



**CITY OF ELKHORN
COMMON COUNCIL MEETING AGENDA**

December 4, 2023 ~ 5:30 p.m.

Council Chambers, City Administration Offices, 311 Seymour Ct., Elkhorn, Wisconsin

- 1) **Call to Order**
- 2) **Pledge of Allegiance**
- 3) **Roll Call**
- 4) **Public Comment** *Public comments are limited to three minutes each. The public may speak on any item of City concern whether or not the topic is included on this agenda. However, if the topic does not pertain to an item listed on the Council agenda, the Council is not permitted to address or discuss the matter during this meeting. Under open meeting laws, the Council must notice an item on the agenda to allow discussion on that matter. If Council is not permitted to discuss your concerns, your comments will be considered and may be placed on a future agenda for further discussion.*
- 5) **Consent Agenda** *(One motion & a second will approve all of the following items listed. Any item may be pulled from the list and handled separately.)*
 - a) Council Meeting Minutes: November 20, 2023
- 6) **Report of City Officers**
 - a) Mayor
 - i) Swearing in of Temporary Municipal Judge Michael J. Fitzsimmons
 - b) City Administrator
- 7) **Presentation**
 - a) Brian Roemer, Municipal Advisor, Ehlers & Associates, Inc.
 - i) Update regarding water utility conventional rate case application with Public Service Commission
- 8) **New Business**
 - a) Discussion and possible decision regarding Public Service Commission revenue requirement for Water Fund (as part of rate case application)
 - b) Discussion and possible decision regarding proposed Resolution 23-29: A Resolution Establishing Wages for Part-Time, Limited Term and Seasonal Employees in 2024, and Providing Uniform Allowance for Certain General Full-Time Employees in 2024
 - c) Discussion and possible decision regarding proposed Resolution 23-30: A Resolution Amending Resolution 23-27 (Adopting the 2024 Municipal Budget and Levy for Taxes Payable in 2024)
 - d) Discussion and possible decision regarding 2024-2028 Capital Improvement Plan
 - e) Discussion and possible decision regarding changing the age limit for child dependents on City's employee health and dental plan
 - f) Discussion and possible decision regarding Addendum No. 2 between Foth Infrastructure & Environment, LLC and City for design, bidding, construction, and loan administration services for 2023 S. Wright St. Partial Reconstruction Project
 - g) Discussion and possible decision regarding Addendum No. 2 between Foth Infrastructure & Environment, LLC and City for design, bidding, construction, and loan administration services for 2023 Centralia St. Reconstruction Project – Phase 1
- 9) **Adjourn**

DATED at Elkhorn, Wisconsin, this 1st day of December 2023

Rebeca Perez, Deputy Clerk

Should you have any questions or comments regarding any items on this agenda, please contact the City Clerk's office at 723-2219. Upon reasonable notice to the City Clerk, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services.

CITY OF ELKHORN COMMON COUNCIL
MEETING MINUTES
November 20, 2023
COUNCIL CHAMBERS, 311 SEYMOUR CT., ELKHORN, WI 53121

The Common Council meeting was called to order by Council President Shiroda at 5:30 p.m. in the Council Chambers, followed by the Pledge of Allegiance.

ROLL CALL

Present: Aldermen Tim Shiroda, Ron Dunwiddie, Scott McClory, Ken Meinel, Karel Young. Absent: Mayor Bruce Lechner and Gary Lee Payson Jr.

Others present: City Administrator Adam Swann, Attorney Ward Phillips, City Clerk Lacey Reynolds, Police Captain Alvin Brandl, Director of Public Works Matthew Lindstrom, Fire Chief Rod Smith, Finance Director Corrie Daly, Deputy Clerk Rebeca Perez, Utility Field Office Coordinator Dawn Gall, Water Superintendent Tim Boss, members of the Elkhorn Area Fire Department, other interested persons.

PUBLIC COMMENT

Mark Kawczynski of W5441 Amos Rd. and Clarence Cammers of 1124 Amos Rd. expressed concerns regarding the boat storage and repair facility near their properties.

CONSENT AGENDA

Motion (Meinel/Young) to approve the Common Council Meeting Minutes November 6, 2023, Temporary Class "B" Beer licenses for the Walworth County Agricultural Society at the Walworth County Fairgrounds, Rodeos attached list of events and application for Payment No. 5 to Rock Road Companies, Inc. for the 2023 E Centralia St Reconstruction Project in the amount of \$1,000,445.21. Roll call vote: Meinel, yes; Young, yes; McClory, yes; Dunwiddie, yes; Shiroda, yes. Motion carried.

BILLS PAYABLE

Motion (Dunwiddie/Meinel) to approve the City and Utility Bills in the amount of \$3,320,337.50. Roll call vote: Dunwiddie, yes; Shiroda, yes; McClory, yes; Meinel, yes; Young, yes. Motion carried.

REPORT OF CITY OFFICERS

MAYOR'S REPORT – Swearing in of Elkhorn Area Career Firefighter Brandon Streng. Attorney Phillips swore in Brandon Streng.

CITY ADMINISTRATOR'S REPORT – Administrator Swann informed the Council a developer for a project on W. Market St. will present a concept plan to plan commission in December. Swann announced the Christmas parade is December 2nd and asked members of the Council who will be participating. Director of Public Works Lindstrom gave an update on the changeover to LRS for garbage and recycle services. The former Holton band factory sold and the county allocated an additional \$30,000 in ARPA funding for the radio project.

REPORTS OF CITY BOARDS AND COMMUNITY PARTNERS

Fire Advisory Board – No report.

Library Board – Alderman Shiroda announced the library will be open until 3pm on December 2nd and friends of the library are providing hot chocolate and cookies for spectators watching the parade.

Recreation Advisory Board – next meeting will be December 6th at 5:30 pm.

Chamber of Commerce – Tree lighting is December 1st at 5:30 pm with a Santa reception to follow at the Chamber office until 9pm, December 2nd the parade is at 1:30pm, Let it glow will be at the chamber office and park next door. Holiday Holton band concert December 9th and for more information on the Christmas day holiday meal contact the chamber office.

Community Grant Writer – Katie James shared she submitted 4.8 million dollars in grant applications for roadway improvements for the City and \$250,000 for habitat for humanity of Walworth County.

NEW BUSINESS

Discussion and possible decision regarding 2024-2028 Capital Improvement Plan. *Motion (Dunwiddie/Meinel) to adopt the 2024-2028 Capital Improvement Plan. Roll call vote: Dunwiddie, yes; Meinel, yes; McClory, yes; Young, yes; Shiroda, yes. Motion carried.*

Discussion and possible decision regarding Resolution 23-27: A Resolution Adopting the 2024 Municipal Budget and Levy for Taxes Payable in 2024. Administrator Swann shared there were a few typos in the summary pages in the packet regarding the budget. *Motion (McClory/Young) to approve the budget with corrections noted by administrator Swann. Roll call vote: McClory, yes; Young, yes; Meinel, yes; Shiroda, yes; Dunwiddie, yes. Motion carried.*

Discussion and possible decision regarding Ordinance No. 23-14: An Ordinance Amending the Assigned Supervisory District of Walworth County and Ward Placement of Land Annexed into the City of Elkhorn by Direct Annexation by Unanimous Consent of Electors and Property Owners of Territory Previously Located in the Town of Geneva (*first and possible second reading*). Clerk Reynolds explained the annexation created a new ward and the original annexation paperwork needed to be updated to incorporate the changes. Administrator Swann noted once the updates are made all City maps will be updated to show the annexed territory. *Motion (McClory/Dunwiddie) to waive the first reading of Ordinance No. 23-14: An Ordinance Amending the Assigned Supervisory District of Walworth County and Ward Placement of Land Annexed into the City of Elkhorn by Direct Annexation by Unanimous Consent of Electors and Property Owners of Territory Previously Located in the Town of Geneva. Voice vote, all approved, motion carried. Motion (McClory/Dunwiddie) to approve Ordinance No. 23-14: An Ordinance Amending the Assigned Supervisory District of Walworth County and Ward Placement of Land Annexed into the City of Elkhorn by Direct Annexation by Unanimous Consent of Electors and Property Owners of Territory Previously Located in the Town of Geneva. Roll call vote: McClory, yes; Dunwiddie, yes; Shiroda, yes; Meinel, yes; Young, yes. Motion carried.*

Discussion and possible decision regarding Ordinance No. 23-15: An Ordinance Amending the City of Elkhorn Municipal Code at Section 1.01(4) Ward Boundaries and Section 1.01(5) Aldermanic Districts (*first and possible second reading*). Clerk Reynolds explained the City code needed to be updated to reflect the addition of the new Ward 8 and Ward 8 has zero population. *Motion (McClory/Dunwiddie) to waive the first reading of Ordinance No. 23-15: An Ordinance Amending the City of Elkhorn Municipal Code at Section 1.01(4) Ward Boundaries and Section 1.01(5) Aldermanic Districts. Voice vote, all approved, motion carried. Motion (Dunwiddie/Young) to approve Ordinance No. 23-15: An Ordinance Amending the City of Elkhorn Municipal Code at Section 1.01(4) Ward Boundaries and Section 1.01(5) Aldermanic Districts. Roll call vote: Dunwiddie, yes; Young, yes; McClory, yes; Meinel, yes; Shiroda, yes. Motion carried.*

Discussion and possible decision regarding Resolution 23-28: A Resolution Establishing a Polling Place for Voting Purposes in the City of Elkhorn. Clerk Reynolds explained that even though Ward 8 has zero population all wards need to be assigned a polling place for voting purposes. *Motion (Dunwiddie/Meinel) to approve Resolution 23-28: A Resolution Establishing a Polling Place for Voting Purposes in the City of Elkhorn. Voice vote, all approved, motion carried.*

Discussion and possible decision regarding appointing city representatives to Joint ETZ Committee with Sugar Creek. Alderman Meinel and Administrator Swann shared the three current ETZ members are willing to be appointed to the Joint ETZ Committee for Sugar Creek. *Motion (Meinel/Young) to approve appointing city representatives to Joint ETZ Committee with Sugar Creek. Voice vote, all approved, motion carried.*

Discussion and possible decision regarding professional services agreement with Foth Infrastructure & Environment to assist the City with evaluating future options for Well No. 6 if the Centralia Water Treatment Plant reservoir is non-functional. *Motion (Shiroda/Meinel) to approve the professional services agreement with Foth Infrastructure & Environment to assist the City with evaluating future options for Well*

No. 6 if the Centralia Water Treatment Plant reservoir is non-functional. Roll call vote: Shiroda, yes; Meinel, yes; Young, yes; McClory, yes; Dunwiddie, yes. Motion carried.

Discussion and possible decision regarding execution of Contract Change Order No. 3 for the 2023 E. Centralia St. Reconstruction Project with Rock Road Companies, Inc. in the amount of \$21,743.32. *Motion (Dunwiddie/McClory) to approve change order no. 3 for the 2023 E. Centralia St. Reconstruction Project with Rock Road Companies, Inc. in the amount of \$21,743.32. Roll call vote: Dunwiddie, yes; McClory, yes; Meinel, yes; Young, yes; Shiroda, yes. Motion carried.*

Discussion and possible decision regarding acceptance of quote from Stark Pavement for MacLean Road Traffic Calming project in the amount of \$22,767.00. Director of Public Works Lindstrom explained Alderman Payson Jr. is interested in moving this item forward if its possible to complete this year. Lindstrom called Payson Jr. via phone and he confirmed he would like to proceed. Discussion took place regarding moving forward this calendar year or incorporating this work into the Centralia St. project next year. *Motion (Meinel/Dunwiddie) to postpone until a later date. Roll call vote: Meinel, yes; Dunwiddie, no; Shiroda, yes; Young, yes; McClory, no. Motion carried 3-2.*

Discussion and possible decision regarding conditional use permit for the ETZ, Steve Smith-Marine Service and off-season storage at 5384 State Rd 11. Zoning Administrator Allison Schwark joined the meeting via zoom. Schwark reviewed the CUP conditions and process for the public hearing. Proper notice was questioned by city and town residents. Attorney Phillips advised to postpone this item and check the proper notice was provided. *Motion (Shiroda/Dunwiddie) to postpone to a later date. Voice vote, all approved, motion carried.*

ADJOURN TO CLOSED SESSION

Motion (Dunwiddie/Young) to adjourn to closed session pursuant to Wisconsin Statute 19.85(1)(e), deliberating an offer to purchase a parcel of City property (Lot 90 in business park) (Tax Key Parcel YA414900001). Voice vote, all approved, motion carried. Adjourned to closed session at 6:25 p.m.

RECONVENE IN OPEN SESSION

Reconvened in open session at 6:40 p.m.

Motion (Young/McClory) to counter the offer to cooperate with the buyer to provide access to the property. Voice vote, all approved, motion carried.

ADJOURN

Motion (Dunwiddie/McClory) to adjourn at 6:40 p.m. Voice vote, all approved, motion carried.

Lacey L. Reynolds
City Clerk

MEMO

TO: Mayor Bruce Lechner
Alderman Ronald Dunwiddie
Alderman Scott McClory
Alderman Ken Meinel
Alderman Gary Payson, Jr.
Alderman Tim Shiroda
Alderman Karel Young

FROM: Adam Swann

DATE: December 1, 2023

RE: Common Council Meeting on December 4, 2023

Presentation

- **Brian Roemer, Municipal Adviser, Ehlers & Associates**
 - i) **Update regarding water utility conventional rate case application with WI Public Service Commission**

As Council will recall, last July the City submitted a conventional rate case application with the Public Service Commission to review the City's water rates, which haven't been adjusted since 2017. Ehlers & Associates estimated that an adjustment of approximately 20% would be needed based on the City's revenues and the PSC's rate of return requirements. The PSC recently reviewed the City's financials and, earlier this week, notified the City that a revenue adjustment of approximately 24.21% will be required. This increase will not be applied across the board to utility rates; the PSC would still have to determine how this revenue adjustment would impact individual rates.

Municipal Advisor Brian Roemer is coming to the meeting to update Council on the City's rate case application, review the PSC's revenue requirements, summarize the next steps, and answer Council's questions.

City Administrator Report

- **Meeting with DNR re former Holton Band factory**

The former Holton Band factory property—located at 320 N. Church St.—was recently sold to a company affiliated with Window Well Experts. As a result, on Monday, November 27, 2023, I met with Issac Ross of the Wisconsin DNR to discuss whether the DNR was aware of the property transfer and to discuss how the transfer would impact the ongoing environmental investigation and remediation of the property. (Meeting participants from the City also included Tim Boss, Matthew Lindstorm, Katie James, and Dale Broeckert.) The DNR stated that the previous owner, Conn-Selmer, Inc., was still going to be held responsible by the DNR for ensuring the environmental contamination was resolved. The DNR further recommended that the new owner work with both the DNR and DHS before occupying or using the property. At the end of the meeting, we agreed to coordinate a meeting with the new property owners to discuss their plans for using the property and anticipated timeline.

- **Meeting with Pam Carper of WCEDA re workforce housing and residential development**

On Wednesday, November 29, 2023, I met with Pam Carper, the new housing program manager for the Walworth County Economic Development Alliance. Ms. Carper is trying to assist communities in Walworth County with creating workforce housing. I updated Ms. Carper on current and potential residential development projects in the City.

- **Meeting with Linda Winkler and Audrey Engelbrecht of Associated Bank re the City's contract for banking services**

On Wednesday, November 29, 2023, Finance Director Corrie Daly, Treasurer Chris Sprigler, and I met with Associated Bank representatives Linda Winkler, senior vice president, and Audrey Engelbrecht, vice president, regarding the City's accounts with Associated Bank. In addition, we discussed the City's contract with Associated Bank, which will expire February 1, 2024. Associated Bank will be preparing a new proposed contract for Council's consideration.

- **Status of soil and erosion control permit for Creekside Community Development**

The City has been continuing to work with Creekside Community Development, LLC on a soil and erosion control permit to allow Creekside Community Development to conduct some preliminary site clearing and grubbing at the project site on S. Lincoln Street. One of the reasons the permit has not been approved yet is due to the water in the area. City Engineer Naomi Rauch wants to ensure that the proposed work would not occur in areas that would be impacted by a 100-year flood event. She also wants to make sure that the temporary stormwater ponds are sufficiently sized.

New Business

- **Discussion and possible decision regarding Public Service Commission revenue requirement for Water Fund (as part of rate case application)**

As discussed previously in this memo, the PSC recently reviewed the City's rate case application and earlier this week issued a revenue requirement indicating that revenues need to be adjusted by approximately 24.21%. PSC rules give the City five days to object to this revenue requirement.

- **Discussion and possible decision regarding Resolution 23-30: A Resolution Amending Resolution No. 23-27 (Adopting the 2024 Municipal Budget and Levy for Taxes Payable in 2024)**

At the last Council meeting the Council approved Resolution No. 23-27, adopting the 2024 Municipal Budget and levy for taxes payable in 2024. The budget and levy included using \$23,771 of \$50,650 in unused levy capacity from the previous five years. (If unused levy capacity is not used after five years, it expires.)

After the meeting, while City staff were filling out the levy limit worksheet that must be submitted to the State of Wisconsin, we discovered that under Wisconsin Statute Section 66.0602(3)(fm)3, if the City's proposed levy includes unused levy capacity that has been carried forward from prior years, this must be approved by the Council by two-thirds majority vote. Resolution 23-27 was approved unanimously, but it did not expressly authorize using the unused levy capacity from prior years, so in the interest of making Council's approval clear, we've submitted a proposed resolution revising Resolution 23-27.

There is one additional consideration with using unused levy capacity from prior years. It is only permitted if the proposed budget does not increase

the City's outstanding debt for the following year once planned principal payments are taken into account. In short, in order for the City to use unused levy capacity in 2024, the City's total outstanding general obligation debt cannot increase from 2023 to 2024. Unfortunately, the 2024-2028 capital improvement plan and budget approved by the Council at the last Council meeting would increase the City's total outstanding general obligation debt in 2024, so the City would have to reduce its planned G.O. debt issuance next year by \$466,988.72. The City's G.O. debt balance as of December 31, 2023 will be \$34,940,000, and the City will be making payments in 2024 of \$2,945,000. The 2024-2028 CIP and 2024 Municipal Budget included anticipated G.O. debt borrowing of \$3,411,989.

Fortunately, the City has several options for meeting this debt requirement. Shortly after the last Council meeting the City was notified that it had been awarded a grant of \$320,000 from the U.S. Department of Transportation for the design of Centralia Street Reconstruction (Phase 3), which we had budgeted to do next year. (Approximately \$190,000 of the design costs were to be paid for with G.O. debt.) We're still awaiting the grant contract documents to verify that the City will be able to use the grant, but it's a promising option. In the event the City is not able to use the grant, the City could delay the design work for phase 3 or complete it in 2024 but bond for it in 2025.

Assuming the City is able to use the grant, the City would have to find an additional \$276,988.72 in revenues or (reduced expenses) to lower the G.O. debt. Due to vacancies in the Police Department, Fire Department, and other City departments over the past year, we anticipate that the General Fund will have savings in personnel costs of approximately \$350,000, which could be transferred to the Capital Equipment Replacement Fund or Capital Projects Fund to help pay for capital needs next year, although the budget already planned on using approximately \$248,245 of these savings for capital equipment next year, leaving about \$100,000 available. In addition, Public Works Director Matthew Lindstrom found out today that the \$225,000 forestry bucket truck planned for next year will not be delivered for two years, potentially reducing expenses in 2024.

In summary, between the \$190,000 in savings from the grant, \$100,000 in unused wage savings, and the delay in the \$225,000 bucket truck, the City has options to reduce G.O. debt by the \$466,988.72 necessary to utilize the unused levy capacity from prior years. As a result, proposed Resolution 23-30 amends Resolution 23-27 and the 2024 Municipal Budget by reducing G.O. borrowing by \$466,988.72.

Although there are options for keeping the City's outstanding general obligation debt level from 2023 to 2024, it would be difficult to repeat this in future years based on the 2024-2028 Capital Improvement Plan approved by the Council at the last meeting. As a result, if the Council wants to utilize the full \$50,650 in unused levy capacity from the previous five years before it expires, doing so now as part of the 2024 Municipal Budget and levy for taxes payable in 2024 is the City's best opportunity. As a result, proposed Resolution No. 23-30 would authorize using \$50,650 in unused levy capacity rather than the \$23,771 included in the budget and levy adopted at the last Council meeting. The additional \$26,869 in revenues would be allocated to the Capital Equipment Replacement Fund. The City's tax rate (aka mill rate) would be \$7.06 per \$1,000 of assessed value rather than the \$7.03 under the budget approved at the last Council meeting. (This would still be a decrease in the tax rate from 2022, which was \$7.20 per \$1,000 of assessed value.)

- **Discussion and possible decision regarding 2024-2028 Capital Improvement Plan**

If Council wants to utilize any unused levy capacity from the prior five years, the 2024-2028 Capital Improvement Plan will have to be amended to keep the City's outstanding general obligation debt level from 2023 to 2024. This means reducing the amount of planned G.O. debt issued in 2024 by \$466,988.72. The Council packet includes an amended 2024-2028 CIP that would accomplish this goal by using potential grant funding to cover \$190,000 in costs for designing phase three of the Centralia Street Reconstruction Project and using existing funds to help pay for \$276,988.72 in costs for the bypass lane on Highway 12. (Note: Now that the Public Works Department is unlikely to get the \$225,000 brush truck in 2024, this will largely negate the need to use existing funds towards the bypass lane on Highway 12. Unfortunately, we didn't receive this information until after finalizing the amended CIP for the Council meeting.)

- **Discussion and possible decision regarding changing the age limit for child dependents on City's employee health and dental plan**

The Council packet includes a memo from Human Resources Generalist Kacey Keogh asking whether the Council wants to lower the age of child dependents covered by the City's employee health and dental plan by a year to be consistent with federal and state standards.

- **Discussion and possible decision regarding Addendum No. 2 between Foth Infrastructure & Environment, LLC and City for design, bidding, construction, and loan administration services for 2023 S. Wright St. Partial Reconstruction Project**

Foth Infrastructure & Environment, LLC and the City are in the process of working with the DNR to close on the Clean Water Fund and Safe Drinking Water Fund loans for the S. Wright St. Partial Reconstruction Project and Centralia St. Reconstruction Project (Phase 1). The DNR has requested that the City and Foth revise the format of the two contracts for engineering and loan administration services. The total contract amounts have not changed since the Council approved the Addendum No. 1s in June 2023. The Council packet includes copies of Addendum No. 1 showing how the addendums have been modified.



City of Elkhorn, WI
2023 Water Rate Study
Phase 2: PSC Rate Case Revenue Requirement

December 4, 2023 City Council Meeting

Why are we here?

- Phase 1 completed 7/2022: Initial Long-Range Cash Flow Analysis
- Phase 2: Ehlers to complete PSC CRC Application and aid through PSC process
- Present results of PSC review
 - ✓ Ehlers recommends agreement with PSC review
- Council to make a motion to guide Ehlers and City staff to file an acceptance letter to PSC

PSC Review

- City requested 20.8% revenue increase; PSC review 24.2%
 - ✓ No PSC adjustments to revenue projections
 - ✓ PSC adjusted O&M and depreciation expenses down 46k
 - ✓ PSC increased NIRB (value of system); increases costs 60k
 - ✓ Biggest change: since filing application PSC benchmark rate of return increased from 6.2% to 6.8% increasing costs 119k
 - Tied to bond market
 - Remember the PSC “math”
 - ✓ Total PSC increased revenue need 132,812

Water: Future Projection

	Budget		Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Revenues										
Total Revenues from User Rates ¹	\$3,894,777	\$4,826,549	\$4,826,549	\$4,971,345	\$5,120,486	\$5,274,100	\$5,432,323	\$5,432,323	\$5,432,323	\$5,432,323
Percent Increase to User Rates	0.00%	24.21%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%
Cumulative Percent Rate Increase	0.00%	24.21%	24.21%	27.94%	31.77%	35.73%	39.80%	39.80%	39.80%	39.80%
Dollar Amount Increase to Revenues		\$931,773	\$0	\$144,796	\$149,140	\$153,615	\$158,223	\$0	\$0	\$0
Total Other Revenues	\$20,961	\$20,700	\$20,872	\$21,046	\$21,221	\$21,399	\$21,578	\$21,940	\$22,309	\$22,685
Total Revenues	\$3,915,737	\$4,847,249	\$4,847,421	\$4,992,391	\$5,141,707	\$5,295,499	\$5,453,901	\$5,454,263	\$5,454,632	\$5,455,009
Less: Expenses										
Operating and Maintenance ²	\$2,525,455	\$2,459,331	\$2,484,453	\$2,509,835	\$2,535,483	\$2,561,398	\$2,587,583	\$2,614,042	\$2,640,777	\$2,667,791
PILOT Payment	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Net Before Debt Service and Capital Expenditures	\$890,282	\$1,887,917	\$1,862,968	\$1,982,556	\$2,106,224	\$2,234,101	\$2,366,318	\$2,340,221	\$2,313,855	\$2,287,218
Debt Service										
Existing Debt P&I	\$1,418,850	\$1,425,568	\$1,399,819	\$1,170,211	\$851,907	\$861,508	\$660,319	\$658,624	\$656,896	\$617,785
New (2023-2032) Debt Service P&I	\$0	\$245,964	\$490,929	\$630,461	\$690,288	\$695,311	\$716,914	\$712,352	\$707,788	\$703,220
Total Debt Service	\$1,418,850	\$1,671,531	\$1,890,748	\$1,800,672	\$1,542,195	\$1,556,818	\$1,377,233	\$1,370,977	\$1,364,683	\$1,321,005
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements	\$2,045,596	\$2,696,500	\$4,956,600	\$281,000	\$1,169,200	\$383,700	\$178,200	\$38,600	\$99,000	\$0
Bond Proceeds	\$2,028,696	\$2,410,000	\$4,670,000	\$214,500	\$970,000	\$310,000	\$0	\$0	\$0	\$0
Net Annual Cash Flow	(\$545,467)	(\$70,114)	(\$314,380)	\$115,384	\$364,829	\$603,583	\$810,885	\$930,645	\$850,172	\$966,213
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$3,456,773	\$2,911,306	\$2,841,192	\$2,526,812	\$2,642,196	\$3,007,025	\$3,610,607	\$4,421,493	\$5,352,137	\$6,202,309
Net Annual Cash Flow Addition/(subtraction)	(\$545,467)	(\$70,114)	(\$314,380)	\$115,384	\$364,829	\$603,583	\$810,885	\$930,645	\$850,172	\$966,213
Balance at end of year	\$2,911,306	\$2,841,192	\$2,526,812	\$2,642,196	\$3,007,025	\$3,610,607	\$4,421,493	\$5,352,137	\$6,202,309	\$7,168,522
Revenue Bond Coverage	0.98	1.43	1.25	1.38	1.69	1.76	2.08	2.07	2.06	2.11
"All-in" Debt Coverage	0.63	1.13	0.99	1.10	1.37	1.44	1.72	1.71	1.70	1.73
PSC Days Cash on Hand	(96)	(78)	(101)	(10)	36	111	213	329	435	690

Notes:
 1) Assumes no changes in customer count or usage beyond Test Year.
 2) Assumes 1.00% annual inflation beyond budget year.

Legend:
 Simplified Rate Case (projected eligibility)
 Conventional (Full) Rate Case

Water: Impact on Avg. Res. Bill

Year	Water					Sewer					Utility Bill (Annual)	Change Over Prior Year	% of MHI (54,475)	Year	
	Increase	Water Vol. Charge ¹	Water User Charge ²	Utility Bill (Monthly)	Change Over Prior Year	Increase	Sewer Vol. Charge ³	Sewer User Charge ³	Utility Bill (Monthly)	Change Over Prior Year					
		Tiered	Serv. + PFP				100CF	Gen Service							
2022		7.30	23.60	\$ 62.66	\$ -		6.35	23.85	\$ 57.82	\$ -	\$ 1,445.73	\$ -	2.65%	2022	
2023	0.00%	7.30	23.60	\$ 62.66	\$ -	0.00%	6.35	23.85	\$ 57.82	\$ -	\$ 1,445.73	\$ -	2.65%	2023	
2024	24.21%	9.07	29.31	\$ 77.82	\$ 15.17	0.00%	6.35	23.85	\$ 57.82	\$ -	\$ 1,627.76	\$ 182.03	2.99%	2024	
2025	0.00%	9.07	29.31	\$ 77.82	\$ -	5.00%	6.67	25.04	\$ 60.71	\$ 2.89	\$ 1,662.45	\$ 34.69	3.05%	2025	
2026	3.00%	9.34	30.19	\$ 80.16	\$ 2.33	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,690.47	\$ 28.02	3.10%	2026	
2027	3.00%	9.62	31.10	\$ 82.56	\$ 2.40	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,719.32	\$ 28.86	3.16%	2027	
2028	3.00%	9.91	32.03	\$ 85.04	\$ 2.48	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,749.05	\$ 29.72	3.21%	2028	
2029	3.00%	10.21	32.99	\$ 87.59	\$ 2.55	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,779.66	\$ 30.61	3.27%	2029	
2030	0.00%	10.21	32.99	\$ 87.59	\$ -	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,779.66	\$ -	3.27%	2030	
2031	0.00%	10.21	32.99	\$ 87.59	\$ -	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,779.66	\$ -	3.27%	2031	
2032	0.00%	10.21	32.99	\$ 87.59	\$ -	0.00%	6.67	25.04	\$ 60.71	\$ -	\$ 1,779.66	\$ -	3.27%	2032	
Total Monthly Bill Change for Planning Period					\$ 24.94	Total Monthly Bill Change for Planning Period					\$ 2.89	\$ 333.93			

Notes:

1. Current water volumetric rate is \$7.30/100 CF for first 1,670 CF used per month.
2. The water user charges include a monthly service charge of \$10.00 plus a public fire protection charge of \$13.60 for a 5/8 inch meter.
3. The usage is assumed to be 535 CF per month.
4. No Sewer Rate Study completed. Utility bills shown for total bill projections only.

Water Rate Comparison – By County (3)

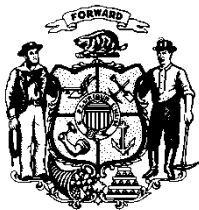
Utility Name	County	Utility Class	Min. Qtrly Bill (0.625 inch meter)	6000 GAL	12000 GAL	15000 GAL	18750 GAL	75000 GAL	Effective Date
Country Estates Sanitary District	Walworth	D	\$117.12	\$186.66	\$256.20	\$290.97	\$334.43	\$986.37	1/1/2018
Elkhorn Light And Water (PLAN 35.12%)	Walworth	AB	\$40.54	\$119.45	\$198.36	\$237.81	\$287.13	\$1,013.40	TBD
Elkhorn Light And Water (INITIAL 24.21%)	Walworth	AB	\$37.26	\$109.80	\$182.34	\$218.61	\$263.95	\$931.58	TBD
Elkhorn Light And Water CURRENT	Walworth	AB	\$30.00	\$88.40	\$146.80	\$176.00	\$212.50	\$750.00	11/1/2017
Darien Water Works and Sewer System	Walworth	D	\$38.76	\$88.02	\$137.28	\$161.91	\$192.70	\$583.01	1/21/2023
East Troy Sanitary District #3	Walworth	D	\$82.86	\$103.56	\$124.26	\$134.61	\$147.55	\$341.61	1/1/2023
Cambridge Municipal Water Utility	Jefferson	D	\$45.21	\$83.97	\$122.73	\$142.11	\$166.34	\$515.94	10/1/2022
Fontana Municipal Water Utility	Walworth	C	\$34.50	\$77.04	\$119.58	\$140.85	\$167.44	\$566.25	12/10/2018
Union Grove Municipal Water Utility	Racine	C	\$33.00	\$75.54	\$118.08	\$139.35	\$165.94	\$556.00	4/1/2023
Village of Genoa City Municipal Water Utility	Walworth	C	\$39.00	\$74.04	\$109.08	\$126.60	\$148.50	\$423.45	7/11/2002
Lake Como Sanitary District #1	Walworth	C	\$36.00	\$71.58	\$107.16	\$124.95	\$147.19	\$480.75	10/26/2020
Lake Mills Light And Water Department	Jefferson	C	\$32.25	\$65.55	\$98.85	\$115.50	\$136.31	\$448.50	7/1/2020
Sharon Waterworks and Sewer system	Walworth	D	\$36.00	\$61.80	\$96.60	\$114.00	\$135.75	\$462.00	4/1/2019
Mukwonago Municipal Water Utility	Walworth	C	\$33.95	\$63.65	\$93.35	\$108.20	\$126.76	\$387.20	1/6/2022
Waterloo Water And Light Commission	Jefferson	C	\$36.00	\$63.60	\$91.20	\$105.00	\$122.25	\$381.00	1/31/2019
Watertown Water Department	Jefferson	AB	\$25.20	\$55.60	\$86.00	\$101.20	\$120.20	\$397.40	4/15/2017
Jefferson Water And Electric Department	Jefferson	C	\$29.25	\$54.77	\$80.29	\$93.05	\$109.00	\$334.21	8/1/2016
Village of Caledonia Water Utility	Racine	AB	\$22.09	\$51.05	\$80.01	\$94.49	\$112.59	\$384.09	3/15/2021

- No PFP (charged different by utility)
- Sorted by 12 kgal consumption column & only top 15 depicted

Recommendations

- Ehlers has no disagreements with PSC review
- Rate adjustment provides needed min. debt coverage
- Rates were last adjusted 1/1/2017
- Use of SRCs in allowable window 2025-2029
- Future Alternatives (not for this case)
 - ✓ City could look to reduce future utility expenses by reducing the PILOT; needs to be completed with full review of impact on General Fund

Questions?



Public Service Commission of Wisconsin

Rebecca Cameron Valcq, Chairperson
Tyler Huebner, Commissioner
Summer Strand, Commissioner

4822 Madison Yards Way
P.O. Box 7854
Madison, WI 53707-7854

Public Service Commission of Wisconsin
RECEIVED: 11/27/2023 8:25:00 AM

November 27, 2023

Ms. Corrie Daly, Finance Director
Elkhorn Light and Water
311 Seymour Court
P.O. Box 920
Elkhorn, WI 53121

Re: Application of the City of Elkhorn, Walworth County,
Wisconsin, as a Water Public Utility, for Authority to
Adjust Water Rates

1800-WR-105

Dear Ms. Daly:

Public Service Commission (Commission) staff has analyzed the Elkhorn Light and Water's (applicant) application for a water rate increase. The Commission received the application on July 31, 2023. The attached proposal contains Commission staff's proposed 2023 test year revenue requirement exhibit (Exhibit) and will serve as the basis for the cost-of-service study. Alex Hanna, rate analyst, will soon develop the cost-of-service study and a proposed rate design. The rate analyst will file a copy of that exhibit in the [Electronic Records Filing](#) (ERF) system separately upon completion. Commission staff will submit both proposals at the public hearing, which will be scheduled at a later date.

In its application, the applicant stated that it filed for the rate increase because current rates are insufficient to maintain operations and make necessary infrastructure improvements to address water safety and supply. The applicant plans use Safe Drinking Water Loan Program (SDWLP) funding from the Wisconsin Department of Natural Resources for upcoming infrastructure projects.

The applicant requested a return on net investment rate base of 6.20 percent. The Commission calculates the benchmark rate of return weekly based on a three-month rolling average of municipal bond rates and determines a floor annually. The benchmark rate of return at the time Commission staff finalized the revenue requirement for this case was 6.80 percent. Commission staff estimated the applicant's capital employed in providing public utility service associated with the net investment rate base to be 71.10 percent municipal equity and 28.90 percent long-term debt. The applicant's composite cost of debt is 1.79 percent. A return on rate base of 6.80 percent will provide an 8.84 percent return on municipal earning equity and 7.27 times interest coverage. Commission staff considers that this return on rate base will provide the applicant with sufficient earnings to help address future capital and unforeseen operating needs and will also maintain confidence in the applicant's financial integrity without resulting in customer rates that are excessive.

Schedule 4 of the Exhibit describes Commission staff's proposed adjustments to the revenue requirement that was requested in the applicant's rate application. During the review of the rate application, Commission staff discovered several issues that resulted in additional analysis and require the applicant to take the following action:

- The City of Elkhorn (City) entered into an agreement with the Willow Run RV Condominium Association (Willow Run) in 2007 whereby the applicant would provide water services to Willow Run even though it was outside of the City limits. Willow Run has one master meter and is classified as a Commercial customer. Water services began in May 2009. The applicant has been billing Willow Run at the Commercial rate as described in its tariff, plus a 20 percent surcharge that is *not* included in the tariff. Upon discovering that the applicant was charging a rate not included in its tariff, Commission staff informed the applicant that it must cease charging the unauthorized surcharge to Willow Run and refund all revenue collected under the unauthorized surcharge. The applicant agreed to stop collecting revenue under this surcharge and has been cooperating with Commission staff to determine the amount to be refunded to Willow Run. (See [PSC REF#: 481344](#) at Appendix SLE-3, page 1 of 4.) The applicant also withdrew its request to add a surcharge to its tariff as part of this rate case. ([PSC REF#: 481880](#).) Commission staff recommends that the applicant continue to work with Consumer Affairs staff to determine the amount to be refunded, and the applicant should provide a recent billing to show that it has ceased charging the unauthorized surcharge and submit proof that it has refunded Willow Run appropriately prior to the hearing in this rate case.

Schedule 5 of the Exhibit is the list of depreciation rates that is the basis of Commission staff's estimated depreciation expense for the test year. Some depreciation rates may be different than those previously authorized for the applicant. Commission staff recommends that the Commission certify these depreciation rates for use by the applicant effective January 1, 2023. Please note that the general service and public fire protection rates are typically effective within 90 days of the Final Decision.

The Commission staff Exhibit is intended to provide the Commission with Commission staff's analysis and is not a final decision. After review of the attached Exhibit, the applicant may present its own case and may submit any additional information it believes to be pertinent to substantiate its position within five business days of the date of this letter. If Commission staff does not receive a response within that time, it will assume the applicant is in agreement with the staff proposal, and the Commission staff rate analyst will use the revenue requirement to develop a rate proposal. Please note that this is the applicant's primary opportunity to address any concerns or changes to Commission staff's proposed revenue requirement Exhibit.

Ms. Corrie Daly
Docket 1800-WR-105
Page 3

In order to receive notification of official correspondence (i.e. data requests, notices, final decisions, etc.), individuals must subscribe to the Utility ID or PSC Docket. To subscribe, go to the Commission's [ERF](#) system. For help subscribing, go to [Subscribing to Dockets](#).

If you have any questions regarding the above, please contact me. If you have any questions regarding the status of your rate case, please contact Alex Hanna at (608) 267-2336 or by e-mail at Alex.Hanna@wisconsin.gov.

Sincerely,

Stephen Elmer

Stephen Elmer
Public Utility Auditor
Public Service Commission of Wisconsin
Division of Water Utility Regulation and Analysis
608.267.0637 | Stephen.Elmer@wisconsin.gov

SLE:krl DL:01974139

cc: Lisa Trebatoski, Ehlers

Ex.-PSC-Revenue Requirement

Elkhorn Light And Water

Estimated 2023 Operating Income Statement

Net Investment Rate Base

and 2023 Estimated Revenue Requirement

**Elkhorn Light And Water
Estimated Operating Revenues
for the 2023 Test Year**

	Utility Estimate	Adjustments		Staff Estimate
		No.	Amount	
Unmetered Sales to General Customers	\$ 7,000		\$ 0	\$ 7,000
Metered Sales to General Customers:				
Residential	1,710,550		0	1,710,550
Multi-family Residential	238,213		0	238,213
Commercial	571,334		0	571,334
Industrial	248,511		0	248,511
Public Authority	221,725		0	221,725
Irrigation	0		0	0
Total Metered Sales	\$ 2,990,333		\$ 0	\$ 2,990,333
Private Fire Protection	45,878		0	45,878
Public Fire Protection	851,566		0	851,566
Other Water Sales	0		0	0
Sales for Resale	0		0	0
Interdepartmental	0		0	0
Total Water Sales	\$ 3,894,777		\$ 0	\$ 3,894,777
Forfeited Discounts	7,215		0	7,215
Rents of Water Property	0		0	0
Interdepartmental Rents	0		0	0
Other Water Revenues	10,000		0	10,000
Total Operating Revenues	\$ <u>3,911,992</u>		\$ <u>0</u>	\$ <u>3,911,992</u>

Elkhorn Light And Water
Estimated Operating Income Statement and Net Investment Rate Base
for the 2023 Test Year

	Utility Estimate	Adjustments		Staff Estimate
		No.	Amount	
Total Operating Revenues:	\$ 3,911,992		\$ 0	\$ 3,911,992
Operating Expenses:				
Source of Supply	78,000		0	78,000
Pumping	345,250	1	(50,060)	295,190
Water Treatment	646,500		0	646,500
Transmission and Distribution	359,250	2	14,454	373,704
Customer Accounts	99,750		0	99,750
Sales	0		0	0
Administrative and General	634,855	3	(210)	634,645
Total Operation & Maintenance Expenses	\$ 2,163,605		\$ (35,816)	\$ 2,127,789
Depreciation	827,758	4	(10,467)	817,291
Amortization	0		0	0
Taxes	546,843		0	546,843
Total Operating Expenses	\$ 3,538,206		\$ (46,283)	\$ 3,491,923
Net Operating Income (Loss)	\$ 373,786		\$ 46,283	\$ 420,069
Net Investment Rate Base:				
Utility Plant in Service	\$ 29,799,868	5a	\$ 956,624	\$ 30,756,492
Less:				
Accumulated Provision for Depreciation	10,936,796	5b	(16,572)	10,920,224
Net Plant in Service	\$ 18,863,072		\$ 973,196	\$ 19,836,268
Add: Materials and Supplies	60,913		0	60,913
Less: Regulatory Liability - pre-2003				
Depreciation on Contributed Plant	8,745	5c	8,420	17,165
Net Investment Rate Base	\$ 18,915,240		\$ 964,776	\$ 19,880,016
Rate of Return	1.98%			2.11%

Elkhorn Light And Water
Estimated Income Statement and Revenue Requirement
For the 2023 Test Year
to Yield a 6.80% Return on the Net Investment Rate Base

	Staff Estimate	Increase Required	Proposed Rate Level
	<u> </u>	<u> </u>	<u> </u>
Total Operating Revenues:	\$ 3,911,992	\$ 931,772	\$ 4,843,764
Operating Expenses:			
Source of Supply	78,000		78,000
Pumping	295,190		295,190
Water Treatment	646,500		646,500
Transmission and Distribution	373,704		373,704
Customer Accounts	99,750		99,750
Sales	0		0
Administrative and General	<u>634,645</u>		<u>634,645</u>
Total Operation & Maintenance Expenses	\$ 2,127,789		\$ 2,127,789
Depreciation	817,291		817,291
Amortization	0		0
Taxes	<u>546,843</u>		<u>546,843</u>
Total Operating Expenses	\$ 3,491,923		\$ 3,491,923
Net Operating Income (Loss)	\$ <u>420,069</u>		\$ <u>1,351,841</u>
Net Investment Rate Base:			
Utility Plant in Service	\$ 30,756,492		\$ 30,756,492
Less:			
Accumulated Provision for Depreciation	<u>10,920,224</u>		<u>10,920,224</u>
Net Plant in Service	\$ 19,836,268		\$ 19,836,268
Add: Materials and Supplies	60,913		60,913
Less: Regulatory Liability - pre-2003 Depreciation on Contributed Plant	<u>17,165</u>		<u>17,165</u>
Net Investment Rate Base	\$ <u>19,880,016</u>		\$ <u>19,880,016</u>
Rate of Return	2.11%		6.80%

**Elkhorn Light And Water
Schedule of Staff Adjustments**

	Adjustments at 6.20% ROR
Utility Requested Rate Increase	\$ 798,960 20.76%

Adjustment No. 1

Pumping Expense

Utility Estimate	\$ 345,250	
Staff Estimate	\$ 295,190	
Adjustment		\$ (50,060)

Additional Detail

The Test Year estimate for Account 623 (Fuel or Power Purchased for Production) was revised to reflect the average kW-hrs used for pumping from 2019-2022.

The Test Year estimate for Account 633 (Maintenance of Pumping Equipment) was revised to reflect the historical average, and to include a normalized amount for the 2022 Well #7 maintenance project.

Adjustment No. 2

Transmission and Distribution Expense

Utility Estimate	\$ 359,250	
Staff Estimate	\$ 373,704	
Adjustment		\$ 14,454

Additional Detail

The Test Year estimate for Account 672 (Maintenance of Distribution Reservoirs and Standpipes) was revised to reflect the historical average, and to include a normalized amount for future tower painting.

Adjustment No. 3

Administrative and General Expense

Utility Estimate	\$ 634,855	
Staff Estimate	\$ 634,645	
Adjustment		\$ (210)

Additional Detail

The Test Year estimate for Account 921 (Office Supplies and Expenses) was revised to remove a portion of membership dues used for lobbying.

Elkhorn Light And Water Schedule of Staff Adjustments

Adjustment No. 4

Depreciation Expense

Utility Estimate	\$	827,758		
Staff Estimate	\$	817,291		
Adjustment			\$	(10,467)

Additional Detail

The Test Year estimate for Depreciation Expense was revised to reflect the reclassification of the applicant's 2023 infrastructure project from Routine to Major, and to include an adjustment for fully depreciated assets.

Adjustment No. 5

Adjustment to Net Investment Rate Base (NIRB) / Rate of Return

Utility Estimate	\$	18,915,240		
Staff Estimate	\$	19,880,016		
Adjustment	\$	964,776		

Additional Detail

NIRB total was revised to reflect the reclassification of the applicant's 2023 infrastructure project from Routine to Major, and to correct an error in the application with the Regulatory Liability balance.

Adjustment to Return on NIRB based on requested 6.20% Rate of Return	\$	59,815
--	----	--------

Increase Rate of Return to 6.80%	\$	119,280
----------------------------------	----	---------

Staff Estimated Rate Increase

\$	931,772
	24.21%

Elkhorn Light And Water
Schedule of Water Depreciation Rates
Effective January 1, 2023

Account Number	Account Title	Depreciation Rate
	SOURCE OF SUPPLY PLANT	
311	Structures and Improvements	3.20%
312	Collecting and Impounding Reservoirs	1.70%
314	Wells and Springs	2.90%
316	Supply Mains	1.80%
	PUMPING PLANT	
321	Structures and Improvements	3.20%
323	Other Power Production Equipment	3.20%
325	Electric Pumping Equipment	4.40%
328	Other Pumping Equipment	4.40%
	WATER TREATMENT PLANT	
331	Structures and Improvements	3.20%
332	Sand or Other Media Filtration Equipment	3.30%
333	Membrane Filtration Equipment	6.00%
334	Other Water Treatment Equipment	6.00%
	TRANSMISSION AND DISTRIBUTION PLANT	
341	Structures and Improvements	3.20%
342	Distribution Reservoirs and Standpipes	1.90%
343	Transmission and Distribution Mains	1.30%
345	Services	2.90%
346	Meters	5.50%
348	Hydrants	2.20%
349	Other Transmission and Distribution Plant	5.00%
	GENERAL PLANT	
390	Structures and Improvements	2.90%
391	Office Furniture and Equipment	5.80%
391.1	Computer Equipment	26.70%
392	Transportation Equipment	13.30%
393	Stores Equipment	5.80%
394	Tools, Shop and Garage Equipment	5.80%
395	Laboratory Equipment	5.80%
397	Communication Equipment	15.00%
397.1	SCADA Equipment	9.20%

**CITY OF ELKHORN
RESOLUTION 23-29**

**A RESOLUTION ESTABLISHING WAGES FOR PART-TIME, LIMITED TERM AND SEASONAL
EMPLOYEES IN 2024, AND PROVIDING UNIFORM ALLOWANCE FOR CERTAIN GENERAL FULL-
TIME EMPLOYEES IN 2024**

BE IT RESOLVED by the Common Council of the City of Elkhorn that the following wage and benefit provisions are hereby adopted:

A. WAGE and SALARY RATES

1. All part-time, limited term, and seasonal employees shall be paid in accordance with the wage schedule attached hereto as Exhibit A.

B. UNIFORM ALLOWANCE

1. An annual clothing allowance of \$700.00 shall be provided for each of the following full-time positions: Police Chief, Police Captain, Fire Chief, and Assistant Fire Chief to be divided equally per pay period.
2. The City shall furnish three (3) uniform sets for the Confidential Police Secretary upon initial employment; replacement uniforms will be purchased as needed.

BE IT FURTHER RESOLVED that the wage and benefits set forth herein shall be in effect as of January 1, 2024 and shall remain in effect thereafter unless revised by the Common Council.

Bruce Lechner, Mayor

ATTEST:

Lacey L. Reynolds, City Clerk

Approved: _____

Adopted: _____

**RESOLUTION 23-29: EXHIBIT A
WAGES AND SALARIES FOR PART-TIME, SEASONAL, AND LIMITED-TERM EMPLOYEES**

January 1, 2024

DEPARTMENT: FIRE/EMS

Fire/EMS Command Officers

Assistant Chief- Fire	\$29.32	per hour plus \$5,000.00 annually
Assistant Chief- EMS	\$29.32	per hour plus \$5,000.00 annually
Fire Captain	\$25.81	per hour
Lieutenant - Fire	\$24.05	per hour
Lieutenant - EMS	\$24.05	per hour

Fire Division

Firefighter- Probationary	\$19.53	per hour
Certified Firefighter I	\$20.44	per hour
Certified Firefighter II	\$21.36	per hour
Fire Inspector	\$21.36	per hour
Shift Stipend	\$25.50	per 6hr shift

EMS Division

First Responder	\$19.53	per hour
EMT Basic	\$20.44	per hour
EMT IV Tech/Intermediate	\$21.36	per hour
Paramedic	\$22.74	per hour

DEPARTMENT: LAW ENFORCEMENT

Community Service Officer Part-time	\$16.26	per hour (Year 1) plus \$.25 annual increase (Yrs. 2-4)
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DEPARTMENT: PUBLIC WORKS/UTILITIES

Seasonal Maintenance Crew	\$15.16	per hour (Year 1) plus \$.25 annual increase (Yrs. 2-4)
Meter Reader	\$15.69	per hour

DEPARTMENT: RECREATION

		plus \$.25 annual increase (Yrs. 2-4)
Pool Manager	\$21.00	per hour
Assistant Pool Manager	\$16.25	per hour
Splash Team Lead	\$12.50	per hour
Program Lead	\$14.50	per hour
Program Co-Lead	\$12.50	per hour
Splash Assist	\$10.25	per hour
Rec Program Assistant	\$10.75	per hour
Swimming Instructor (non-WI)	\$14.50	per hour
Swimming Instructor Aide	\$11.50	per hour
Head Lifeguard	\$14.25	per hour
Lifeguard	\$13.50	per hour
Referee (Adult League)	\$35.00	per game
Referee (Youth League)	\$30.00	per game
Umpire (Adult League)	\$45.00	per game
Umpire (Home Plate)	\$40.00	per game
Umpire (Infield)	\$30.00	per game

DEPARTMENT: ADMINISTRATION

Election Inspectors	\$159.12	per day
Chief Election Inspectors	\$238.68	per day
Badger Book Super User	\$238.68	per day
Special Voting Deputies	\$81.60	per day
Hourly help (if needed)	\$12.24	per hour

DEPARTMENT: LIBRARY

Library Assistant (Substitutes)	\$14.50	per hour
Library Teen Aides	\$10.50	per hour

NOTE: The wages for 2024 have been increased by 2% from 2023, which matches the COLA for most non-bargaining employees.

**CITY OF ELKHORN
RESOLUTION 23-30**

**A RESOLUTION AMENDING RESOLUTION 23-27 (ADOPTING THE 2024
MUNICIPAL BUDGET AND LEVY FOR TAXES PAYABLE IN 2024)**

WHEREAS, on November 20, 2023, the Common Council of the City of Elkhorn approved Resolution 23-27, a resolution adopting the 2024 Municipal Budget and levy for taxes payable in 2024; and

WHEREAS, the approved budget and levy included using \$23,771 in unused levy carryforward from the prior five years, but this was not expressly stated in the authorizing resolution; and

WHEREAS, Wisconsin Statutes Section 66.0602(3)(fm)3 requires the use of unused levy carryforward to be approved by a two-thirds majority vote of the Common Council; and

WHEREAS, pursuant to Wisconsin Statutes Section 66.0602(3)(fm)3, in order for the City to utilize unused levy carryforward from prior years, the total outstanding general obligation debt cannot increase from 2023 to 2024; and

WHEREAS, based on the City's future capital equipment and capital project needs, it would be feasible for the City to keep its total outstanding general obligation debt level from 2023 to 2024 but not necessarily in subsequent budget years; and

WHEREAS, the City has \$50,650 in unused levy carryforward from the prior years that it will lose if not utilized within the next five years; and

WHEREAS, the general property tax levy provides the City with the most flexibility in funding City operations because only certain capital expenditures are eligible to be funded through bonds; and

WHEREAS, even when capital equipment and infrastructure projects are eligible to be funded by general obligation debt, the bond issuance costs and interest over the life of the bond make these capital equipment and infrastructure projects more expensive to the City; and

WHEREAS, the City's ability to raise the levy has been limited due to low net new construction in recent years; and

WHEREAS, for the preceding reasons, it is in the best interests of the City to utilize the full unused levy carryforward before it expires.

NOW THEREFORE, BE IT HEREBY RESOLVED, by the Common Council of the City of Elkhorn, Walworth County, Wisconsin, as follows:

1. Resolution 23-27 is amended by replacing the 2024 Municipal Budget, as printed and attached thereto, with the 2024 Municipal Budget attached hereto—and adopting

the 2024 Municipal Budget as attached hereto. This revised 2024 Municipal Budget includes a reduction in planned general obligation debt borrowing in the amount of \$466,988.72.

2. Resolution 23-27 is amended by levying a tax of seven million, nine hundred eighty five thousand, nine hundred and twelve dollars (\$7,985,912) on all the taxable property within the City of Elkhorn for the uses and purposes set forth in the 2024 Municipal Budget—rather than the \$7,959,033 set forth in Resolution 23-27.
3. Resolution 23-27 is amended to expressly authorize the City to use \$50,650 in unused levy carryforward from the prior five years as part of the total levy of \$7,985,912.
4. The remainder of Resolution 23-27 is unchanged and remains in full effect.

DATED, this ____ day of _____, 2023.

Bruce Lechner, Mayor

ATTEST:

Lacey L. Reynolds, City Clerk

Approved:

Adopted:



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.

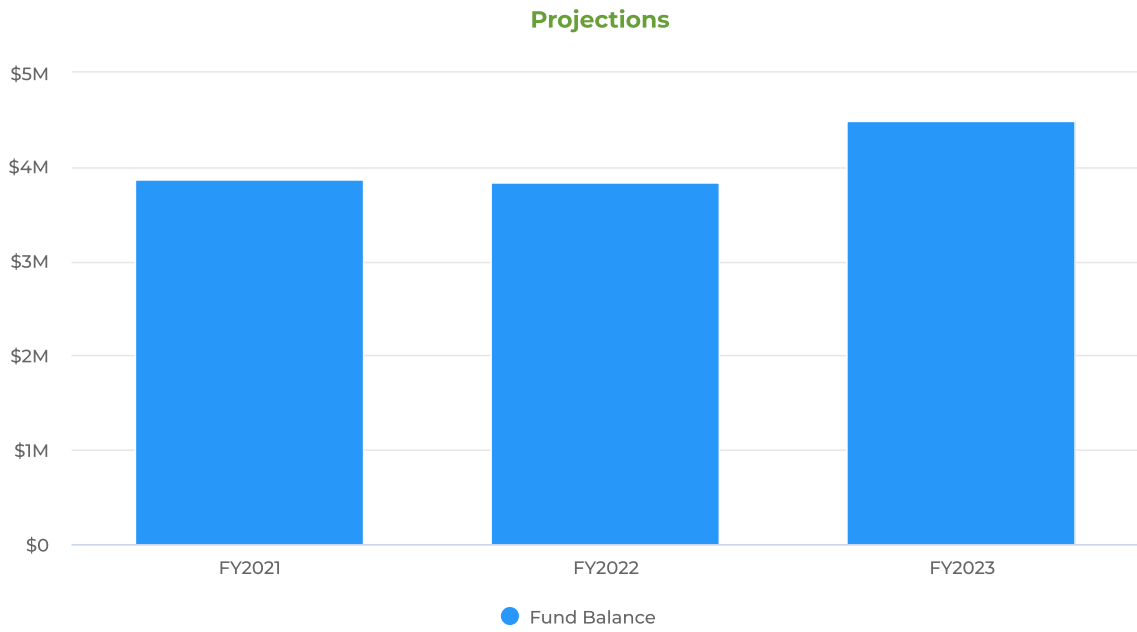
General Fund Comprehensive Summary

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

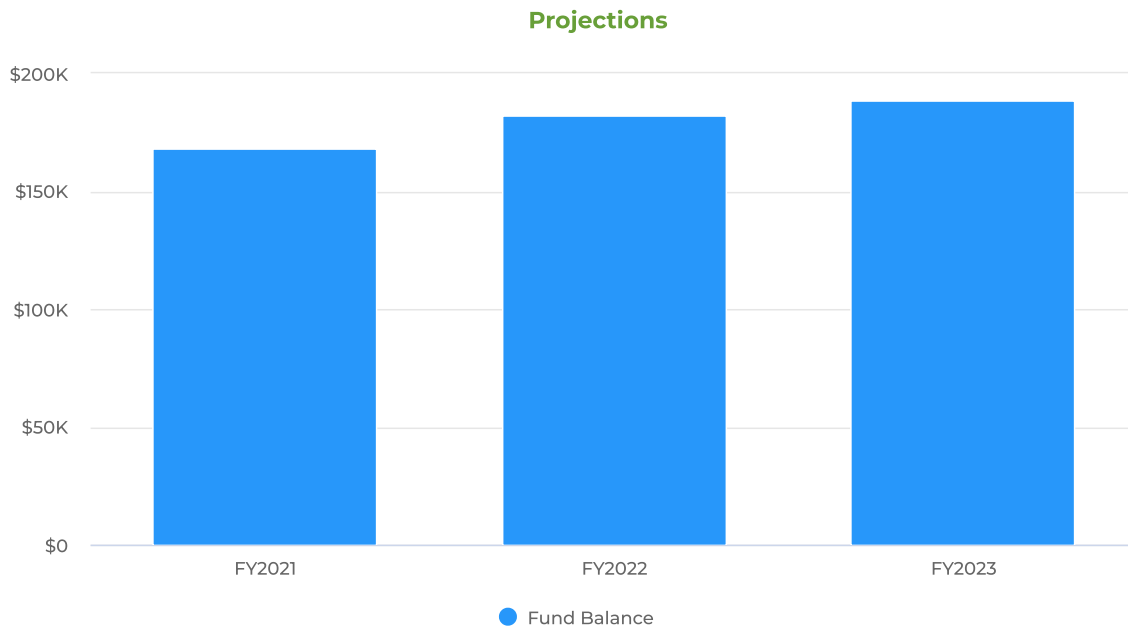
Fund Balance



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



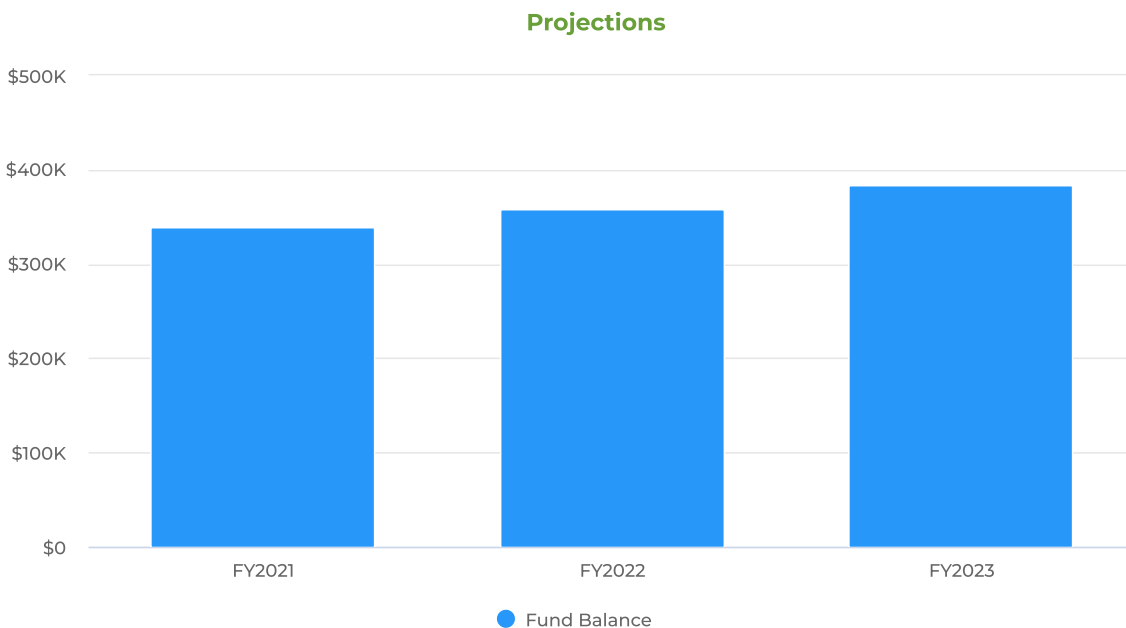
Summary

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



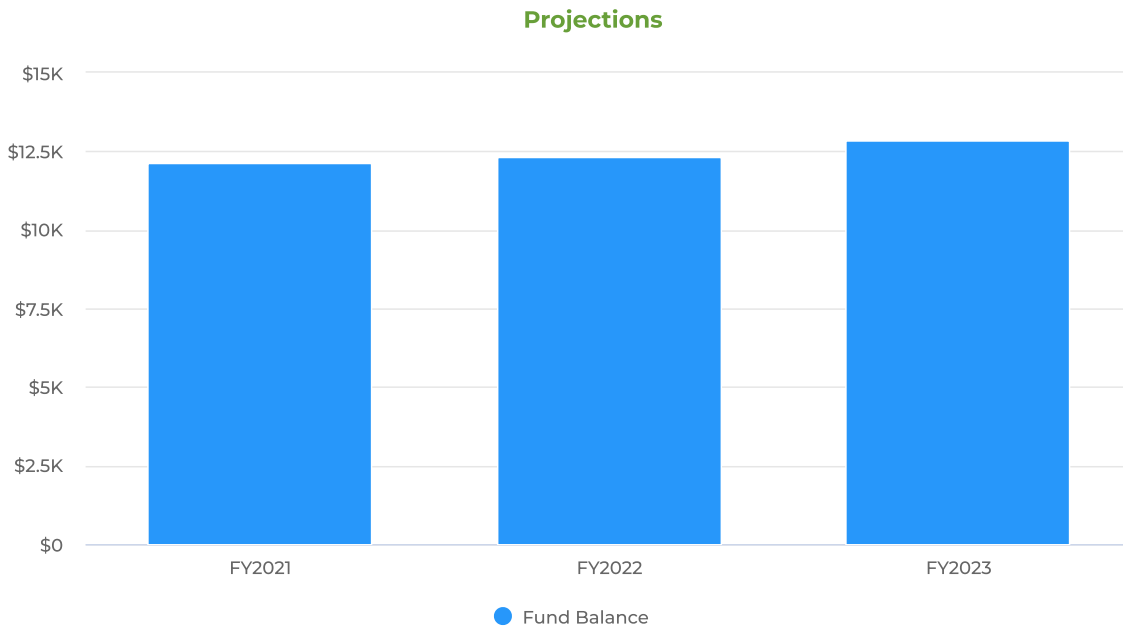
Summary

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



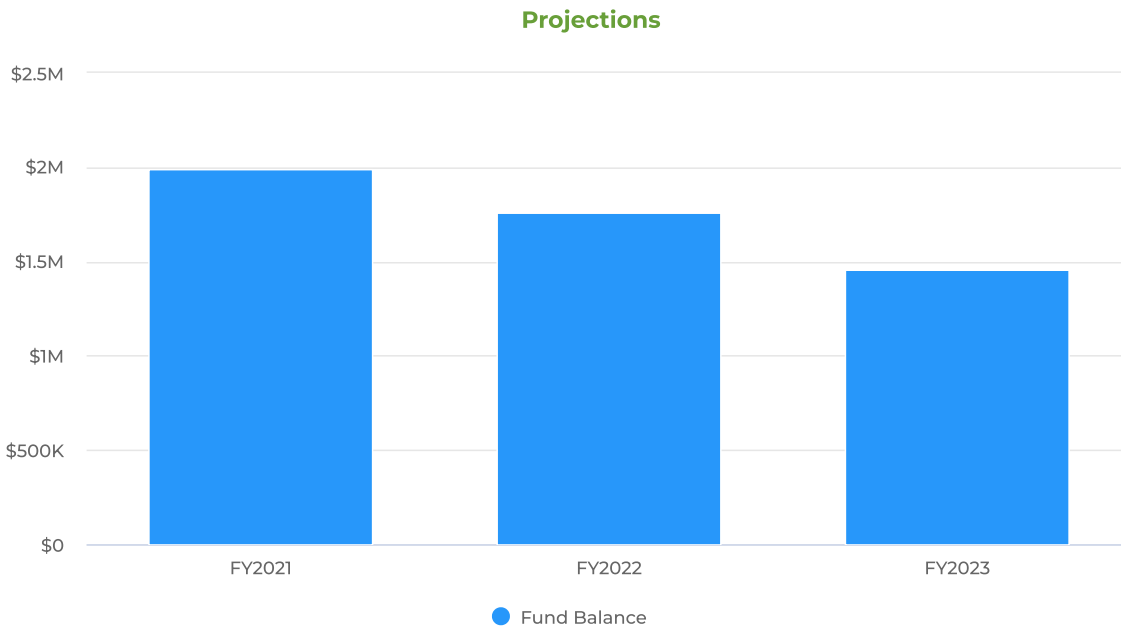
Summary

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



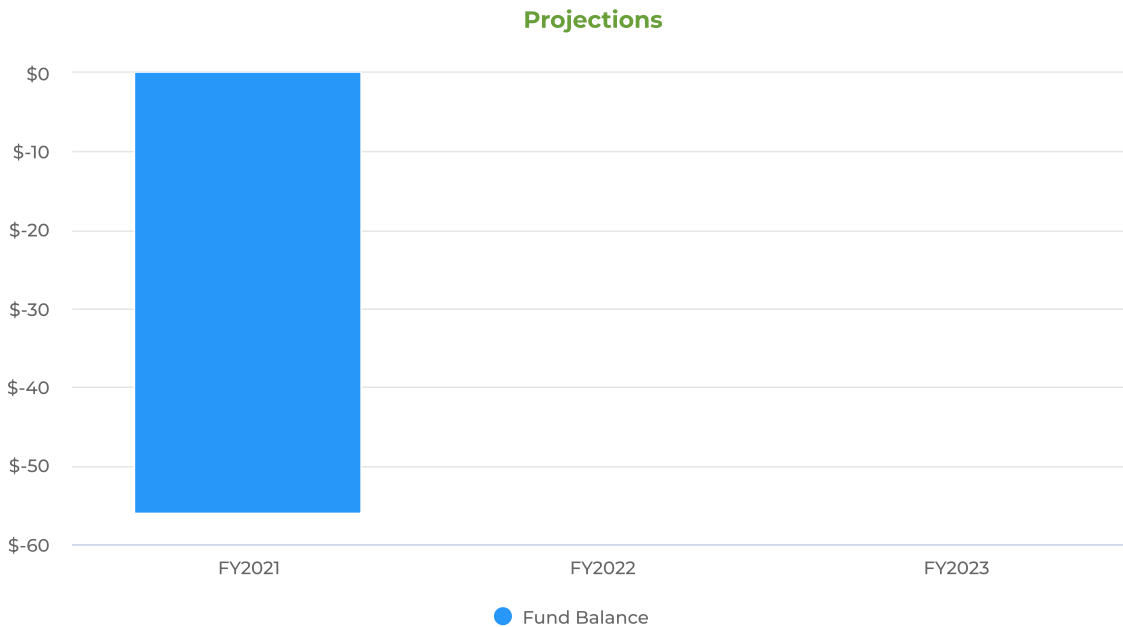
Summary

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





Community Development Fund

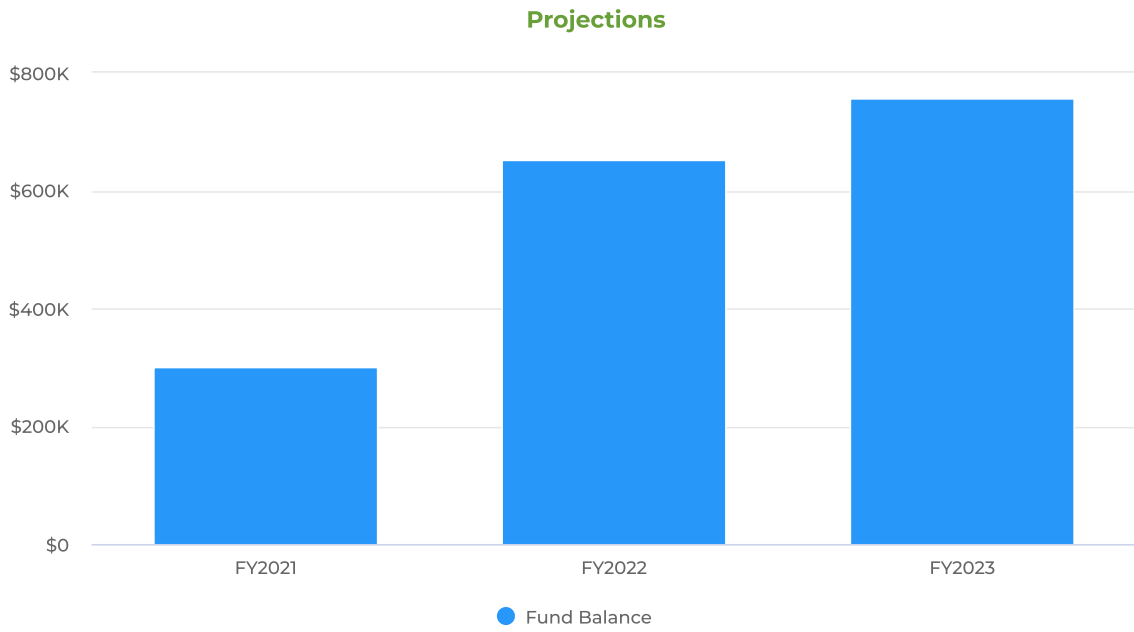
Summary

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





Emergency Medical Services Fund

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.

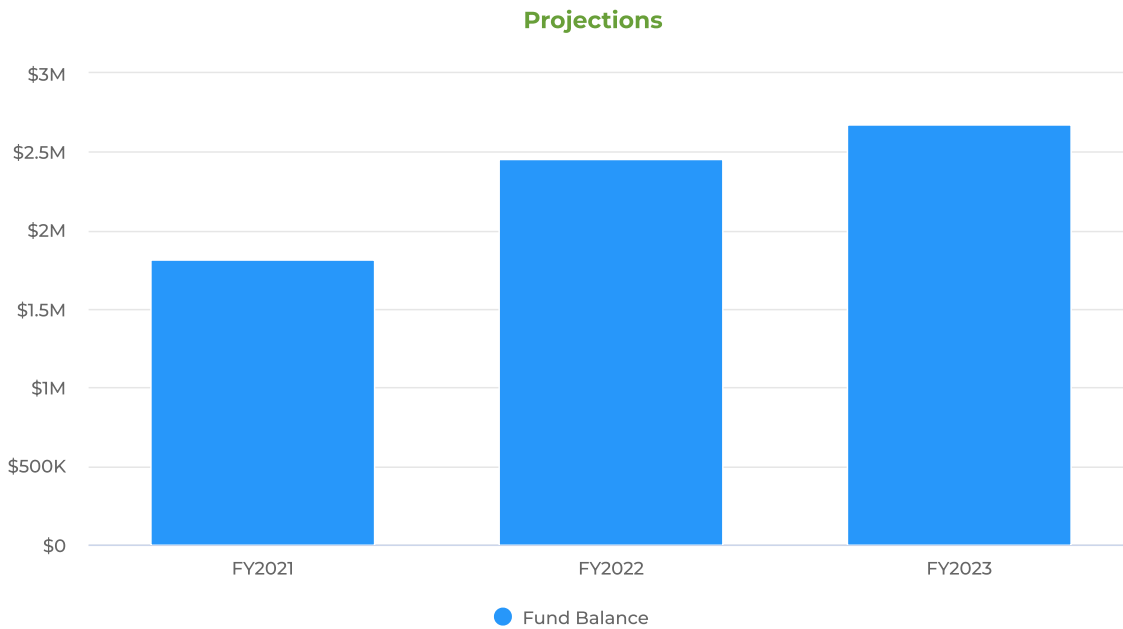
Emergency Medical Services Fund Comprehensive Summary

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

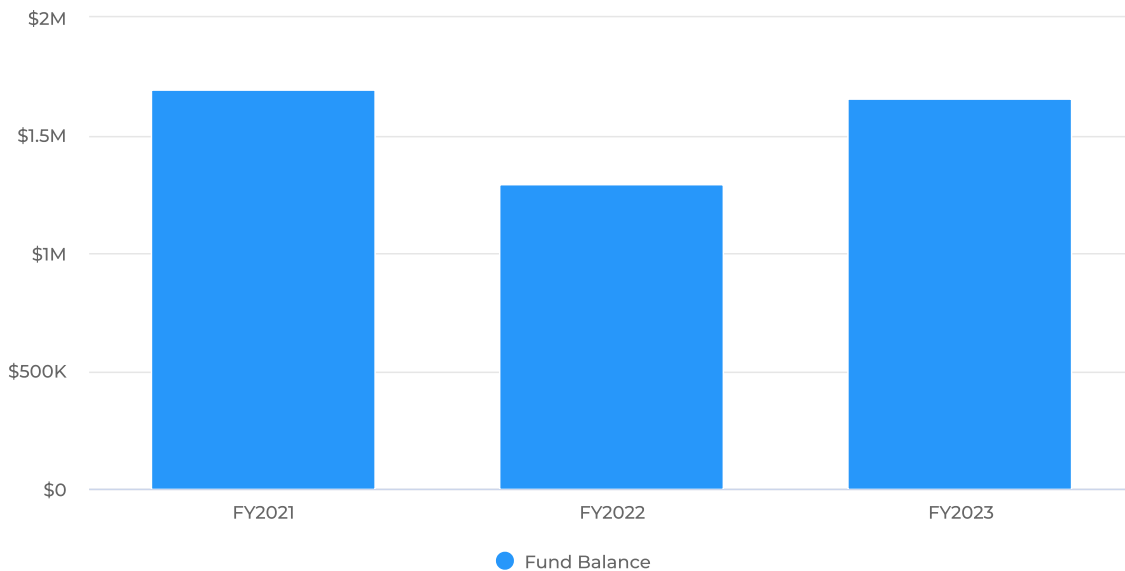
The City of Elkhorn is projecting \$4.02M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 13.3% or \$473.91K to \$4.02M in FY2024.

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



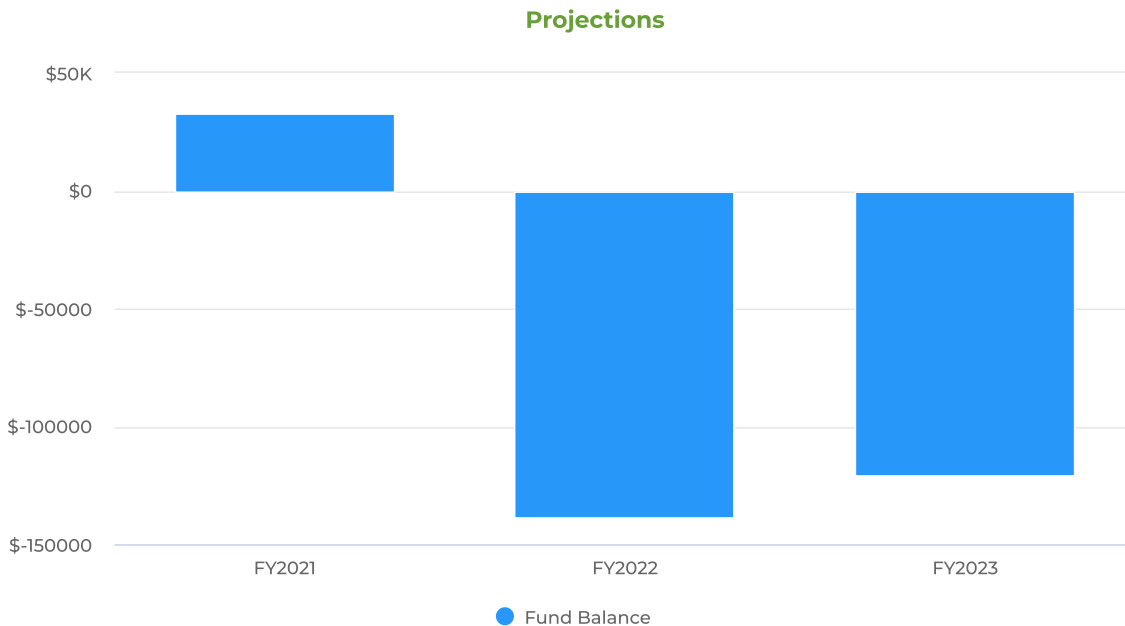
Summary

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



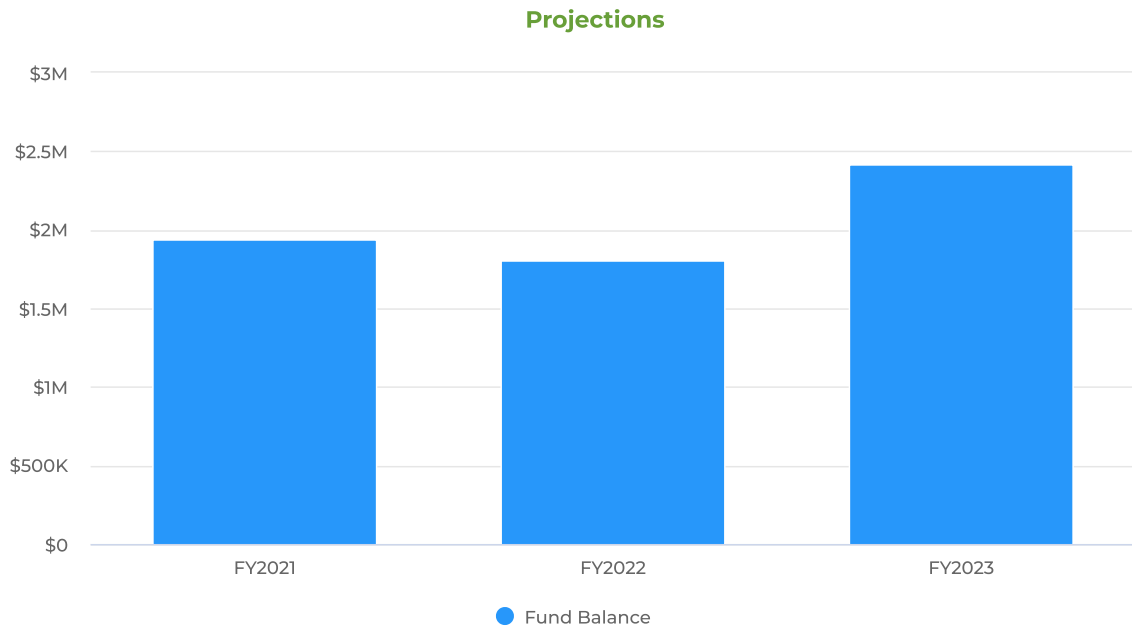
Summary

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



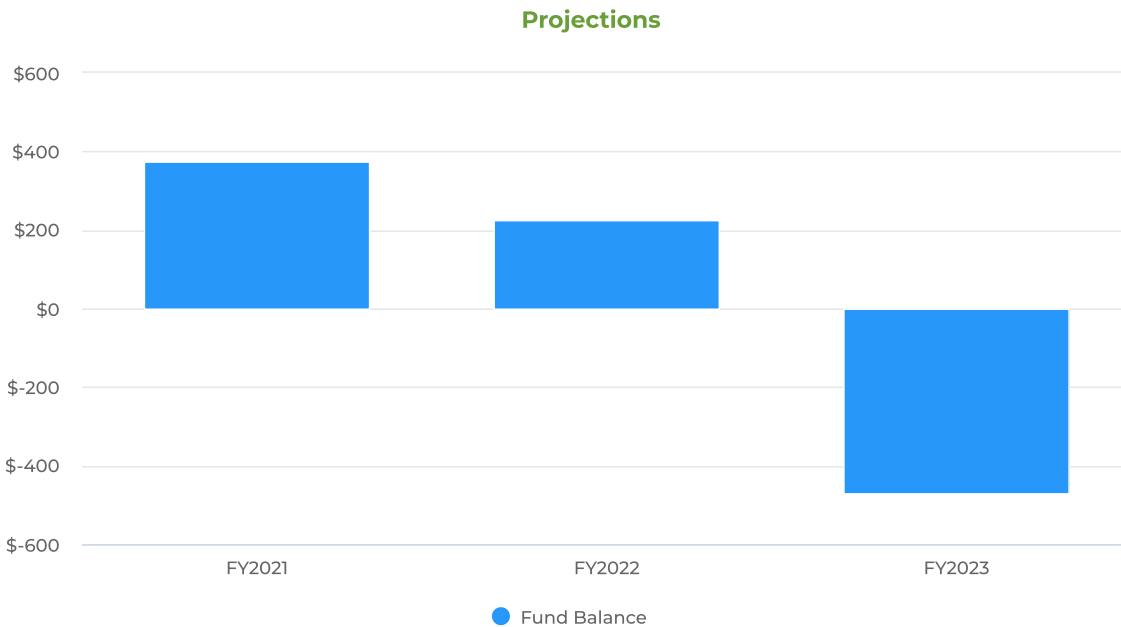
Summary

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

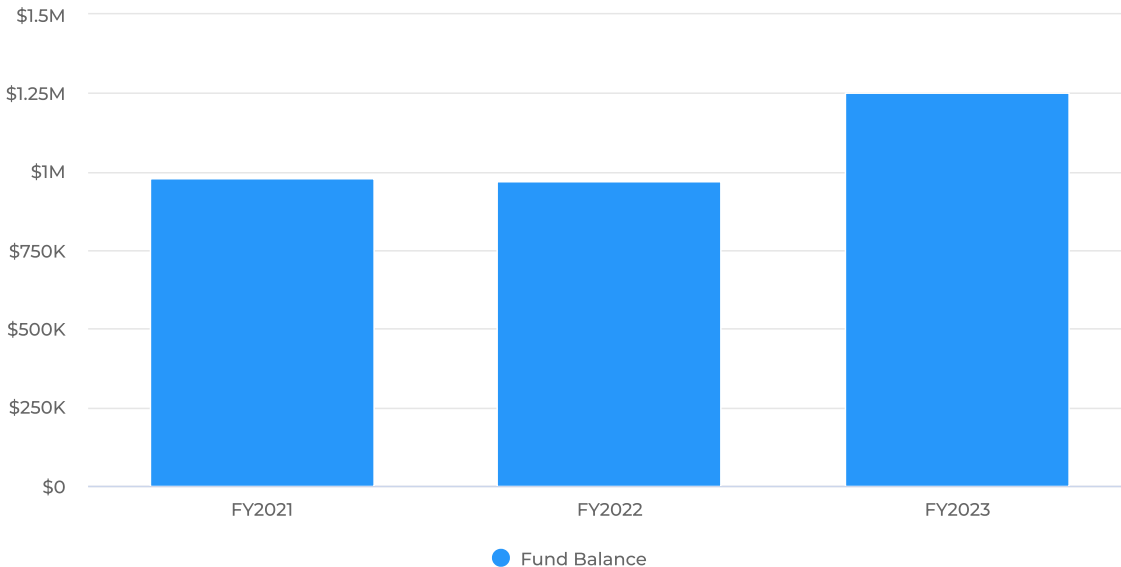
The City of Elkhorn is projecting \$1.57M of revenue in FY2024, which represents a 28.7% increase over the prior year. Budgeted expenditures are projected to increase by 28.6% or \$320.14K to \$1.44M in FY2024.

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



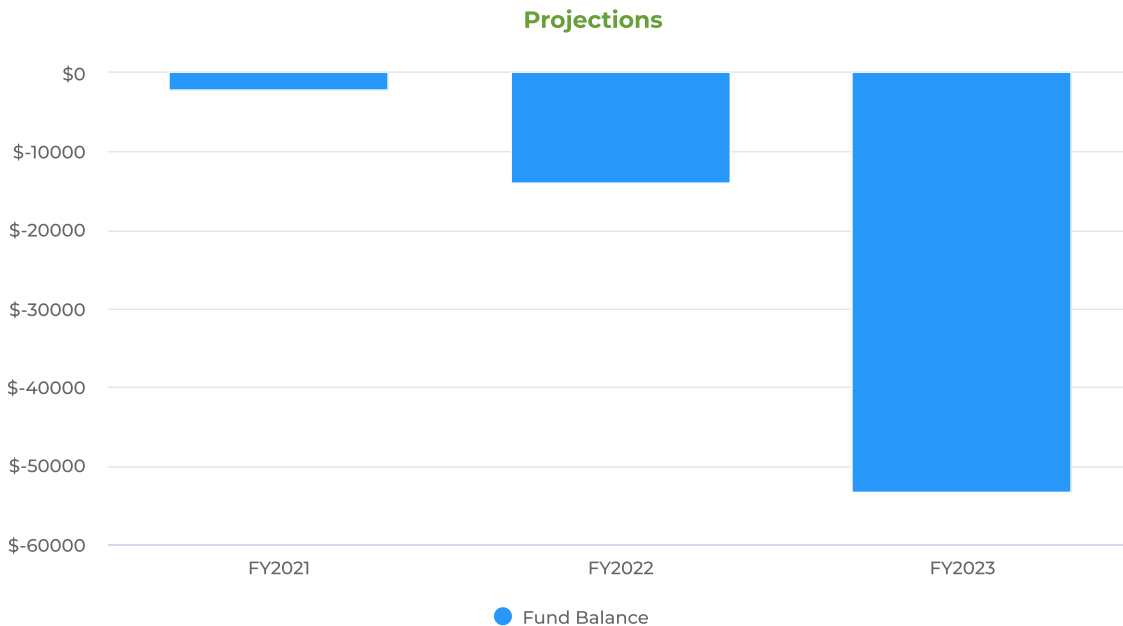
Summary

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



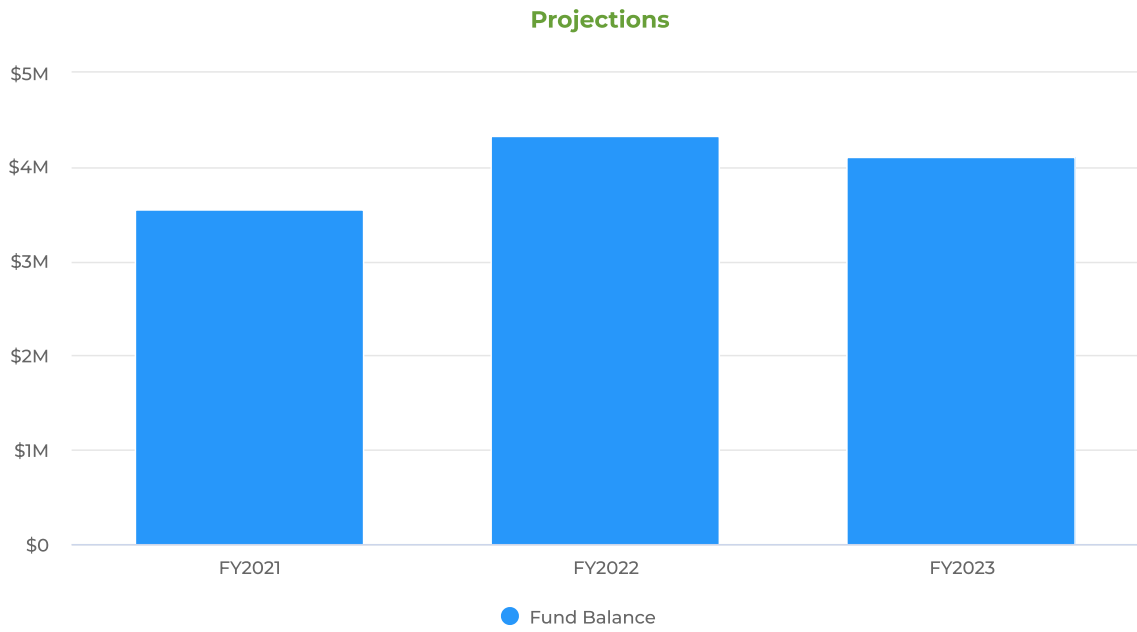
Summary

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.

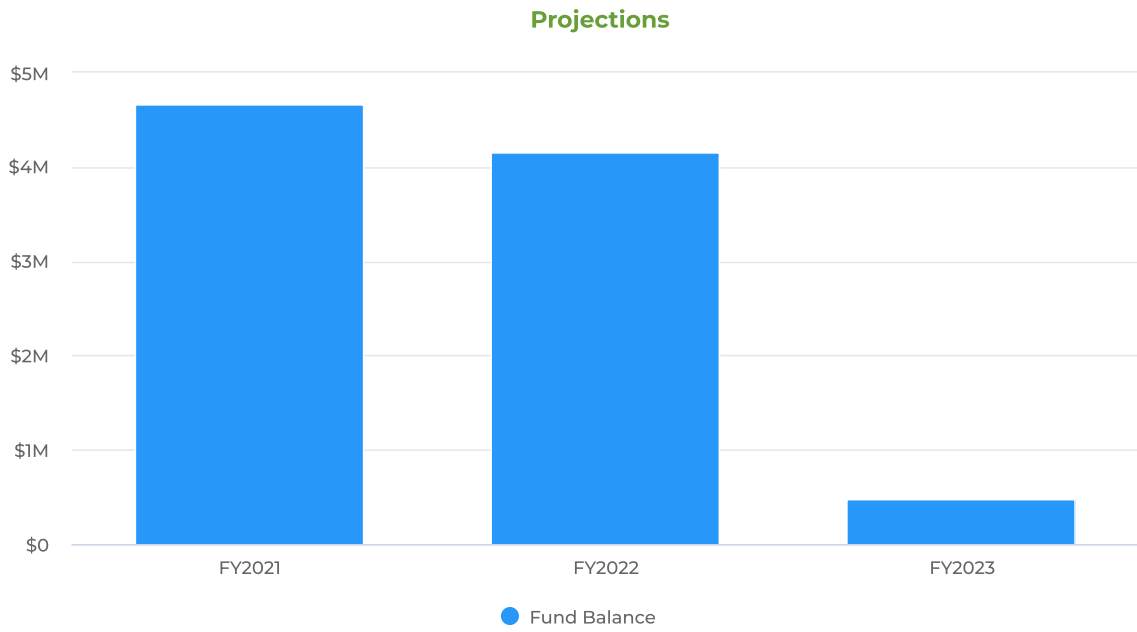
The 2024 budget includes an increase of revenues from public charges in the amount of \$483,359.51. This is based on an anticipated water rate increase in 2024. The City's application to the Wisconsin Public Service Commission for a rate increase is still pending, so the budget assumes a water rate increase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

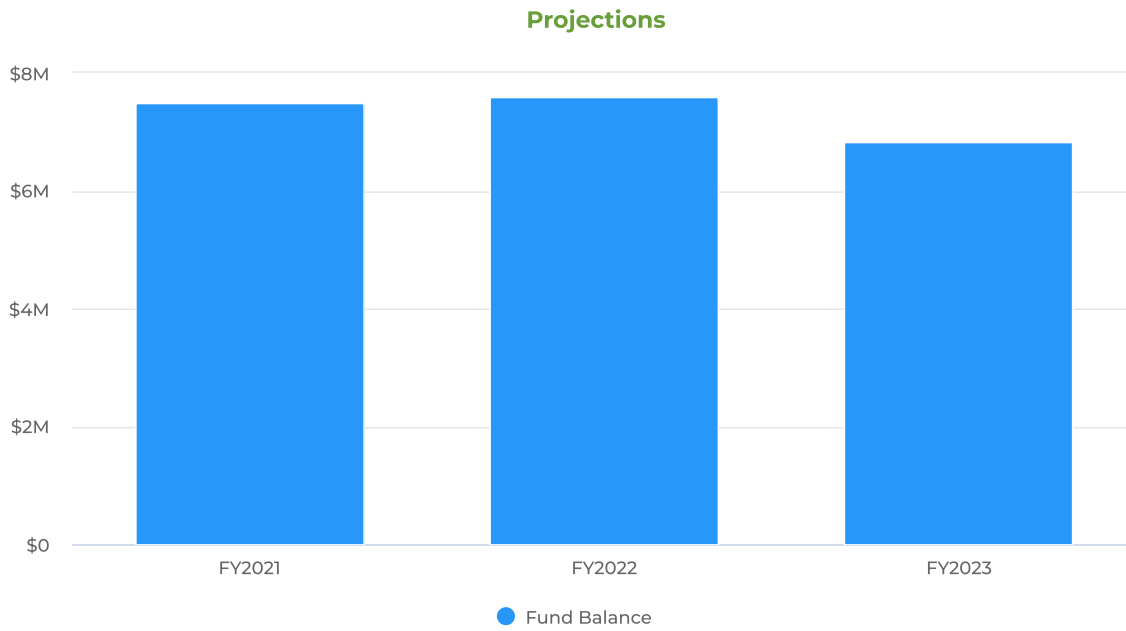
Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
CONTRACT LABOR SERVICES	\$3,423.15	\$9,300.00	\$5,483.75	\$7,500.00
CONTRACT VEHICLE MAINTENANCE	\$0.00	\$500.00	\$0.00	\$0.00
CONTRACT LABOR SERVICES	\$8,741.00	\$8,000.00	\$12,583.08	\$12,000.00
CONTRACT LABOR SERVICES	\$200.00	\$1,200.00	\$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

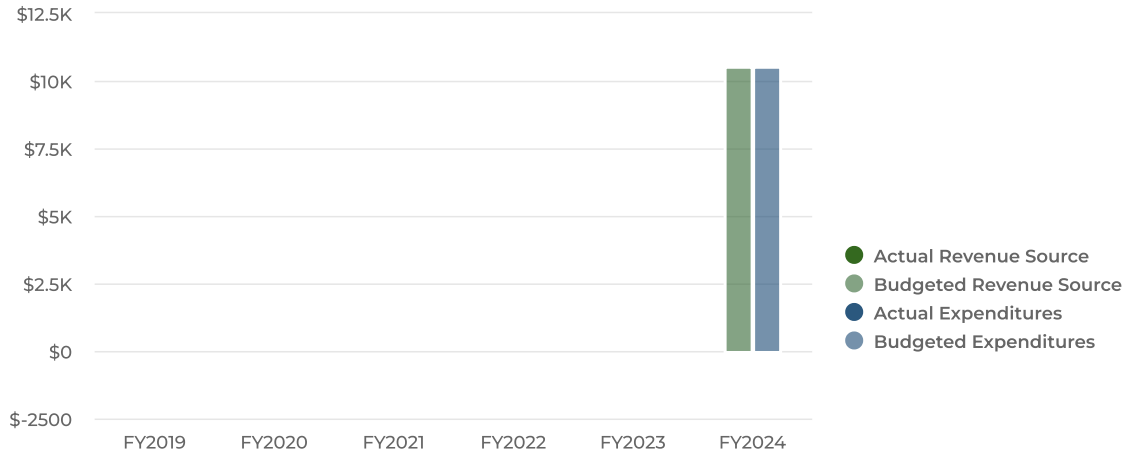
Name	FY2022 Actual	FY2023 Original	FY2023 Projected	FY2024 Budgeted
Total Expenditures:	\$15,092,813.38	\$15,838,881.08	\$15,659,034.52	\$16,023,392.75
Total Revenues Less Expenditures:	\$101,042.55	-\$696,202.08	-\$771,317.15	-\$286,031.88
Ending Fund Balance:	\$7,592,668.55	\$6,896,466.92	\$6,821,351.85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

**CITY OF ELKHORN
RESOLUTION 23-27**

**A RESOLUTION ADOPTING THE 2024 MUNICIPAL BUDGET AND LEVY FOR
TAXES PAYABLE IN 2024**

WHEREAS, the Common Council of the City of Elkhorn has formulated a budget for the operation and administration of City government and the delivery of municipal services; and

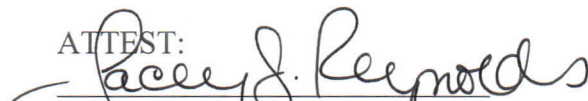
WHEREAS, pursuant to the provisions of Wisconsin State Statutes Section 65.90, a public hearing on the matter of the 2024 municipal budget was held on November 6, 2023.

NOW THEREFORE, BE IT HEREBY RESOLVED, by the Common Council of the City of Elkhorn, Walworth County, Wisconsin, as follows:

1. That the municipal budget for the year 2024, as printed and attached hereto, is hereby adopted.
2. That there is being levied a tax of seven million, nine hundred fifty nine thousand, and thirty-three dollars (\$7,959,033) on all the taxable property within the City of Elkhorn for the uses and purposes set forth in the municipal budget.
3. That the City Clerk is hereby authorized and directed to spread the tax on the current tax roll of the City of Elkhorn for payment by City property owners in 2024.

DATED, this th 20 day of November, 2023.


Tim Shiroda, Council President

ATTEST:

Lacey L. Reynolds, City Clerk

Approved: November 20, 2023
Adopted: November 20, 2023

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department (amended 11/28/23)

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 (amended 11/28/23)

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

MEMO

To: Common Council
From: Kacey Keogh, HR Generalist
Date: December 4, 2023
Re: Changing the Age Limit for Child Dependents on Health & Dental Plan

Currently, the City allows child dependents to remain on their parents' health and dental insurance until they turn 27. The Affordable Care Act (ACA) requires that health plans cover child dependents until they turn 26, but states and local governments can choose to extend coverage beyond that age.

According to Wis. Stats. 632.885 (2) (b), every self-insured health plan that provides dependent coverage of children must provide coverage if the child is under the age of 26. The Department of Employee Trust Funds (ETF) states that dependent children of employees enrolled in the State of Wisconsin Group Health Insurance Program and Wisconsin Public Employers Group Insurance program are covered until the end of the month in which they turn 26.

Would Council like to change the age limit for child dependents from 27 to 26, effective January 1, 2024? This change would make our policy consistent with the federal ACA, WI State statutes, and the ETF policies. This change would also save the City money on health and dental insurance premiums and claims. Should this go into effect, the City would notify all employees of the change and any continuation options for dependents.

The City currently ends coverage on the date of the event, so coverage would terminate on the dependents' 26th birthday. Upon termination of coverage, dependents are eligible to purchase COBRA coverage for up to 36 months. Alternatively, they may also be eligible for special enrollment in individual coverage through the Health Insurance Marketplace. The City sends this information to each dependent whose coverage ends due to aging out of the plan.

We currently have 2 dependents on the plan that are age 26. A few options for them upon this change would include:

- Continue coverage until they reach age 27 (one turns 27 in April 2024, the other September 2024)
- Prorate coverage to terminate mid-year
- Terminate coverage within 60 or 90 days from Council action (WI DWD guidance indicates the City should give at least 60 days notice)

Based on this information, please advise how you would like the City to proceed.



Project Title: Wright Street Partial Reconstruction **FOTH Project Number:** 22E050.01
CLIENT Project Number: _____
(If applicable) _____

This Addendum (in addition to and subject to the conditions contained in the Agreement for Services dated **September 26, 2022**), (hereinafter "Addendum"), is made and entered into **14th** day of **June, 2023** by and between **FOTH INFRASTRUCTURE & ENVIRONMENT, LLC**, (hereinafter "Consultant") and **City of Elkhorn**, (hereinafter "Client"), for the services described under the Scope of Services (the "Services").

CLIENT: City of Elkhorn
Address: 400 Koopman Lane P.O. Box 920, Elkhorn, WI 53121
Phone No: 262-475-9213 **Email Address:** Adam Swann (aswann@cityofelkhorn.org)

Scope of Services: Client hereby agrees to retain Consultant to perform the following Services:

Exhibit C documents the updated scope for this project addendum. Items identified in blue were added since the original Agreement. The below summarizes the project efforts. These efforts are itemized below by Phase and Task numbers. The Tasks are designated for allocation to the Safe Drinking Water Loan Program (SDWLP), Lead Service Line Fund Program (LSL) or the Clean Water Fund Program (CWFP) for tracking purposes, as this project is planned to be funded through these programs. The determination between SDWLP, LSL or CWFP is dependent on if the tasks are for Drinking Water, Lead Service or Waste Water, respectively.

Shared Efforts Between Funding Sources: ~~(23% CWFP/42% SDWLP/35% LSL)~~

- Project Management (Phase 10)
- Funding (Phase 12) – Includes ITA and Loan Applications only
 - CWFP Administration (Task 120)
 - SDWLP Administration (Task 121)
 - LSL Administration (Task 122)
- Survey (Phase 20)
- Geotechnical (Phase 25)
- Design (Phase 40)
- Design Review (Phase 41)
- **Bidding (Phase 60)**
- Sub-Consultant Efforts (Design and Construction) (Phase 85) – during design
 - SDWLP Related - Soil Borings (Task 851)

Construction Specific Efforts:

- SDWLP Construction Services (Phase 110) – includes all Loan Admin efforts (excluding ITA and Loan Application)
- CWFP Construction Services (Phase 111) – includes all Loan Admin efforts (excluding ITA and Loan Application)
- LSL Construction Services (Phase 112) – includes all Loan Admin efforts (excluding ITA and Loan Application)
- ~~Sub-Consultant Efforts (Design and Construction) (Phase 85) – during construction~~
 - ~~SDWLP Related - Soil Borings (Task 851)~~

Schedule: Services shall be performed according to the following schedule:

Design, bidding and construction efforts to be completed by mid-August 2023. Loan close is planned to occur in 2024.

Compensation: In consideration of these Services, the Client agrees to pay Consultant compensation as follows:

- Lump-Sum in the amount of \$ _____ .00
- Unit Cost/Time Charges (Standard Rates) with a total amount not-to-exceed \$ _____ .00
- Unit Cost/Time Charges (Standard Rates) for an estimated cost of \$ _____ .00
- Other as stated here: Billed hourly per standard year rates, see Exhibit B of original Agreement.

Estimated Level of Effort:	\$90,600
Design/Engineering:	\$81,222
Phases 10, 20, 25, 40, 41, 60 - all shared at 23% CWF/42% SDWLP/35% LSL	
Phase 12 – Tasks 120, 121, 122 – Charged appropriately between loan programs	
Phase 85 – Task 851 SDWLP	
	\$74,600
Construction Management/Engineering:	\$83,978
Phases 110, 111, 112 – Charged appropriately between loan programs	
Phase 85 – Task 851 SDWLP	
Wright Street – Updated Total Estimate:	<u>\$165,200</u>

Note: Loan administration assistance is included in the estimate thru 2023. If loan close and disbursement assistance is requested in 2024, those efforts will be estimated at that time.

Special Conditions (if any):

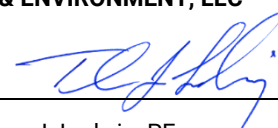
Entire Agreement: This Addendum, along with other approved Addendums, together with and subject to the Agreement for Services referenced above, constitutes the entire understanding between the parties with respect to the subject matter hereof. This Addendum may be modified by subsequent written addenda mutually agreeable by both parties.

IN WITNESS WHEREOF, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

City of Elkhorn

FOTH INFRASTRUCTURE & ENVIRONMENT, LLC

Signed: _____
 Name (printed): _____
 Title: _____
 Date: _____

Signed: 
 Name (printed): Thomas J. Ludwig, PE
 Title: State Operations Director
 Date: June 14, 2023

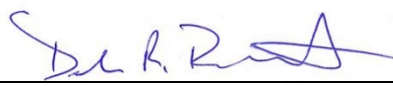
Signed: 
 Name (printed): Dale R Broeckert, PE
 Title: Senior Project Manager
 Date: June 14, 2023

Exhibit C

WRIGHT STREET PARTIAL RECONSTRUCTION – Updated Scope

Scope would be the following:

- Field survey
- Pre-design investigation: perform 2-3 shallow borings to establish existing road sub-base. Use findings to verify proposed road base system.
- Bid Package including:
 - Replace water main & valves
 - Water main DNR permit
 - Replace utility-side and private-side water service laterals (up to, and including, curb stop/box)
 - Develop new detail/spec specific to City meter replacement by contractors inside private basements
 - Replace fire hydrants
 - Replace utility-side sanitary service laterals (from main to ROW)
 - Special detail to upgrade existing 4" laterals to 6" with Inserta-tee solution
 - Replace SAN MH 3-104
 - Replace one sidewalk ramp at Sailor & Wright (see image below)
 - Storm Sewer replacement sheets and design details
 - Sheet C2.01-C2.03
 - Storm sewer inlet details
 - Remove existing pavement (curb-to-curb & up to E. Geneva St. limits)
 - Curb replacement and details
 - Driveway replacements and details
 - Remove unsuitable sub-base (as-needed pending boring findings)
 - Assumes approx. 50% Excavation Below Subgrade (EBS)
 - Use of Geogrid/Breaker Run/Stone - EBS treatment
 - New road base (as-needed)
 - New pavement
 - Additional pavement, grading, and drainage design at far south end of project
 - Roadway cross sections
 - Traffic control plan/sheet/details
 - Draft Notification/Correspondence for Property Owners
- DNR Funding
 - Custom specifications
 - Intent to Apply (ITA) – Three (SDWLP, CWFP, LSL)
 - Loan Applications – Three (SDWLP, CWFP, LSL)
 - Sanitary Lateral Design Report/Memo (required for funding application)
 - DNR Loan Management
- Bidding administration
- Construction administration/inspection & closeout

(No curb/gutter work, with exception of spot replacements if needed) – curb replacement work was added

(No storm sewer work) – storm sewer work was added

(No sidewalk/ramp replacements, with exception of one (1) ramp noted above)

(No driveway replacements) – driveway work was added



Project Title: Wright Street Partial Reconstruction **FOTH Project Number:** 22E050.01
CLIENT Project Number: _____
(If applicable) _____

This Addendum (in addition to and subject to the conditions contained in the Agreement for Services dated **September 26, 2022**), (hereinafter "Addendum"), is made and entered into **4th** day of **December, 2023** by and between **FOTH INFRASTRUCTURE & ENVIRONMENT, LLC**, (hereinafter "Consultant") and **City of Elkhorn**, (hereinafter "Client"), for the services described under the Scope of Services (the "Services"). This is Addendum No. 2 to that original agreement. Addendum No. 1 is dated June 14, 2023.

CLIENT: City of Elkhorn
Address: 400 Koopman Lane P.O. Box 920, Elkhorn, WI 53121
Phone No: 262-475-9213 **Email Address:** Adam Swann (aswann@cityofelkhorn.org)

Scope of Services: Client hereby agrees to retain Consultant to perform the following Services:

Exhibit C documents the updated scope for this project addendum. Items identified in blue were added since the original Agreement. The below summarizes the project efforts. These efforts are itemized below by Phase and Task numbers. The Tasks are designated for allocation to the Safe Drinking Water Loan Program (SDWLP), Lead Service Line Fund Program (LSL) or the Clean Water Fund Program (CWFP) for tracking purposes, as this project is planned to be funded through these programs. The determination between SDWLP, LSL or CWFP is dependent on if the tasks are for Drinking Water, Lead Service or Waste Water, respectively.

Shared Efforts Between Funding Sources:

- Project Management (Phase 10)
- Funding (Phase 12) – Includes ITA and Loan Applications only
 - CWFP Administration (Task 120)
 - SDWLP Administration (Task 121)
 - LSL Administration (Task 122)
- Survey (Phase 20)
- Geotechnical (Phase 25)
- Design (Phase 40)
- Design Review (Phase 41)
- Sub-Consultant Efforts (Design and Construction) (Phase 85) – during design
 - SDWLP Related - Soil Borings (Task 851)

Construction Specific Efforts:

- Bidding (Phase 60)
- SDWLP Construction Services (Phase 110) – includes all Loan Admin efforts (excluding ITA and Loan Application)
- CWFP Construction Services (Phase 111) – includes all Loan Admin efforts (excluding ITA and Loan Application)
- LSL Construction Services (Phase 112) – includes all Loan Admin efforts (excluding ITA and Loan Application)

Schedule: Services shall be performed according to the following schedule:

Design, bidding and construction efforts to be completed by mid-August 2023. Loan close is planned to occur in 2024.

Compensation: In consideration of these Services, the Client agrees to pay Consultant compensation as follows:

- Lump-Sum in the amount of \$ _____ .00
- Unit Cost/Time Charges (Standard Rates) with a total amount not-to-exceed \$ _____ .00
- Unit Cost/Time Charges (Standard Rates) for an estimated cost of \$ _____ .00
- Other as stated here: Billed hourly per standard year rates, see Exhibit B of original Agreement.

Estimated Level of Effort:

Design/Engineering: **\$90,600**
Phases 10, 20, 25, 40, 41 - Charged appropriately between loan programs
Phase 12 – Tasks 120, 121, 122 – Charged appropriately between loan programs
Phase 85 – Task 851 SDWLP

Construction Management/Engineering: **\$74,600**
Phases 60, 110, 111, 112 – Charged appropriately between loan programs

Wright Street – Updated Total Estimate: **\$165,200**

Note: Loan administration assistance is included in the estimate thru 2023. If loan close and disbursement assistance is requested in 2024, those efforts will be estimated at that time.

Special Conditions (if any):

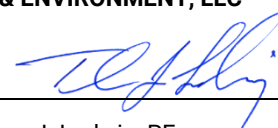
Entire Agreement: This Addendum, along with other approved Addendums, together with and subject to the Agreement for Services referenced above, constitutes the entire understanding between the parties with respect to the subject matter hereof. This Addendum may be modified by subsequent written addenda mutually agreeable by both parties.

IN WITNESS WHEREOF, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

City of Elkhorn

FOTH INFRASTRUCTURE & ENVIRONMENT, LLC

Signed: _____
Name (printed): Bruce Lechner
Title: Mayor
Date: _____

Signed: 
Name (printed): Thomas J. Ludwig, PE
Title: State Operations Director
Date: November 29, 2023

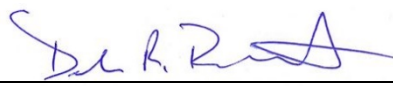
Signed: 
Name (printed): Dale R Broeckert, PE
Title: Senior Project Manager
Date: November 29, 2023

Exhibit C

WRIGHT STREET PARTIAL RECONSTRUCTION – Updated Scope

Scope would be the following:

- Field survey
- Pre-design investigation: perform 2-3 shallow borings to establish existing road sub-base. Use findings to verify proposed road base system.
- Bid Package including:
 - Replace water main & valves
 - Water main DNR permit
 - Replace utility-side and private-side water service laterals (up to, and including, curb stop/box)
 - Develop new detail/spec specific to City meter replacement by contractors inside private basements
 - Replace fire hydrants
 - Replace utility-side sanitary service laterals (from main to ROW)
 - Special detail to upgrade existing 4" laterals to 6" with Inserta-tee solution
 - Replace SAN MH 3-104
 - Replace one sidewalk ramp at Sailor & Wright (see image below)
 - Storm Sewer replacement sheets and design details
 - Sheet C2.01-C2.03
 - Storm sewer inlet details
 - Remove existing pavement (curb-to-curb & up to E. Geneva St. limits)
 - Curb replacement and details
 - Driveway replacements and details
 - Remove unsuitable sub-base (as-needed pending boring findings)
 - Assumes approx. 50% Excavation Below Subgrade (EBS)
 - Use of Geogrid/Breaker Run/Stone - EBS treatment
 - New road base (as-needed)
 - New pavement
 - Additional pavement, grading, and drainage design at far south end of project
 - Roadway cross sections
 - Traffic control plan/sheet/details
 - Draft Notification/Correspondence for Property Owners
- DNR Funding
 - Custom specifications
 - Intent to Apply (ITA) – Three (SDWLP, CWFP, LSL)
 - Loan Applications – Three (SDWLP, CWFP, LSL)
 - Sanitary Lateral Design Report/Memo (required for funding application)
 - DNR Loan Management
- Bidding administration
- Construction administration/inspection & closeout

(No curb/gutter work, with exception of spot replacements if needed) – curb replacement work was added

(No storm sewer work) – storm sewer work was added

(No sidewalk/ramp replacements, with exception of one (1) ramp noted above)

(No driveway replacements) – driveway work was added



Project Title: Centralia Phase 1 Funding **FOTH Project Number:** 21E010.01
Phase 24
CLIENT Project Number: _____
(If applicable)

This Addendum (in addition to and subject to the conditions contained in the Agreement for Services dated **August 27, 2021**), (hereinafter "Addendum"), is made and entered into **14th** day of **June, 2023** by and between **FOTH INFRASTRUCTURE & ENVIRONMENT, LLC**, (hereinafter "Consultant") and **City of Elkhorn, WI**, (hereinafter "Client"), for the services described under the Scope of Services (the "Services").

CLIENT: City of Elkhorn
Address: 400 Koopman Lane, P.O. Box 920, Elkhorn, WI 53121
Phone No: 262-475-9213 **Email Address:** Adam Swann (aswann@cityofelkhorn.org)

Scope of Services: Client hereby agrees to retain Consultant to perform the following Services:
Phase 24 was created and added under the existing Agreement for the following funding efforts:

- Centralia Phase 1 funding coordination including but not limited to:
 - Preparation and submittal of SFY2024 Intent to Apply (ITA) documentation for DNR funding
 - Preparation and submittal of SFY2024 DNR loan funding applications
 - Loan administration including payroll reviews, certification reviews
 - Documentation/disbursement request support to the City
 - Coordination and submittal of DNR loan funding closeout documentation
 - Loan close coordination as requested by City of Elkhorn
- All work is split between loan programs as follows:
 - CWFP loan program (Task 240) – ~~20%~~ **approximately 30%**
 - SDWLP loan program (Task 241) – ~~70%~~ **approximately 60%**
 - LSL loan program (Task 242) – ~~10%~~ **approximately 10%**

Schedule: Services shall be performed according to the following schedule:
Work will be completed by March 2024.

Compensation: In consideration of these Services, the Client agrees to pay Consultant compensation as follows:

Lump-Sum in the amount of \$ _____ .00

Unit Cost/Time Charges (Standard Rates) with a total amount not-to-exceed \$ _____ .00

Unit Cost/Time Charges (Standard Rates) for an estimated cost of \$ _____ .00

Other as stated here: Billed hourly per standard year rates, See Exhibit A of original Agreement.

Estimated Level of Effort: **\$41,000**

Design/Engineering: ~~**\$49,000**~~

- CWFP loan program (Task 240) – ~~20% = \$9,800~~ **approximately 30%**
- SDWLP loan program (Task 241) – ~~70% = \$34,300~~ **approximately 60%**
- LSL loan program (Task 242) – ~~10% = \$4,900~~ **approximately 10%**

Construction/Loan Administration: **\$62,000**

- CWFP loan program (Task 240) – ~~20% = \$20,400~~ **approximately 30%**
- SDWLP loan program (Task 241) – ~~70% = \$71,400~~ **approximately 60%**
- LSL loan program (Task 242) – ~~10% = \$10,200~~ **approximately 10%**

Note: Design Engineer (Kapur) to assist Foth with certified payroll & material reviews, and other tasks as deemed feasible.

Centralia Phase 1 Estimate: \$103,000

Special Conditions (if any):

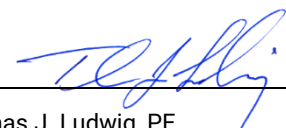
Entire Agreement: This Addendum, along with other approved Addendums, together with and subject to the Agreement for Services referenced above, constitutes the entire understanding between the parties with respect to the subject matter hereof. This Addendum may be modified by subsequent written addenda mutually agreeable by both parties.

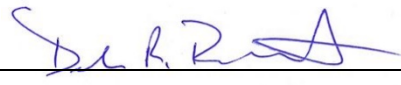
IN WITNESS WHEREOF, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

CLIENT

FOTH INFRASTRUCTURE & ENVIRONMENT, LLC

Signed: _____
Name (printed): _____
Title: _____
Date: _____

Signed: 
Name (printed): Thomas J. Ludwig, PE
Title: State Operations Director
Date: June 14, 2023

Signed: 
Name (printed): Dale R. Broeckert, PE
Title: Senior Project Manager
Date: June 14, 2023



Project Title: Centralia Phase 1 Funding **FOTH Project Number:** 21E010.01
CLIENT Project Number: Phase 24
(If applicable)

This Addendum (in addition to and subject to the conditions contained in the Agreement for Services dated **August 27, 2021**), (hereinafter "Addendum"), is made and entered into **4th** day of **December, 2023** by and between **FOTH INFRASTRUCTURE & ENVIRONMENT, LLC**, (hereinafter "Consultant") and **City of Elkhorn, WI**, (hereinafter "Client"), for the services described under the Scope of Services (the "Services"). This is Addendum No. 2 to that original agreement. Addendum No. 1 is dated June 9, 2023.

CLIENT: City of Elkhorn
Address: 400 Koopman Lane, P.O. Box 920, Elkhorn, WI 53121
Phone No: 262-475-9213 **Email Address:** Adam Swann (aswann@cityofelkhorn.org)

Scope of Services: Client hereby agrees to retain Consultant to perform the following Services:
 Phase 24 was created and added under the existing Agreement for the following funding efforts:

- Centralia Phase 1 funding coordination including but not limited to:
 - Preparation and submittal of SFY2024 Intent to Apply (ITA) documentation for DNR funding
 - Preparation and submittal of SFY2024 DNR loan funding applications
 - Loan administration including payroll reviews, certification reviews
 - Documentation/disbursement request support to the City
 - Coordination and submittal of DNR loan funding closeout documentation
 - Loan close coordination as requested by City of Elkhorn
- All work is split between loan programs as follows:
 - CWFP loan program (Task 240) – approximately 30%
 - SDWLP loan program (Task 241) – approximately 60%
 - LSL loan program (Task 242) – approximately 10%

Schedule: Services shall be performed according to the following schedule:
 Work will be completed by March 2024.

Compensation: In consideration of these Services, the Client agrees to pay Consultant compensation as follows:

Lump-Sum in the amount of \$.00

Unit Cost/Time Charges (Standard Rates) with a total amount not-to-exceed \$.00

Unit Cost/Time Charges (Standard Rates) for an estimated cost of \$ _____.00

Other as stated here: Billed hourly per standard year rates, See Exhibit A of original Agreement.

Estimated Level of Effort:

Design/Engineering: **\$41,000**

- CWFP loan program (Task 240) – approximately 30%
- SDWLP loan program (Task 241) – approximately 60%
- LSL loan program (Task 242) – approximately 10%

Construction/Loan Administration: **\$62,000**

- CWFP loan program (Task 240) – approximately 30%
- SDWLP loan program (Task 241) – approximately 60%
- LSL loan program (Task 242) – approximately 10%

Centralia Phase 1 Estimate: \$103,000

Special Conditions (if any):

Entire Agreement: This Addendum, along with other approved Addendums, together with and subject to the Agreement for Services referenced above, constitutes the entire understanding between the parties with respect to the subject matter hereof. This Addendum may be modified by subsequent written addenda mutually agreeable by both parties.

IN WITNESS WHEREOF, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

CLIENT

FOTH INFRASTRUCTURE & ENVIRONMENT, LLC

Signed: _____

Name (printed): Bruce Lechner

Title: Mayor

Date: _____

Signed: _____

Name (printed): Thomas J. Ludwig, PE

Title: State Operations Director

Date: November 29, 2023

Signed: _____

Name (printed): Dale R. Broeckert, PE

Title: Senior Project Manager

Date: November 29, 2023