00	\$205,000.00	\$1,437,980.00	\$85,000.00	\$0.00	\$0.00
Sewer Utility	2024 NEWTP Lift Station Abandonment, Sanitary Sewer Extension, Water Main Extension	\$7,375,000.00	\$310,000.00	\$7,065,000.00				
	2024 Sanitary Sewer I & I Mitigation Basin 2	\$1,705,610.00		\$1,705,610.00				
	2024 Sanitary Sewer Flow Metering	\$15,000.00		\$15,000.00				
	2025 Sanitary Sewer I & I Mitigation Basin 4 & 5	\$254,540.00			\$254,540.00			
	2025 Nettesheim Sanitary Sewer Lift Station Replacement	\$4,581,800.00	\$102,800.00	\$10,000.00	\$4,469,000.00			
	2028 Vactor Sewer Cleaner	\$800,000.00						\$800,000.00
Total Sewer Utility		\$14,731,950.00	\$412,800.00	\$8,795,610.00	\$4,723,540.00	\$0.00	\$0.00	\$800,000.00

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department

Department	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Water Utility	2024 Feasibility Study for Replacing Reservoir at Centralia WTP	\$20,000.00		\$20,000.00				
	2024 Lakeland WTP Reservoir Inspection/Cleaning	\$10,000.00		\$10,000.00				
	2024 Commercial Cross-Connection Inspections	\$49,175.00		\$49,175.00				
	2024 Residential AMI Meter Install & Cross Connection	\$22,700.00		\$22,700.00				
	2024 Generator PM & Load Bank Testing	\$15,100.00		\$15,100.00				
	2024 Lakeland Water Treatment Plant HMO Rehab Project	\$4,200,000.00	\$564,000.00	\$3,636,000.00				
	2025 Lakeland WTP Softeners Resin Replacement & Hazardous Disposal	\$150,000.00			\$150,000.00			
	2025 Hydraulic Water Model	\$22,500.00			\$22,500.00			
	2025 Centralia St. WTP Reservoir Rehab	\$325,000.00			\$325,000.00			
	2025 Well #8 Inspection and Rehab	\$140,000.00			\$140,000.00			
	2025 Well 6 Roof Replacement	\$11,000.00			\$11,000.00			
	2026 Decommission Centralia WTP	\$2,025,000.00			\$262,500.00	\$1,762,500.00		
	2027 Well #4 Abandonment	\$100,000.00					\$100,000.00	
Total Water Utility		\$7,090,475.00	\$564,000.00	\$3,752,975.00	\$911,000.00	\$1,762,500.00	\$100,000.00	\$0.00
Total Departments		\$60,176,928.25	\$1,241,069.00	\$20,139,923.10	\$15,404,477.44	\$8,186,901.79	\$5,363,985.95	\$9,840,570.97

City of Elkhorn
2024-2028 Capital Improvement Plan
By Funding Source

Funding Source	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Capital Equipment Replacement Fund - Computer	2024 Server Upgrades (Police Department)	\$7,660.86		\$7,660.86				
	2024 Server Upgrades (City Admin Building)	\$3,625.52		\$3,625.52				
Total Capital Equipment Replacement Fund - Computer		\$11,286.38	\$0.00	\$11,286.38	\$0.00	\$0.00	\$0.00	\$0.00
Capital Equipment Replacement Fund - EMS	2024 Ambulance Replacement	\$272,899.00		\$272,899.00				
Total Capital Equipment Replacement Fund - EMS		\$272,899.00	\$0.00	\$272,899.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Equipment Replacement Fund - Fire	2024 Fire Brush Truck	\$119,841.00		\$119,841.00				
Total Capital Equipment Replacement Fund - Fire		\$119,841.00	\$0.00	\$119,841.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Equipment Replacement Fund - General	2024 Vehicle Replacement - #103 (Patrol Operations)	\$74,536.00		\$74,536.00				
	2024 Vehicle Replacement - #104 (Patrol Operations)	\$74,536.00		\$74,536.00				
	2024 Vehicle Replacement - #109 (Investigations)	\$33,384.00		\$33,384.00				
	2024 Walworth County Radio Communications Project (Police Department)	\$114,401.31		\$114,401.31				
	2024 Walworth County Radio Communications Project (Public Works Department)	\$12,843.27		\$12,843.27				
Total Capital Equipment Replacement Fund - General		\$309,700.58	\$0.00	\$309,700.58	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Fund	2024 US 12 NB Bypass Lane at N. Country Club Parkway	\$276,988.72		\$276,988.72				
Total Capital Projects Fund		\$276,988.72	\$0.00	\$276,988.72	\$0.00	\$0.00	\$0.00	\$0.00
Clean Water Fund Loans	2024 NEWTP Lift Station Abandonment, Sanitary Sewer Extension, Water Main Extension	\$6,032,650.00	\$310,000.00	\$5,722,650.00				
	2024 Sanitary Sewer I & I Mitigation Basin 2	\$1,705,610.00		\$1,705,610.00				
	2024 E Centralia Street Reconstruction Project Phase II	\$661,773.00		\$661,773.00				
	2024 Lakeland Water Treatment Plant HMO Rehab Project	\$145,440.00		\$145,440.00				
	2025 Nettesheim Sanitary Sewer Lift Station Replacement	\$4,469,000.00			\$4,469,000.00			
	2025 W Centralia Street Reconstruction Project Phase III	\$273,789.00		\$20,000.00	\$253,789.00			
Total Clean Water Fund Loans		\$13,288,262.00	\$310,000.00	\$8,255,473.00	\$4,722,789.00	\$0.00	\$0.00	\$0.00
Developer Reimbursement	2024 Miscellaneous Electrical Equipment for Creekside Development	\$124,923.30		\$124,923.30				
	2024 Switchgears for Creekside Development	\$70,255.30		\$70,255.30				
Total Developer Reimbursement		\$195,178.60	\$0.00	\$195,178.60	\$0.00	\$0.00	\$0.00	\$0.00
EMS Fund	2024 Walworth County Radio Communications Project (Fire Department)	\$88,425.82		\$88,425.82				
	2024 Fire Station Facility Replacement and Remodel Feasibility Study	\$12,800.00		\$12,800.00				
Total EMS Fund		\$101,225.82	\$0.00	\$101,225.82	\$0.00	\$0.00	\$0.00	\$0.00
Electric Fund	2024 Meters for Creekside Community Development	\$30,076.00		\$30,076.00				
	2024 LED Lights	\$120,000.00		\$120,000.00				
	2024 Installation of 3-Phase Meters	\$43,680.00		\$43,680.00				
	2024 Brush Hog	\$10,000.00		\$10,000.00				
	2024 Trailer for Mini-Excavator and Skid Loader	\$15,000.00		\$15,000.00				
	2024 Walworth County Radio Communications Project (Public Works Department)	\$15,776.46		\$15,776.46				
	2025 Replace 2016 Ford 550	\$250,000.00			\$250,000.00			

City of Elkhorn
2024-2028 Capital Improvement Plan
By Funding Source

Funding Source	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Total Electric Fund		\$484,532.46	\$0.00	\$234,532.46	\$250,000.00	\$0.00	\$0.00	\$0.00
G.O. Debt	2024 Fire Brush Truck	\$13,835.88		\$13,835.88				
	2024 PD Elevator Replacement	\$50,000.00		\$50,000.00				
	2024 Pheasant Way Retaining Wall Reconstruction	\$55,000.00		\$55,000.00				
	2024 Walworth County Radio Communications Project (Fire Department)	\$78,754.24		\$78,754.24				
	2024 Replacement Recreation Vehicle	\$40,000.00		\$40,000.00				
	2024 Baseball Field Lighting at Harris Red Field	\$235,000.00			\$235,000.00			
	2024 E Centralia Street Reconstruction Project Phase II	\$2,371,600.00		\$2,371,600.00				
	2024 Pavement Marking Paint Sprayer	\$26,000.00		\$26,000.00				
	2024 Tanker Truck Conversion to Dump Truck	\$70,000.00			\$70,000.00			
	2024 Forestry Bucket Truck	\$225,000.00		\$225,000.00				
	2024-2028 WisDOT SMFA's	\$1,762,500.00		\$65,625.00	\$65,625.00	\$65,625.00	\$65,625.00	\$1,500,000.00
	2024 US 12 NB Bypass Lane at N. Country Club Parkway	\$48,094.88	\$35,910.00	\$12,184.88				
	2025 Harris Park Replace Baseball Field Fencing at Harris Red	\$70,000.00			\$70,000.00			
	2025 Matheson Memorial Library-Digital Sign Replacement	\$7,166.50			\$7,166.50			
	2025 Babe Mann Park Walking Path	\$502,980.00			\$502,980.00			
	2025 Ladder Truck Replacement	\$817,500.00			\$817,500.00			
	2025 North Baseball Field Resurfacing at Sunset Park	\$50,000.00			\$50,000.00			
	2025 Lions Den Siding and Roof Replacement	\$40,000.00			\$40,000.00			
	2025 W Centralia Street Reconstruction Project Phase III	\$3,729,713.00			\$3,729,713.00			
	2025 International Snow Plow Truck	\$260,000.00			\$260,000.00			
	2025 Annual Maintenance of Misc. Roadways	\$100,000.00			\$100,000.00			
	2026 MS4 Babe Mann Park Bio-Retention Project	\$303,000.00		\$7,000.00	\$31,000.00	\$265,000.00		
	2026 Sunnyside Drive Resurfacing	\$56,440.16			\$2,429.38	\$54,010.78		
	2026 Westward Drive Reconstruction	\$1,296,774.96			\$55,817.70	\$1,240,957.26		
	2026 Olson Street Reconstruction	\$505,360.83			\$21,752.49	\$483,608.34		
	2026 Van Buren Street Reconstruction	\$483,138.46			\$20,795.96	\$462,342.50		
	2026 Sunset Drive Reconstruction	\$514,895.94			\$22,162.91	\$492,733.03		
	2026 Ventrac Accessories	\$34,400.00				\$34,400.00		
	2026 Chipper / Brine Truck	\$170,000.00				\$170,000.00		
	2026 Annual Maintenance of Misc. Roadways	\$100,000.00				\$100,000.00		
	2027 Laser Box Grader for Baseball Fields	\$30,000.00					\$30,000.00	
	2027 International Snow Plow Truck	\$270,000.00					\$270,000.00	
	2027 Jefferson St. Reconstruction	\$3,032,164.98				\$130,514.93	\$2,901,650.05	
	2027 Annual Maintenance of Misc. Roadways	\$100,000.00					\$100,000.00	
	2028 Street Improvement Program & WisDOT SMFA's	\$5,662,466.40					\$221,895.40	\$5,440,571.00
	2028 Annual Maintenance of Misc. Roadways	\$100,000.00						\$100,000.00
Total G.O. Debt		\$23,211,786.23	\$35,910.00	\$2,945,000.00	\$6,101,942.94	\$3,499,191.84	\$3,589,170.45	\$7,040,571.00
G.O. Debt (previously issued)	2024 Fire Brush Truck	\$18,909.00		\$18,909.00				
	2024 PD Elevator Replacement	\$150,000.00		\$150,000.00				
	2024 E Centralia Street Reconstruction Project Phase II	\$228,359.00	\$228,359.00					

City of Elkhorn
2024-2028 Capital Improvement Plan
By Funding Source

Funding Source	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Total G.O. Debt (previously issued)		\$397,268.00	\$228,359.00	\$168,909.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund	2024 Fire Station Facility Replacement and Remodel Feasibility Study	\$11,400.00		\$11,400.00				
	2024 Annual Maintenance of Misc. Roadways	\$100,000.00		\$100,000.00				
	2025 Babe Mann - EZ Dock Pier Addition	\$5,000.00			\$5,000.00			
	2025 Access Control, Cameras & WIFI at Sunset Pool	\$25,000.00			\$25,000.00			
	2026 Recreation Center - Multi Purpose Room V/A System	\$5,000.00				\$5,000.00		
Total General Fund		\$146,400.00	\$0.00	\$111,400.00	\$30,000.00	\$5,000.00	\$0.00	\$0.00
Grants/Donations	2024 Ambulance Replacement	\$30,000.00		\$30,000.00				
	2024 E Centralia Street Reconstruction Project Phase II	\$400,000.00		\$400,000.00				
	2025 Matheson Memorial Library-Digital Sign Replacement	\$7,166.50			\$7,166.50			
	2025 Bandshell Restoration	\$530,000.00		\$75,000.00	\$455,000.00			
	2025 Babe Mann Park Walking Path	\$50,000.00			\$50,000.00			
	2025 W Centralia Street Reconstruction Project Phase III	\$190,000.00		\$190,000.00				
Total Grants/Donations		\$1,207,166.50	\$0.00	\$695,000.00	\$512,166.50	\$0.00	\$0.00	\$0.00
Intergovernmental Funds	2024 Fire Brush Truck	\$115,108.42		\$115,108.42				
	2024 Walworth County Radio Communications Project (Fire Department)	\$109,150.62		\$109,150.62				
	2024 Fire Station Facility Replacement and Remodel Feasibility Study	\$15,800.00		\$15,800.00				
	2025 Ladder Truck Replacement	\$682,500.00			\$682,500.00			
	2025 Colt Field - Mound Replacement	\$2,500.00			\$2,500.00			
Total Intergovernmental Funds		\$925,059.04	\$0.00	\$240,059.04	\$685,000.00	\$0.00	\$0.00	\$0.00
Park Fund	2025 Colt Field - Mound Replacement	\$2,500.00			\$2,500.00			
	2026 Sunset Pool - Outdoor Speakers	\$5,000.00				\$5,000.00		
Total Park Fund		\$7,500.00	\$0.00	\$0.00	\$2,500.00	\$5,000.00	\$0.00	\$0.00
Reserves - Community Development Fund	2024 Feasibility Study for Downtown Streetscapes Improvement Project	\$75,000.00		\$75,000.00				
Total Reserves - Community Development Fund		\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserves - Electric Fund	2026 Transformers for Inventory/Future Projects	\$516,101.96				\$516,101.96		
	2026 Transformers for Creekside Development	\$787,407.49				\$787,407.49		
Total Reserves - Electric Fund		\$1,303,509.45	\$0.00	\$0.00	\$0.00	\$1,303,509.45	\$0.00	\$0.00
Reserves - Park Fund	2024 Rolling Creek Park	\$50,000.00		\$50,000.00				
	2025 Bandshell Restoration	\$40,000.00		\$40,000.00				
	2026 Dog Park - North N Church Street	\$75,000.00				\$75,000.00		
Total Reserves - Park Fund		\$165,000.00	\$0.00	\$90,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00
Reserves - Sewer Fund	2025 Sanitary Sewer I & I Mitigation Basin 4 & 5	\$254,540.00			\$254,540.00			
Total Reserves - Sewer Fund		\$254,540.00	\$0.00	\$0.00	\$254,540.00	\$0.00	\$0.00	\$0.00

City of Elkhorn
2024-2028 Capital Improvement Plan
By Funding Source

Funding Source	Request Title	Project Total	To Date	FY2024	FY2025	FY2026	FY2027	FY2028
Revenue Bonds - Sewer Utility	2028 Vactor Sewer Cleaner	\$800,000.00						\$800,000.00
Total Revenue Bonds - Sewer Utility		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00
Revenue Bonds - Water Utility	2025 Lakeland WTP Softeners Resin Replacement & Hazardous Disposal	\$150,000.00			\$150,000.00			
	2025 Well #8 Inspection and Rehab	\$140,000.00			\$140,000.00			
	2026 Olson Street Reconstruction	\$274,275.00			\$11,805.75	\$262,469.25		
	2026 Van Buren Street Reconstruction	\$274,275.00			\$11,805.75	\$262,469.25		
	2027 Well #4 Abandonment	\$100,000.00					\$100,000.00	
Total Revenue Bonds - Water Utility		\$938,550.00	\$0.00	\$0.00	\$313,611.50	\$524,938.50	\$100,000.00	\$0.00
Safe Drinking Water Fund Loans	2024 E Centralia Street Reconstruction Project Phase II	\$843,211.00		\$843,211.00				
	2024 Lakeland Water Treatment Plant HMO Rehab Project	\$4,054,560.00	\$564,000.00	\$3,490,560.00				
	2024 NEWTP Lift Station Abandonment, Sanitary Sewer Extension, Water Main Extension	\$1,342,350.00		\$1,342,350.00				
	2025 W Centralia Street Reconstruction Project Phase III	\$1,898,605.00		\$30,000.00	\$1,868,605.00			
	2025 Centralia St. WTP Reservoir Rehab	\$325,000.00			\$325,000.00			
	2026 Decommission Centralia WTP	\$2,025,000.00			\$262,500.00	\$1,762,500.00		
	2026 Westward Drive Reconstruction	\$703,800.00			\$30,294.00	\$673,506.00		
	2027 Jefferson St. Reconstruction	\$1,645,650.00				\$70,834.50	\$1,574,815.50	
	2028 Street Improvement Program & WisDOT SMFA's	\$2,100,000.00					\$100,000.00	\$2,000,000.00
Total Safe Drinking Water Fund Loans		\$14,938,176.00	\$564,000.00	\$5,706,121.00	\$2,486,399.00	\$2,506,840.50	\$1,674,815.50	\$2,000,000.00
Sewer Fund	2024 Sanitary Sewer Flow Metering	\$15,000.00		\$15,000.00				
	2025 Nettesheim Sanitary Sewer Lift Station Replacement	\$112,800.00	\$102,800.00	\$10,000.00				
Total Sewer Fund		\$127,800.00	\$102,800.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Funds	2024 Walworth County Radio Communications Project (Police Department)	\$46,463.93		\$46,463.93				
	2024 Walworth County Radio Communications Project (Fire Department)	\$112,231.32		\$112,231.32				
	2024 Walworth County Radio Communications Project (Public Works Department)	\$17,116.01		\$17,116.01				
Total Special Funds		\$175,811.26	\$0.00	\$175,811.26	\$0.00	\$0.00	\$0.00	\$0.00
Water Fund	2024 Feasibility Study for Replacing Reservoir at Centralia WTP	\$20,000.00		\$20,000.00				
	2024 Lakeland WTP Reservoir Inspection/Cleaning	\$10,000.00		\$10,000.00				
	2024 Commercial Cross-Connection Inspections	\$49,175.00		\$49,175.00				
	2024 Residential AMI Meter Install & Cross Connection	\$22,700.00		\$22,700.00				
	2024 Generator PM & Load Bank Testing	\$15,100.00		\$15,100.00				
	2024 Walworth County Radio Communications Project (Public Works Department)	\$13,522.68		\$13,522.68				
	2025 Well 6 Roof Replacement	\$11,000.00			\$11,000.00			
	2025 Hydraulic Water Model	\$22,500.00			\$22,500.00			
	2026 Sunset Drive Reconstruction	\$279,450.00			\$12,028.50	\$267,421.50		
Total Water Fund		\$443,447.68	\$0.00	\$130,497.68	\$45,528.50	\$267,421.50	\$0.00	\$0.00
Total Funding Sources		\$60,176,928.72	\$1,241,069.00	\$20,139,923.54	\$15,404,477.44	\$8,186,901.79	\$5,363,985.95	\$9,840,571.00

CITY STATS

Population Overview



TOTAL POPULATION

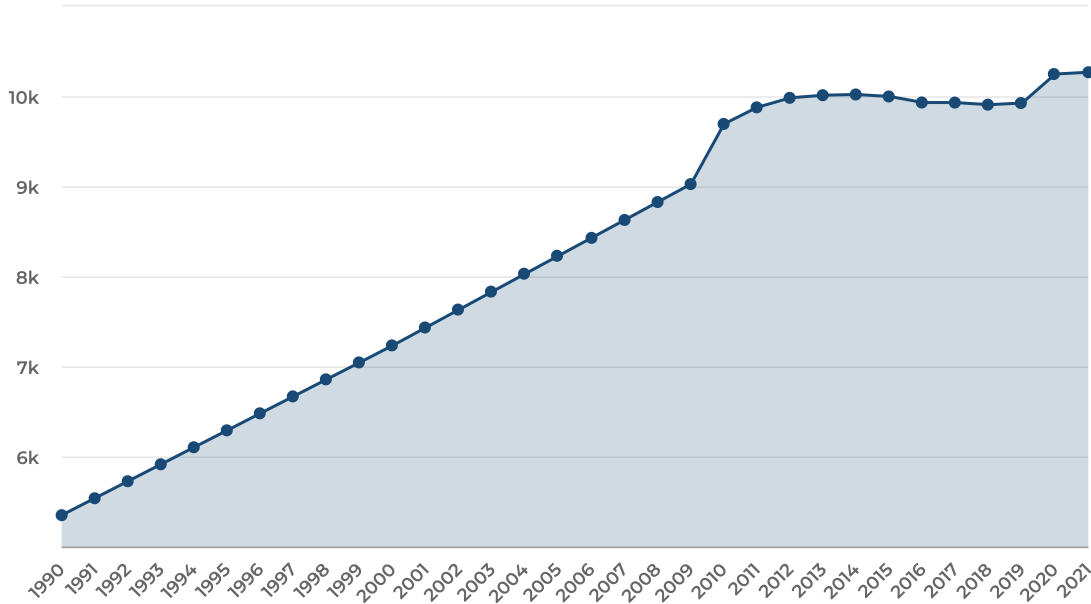
10,267

▲ **.2%**
vs. 2020

GROWTH RANK

770 out of **1852**

Municipalities in Wisconsin



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



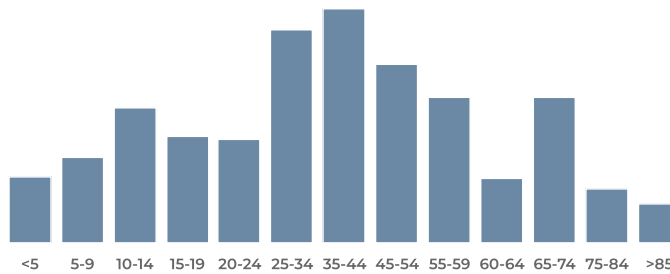
DAYTIME POPULATION

10,714

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

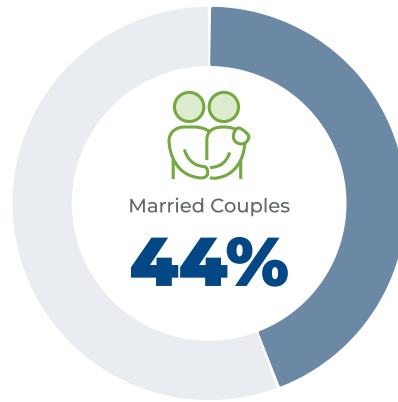
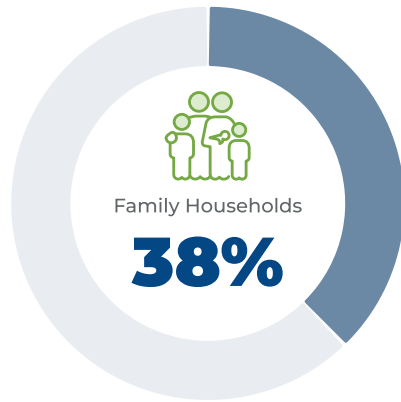
* Data Source: American Community Survey 5-year estimates

Household Analysis

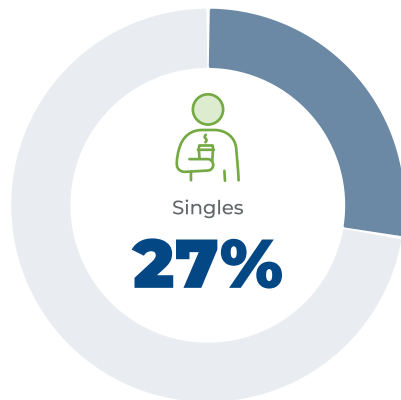
TOTAL HOUSEHOLDS

4,138

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **10%**
lower than state average

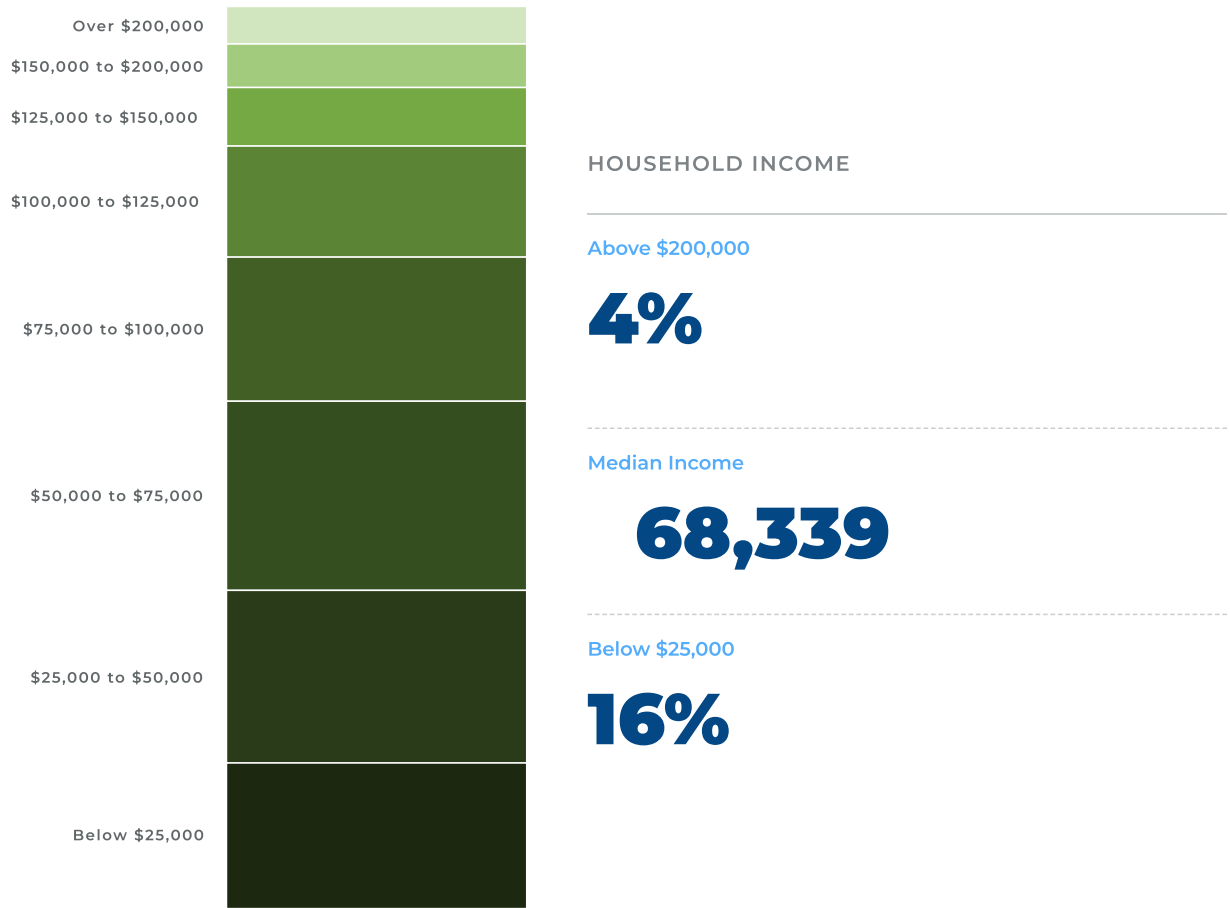


▼ **6%**
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



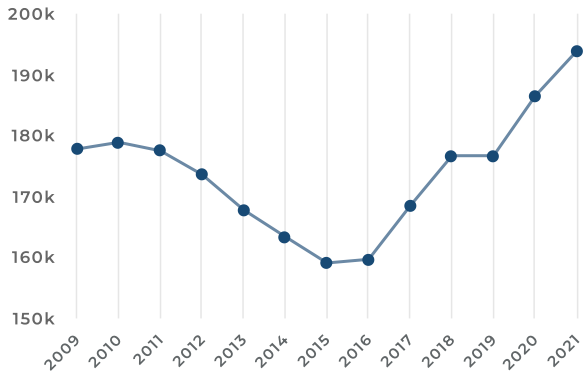
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

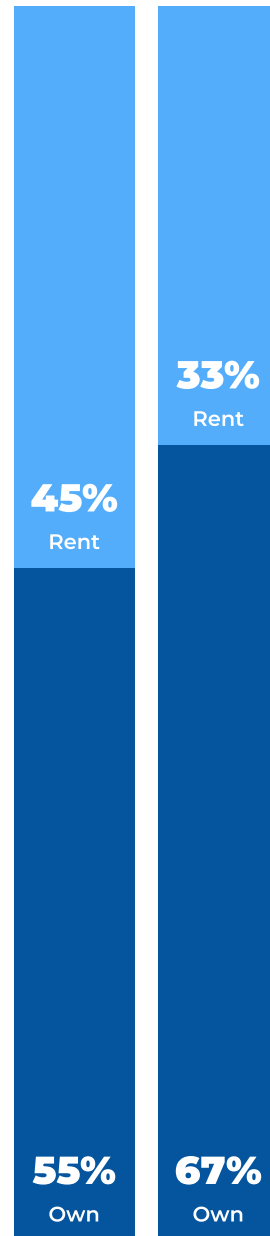
193,900



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

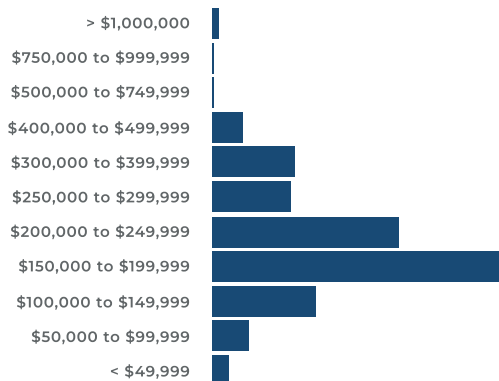
HOME OWNERS VS RENTERS

Elkhorn State Avg.



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.