



**CITY OF ELKHORN
COMMON COUNCIL MEETING AGENDA
Wednesday, April 3, 2024 - 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 from March 18, 2024
 - b) Temporary Class "B" Beer and "Class B" Wine license for American Legion Post 45, Sock Hop Dance at the Fairgrounds Activity Center 411 E. Court St. on May 11, 2024; 6:00 to 11:00 pm
- 6) **Report of City Officers**
 - a) Mayor
 - i) Recognition of John Bruce, fire lieutenant, for 23 years of dedicated service to the Elkhorn Area Fire Department
 - b) Council President
 - i) Recognition of Mayor Bruce Lechner for 4 years of dedicated service to the City of Elkhorn
 - c) City Administrator
- 7) **Unfinished Business**
 - a) Possible motion to reconsider the contract with Visu-Sewer, LLC for the 2024 Sewer Rehabilitation Project in the amount of \$1,549,867.50
 - b) Discussion and possible decision regarding contract with Visu-Sewer, LLC for the 2024 Sewer Rehabilitation Project in the amount of \$1,549,867.50
 - c) Discussion and possible decision regarding future of Historic Preservation Commission in response to letters of interest received from potential commissioners
- 8) **New Business**
 - a) Discussion and possible decision regarding postponing 2025 Centralia Street Reconstruction Project (Phase 3) to 2026
 - b) Discussion and possible decision regarding postponing 2025 Nettesheim Sanitary Sewer Lift Station Replacement Project from 2025 to 2026
 - c) Discussion and possible decision for designating the list of Police Department firearms as surplus City property
 - d) Discussion and possible decision regarding proposed agreements with CliftonLarsonAllen, LLP: Statement of Work – Audit Services and Statement of Work – Compilation Services

- e) Discussion and possible decision regarding budgeting \$1,000 in 2025 to maintain the plantings that will be included as part of Charlotte James' project to beautify the "Welcome to Elkhorn" signs in 2024
- f) Discussion and possible decision regarding Ordinance No. 24-03: an ordinance to rezone tax key parcel YVSE00001A, located at the intersection of County Hwy H and E Geneva St from B-2 to M-1

9) Adjourn into Closed Session

- a) Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(e) to deliberate on offers to purchase public property.
 - i) Lot 72 (Tax Key YA 396900001)
 - ii) Lot 53 (Tax Key YU SW 00047)
 - iii) Lot 54 (Tax Key YELC 00475)
 - iv) Lot 55 (Tax Key YELC 00476)
 - v) Lot 56 (Tax Key YU SW 00064)
- b) Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(c) to consider the employment, promotion, compensation or performance evaluation of data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
 - i) Discussion regarding contract with Assistant Chief Trent Eichmann to serve as interim fire chief
 - ii) Conducting annual performance review of City Administrator Adam Swann

10) Reconvene in Open Session for possible action on Closed Session items

The Common Council shall RECONVENE INTO OPEN SESSION reserving the right to take action on the matters discussed in CLOSED SESSION and to move to the remaining meeting agenda(s) as posted.

- a) Discussion and possible decision regarding offers to purchase public property:
 - i) Lot 72 (Tax Key YA 396900001)
 - ii) Lot 53 (Tax Key YU SW 00047)
 - iii) Lot 54 (Tax Key YELC 00475)
 - iv) Lot 55 (Tax Key YELC 00476)
 - v) Lot 56 (Tax Key YU SW 00064)
- b) Possible motion to reconsider the contract with Assistant Chief Trent Eichmann to serve as interim fire chief
- c) Discussion and possible decision regarding the contract with Assistant Chief Trent Eichmann to serve as interim fire chief
- d) Discussion and possible decision regarding results of performance review of City Administrator Adam Swann

11) Adjourn

DATED at Elkhorn, Wisconsin, this 28th day of March 2024

Lacey L. Reynolds, City Clerk

Should you have any questions or comments regarding any items on this agenda, please contact the City Clerk's office at (262) 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
March 18, 2024
COUNCIL CHAMBERS, 311 SEYMOUR CT., ELKHORN, WI 53121

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

ROLL CALL

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

Others present: City Administrator Adam Swann, Attorney Ward Phillips, City Clerk Lacey Reynolds, Police Chief Joel Christensen, Director of Public Works Matthew Lindstrom, Interim Fire Chief Trent Eichmann, Finance Director Corrie Daly, Library Director Chad Robinson, Utility Field Office Coordinator Dawn Gall, Water Superintendent Tim Boss, City Engineer Mike Timmers, Chris Clapper, Katie James, members of Girl Scout Troop 7256 and other interested persons.

PUBLIC COMMENT

None.

CONSENT AGENDA

Motion (Dunwiddie/Payson Jr.) to approve the Legislative & Regulatory and Common Council meeting minutes from March 4, 2024. Voice vote, all approved, motion carried.

BILLS PAYABLE

Motion (Shiroda/Payson Jr.) to approve the City and Utility Bills in the amount of \$2,532,906.43. Roll call vote: Shiroda, yes; Payson Jr., yes; Dunwiddie, yes; McClory, yes; Young, yes. Motion carried.

PRESENTATION by Charlotte James, Cadette Girl Scout, Troop 7256 regarding the “Welcome to Elkhorn” sign project.

REPORT OF CITY OFFICERS

MAYOR’S REPORT – Mayor Lechner announced in-person absentee voting hours for the City of Elkhorn voters.

CITY ADMINISTRATOR’S REPORT – Administrator Swann reminded residents signs need to be installed before ATV’s/UTV’s can be driven on City streets. The RFP for building inspection services will be available starting tomorrow and are due April 9th. The City is accepting letters of interest for anyone interested in serving on the Historic Preservation Commission until March 29th at noon.

REPORTS OF CITY BOARDS AND COMMUNITY PARTNERS

Fire Advisory Board – will meet next month.

Library Board – Library Director Robinson announced the library cohosted the EASD board candidate forum with the Rotary Club. The event was well attended and the library was happy to be part of the event.

Recreation Advisory Board – Alderperson Payson Jr. announced there may be a meeting in April, but it is not finalized yet.

Chamber of Commerce – Chris Clapper announced the annual chamber golf outing will be in May, as well as the Spring Food truck festival. The Geiger group will be in the area in July.

Community Grant Writer – Katie James announced 3.3 million dollars in funding was approved for the City’s safe drinking water. Over the last month James has worked with Chief Eichmann and applied for \$167,000 in funding to assist the Fire Department. James is also working with Public Works Director Lindstrom and the City engineer on project funding.

COMMITTEE REPORTS

Legislative and Regulatory

Discussion and possible decision on appeal for Isabella Schuch regarding denial of an operator/bartender license. *Motion (Dunwiddie/Payson Jr.) for the applicant to reapply and submit a new complete application. Voice vote, all approved, motion carried.*

Recommendation regarding request for outdoor seating at Ricky's Place Restaurant LLC, 1 N. Lincoln St. Alderperson Dunwiddie reported the committee directed City staff to send the information onto the zoning department and plan commission for review and possible action.

NEW BUSINESS

Discussion and possible decision regarding Resolution 24-09: A Resolution Supporting the Implementation of Stormwater Quality Improvements at Elkhorn Lake within Babe Mann Park. Director of Public Works Lindstrom informed the Council the City became an MS4 community about 7 years ago due to population size and the status requires a separate municipal stormwater system to reduce pollutants. Director Lindstrom, Grant Writer James and Kapur have been working on a 50/50 matching grant for this future project. *Motion (McClory/Young) to approve Resolution 24-09: A Resolution Supporting the Implementation of Stormwater Quality Improvements at Elkhorn Lake within Babe Mann Park. Roll call vote: McClory, yes; Young, yes; Shiroda, yes; Payson Jr., yes; Dunwiddie, yes. Motion carried.*

Discussion and possible decision regarding incorporating segments of sidewalk into the WisDOT STH 11 project from Church St to Cobb Rd. Director Lindstrom reviewed various sections of roadway and the needs for each area. Discussion took place and Council requested City staff reach out to the school district and fairgrounds regarding their interest in investing in future projects.

Discussion and possible decision regarding DOT recommendation for leading pedestrian intervals, no right turn on red for the following signalized intersections; Court St. & Wisconsin St., Walworth St. & Wisconsin St. and Geneva St. & Lincoln St. Director Lindstrom and Police Chief Christensen shared concerns and are not in favor of this recommendation from DOT. Christensen requested more information from the DOT. Alderpersons Payson Jr. and McClory also shared concerns. No action taken.

Discussion and possible decision re orientation activities for new alderman and mayor. Discussion took place regarding training for new members and current members. Council directed staff to set up training for any members who want to attend.

Discussion and possible decision regarding adding Council meeting on April 15, 2024 prior to organizational meeting on April 16, 2024. Discussion took place and council members asked to keep the current scheduled meeting on April 16, 2024.

ADJOURN TO CLOSED SESSION

Motion (Payson Jr./Dunwiddie) to adjourn to closed session.

Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(c) to consider the employment, promotion, compensation or performance evaluation of data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Discussion regarding contract with Assistant Chief Trent Eichmann to serve as interim fire chief.

Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(d) for the purpose of considering strategy for crime detection or prevention.

Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(e) for the purpose of deliberating or negotiating an offer to purchase public property, Lot 74 (Tax Key YA 386200001).

Closed Session: The Common Council may entertain a motion to go into CLOSED SESSION pursuant to Wisconsin Statutes Section 19.85(1)(g) for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

Voice vote, all approved, motion carried. Adjourned to closed session at 6:21 p.m.

RECONVENE IN OPEN SESSION

Reconvened in open session at 6:54 pm. The Common Council shall RECONVENE INTO OPEN SESSION reserving the right to take action on the matters discussed in CLOSED SESSION and to move to the remaining meeting agenda(s) as posted.

Discussion and possible decision regarding contract with Assistant Chief Trent Eichmann to serve as interim fire chief. *Motion (McClory/Young) to execute the contract with Assistant Chief Trent Eichmann to serve as interim fire chief. Roll call vote: McClory, yes; Young, yes; Dunwiddie, yes; Payson Jr., yes; Shiroda, yes. Motion carried.*

Discussion and possible decision regarding strategy for crime detection or prevention. Council directed City staff to work towards resolving any issues.

Discussion and possible decision regarding offer to purchase public property - Lot 74 (Tax Key YA 386200001). *Motion (Payson Jr./Dunwiddie) to accept the offer for Lot 74 (Tax Key YA 386200001). Roll call vote: Payson Jr., yes; Dunwiddie, yes; McClory, yes; Shiroda, yes; Young, yes. Motion carried.*

Discussion and possible decision regarding enforcement of development agreement (and amendments) with E&M Elkhorn, LLC for Tasch Land. Council advised City staff to work with the landowner.

ADJOURN

Motion (Payson Jr./Young) to adjourn at 6:56 p.m. Voice vote, all approved, motion carried.

Lacey L. Reynolds
City Clerk



APPLICATION FOR TEMPORARY CLASS "B" (Beer) And/Or "CLASS B" (Wine) RETAILER'S LICENSE

For serving or selling alcohol, pursuant to Elkhorn Ordinance 12.03

The named organization applies for:

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under WI Statute 125.26(6) (unlimited licenses allowed per year) **and/or**
- A Temporary "Class B" license to sell wine at picnics or similar gatherings under WI Statute 125.51(10) (two licenses allowed per year)

Please Print Clearly

Organization Type:

- Bona fide Club
 Church
 Lodge/Society
 Veteran's Association
 Fair Association
 Civic or Trade Organization

Organization Name <i>AMERICAN legion Post 45</i>	Address <i>P.O. Box 501 950 Broad St</i>	City & Zip Code <i>53121 Elkhorn WI</i>
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Phone <i>262-949-4646</i>	Email <i>ELKHORNAMlegion45@comcast.com</i>
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Date Organized <i>Aug 1919</i>	If Incorporated, date incorporated:	Website
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President <i>Scott Weber</i>	Vice President <i>Jeff CARIS</i>
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Secretary	Treasurer <i>JAMES BOARDMAN</i>
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Name of Event <i>SOCK HOP DANCE</i>	Date(s): <i>5-11-24</i>	Alcohol Sales Start Time: <i>6:00 PM</i>	Alcohol Sales End Time: <i>11 PM</i>
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Event Address (see below if a Wine Walk with more than one location; up to 20 locations allowed) <i>411 E COURT ST Activity Center Walkout Fairground</i>	Estimated Attendance <i>75</i>
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Describe Premises where beer/wine will be stored, sold and consumed (for Wine Walks, attach sheet listing each location address, premise description and licensed operator at each):

Activity Center

Licensed Operator (Must be present at all times, if not currently licensed in Elkhorn, complete Temporary Operator's Application): <i>HARRY GALLEY</i>	Current City of Elkhorn Operator License No.
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DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief. This organization agrees to comply with all law, resolution, ordinances and regulations (federal, state and local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

Officer *James M Boardman* Date *3/14/24* Officer _____ Date _____

NOTE: this application must be accompanied by a Special Events Permit Application to be considered. Fee may not be required.

Temporary B License Additional Information

May be Granted and Issued only to: (1) Bona fide clubs that have been in existence for at least 6 months prior to the date of application. "Club" means an organization, whether incorporated or not, which is the owner, lessee or occupant of a building or portion thereof used exclusively for club purposes, which is operated solely for a recreational, fraternal, social, patriotic, political, benevolent or athletic purpose but not for pecuniary gain and which only sells alcohol beverages incidental to its operation. (2) State, county, civic or trade organizations, local fair associations, or agricultural societies. (3) Church, lodge, or society that has been in existence for at least 6 months prior to the date of application. (4) Posts now or hereafter established of ex-servicemen's organizations.

Restrictions: (1) License may not be issued to individuals. (2) Licenses to organizations, other than ex-servicemen's organizations, can be issued only for a picnic or similar gathering. They may not be issued for business or social meetings of the organization. (3) Licenses for club or organization meetings may be issued only to ex-servicemen's posts. (4) License may cover either a specified area or the entire picnic grounds. (5) License issued to a county or district fair must cover the entire fairground (ss. 125.26(6) and 125.51(10), Wis. Stats.) (6) No license to clubs having any indebtedness to any wholesaler for more than 15 days for beer (s. 125.33(7), Wis. Stats.) and 30 days for wine (s. 125.69(4)(b), Wis. Stats.) (7) Licensed operator(s) must be present at all times (ss. 125.26(6), 125.32(2) - Beer; 125.51(10), 125.68(2) - Wine; 125.17) (8) The licensed club, club members, or any other persons are not permitted to possess intoxicating liquor on licensed premises on the Temporary Class "B"/"Class B" licensed picnic area. (s. 125.32(6), Wis. Stats.) (9) Not more than 2 wine licenses may be issued to any club, county or local fair association, agricultural association, church, lodge, society or veterans' post in any 12 month period. (10) Licensed organizations must purchase their product from a licensed wholesaler. (11) Wine Walk: up to 20 locations in one day; organization must charge an admission fee for participation in the event, and no additional fee may be charged for service of fermented malt beverage/wine.

NOTE: Most coolers presently on the market have fermented malt beverage base allowing sale under a beer license (Bartles & James, Seagrams, etc.). Most hard ciders are not a fermented malt beverage or wine and may not be sold with a Temporary "Class B" or Class "B" license.

Office Use Only Date Received:	Date Approved by Common Council:	License No.
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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: March 28, 2024

RE: Common Council Meeting on April 3, 2024

City Administrator Report

- **Request for proposals for building inspection services**

Pursuant to prior Council direction, the City issued a request for proposals for building inspection services on March 19, 2024. I sent copies of the notice to several local building inspectors and published a notice on the League of Wisconsin Municipalities' website. An ad was also published in the *Elkhorn Independent*. The RFP will be available for download at www.cityofelkhorn.org/rfps. Proposals are due by noon on April 9, 2024.

- **Submission of Creekside Community Development's specific implementation plan**

On Wednesday, March 20, 2024, Creekside Community Development submitted their proposed specific implementation plan (SIP) to the Zoning Department for review. This is a big step for the project because Creekside has been working on the SIP since the Council approved the GDP last fall. The SIP will tentatively be on the April 18 Plan Commission agenda. City

staff are meeting with Creekside Community Development on April 4, 2024 to review and discuss the proposed SIP.

Unfinished Business

- **Possible motion to reconsider the contract with Visu-Sewer, LLC for the 2024 Sewer Rehabilitation Project in the amount of \$1,549,867.50**

The Visu-Sewer, LLC contract for the 2024 Sewer Rehab Project—which involves mitigating water inflow and infiltration into the sewer system—was approved by Council at the March 4, 2024 meeting. In my memo for that meeting, I had mentioned that the City could likely pay for the project with a Clean Water Fund loan, but I explained that making the annual debt service payments on the CWF loan would be difficult without raising sewer rates. The Sewer Fund is going to be facing several expensive infrastructure projects in the next few years, including Centralia Phase 2 (in 2024), NEWTP sewer extension (in 2024), Centralia Phase 3 (in 2025 or 2026), and the Nettesheim Lift Station (in 2025 or 2026).

For 2024 we estimate that the Sewer Fund will have a deficit of approximately \$27,372.76. This deficit will grow to \$160,033.54 in 2025 when the City starts making payments on the bonds for Centralia Phase 2 and the NEWTP sewer extension. This deficit would increase to \$235,834.72 with the loan repayments for the 2024 I&I mitigation project based on the contract amount of \$1,549,867.50 and additional engineering fees. The deficit would increase further in 2025 if the City borrows for either Centralia Phase 3 or the Nettesheim Lift Station Rehab in early 2025. (This is one of the reasons why City staff is proposing to delay Centralia Phase 3 and the Nettesheim Lift Station Rehab to 2026.)

Based on the Sewer Fund's finances, City staff, in consultation with the mayor, are seeking guidance from the Council on whether it wishes to reconsider the 2024 Sewer Rehab Project and possibly reduce the scope of the project. The contractor seems receptive to reducing the scope of the project to a lower amount, though we're waiting for a final answer. We've tentatively discussed cutting the project in half to \$774,933.75, which would save \$37,900.57 in debt service in 2025 and reduce the projected deficit in 2025 from \$235,834.72 to \$197,934.15.

Please note that the deficits projected above include \$328,724 in depreciation in 2025 and \$341,872.96 in depreciation in 2026. They assume no rate increase, and the 2026 deficit also assumes a 4% increase in expenses.

- **Discussion and possible decision regarding future of Historic Preservation Commission in response to letters of interest received from potential commissioners**

Pursuant to Council direction, the City started advertising for potential HPC commissioners on March 7, 2024 when the City published an ad in the *Elkhorn Independent*. Another ad was published in the *Elkhorn Independent* on March 21. As of the date of this memo, the City has received interest from two people, Plan Commissioner James Boardman and Hazel Ridge Cemetery President John Gunyon. The deadline is Friday, March 29 at noon.

As a reminder, the HPC needs five citizen members. It's recommended that at least two of the five citizen members be either 1) a registered or graduate architect; 2) a local historian, with qualifications in historic preservation, architectural history, art history, or history; or 3) a licensed real estate broker and/or appraiser.

New Business

- **Discussion and possible decision regarding postponing 2025 Centralia Street Reconstruction Project (Phase 3) to 2026**

As discussed previously in this memo, the Sewer Fund has several significant infrastructure projects planned for the next few years, and these projects are going to impose a financial burden on the Sewer Fund. In addition, as the Council is also aware, the Water Fund has several costly projects in 2024 and 2025 with the NEWTP water main extension, Lakeland WTP rehab, and Centralia Phase 2 Reconstruction Project. For these reasons, City staff are seeking guidance from Council on whether to delay the 2025 Centralia Street Reconstruction Project (Phase 3) to 2026.

The 2025 Centralia Street Reconstruction Project (Phase 3) is projected to cost \$3,729,713 for the street portion, \$1,868,605 for water, and \$253,789 for sewer. Delaying this project would not impair the City's use of the federal grant the City recently received for designing the street portion of the project. One option would be to delay the Centralia Phase 3 project to 2026 and move up the 2026 Westward Drive Reconstruction Project to 2025 because it is expected to cost less—i.e., \$1,706,213.80 for streets, \$779,677.43 for water, and \$12,937.05 for sewer, including engineering design and construction engineering expenses. The only caveat to moving the 2026 Westward Drive Reconstruction Project to 2025 is that the City applied for a Surface

Transportation Program Grant for this project, which awarded, might require the City to keep the project in 2026. The City is supposed to receive a decision on this grant application by the end of the week.

Ordinarily reviewing and revising these project dates is something that would be discussed with the Council during the CIP planning process in late summer/early fall, but if the Council wants to change the Centralia Phase 3 construction date or the Westward Drive construction date, the City will have to make changes now to know what engineering design work needs be done this year.

- **Discussion and possible decision regarding postponing 2025 Nettesheim Sanitary Sewer Lift Station Replacement Project from 2025 to 2026**

For the same reasons discussed above, the Sewer Fund’s revenues are not sufficient to cover all of the upcoming sewer projects. The Nettesheim Sanitary Sewer Lift Station Replacement Project is an expensive project—estimated to cost \$4,479,000. This project was first placed on the City’s CIP last fall; prior to then, it was something the Sewer Department had planned on doing but had not specified a date. Public Works Director Matthew Lindstrom thinks this project is important but can wait until 2026.

- **Discussion and possible decision regarding proposed agreements with CliftonLarsonAllen, LLP: Statement of Work – Audit Services and Statement of Work – Compilation Services**

The two statements of work are being provided to the Council under the master services agreement the City signed with CliftonLarsonAllen last year. These statements of work are similar to the ones approved last year by the Council, however, there is a new \$2,000 fee for a new audit standard (aka SAS 143-145). According to the auditor, this fee will be charged if the new audit standard requires “additional time/testing from the ordinary.”

PROJECTED SEWER FUND BUDGET BASED ON PLANNED BORROWING FOR INFRASTRUCTURE PROJECTS

Fund: 602 - SEWER UTILITY FUND

Revenue			2024		2025		2026
602-4-43524-000	CLEAN WATER LOAN	8,255,473.00	(8,255,473.00)	-	-	-	-
602-4-44308-000	SEWER FEES - BLDG PERMITS	19,500.00		19,500.00		19,500.00	19,500.00
602-4-46410-000	SEWER-RESIDENTIAL SERVICE	2,174,892.80		2,174,892.80		2,174,892.80	2,174,892.80
602-4-46411-000	SEWER-COMMERCIAL SERVICE	610,082.44		610,082.44		610,082.44	610,082.44
602-4-46412-000	SEWER-INDUSTRIAL SERVICE	154,683.88		154,683.88		154,683.88	154,683.88
602-4-46413-000	SEWER-RURAL SERVICE	5,181.61		5,181.61		5,181.61	5,181.61
602-4-46414-000	SEWER-GOVERNMENTAL SVC	277,129.60		277,129.60		277,129.60	277,129.60
602-4-46419-000	SEWER-FORFEITED DISCOUNT	7,152.17		7,152.17		7,152.17	7,152.17
602-4-48110-000	INTEREST INCOME-INVESTMENTS	204,308.55		204,308.55		204,308.55	204,308.55
602-4-48452-000	INSURANCE REBATES/DIVIDENDS	-		-		-	-
602-4-49300-000	RESERVES APPLIED	102,877.12	(102,877.12)	-	-	-	-
Revenue Total:		11,811,281.17	(8,358,350.12)	3,452,931.05	-	3,452,931.05	3,452,931.05
Expense							
602-5-20-53410-228	CONTRACT-SVCS	8,000.00		8,000.00		8,000.00	8,320.00
602-5-20-53410-234	CONTRACTSVCS -MAINS & LINES	30,000.00		30,000.00		30,000.00	31,200.00
602-5-20-53410-824	SANITARY SEWER IMPROVEMT	8,358,350.12	(8,358,350.12)	-	-	-	-
602-5-20-53415-230	CONTRACT-STREET REPAIR SVCS	5,000.00		5,000.00		5,000.00	5,200.00
602-5-20-53420-225	ELECTRIC	12,100.00		12,100.00		12,100.00	12,584.00
602-5-20-53420-242	CONTRACT - EQUIPMENT SVCS	15,000.00		15,000.00		15,000.00	15,600.00
602-5-20-53435-247	CONTRACT - WALCOMET SVC FEES	1,850,000.00		1,850,000.00		1,850,000.00	1,924,000.00
602-5-20-53435-291	CONTRACT - SOFTWARE SVCS	1,500.00		1,500.00		1,500.00	1,560.00
602-5-20-53435-390	METER COST ALLOC FROM WATER FD	161,500.00		161,500.00		161,500.00	167,960.00
602-5-20-53920-111	SALARIES/WAGES - FULL TIME	275,341.14		275,341.14		275,341.14	286,354.79
602-5-20-53920-112	WAGES - OVERTIME	14,899.51		14,899.51		14,899.51	15,495.49
602-5-20-53920-113	ELECTED OFFICIALS	2,057.00		2,057.00		2,057.00	2,139.28
602-5-20-53920-133	WRS RETIREMENT	20,304.59		20,304.59		20,304.59	21,116.77
602-5-20-53920-134	HRA HEALTH REIMB ACCT CONTRIB	4,790.00		4,790.00		4,790.00	4,981.60
602-5-20-53920-135	HEALTH INSURANCE	45,025.58		45,025.58		45,025.58	46,826.60
602-5-20-53920-136	LIFE/DISABILITY INSURANCE	2,090.79		2,090.79		2,090.79	2,174.42
602-5-20-53920-137	PMTS-IN LIEU OF DENTAL PREMS	5,432.53		5,432.53		5,432.53	5,649.83
602-5-20-53920-138	DENTAL INSURANCE	415.97		415.97		415.97	432.61
602-5-20-53920-139	PYMTS-IN LIEU OF HEALTH INS	141,698.82		141,698.82		141,698.82	147,366.77
602-5-20-53920-151	SOCIAL SECURITY & MEDICARE	22,360.76		22,360.76		22,360.76	23,255.19
602-5-20-53920-213	AUDIT/ACCOUNTING SVCS	4,770.00		4,770.00		4,770.00	4,960.80
602-5-20-53920-219	OTHER PROFESSIONAL SERVICES	-		-		-	-
602-5-20-53920-510	INS -COMPREHENSIVE/GEN'L	3,711.57		3,711.57		3,711.57	3,860.03
602-5-20-53920-511	INSURANCE - PROPERTY	320.00		320.00		320.00	332.80
602-5-20-53920-512	INSURANCE - VEHICLE	4,265.78		4,265.78		4,265.78	4,436.41
602-5-20-53920-514	INS -ERRORS/OMISSIONS	784.33		784.33		784.33	815.70
602-5-20-53920-515	INSURANCE - BOILER	466.02		466.02		466.02	484.66
602-5-20-53920-517	INSURANCE- WORKERS COMP	10,507.36		10,507.36		10,507.36	10,927.65
602-5-20-53933-344	VEHICLE FUELS	3,000.00		3,000.00		3,000.00	3,120.00
602-5-20-58427-610	PRINCIPAL - TRANSFER TO DSF	352,667.00	10,897.42	363,564.42	80,818.78	433,485.78	567,761.68
602-5-20-58427-620	INTEREST - TRANSFER TO DSF	114,394.00	28,279.64	142,673.64	91,019.06	205,413.06	309,293.13
602-5-20-59403-541	DEPRECIATION EXPENSE	328,724.00		328,724.00		328,724.00	341,872.96
Expense Total:		11,799,476.87	(8,319,173.06)	3,480,303.81	171,837.84	3,612,964.59	3,970,083.19
Fund: 602 - SEWER UTILITY FUND Surplus (Deficit):		11,804.30	(27,372.76)	(160,033.54)	171,837.84	(160,033.54)	(517,152.14)

*2024 includes bond payments for Centralia Phase 1

**2025 est includes bond payments for Centralia Phase 2 and NEWTP

**2026 includes Bond pmts for Centralia Phase 3 & Nettesheim

Deficit with 2024 I & I (full)	(235,834.72)	(601,742.61)
Deficit with 2024 I & I (partial)	(197,934.15)	(559,447.39)

2024/2025 Water Sewer Infrastructure Projects

	Water Current Est	Budgeted Water	Funding Source	Sewer Current Est	Budgeted Sewer	Funding Source	Street Current Est	Budgeted Street	Funding Source
2023 Centralia Phase 1 Loop	\$ 485,020.62	\$ 500,000.00	2024 Revenue Bond	\$ -					
2024 Centralia Phase 2	\$ 708,912.52	\$ 843,211.00	2025 Safe Drinking Water	\$ 372,624.41	\$ 661,773.00	2025 Clean Drinking Water	\$ 1,550,903.34	\$ 2,371,600.00	2024 GO Bond
2024 NEWTP w/Alt 1, 2, 3	\$ 834,854.64	\$ 1,342,350.00	2024 Revenue Bond	\$ 2,661,670.00	\$ 5,722,650.00	2024 Clean Drinking Water			
2024/2025 Sewer I&I Basin 2				\$ 1,823,334.80	\$ 1,705,610.00	2025 Clean Drinking Water?			
2024 Hwy 67 Bypass							\$ 186,130.22	\$ 289,173.60	Capital Project Fund
2025 Lakeland Water Plant (Congressional Direct Spending approx. 3.3 million)	\$ 4,200,000.00	\$ 4,200,000.00	2025 Safe Drinking Water/Congressional Direct Spending Grant						
2025 Nettessheim Lift Station				\$ 4,581,800.00	\$ 4,581,800.00	2025 Clean Drinking Water			
2025 Centralia Phase 3	\$ 1,868,605.00	\$ 1,868,605.00		\$ 253,789.00	\$ 253,789.00				
	<u>\$ 8,097,392.78</u>	<u>\$ 8,754,166.00</u>		<u>\$ 9,693,218.21</u>	<u>\$ 12,925,622.00</u>		<u>\$ 1,737,033.56</u>	<u>\$ 2,660,773.60</u>	

**Total with CD Spending of 3.3 million
\$ (3,300,000.00)
\$ 4,797,392.78

2024 Funding Source Summary

2024 Safe Drinking Water	\$ 708,912.52	
2024 Clean Drinking Water		\$ 2,661,670.00
2024 General Obligation Bonds (including other projects and equip)		2,245,185.89
2024 Revenue Bonds	\$ 1,319,875.26	
2025 Clean Drinking Water		\$ 6,777,759.21
Total GO Debt Balance as of 5/1/24		36,865,186.00
Debt % of limit (2023 \$59,764,310)		62%

2024 Funding Source Summary	
2024 Safe Drinking Water	\$ 708,912.52
2024 Clean Drinking Water	\$ 2,661,670.00
2024 General Obligation Bonds (including other projects and equip)	\$ 2,245,185.89
2024 Revenue Bonds	\$ 1,319,875.26
2025 Clean Drinking Water	\$ 6,777,759.21

Total GO Debt Balance as of 5/1/24	\$ 36,865,186.00
Debt % of limit (2023 \$59,764,310)	62%

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department

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

City of Elkhorn
2024-2028 Capital Improvement Plan
By Department

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

**City of Elkhorn
2024-2028 Capital Improvement Plan
By Department**

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

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

**CITY OF ELKHORN
COMMON COUNCIL
AGENDA MEMORANDUM**

Meeting Date: March 18, 2023

Agenda Item: Surplus Property

Report Prepared By: Chief Joel Christensen

Summary: The Police Department has firearms that are no longer utilized and is requesting to declare the associated firearms as surplus property and dispose of via auction.

Fiscal Considerations: Proceeds will be an unanticipated revenue and deposited into the sale of law enforcement equipment account (100-4-48301).

Operational Considerations: N/A

Recommended Action: Designate the following list of Police Department firearms as “Surplus City Property” and dispose of pursuant to ordinance, utilizing the services of Wisconsin Surplus (Lust Auction Services), a Federal Firearms License holder.

MAKE	MODEL	SN#
	870	
Remington	WINGMASTER	V046233M
Remington	700	B6214024
Harrington and Richardson	32 gauge special	AR271876
Smith and Wesson	Mod 19-3	4K11593
Smith and Wesson	Mod 19-3	4K11600
Smith and Wesson	Mod 19-3	2K22862
Rock River Arms	LAR-15	CM69296
Rock River Arms	LAR-15	CM58715
Rock River Arms	LAR-15	CM64643
Rock River Arms	LAR-15	CM64862
Bushnell Scope	Banner	155191



Statement of Work - Audit Services

November 2, 2023

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated December 5, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Elkhorn ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2023.

Amber Drewieske, CPA is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Elkhorn, and the related notes to the financial statements as of and for the year ended December 31, 2023.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of depreciation schedules.
- Preparation of adjusting journal entries

- Assistance with implementation of GASB Statement No. 96

- Assistance with GASB Statement No. 87

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by

Government Auditing Standards. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

- Lack of segregation of duties

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later

periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to

persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors'

report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes

confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators, cognizant or oversight agencies for the audit or pass-through agencies, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the regulators, cognizant or oversight agencies for the audit or pass-through agencies. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fees are outlined in the table below:

Service	Fee
Financial Statement Audit	\$35,000
Implementation of the New Risk Auditing Standards (SAS 143-145) which includes an increase in information technology testing	\$2,000

We will also bill for expenses including travel, internal and administrative charges, and a technology and client support fee of five (5%) of all professional fees billed. Our fee is based on anticipated cooperation from your

personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our audit engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to audit services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of City of Elkhorn.

CLA

CliftonLarsonAllen LLP

Amber M Drewieske, CPA

Amber Drewieske, CPA, Principal

SIGNED 3/13/2024, 1:06:33 PM CDT

Client

City of Elkhorn

SIGN:

Corrie Daly, Finance Director

DATE:

City of Elkhorn

SIGN:

Adam Swann, Administrator

DATE:



November 2, 2023

Statement of Work - Compilation Services

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated December 5, 2022 made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Elkhorn ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2023.

Amber Drewieske, CPA is responsible for the performance of the compilation engagement.

Year-end financial reports

We will prepare the financial select year-end reports of City of Elkhorn, which comprise are identified below, to be included in the form prescribed by Wisconsin Department of Revenue and Wisconsin Public Service Commission, and perform a compilation engagement with respect to those prescribed forms.

Municipal Financial Report Form (Form C)

Water Utility Annual Report (PSC Report)

Engagement objectives

The objectives of our engagement are to:

-- Prepare the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission based on information provided by you.

-- Apply accounting and financial reporting expertise to assist you in the presentation of the prescribed forms without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed forms in order for them to be in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission.

Our responsibilities

We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Engagement procedures and limitations

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the prescribed forms.

Our engagement cannot be relied upon to identify or disclose any prescribed forms misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's prescribed forms that we may not identify as a result of misrepresentations made to us by you.

Our Report

As part of our engagement, we will issue reports that will state that we did not audit or review the prescribed form and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Our report will indicate that the prescribed form are prepared in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Each report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, Wisconsin Department of Revenue and Wisconsin Public Service Commission and is not intended to be and should not be used by anyone other than these specified parties.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation of your prescribed forms, we will not issue a report on such prescribed forms as a result of this engagement.

Management responsibilities

The engagement to be performed is conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledges and understands that our role is to prepare financial statements in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission and assist management in the presentation of the financial statements in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission. Management, and those charged with governance, as appropriate, have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

-- The selection of the financial reporting framework to be applied in the preparation of the prescribed forms and determining that the financial reporting framework is acceptable in the circumstances.

- The preparation and fair presentation of the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission.
- The inclusion of all informative disclosures required to be included in the form prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission, if applicable.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of prescribed forms that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the entity complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- To provide us with the following:
 - Access to all information relevant to the preparation and fair presentation of the prescribed forms, such as records, documentation, and other matters.
 - Additional information that may be requested for the purpose of the engagement.
 - Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

Responsibilities and limitations related to accounting services

For all accounting services we may provide to you, including the preparation of your prescribed forms, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

The prescribed forms and our compilation report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety.

With regard to the electronic dissemination of prescribed forms that have been subjected to a compilation engagement, including prescribed forms published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue a preliminary draft prescribed forms to you for your review. Any preliminary draft prescribed

forms should not be relied on or distributed.

Engagement administration and other matters

A list of information we expect to need for our engagement and the dates required will be provided in a separate communication.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including travel, internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and SSARs

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our compilation engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to compilation services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our engagement to prepare your financial statements and to perform a compilation engagement with respect to those same financial statements, and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

CLA

CliftonLarsonAllen LLP

Amber M Drewieske, CPA

Amber Drewieske, CPA, Principal

SIGNED 3/13/2024, 12:48:44 PM CDT

Client

City of Elkhorn

SIGN:

Corrie Daly, Finance Director

DATE:

City of Elkhorn

SIGN:

Adam Swann, Administrator

DATE:

PLAN COMMISSION – FINDING OF FACT

DATE: March 25, 2024
PROJECT: Witte Investments, LLC YVSE00001A
ACTION: Rezone Approval

The City of Elkhorn Plan Commission officially convened on March 7, 2024 to consider the Rezone Application, submitted by Dennis Witte/Witte Investments, LLC to rezone parcel YBSE00001A from B-2 to M-1.

After considering the site plan, the staff report, oral and written testimony, the Elkhorn 2040 Comprehensive Development Plan, the Zoning on the subject property, and other materials presented at the meeting, the Plan Commission does hereby make the following "finding of fact":

FINDING OF FACT

1. The rezone is consistent with the intent and purpose of the City of Elkhorn Zoning Code and the goals, objectives and policies of the Comprehensive Land Use Plan.

Based upon the "Findings of Fact", the Plan Commission motioned, seconded and voted to recommend **APPROVAL** of the Rezone Application for B-2 to M-1 to the Common Council.

CITY OF ELKHORN

ORDINANCE NO. 24-03

AN ORDINANCE TO REZONE THE PARCEL (TAX KEY YV SE 00001A), LOCATED AT THE INTERSECTION OF COUNTY HWY H AND E GENEVA STREET FROM B-2 COMMUNITY BUSINESS DISTRICT TO M-1 LIGHT MANUFACTURING DISTRICT.

WHEREAS, the City of Elkhorn received an application to rezone Tax Key Parcel YV SE 00001A (“Property”), within the City of Elkhorn, having the following legal description:

PT NE 1/4 SEC 6 T2N R17E DESC AS: ALL THAT PT OF FOLLOWING DESC REAL ESTATE WHICH LIES S & SWLY OF CTRLN OF FORMER US HWY 12 AS NOW LOCATED & SITUATED IN CITY OF ELKHORN; BOUNDED ON THE N BY N LN SEC 6 T2N R17E; ON THE WEST BY LN DRAWN PAR TO & 1.5 RODS E OF & DISTANT FROM W LN E1/2 NE1/4 SD SEC; ON S BY LN DRAWN PAR TO & 40 RODS S OF & DISTANT FROM N LN SD SEC; & ON E BY THE E LN SD SEC. ALSO CERTAIN PARCEL OF REAL ESTATE LYING S OF CTRLN US HWY 12 DESC AS BEG AT INTERSECTION OF N LN SEC 6 T2N R17E & W LN OF E 1/2 OF NE1/4 SD SEC; S 40 RODS; E 1.5 RODS; N 40 RODS; W 1.5 RODS TO POB. EXC COM AT PT WHERE S LN OF N1/2 NE1/4 NE1/4 SEC 6 T2N R17E INTERSECTS WLY LN STATE HWY 12 (AS OF 11/2/1957); NWLY ALG WLY LN SD HWY; ALG ARC OF 5D CURVE 300'; S52D32'W 425.6' TO S LN N1/2 NE1/4 NE1/4 SEC 6; N89D10'E 516.8' IN S LN TO POB. ALSO EXC LANDS IN V97 PG 671 AS DOC 667666 & V625 DEEDS PG 574 AS DOC P575141; and

WHEREAS, the applicant proposes to rezone the Property from B-2 Community Business District to M-1 Light Manufacturing District.

WHEREAS, the Plan Commission held a public hearing on the proposed rezoning on March 7, 2024; and

WHEREAS, the Plan Commission recommended approval of the proposed rezoning on March 7, 2024, after the public hearing.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Elkhorn as follows:

1. The zoning classification for the parcel with Tax Key YV SE 00001A shall be changed from B-2 Community Business District to M-1 Light Manufacturing District.
2. The zoning map for the City of Elkhorn shall be amended to reflect the change in zoning classifications for the property.
3. This ordinance shall take effect the day after publication, pursuant to Wisconsin statutes.

APPROVED AND ADOPTED this _____ day of _____, 2024.

Bruce Lechner, Mayor

ATTEST:

Lacey L. Reynolds, City Clerk

1st Reading: _____

2nd Reading: _____

Adopted: _____

Published: _____