



City of Elkhorn

Year 2017

Budget

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**CITY OF ELKHORN
2017 OPERATING BUDGET
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**CITY OF ELKHORN
2017 OPERATING BUDGET**

COMBINED FUNDS SUMMARY

Municipal financial operations are organized and managed across several Funds and account groups with resources being allocated to various operating units. Each of these individual Funds is grouped by categorical type as follows: **General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Enterprise Funds and Trust/Agency Funds.** 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

Revenues across all Funds; inclusive of inter-fund transactions, is projected to be **\$37,785,172**, which is relatively unchanged from 2016. It is, however a decrease of approximately \$2M from expected 2016 yearend. This increase is primarily the difference between debt issuance in 2016 versus the debt anticipated to be issued in 2017. Of the total revenue stream, General Property Taxes account for **\$4,849,289** or approximately 13.7% of the total revenue stream. The remainder of the revenue stream is derived from State Aids, Debt Proceeds and User Fees.

Expenditures

Combined expenditures across all Funds, including inter-fund activity, are budgeted at **\$43,283,802**. The apparent revenue shortfall of roughly \$5.5M will be met with a combination of unspent 2016 SDWL proceeds, additional 2017 SDWL proceeds, and the anticipated 2017 GO borrowing to support the Capital Improvements Program. Total spending may be distributed by Fund type as follows: *General Operation (13.5%); Special Revenue (5.8%); Debt Service (16.1%); Capital (10.2%); and Enterprise (54.4%).*

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
2017 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF REVENUES

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
General Fund	5,489,619	5,310,996	4,016,395	5,594,365	5,598,741
Special Revenue Funds					
Library	760,853	802,660	489,915	801,186	820,419
Park	73,300	32,500	67,385	80,900	69,700
School Liaison/Education	35	-	27	25	25
Risk Management	1,731,953	1,275,820	852,279	1,341,344	1,181,542
Revolving Loan Program	146,188	162,082	680,443	709,397	142,227
Community Development	143,700	110,103	58,571	107,450	209,000
Debt Service Funds					
General Obligation	6,771,482	2,291,525	1,332,904	2,520,006	2,458,815
TID #3	1,295,941	1,299,950	961,933	1,349,181	2,432,437
Capital Funds					
Capital Projects	138,832	40,000	12,215	731,000	4,930,000
TID #2	74	-	131	200	-
TID #3	44,263	6,500	51,430	51,041	1,000
Capital Equipment Replacement	233,174	236,000	242,516	338,050	356,000
Enterprise Funds					
Solid Waste Utility	497,766	487,192	296,377	501,949	502,082
Sewer Utility	2,569,717	2,515,325	1,520,342	2,556,294	2,540,294
Water Utility	2,822,013	11,532,630	6,972,716	11,571,540	4,319,646
Electric Utility	11,368,533	10,663,600	6,365,675	11,200,234	11,504,460
Emergency Medical Services	614,623	531,421	360,057	531,921	718,784
Agency Fund					
Library Endowment	1,266	900	870	900	-
TOTAL REVENUES	34,703,332	37,299,204	24,282,181	39,986,983	37,785,172

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SUMMARY OF COMBINED FUNDS

SUMMARY OF EXPENDITURES

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
General Fund	5,264,585	5,310,996	3,137,606	5,284,603	5,598,741
Special Revenue Funds					
Library	760,853	802,654	475,834	774,983	820,419
Park	45,582	45,500	16,087	57,035	63,035
School Liaison/Education	-	-	-	-	-
Risk Management	1,605,633	1,152,200	537,683	1,314,627	1,011,700
Revolving Loan Program	201,341	1,600	1,806	2,300	1,600
Community Development	234,147	119,950	123,014	289,225	126,800
Debt Service Funds					
General Obligation	6,996,810	2,444,540	1,114,276	2,444,540	2,458,815
TID #3	1,008,312	1,001,144	873,918	1,001,144	4,508,848
Capital Funds					
Capital Projects	3,890,265	505,000	523,426	730,000	3,080,000
TID #2	-	-	-	2,400	57,358
TID #3	55,220	-	2,268	2,269	1,049,587
Capital Equipment Replacement	401,730	235,863	234,535	349,805	232,280
Enterprise Funds					
Solid Waste Utility	496,343	487,192	233,151	501,947	501,947
Sewer Utility	1,918,954	2,099,292	1,164,789	2,068,882	2,075,858
Water Utility	2,396,338	3,643,006	7,312,331	13,575,621	9,927,912
Electric Utility	10,619,167	10,836,661	5,447,282	10,929,413	11,050,118
Emergency Medical Services	514,972	531,421	280,749	531,192	718,784
Agency Fund					
Library Endowment	310	295	143	295	-
TOTAL EXPENDITURES	36,410,562	29,217,314	21,478,898	39,860,281	43,283,802

CITY OF ELKHORN 2017 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.** Income from all sources, inclusive of inter-fund transactions but excluding general property taxes, is projected at \$3,208,112. Compared to projected current year actuals; revenue from all sources reflects a decrease of roughly \$247,000 (7.2%); a decline that is principally attributable to unusually high building permit activity in 2016 that is not expected to be repeated in 2017 and a \$70,000 drop in General Transportation Aid.

Expenditures

General Fund expenditures are allocated among the various operating units identified in the introductory section above. Across all such operating units, FY2017 expenses are budgeted at \$5,488,000. As compared to the adopted 2016 Budget, the proposed 2017 Budget reflects an increase of more than \$155,000. The majority of the proposed increase is due to the addition of two (2) full-time employees in the Department of Public Works. .

Property Tax Levy

As proposed, the 2017 budget requires a General Fund tax levy totaling \$2,279,888; an increase of slightly more than \$140,000 (6.5%) from the prior year levy. Based on the WDOR published *Report of Changes in Equalized Valuation (TID-Out)* of \$629,000,000 the tax rate applicable to General Fund operations is projected at \$3.63 per \$1,000 of equalized assessed value.

Reserves

Benefitting from lower than anticipated operating costs and the increased building permit revenue, the General Fund reserve balance is projected to increase by more than \$160,000 by yearend 2016, totaling \$3,294,177 on January 1, 2017. The proposed 2017 Budget anticipates no change in the balance at the end of the fiscal year. Pursuant to the standards set forth in the City's adopted *Financial Performance Standards*, reserves are allocated as follows: **Cash Flow (\$750,000); Contingent Reserve (\$1,381,976); Levy Stabilization Account (\$1,012,201); and Current Year Contingencies (\$150,000).** The **Post-Employment Benefits Account** was reassigned to the Risk Management Fund in 2016.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL FUND

ESTIMATED RESERVE BALANCE

January 1, 2017

3,294,177

REVENUES

Taxes	3,269,025
Intergovernmental Revenue	1,132,308
Licenses and Permits	192,425
Fines & Forfeitures	101,025
Public Charges for Services	677,708
Other Revenues	226,250

TOTAL REVENUES

5,598,741

EXPENDITURES

General Government	1,334,858
Law Enforcement	2,106,589
Fire Protection	579,193
Public Works	1,199,402
Recreation	378,699

TOTAL EXPENDITURES

5,598,741

REVENUES OVER/(UNDER) EXPENDITURES

-

CURRENT YEAR CONTINGENT RESERVE

150,000

DESIGNATED RESERVE ACCOUNTS

	CASH FLOW RESERVE	CONTINGENT RESERVE	LEVY STABILIZATION
ESTIMATED BALANCE January 1, 2017	750,000	1,381,976	1,012,201

PROJECTED RECEIPTS

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

PROJECTED DISBURSEMENTS

Transfer to Risk Management	-	-	-
Transfer to Capital Projects Fd	-	-	-
Transfer VRF	-	-	-
Total Projected Disbursements	-	-	-

ESTIMATED BALANCE

December 31, 2017

750,000

1,381,976

1,012,201

ESTIMATED CASH RESERVE BALANCE

December 31, 2017

3,294,177

CITY OF ELKHORN 2017 OPERATING BUDGET

GENERAL FUND

REVENUES

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Taxes					
General Property	2,185,437	2,139,179	1,498,383	2,139,179	2,353,447
Payments in Lieu of Taxes	874,495	800,000	878,078	878,078	878,078
Interest/Penalties on Taxes	1,134	500	2,866	-	-
Other Taxes	54,179	34,000	40,274	49,120	37,500
Total Taxes	3,115,245	2,973,679	2,419,601	3,066,377	3,269,025
Intergovernmental Revenue					
Federal Payments	4,000	-	-	-	-
State Payments	376,615	370,875	80,841	374,175	372,740
State Grants	668,096	681,810	457,301	684,760	608,930
Other Payments	99,500	135,500	146,748	146,749	150,638
Total Intergovernmental Revenue	1,148,211	1,188,185	684,890	1,205,684	1,132,308
Licenses and Permits					
Business & Occupant Licenses	119,094	101,960	65,090	103,195	103,500
Non-Business Licenses	1,407	4,500	3,498	3,800	1,650
Building Permits & Inspections	106,999	68,900	113,506	195,919	79,075
Zoning Permits & Fees	15,438	6,000	9,443	9,500	5,700
Other Regulatory Permits	2,872	1,750	9,788	10,500	2,500
Total Licenses and Permits	245,810	183,110	201,325	322,914	192,425
Fines & Forefeitures					
Law & Ordinance Violations	127,377	111,560	66,407	100,094	101,025
Public Charges					
General Government	6,080	2,700	4,636	5,000	3,000
Public Safety	320,138	368,056	235,723	359,426	410,438
Public Works	48,005	81,750	27,896	48,800	50,902
Culture/Recreation/Education	233,841	177,000	204,804	232,436	212,868
Conservation & Development	9,255	2,000	1,360	1,360	500
Total Public Charges	617,319	631,506	474,419	647,022	677,708
Miscellaneous					
Interest Income	42,628	40,500	34,289	44,895	42,000
Rent Revenue	17,818	13,000	14,232	19,669	20,500
Property Sales	1,462	3,000	486	525	500
Insurance Recoveries	4,992	1,456	23,119	23,120	-
Donations	3,046	2,000	1,896	2,000	2,000
Share of Electric Profit	159,000	159,000	92,750	159,000	159,000
Other Miscellaneous Revenue	6,711	4,000	2,981	3,065	2,250
Transfers from other Funds	-	-	-	-	-
Total Miscellaneous	235,657	222,956	169,753	252,274	226,250
TOTAL REVENUES	5,489,619	5,310,996	4,016,395	5,594,365	5,598,741

CITY OF ELKHORN 2017 OPERATING BUDGET

GENERAL FUND

EXPENSES

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
General Government					
Mayor, Council, Boards, Etc.	36,034	36,398	23,005	36,245	36,498
Judicial/Municipal Court	69,632	73,083	44,506	71,671	73,367
Legal Services	35,658	24,500	17,358	23,800	24,500
General Administration	903,130	810,699	475,133	805,414	767,498
Financial Administration	168,281	155,484	100,816	158,698	212,517
Buildings and Plant	158,892	123,686	63,621	124,286	120,877
Community Development	111,873	79,726	91,393	152,211	74,101
City Assessor	25,500	25,500	25,500	25,500	25,500
Total General Government	1,509,000	1,329,076	841,332	1,397,825	1,334,858
Police Department					
Law Enforcement Administration	455,656	476,392	299,142	464,048	487,234
Patrol Operations	1,020,640	1,120,438	635,886	1,115,017	1,236,800
Criminal Investigations	204,647	204,855	119,352	201,427	216,910
Education/Community Relations	107,397	105,766	62,195	106,641	111,788
Emergency Communications	100,789	104,367	60,059	98,860	53,857
Total Police Department	1,889,129	2,011,818	1,176,634	1,985,993	2,106,589
Fire Department					
Fire Administration	80,675	83,120	54,630	84,167	84,940
Fire Suppression	154,927	191,157	84,595	208,058	381,035
Inspections/Investigations	53,898	56,023	31,360	55,823	56,514
Training/Education	43,813	54,378	34,240	54,378	54,504
Emergency Communications	3,901	2,200	288	2,200	2,200
Total Fire Department	337,214	386,878	205,113	404,626	579,193
Public Works					
Administration/Engineering	159,221	172,253	97,597	159,838	171,903
Street Maintenance	606,510	627,158	357,193	543,724	604,358
Yard Waste Collection	117,884	48,221	71,672	124,718	99,050
Garage Operations	25,213	94,400	14,893	40,981	46,654
Park Facilities	229,391	234,450	128,863	207,571	226,590
Forestry & Weed Control	32,374	62,372	13,285	55,867	50,847
Total Public Works	1,170,593	1,238,854	683,503	1,132,699	1,199,402
Recreation					
Administration	131,380	132,272	82,021	135,841	142,517
Programs	219,151	208,598	146,640	224,119	232,682
Community Events	8,118	3,500	2,363	3,500	3,500
Total Recreation	358,649	344,370	231,024	363,460	378,699
TOTAL EXPENDITURES	5,264,585	5,310,996	3,137,606	5,284,603	5,598,741

**CITY OF ELKHORN
2017 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 and Council

Mayor: Howie Reynolds

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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Mayor					
Personal Services	6,560	6,669	4,104	6,669	6,669
Supplies & Expenses	-	-	-	-	-
Council/Boards/Commissions					
Personal Services	26,262	26,429	16,127	26,206	26,429
Supplies & Expenses	3,212	3,300	2,774	3,370	3,400
Total Mayor /Council /Boards	36,034	36,398	23,005	36,245	36,498

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

Judicial/Municipal Judge

Department Manager: James Duquette, Municipal Judge

Description: The Municipal Court is established for the purpose of facilitating the adjudication of matters related to municipal code violations, building code 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	2013	2014	2015	2016*
Traffic Citations	334	765	744	470
Ordinance	127	181	195	158
Juvenile	45	47	65	51
Building	0	0	0	0
Other/Transfer Cases	2	0	1	3
Total Citations	508	993	1005	

**Statistics are current as of August 2016.*

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Judicial/Municipal Court					
Personal Services	61,941	64,203	37,892	62,859	64,538
Contractual Services	3,983	4,130	4,022	4,062	4,079
Supplies & Expenses	3,708	4,750	2,592	4,750	4,750
Fixed Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Judicial/Municipal Court	69,632	73,083	44,506	71,671	73,367

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Legal Services					
Contractual Services	33,241	22,500	16,474	21,800	22,500
Supplies & Expenses	2,417	2,000	884	2,000	2,000
Total Legal Services	35,658	24,500	17,358	23,800	24,500

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

Administration and Finance

Administration and Finance is comprised of the collective general management and support services provided by the offices of 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 Management: 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 to evaluate policy and operational matters.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

Goals and Standards of Performance

Financial Management

- Apply sound budgeting and financial management practices and policies that will to ensure adequate resources are available to sustain a responsible level of municipal services and, to be able to respond to changes in economic conditions and/or changing service delivery priorities.
- 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.
- Administer the performance-based Compensation Plan as adopted by the Common Council.
- Utilize the training resources provided by CVMIC to offer a minimum of two training sessions annually for management and supervisory staff that focus on matters of employment practices and/or general management topics.

Inter-Departmental Operations

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

**CITY OF ELKHORN
2017 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 and Standards of Performance:

- Implement proposals related to decreasing counter traffic and increasing electronic payments from customers.
- Continue to explore methods of incorporating technology in the recording of financial activity and the collection of funds.
- Review 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Financial Administration					
Personal Services	122,686	110,434	71,600	116,498	119,217
Contractual Services	29,211	32,100	24,999	32,100	30,000
Supplies & Expenses	10,735	12,950	4,217	10,100	13,300
Fixed Charges	5,424	-	-	-	-
Uncollectible Accounts	-	-	-	-	-
Capital Outlay	225	-	-	-	50,000
Total Financial Administration	168,281	155,484	100,816	158,698	212,517

**CITY OF ELKHORN
2017 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 related activities.

Goals and Standards of Performance:

- Continue employee development for Deputy Clerk position.
- Coordinate annual assessment program to accommodate completion of Open Book and Board of Review by June 4, 2017.
- Maintain timely access to meeting information by providing notice to the public a minimum of 48 hours prior to scheduled meetings and by making committee meeting minutes available within two weeks following a meeting date.
- Maintain fair and impartial elections administered in compliance with State of Wisconsin election laws in an efficient manner. In 2017, one election is anticipated to take place, the City's Spring Election, thereby decreasing the elections budget significantly as compared to 2016. The Clerk's office will promote early online voter registration, the Photo ID law and explore potential voting locations that stay at one location for all elections to minimize the confusion that takes place due to two different locations being used.
- Work on updating the City's website to have current and informative departmental information, photographs and contact information, which is easily accessible via computer, tablet and cell phone.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

Activity Measures

ACTIVITY	2013	2014	2015	2016*
Council/Committee packets	62	100	95	61
Percent postings 48 hours prior to meeting	100%	100%	100%	100%
Percent minutes available within 2 weeks of meeting	100%	99%	100%	100%
Number of elections held	2	3	1	3
Registered voters	5,065	5,085	5,133	5,262
Total votes cast	1,695	4,887	1,657	5,841
Percent votes case by absentee	15%	13%	10%	17%
New voter registrations	35	653	71	664
Percent of voters new registrants	2%	3%	1%	12%

**Statistics are current as of August 2016.*

General Administration

Personal Services
Contractual Services
Supplies & Expenses
Fixed Charges
Capital Outlay
Transfer to Other Funds

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Personal Services	742,041	747,874	441,624	746,114	702,501
Contractual Services	20,162	16,670	6,913	12,933	14,650
Supplies & Expenses	26,325	36,300	16,753	34,850	16,475
Fixed Charges	84,571	9,855	6,858	8,532	8,872
Capital Outlay	30,031	-	2,985	2,985	25,000
Transfer to Other Funds	-	-	-	-	-
Total General Administration	903,130	810,699	475,133	805,414	767,498

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

Assessments

City Assessor: Accurate Appraisal, Inc. – Lee Degroot

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 and Standards of Performance:

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

Activity Measures

ACTIVITY	2013	2014	2015	2016
Total Parcels	3,948	3,969	3,948	3,964
Personal Property	539	538	541	554
Full-Value Inspection	189	309	272	335
New Construction	6	8	7	10
Assessment Appeals	0	0	0	2

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 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	1,509,000	1,329,076	841,332	1,397,825	1,334,858

**CITY OF ELKHORN
2017 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	2013	2014	2015	2016*
Building Permits	No. of Permits	No. of Permits	No. of Permits	No. of Permits
Single Family	3	6	4	15
Two Family	0	0	1	3
Multi-family	0	0	0	0
Commercial	0	5	0	1
Planning and Zoning Reviews				
Certified Survey Map	2	7	2	2
Rezone	3	1	2	0
Site Plan Reviews	6	9	5	5
Plats	0	0	0	0
Conditional Use Permits	6	3	4	4
Conceptual Plan Reviews	4	4	2	4
Cross Connection Inspections (Commercial)	335	64	80	104
Property Maintenance/Zoning Code Enforcement		29	41	14

*Statistics are current as of August 2016.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL GOVERNMENT

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Community Development					
Personal Services	915	2,126	-	2,126	2,126
Contractual Services	110,794	77,100	91,238	149,850	71,700
Supplies & Expenses	164	500	155	235	275
Grants, Contributions, Etc	-	-	-	-	-
Total Community Development	111,873	79,726	91,393	152,211	74,101

Buildings and 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Buildings and Plant					
Contractual Services	94,902	111,425	62,560	112,025	108,567
Supplies & Expenses	633	4,600	614	4,600	3,500
Fixed Charges	14,855	7,661	447	7,661	8,810
Capital Outlay	48,502	-	-	-	-
Total Buildings and Plant	158,892	123,686	63,621	124,286	120,877

**CITY OF ELKHORN
2017 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 three (3) 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 and Standards of Performance:

- Continue the development of a revised policy manual in accordance with recognized national and state best practices by implementing Chapters 1 - 5 of the manual.
- Implement the State's physical fitness standards and encourage participation by sworn personnel.
- Research body worn camera technology to determine whether the Police Department should look at implement in the technology as part of the 2018 budget.

Activity Measures

ACTIVITY	2013	2014	2015	2016*
Calls for Service	9,659	10,461	10,573	5,212

**Statistics are through July 2016.*

**CITY OF ELKHORN
2017 OPERATING BUDGET**

LAW ENFORCEMENT

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Law Enforcement Administration					
Personal Services	259,311	264,393	153,897	263,489	272,696
Contractual Services	119,654	139,114	75,824	122,319	131,735
Supplies & Expenses	9,837	14,609	7,251	13,721	13,015
Fixed Charges	54,641	58,276	58,602	60,951	64,708
Capital Outlay	12,213	-	3,568	3,568	5,080
Total Law Enforcement Administration	455,656	476,392	299,142	464,048	487,234

**CITY OF ELKHORN
2017 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 and 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 all businesses located in the southwest portion of the city.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Patrol Operations					
Personal Services	952,483	1,049,987	602,382	1,053,771	1,104,592
Contractual Services	30,666	27,465	12,015	21,396	24,345
Supplies & Expenses	37,491	42,986	17,478	35,839	40,951
Fixed Charges	-	-	-	-	-
Capital Outlay	-	-	4,011	4,011	14,528
Total Patrol Operations	1,020,640	1,120,438	635,886	1,115,017	1,184,416

**CITY OF ELKHORN
2017 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 and Standards of Performance:

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

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Criminal Investigations					
Personal Services	198,159	198,896	116,532	195,162	209,784
Contractual Services	1,121	1,435	293	755	1,605
Supplies & Expenses	2,817	4,524	2,003	4,936	5,521
Fixed Charges	-	-	-	-	-
Capital Outlay	2,550	-	524	574	-
Total Criminal Investigations	204,647	204,855	119,352	201,427	216,910

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Education & Community Relations					
Personal Services	102,097	100,196	59,489	100,425	105,493
Contractual Services	693	700	289	696	700
Supplies & Expenses	501	1,570	872	2,220	2,295
Fixed Charges	-	-	-	-	-
Grants, Contributions, Etc.	4,106	3,300	1,545	3,300	3,300
Total Education & Community Relations	107,397	105,766	62,195	106,641	111,788

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Emergency Communications					
Personal Services	97,869	103,167	59,949	97,860	100,963
Contractual Services	-	-	-	-	-
Supplies & Expenses	487	1,200	110	1,000	1,700
Capital Outlay	2,433	-	-	-	-
Total Emergency Communications	100,789	104,367	60,059	98,860	102,663

**CITY OF ELKHORN
2017 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	2013	2014	2015	2016*
Fire Responses	426	473	482	261
EMS Responses	1115	1222	1372	865
Fire Inspections	1086	1086	1086	1086

**Statistics are current through July 2016 with projected fire inspections.*

Administration

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

Services:

- Provide management for the entire department.
- Adopt or modify department policy, procedures and protocols.
- Provide personnel with continuing education/training.
- Meet with and confer with Mayor, City Administrator, City 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
2017 OPERATING BUDGET**

FIRE DEPARTMENT

Goals and Standards of Performance:

- Continue to improve CVMIC Risk Assessment.
- Continue to investigate the possible need for a Paid on Premise Program.
- Continue to review and improve Insurance Services Office (ISO) fire protection rating
- Review and Monitor the City NIMS Compliance Program.
- Continue NFIRS reporting compliance.
- Continue Staff Performance Reviews.
- Continue to recruit staff.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Fire Service Administration					
Personal Services	48,900	50,523	29,716	50,523	50,819
Contractual Services	14,133	13,290	8,381	13,390	13,390
Supplies & Expenses	3,386	4,550	1,571	4,590	4,590
Fixed Charges	14,256	14,757	14,962	15,664	16,141
Capital Outlay	-	-	-	-	-
Total Fire Administration	80,675	83,120	54,630	84,167	84,940

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Fire Suppression					
Personal Services	39,563	85,721	39,682	85,824	106,300
Contractual Services	55,278	47,918	15,283	47,930	47,938
Supplies & Expenses	37,908	41,600	6,959	42,000	41,600
Fixed Charges	22,178	15,918	22,671	32,304	32,197
Capital Outlay	-	-	-	-	-
Total Fire Suppression	154,927	191,157	84,595	208,058	228,035

CITY OF ELKHORN 2017 OPERATING BUDGET

FIRE DEPARTMENT

Fire Inspection

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

Services:

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

Goals and Standards of Performance:

- Complete 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Fire Inspections & Investigations					
Personal Services	53,319	54,423	31,116	54,423	55,114
Contractual Services	533	1,200	223	1,200	1,200
Supplies & Expenses	46	400	21	200	200
Fixed Charges	-	-	-	-	-
 Total Fire Inspections & Investigations					
	53,898	56,023	31,360	55,823	56,514

**CITY OF ELKHORN
2017 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 and Standards of Performance:

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

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Fire Training & Education					
Personal Services	42,759	51,878	33,755	51,878	52,004
Supplies & Expenses	1,054	2,500	485	2,500	2,500
Total Fire Training & Education	43,813	54,378	34,240	54,378	54,504

**CITY OF ELKHORN
2017 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 52

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Fire Emergency Communications					
Personal Services	-	-	-	-	-
Contractual Services	3,901	2,200	288	2,200	2,200
Supplies & Expenses	-	-	-	-	-
Grants, Contributions, Etc	-	-	-	-	-
Total Fire Emergency Communications	3,901	2,200	288	2,200	2,200

CITY OF ELKHORN 2017 OPERATING BUDGET

PUBLIC WORKS

Department Manager: Neal Kolb, 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	2013	2014	2015	2016*
Street Sweeping	47.9	47.9	47.9	47.9 mi.
Snow Plowing & Salting	47.9	47.9	47.9	47.9 mi.
Salting (tons per year)	2176	1707	1704	1707
Street Repair – Paving	0.0 mi.	0.1 mi.	1.0mi	0 mi.
Signs Installed/Repaired	36	35	82	15
Rights-of-way Mowed	6 mi.	6 mi.	6 mi	6.9 mi.

**Statistics are current as of August.*

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.

Administration/Engineering

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Personal Services	116,998	119,324	54,664	104,480	127,768
Contractual Services	11,557	15,600	11,361	15,900	5,300
Supplies & Expenses	3,636	8,750	3,039	10,925	8,875
Fixed Charges	25,705	28,579	28,533	28,533	29,960
Capital Outlay	1,325	-	-	-	-

Total Administration/Engineering	159,221	172,253	97,597	159,838	171,903
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CITY OF ELKHORN 2017 OPERATING BUDGET

PUBLIC WORKS

Street Maintenance

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

Services:

- Maintenance of all City rights-of-way including: painting of traffic control lines, crosswalks, and other areas: repair and replace faded, rusty signs and post and add signs as directed; maintain streets and rights-of-way clear of debris; repair damaged street segments; and repair and/or install curb and gutter sections.
- Manage the City’s snow and ice control activities to ensure safe roads for the traveling public during and following snow and ice events. To remove snow from the downtown district in order to provide convenient parking.
- Maintain City’s streets clear of debris and dirt. Provide mechanical and maintenance services to city-wide buildings.

Goals and Standards of Performance:

- Engage in a regular schedule of street sweeping activities in order to reduce the amount of debris and dirt entering into the storm water system and local waterways.
- Schedule snow and ice control efforts in accordance with adopted Snow Removal Policy; endeavoring to have all roads cleared of accumulated snow within 12 hours following an event.
- Remove snow from the downtown district as soon as practicable following a snow event in order to provide convenient parking and safe flow of traffic.
- Schedule routine jetting and cleaning of sanitary sewer lines pursuant to adopted standards – 20% of sewers cleaned annually.
- Maintain and install the appropriate traffic control devices to provide a safe and efficient transportation system throughout the City in compliance with National and State uniform traffic control standards.
- Ensure that all department personnel receive proper and required training in various aspects of departmental operations.

Performance Indicators:

- Hours of staff training - 50
- Percentage of sanitary sewers cleaned - 20%
- Number of signs replaced - 35

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Street Maintenance					
Personal Services	348,570	265,526	216,581	232,050	263,330
Contractual Services	113,641	134,800	46,508	104,675	98,150
Supplies & Expenses	61,372	84,500	25,209	69,950	64,800
Chemicals	69,024	125,000	58,402	125,000	132,500
Fixed Charges	13,903	17,332	10,493	12,049	12,807
Capital Outlay	-	-	-	-	-
Total Street Maintenance	606,510	627,158	357,193	543,724	571,587

**CITY OF ELKHORN
2017 OPERATING BUDGET**

PUBLIC WORKS

Yard Waste Collection

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

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.

Yard Waste Collection

Personal Services
Supplies & Expenses
Capital Outlay

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
	25,213	48,221	14,893	93,776	96,840
	-	-	-	-	-
	-	-	-	-	-
Total Yard Waste Collection	25,213	48,221	14,893	93,776	96,840

CITY OF ELKHORN 2017 OPERATING BUDGET

PUBLIC WORKS

Garage Operations

Description: The Equipment Repair and Maintenance budget provides for the costs incurred to operate and maintain all equipment for Public Works Department. The majority of fleet maintenance and repairs are 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 and Standards of Performance:

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

Performance Indicators:

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

Garage Operations

Personal Services
Contractual Services
Supplies & Expenses
Capital Outlay

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Personal Services	-	-	-	-	-
Contractual Services	109,694	85,200	66,065	117,045	91,700
Supplies & Expenses	8,190	9,200	5,607	7,673	7,350
Capital Outlay	-	-	-	-	-
Total Garage Operations	117,884	94,400	71,672	124,718	99,050

**CITY OF ELKHORN
2017 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.
- Maintain the physical component of the City's parks and recreational properties, including: buildings, municipal pool, open space; planting areas, athletic fields, and playgrounds.
- Clean, inspect, and repair park buildings, playgrounds, and related facilities.

Goals and Standards of Performance:

- Provide clean 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.
- As needed weed and mulch downtown flower beds.
- Conduct monthly inspections of all playground equipment and structures with ongoing reporting of necessary repairs. All inspections are to be documented and repairs are to be completed within ten (10) working days of such repairs having been reported.
- Inspect all picnic tables and benches once a year and replace any broken boards and repaint.
- Remove graffiti immediately upon discovery. Document and photograph damage as necessary.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

PUBLIC WORKS

Activity Measures

ACTIVITY	2013	2014	2015	2016*
Park Acreage	144.2	144.2	144.2	144.2
Park Acreage Mowed	101	101	101	101
Clean and Open Restrooms	4	4	4	4
Tennis Courts	1	1	0	0
Playgrounds	6	6	7	8

**Statistics are current as of August 2016.*

Park Facilities

Personal Services
Contractual Services
Supplies & Expenses
Chemicals
Fixed Charges
Capital Outlay

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Personal Services	119,851	122,157	83,066	119,633	148,838
Contractual Services	74,765	57,872	26,942	45,522	47,922
Supplies & Expenses	25,987	38,800	9,812	26,795	26,950
Chemicals	6,453	12,000	6,710	12,000	12,500
Fixed Charges	2,335	3,621	2,333	3,621	3,802
Capital Outlay	-	-	-	-	-
Total Park Facilities	229,391	234,450	128,863	207,571	240,012

**CITY OF ELKHORN
2017 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 and 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	2012	2013	2014	2015	2016*
Trees Planted	28	0	0	3	0
Trees Removed	35	2	25	45	58
Stumps Removed	45	0	0	20	5
Trees Pruned	218	28	57	90	30
Service Requests	48	4	22	28	52

**Statistics are current as of August 2016.*

**CITY OF ELKHORN
2017 OPERATING BUDGET**

PUBLIC WORKS

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Forestry & Weed Control					
Personal Services	25,262	36,072	11,961	34,067	34,847
Contractual Services	6,334	24,500	590	20,000	15,000
Supplies & Expenses	478	1,800	734	1,800	1,000
Capital Outlay	300	-	-	-	-
					-
Total Forestry & Weed Control	32,374	62,372	13,285	55,867	50,847

CITY OF ELKHORN 2017 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 present the 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 and monitor work performed by 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.
- Maintain accurate rental schedule for parks and community buildings for city events and private parties.
- Develop marketing strategies for Recreation Department and Sunset Pool.
- Ensure a high level of operational and facility by engaging CVMIC staff and in-house Public Works staff to inspect all park equipment and buildings; address any identified problems on a timely basis.

Goals and Standards of Performance:

- Evaluate pool daily passes, membership options, private parties, group rates, etc. for Sunset Pool.
- Evaluate population at pool vs. staffing needs and make adjustments.
- Prepare written policies for Sunset Pool and re-evaluate handbook.
- Compare numbers of attendance for Sunset Pool for programming and make adjustments to either hours or programs where the greater need falls. Ex: Lap swim, water aerobics, swim lessons, etc.
- Increase the number of certified staff going into summer season by holding water instructor class and lifeguarding class early 2017 using HS pool.
- Increase the pool of seasonal employee applicants through an active outreach to colleges looking for student internship placements.
- Ensure quality of customer service by maintaining the current Monday-Friday office hours and on-line services with mass registration options for baseball signups. Staff will respond to customer inquiries within 24 hours; same day if possible.

CITY OF ELKHORN 2017 OPERATING BUDGET

RECREATION

- 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.
- Maintain open and timely communication with the school district, civic groups and local businesses.
- Maintain the highest safety standard using best practices for all programs.
- Research the need and use for the recreation center during day hours, evaluate opportunities for either after-school or senior programming that could be implemented in 2018.
- 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.

Analyze the specialty days held at Sunset Pool 2016 (re: Senior Day, Tot Day, etc.), and re-evaluate what worked and plan accordingly for 2017. Rather than adding to the number of community events, the focus in 2017 will be to enhance the community events that are in place already (NUTL, Reindeer Run) and focus on perfecting summer camps and programming at the Sunset Pool.

Activities Measures

ACTIVITY	2013	2014	2015	2016
Tball/Coach Pitch	168	198	200	200
Baseball	96	124	118	111
Softball	48	63	57	77
Summer Camp	0	176	215	310
Preschool Camp/Rookie	12	20	71	66
Water Aerobics	96	120	177	200
Swim Lessons	400	288 (no outdoor)	531	603
Flag Football	138	136	144	132
Community Events	500	800	1000	1000*
Reindeer Run	150	210	332	360*
Member Pool Attendance Total through door as of 8/14/16		NA	11,123 (1314)**	14,444 (1656)**
Day Passes through 8/14/16		NA	12,064	13,654

*Anticipated attendance.

**Number represents individual pass holders, larger number represents individual pass-holder usage
Day Passes represent anyone who is not a member during our public open swim hours

CITY OF ELKHORN 2017 OPERATING BUDGET

RECREATION

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Recreation Administration					
Personal Services	120,408	123,643	77,565	128,601	132,925
Contractual Services	1,538	1,650	355	600	1,500
Supplies & Expenses	4,110	4,000	1,336	3,600	3,900
Fixed Charges	3,367	2,979	2,865	3,040	3,192
Capital Outlay	1,957	-	(100)	-	16,000
Total Recreation Administration	131,380	132,272	82,021	135,841	157,517

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Recreational Programs					
Personal Services	137,719	137,002	96,886	146,594	156,036
Contractual Services	5,035	10,000	3,420	10,000	10,000
Supplies & Expenses	67,715	52,100	35,909	57,100	55,700
Fixed Charges	8,682	9,496	10,425	10,425	10,946
Capital Outlay	-	-	-	-	-
Total Recreational Programs	219,151	208,598	146,640	224,119	232,682

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Community Events					
Supplies & Expenses	6,827	3,000	2,363	3,000	3,000
Grants, Contributions, Etc	1,291	500	-	500	500
Total Community Events	8,118	3,500	2,363	3,500	3,500

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SPECIAL REVENUE FUNDS

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

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

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

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

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; owing to its autonomous status, substantial operating position and level of community impact, is presented in a separate tabbed section of the budget document.

CITY OF ELKHORN 2017 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 almost 95% of the Fund's general operating revenue stream. 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

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017

118,591

Revenues

Taxes	382,446	393,685	281,104	393,685	395,247
Intergovernmental	321,036	358,195	179,098	358,195	380,312
Public Charges for Services	29,923	28,000	15,790	28,000	28,500
Miscellaneous	634	780	1,873	2,306	360
Other Financing Sources	30,442	22,000	12,050	19,000	16,000

Total Revenues

Total Revenues	764,481	802,660	489,915	801,186	820,419
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Expenditures

Personal Services	518,041	561,128	331,526	542,730	572,521
Contractual Services	77,775	87,862	58,807	85,663	94,734
Supplies & Expenses	39,262	35,660	22,086	35,512	36,648
Fixed Charges	6,973	5,599	4,728	5,778	5,669
Debt Service	-	-	-	-	-
Capital Outlay	118,802	112,405	58,687	105,300	110,847
Transfer to Agency Fund	-	-	-	-	-

Total Expenditures

Total Expenditures	760,853	802,654	475,834	774,983	820,419
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Estimated Reserves: December 31, 2017

118,591

CITY OF ELKHORN 2017 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 Director and librarians are responsible for the development of collections and program delivery of patron services.

Services:

- Develop and maintain a well-rounded collection of print, non-print, and e-resources 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	2013	2014	2015	2016*
Registered Patrons (Total)	11,764	12,085	12,727	12,586*
City of Elkhorn	6,453	6,300	6,605	6,490*
Delavan Township	289	390	398	405*
Sugar Creek Township	1,890	1,953	1,997	1,921*
Lafayette Township	716	757	740	732*
LaGrange Township	809	870	945	963*
Other	1,607	1,815	2,042	2,075*
Adult Patrons	9,347	9,528	9,955	9,774*
Youth Patrons	2,417	2,557	2,772	2,812*
Circulation	243,296	247,340	251,585	151,095*
Programs: Youth	379	388	398	235*
Programs: Adult	161	123	180	101*
Summer Reading Participants	564	628	963	894*
Public Computer Log-ins	20,905	16,665	15,902	8,793*
Collection Size (# of items)	69,817	72,208	72,465	75,084*

*Statistics are current as of August 1, 2016.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

PARK DEDICATION FUND

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

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017

215,130

Revenues

Licenses and Permits	13,954	5,000	18,908	20,500	13,000
Fund Raisers & Concessions	58,957	27,500	47,995	60,000	56,500
Miscellaneous Income	389	-	482	400	200
Transfer from General Fund	-		-	-	

Total Revenues

73,300	32,500	67,385	80,900	69,700
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Expenditures

Contractual Services	25,844	20,000	432	20,035	20,035
Fund Raisers & Concessions	19,738	9,500	15,655	22,000	23,000
Capital Outlay	-	16,000	-	15,000	20,000

Total Expenditures

45,582	45,500	16,087	57,035	63,035
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Estimated Reserves: December 31, 2017

221,795

DESIGNATED RESERVE ACCOUNTS

Impact Fees	Park Imps.	EAB Mitigation
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ESTIMATED BALANCE

January 1, 2017

16,529	50,926	109,900
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PROJECTED RECEIPTS

Fund Raiser Proceeds	27,500	
Intra-Fund Transfers	5,000	
Interest Earnings	250	

Total Projected Receipts

5,000	27,750	-
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PROJECTED DISBURSEMENTS

Capital Outlay	0	15,000	0
Operating Supplies		9,500	
Contract Services - EAB Program			20,000

Total Projected Disbursements

0	24,500	20,000
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Estimated Balance Dec. 31, 2017

21,529	54,176	89,900
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**CITY OF ELKHORN
2017 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.

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017 11,463

Revenues

Federal & State Payments	-	-	-	-
Law & Ordinance Violations	-	-	-	-
Interest Income	35	-	27	25
Donations	-	-	-	-

Total Revenues 35 - 27 25 25

Expenditures

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

Total Expenditures - - - - -

Estimated Reserves: December 31, 2017 11,488

**CITY OF ELKHORN
2017 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.

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserve Balance:

January 1, 2017

1,779,203

Revenues

Property Taxes	-	57,513	41,066	57,513	-
Interest Income	4,092	3,600	3,181	3,600	1,250
Insurance Recoveries	497,470	25,500	99,229	99,231	28,500
Retiree Premiums	12,670	8,633	7,680	8,628	-
Transfers From Other Funds	1,217,721	1,180,574	701,123	1,172,372	1,151,792

Total Revenues

1,731,953	1,275,820	852,279	1,341,344	1,181,542
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Expenditures

Medical Expenses	1,523,921	1,075,000	495,445	1,075,000	928,000
HRA Expenditures	22,750	15,000	13,612	17,250	20,000
Retiree Medical Premiums	-	-	-	-	-
Dental Expenses	57,089	61,000	27,371	60,250	62,500
Retiree Dental Premiums	615	-	999	999	-
Liability Insurance Claims	-	-	-	-	-
Miscellaneous Expense	1,258	1,200	256	1,200	1,200
Transfer to Water Utility				159,928	

Total Expenditures

1,605,633	1,152,200	537,683	1,314,627	1,011,700
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Estimated Reserve Balance: December 31, 2017

1,949,045

Restricted Accounts

Health/Medical Claims	1,161,123
Dental Claims	70,415
Employee Health Reimbursement	105,826
Retiree Health Reimbursement	13,737
CVMIC Liability	125,000
Property Fund	50,221
Post-Employment Benefits	422,723

**CITY OF ELKHORN
2017 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.

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017

1,581,359

Revenues

Federal Payments	-	-	-	-	-
Loan Principal & Interest Pmts	141,663	158,582	676,702	702,397	137,227
Interest Income	4,525	3,500	3,741	7,000	5,000

Total Revenues

146,188	162,082	680,443	709,397	142,227
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Expenditures

Contractual Services	1,341	1,600	1,806	2,300	1,600
Supplies	-	-	-	-	-
Loans	200,000	-	-	-	-

Total Expenditures

201,341	1,600	1,806	2,300	1,600
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Estimated Reserves: December 31, 2017

1,721,986

**CITY OF ELKHORN
2017 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 but the Fund now receives Room Taxes as well. Pursuant to the Wisconsin Statutes 70% of the proceeds from the City's Hotel/Motel Room must be allocated for tourism specific purposes by a designated "tourism entity". The Common Council opted to designate the **Elkhorn Area Chamber of Commerce and Tourism Bureau** as the "tourism entity" required under Act 55. The City will continue to retain 30% of the Room Tax revenue, which is allocated for "development-related" purposes and/or community events.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
RESERVE BALANCE					
Estimated January 1, 2017					161,031
REVENUES					
Room Tax	143,192	108,000	57,849	106,750	109,000
Interest	508	300	722	700	450
Proceeds from Land Sale	-	-	-	-	-
TID 3 Post-Closing Distribution					100,000
Miscellaneous Revenue	-	1,803	-	-	-
TOTAL REVENUES	143,700	110,103	58,571	107,450	209,450
EXPENDITURES					
Supplies	3,853	-	-	4,000	-
Contractual Services	82,740	14,600	58,815	66,000	11,000
Chamber of Commerce	102,281	75,600	41,320	74,725	76,300
WalCo Economic Development	4,500	4,500	4,500	4,500	4,500
Development Projects	-	-	-	120,000	-
Community Events	-	-	-	-	-
- Holton Band Concerts	5,000	5,000	-	5,000	5,000
- July 4th Celebration	13,273	10,250	18,379	10,000	10,000
EEDA	22,500	10,000	-	5,000	20,000
TOTAL EXPENDITURES	234,147	119,950	123,014	289,225	126,800
ESTIMATED RESERVE BALANCE DECEMBER 31, 2017					243,681

**CITY OF ELKHORN
2017 OPERATING BUDGET**

EMERGENCY MEDICAL SERVICES FUND

The EMS Fund was initially established as an Agency Fund when the Elkhorn Area Ambulance Association operated as a semi-autonomous organization. In 2004, the Association was dissolved and the ambulance service was merged with the Elkhorn Area Fire Department as a fully-integrated division of the Department. Until 2014 the financial operation of the EMS Division was self-supporting and, therefore, maintained separate from general Fire Services operations and managed as an Enterprise Fund. Beginning in 2014 when the City entered into contract for EMT services, it was necessary to levy a direct tax to supplement service fee collections. Since it is likely that a portion of the general property tax will represent a substantial revenue source of the ongoing financing structure, the Fund is now classified as a Special Revenue Fund

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017

405,818

Revenues

Real Estate Tax Revenue	120,000	121,721	86,520	121,721	125,000
State Grants	-	5,000	-	5,000	5,000
Intergovernmental Revenue	90,979	74,000	37,437	74,000	148,830
Public Charges for Service	402,445	330,000	234,976	330,000	350,000
Miscellaneous Revenue	1,199	700	1,124	1,200	784
Funds Balances Applied	-	-	-	-	89,170

Total Revenues

614,623	531,421	360,057	531,921	718,784
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Expenditures

Personal Services	149,098	175,385	88,978	174,124	189,808
Contractual Services	301,995	269,680	145,537	272,032	443,172
Supplies & Expense	18,154	39,795	14,826	38,628	39,000
Fixed Charges	45,725	46,061	31,408	46,408	46,804
Grants, Contributions	-	500	-	-	-
Capital Outlay	-	-	-	-	-

Total Expenditures

514,972	531,421	280,749	531,192	718,784
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Estimated Reserves: December 31, 2017

316,648

**CITY OF ELKHORN
2017 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 2016 equalized valuation of \$679,260,400 the City's current debt authority stands at \$33,963,020. 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 50% of the statutory limit. At year-end 2016, the City's outstanding debt load will be \$19,625,000, which is 58% of the statutory limit. An additional \$4,750,000 of GO debt is contemplated in 2017, which is required in order to support various projects embedded in the 2017 CIP Budget. Adjusting for this new debt, less debt principal payments made in 2017, the projected outstanding debt load at the end of 2017 will total \$22,065,000. Although the debt load does exceed the targeted threshold, which in the current budgetary environment may be set unrealistically low, the demands of necessary public improvements necessitate a reliance on debt financing.

Only one Tax Increment District (TID #3) will remain open at the beginning of 2017; however, it is projected that sufficient surplus increment will have been generated to allow the outstanding debt to be paid off and the Fund closed during the first quarter of 2017.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

DEBT SERVICE FUNDS

GENERAL OBLIGATION DEBT FUND

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserve Balance:

January 1, 2017

406,412

Debt Service Revenues

Taxes	1,947,716	1,863,213	1,330,393	1,863,213	1,855,595
Special Assessments	2,076	-	-	-	-
Miscellaneous	2,739	1,750	2,511	2,500	2,000
Library Contribution-Current Debt	-	-	-	-	-
Sewer Contribution	26,228	175,661	-	175,661	195,824
Water Contribution	19,475	250,901	-	250,901	252,381
Electric Contribution	1,450	-	-	-	-
Library Debt Settlement	-	-	-	227,731	-
Debt Proceeds	4,471,882	-	-	-	-
Transfer from Capital Project	299,916	-	-	-	-

Total Revenues

6,771,482	2,291,525	1,332,904	2,520,006	2,305,800
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Reserves Applied

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

Principal & Interest	6,923,078	2,440,740	1,114,276	2,440,740	2,455,015
Advance Refunding of Debt Issue	-	-	-	-	-
Other Expenses	73,732	3,800	-	3,800	3,800
Capitalized Interest - New Debt	-	-	-	-	-
Capitalized Fees - New Debt	-	-	-	-	-

Total Expenditures

6,996,810	2,444,540	1,114,276	2,444,540	2,458,815
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Estimated Reserve Balance December 31, 2017

253,397

**CITY OF ELKHORN
2017 OPERATING BUDGET**

DEBT SERVICE FUNDS

TIF DEBT FUND NO. 3

Estimated Reserves Balance:

January 1, 2017

2,076,411

TID #3 Debt Service Revenues

Taxes	1,144,229	1,193,450	848,748	1,211,973	1,275,000
Special Assessments	134,621	101,000	104,310	129,508	103,000
Miscellaneous Revenue	17,091	5,500	8,875	7,700	5,500
Transfer from TID #3 Project Fund					1,048,937

Total Revenues

1,295,941	1,299,950	961,933	1,349,181	2,432,437
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TIF #3 Debt Service Expenses

Principal & Interest	1,006,370	999,519	873,065	999,519	3,424,340
Contractual Services	1,942	1,625	853	1,625	2,000
Advance Refunding of Debt	-	-	-	-	-
Distribution of TID Surplus					1,082,508

Total Expenditures

1,008,312	1,001,144	873,918	1,001,144	4,508,848
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Estimated Reserve Balance December 31, 2017

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CITY OF ELKHORN 2017 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 two such Funds as follows: **Capital Projects, and Vehicle Replacement**. A third Capital Fund, **Tax Increment District** will become inactive when the only remaining TID is closed in early 2017.

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).

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserve Balance:

January 1, 2017	327,340
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Revenues

Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Public Charges For Service	-	-	-	-	-
EASD Reimbursement	8,223	8,387	8,387	-	-
Miscellaneous	5,609	40,000	3,828	38,050	31,550
Transfer from Other Funds	125,000	-	-	-	-
Reserves Applied	-	-	195,550	48,450	-
Debt Proceeds	-	-	-	-	4,850,000

Total Revenues

138,832	40,000	12,215	241,987	4,930,000
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Expenditures

Contractual Services	37,811	60,000	3,067	65,000	80,000
Supplies and Expense	-	-	-	-	-
Capital Outlay	3,852,454	445,000	520,359	665,000	3,000,000
Debt Issuance cost	-	-	-	-	-
Land Acquisition	-	-	-	-	-

Total Expenditures

3,890,265	505,000	523,426	730,000	3,080,000
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Estimated Reserve Balance: December 31, 2017

	2,177,340
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CITY OF ELKHORN 2017 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 was effectively closed in 2012 but remained operational for the sole purpose of completing certain Brownfields mitigation activities. Those activities were completed in 2016 and the surplus funds remaining in the Fund were distributed to the *County, School District, and Gateway* as required.

TID 3 is targeted for closure in 2017 and all funds in the Project Fund will be transferred to the TID Debt Fund to retire outstanding debt and any remaining balance will be distributed to the above referenced taxing authorities.

TID NO. 2

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserve Balance:

January 1, 2017

57,358

Revenues

Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	-	-	-
Public Charges For Services	-	-	-	-
Miscellaneous	74	131	200	-
Other Financing Sources	-	-	-	-

Total Revenues

74	-	131	200	-
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Expenditures

Contractual Services	-	-	1,200	-
Supplies & Expenses	-	-	-	-
Grants, Contributions, Etc	-	-	-	-
Capital Outlay	-	-	1,200	-
Administrative Fees to Gen'l Fd	-	-	-	-
Transfer to Other Funds	-	-	-	-
Payments to Taxing Authorities	-	-	-	57,358
Transfer to TID 2 Debt Svc Fd	-	-	-	-

Total Expenditures

-	-	-	2,400	57,358
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Estimated Reserve Balance: December 31, 2017

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**CITY OF ELKHORN
2017 OPERATING BUDGET**

CAPITAL FUNDS

TID NO. 3

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserve Balance:

January 1, 2017

1,048,587

Revenues

Taxes	16,944	-	41,799	41,799	-
Special Assessments	-	-	-	-	-
Intergovernmental	6,860	6,500	7,129	7,129	-
Public Charges For Services	15,775	-	-	-	-
Miscellaneous	4,684	-	2,502	2,113	1,000

Total Revenues

44,263	6,500	51,430	51,041	1,000
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Expenditures

Contractual Services	2,899	-	2,118	2,119	500
Supplies & Expenses	150	-	150	150	150
Capital Outlay	52,171	-	-	-	-
Transfer to TID 3 Debt Svc Fd	-	-	-	-	1,048,937
Repay Advance - General Fund	-	-	-	-	-

Total Expenditures

55,220	-	2,268	2,269	1,049,587
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Estimated Reserve Balance: December 31, 2017

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**CITY OF ELKHORN
2017 OPERATING BUDGET**

CAPITAL FUNDS

Capital Equipment Replacement Fund

Established in 2000, the **Vehicle/Equipment Replacement Fund** to enable future replacement of fleet vehicles and was designed to function as a “sinking fund”. 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 the then-enacted levy limits and reductions in State funding. Partial funding was restored in 2010 and has continued on a limited basis through 2016. In each of the past several years, the Fund received property taxes from a “direct levy” in addition to any General Fund contributions. In 2017, the direct levy will be continued but will be reported as General Fund expenses as required by DOR.

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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**Estimated Reserve Balance:
January 1, 2017**

763,972

Revenues

Property Taxes	120,000	200,000	196,359	275,000	120,000
Miscellaneous	2,174	-	1,920	2,050	-
TID 3 Post-Closure Distribution	-	-	-	-	200,000
Sale of Capital Assets	-	-	23,237	25,000	-
Transfers from Other Funds	111,000	36,000	21,000	36,000	36,000

Total Revenues

233,174	236,000	242,516	338,050	356,000
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Expenditures

Capital Outlay	401,730	235,863	234,535	349,805	232,280
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Total Expenditures

401,730	235,863	234,535	349,805	232,280
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Estimated Reserve Balance: December 31, 2017

887,692

Reserved For:

Vehicles

Fire	201,807
EMS	154,812
General	429,150

Computers

101,923

CITY OF ELKHORN 2017 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 in all but the Operations & Maintenance account are restricted as to use.

Electric Utility

Similar to the Water Utility in structure and regulatory oversight, the Electric Utility Fund accounts for the activities associated with the operation and maintenance of the City's electric power distribution system. With the exception of the Bond-related accounts, the Electric Utility's funds are separated by accounts similar to those of the Water Utility.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SOLID WASTE FUND

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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ESTIMATED RESERVE BALANCE

January 1, 2017	147,446
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REVENUE

State Grants	13,851	13,500	13,107	13,500	13,100
Sanitation & Utilities	483,875	441,000	283,173	445,502	463,619
Interest Income	40	150	97	150	150
Reserves Applied	-	32,542	-	42,797	25,213

TOTAL REVENUE

	497,766	487,192	296,377	501,949	502,082
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EXPENDITURES

Solid Waste Collection	354,618	335,200	168,862	335,200	335,200
Recyclables Collection	124,449	139,832	64,289	134,347	134,347
Yard Waste Collection	17,276	12,160	-	32,400	32,400
Fuel Surcharge	-	-	-	-	-

TOTAL EXPENDITURES

	496,343	487,192	233,151	501,947	501,947
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ESTIMATED RESERVE BALANCE December 31, 2017

	122,368
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**CITY OF ELKHORN
2017 OPERATING BUDGET**

SOLID WASTE SERVICES

Department Manager: Neal Kolb, 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 Advanced Disposal.

Activity Measures

ACTIVITY	2013	2014	2015	2016*
Residential Units	2715	2715	2830	2712
Leaves/Yard waste (cu. yds.)	1750	980	1120	N/A
Solid Waste (tons)	1020	1173.47	1185	1371.12
Recyclables (tons)	373.40	422.08	782.62	463.08
Batteries (tons)	3.85	8.57	15.89	N/A
Appliances (tons)	7.36	12.54	23.24	N/A
Waste Oil (tn.)	2.76	5.23	9.70	N/A
Aluminum (tn.)	8.18	17.69	32.79	6.29
Corrugated Cardboard (tn.)	33.76	46.60	86.40	54.35
Glass Containers (tn.)	59.07	66.77	123.81	106.46
Papers (tn.)	201.27	169.41	312.27	220.10
Plastics (tn.)	32.07	10.93	114.19	36.38
Waste Tires (tn.)	5.34	8.15	15.10	N/A
Metal Containers (tn.)	19.76	26.55	49.23	13.92

*Statistics current as of July 2016.

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SOLID WASTE SERVICES

Solid Waste Collection and Disposal

Services:

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

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Solid Waste Collection					
Contractual Services	354,618	335,200	168,862	335,200	335,200
	-		-	-	
Total Solid Waste Collection	354,618	335,200	168,862	335,200	335,200

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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Recyclables Collection					
Contractual Services	124,449	139,832	64,274	134,332	134,332
Other	-	-	15	15	15
Total Recyclables Collection	124,449	139,832	64,289	134,347	134,347

Yard Waste Collection

Services:

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

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Yard Waste Collection					
Personal Services	-	-	-	-	-
Contractual Services	17,276	12,160	-	32,400	32,400
Total Yard Waste Collection	17,276	12,160	-	32,400	32,400

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SEWER UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE	
January 1, 2017	632,938
PROJECTED RECEIPTS	
User Fees	2,539,044
Interest Income	1,250
TOTAL RECEIPTS	2,540,294
PROJECTED EXPENDITURES	
Administration/System Maintenance	259,479
Walcomet	1,615,555
Intra-Fund Transfers	
Impact Fees Account	-
Replacement Account	
Capital Improvement Account	-
Debt Service	
G.O. Debt (Series 2005 & 2008)	195,824
TOTAL EXPENDITURES	2,070,858
REVENUES OVER/(UNDER) EXPENDITURES	469,436
Distribution to Profit	(300,000)
ESTIMATED RESERVE BALANCE: December 31, 2017	802,374

RESTRICTED ACCOUNTS

	BOND & INTEREST	CONNECTION FEES	REPLACEMENT	CAPITAL IMPROVEMENT
ESTIMATED BALANCE January 1, 2017	15,789	111,017	700,071	1,275,009
PROJECTED RECEIPTS				
Debt Proceeds	-	-	-	-
Development Fees	-	5,000	-	-
Intra-Fund Transfers	195,824	-		
Interest Income	-	-	-	-
Distribution of Profit			150,000	150,000
TOTAL PROJECTED RECEIPTS	195,824	5,000	150,000	150,000
PROJECTED EXPENDITURES				
Debt Service (P&I)	195,824	-	-	-
I & I Improvements	-	5,000	-	-
Capital Projects	-	-	-	-
Equipment Replacement	-	-		
Distribution of Profit	-	-		
TOTAL PROJECTED EXPENDITURES	195,824	5,000	-	-
ESTIMATED BALANCE December 31, 2017	15,789	111,017	850,071	1,425,009

**CITY OF ELKHORN
2017 OPERATING BUDGET**

WASTEWATER OPERATIONS

Department Manager: Neal Kolb, Public Works Operations Manager

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

Unlike the Water and Electric utilities, the Wastewater Utility is not regulated by the Public Service Commission. Therefore, sewer rates are established by action of the Common Council without rate review by the PSC being required.

Activity Measures

ACTIVITY	2013	2014	2015	2016*
Catch-basins Repaired	9	12	80	10
Sanitary Sewer Jetted	3.6 mi.	0.6 mi.	0.4	0.8 mi.
Sanitary Sewer Inspections	10,950 L.F.	950 L.F.	1020 Manholes	83 Manholes

*Statistics are current as of August.

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Expenditures

Personal Services	133,302	161,811	67,835	158,547	200,341
Contractual Services	1,671,743	1,648,876	964,208	1,646,601	1,665,955
Supplies & Expenses	61,425	76,000	74,789	75,520	500
Fixed Charges	12,025	36,944	11,978	12,553	13,238
Debt Service	33,238	175,661	45,979	175,661	195,824
Transfer to Restricted Accts.	-	-	-	-	-
Capital Outlay	7,221	-	-	-	-

Total Expenditures

1,918,954	2,099,292	1,164,789	2,068,882	2,075,858
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Note: Total Expenditures do not include non-cash items such as depreciation.

CITY OF ELKHORN 2017 OPERATING BUDGET

WATER UTILITY

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE	
January 1, 2017	1,142,096
PROJECTED RECEIPTS	
User Fees	2,254,350
Fire Protection Fees	754,400
Interest Earnings	14,000
Miscellaneous	11,300
TOTAL RECEIPTS	3,034,050
PROJECTED DISBURSEMENTS	
Administration/Pumping/Distribution	1,666,383
Tax Equivalent	435,000
Intra-Fund Transfers	
Replacement Account	
Bond and Interest Account	710,148
Capital Improvement Account	
Transfer to GO Debt	252,381
TOTAL DISBURSEMENTS	3,063,912
REVENUES OVER (UNDER) EXPENSES	(29,862)
ESTIMATED RESERVE BALANCE December 31, 2017	1,112,234

RESTRICTED ACCOUNTS

	BOND & INTEREST	BOND RESERVE	IMPACT FEES	REPLACEMENT	CAPITAL IMPROVEMENT	POST EMPLOYMENT
ESTIMATED BALANCE						
January 1, 2017	666,368	770,577	212,963	676,784	5,668,221	78,241
PROJECTED RECEIPTS						
Impact Fees		-	20,000	-	-	-
Intra-Fund Transfers	710,148	-	-	-	-	
Interest Income	-	-	-	-	1,250,000	
Debt Proceeds						
TOTAL PROJECTED RECEIPTS	710,148	-	20,000	-	1,250,000	-
PROJECTED DISBURSEMENTS						
Debt Service (P&I)	710,148	-	100,000	-	-	
Vehicle Replacement	-	-	-	-	-	
Capital Improvements	-	-	-	-		
<i>Koopman Lane Addition</i>					1,250,000	
<i>Elevated Tower Maintenance</i>					590,000	
<i>NE Water Treatment Plan</i>	-	-	-	-	4,924,000	
TOTAL PROJECTED DISBURSEMENTS	710,148	-	100,000	-	6,764,000	-
ESTIMATED BALANCE						
December 31, 2017	666,368	770,577	132,963	676,784	154,221	78,241

**CITY OF ELKHORN
2017 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	2013	2014	2015	2016*
Total Hydrants	604	606	606	606
Hydrants Flushed	68	410	229	164
Total System Valves	860	864	866	866
Valves Exercised	189	190	151	137
Total Water Meters in System	4104	3868	3897	3915
Meters Tested	150	176	162	142
Gallons Sold (1000g)	126,480	153,294	194,992	187,785
Unaccounted Water (1000g)	2,500	7,240	7,718	5,145
Gallons Pumped (1000g)	202,149	201,259	210,120	350,451
Gallons used/not Sold (1000g)	9,688	7,679	7,410	162,666

**Statistics are current as of August 2016.*

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
2017 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
General Administration					
Personal Services	305,774	346,181	188,846	341,841	354,955
Contractual Services	11,614	37,500	13,586	33,617	38,500
Supplies & Expense	9,757	13,250	4,719	9,524	12,300
Fixed Charges	531,566	498,894	290,146	498,644	501,018
Debt Service	331,096	951,424	5,768,870	7,771,067	1,062,529
Capital Outlay	-	9,500		9,500	
Total General Administration	1,189,807	1,856,749	6,266,167	8,664,193	1,969,302

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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Customer Accounts					
Personal Services	71,198	128,039	50,438	129,734	138,675
Contractual Services	14,159	32,850	15,964	29,050	34,600
Supplies & Expenses	4,667	6,750	2,326	5,628	6,900
Capital Outlay	693	-	-	-	3,140
Total Customer Accounts	90,717	167,639	68,728	164,412	183,315

**CITY OF ELKHORN
2017 OPERATING BUDGET**

WATER UTILITY DEPARTMENT

Description: The Water Distribution System consists of four wells, two treatment plants, one ground reservoir, three elevated storage tanks, mains, meters, hydrants, and valves. Utility employees are responsible to maintain system facilities and to perform water quality testing pursuant to the requirements of the 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.
- 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.

Goals and Standards of Performance:

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

Performance Indicators: (2015)

- Percentage of system valves exercised - 20%
- Percentage of hydrants exercised - 40%
- Hours of staff training -100%

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Water Distribution System					
Personal Services	356,726	315,398	233,017	310,062	320,195
Contractual Services	281,767	402,720	306,288	460,289	935,150
Supplies & Expense	90,144	92,500	36,891	92,512	100,950
Chemicals	102,694	168,000	56,593	168,000	180,000
Capital Outlay	284,483	640,000	344,647	3,716,153	6,239,000
Total Water Distribution	1,115,814	1,618,618	977,436	4,747,016	7,775,295

**CITY OF ELKHORN
2017 OPERATING BUDGET**

ELECTRIC UTILITY FUND

OPERATION AND MAINTENANCE ACCOUNT

ESTIMATED RESERVE BALANCE:

January 1, 2017 1,824,003

PROJECTED RECEIPTS

User Fees	11,342,640
Construction/Development Reimbursements	-
Customer Services Upgrades & Reimbursements	-
Interest Earnings	-
Miscellaneous	161,820

TOTAL RECEIPTS

11,504,460

PROJECTED DISBURSEMENTS

Administration/Distribution/Accounts	1,920,118
Purchased Power	8,500,000
Tax Equivalent	396,000
Inter-Fund Transfers	
Transfer to General Fund	159,000
Intra-Fund Transfers	
Replacement Account	75,000
Bond and Interest Account	
Capital Improvements Account	

TOTAL DISBURSEMENTS

11,050,118

REVENUES OVER/(UNDER) EXPENSES

454,342
(454,342)

ESTIMATED RESERVE BALANCE: December 31, 2017

1,824,003

RESTRICTED ACCOUNTS

	BOND RESERVE	REPLACEMENT	CAPITAL IMPROVEMENT	OTHER RESTRICTED	POST EMPLOYMENT
ESTIMATED BALANCE: January 1, 2017	121,866	536,630	1,077,603	17,794	218,905
PROJECTED RECEIPTS					
Intra-Fund Transfers	-	-	458,679	-	-
Interest Income	-	-	-	-	-
Distribution of Profit	-	227,171	227,171	-	-
Bond Proceeds	-	-	-	-	-
TOTAL PROJECTED RECEIPTS	-	763,801	1,763,453	-	-
PROJECTED DISBURSEMENTS					
Debt Service	-	-	-	-	-
System Conversions/Rebuilds	-	-	-	-	-
Equipment Purchase	-	-	-	-	-
Vehicle Purchase	-	28,000	-	-	-
Reallocation of Balance	-	-	-	-	-
TOTAL PROJECTED DISBURSEMENTS	-	28,000	-	-	-
ESTIMATED BALANCE: December 31, 2017	121,866	1,272,431	2,841,056	17,794	218,905

**CITY OF ELKHORN
2017 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	2012 Standard/ Actual	2013* Standard/ Actual	2014* Standard/ Actual	2015* Standard/ Actual	2016* Standard/ Actual
Meter Change & Tests	1704 Test 677 Change	245/607 Test 616 Change	287 Test 416 Change	243 Test 130 Change	173 Test 320 Change
Pole Inspections	264/55	265/133	287/140	279/107	229/116
Pedestal Inspections	109/55	109/352	111/140	111/52	111/62
UG Transformer Inspections	105/55	107/209	109/175	109/26	109/41
Switch Gear Inspections	7/3	10/8	11/6	11/8	11/8
Junction Box Inspections	25/7	20/11	20/7	18/6	8/8
Customer Upgrades	2	4	4	4	3
Pole Replacements	2	4	4	2	2
Cabinet/Ped. Replacements	4	4	3	2	4
Outages	41	30	44	21	30
Customer Tree Request Completed	37	29	20	18	10
New Meter Sets	5	2	10	8	16

**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
2017 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 to look at updating CIS, Utility Billing, and Financial/Accounting software
- Execute a purchasing contract with a material supply warehouse.
- Employ work order software that integrates planning, engineering, accounting, and purchasing. Quality control, project management and material management.
- Continue the GIS program.

Goals and Standards of Performance:

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

**CITY OF ELKHORN
2017 OPERATING BUDGET**

ELECTRIC UTILITY DEPARTMENT

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Administration					
Personal Services	453,390	474,857	270,303	497,264	517,915
Contractual Services	75,354	71,800	26,683	76,121	91,770
Supplies & Expenses	34,602	44,900	14,034	45,355	46,400
Fixed Charges	470,857	429,909	262,963	430,520	427,594
Debt Service	8,105	130,988	130,381	130,381	-
Capital Outlay	63	16,500	90	17,040	8,000
Transfer to General Fund	159,000	159,000	92,750	159,000	159,000
Total Administration	1,201,371	1,327,954	797,204	1,355,681	1,250,679

**CITY OF ELKHORN
2017 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 and Standards of Performance:

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

Operations and Maintenance

Personal Services

Contractual Services

Supplies & Expenses

Capital Outlay

**Total Operations and
Maintenance**

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Personal Services	397,482	324,265	234,812	341,510	363,216
Contractual Services	8,640,174	8,644,300	4,182,217	8,602,615	8,706,660
Supplies & Expenses	235,996	253,150	152,773	345,444	403,450
Capital Outlay	-	101,500		100,000	123,000
Total Operations and Maintenance	9,273,652	9,323,215	4,569,802	9,389,569	9,596,326

**CITY OF ELKHORN
2017 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.

	2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
Customer Accounts					
Personal Services	93,386	126,642	56,413	136,381	143,763
Contractual Services	36,988	39,000	23,695	39,520	40,500
Supplies & Expenses	11,757	19,850	168	6,282	18,850
Capital Outlay	2,013	-	-	1,980	-
Total Customer Accounts	144,144	185,492	80,276	184,163	203,113

**CITY OF ELKHORN
2017 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
2017 OPERATING BUDGET**

LIBRARY BUILDING FUND

2015 Actual	2016 Budget As Adopted	2016 YTD	2016 Projected	2017 Budget
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Estimated Reserves: January 1, 2017 -

Revenues

Interest	1,266	900	870	900	-
Donations	-	-	-	-	-
Library Operations Transfer	-	-	-	-	-

Total Revenues -

Expenditures

Contractual Services	310	295	143	295	-
Supplies & Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Debt Service	-	-	-	227,436	-

Total Expenditures -

Estimated Reserves: December 31, 2017 -

**CITY OF ELKHORN
2017 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

2017 – 2021

The Capital Improvement Program (CIP) is a management planning tool offering an overview of 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 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.

The *2017 Capital Budget* includes only three scheduled project components, the estimated cost of which is **\$2,000,000**. The specific projects are: *S. Jackson Street Reconstruction*; *East Market Street Extension*, and *Intermediate-Level Street Maintenance*. It should be noted, however, that East Market Street is a two-year project with the majority of costs to be incurred the following year (2018). An additional \$1M is budgeted for the possible replacement or rehabilitation of City Hall

The “out years” of the 2017-21 CIP embrace a range of projects that have been under consideration for a number of years but have never been funded. Included in this group are: *City Hall Replacement or Rehab*; *East & West Centralia Streets Reconstruction*; *Annual Street Maintenance Program* and *DPW Maintenance Facility Replacement*. If all 2017-21 CIP projects are completed within the next five years, the aggregate cost is estimated to be **\$12,595,000**. It is assumed that financing will be derived from a combination of General Obligation Notes, General Obligation Bonds, and Inter-Governmental cost-sharing; the latter being the share of E. Market Street to be contributed by the Elkhorn Area School District.

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

**CITY OF ELKHORN
2017 OPERATING BUDGET**

CAPITAL IMPROVEMENT PROGRAM

<i>CAPITAL PROJECT FUND</i>	2017	2018	2019	2020	2021	
Reserve Balance (Jan. 1)	\$ 103,575	\$ 1,853,575	\$ 53,575	\$ 158,575	\$ 83,575	
Debt Proceeds (City Hall)	\$ 3,500,000					\$ 3,500,000
Debt Proceeds (Street Imps.)	\$ 1,250,000	\$ 1,500,000	\$ 4,000,000	\$ 1,250,000		\$ 8,000,000
EASD Contribution - E. Market		\$ 1,050,000				\$ 1,050,000
Utilities' Contribution - Street Imps.						\$ -
Other Sources						\$ -
Available Resources	\$ 4,853,575	\$ 4,403,575	\$ 4,053,575	\$ 1,408,575	\$ 83,575	\$ 12,550,000
Project Expenses						
<i>Street Resurfacing</i>						
Street Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	
Street Reconstruction						
S. Jackson	\$ 1,000,000					25% Utilities
CTH NN/Geneva						Cooperative w/ County
W. Centralia Street			\$ 1,250,000			33% Utilities
E. Centralia Street			\$ 2,545,000			25% Utilities
E. Market Street Extension	\$ 900,000	\$ 1,750,000				40% EASD Contribution
City Hall Rehab/Relocate	\$ 1,000,000	\$ 2,500,000				40% By Utilities
DPW Relocation				\$ 1,250,000		
TOTAL	\$ 3,000,000	\$ 4,350,000	\$ 3,895,000	\$ 1,325,000	\$ 75,000	\$ 12,645,000
Est. Balance (Dec. 31)	\$ 1,853,575	\$ 53,575	\$ 158,575	\$ 83,575	\$ 8,575	

Note: Projects inclusive of all costs; Utility Funds pay proportionate share of debt service expenses.
 \$3.5M City Hall Borrowing is 10-Year Note
 \$8M Street Improvement Borrowing are 20-Year Bonds

**CITY OF ELKHORN
2017 OPERATING BUDGET**

SUMMARY OF INTER-FUND TRANSACTIONS

APPENDIX B

	TO		FROM
GENERAL FUND			
Water Utility			\$ 435,000
Electric Utility			\$ 521,500
Self Insurance	\$ 591,154		
WATER UTILITY			
General Fund	\$ 435,000		
Self Insurance	\$ 163,070		
GO Debt Fund	\$ 252,381		
G.O. DEBT SERVICE			
Water Utility			\$ 252,381
Sewer Utility			\$ 195,824
VEHICLE REPLACEMENT			
EMS			\$ 36,000
EMS			
Self Insurance	\$ 21,093		
Vehicle Replacement	\$ 36,000		
SELF INSURANCE			
		Health	Dental
		HRA	Total
General	\$ 537,038	\$ 38,100	\$ 16,016
Library	\$ 74,732	\$ 4,670	\$ 2,750
EMS	\$ 19,393	\$ 1,183	\$ 517
Sewer	\$ 55,967	\$ 3,054	\$ 1,425
Water	\$ 147,380	\$ 11,303	\$ 4,387
Electric	\$ 221,639	\$ 6,146	\$ 6,090
	\$ 1,056,149	\$ 64,456	\$ 31,185
		\$ 1,151,790	
SEWER FUND			
Self Insurance	\$ 60,446		
G.O. Debt Service	\$ 195,824		
LIBRARY FUND			
Self Insurance	\$ 82,152		
ELECTRIC UTILITY			
Self Insurance	\$ 233,875		
General Fund	\$ 521,500		
TOTAL INTERFUND TRANSACTIONS			\$ 2,592,495

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL OBLIGATION DEBT

Appendix C

**EXISTING DEBT SERVICE
2016-2028**

BUDGET YEAR	SERIES 2005	SERIES 2008	SERIES 2008	SERIES 2009	SERIES 2010	SERIES 2010 R	SERIES 2011 R	SERIES 2011	SERIES 2012	SERIES 2014	SERIES 2015	TOTAL PRINCIPAL	DEBT OUTSTANDING
	\$5,350,000	\$2,520,000	\$3,785,000	\$955,000	\$1,715,000	\$3,635,000	\$1,255,000	\$2,480,000	\$1,795,000	\$6,000,000	\$4,305,000		
	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL		
2016	\$ -		\$ 300,000	\$ 120,000	\$ 185,000	\$ 310,000	\$ 215,000	\$ 320,000	\$ 170,000	\$ 575,000	\$ 115,000	\$ 2,310,000	\$ 19,625,000
2017	\$ -		\$ 375,000	\$ 145,000	\$ 190,000	\$ 275,000	\$ 215,000	\$ 325,000	\$ 175,000	\$ 580,000	\$ 110,000	\$ 2,390,000	\$ 17,315,000
2018	\$ -		\$ 385,000		\$ 145,000	\$ 345,000		\$ 330,000	\$ 180,000	\$ 585,000	\$ 110,000	\$ 2,080,000	\$ 14,925,000
2019	\$ -	\$ 300,000			\$ 200,000	\$ 270,000		\$ 300,000	\$ 180,000	\$ 595,000	\$ 210,000	\$ 2,055,000	\$ 12,845,000
2020	\$ -	\$ 225,000			\$ 200,000	\$ 335,000		\$ 185,000	\$ 190,000	\$ 600,000	\$ 250,000	\$ 1,985,000	\$ 10,790,000
2021	\$ 680,000	\$ 225,000					\$ 100,000			\$ 610,000	\$ 130,000	\$ 1,745,000	\$ 8,805,000
2022	\$ -	\$ 225,000								\$ 625,000	\$ 820,000	\$ 1,670,000	\$ 7,060,000
2023	\$ -	\$ 235,000								\$ 635,000	\$ 830,000	\$ 1,700,000	\$ 5,390,000
2024	\$ -	\$ 245,000								\$ 650,000	\$ 860,000	\$ 1,755,000	\$ 3,690,000
2025	\$ -	\$ 250,000									\$ 870,000	\$ 1,120,000	\$ 1,935,000
2026		\$ 260,000										\$ 260,000	\$ 815,000
2027		\$ 270,000										\$ 270,000	\$ 555,000
2028		\$ 285,000										\$ 285,000	\$ 285,000
TOTAL	\$ 680,000	\$ 2,520,000	\$ 1,060,000	\$ 265,000	\$ 920,000	\$ 1,535,000	\$ 430,000	\$ 1,560,000	\$ 895,000	\$ 5,455,000	\$ 4,305,000	\$ 19,625,000	

**CITY OF ELKHORN
2017 OPERATING BUDGET**

GENERAL OBLIGATION DEBT

Appendix C

**EXISTING DEBT SERVICE
2016-2028**

BUDGET YEAR	P & I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	TOTAL
2016	\$ 27,880	\$ 113,015	\$ 340,810	\$ 129,038	\$ 214,875	\$ 341,500	\$ 220,483	\$ 349,940	\$ 181,170	\$ 657,900	\$ 212,750	\$ 2,789,361
2017	\$ 27,880	\$ 113,015	\$ 404,260	\$ 150,075	\$ 215,125	\$ 298,875	\$ 216,935	\$ 349,616	\$ 182,720	\$ 657,125	\$ 205,500	\$ 2,821,126
2018	\$ 27,880	\$ 113,015	\$ 392,411		\$ 215,250	\$ 312,125		\$ 348,225	\$ 185,070	\$ 655,861	\$ 203,300	\$ 2,453,137
2019	\$ 27,880	\$ 413,015			\$ 210,250	\$ 284,875		\$ 311,160	\$ 183,225	\$ 658,333	\$ 300,100	\$ 2,388,838
2020	\$ 27,880	\$ 325,565			\$ 212,625	\$ 329,063		\$ 190,155	\$ 190,155	\$ 654,518	\$ 335,500	\$ 2,265,461
2021	\$ 693,940	\$ 316,115						\$ 101,376		\$ 654,530	\$ 211,700	\$ 1,977,661
2022	\$ -	\$ 306,440								\$ 658,255	\$ 892,200	\$ 1,856,895
2023	\$ -	\$ 306,540								\$ 655,800	\$ 883,625	\$ 1,845,965
2024	\$ -	\$ 305,965								\$ 657,150	\$ 892,500	\$ 1,855,615
2025	\$ -	\$ 299,818									\$ 880,875	\$ 1,180,693
2026		\$ 298,318										\$ 298,318
2027		\$ 296,228										\$ 296,228
2028		\$ 291,769										\$ 291,769
TOTAL	\$ 833,340	\$ 3,498,818	\$ 1,137,481	\$ 279,113	\$ 1,068,125	\$ 1,566,438	\$ 437,418	\$ 1,650,472	\$ 922,340	\$ 5,909,472	\$ 5,018,050	\$ 22,321,067

**CITY OF ELKHORN
2017 OPERATING BUDGET**

UTILITY REVENUE DEBT

Appendix D

BUDGET YEAR	SERIES 16	SAFE DRINKING WATER LOAN	DEBT OUTSTANDING
	\$6,380,000 PRINCIPAL	\$8,099,853 PRINCIPAL	
2016	\$ -	\$ -	\$ 14,479,853
2017	\$ 400,000	\$ -	\$ 14,479,853
2018	\$ 560,000	\$ 366,449	\$ 14,079,853
2019	\$ 580,000	\$ 372,496	\$ 13,153,404
2020	\$ 600,000	\$ 378,642	\$ 12,200,908
2021	\$ 625,000	\$ 384,889	\$ 11,222,266
2022	\$ 640,000	\$ 391,240	\$ 10,212,377
2023	\$ 670,000	\$ 397,696	\$ 9,181,137
2024	\$ 700,000	\$ 404,257	\$ 8,113,441
2025	\$ 715,000	\$ 410,928	\$ 7,009,184
2026	\$ 500,000	\$ 417,708	\$ 5,883,256
2027	\$ 190,000	\$ 424,600	\$ 4,965,548
2028	\$ 200,000	\$ 431,606	\$ 4,350,948
2029		\$ 438,728	\$ 3,719,342
2030		\$ 445,967	\$ 3,280,614
2031		\$ 453,325	\$ 2,834,647
2032		\$ 460,805	\$ 2,381,322
2033		\$ 468,408	\$ 1,920,517
2034		\$ 476,137	\$ 1,452,109
2035		\$ 483,993	\$ 975,972
2036		\$ 491,979	\$ 491,979
	\$ 6,380,000	\$ 8,099,853	

**CITY OF ELKHORN
2017 OPERATING BUDGET**

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