



CITY OF ELKHORN

YEAR 2015

BUDGET

Brian Olson, Mayor

Hoss Rehberg, Alderman District 1

Gary Payson, Sr., Alderman District 2

James D'Alessandro, Alderman District 3

Scott McClory, Alderman District 4

Tom Myrin, Alderman District 5

Gregory Huss, Alderman District 6

**CITY OF ELKHORN
2015 OPERATING BUDGET
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**CITY OF ELKHORN
2015 OPERATING BUDGET**

COMBINED FUNDS SUMMARY

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

Revenue

Aggregate revenue, inclusive of inter-fund transactions, is projected at \$28,901,774. General Property Tax income accounts for \$4,788,404 or approximately 16% of the total revenue stream. State Aids, Debt Proceeds and User Fees make up the bulk of the remaining revenue stream.

Expenditures

Combined expenditures across all Funds, including inter-fund activity, are budgeted at \$31,729,582. The difference between projected Revenue and projected Expenditures is attributable to the capital improvements program for which funds were borrowed in 2014 and are on-hand for 2015 projects. Total spending may be distributed by Fund type as follows: *General Operation (16.6%); Special Revenue (6.2%); Debt Service (11.5%); Capital (12.5%); Enterprise (53%); and Agency (.2%).*

Reserve Capacity

Reserve balances within each of the City's principal operating funds (General, Water, Sewer, and Electric) are intended to be maintained at levels sufficient to meet the annual cash flow requirements of the respective Funds. In addition to the basic cash flow requirement, the General Fund seeks to maintain an undesignated contingent reserve at 15% of annual operating expenses in order to ensure the City's ability to meet unforeseen emergency needs, unanticipated revenue shortfalls and/or increases in operating expense. While the General Fund reserve balance has met or exceeded the applicable reserve standards for an extended period of time, the Utility operations have only recently begun to manage to reach acceptable reserve balances.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

COMBINED FUNDS SUMMARY

SUMMARY OF REVENUES

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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General Fund	5,333,109	5,151,098	3,764,473	5,366,702	5,289,759
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Special Revenue Funds

Library	780,912	797,251	487,192	802,131	748,312
Park	39,728	169,200	155,852	164,750	11,250
School Liaison/Education	48	42	19	100	-
Risk Management	1,467,122	1,210,000	825,848	1,196,233	1,202,825
Revolving Loan Program	146,281	121,480	79,941	129,435	132,500
Community Development	520,935	95,200	59,318	110,003	102,700

Debt Service Funds

General Obligation	1,386,408	1,871,761	1,312,680	2,032,261	2,493,264
TID #3	712,682	1,020,015	825,159	1,091,815	1,230,000

Capital Funds

Capital Projects	169,596	4,616,100	6,028,918	6,029,300	130,000
TID #2	48,144	-	27	200	200
TID #3	534,142	4,000	26,393	135,912	-
Capital Equipment Replacement	302,830	311,850	231,661	309,204	308,000

Enterprise Funds

Solid Waste Utility	457,849	450,043	293,193	455,004	464,050
Sewer Utility	2,374,356	2,425,661	1,455,126	2,699,559	2,498,825
Water Utility	2,777,321	2,676,897	1,669,518	2,694,772	2,742,274
Electric Utility	10,548,386	10,539,558	6,839,662	10,412,950	11,012,315
Emergency Medical Services	300,795	525,900	271,368	525,700	529,000

Agency Fund

Library Endowment	47,831	45,900	21,605	44,917	6,500
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TOTAL REVENUES

	27,948,475	32,031,956	24,347,953	34,200,948	28,901,774
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**CITY OF ELKHORN
2015 OPERATING BUDGET**

COMBINED FUNDS SUMMARY

SUMMARY OF EXPENDITURES

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
General Fund	5,140,926	5,151,098	3,107,679	4,991,229	5,289,759
Special Revenue Funds					
Library	756,683	797,252	496,475	803,406	748,269
Park	6,799	40,950	162	120,100	38,500
School Liaison/Education	-	-	-	-	-
Risk Management	1,588,329	1,111,200	494,913	1,085,780	1,075,550
Revolving Loan Program	1,166	1,562	121,128	1,600	1,600
Community Development	112,695	116,830	61,672	109,950	176,250
Debt Service Funds					
General Obligation	1,857,607	1,984,776	874,707	1,984,576	2,646,279
TID #3	594,905	1,014,015	1,008,494	1,014,015	1,008,020
Capital Funds					
Capital Projects	101,964	955,800	199,992	2,382,000	3,755,500
TID #2	148,516	25,000	2,293	2,400	-
TID #3	14,722	247,080	152,154	297,350	-
Capital Equipment Replacement	452,703	697,500	355,018	665,538	196,272
Enterprise Funds					
Solid Waste Utility	475,601	486,403	232,329	471,477	478,807
Sewer Utility	2,414,459	2,365,330	1,223,612	2,275,619	2,217,001
Water Utility	3,946,866	2,573,283	2,078,550	3,021,483	3,194,131
Electric Utility	10,907,457	10,424,432	6,970,050	10,328,235	10,429,147
Emergency Medical Services	279,184	531,105	262,671	504,827	513,097
Agency Fund					
Library Endowment	62,312	62,436	31,186	227,731	6,500
TOTAL EXPENDITURES	28,862,894	28,586,052	17,673,085	30,287,316	31,774,682

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL FUND

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

Revenue

Operating income is derived from over 40 individual revenue sources, which are generally grouped along broad categorical types as follows: **Taxes, Intergovernmental Revenue, Licenses & Permits, Service Charges, and Miscellaneous Sources.** Among these categorical types, Taxes and Intergovernmental Revenue represent the primary sources of operating income; accounting for approximately 82% of the General Fund's revenue base.

Income from all sources, exclusive of inter-fund transactions and general property taxes, is projected at \$3,071,515. Compared to projected current year actuals; revenue from all sources reflects a 3.2% decrease, which is primarily attributable to an anticipated decrease in building permit activity and related planning/zoning fees. Also, 2014 revenue reflects Town contributions for Fire service that were actually prior year receipts.

Expenditures

General Fund expenditures are allocated among the various operating units identified in the introductory section above. Across all such operating units, FY2015 expenses are budgeted at \$5,289,759, which on a budget-to-budget comparison with 2014 is an increase of 2.53%.

Property Tax Levy

As proposed, the 2015 budget requires a General Fund tax levy totaling \$2,218,244; an increase of \$43,050 from the prior year levy, which is slightly less than 2%. Based on an Equalized Valuation (TID-Out) of \$610,897,900 the tax rate applicable to General Fund operations is projected at \$3.70 per \$1,000 of assessed value; a 1.1% decrease from the prior year levy rate.

**CITY OF ELKHORN
2014 OPERATING BUDGET**

GENERAL FUND

Reserves

Benefitting from lower than anticipated wage/benefit costs and higher revenues, the General Fund reserve balance is projected to increase by more than \$300,00 from yearend 2013; totaling \$3,671,503 on January 1, 2015. Pursuant to the standards set forth in the City's adopted Financial Performance Standards, reserves are to be allocated as follows: *Cash Flow (\$750,000); Contingent Reserve (\$1,439,265); Levy Stabilization Account (\$909,515); Post-Employment Benefits Account (\$422,723); and Current Year Contingencies (\$150,000).*

Based on the target balance thresholds, the *Contingent Reserves Account* is expected to exceed the recommended level by roughly \$650,000. Rather than maintaining an "undesignated" surplus that is more than 180% of the recommended standard, the 2015 Budget proposes to reallocate \$275,000 of the surplus in the following manner: *Capital Projects Fund (\$125,000); and Risk Management Fund (\$75,000); and Vehicle and Equipment Replacement Fund (\$75,000).* In so doing, the City will still maintain General Fund reserves at levels that exceed target thresholds while also improving the financial condition of the recipient Funds. A similar reallocation of undesignated reserves was made in 2014.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL FUND

ESTIMATED RESERVE BALANCE

January 1, 2015

3,697,605.00

REVENUES

Taxes	3,058,219
Intergovernmental Revenue	1,133,800
Licenses and Permits	174,500
Fines & Forfeitures	113,180
Public Charges for Services	593,810
Other Revenues	216,250

TOTAL REVENUES

5,289,759

EXPENDITURES

General Government	1,429,326
Law Enforcement	1,997,264
Fire Protection	378,520
Public Works	1,201,632
Recreation	283,017

TOTAL EXPENDITURES

5,289,759

REVENUES OVER/(UNDER) EXPENDITURES

-

CURRENT YEAR CONTINGENT RESERVE

150,000

DESIGNATED RESERVE ACCOUNTS

	CASH FLOW RESERVE	CONTINGENT RESERVE	LEVY STABILIZATION	POST EMPLOYMENT BENEFITS
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ESTIMATED BALANCE

January 1, 2015

750,000

1,439,265

909,515

422,723

PROJECTED RECEIPTS

Intra-Fund Transfers	-	-	-	-
Interest Earnings	-	-	-	-
Total Projected Receipts	-	-	-	-

PROJECTED DISBURSEMENTS

Transfer to Risk Management	-	75,000	-	-
Transfer to Capital Projects Fd	-	125,000	-	-
Transfer VRF	-	75,000	-	-
Total Projected Disbursements	-	275,000	-	-

ESTIMATED BALANCE

December 31, 2015

750,000

1,164,265

909,515

422,723

ESTIMATED CASH RESERVE BALANCE

December 31, 2015

3,422,605

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL FUND

REVENUES

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Taxes					
General Property	2,231,446	2,175,193	1,508,360	2,175,193	2,218,244
Payments in Lieu of Taxes	803,210	811,231	819,844	827,865	813,000
Interest/Penalties on Taxes	492	200	490	-	-
Other Taxes	65,083	26,700	31,635	39,750	26,975
Total Taxes	3,100,231	3,013,324	2,360,329	3,042,808	3,058,219
Intergovernmental Revenue					
Federal Payments	1,875	-	-	-	-
State Payments	376,020	374,133	80,178	378,216	373,750
State Grants	699,810	667,646	500,851	667,646	668,950
Other Payments	106,090	90,453	96,772	96,772	91,100
Total Intergovernmental Revenue	1,183,795	1,132,232	677,801	1,142,634	1,133,800
Licenses and Permits					
Business & Occupant Licenses	110,158	102,830	37,921	103,030	105,500
Non-Business Licenses	1,363	1,300	3,335	3,700	1,300
Building Permits & Inspections	88,193	50,325	76,859	88,800	62,000
Zoning Permits & Fees	13,828	3,750	12,366	15,000	4,450
Other Regulatory Permits	4,974	1,000	8,765	9,500	1,250
Total Licenses and Permits	218,516	159,205	139,246	220,030	174,500
Fines & Forefeitures					
Law & Ordinance Violations	122,110	103,845	73,673	114,700	113,180
Public Charges					
General Government	4,325	3,000	2,963	3,500	2,500
Public Safety	272,885	328,892	246,916	435,355	355,900
Public Works	39,692	74,000	25,520	87,250	75,750
Culture/Recreation/Education	130,519	123,500	80,460	93,400	157,160
Conservation & Development	19,542	2,500	6,200	6,500	2,500
Total Public Charges	466,963	531,892	362,059	626,005	593,810
Miscellaneous					
Interest Income	42,869	38,150	27,567	36,569	36,000
Rent Revenue	12,283	8,600	5,566	8,600	10,000
Property Sales	3,719	-	3,822	7,000	5,000
Insurance Recoveries	14,741	-	2,391	1,456	500
Donations	1,255	650	3,145	3,900	1,250
Share of Electric Profit	159,000	159,000	106,000	159,000	159,000
Other Miscellaneous Revenue	7,627	4,200	2,874	4,000	4,500
Transfers from other Funds	-	-	-	-	-
Total Miscellaneous	241,494	210,600	151,365	220,525	216,250
TOTAL REVENUES	5,333,109	5,151,098	3,764,473	5,366,702	5,289,759

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL FUND

EXPENDITURES

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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General Government

Mayor, Council, Boards, Etc.	34,783	35,976	22,349	34,758	36,098
Judicial/Municipal Court	65,633	67,995	42,294	67,644	69,256
Legal Services	42,558	21,650	11,075	14,500	14,500
General Administration	847,556	802,443	530,155	778,339	890,061
Financial Administration	149,615	136,629	72,587	141,699	163,064
Buildings and Plant	107,050	113,156	77,493	113,846	130,094
Community Development	140,308	86,376	65,765	106,226	100,753
City Assessor	25,500	25,500	25,500	25,500	25,500
Total General Government	1,413,003	1,289,725	847,218	1,282,512	1,429,326

Police Department

Law Enforcement Administration	435,156	449,567	289,803	453,290	476,457
Patrol Operations	995,815	1,127,137	644,169	1,080,033	1,104,122
Criminal Investigations	212,864	204,710	121,855	209,718	212,974
Education/Community Relations	99,139	94,986	63,038	100,215	98,848
Emergency Communications	98,313	100,314	61,034	99,517	104,863
Total Police Department	1,841,287	1,976,714	1,179,899	1,942,773	1,997,264

Fire Department

Fire Administration	69,667	72,872	52,598	74,325	81,565
Fire Suppression	160,142	160,838	110,213	197,561	185,296
Inspections/Investigations	49,937	54,177	33,812	54,282	55,151
Training/Education	50,832	57,609	29,691	56,072	54,308
Emergency Communications	516	2,200	249	2,200	2,200
Total Fire Department	331,094	347,696	226,563	384,440	378,520

Public Works

Administration/Engineering	149,297	183,517	146,576	199,704	165,476
Street Maintenance	784,478	646,198	382,256	516,641	558,296
Yard Waste Collection	36,859	74,159	26,294	97,991	90,897
Garage Operations	15,759	19,300	59,291	94,400	102,000
Park Facilities	250,144	230,270	97,178	197,120	222,263
Forestry & Weed Control	45,495	77,710	1,217	63,883	62,700
Total Public Works	1,282,032	1,231,154	712,812	1,169,739	1,201,632

Recreation

Administration	109,318	112,590	62,182	105,026	110,458
Programs	161,070	189,719	78,102	104,239	169,059
Community Events	3,122	3,500	903	2,500	3,500
Total Recreation	273,510	305,809	141,187	211,765	283,017

TOTAL EXPENDITURES

5,140,926	5,151,098	3,107,679	4,991,229	5,289,759
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**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

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

Mayor & Council

Mayor: Brian Olson

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Mayor					
Personal Services	6,606	6,669	1,986	6,628	6,669
Supplies & Expenses	-	-	-	-	-
Council/Boards/Commissions					
Personal Services	25,575	26,207	17,872	25,529	26,429
Supplies & Expenses	2,602	3,100	2,491	2,601	3,000
			-		
Total Mayor /Council /Boards	34,783	35,976	22,349	34,758	36,098

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Judicial/Municipal Judge

Department Manager: Thomas Meyer, Municipal Judge

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

Services:

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

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Traffic Citations	400	530	334	474
Ordinance	114	252	127	104
Juvenile	51	56	45	31
Building	0	2	0	0
Other/Transfer Cases	2	3	2	0
Total Citations	567	843	508	609

**Statistics are current as of August 2014.*

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Judicial/Municipal Court					
Personal Services	58,260	59,452	36,442	59,081	60,591
Contractual Services	4,015	3,893	3,785	3,913	4,015
Supplies & Expenses	3,348	4,650	2,067	4,650	4,650
Fixed Charges	10	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Judicial/Municipal Court	65,633	67,995	42,294	67,644	69,256

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Legal Services/City Attorney

City Attorney: Ward D. Phillips

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

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Legal Services					
Contractual Services	40,407	19,700	10,310	12,500	12,500
Supplies & Expenses	2,151	1,950	765	2,000	2,000
Total Legal Services	42,558	21,650	11,075	14,500	14,500

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Administration & Finance

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

Department Manager: Sam Tapson, City Administrator

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

Services:

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Goals & Standards of Performance

Financial Management

- Maintain the financial integrity of municipal operations so as to help ensure the sustainability of current service levels pursuant to the City's adopted *Financial Performance Standards*.
- Identify and assess opportunities for achieving cost reductions and/or alternative services delivery systems through inter-governmental cooperative arrangements.
- Use the annual budget process as a management tool to advise the Common Council of significant financial and operational issues affecting the sustainability of municipal services.
- Review adopted *Financial Performance Standards* advising the Finance Committee of necessary and/or suggested modifications.

Human Resources Management

- Maintain a cost-effective and market competitive wage and benefit program that endeavors to balance the interests of both the employer and employees.
- Conduct wage/salary survey of comparable municipal employers so as to evaluate the external competitiveness of city compensation structure.
- Enhance the sustainability of Employee Group Health Insurance by implementing revised Health Insurance Benefit Structure by April 2015.
- Implement a Compensation Plan that incorporates the elements of performance-based pay, as approved by the Common Council.
- Using CVMIC as a training resource, schedule a minimum of two training sessions annually for management and supervisory staff that focus on matters of employment practices and/or general management topics.

Departmental Operations

- In cooperation with the Recreation Director engage representatives of EASD in discussions regarding improvements to the Joint Facilities' Use Agreement.
- Engage department managers and field staff in discussions that seek to identify opportunities for improving operating efficiencies.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Office of City Clerk

City Clerk: Cairie Virrueta

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

Services:

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

Goals & Standards of Performance:

- Continue employee development for Deputy Clerk position.
- Complete scanning/indexing of existing documents for electronic archival.
- Coordinate annual assessment program to accommodate completion of Open Book and Board of Review by June 6, 2015.
- Maintain timely access to meeting information by providing notice to the public a minimum of 48 hours prior to scheduled meetings and by making meeting minutes available within two weeks following a meeting date.
- Maintain fair and impartial elections administered in compliance with State of Wisconsin election laws in an efficient manner.
- Use affordable technology to enhance interdepartmental communications. Create an online system for facility use/license/permits/records retrieval, available to departments 24 hours a day.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Council/Committee packets	70	78	62	69
Percent postings 48 hours prior to meeting	100%	100%	100%	99%
Percent minutes available within 2 weeks of meeting	100%	100%	100%	100%
Number of elections held	2	6	2	2
Registered voters	4,745	5,172	5,065	5,085
Total votes cast	2,410	13,805	1,695	1,296
Percent votes case by absentee	11.5%	19.9%	15%	13%
New voter registrations	94	1,633	35	136
Percent of voters new registrants	4%	11.8%	2%	3%

**Statistics are current as of August 2014.*

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
General Administration					
Personal Services	667,413	711,865	464,891	688,257	758,806
Contractual Services	18,914	19,060	16,694	24,160	18,850
Supplies & Expenses	25,497	32,000	15,280	31,594	26,950
Fixed Charges	110,728	14,518	8,290	9,328	60,455
Capital Outlay	25,004	25,000	25,000	25,000	25,000
Transfer to Other Funds	-	-	-	-	-
Total General Administration	847,556	802,443	530,155	778,339	890,061

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Assessments

City Assessor: Accurate Appraisal, Inc. – Jim Danielson

Description: Assessment services are provided by Accurate Appraisal as the city's appointed City Assessor. The office of City Assessor is responsible for managing the City's annual Full Value Assessment program which seeks to maintain assessed values at 100% of the State equalized value of property. In accordance with statutory provisions, manufacturing/industrial properties are assessed by the State at Wisconsin.

Services:

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

Goals & Standards of Performance:

- Deliver Assessment Roll to City Clerk on or before May 1
- Maintain assessed valuation of all properties within a range of 98%-102% of state determined Equalized Values.
- Complete Board of Review not later than June 15

Activity Measures

ACTIVITY	2011	2012	2013	2014
Total Parcels	3941	3947	3948	3969
Personal Property	514	520	539	538
Full-Value Inspection	199	201	189	309
New Construction	0	8	6	8
Assessment Appeals	3	1	0	0

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
City Assessor					
Assessor Contract	25,500	25,500	25,500	25,500	25,500
Total City Assessor	25,500	25,500	25,500	25,500	25,500
Total General Government	1,413,003	1,289,725	847,218	1,282,512	1,429,326

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Finance Division

Department Manager: James Heilman, Finance Director/Comptroller

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

Services:

- Administer overall financial management policies and procedures.
- Provide analysis of financial operations in support of the budget preparation process.
- Administer the annual property tax collection process.
- Prepare and submit annual State and PSC financial reports.
- Coordinate the preparation and updating of all reports required for annual insurance renewals.
- Advise Common Council, City Administrator and City staff on matters of financial management policy and planning.

Goals & Standards of Performance:

- Implement proposals related to decreasing counter traffic and increasing electronic payments from customers.
- Continue to explore methods of incorporating technology in the recording of financial activity and the collection of funds.
- Review City staff functions and provide suggestions for improved efficiency and accuracy of operations.
- Analyze financial data for all Utility operations on an annual basis to determine sufficiency of revenues to meet operating costs; submit proposed rate adjustments or other revenue enhancements in conjunction with annual budget process.
- Ensure that requests for funding of proposed operational or personnel enhancements are submitted timely so as to be incorporated with annual budget.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Financial Administration					
Personal Services	107,831	96,608	52,605	98,406	119,114
Contractual Services	27,903	26,758	13,930	30,580	27,200
Supplies & Expenses	12,532	12,763	5,871	12,713	14,250
Fixed Charges	-	-	-	-	-
Uncollectible Accounts	776	500	181	-	-
Capital Outlay	573	-	-	-	2,500
Total Financial Administration	149,615	136,629	72,587	141,699	163,064

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Community Development

Community Development incorporates the functions of planning and zoning, building permit review and issuance, and code enforcement/inspection. Specific responsibilities include subdivision review, zoning code administration, building code enforcement, and administration of the Water Utility's cross-connection inspections program. Staff advises and provides administrative support to the Common Council and Plan Commission on matters affecting growth, development, and overall planning. The 2015 Budget includes funding for the possible expansion of Building Code Enforcement activities.

Services:

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

Activity Measures

ACTIVITY	2011	2012	2013*	2014*
Building Permits	No. of Units/ Permits	No. of Units/ Permits	No. of Units/ Permits	No. of Units/ Permits
Single Family	5	5	3	4
Two Family	1	0	0	0
Multi Family	0	0	0	0
Commercial	1	0	0	4
Planning and Zoning Reviews				
Certified Survey Map	3	8	2	5
Rezone	3	2	3	1
Site Plan Reviews	3	9	6	9
Plats	0	0	0	0
Conditional Use Permits	3	6	6	03
Conceptual Plan Reviews	1	4	4	2
Cross Connection Inspections				
Commercial	318	181	335	64

**Statistics are current as of August 2014.*

**CITY OF ELKHORN
2015 OPERATING BUDGET**

GENERAL GOVERNMENT

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Community Development					
Personal Services	1,615	2,126	54	2,126	2,153
Contractual Services	138,412	83,750	61,642	103,600	98,100
Supplies & Expenses	281	500	4,069	500	500
Grants, Contributions, Etc	-	-	-	-	-
Total Community Development	140,308	86,376	65,765	106,226	100,753

Buildings & Plants

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Proj	2015 Budget
Buildings and Plant					
Contractual Services	95,975	105,073	66,883	101,573	120,800
Supplies & Expenses	3,355	2,300	4,392	4,600	5,000
Fixed Charges	4,274	4,933	5,930	6,823	4,294
Capital Outlay	3,446	850	288	850	-
Total Buildings and Plant	107,050	113,156	77,493	113,846	130,094

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

Department Manager: Joel Christensen, Police Chief

Description: The Police Department is responsible to prevent and to control conduct threatening to life and property, to aid crime victims and protect people in danger of physical harm, to protect constitutional guarantees, to facilitate the movement of people and vehicles, to assist those who cannot care for themselves, to resolve conflict, to identify problems that have the potential for becoming more serious problems, to create and maintain a sense of security in the community, and to provide other services on an emergency basis. The Police Department is divided into five (5) operating divisions that are intended to facilitate administration of these functions.

Administration

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

Services:

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

Goals & Standards of Performance:

- Complete the development of a revised policy manual in accordance with recognized national and state best practices and implementation of the manual.

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Calls for Service	9,118	9,831	9,659	5,920

**Statistics are estimated through July 2014.*

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Law Enforcement Administration					
Personal Services	258,848	259,644	159,617	259,894	258,676
Contractual Services	110,964	121,910	67,897	125,316	140,680
Supplies & Expenses	10,224	13,275	7,970	13,031	16,884
Fixed Charges	49,180	54,738	54,319	55,049	56,467
Capital Outlay	5,940	-	-	-	3,750
 Total Law Enforcement Administration	 435,156	 449,567	 289,803	 453,290	 476,457

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

Patrol Operations

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

Services:

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

Goals & Standards of Performance:

- Continue participation in all D.O.T. recognized traffic mobilizations and maintain activity levels.
- Update business emergency contact lists and crime vulnerability assessment for the downtown central business district as well as all businesses located in the southeast portion of the city.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Patrol Operations					
Personal Services	930,667	1,052,896	602,634	1,007,378	1,033,981
Contractual Services	20,805	26,860	13,962	23,897	25,061
Supplies & Expenses	39,783	47,381	27,573	48,758	45,080
Fixed Charges	-	-	-	-	-
Capital Outlay	4,560	-	-	-	-
Total Patrol Operations	995,815	1,127,137	644,169	1,080,033	1,104,122

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

Criminal Investigations

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

Services:

- Identify and apprehend those who commit criminal offenses.
- Locate and interview victims and witnesses pertaining to criminal investigations.
- Identify, preserve, document and collect evidence.
- Provide liaison with other agencies within the criminal justice system.

Goals & Standards of Performance:

- Develop a succession plan to prepare individuals for future anticipated vacancies.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Criminal Investigations					
Personal Services	198,895	196,395	119,273	203,743	201,279
Contractual Services	2,890	1,450	838	1,675	2,824
Supplies & Expenses	3,809	5,765	1,744	4,300	5,371
Fixed Charges	-	-	-	-	-
Capital Outlay	7,270	1,100	-	-	3,500
Total Criminal Investigations	212,864	204,710	121,855	209,718	212,974

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

Education & Community Relations

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

Services:

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

Goals & Standards of Performance:

- Develop and implement a Multi-Housing Program designed to make multi-family dwellings safe and desirable places to live. The program will provide an opportunity for rental property owners, managers, and residents to share responsibility with police for creating and maintaining a safe housing environment.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Education & Community Relations					
Personal Services	94,769	90,406	59,571	95,580	96,988
Contractual Services	541	445	231	300	375
Supplies & Expenses	1,062	1,635	483	1,535	1,485
Fixed Charges	-	-	-	-	-
Grants, Contributions, Etc.	2,767	2,500	2,753	2,800	-
Total Education & Community Relations	99,139	94,986	63,038	100,215	98,848

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LAW ENFORCEMENT

Support Services

Description: The Support Services Division is often the first point of public contact with the Police Department as the Division is responsible for communications and police records. In addition, the Division is responsible for facility maintenance.

Services:

- Receive and relay emergency and non-emergency information over the radio and telephone for police and other city services in a timely and efficient manner.
- Police department receptionist.
- Properly enter data and maintain records.
- Receive, process, code, and file all police records and reports.
- Fulfills public requests for police records.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Emergency Communications					
Personal Services	97,871	99,314	60,981	99,017	101,238
Contractual Services	-	-	-	-	-
Supplies & Expenses	442	1,000	53	500	500
Capital Outlay	-	-	-	-	3,125
Total Emergency Communications	98,313	100,314	61,034	99,517	104,863

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Department Manager: Rod Smith, Fire Chief

Description: The Fire Department is responsible for the prevention and suppression of fires and the emergency medical service for the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. The service coverage area is approximately 103 square miles with approximately 25,000 year round residents.

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Fire Responses	292	320	426	317
EMS Responses	1029	1027	1115	701
Fire Inspections	1086	1086	1086	1086

**Statistics are current thru June 2014 w/projected fire inspections.*

Administration

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

Services:

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Goals & Standards of Performance:

- Continue to improve CVMIC Risk Assessment.
- Continue to investigate the possible need for a Paid on Premise Program.
- Review and Monitor the City NIMS Compliance Program.
- Continue NFIRS reporting compliance.
- Continue Staff Performance Reviews.
- Continue to recruit staff.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Fire Service Administration					
Personal Services	44,413	47,181	30,291	46,915	49,153
Contractual Services	7,479	7,092	5,880	8,850	13,290
Supplies & Expenses	4,855	4,550	2,196	4,550	4,550
Fixed Charges	12,920	14,049	14,231	14,010	14,572
Capital Outlay	-	-	-	-	-
Total Fire Administration	69,667	72,872	52,598	74,325	81,565

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Fire Suppression

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

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Fire Suppression					
Personal Services	62,727	67,405	44,109	84,125	84,296
Contractual Services	45,873	44,338	25,657	47,918	47,918
Supplies & Expenses	35,815	38,100	18,788	41,600	40,100
Fixed Charges	10,692	10,995	13,810	15,918	12,982
Capital Outlay	5,035	-	7,849	8,000	-
Total Fire Suppression	160,142	160,838	110,213	197,561	185,296

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Fire Inspection

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

Services:

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

Goals & Standards of Performance:

- Complete all required fire inspections.
- Pre-Plan 25 additional buildings.
- Continue Plan Reviews as needed.

Fire Investigation

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

Services:

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Fire Inspections & Investigations					
Personal Services	48,893	53,178	32,461	52,682	53,633
Contractual Services	713	699	1,033	1,200	1,200
Supplies & Expenses	331	300	318	400	318
Fixed Charges	-	-	-	-	-
Total Fire Inspections & Investigations	49,937	54,177	33,812	54,282	55,151

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Education & Community Relations

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

Services:

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

Goals & Standards of Performance:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Fire Training & Education					
Personal Services	49,504	55,109	25,386	51,572	51,808
Supplies & Expenses	1,328	2,500	4,305	4,500	2,500
Total Fire Training & Education	50,832	57,609	29,691	56,072	54,308

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Emergency Medical Service

Description: The Emergency Medical Service Division provides emergency medical assistance for all persons in the City of Elkhorn and the Towns of Geneva, LaFayette and Sugar Creek. Licensed Emergency Medical Technicians will respond to all emergencies and administer current medically approved techniques. Operationally EMS is a division of the Fire Department, however budgeted revenue and expenses are presented separately in the EMS Fund.

Services:

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

Goals & Standards of Performance:

- Continue to monitor the billing process.
- Improve staffing for emergency calls
- Investigate ways to improve emergency response times.

FINANCIAL DATA APPEARS IN EMS FUND ON PAGE 77

**CITY OF ELKHORN
2015 OPERATING BUDGET**

FIRE DEPARTMENT

Emergency Management

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Fire Emergency Communications					
Personal Services	-	-	-	-	-
Contractual Services	516	2,200	249	2,200	2,200
Supplies & Expenses	-	-	-	-	-
Grants, Contributions, Etc	-	-	-	-	-
Total Fire Emergency Communications	516	2,200	249	2,200	2,200
Total Fire Protection	331,094	347,696	226,563	384,440	378,520

**CITY OF ELKHORN
2015 OPERATING BUDGET**

PUBLIC WORKS

Department Manager: Martin Nuss, Public Works Operations Manager

Description: The Public Works Department is responsible for the maintenance of the City's infrastructure consisting of streets, parks, sidewalks, storm sewers, sanitary sewers, forestry and public buildings.

Activity Measures

Activity	2011	2012	2013	2014*
Street Sweeping	47.9 mi.	47.9 mi.	47.9	47.9
Snow Plowing & Salting	47.9 mi.	47.9 mi.	47.9	47.9
Salting (tons per year)	788.71	895	2176	2176
Street Repair – Paving	1.78 mi.	.25 mi.	0.0 mi.	0.1 mi.
Signs Installed/Repaired	45	52	36	35
Rights-of-way Mowed	6 mi.	6 mi.	6 mi.	6 mi.

*Statistics are current as of August 2014.

Administration & Engineering

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

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Administration/Engineering					
Personal Services	84,997	129,022	100,470	138,036	114,986
Contractual Services	39,423	23,650	12,755	24,500	20,600
Supplies & Expenses	1,017	2,414	7,808	8,750	1,550
Fixed Charges	23,860	26,931	25,543	27,218	27,640
Capital Outlay	-	1,500	-	1,200	700
Total Administration/Engineering	149,297	183,517	146,576	199,704	165,476

**CITY OF ELKHORN
2015 OPERATING BUDGET**

PUBLIC WORKS

Street Maintenance

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

Services:

- Provide for painting of traffic control lines, crosswalks, and other areas.
- Repair and replace faded, rusty signs and post and add signs as directed.
- Patch streets and install and repair curbs and gutters.
- To provide safe roads for the traveling public during and following snow and ice events. To remove snow from the downtown district in order to provide convenient parking. To provide high quality services to the residents and businesses of the City of Elkhorn.
- To keep the City's streets clear of debris and dirt. To reduce the amount of debris and dirt from entering into the storm water system and local waterways.
- Provide mechanical and maintenance services to city-wide buildings.

Goals & Standards of Performance:

- Continue jetting and cleaning all sanitary sewer lines pursuant to adopted standards.
- Maintain and install the appropriate traffic control devices to provide a safe and efficient transportation system throughout the City in compliance with National and State uniform traffic control standards.
- Continue all training that is specifically directed towards DPW issues.

Performance Indicators:

- Hours of staff training - 50
- Percentage of sanitary sewers cleaned - 25%
- Number of signs replaced - 35

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Street Maintenance					
Personal Services	271,774	239,151	208,551	189,885	212,292
Contractual Services	211,434	206,475	72,703	127,800	109,300
Supplies & Expenses	99,000	119,615	36,913	117,450	120,600
Chemicals	186,864	65,000	52,357	65,000	100,000
Fixed Charges	15,406	15,957	11,732	16,506	16,104
Capital Outlay	-	-	-	-	-
Total Street Maintenance	784,478	646,198	382,256	516,641	558,296

**CITY OF ELKHORN
2015 OPERATING BUDGET**

PUBLIC WORKS

Yard Waste Collection

<p><i>Description: The Public Works Department is responsible for the operations and maintenance of the yard waste department drop-off site which is open two days per week between April 1 and November 15.</i></p>
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Services

- Provide residents a facility for the drop-off of yard waste materials.
- Operate drop-off site twice weekly for a period of 30 weeks, providing 360 hours of site availability to residents.
- To keep private property from becoming overgrown, to reduce the spread of invasive species/weeds.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Yard Waste Collection					
Personal Services	36,859	74,159	26,294	97,991	90,897
Supplies & Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Yard Waste Collection	36,859	74,159	26,294	97,991	90,897

**CITY OF ELKHORN
2015 OPERATING BUDGET**

PUBLIC WORKS

Garage Operations

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

Services:

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

Goals & Standards of Performance:

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

Performance Indicators:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Garage Operations					
Personal Services	-	-	-	-	-
Contractual Services	5,979	7,200	56,090	85,200	94,800
Supplies & Expenses	9,780	12,100	3,201	9,200	7,200
Capital Outlay	-	-	-	-	-
Total Garage Operations	15,759	19,300	59,291	94,400	102,000

CITY OF ELKHORN 2014 OPERATING BUDGET

PUBLIC WORKS

Park Maintenance

Description: The Parks Maintenance Division is responsible for the care and maintenance of City parklands, related buildings and facilities, parkways and boulevards. The Department currently maintains 8 parks on over 144 acres to provide both active and passive recreational activities.

Services:

- Provide snow removal and de-icing of the city parks, public buildings, and parking lots, in addition to the preparation and maintenance of an outdoor ice rink.
- Maintain the physical component of the City's parks and recreational properties, including: buildings, municipal pool, open space; planting areas, athletic fields, and playgrounds.
- Clean, inspect, and repair park buildings, playgrounds, and related facilities.

Goals & Standards of Performance:

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

**CITY OF ELKHORN
2014 OPERATING BUDGET**

PUBLIC WORKS

Activity Measures

ACTIVITY	2011	2012	2013	2014
Park Acreage	128.5	144.2	144.2	144.2
Park Acreage Mowed	90.9	101	101	101
Clean and Open Restrooms	4	4	4	4
Tennis Courts	1	1	1	1
Playgrounds	7	6	6	6

**Statistics are current as of August 2014.*

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Park Facilities					
Personal Services	127,564	121,677	54,684	121,541	125,336
Contractual Services	77,714	62,850	21,756	41,530	54,831
Supplies & Expenses	33,605	36,400	16,592	29,800	28,800
Chemicals	6,430	7,000	-	-	10,000
Fixed Charges	4,831	2,343	3,403	3,449	3,296
Capital Outlay	-	-	743	800	-
Total Park Facilities	250,144	230,270	97,178	197,120	222,263

**CITY OF ELKHORN
2014 OPERATING BUDGET**

PUBLIC WORKS

Forestry Division

Description: The Forestry Division maintains approximately 2,500 street/boulevard and 500 park trees in Elkhorn's urban forest. The Forestry Division is responsible for the planning and designing of the city's street tree planting program. In addition, it is responsible for managing and maintaining Elkhorn's existing street and park tree populations. Collectively, the "green infrastructure" represented by these trees provide our community with a multitude of vital, environmental, ecological, economic, and social benefits.

Services:

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

Goals & Standards of Performance:

- Implement Phase 2 of recommended Emerald Ash Borer Action Plan.
- Maintain a comprehensive urban forestry program (with tree database).
- Respond to customer complaints or inquiries regarding tree trimming, planting and removal within 48 hours.
- Trim street trees as described in Forestry Ordinance and Forestry Maintenance Plan.
- Remove dead trees that pose an immediate hazard upon discovery.
- Replant as many trees as possible with the available monies budgeted per year.
- Remove trees that are dead, dying or hazardous.

Activity Measures

ACTIVITY	2010	2011	2012	2013	2014*
Trees Planted	22	225	28	0	0
Trees Removed	28	29	35	2	25
Stumps Removed	5	9	45	0	0
Trees Pruned	165	278	218	28	57
Service Requests	39	52	48	4	22

**Statistics are current as of August 2014.*

**CITY OF ELKHORN
2014 OPERATING BUDGET**

PUBLIC WORKS

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Forestry & Weed Control					
Personal Services	8,345	35,810	968	34,783	34,500
Contractual Services	37,150	39,300	-	27,300	23,500
Supplies & Expenses	-	2,600	249	1,800	1,200
Capital Outlay	-	-	-	-	7,000
Total Forestry & Weed Control	45,495	77,710	1,217	63,883	62,700

**CITY OF ELKHORN
2015 OPERATING BUDGET**

RECREATION

Recreation Programs and Community & Leisure Services

Department Manager: Wendy Meyer, Recreation Director

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

Services:

- Prepare and recommend an annual operating budget; administer the adopted department budget.
- Develop and implement program and operating policies.
- Direct the operations of recreation programs and assigned staff.
- Hire, manage, train and evaluate all staff or independent contractors.
- Develop and distribute three seasonal program brochures and marketing flyers and promote department on social media sites.
- Maintain a wide range of activities at a reasonable cost for all ages and levels of participants while fostering leisure skill development and education.

Goals & Standards of Performance:

- Develop marketing strategies and promote the new Sunset Pool for high attendance.
- Enhance customer service by maintaining a current Monday-Friday office hours and on-line services with mass registration options for baseball signups as well as specific open door policy for comments and/or questions. Quality customer service system to be followed.
- Maintain a program fee structure that appropriately recognizes the relationship between the cost of program services and the revenue stream necessary to support those programs.
- Evaluate all programs at the end of the year (or season) in order to ensure that programs serve an identified "market" and are delivered in a cost effective manner; revise programs as may be necessary to better meet "market" needs and improve cost effectiveness.
- At a minimum, add one new program each season and perfect community events per season that are in place. Add new winter event.

CITY OF ELKHORN 2015 OPERATING BUDGET

RECREATION

Activities Measures

ACTIVITY	2013	2014
Tball/Coach Pitch	168	198
Baseball	96	124
Softball	48	63
Summer Camp	0	176
Preschool Camp	12	20
Water Aerobics	96	120
Swim Lessons	400	288 (no outdoor)
Nutl II	300	500
Lights & Ladders	200	300*
Reindeer Run	150	200*

*Anticipated attendance.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Recreation Administration					
Personal Services	93,955	100,153	57,594	96,839	98,720
Contractual Services	1,947	2,650	814	1,400	1,350
Supplies & Expenses	5,243	6,250	926	3,550	3,600
Fixed Charges	8,173	2,837	2,848	2,837	3,388
Capital Outlay	-	700	-	400	3,400
Total Recreation Administration	109,318	112,590	62,182	105,026	110,458

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Recreational Programs					
Personal Services	103,125	111,575	35,333	39,920	101,853
Contractual Services	1,447	10,000	2,464	5,000	7,000
Supplies & Expenses	48,371	43,600	31,261	50,275	50,375
Fixed Charges	8,127	9,044	9,044	9,044	9,831
Capital Outlay	-	15,500	-	-	-
Total Recreational Programs	161,070	189,719	78,102	104,239	169,059

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Community Events					
Supplies & Expenses	3,122	3,000	903	2,000	3,000
Grants, Contributions, Etc	-	500	-	500	500
Total Community Events	3,122	3,500	903	2,500	3,500

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SPECIAL REVENUE FUNDS

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

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

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

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

For purposes of budget presentation the various **Special Revenue Funds** are organized and presented as a group in a single tabbed section. The Library; however, owing to its substantial operating position and level of community impact, is presented in a separate tabbed section of the budget document.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

PARK FUND

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

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015

152,732

Revenues

Licenses and Permits	12,488	4,000	5,636	6,500	1,150
Fund Raisers & Concessions	26,868	14,200	-	7,750	10,000
Miscellaneous Income	372	1,000	216	500	100
Transfer from General Fund	-	150,000	150,000	150,000	-

Total Revenues

39,728	169,200	155,852	164,750	11,250
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Expenditures

Contractual Services	100	35,100	77	20,100	35,000
Fund Raisers & Concessions	6,699	5,850	85	2,000	3,500
Capital Outlay	-	-	-	98,000	-

Total Expenditures

6,799	40,950	162	120,100	38,500
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Estimated Reserves: December 31, 2015

125,482

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SCHOOL LIAISON/ COMMUNITY EDUCATION FUND

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

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015	11,490
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Revenues

Federal & State Payments	-	-	-	-	-
Law & Ordinance Violations	-	-	-	-	-
Interest Income	48	42	19	100	-
Donations	-	-	-	-	-

Total Revenues	48	42	19	100	-
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Expenditures

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

Total Expenditures	-	-	-	-	-
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Estimated Reserves: December 31, 2015	11,490
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**CITY OF ELKHORN
2015 OPERATING BUDGET**

RISK MANAGEMENT FUND

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

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

721,809

Revenues

Property Taxes	38,568	52,919	37,144	52,919	-
Interest Income	4,868	4,000	2,115	3,600	2,750
Insurance Recoveries	414,897	47,500	18,130	25,500	2,000
Retiree Premiums	3,977	-	4,155	8,633	11,230
Transfers From Other Funds	1,004,812	1,105,581	764,304	1,105,581	1,186,845

Total Revenues

1,467,122	1,210,000	825,848	1,196,233	1,202,825
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Expenditures

Medical Expenses	1,490,561	1,032,500	430,196	987,500	992,300
HRA Expenditures	25,013	15,000	15,376	12,500	15,000
Retiree Medical Premiums	-	-	-	-	-
Dental Expenses	50,150	62,500	32,444	67,500	68,000
Retiree Dental Premiums	-	-	-	-	-
Liability Insurance Claims	17,384	-	9,080	9,080	-
Miscellaneous Expense	5,221	1,200	7,817	9,200	250

Total Expenditures

1,588,329	1,111,200	494,913	1,085,780	1,075,550
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Estimated Reserve Balance: December 31, 2015

849,084

Restricted Accounts

Health/Medical Claims	508,858
Dental Claims	31,021
Employee Health Reimbursement	115,128
Retiree Health Reimbursement	18,856
CVMIC Liability	125,000
Local Government Property Fund	50,221

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CDBG FUND

Originally established in connection with the City's participation in the federally funded Community Development Block Grant program, the CDBG Fund now operates as a "revolving loan" program. Assets of the Fund are used for the purpose of providing low interest loans to eligible applicants to assist in projects of an economic development nature.

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015

1,049,519

Revenues

Federal Payments	-	-	-	-
Loan Principal & Interest Pmts	143,596	120,980	77,667	129,000
Interest Income	2,685	500	2,274	3,500

Total Revenues

146,281	121,480	79,941	129,435	132,500
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Expenditures

Contractual Services	1,166	1,562	1,128	1,600
Supplies	-	-	-	-
Loans	-	-	120,000	-

Total Expenditures

1,166	1,562	121,128	1,600	1,600
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Estimated Reserves: December 31, 2015

1,180,419

**CITY OF ELKHORN
2015 OPERATING BUDGET**

COMMUNITY DEVELOPMENT FUND

The Community Development Fund (formerly the Economic Development Fund) was originally established as a Trust/Agency Fund that held certain assets of the Elkhorn Development Company; this Fund now holds only City assets. Prior to 2005, the primary source of operating revenue had been limited to a share (10%) of proceeds generated by lot sales in the Business Park. In 2005, the City implemented a Hotel/Motel Room Tax, the proceeds of which are to be expended for either tourism-related activities (70%) or development-related activities (30%). Funding for an *Economic Development – Target Market Study* is provided for in the 2015 Budget.

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
RESERVE BALANCE					
Estimated January 1, 2015					433,611
REVENUES					
Room Tax	120,486	95,000	57,292	108,000	102,500
Interest	741	200	2,026	2,003	200
Proceeds from Land Sale	223,061	-	-	-	-
EDC Closeout	176,647	-	-	-	-
TOTAL REVENUES	520,935	95,200	59,318	110,003	102,700
EXPENDITURES					
Historical Preservation	-	-	-	-	-
Supplies	3,829	5,080	1,257	2,100	2,000
Contractual Services	2,556	25,000	-	12,500	37,500
Chamber of Commerce	86,060	66,500	40,665	75,600	71,750
WalCo Economic Development	4,500	5,000	4,500	4,500	5,000
Industrial Land Purchase -Resale	-	-	-	-	-
Community Events	-	-	-	-	-
- Holton Band Concerts	5,500	5,250	5,250	5,250	5,000
- July 4th Celebration	10,250	10,000	10,000	10,000	10,000
EEDA	-	-	-	-	45,000
TOTAL EXPENDITURES	112,695	116,830	61,672	109,950	176,250

**CITY OF ELKHORN
2015 OPERATING BUDGET**

LIBRARY FUND

Established as a Special Revenue Fund in 1999 for the purpose of segregating the financial operation of the Matheson Memorial Library, this Fund is established solely to support library operations.

Operating revenue is derived from two (2) primary sources: General Property Tax and Lakeshores Library System aid. In aggregate these two (2) sources account for over 95% of the Fund's general operating revenue stream. Funds previously allocated for Debt Service (\$40,000) will be used in 2015 to purchase a security system. At the discretion of the Library Board, restricted assets currently held in an investment Endowment Fund may be applied to supplement available resources.

Library/General

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015	100,966
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Revenues

Taxes	358,493	374,938	263,168	374,938	382,446
Intergovernmental	316,856	318,657	159,329	318,657	321,036
Public Charges for Services	29,164	26,000	17,080	26,000	26,000
Miscellaneous	762	620	431	500	830
Other Financing Sources	75,637	77,036	47,184	82,036	18,000

Total Revenues	780,912	797,251	487,192	802,131	748,312
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Expenditures

Personal Services	443,916	476,729	303,917	480,638	523,961
Contractual Services	74,316	81,117	55,815	79,109	83,971
Supplies & Expenses	32,524	35,180	18,132	35,880	33,530
Fixed Charges	5,167	5,490	6,043	6,043	5,507
Debt Service	62,036	62,036	31,018	62,036	-
Capital Outlay	98,724	96,700	61,550	99,700	101,300
Transfer to Capital Fund	40,000	40,000	20,000	40,000	-

Total Expenditures	756,683	797,252	496,475	803,406	748,269
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Estimated Reserves: December 31, 2015	101,009
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**CITY OF ELKHORN
2015 OPERATING BUDGET**

LIBRARY FUND

Department Manager: Lisa Selje

Description: The mission of the Matheson Memorial Library is to provide informational, educational, cultural and recreational services, in a friendly and supportive setting, to all residents of the Elkhorn community. Organized and operated in accordance with Chapter 43, Wisconsin State Statutes, the library is governed by a 7-member Board of Trustees appointed by the Mayor. The Board functions as an autonomous, decision-making body to protect and advance the interests of the broader community by effectively governing the operations and promoting the development of library services.

Collections and Programming

Description: The Collections and Programming Division is responsible for the development and delivery of patron services.

Services:

- Develop and maintain a well-rounded collection of print and non-print materials that meet the informational, educational, and recreational needs of our patrons.
- Offer a wide variety of program opportunities for patrons of all ages.

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Registered Patrons (Total)	11,901	12,362	11,764	12,085
City of Elkhorn	6,517	6,756	6,453	6,300
Delavan Township	282	292	289	390
Sugar Creek Township	2,011	1,994	1,890	1,953
Lafayette Township	792	772	716	757
LaGrange Township	898	877	809	870
Other	1,401	1,671	1,607	1,815
Adult Patrons	8,914	9,272	9,347	9,528
Youth Patrons	2,987	3,090	2,417	2,557
Circulation	208,606	230,635	147,812	149,668*
Programs: Youth	319	307	212	230
Programs: Adult	145	141	90	92
Summer Reading Participants	877	526	564	628
Public Computer Log-ins	24,747	23,963	12,780	10,469
Collection Size (# of items)	69,208	68,167	69,618	71,219

**Statistics are current as of August 1, 2014.*

**CITY OF ELKHORN
2015 OPERATING BUDGET**

DEBT SERVICE FUNDS

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

Wisconsin statutes limit the city's general obligation debt authority to 5% of the equalized valuation of all real and personal property within the City. Based on a 2014 equalized valuation of *\$659,010,000* the City's current debt authority stands at *\$32,950,500*. In order to ensure that the City retains sufficient borrowing capacity to meet unforeseen emergencies, the adopted *Financial Performance Standards* recommend that outstanding debt be maintained at no greater than 70% of the statutory limit. At year-end 2014, the City's outstanding debt load will be *\$21,205,000*, which is 64% of the statutory limit. Although the outstanding debt is below the target threshold, the impact on the tax levy substantially exceeds the target of \$2.00 per \$1,000 Assessed Valuation.

In light of the sizeable level of outstanding debt, no additional General Obligation borrowing is contemplated in 2015.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

DEBT SERVICE FUNDS

GENERAL OBLIGATION DEBT FUND

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

625,306

Debt Service Revenues

Taxes	1,265,740	1,263,434	886,799	1,263,434	1,947,716
Special Assessments	2,335	2,336	2,076	2,336	2,350
Miscellaneous	1,264	1,500	493	1,500	1,750
Library Contribution-Current Debt	62,036	62,036	31,018	62,036	-
Sewer Contribution	42,421	170,147	32,099	170,147	174,218
Water Contribution	9,038	222,958	212,295	222,958	220,780
Electric Contribution	3,574	149,350	147,900	149,350	146,450
Transfer from MML	-	-	-	160,500	-

Total Revenues

1,386,408	1,871,761	1,312,680	2,032,261	2,493,264
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Reserves Applied

-	113,015	-	113,015	153,015
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Debt Service Expenditures

Principal & Interest	1,856,975	1,984,076	874,412	1,984,076	2,646,279
Advance Refunding of Debt Issue	-	-	-	-	-
Other Expenses	632	700	295	500	-
Capitalized Interest - New Debt	-	-	-	-	-
Capitalized Fees - New Debt	-	-	-	-	-

Total Expenditures

1,857,607	1,984,776	874,707	1,984,576	2,646,279
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Estimated Reserve Balance December 31, 2015

472,291

**CITY OF ELKHORN
2015 OPERATING BUDGET**

DEBT SERVICE FUNDS

TIF DEBT FUND NO. 3

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves Balance:

January 1, 2015

1,444,728

TID #3 Debt Service Revenues

Taxes	528,737	909,015	710,051	909,015	1,125,000
Special Assessments	174,156	105,000	110,442	176,800	100,000
Miscellaneous Revenue	9,789	6,000	4,666	6,000	5,000

Total Revenues

712,682	1,020,015	825,159	1,091,815	1,230,000
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TIF #3 Debt Service Expenses

Principal & Interest	592,820	1,012,390	1,007,478	1,012,390	1,006,370
Contractual Services	2,085	1,625	1,016	1,625	1,650
Advance Refunding of Debt	-	-	-	-	-
Transfer to TIF #3 Capital Projects	-	-	-	-	-
Repay Advance from Sewer Fd	-	-	-	-	-
Repay Advance from Water Fd	-	-	-	-	-

Total Expenditures

594,905	1,014,015	1,008,494	1,014,015	1,008,020
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Estimated Reserve Balance December 31, 2015

1,666,708

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL FUNDS

Capital Funds are established for the purpose of segregating current year revenue/expenditures and accumulated reserve assets that are designated for specific improvement projects. The City maintains three such Funds as follows: **Capital Projects, TID No. 2 and TID No. 3**. A fourth Capital Fund, **Vehicle Replacement**, was established in 2001 for the purpose of ensuring the availability of financial resources necessary to fund long range capital replacement expenses.

Capital Projects

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

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

4,091,710

Revenues

Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	-	-	-
Public Charges For Service	-	-	-	-
Miscellaneous	7,479	1,100	918	1,300
Transfer from Other Funds	162,117	100,000	100,000	100,000
Debt Proceeds	-	4,515,000	5,928,000	5,928,000

Total Revenues

169,596	4,616,100	6,028,918	6,029,300	130,000
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Expenditures

Contractual Services	36,526	210,800	186,675	207,000
Supplies and Expense	-	-	-	-
Capital Outlay	65,438	745,000	13,317	2,175,000
Debt Issuance cost	-	-	-	-
Land Acquisition	-	-	-	-

Total Expenditures

101,964	955,800	199,992	2,382,000	3,755,500
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Estimated Reserve Balance: December 31, 2015

466,210

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL FUNDS

Tax Increment Districts (TID)

Projects undertaken as a direct action of a TID are segregated by District in separate Funds. The City presently operates two (2) Tax Increment Districts.

TID 2, however, was effectively closed in 2012 and remains operational for the sole purpose of financial support for an ongoing Brownfields Project that is expected to be completed within the next 3-5 years.

TID NO. 2

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

61,057

Revenues

Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	-	-	-
Public Charges For Services	47,876	-	-	-
Miscellaneous	268	-	27	200
Other Financing Sources	-	-	-	-

Total Revenues

48,144	-	27	200	200
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Expenditures

Contractual Services	622	-	1,188	1,200	-
Supplies & Expenses	-	-	-	-	-
Grants, Contributions, Etc	-	-	-	-	-
Capital Outlay	147,894	25,000	1,105	1,200	-
Administrative Fees to Gen'l Fd	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-
Payments to Taxing Authorities	-	-	-	-	-
Transfer to TID 2 Debt Svc Fd	-	-	-	-	-

Total Expenditures

148,516	25,000	2,293	2,400	-
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Estimated Reserve Balance: December 31, 2015

61,257

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL FUNDS

TID NO. 3

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

826,481

Revenues

Taxes
Special Assessments
Intergovernmental
Public Charges For Services
Miscellaneous

520,993	-	15,816	125,135	-
-	-	-	-	-
5,199	-	6,277	6,277	-
-	-	-	-	-
7,950	4,000	4,300	4,500	-

Total Revenues

534,142	4,000	26,393	135,912	-
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Expenditures

Contractual Services
Supplies & Expenses
Capital Outlay
Transfer to TID 3 Debt Svc Fd
Repay Advance - General Fund

14,572	2,080	2,004	2,200	-
150	-	150	150	-
-	95,000	-	145,000	-
-	-	-	-	-
-	150,000	150,000	150,000	-

Total Expenditures

14,722	247,080	152,154	297,350	-
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Estimated Reserve Balance: December 31, 2015

826,481

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL FUNDS

Capital Equipment Replacement Fund

Established in 2000 with the transfer of \$150,000 from available General Fund reserves, the **Vehicle/Equipment Replacement Fund** was designed to be managed as a “sinking fund” that enables the scheduled replacement of fleet vehicles. Through 2008 the Fund was operated as intended, with departments contributing the amortized replacement cost of vehicles. In 2009, however, the annual contributions were eliminated in response to then enacted levy limits and reductions in State funding. Partial funding was restored in 2010 and will be continued in 2015 with both a direct levy of \$120,000 and an inter-fund transfer of \$150,000 from the General Fund.

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserve Balance:

January 1, 2015

733,051

Revenues

Property Taxes	125,000	55,000	38,604	55,000	120,000
Contributions from Towns	-	190,850	142,836	190,850	-
Miscellaneous	5,325	5,000	1,221	2,354	2,000
EMS Grants	11,505	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Transfers from Other Funds	161,000	61,000	49,000	61,000	186,000

Total Revenues

302,830	311,850	231,661	309,204	308,000
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Expenditures

Capital Outlay	452,703	697,500	355,018	665,538	196,272
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Total Expenditures

452,703	697,500	355,018	665,538	196,272
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Estimated Reserve Balance: December 31, 2015

844,779

Reserved For:

Vehicles

Fire	177,687
EMS	273,620
General	287,030

Computers

106,442

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ENTERPRISE FUNDS

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

Solid Waste Fund

Prior to 2000, solid waste services were organized as a component of General Fund operations, but are now reflected in a separate Fund consistent with the enterprise-nature of service delivery.

Sewer Utility Fund

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

Water Utility Fund

Subject to the regulatory requirements of the Public Service Commission, the Water Utility Fund accounts for the activities associated with the operation and maintenance of the City's water pumping, purification, and distribution systems. Income and disbursements within the fund are separated into six (6) account types: **Operations & Maintenance; Bond & Interest; Bond Reserve; Impact Fees; Replacement; and Capital Improvement.** The assets held inside the last four (4) of these accounts are of a "restricted" nature.

Electric Utility

Similar to the Water Utility in structure and regulatory oversight, the Utility Fund accounts for the activities associated with the operation and maintenance of the City's electric power distribution system.

Emergency Medical Services

A fully integrated operating unit of the Fire Department, EMS is operated on a self-supporting basis and, therefore, is classified as an Enterprise Fund.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SOLID WASTE FUND

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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ESTIMATED RESERVE BALANCE

January 1, 2015	113,524
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REVENUE

State Grants	13,869	13,851	13,854	13,854	13,900
Sanitation & Utilities	443,786	436,042	279,305	441,000	450,000
Interest Income	194	150	34	150	150
Reserves Applied	-	-	-	-	-

TOTAL REVENUE

457,849	450,043	293,193	455,004	464,050
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EXPENDITURES

Solid Waste Collection	317,901	330,225	157,291	317,000	317,000
Recyclables Collection	125,166	125,123	65,088	126,057	129,807
Yard Waste Collection	32,534	31,055	9,950	28,420	32,000
Fuel Surcharge	-	-	-	-	-

TOTAL EXPENDITURES

475,601	486,403	232,329	471,477	478,807
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ESTIMATED RESERVE BALANCE December 31, 2015

98,767

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SOLID WASTE SERVICES

Department Manager: Martin Nuss, Public Works Operations Manager

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

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Residential Units	2715	2715	2715	2715
Leaves/Yard waste (cu. yds.)	2670	2800	1750	980
Solid Waste (tons)	2280	1854	1020	1173.47
Recyclables (tons)	841.12	806.30	373.40	422.08
Batteries (tons)	8.66	7.75	3.85	8.57
Appliances (tons)	16.57	14.82	7.36	12.54
Waste Oil (tn.)	6.22	5.57	2.76	5.23
Aluminum (tn.)	18.42	16.48	8.18	17.69
Corrugated Cardboard (tn.)	76.04	68.03	33.76	46.60
Glass Containers (tn.)	133.07	119.05	59.07	66.77
Papers (tn.)	453.37	405.61	201.27	169.41
Plastics (tn.)	72.24	64.66	32.07	10.93
Waste Tires (tn.)	12.03	10.76	5.34	8.15
Metal Containers (tn.)	44.5	39.81	19.76	26.55

*Statistics current as of August 2014.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SOLID WASTE SERVICES

Solid Waste Collection and Disposal

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Solid Waste Collection					
Contractual Services	317,901	330,225	157,291	317,000	317,000
Total Solid Waste Collection	317,901	330,225	157,291	317,000	317,000

Recycling

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Recyclables Collection					
Contractual Services	124,236	125,123	65,088	126,057	129,807
Other	930	-	-	-	-
Total Recyclables Collection	125,166	125,123	65,088	126,057	129,807

Yard Waste Collection

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Yard Waste Collection					
Personal Services	(2,026)	-	-	-	-
Contractual Services	34,560	31,055	9,950	28,420	28,420
Total Yard Waste Collection	32,534	31,055	9,950	28,420	28,420

**CITY OF ELKHORN
2015 OPERATING BUDGET**

SEWER UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE	
January 1, 2015	437,407
PROJECTED RECEIPTS	
User Fees	2,494,825
Interest Income	1,000
TOTAL RECEIPTS	2,495,825
PROJECTED EXPENDITURES	
Administration/System Maintenance	342,783
Walcomet	1,700,000
Intra-Fund Transfers	
Impact Fees Account	-
Replacement Account	-
Capital Improvement Account	50,000
Debt Service	
G.O. Debt (Series 2005 & 2008)	174,218
TOTAL EXPENDITURES	2,267,001
REVENUES OVER/(UNDER) EXPENDITURES	228,824
ESTIMATED RESERVE BALANCE: December 31, 2015	666,231

RESTRICTED ACCOUNTS

	BOND & INTEREST	CONNECTION FEES	REPLACEMENT	CAPITAL IMPROVEMENT
ESTIMATED BALANCE January 1, 2015	30,668	104,022	75,194	188,048
PROJECTED RECEIPTS				
Debt Proceeds	-	-	-	-
Development Fees	-	3,000	-	-
Intra-Fund Transfers	174,218	-	-	50,000
Interest Income	-	-	-	-
TOTAL PROJECTED RECEIPTS	174,218	3,000	-	50,000
PROJECTED EXPENDITURES				
Debt Service (P&I)	174,218	-	-	-
I & I Improvements	-	-	-	-
Capital Projects	-	-	-	-
Equipment Replacement	-	-	-	-
TOTAL PROJECTED EXPENDITURES	174,218	-	-	-
ESTIMATED BALANCE December 31, 2015	30,668	107,022	75,194	238,048

**CITY OF ELKHORN
2015 OPERATING BUDGET**

WASTEWATER OPERATIONS

Department Manager: Martin Nuss, Public Works Operations Manager

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

Activity Measures

ACTIVITY	2011	2012	2013	2014
Catch-basins Repaired	9	15	9	12
Sanitary Sewer Jetted	4.5 mi.	12.9 mi.	3.6 mi.	0.6 mi.
Sanitation Sewer Inspections	1,700 L.F.	11,200 L.F.	10,950 L.F.	950 L.F.

**Statistics are current as of July 2014.*

SEWER UTILITY FUND

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Expenditures

Personal Services	207,110	215,417	97,282	155,297	152,262
Contractual Services	1,830,791	1,705,428	975,677	1,652,498	1,743,000
Supplies & Expenses	76,917	121,300	93,638	76,350	86,000
Fixed Charges	12,506	11,038	10,713	11,327	11,521
Debt Service	164,732	170,147	42,798	170,147	174,218
Transfer Bond Proceeds	-	-	-	-	-
Capital Outlay	122,403	142,000	3,504	210,000	50,000

Total Expenditures

2,414,459	2,365,330	1,223,612	2,275,619	2,217,001
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Note: Total Expenditures do not include non-cash items such as depreciation.

**CITY OF ELKHORN
2015 OPERATING BUDGET
WATER UTILITY FUND**

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE	
January 1, 2015	758,795
PROJECTED RECEIPTS	
User Fees	2,037,054
Fire Protection Fees	671,920
Interest Earnings	-
Miscellaneous	23,300
TOTAL RECEIPTS	2,732,274
PROJECTED DISBURSEMENTS	
Administration/Pumping/Distribution	1,608,713
Tax Equivalent	435,000
Intra-Fund Transfers	
Replacement Account	50,000
Bond and Interest Account	601,418
Capital Improvement Fund	-
TOTAL DISBURSEMENTS	2,695,131
REVENUES OVER/(UNDER) EXPENSES	37,143
ESTIMATED RESERVE BALANCE December 31, 2015	795,938

RESTRICTED ACCOUNTS

	BOND & INTEREST	BOND RESERVE	IMPACT FEES	REPLACEMENT	CAPITAL IMPROVEMENT
ESTIMATED BALANCE					
January 1, 2015	344,592	763,151	212,629	664,258	1,308,137
PROJECTED RECEIPTS					
Impact Fees	-	-	10,000	-	-
Intra-Fund Transfers	601,418	-	-	-	-
Interest Income	-	-	-	-	-
Repayment of Advance to TID 3	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
TOTAL PROJECTED RECEIPTS	601,418	-	10,000	-	-
PROJECTED DISBURSEMENTS					
Debt Service (P&I)	601,418	-	100,000	-	-
Meter/Hydrant Replacement	-	-	-	-	-
Software Replacement	-	-	-	-	-
Vehicle Replacement	-	-	-	34,000	-
Capital Improvements	-	-	-	-	415,000
Street/Utility Improvements	-	-	-	-	-
Wells 9 & 10 - Centralia Plant	-	-	-	-	-
TOTAL PROJECTED DISBURSEMENTS	601,418	-	100,000	34,000	415,000
ESTIMATED BALANCE					
December 31, 2015	344,592	763,151	122,629	630,258	893,137

**CITY OF ELKHORN
2015 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Department Manager: John J. Murphy, Utility Director

Description: The Water Department provides for the production and distribution of safe potable water to the residents. The Water Department consists of two (2) distinct operations, Water Production/Treatment Operations and Water Distribution services. The Water Distribution division consists of four (4) employees while the Water Production/Treatment Operations division has only one (1) employee. It is an objective of the Utility that employees from the Water Distribution division will supplement the Water Production/Treatment Operations as they become certified by the Department of Natural Resources.

Activity Measures

ACTIVITY	2011	2012	2013	2014*
Total Hydrants	604	604	604	606
Hydrants Flushed	113	213	68	410
Total System Valves	858	860	860	864
Valves Exercised	89	503	189	190
Total Water Meters in System	4094	4099	4104	3868
Meters Tested	156	122	150	176
Gallons Sold (1000g)	256,332	279,484	126,480	153,294
Unaccounted Water (1000g)	1,757	59,346	2,500	7,240
Gallons Pumped (1000g)	346,423	374,339	202,149	201,259
Gallons used/not Sold (1000g)	78,901	14,759	9,688	7,679

**Statistics are current as of June 2014.*

Administration

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

Services:

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
General Administration					
Personal Services	263,952	286,472	186,894	311,897	326,916
Contractual Services	28,669	31,168	16,012	35,572	36,100
Supplies & Expense	13,239	13,645	8,716	12,582	12,980
Fixed Charges	493,575	525,321	327,979	511,386	510,273
Debt Service	673,512	690,702	584,411	690,702	683,918
Capital Outlay	23,149	-	-	-	34,000
Total General Administration	1,496,096	1,547,308	1,124,012	1,562,139	1,604,187

Customer Accounts

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

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Customer Accounts					
Personal Services	76,016	125,971	49,752	120,017	126,609
Contractual Services	26,546	28,429	12,838	28,370	28,900
Supplies & Expenses	8,886	5,362	3,058	7,050	6,630
Capital Outlay	4,295	33,000	288	840	34,300
Total Customer Accounts	115,743	192,762	65,936	156,277	196,439

**CITY OF ELKHORN
2015 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Water Distribution System

Description: The Water Distribution employees maintain the water mains, meters, hydrants, valves and service line to properties. These employees also assist the Plant operator performing testing and taking samples for the Department of Natural Resources (D.N.R.).

Services:

- Flush hydrants to maintain chlorine residual in system and flow capacity.
- Repair and replace meters that need testing or register inaccurate measurements.
- Exercise water system valves and replace inoperable valves.
- Maintain water system circulation.
- Monthly, read all Water and Electric meters in the system.

Goals & Standards of Performance:

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

Performance Indicators: (2014)

- Percentage of system valves exercised - 50%
- Percentage of hydrants exercised - 90%
- Hours of staff training -100%

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Water Distribution System					
Personal Services	326,559	304,517	211,989	318,644	309,595
Contractual Services	648,492	310,846	570,609	715,290	396,810
Supplies & Expense	83,566	60,850	39,291	79,063	76,100
Chemicals	117,487	154,000	46,217	153,160	159,000
Capital Outlay	1,158,923	36,000	20,496	36,910	452,000
Total Water Distribution	2,335,027	866,213	888,602	1,303,067	1,393,505

**CITY OF ELKHORN
2015 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Water Production Operations

Description: The Water Production Operations maintains safe drinking water and facilities. Employee(s) are responsible for the quality and quantity of water produced and consumed by the community. The City currently has four wells and two treatment facilities, one 500,000 gallon ground reservoir and 1,000,000 gallons in the air consisting of three towers.

Services:

- Maintain chlorine and fluoride residual in system.
- Monitor and evaluate well performance and capacity.
- Daily testing of water chemistry.
- Taking water samples in accordance with WDNR requirements.
- Maintain the pumping equipment and facilities.

**CITY OF ELKHORN
2015 OPERATING BUDGET
ELECTRIC UTILITY FUND**

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE:

January 1, 2015 1,351,632

PROJECTED RECEIPTS

User Fees	10,895,095
Construction/Development Reimbursements	-
Customer Services Upgrades & Reimbursements	-
Interest Earnings	-
Miscellaneous	6,500
	110,720

TOTAL RECEIPTS

11,012,315

PROJECTED DISBURSEMENTS

Administration/Distribution/Accounts	1,627,595
Purchased Power	7,940,000
Tax Equivalent	368,000
Inter-Fund Transfers	
Transfer to General Fund	159,000
Intra-Fund Transfers	
Replacement Account	75,000
Bond and Interest Account	334,552
Capital Improvements Account	75,000

TOTAL DISBURSEMENTS

10,579,147

REVENUES OVER/(UNDER) EXPENSES

433,168

ESTIMATED RESERVE BALANCE: December 31, 2015

1,784,800

RESTRICTED ACCOUNTS

	BOND & INTEREST	BOND RESERVE	REPLACEMENT	CAPITAL IMPROVEMENT	OTHER RESTRICTED
ESTIMATED BALANCE: January 1, 2015	244,226	121,808	104,540	309,462	17,754
PROJECTED RECEIPTS					
Intra-Fund Transfers	334,552	-	75,000	75,000	-
Interest Income	-	-	-	-	-
TOTAL PROJECTED RECEIPTS	334,552	-	75,000	75,000	-
PROJECTED DISBURSEMENTS					
Debt Service	334,552	-	-	-	-
System Conversions/Rebuilds	-	-	-	-	-
Equipment Purchase	-	-	-	-	-
Software Purchase	-	-	-	-	-
Vehicle Purchase	-	-	-	-	-
TOTAL PROJECTED DISBURSEMENTS	334,552	-	-	-	-
ESTIMATED BALANCE: December 31, 2015	244,226	121,808	179,540	384,462	17,754

**CITY OF ELKHORN
2015 OPERATING BUDGET**

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Department Manager: John Murphy, Utility Director

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

Activity Measures

ACTIVITY	2010 Standard/ Actual	2011 Standard/ Actual	2012 Standard/ Actual	2013* Standard/ Actual	2014* Standard/ Actual
Meter Change & Tests	239*/108	159	1704 Test 677 Change	245/607 Test 616 Change	287 Test 416 Change
Pole Inspections	264*/0	264/55	264/55	265/133	287/140
Pedestal Inspections	104*/0	109/55	109/55	109/352	111/140
UG Transformer Inspections	95*/0	105/55	105/55	107/209	109/175
Switch Gear Inspections	7*/5	7/3	7/3	10/8	11/6
Junction Box Inspections	29*/0	29/7	25/7	20/11	20/7
Customer Upgrades	29	2	2	4	4
Pole Replacements	4	2	2	4	4
Cabinet/Ped. Replacements	18	2	4	4	3
Outages	18	46	41	30	44
Customer Tree Request Completed	39	12	37	29	20
New Meter Sets	1	6	5	2	10

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Administration

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

Services:

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

Goals & Standards of Performance:

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

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Administration					
Personal Services	485,181	527,594	278,026	432,375	456,807
Contractual Services	65,575	83,805	48,282	91,975	92,090
Supplies & Expenses	37,051	36,600	23,395	41,027	42,040
Fixed Charges	437,413	443,871	301,285	447,373	435,085
Debt Service	329,493	333,329	332,804	334,254	334,552
Capital Outlay	59,841	38,500	-	7,000	56,000
Transfer to General Fund	159,000	159,000	92,750	159,000	159,000
Total Administration	1,573,554	1,622,699	1,076,542	1,513,004	1,575,574

Note: Total Expenditures do not include non-cash items such as depreciation.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Operations and Maintenance

Description: The six (5) member Operations and Maintenance field staff is responsible for maintaining the efficient operation of the Utilities infrastructure, including: sub-stations; meters; transformers; and related appointments.

Services:

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

Goals & Standards of Performance:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Operations and Maintenance					
Personal Services	428,780	388,068	286,080	387,977	390,718
Contractual Services	8,185,648	7,982,637	5,373,688	7,947,373	8,033,120
Supplies & Expenses	564,961	249,065	149,801	313,940	252,990
Capital Outlay	60	1,000	-	-	1,500
Total Operations and Maintenance	9,179,449	8,620,770	5,809,569	8,649,290	8,678,328

**CITY OF ELKHORN
2015 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

Customer Accounts

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

Services:

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

	2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
Customer Accounts					
Personal Services	94,307	135,644	60,843	112,524	118,995
Contractual Services	32,015	35,297	14,862	35,820	36,400
Supplies & Expenses	26,371	10,022	8,234	17,597	19,850
Capital Outlay	1,761	-	-	-	-
Total Customer Accounts	154,454	180,963	83,939	165,941	175,245

Note: Total Expenditures do not include depreciation because it is a non-cash item.
(Under General Administration)

**CITY OF ELKHORN
2015 OPERATING BUDGET**

EMERGENCY MEDICAL SERVICES FUND

The EMS Fund was initially established as an Agency Fund when the Elkhorn Area Ambulance Association operated as a semi-automated organization. In 2004, the Association was dissolved and the ambulance service was merged with the Elkhorn Area Fire Department. Although now a fully integrated operating unit of the Fire Department, the financial operation of the EMS Division is intended to be self-supporting, and is therefore, maintained separate from general Fire Services operations.

All revenue generated by EMS operation is held as a restricted asset in the Fund and is expended solely to support the EMS Division. In the event of an operating shortfall, the City and participating Town governments contribute funds sufficient to off set the deficit.

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015

304,052

Revenues

Real Estate Tax Revenue	-	120,000	84,228	120,000	120,000
State Grants	-	5,000	-	5,000	5,000
Intergovernmental Revenue	-	70,000	-	70,000	74,000
Public Charges for Service	298,986	330,000	186,547	330,000	330,000
Miscellaneous Revenue	1,809	900	593	700	-

Total Revenues

300,795	525,900	271,368	525,700	529,000
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Expenditures

Personal Services	154,428	168,838	77,453	167,492	166,117
Contractual Services	49,333	252,680	142,708	251,180	261,180
Supplies & Expense	30,429	47,650	8,658	39,795	39,450
Fixed Charges	44,891	45,837	33,504	45,860	46,350
Grants, Contributions	103	100	348	500	-
Capital Outlay	-	16,000	-	-	-

Total Expenditures

279,184	531,105	262,671	504,827	513,097
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Estimated Reserves: December 31, 2015

319,955

**CITY OF ELKHORN
2015 OPERATING BUDGET**

TRUST AND AGENCY FUNDS

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

Municipal Court

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

Tax Collection

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

Library Building Endowment

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

**CITY OF ELKHORN
2014 OPERATING BUDGET**

LIBRARY BUILDING FUND

2013 Actual	2014 Budget As Adopted	2014 YTD	2014 Projected	2015 Budget
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Estimated Reserves: January 1, 2015 -

Revenues

Interest	1,033	900	486	900	
Donations	6,798	5,000	1,119	4,017	6,500
Library Operations Transfer	40,000	40,000	20,000	40,000	

Total Revenues	47,831	45,900	21,605	44,917	6,500
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Expenditures

Contractual Services	276	400	168	295	
Supplies & Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Debt Service	62,036	62,036	31,018	227,436	6,500

Total Expenditures	62,312	62,436	31,186	227,731	6,500
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**CITY OF ELKHORN
2014 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

2015 - 2019

The Capital Improvement Program (CIP) is a long-range planning tool that offers a comprehensive overview of those capital projects scheduled during the current budget cycle, as well as projects to be considered for completion over the five (5) year cycle of the CIP. Generally, only those projects designated the first year of the five-year CIP cycle are currently funded; however, some projects may require a multi-year completion schedule.

The CIP is, by design, intended to be a “living document” that is subject to annual review and modification in light of changing priorities and/or financial resources availability. This active agenda seeks to maintain the CIP as a flexible and responsive tool that may be used by the City to address the community's short-term and long-range needs.

As outlined the 2015-19 CIP identifies twenty-eight (28) individual project elements across nine (9) broad operational categories. At a cumulative estimated cost of more than \$23M, it is not feasible for the City to pursue all identified projects. In large part, the City's ability to pursue the majority of capital projects is a function of its General Obligation debt capacity, which is currently limited to approximately \$3M. Given the limitation on debt capacity, the Common Council has selected those projects of highest priority and affordability for inclusion in the current year capital program; the CIP “out years” will be scheduled as a function of need and availability of resources.

The *2015 Capital Budget* encompasses a limited range of thirteen (13) project components, the estimated cost of which is \$4,391,455. Project funding relies on a combination of accumulated reserves and prior year debt proceeds. A summary of the current year projects, as well as those to be considered in future years, is presented on the following pages of this section.

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

	2015	2016	2017	2018	2019		POTENTIAL FUNDING SOURCES	
1. Centralia Water Plant Replacement						\$ 7,650,000		
Engineering Services								WSDWL
Design								Capital Reserves
Construction				\$7,500,000.00				
Construction w/Contingencies								
Storage Tank Maintenance	\$150,000.00							
Equipment Mfg.								
2. Street/Utility Reconstruction						\$4,260,000.00		2014 GO Debt
E. Market Street								
Design/ Construction		\$150,000.00	\$2,150,000.00					
S. Jacskon				\$1,960,000.00				
3. Street Maintenance						\$1,380,000.00		Capital Fund Reserves 2014 GO Debt
Monica/Maria	\$150,000.00							
W. Walworth								
W. Market	\$300,000.00							
Hazel Ridge	\$450,000.00							
N. Sunset	\$480,000.00							Timing /cost TBD
E. Centralia Mill/Overlay								
4. Electric Utility						\$2,557,455.00		Utility Capital Account Revenus Debt TBD
System Upgrades	\$138,455.00							
NE Water Treatment Plant Service				\$234,000.00				
AMI Meter Projec		\$350,000.00	\$300,000.00					Shared w WaterUtility
Hazel Ridge Tie Line			\$320,000.00					
Voss Road Tie Line				\$345,000.00				
System Maintenance	\$115,000.00	\$140,000.00	\$100,000.00	\$515,000.00				

Continued on page 82

**CITY OF ELKHORN
2015 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

5. Water Utility						\$4,295,800.00	<i>Utility Capital Account Revenus Debt TBD</i>
Lakeland Plant Upgrades	\$61,500.00						
Lakelaknd Elevated Storage Maintenance	\$321,500.00						
AMI Meter Projec		\$250,000.00	\$250,000.00				Shared w Electric Utility
Distribution System Pump Replacement		\$137,800.00					
Fairgrounds Elevaed Storage Tanks Maint.			\$350,000.00				
New Elevaged Storage Tank				\$2,600,000.00			
Holton Elevated Storage Tanks Maint.					\$325,000.00		
6 Sewer Utility I&I Projects						\$550,000.00	<i>Utility Capital Account/GO Debt</i>
Televising, main repairs, lateral replacement	\$150,000.00	\$125,000.00	\$125,000.00	\$75,000.00	\$75,000.00		
7. Environmental Remediation *						\$30,000.00	<i>TID 2 Reserves</i>
201 Centralia	\$5,000.00	\$5,000.00					
City "alley" @ 201 Centralia	\$10,000.00	\$10,000.00					
8. Park Improvements						\$2,360,000.00	<i>2014 GO Debt Capital Fund Reserves</i>
Sunset Pool	\$2,000,000.00						
Rotary Soccer Fields	\$60,000.00						
Harris Field Lighting			\$150,000.00				
Babe Mann Park		\$150,000.00					
9. Public Buildings						\$50,000.00	<i>Capital Reserves</i>
Faciities Assessment		\$50,000.00					
TOTAL	\$4,391,455.00	\$1,367,800.00	\$3,745,000.00	\$13,229,000.00	\$400,000.00	\$23,133,255.00	

Notes:

Only projects scheduled in 2015 are funded; future project selection/financing options TBD.
Utility share of Street/Utility Reconstruction to be funded by specific Enterprise Fund.

* Funding is available.

CAPITAL PURCHASES

**2015 OPERATING BUDGET
CAPITAL PURCHASES**

GENERAL FUND		\$ 29,580
<i>General overnment</i>		
<i>Office Copier</i>	\$	2,500
<i>Police Department</i>		
<i>Weapons</i>	\$	16,430
<i>Office Copier</i>	\$	3,750
<i>Video Camera</i>	\$	3,500
<i>Recreation Department</i>		
Office Furniture/Software	\$	3,400
VEHICLE/EQUIPMENT REPLACEMENT FUND		\$ 178,702
<i>Police Department</i>		
Squad Car	\$	39,900
Server/Desktop Computers	\$	31,302
<i>Fire Department</i>		
Vehicle	\$	60,000
<i>Public Works</i>		
Mower/Trailer	\$	15,000
<i>General Government</i>		
General Ledger/Utility Billing Software	\$	32,500
EMS FUND		
Power Cot	\$	16,000
WATER UTILITY		\$ 32,500
General Ledger/Utility Billing Software	\$	32,500
ELECTRIC UTILITY		\$ 32,500
General Ledger/Utility Billing Software	\$	32,500
TOTAL CAPITAL OUTLAY		<u>\$ 273,282</u>

SUMMARY OF INTER-FUND TRANSACTIONS

SUMMARY OF INTER-FUND TRANSACTIONS

	TO	FROM		
GENERAL FUND				
Water Utility		\$ 435,000		
Electric Utility		\$ 527,000		
Self Insurance	\$ 645,933			
Capital Project*	\$ 125,000			
Vehicle Replacement**	\$ 150,000			
 WATER UTILITY				
General Fund	\$ 435,000			
Self Insurance	\$ 147,669			
GO Debt Fund	\$ 220,780			
 G.O. DEBT SERVICE				
Water Utility		\$ 220,780		
Sewer Utility		\$ 174,218		
Electric Utility		\$ 146,450		
 VEHICLE REPLACEMENT				
EMS		\$ 36,000		
General		\$ 150,000		
 EMS				
Self Insurance	\$ 20,625			
Vehicle Replacement	\$ 36,000			
 SELF INSURANCE				
	Health	Dental	HRA	Total
General	\$ 587,107	\$ 40,810	\$ 18,016	\$ 645,933
Library	\$ 71,173	\$ 4,448	\$ 2,000	\$ 77,621
EMS	\$ 18,807	\$ 1,301	\$ 517	\$ 20,625
Sewer	\$ 44,053	\$ 2,909	\$ 122	\$ 47,084
Water	\$ 133,678	\$ 10,012	\$ 3,979	\$ 147,669
Electric	201,033	13,378	5,315	\$ 219,726
	1,055,851	72,858	29,949	1,158,658
 SEWER FUND				
Self Insurance	\$ 47,084			
G.O. Debt Service	174,218			
 LIBRARY FUND				
Self Insurance	\$ 77,621			
 ELECTRIC UTILITY				
Self Insurance	\$ 219,726			
General Fund	\$ 527,000			
Debt Service	\$ 146,450			
 CAPITAL PROJECTS				
General Fund*		\$ 125,000		
TOTAL INTERFUND TRANSACTIONS		\$ 2,973,106		

* From Reserve Balance

** 50% from Reserve Balance

GENERAL OBLIGATION DEBT

**EXISTING DEBT SERVICE
2012-2028**

BUDGET YEAR	P & I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	TOTAL
2015	\$ 212,106	\$ 113,015	\$ 404,285	\$ 137,910	\$ 213,575	\$ 378,200	\$ 218,460	\$ 349,388	\$ 315,870	\$ 658,840	\$ 3,001,649
2016	\$ 310,106	\$ 113,015	\$ 340,810	\$ 129,038	\$ 214,875	\$ 341,500	\$ 220,483	\$ 349,940	\$ 181,170	\$ 657,900	\$ 2,858,837
2017	\$ 306,106	\$ 113,015	\$ 404,260	\$ 150,075	\$ 215,125	\$ 298,875	\$ 216,935	\$ 349,616	\$ 182,720	\$ 657,125	\$ 2,893,852
2018	\$ 302,106	\$ 113,015	\$ 392,411		\$ 215,250	\$ 312,125		\$ 348,225	\$ 185,070	\$ 655,861	\$ 2,524,063
2019	\$ 298,106	\$ 413,015			\$ 210,250	\$ 284,875		\$ 311,160	\$ 183,225	\$ 658,333	\$ 2,358,964
2020	\$ 343,106	\$ 325,565			\$ 212,625	\$ 329,063		\$ 190,155	\$ 190,155	\$ 654,518	\$ 2,245,187
2021	\$ 1,022,681	\$ 316,115						\$ 101,376		\$ 654,530	\$ 2,094,702
2022	\$ 1,012,209	\$ 306,440								\$ 658,255	\$ 1,976,904
2023	\$ 1,000,488	\$ 306,540								\$ 655,800	\$ 1,962,828
2024	\$ 1,011,625	\$ 305,965								\$ 657,150	\$ 1,974,740
2025	\$ 995,719	\$ 299,818									\$ 1,295,537
2026		\$ 298,318									\$ 298,318
2027		\$ 296,228									\$ 296,228
2028		\$ 291,769									\$ 291,769
TOTAL	\$ 6,814,358	\$ 3,611,833	\$ 1,541,766	\$ 417,023	\$ 1,281,700	\$ 1,944,638	\$ 655,878	\$ 1,999,860	\$ 1,238,210	\$ 6,568,312	\$ 26,073,578

UTILITY REVENUE DEBT

BUDGET	SERIES 05	SERIES 06	SERIES 08	
YEAR	\$3,000,000	\$4,525,000	\$2,175,000	DEBT
	PRINCIPAL	PRINCIPAL	PRINCIPAL	OUTSTANDING
2015	\$ 50,000	\$ 220,000	\$ 50,000	\$ 7,675,000
2016	\$ 150,000	\$ 270,000	\$ 100,000	\$ 7,355,000
2017	\$ 220,000	\$ 215,000	\$ 110,000	\$ 6,835,000
2018	\$ 230,000	\$ 225,000	\$ 115,000	\$ 6,290,000
2019	\$ 240,000	\$ 235,000	\$ 125,000	\$ 5,720,000
2020	\$ 250,000	\$ 245,000	\$ 130,000	\$ 5,120,000
2021	\$ 260,000	\$ 255,000	\$ 140,000	\$ 4,495,000
2022	\$ 270,000	\$ 270,000	\$ 145,000	\$ 3,840,000
2023	\$ 280,000	\$ 285,000	\$ 155,000	\$ 3,155,000
2024	\$ 295,000	\$ 295,000	\$ 160,000	\$ 2,435,000
2025	\$ 305,000	\$ 310,000	\$ 170,000	\$ 1,685,000
2026		\$ 325,000	\$ 180,000	\$ 900,000
2027			\$ 190,000	\$ 395,000
2028			\$ 205,000	\$ 205,000
2029				
2030				
2031				
2032				
TOTAL	\$ 2,550,000	\$ 3,150,000	\$ 1,975,000	

UTILITY REVENUE DEBT

BUDGET	SERIES 05	SERIES 06	SERIES 08	
YEAR	\$3,000,000	\$4,525,000	\$2,175,000	TOTAL
	P & I	P&I	P&I	P&I
2015	\$ 157,083	\$ 344,880	\$ 138,748	640,711
2016	\$ 253,083	\$ 385,080	\$ 185,798	823,961
2017	\$ 315,683	\$ 320,380	\$ 191,488	827,551
2018	\$ 316,568	\$ 321,580	\$ 191,763	829,911
2019	\$ 316,873	\$ 322,380	\$ 196,629	835,882
2020	\$ 316,643	\$ 322,658	\$ 196,083	835,384
2021	\$ 315,868	\$ 322,376	\$ 200,105	838,349
2022	\$ 314,538	\$ 326,548	\$ 198,693	839,779
2023	\$ 312,643	\$ 330,101	\$ 201,826	844,570
2024	\$ 315,063	\$ 328,028	\$ 199,503	842,594
2025	\$ 311,786	\$ 330,323	\$ 201,745	843,854
2026	\$ -	\$ 331,906	\$ 203,433	535,339
2027	\$ -	\$ -	\$ 204,550	204,550
2028	\$ -	\$ -	\$ 209,971	209,971
2029				
2030				
2031				
2032				
TOTAL	\$ 3,245,831	\$ 3,986,240	\$ 2,720,335	9,952,406