



CITY OF WEST BEND, WISCONSIN

# 2023

OPERATING BUDGET

1115 S. MAIN STREET, WEST BEND, WI, 53095  
[WWW.CI.WEST-BEND.WI.US](http://WWW.CI.WEST-BEND.WI.US)



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November 7, 2022

**Dear Mayor, Common Council, Citizens of West Bend, Business Owners, and Visitors:**

I am pleased to present the City of West Bend Operating Budget for the calendar year beginning on January 1, 2023 and ending December 31, 2023. As reported, this budget has a total levy of \$24,982,481, which is broken down into the various sections listed below:

**CITY OF WEST BEND 2023 LEVY**

General Fund Levy	\$17,941,438
Debt Service Levy	3,675,699
Library Levy	915,338
<b>Total City Tax Levy (without TID)</b>	<b>\$22,532,475</b>
TID Apportionment	2,450,006
<b>Total Levy</b>	<b>\$24,982,481</b>

The annual budget is a complex task that takes time and effort of many individuals. The budget process begins in June with an informational email to aid department heads in preparation for the work that lies ahead. Budget Goals for 2023 were discussed with Common Council on July 25<sup>th</sup>, and Ehlers, our financial advisor, held a TIF/Debt financial presentation on September 26<sup>th</sup>. The 2023 Capital Budget was discussed and approved at Common Council on October 17<sup>th</sup>. Preliminary General Fund budget meetings with individual department heads were completed on September 16<sup>th</sup>. These meetings are an opportunity for a discussion regarding department goals while simultaneously being fiscally responsible. Budget discussions/updates were held at Common Council on October 3<sup>rd</sup> and 17<sup>th</sup>. An additional budget presentation was held on October 10<sup>th</sup> with the Finance Committee to discuss the City of West Bend’s Operating Budget in more detail. This balanced budget recognizes the importance of maintaining high quality services while decreasing our reliance on borrowing and debt.

Below you will find a chart summarizing the 2023 Adopted Budget and the percent of change compared to the 2022 budget. Additionally included are budget highlights, challenges, and goals that have impacted the City. Budget specifics, historical information, and further detail can be found in the budget summary section starting on page 38 of this document.

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>% Change</b>
Total City Budget	\$40,763,524	\$44,737,735	9.75%
General Fund (Operating) Budget	\$25,782,798	\$27,923,767	8.30%
Total Levy	\$23,185,520	\$24,982,481	7.75%
City Tax Rate (Assessed)	\$7.90	\$8.34	5.57%



**Operating Budget Key Points:**

Budget adjustments net an increase of \$10,645 to the 2023 budget from original department requests. While the contingency balance is set at \$99,200 due to expenditure and levy limit restraints, it is important to report that no fund balance was necessary to be applied to the General Fund 2023 Operating Budget.

Some budget line items that were adjusted in 2023 are as follows:

- Increase of \$1,500 in the Police Department budget for purchase of Evertel Communications System
- Increase in the Contingency Account of \$99,200
- Decrease of \$90,055 in the transfer to Taxi Fund for the local share due to proposed increase in Taxi fares starting in 2023
- Decrease of \$56,307 in State of WI Shared Revenues/Expenditure Restraint for the 2023 General Fund Budget
- Increase of \$28,538 in Transportation Aids for the 2023 General Fund Budget
- Increase of \$200,000 in budgeted ambulance revenue due to a proposed rate increase

**City's Tax Impact:**

The 2018 revaluation completed by the Assessor's department resulted in a 12% average increase in real property assessed value for the average City of West Bend home or business owner. While this resulted in a higher assessed value, the City's tax rate subsequently decreased significantly in 2018 to \$7.79/\$1,000 of assessed value. The City chose to increase the tax rate to \$7.85/\$1,000 of assessed value for the 2019 tax bills. The tax rate was slightly increased again for the 2020 tax bills to \$7.93/\$1,000 of assessed value. The City decreased the tax rate for the 2021 tax bills to \$7.90/\$1,000 of assessed value in part to preserve the expenditure restraint payment for the 2023 budget. The City increased the tax rate for the 2022 tax bills to \$8.34/\$1,000 of assessed value to fund the additional nine firefighter positions, one additional planning position in Development, and one additional Records Clerk in the Police Department.

The December 2022 tax bills that fund the 2023 budget are based on the assessed values as of January 1, 2022. The owner of a home with an average assessed value for tax purposes of \$203,000, for example, will have an increase in the City portion of the tax bill of about \$89.

The net new construction rate of 1.94% was increased in 2021 due to an increase in development in the City. The City is limited for the amount of the levy increase in order to qualify for the expenditure restraint payment and has the capability to utilize prior unused levy carryforward funds to allow for a levy increase up to \$320,394.

**Expenditure Restraint:**

The Expenditure Restraint Program (ERP) provides unrestricted aid to qualifying municipalities that limit growth in spending. The ERP limit is a combination of inflation (CPI-U) and a percentage based on new construction. It remains critical to the City of West Bend’s operating budget to continue qualifying for these aids. The City of West Bend has received supplemental state aid of approximately \$6.3 million since 2012. The City’s 2023 aid payment will be \$400,900 a decrease of 12.22% from 2022. Through the careful planning of the 2023 Operating Budget and the high consumer price index, the City remains eligible for this funding through budget year 2024.

**Equalized Values:**

The City of West Bend’s economy rebounded to experience steady growth. The Wisconsin Department of Revenue 2022 Statement of Changes in Equalized Values report shows a 15% increase in total taxable property. The TID Equalized Values inside the City increased significantly in value for 2022. TID 6 increased 6% in equalized value at the lowest amount and TID 14 increased 369% in equalized value at the highest amount. The Equalized Assessed Value report portrays a value of \$0 for both 2021 and 2022 under the *Non-Manufacturing Personal Property Category - Machinery Tools and Patterns Section*. This line item was eliminated in 2018 and was replaced with personal property aid distributed by the Wisconsin Department of Revenue. The 2023 General Fund personal property aid amount remained the same at \$68,294, and the total TID personal property aid remained constant at \$126,767.

**Economic Development:**

In August 2022, Milwaukee Tool celebrated the opening of its state-of-the-art hand tool manufacturing facility in the West Bend Manufacturing Center—a new 216-acre city-owned industrial park. Milwaukee Tool invested \$55M into this project, is providing more than 150 new jobs, and is already preparing for future expansion.



**Grand Opening of Milwaukee Tool in West Bend**

In September, 120 market-rate apartments became available for residents at Trail's Edge Apartments—a \$16.5M redevelopment in TID #12. Trail's Edge is located on the Eisenbahn State Trail, overlooking the Milwaukee River, MOWA, and historic downtown West Bend. Residents will enjoy underground heating parking with a carwash bay, dog wash, and bike repair station.



**Trail’s Edge Apartments**

A \$30M redevelopment of a former brewery site is well underway. HKS Holdings is building 177 luxury apartments

and townhomes on three acres lining the Milwaukee River in downtown West Bend. The development includes a commercial venue for 1840 Brewing Company on the high-profile corner of Main Street and Washington Street. The south building and taproom are anticipated to open in spring 2023.

CORTA, LLC is redeveloping a former Shopko location at 1710 South Main Street for four national commercial retail tenants: Sierra, HomeGoods, Five Below, and Big Lots. In addition, a developer secured Ross Dress for Less, Old Navy, and Dunham’s Sports as commercial retailers to fill the former Boston Store site. Construction is also underway of two new buildings for restaurants Chipotle and Panera Bread at 815 Paradise Drive.



### Small Business Support

The City welcomed many new businesses to the Downtown Business Improvement District (BID) and other commercial districts. Several small businesses were highlighted on the City’s social media accounts through “Welcome to West Bend” posts and “Business of the Month” videos. The Wisconsin Economic Development Corporation (WEDC) continued the Main Street Bounceback Grant program, offering \$10,000 to new or expanding businesses filling formerly-vacant commercial spaces. The Economic Development Office has helped more than 60 businesses secure these grant funds.

### Significant Budget Impacts:

The 2023 Operating Budget was compiled with the same diligence as in the past, treating every dollar invested as an important piece of the budget puzzle. The City recognizes that our work is never finished, and we move forward each year ready to tackle new budget challenges. The City of West Bend continues to be conscientious in making advantageous decisions that will positively impact the City.

- **Staffing changes** –Nine new firefighter positions were added to the Fire Department budget in 2023 as recommended by the Fire Department analysis that was completed in 2021. A new Planning Technician position was also added in Development for 2023. The Police Department added a new Records Clerk position during 2022 and also shifted two Technical Services positions to the IT Department for the 2023 Operating Budget.
- **Compensation** – The City of West Bend implemented the compensation plan study in early 2022 for all non-represented employees. The 2023 Operating Budget reflects a larger increase in salaries to account for this multi-year implementation. City of West Bend has four unions with collective bargaining agreements; West Bend Police

Protective Association, West Bend Police Supervisor’s Association, Local 2025 International Association of Firefighters, AFL-CIO, and City of West Bend Dispatchers and Clerical Association Local 503. Three contracts expire at the end of 2024 and the Dispatchers/Clerical contract is annual.

- **Health Care** - The 2023 budget reflects a proposed overall 1.16% decrease. The City anticipates a minor savings in health care costs in 2023 due to offering three health insurance plans to eligible employees: a high deductible plan with a Health Reimbursement Account (HRA), a high deductible plan with a Health Savings Account (HSA), and also the Family Savings Plan. The City continues to seek alternate programs and resources for our employees to maintain good health and receive quality medical care. The City of West Bend continues to partner with Washington County in the operation of an on-site health clinic. The clinic enhances employee health care benefits by offering convenient, high-quality health care that is close to work. The Employee Health Center, managed by QuadMed, is exclusively for City of West Bend and Washington County employees, retirees, and their eligible family members.

To additionally encourage healthy lifestyles and improve upon the well-being of City employees, the Wellness Committee continues to be active and meet monthly. The committee is comprised of City employees across many departments. The Wellness Program has brought additional information and events to spread good health to employees. Some of the 2022 wellness events are listed below:

- Newsletter
- Corporate challenge, which included volleyball, bowling, dirtball, and a 5K walk
- Provided healthy salads to staff
- Monthly on-site blood pressure screenings
- Quarterly Lunch N Learn sessions
- Wellness Bingo
- Chair massages
- Biggest Loser competition
- Wellness and benefits fair
- Bowling events
- Summer Employee picnic



- **Salt Prices Increase** – In preparation for another winter in Wisconsin, the City’s Department of Public Works (DPW) budgets accordingly to have a sufficient salt

inventory in place. The 2023 budget reflects the same tonnage of salt. However, salt prices have decreased approximately 3.49% in the 2023 operating budget.

- **Wisconsin Retirement System (WRS) Contributions** – WRS is a mandated retirement plan for eligible employees. The contribution rate is calculated based on the WRS Trust Fund investment performance and the employee-designated category. The rate for General and Elected Officials increased to 6.80%, Police reflects an increase to 13.24%, and Fire includes an increase to 18.14%.

**Capital Improvement Projects Budget:**

Capital Projects include expenditures over \$1,000 that have an expected life span exceeding three years. These projects are submitted by department heads and typically include acquisition, repair, or construction of a fixed asset for their respective department. The requests are reviewed, prioritized, and narrowed down with Administration. The final list is then presented to Common Council for approval.

The City continues to minimize the amount of capital borrowing. The City’s objective has been to stabilize its overall debt and payoff principal at a similar level to the amount that is being borrowed.

**Capital Projects Completed in 2022:**

- Road improvements: 18<sup>th</sup> Ave reconstruction; 5<sup>th</sup> Ave reconstruction; Laurel Dr reconstruction; Pennsylvania Ave reconstruction design; Laurel Dr S reconstruction design; and High St reconstruction design
- Annual sidewalk program
- Building alarm system and speakers for the Fire Department station
- Playground equipment for Bicentennial Park
- Purchase of new truck for the Forestry Department
- Rifles for the Police Department
- Purchase of new tandem axle patrol truck for Public Works
- Purchase of new skid steer for Public Works

**The 2023 Budget** - The Capital Budget for 2023 includes a borrowing of \$3,000,000, using American Rescue Plan Act (ARPA) grant funds of \$1,003,500 for parking lot and road reconstruction improvements, and also using funds on hand of \$170,000 from the sale of Mutual Mall funds towards the new Beach House parking lot. The following are the projects planned for completion:

- Vehicle Emergency Traffic Signal Pre-Emption
- Pavement Maintenance Program Projects (Using ARPA funds for Laurel Dr)

- Annual Sidewalk Program
- City Hall Employee Parking lot and lighting improvements (Using ARPA funds)
- Fire station # 3 apparatus floor improvement
- Fire command pickup truck
- IT server replacements
- Library roof replacement (50% of the cost to be paid using Library funds)
- Library interior restoration due to water damage
- Replacement of Library entrance doors
- Street tree planting
- New Regner Beach House parking lot (Using \$170,000 of funds on hand)
- Parking lot improvements at various City parks
- Camp Lodge remodel at Regner Park
- Tactical equipment replacement for the Police Department
- New digital fingerprint scanner replacement for the Police Department
- Replacement of a patrol truck and 1 ton GMC truck for Public Works
- New asphalt tac trailer/sprayer for Public Works

**Five Year Plan** - As debt amounts decrease and economic development impacts continue to look promising, the City has intentions to increase spending on road infrastructure. The City also has plans to replace equipment and vehicles as necessary. The continuation of annual projects such as vehicle pre-emption, pavement maintenance, and sidewalk maintenance are included in the five-year plan as well.

**Future Goals** - Looking ahead, the City plans to fund infrastructure improvements while keeping our debt levels acceptable. The City's intentions are to maintain an appropriate amount of general fund balance reserves and to continue to invest in economic development opportunities to maintain and grow the City's tax base.

**Impact of COVID-19:**

The effects of COVID-19 on the City's operational and financial performance will depend on future developments, including the continued spread of the virus and related governmental or other regulatory actions.

**GFOA Budget Recognition and Award:**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of West Bend for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only.

The City of West Bend is pleased to present the 2023 Operating Budget document to the Government Finance Officers Association for review and to determine eligibility for the GFOA Distinguished Budget Presentation Award. The 2023 budget has maintained the same level of GFOA standards and requirements as last year, while implementing the changes recommended by the GFOA Budget Review committee. The staff primarily responsible for the preparation of the budget document is City Administrator, Jay Shambeau; Finance Director, Carrie Winklbauer; and Deputy Finance Director, Amy Miller. The Department Heads and many of their key financial employees help to prepare the budget to earn the recognition of the Government Finance Officers Association Distinguished Budget Presentation Award.

Thank you for supporting your local government, getting involved, and choosing West Bend as the community in which to live, work, and raise your family. The annual budget is the most important policy that our organization develops and submits to the Common Council. Thank you to the Mayor, Common Council, Department Heads, and all of the Finance Department staff that have worked hard to present this balanced 2023 Operating Budget.

*Sincerely,*

*Jay Shambeau  
City Administrator, City of West Bend*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of West Bend  
Wisconsin**

For the Fiscal Year Beginning

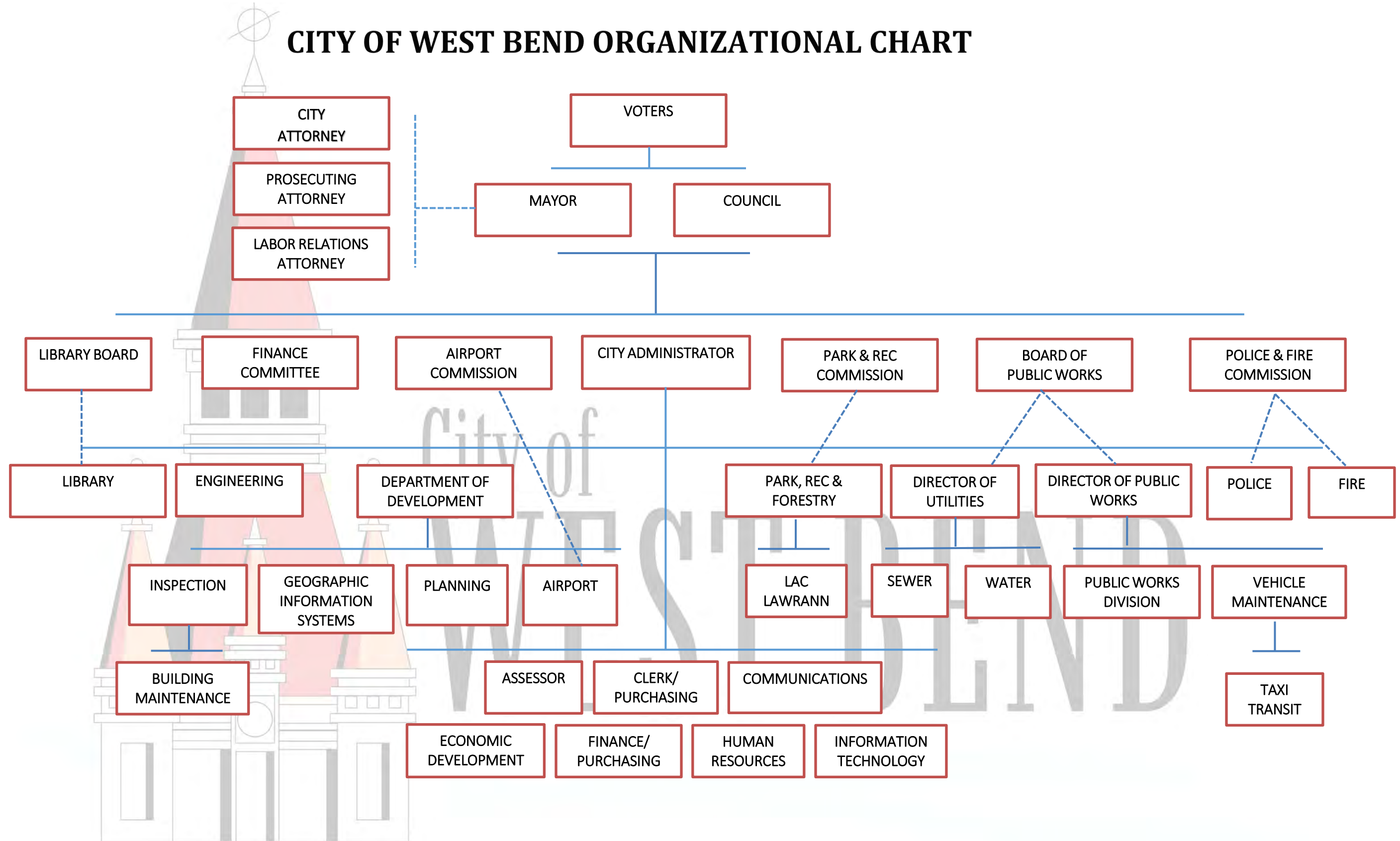
**January 01, 2022**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of West Bend, Wisconsin, for its Annual Budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

# CITY OF WEST BEND ORGANIZATIONAL CHART



**DIRECTORY OF OFFICIALS**

**MAYOR**

Christophe E. Jenkins



**COMMON COUNCIL**

John Butschlick - District 1



Mark Allen - District 2



Brett Bergquist - District 3



Randall Koehler - District 4



Jed Dolnick - District 5



Tracy Ahrens - District 6



Justice Madl - District 7



Aaron Zingsheim - District 8



**DEPARTMENT HEADS**

**Jay Shambeau**  
*City Administrator*

**Tim Dehring**  
*Police Chief*

**Michelle Hoey**  
*Human Resources Director*

**Mike Jentsch**  
*Parks, Recreation and Forestry Director*

**Gerald Kudek**  
*Fire Chief*

**Kurt Lulich**  
*IT Director*

**Max Marechal**  
*City Engineer*

**Ruth Mueller**  
*Utilities Director*

**Doug Neumann**  
*Public Works Director*

**Mark Piotrowicz**  
*Development Director*

**Lizbet Santana**  
*City Clerk*

**Steve Thiry**  
*Library Director*

**Jessica Wildes**  
*Communications and Economic  
Development Director*

**Carrie Winklbauer**  
*Finance Director*

**Jeff Yoder**  
*City Assessor*

**ISSUING ANNUAL BUDGET**

**Carrie Winklbauer, CPA, Finance Director**  
**Jay Shambeau, City Administrator**  
**Amy Miller, Deputy Finance Director**



## MISSION

The mission of the City of West Bend is to support a thriving municipality by providing high-quality public safety, infrastructure, and community development for the benefit of residents, businesses, and visitors.



## VISION

The vision of the City of West Bend is to grow and encourage cultural, economic, and recreational development while enhancing programs and services that will attract and retain diverse residents and businesses to live, work, and enjoy all West Bend has to offer.

## STRATEGIC PLAN PROCESS

The City of West Bend updated their mission, vision, and strategic plan during 2020. The following information is taken from the *2020 City of West Bend Strategic Thinking Process* report prepared by Paul Roback, Professor & Community Development Educator from the University of Wisconsin-Madison Division of Extension Washington County.

### Executive Summary

#### Objective

To create a set of decision-making filters that align with the values of our community, the purpose of our government operations, and the desired future we want to achieve.

#### Strategic Framework

##### Mission Statement:

The mission of the City of West Bend is to support a thriving municipality by providing high-quality public safety, infrastructure, and community development for the benefit of residents, businesses, and visitors.

We exist to foster excellent municipal programs and services by:

1. Ensuring public safety
2. Driving community and economic development
3. Maintaining and improving infrastructure
4. Cultivating cultural and recreational amenities

We will accomplish this by:

- Balancing the need for long-term community investments and providing quality services, while lowering overall debt and maintaining a reasonable tax rate.
- Attracting and retaining exceptional employees, providing outstanding customer service, implementing continuous process improvement, supporting 21<sup>st</sup> Century municipal operations, and following-through with long-term planning.
- Maintaining, improving, creating, and promoting community assets for the enjoyment of our residents and visitors.
- Ending divisiveness by working together and fostering open-mindedness and creativity to achieve our full potential.
- Encouraging two-way communication and increasing transparency to share information to residents and gain an understanding of their needs

##### Vision Statement:

The vision of the City of West Bend is to grow and encourage cultural, economic, and recreational development while enhancing programs and services that will attract and retain diverse residents and businesses to live, work, and enjoy all West Bend has to offer.

## Implementation

When projects and proposals come before the West Bend Common Council, they should be reviewed based on the following questions:

- 1- Does the proposal support one or more of the four strategic priorities? If yes, how?
- 2- How does the proposal relate to the means in which the City will accomplish the strategic priorities?
- 3- What are the financial impacts of the proposal?
- 4- What is Administration's recommendation on the proposal?

## Process Overview

Mayor Jenkins asked Paul Roback at UW-Madison Division of Extension Washington County to facilitate a process to create a set of decision-making filters that align with the values of the West Bend community, the purpose of government operations, and the desired future the City wants to achieve.

In order to achieve this objective, it was first necessary to create concise mission and vision statements for the City. To assist in this process, electronic surveys were sent sixteen government officials, fifteen department heads, and three resident representatives. Survey results were compiled and discussed with survey respondents at two separate meetings.

On September 2, 2020, fifteen elected officials and residents met to review the survey results, develop draft statements, and identify strategic priorities. On September 15<sup>th</sup>, thirteen department heads provided feedback on the draft statements, identified organizational values, and developed strategic results. In order to further refine the draft mission and vision statements, another survey was sent to all process participants to solicit their final comments on the draft statements.

Survey data and discussion notes from the two in-person meetings were used to identify the four broad strategic priority categories of ensuring public safety; driving community and economic development; maintaining and improving infrastructure; and cultivating cultural and recreational amenities. An additional survey was sent to the mayor and common council to identify a ranking order for the four priorities, as well as their funding order.

In addition to identify strategic priorities, it is also important to identify how city elected officials and staff intend to accomplish these priorities while working to achieve their vision for the city. The means (the "we will accomplish this by" section of the Executive Summary) provide a framework to use when addressing the four strategic priorities.

The following report provides the details of the planning process and implementation strategies.

## Mission and Vision Statements

To assist in the process of creating mission and vision statements, two identical electronic surveys were sent on August 4, 2020. The first survey was sent to 16 government officials and three citizens. The second was sent to 15 department heads. The surveys provided definitions for mission and vision statements, included example statements, and asked six open-ended questions.

The survey to department heads was closed on August 20<sup>th</sup> and had a 100% response rate. The survey to officials and citizens closed on August 21<sup>st</sup> and had a 79% response rate.



**Mission Statement**

Mission statements get to the heart of an organization’s focus. Typically, the statement should be short, understandable, recognizable, and used repeatedly. Mission statements are often stated in an active tense to help others recognize that the organization is focused on action.

Although each City Department has a mission statement, there is no overarching mission statement for all City operations.

**Vision Statement**

A vision provides a good view of what the organization will be like, feel like, act like and look like in the future. It communicates both the purpose and values of the organization and is intended to serve as a clear guide for choosing current and future courses of action. While a vision statement does not tell you how you’re going to get there, it does set the direction for your organization’s strategic plan.

The City of West Bend had a 9-point community vision that can be found in the prior year’s annual operating budget. Creating a more concise statement will serve as a clearer guide for future decision making.

**Strategic Priorities**

In order to identify strategic priorities, participants at the September 2<sup>nd</sup> and 15<sup>th</sup> planning sessions responded to several brainstorming questions. The notes from these sessions are located in Appendix C. Mayor Jenkins, Administrator Shambeau, and Paul Roback discussed these notes and identified four broad-based strategic priority categories. To assist with the ranking of these broad priorities, a survey was sent to the Common Council and Mayor. This process resulted in the following priorities:

<b>Priority Order</b>	<b>Funding Order</b>
Ensuring Public Safety	Ensuring Public Safety
Driving Community and Economic Development	Maintaining and Improving Infrastructure
Maintaining and Improving Infrastructure	Driving Community and Economic Development
Cultivating Cultural and Recreational Amenities	Cultivating Cultural and Recreational Amenities

Using survey data and discussion notes from the cumulative planning process, the following were identified as the means in which the City will accomplish the strategic priorities:

- Balancing the need for long-term community investments and providing quality services, while lowering overall debt and maintaining a reasonable tax rate.
- Attracting and retaining exceptional employees, providing outstanding customer service, implementing continuous process improvement, supporting 21<sup>st</sup> Century municipal operations, and following-through with long-term planning.
- Maintaining, improving, creating, and promoting community assets for the enjoyment of our residents and visitors.
- Ending divisiveness by working together and fostering open-mindedness and creativity to achieve our full potential.
- Encouraging two-way communication and increasing transparency to share information to residents and gain an understanding of their needs

## Implementation

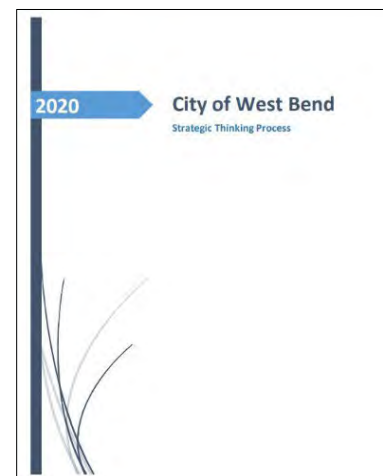
When projects and proposals come before the West Bend Common Council, they should be reviewed based on the following questions:

1. Does the proposal support one or more of the four strategic priorities? If yes, how?
  - Ensuring Public Safety
  - Driving Community and Economic Development
  - Maintaining and Improving Infrastructure
  - Cultivating Cultural and Recreational Amenities
2. How does the proposal relate to the means in which the City will accomplish the strategic priorities?
  - Balancing the need for long-term community investments and providing quality services, while lowering overall debt and maintaining a reasonable tax rate.
  - Attracting and retaining exceptional employees, providing outstanding customer service, implementing continuous process improvement, supporting 21st Century municipal operations, and following-through with long-term planning.
  - Maintaining, improving, creating, and promoting community assets for the enjoyment of our residents and visitors.
  - Ending divisiveness by working together and fostering open-mindedness and creativity to achieve our full potential.
  - Encouraging two-way communication and increasing transparency to share information to residents and gain an understanding of their needs
3. What are the financial impacts of the proposal?
  - One-time capital expense in Capital Improvement Project (CIP) budget
  - On-going operating expense in annual budget
  - Estimated annual costs increase over time
  - Replacement costs for current proposal
4. What is Administration's recommendation on the proposal?

Source: *2020 City of West Bend Strategic Thinking Process*

Here is the link to the full report posted on the City of West Bend's website:

<https://www.ci.west-bend.wi.us/Administration/COWB-Strategic-Thinking-2020.pdf>



## HISTORY OF WEST BEND

Before the arrival of European settlers in southeastern Wisconsin, the Potawatomi and Menominee Native Americans inhabited the land now occupied by the City of West Bend.

In 1845, the Wisconsin Territorial Legislature authorized the building of a road connecting Fond du Lac and Milwaukee. Byron Kilbourn, one of the highway commissioners and Jasper Vliet, a surveyor, were responsible for determining the route of the highway. They were also assigned to identify a halfway point for travelers. That road is now US 45, and that rest stop is present-day West Bend. Many people utilized the rest stop, and eventually it became a popular area.

Part of the attraction of this land to the settlers was the Milwaukee River. Settlers used the river to produce energy to power the saw and gristmills located next to the river. It was because of the western bend in the Milwaukee River that West Bend got its name. The railroad arrived to the area in 1873 bringing with it more settlers and industrialization. At this time West Bend experienced rapid growth. The City of West Bend was incorporated in 1885.

In 1961, the nearby Village of Barton was incorporated into West Bend's corporate boundaries, and today's population of over 30,000 reflects the solid community and economic base forged by West Bend's founders.

### **LOCATION:**

#### **Highway Distance to:**

Milwaukee – 32 miles	Green Bay – 92 miles
Madison – 73 miles	Chicago – 118 miles

**CITY ACRES:** 10,073 acres

**AREA OF CITY:** 15.74 square miles

**COUNTY SEAT:** West Bend is the county seat for Washington County

**PHYSICAL ENVIRONMENT:** The City of West Bend is located in the heart of the Kettle Moraine, a geologically unique area of Wisconsin. This distinctive landscape was formed by receding glaciers over 10,000 years ago creating depressions in the earth called kettles, which vary in size from small potholes to large lakes.

The Ice Age Trail offers the opportunity to enjoy the Kettle Moraine with six miles of hiking within the City of West Bend. Overall, The Ice Age Trail is a thousand mile footpath that has been classified as a National Scenic Trail. The trail provides City of West Bend residents and visitors nature at its best and the finest examples of glacial formations.



**THE FOUNDING OF WEST BEND**

*by Carl Quickert – 1945*

Halfway between Milwaukee  
And Fond du Lac, or so,  
Three men stopped in a woodland  
A century ago.

Their mission was to measure  
And carefully stake out  
Between the two points mentioned  
The shortest wagon route.

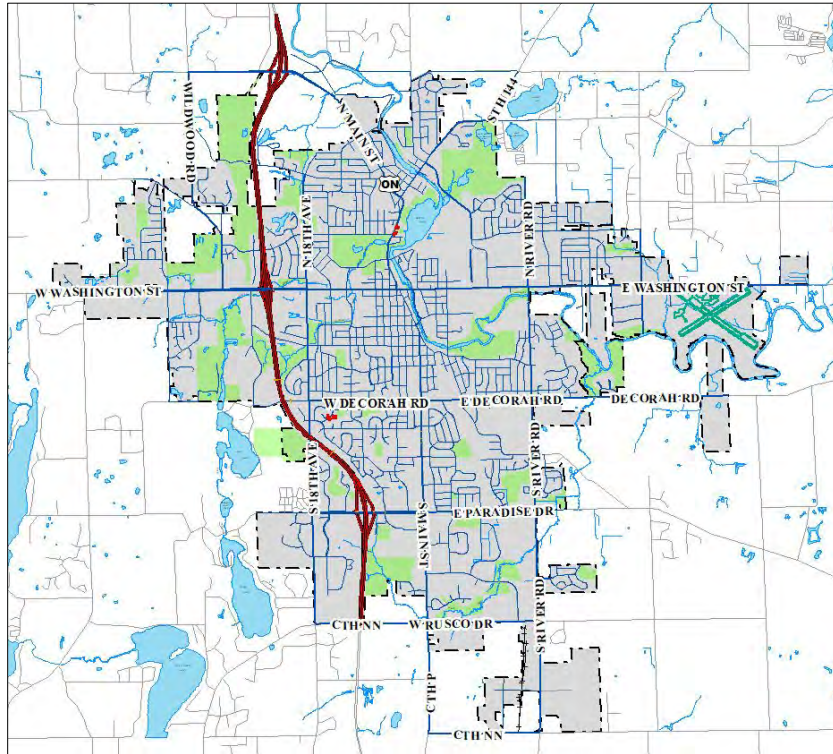
A lovely day of autumn,  
A cool and grassy glade,  
Overhead the tinted foliage  
That furnished sun-flecked shade;  
Near by the famed Milwaukee  
Rounding its greatest bend –  
Such was the scene the trio  
Found at their half-way end.

Such as the scene that prompted  
The thought to come atop,  
To build a town and make it  
A restful half-way stop.

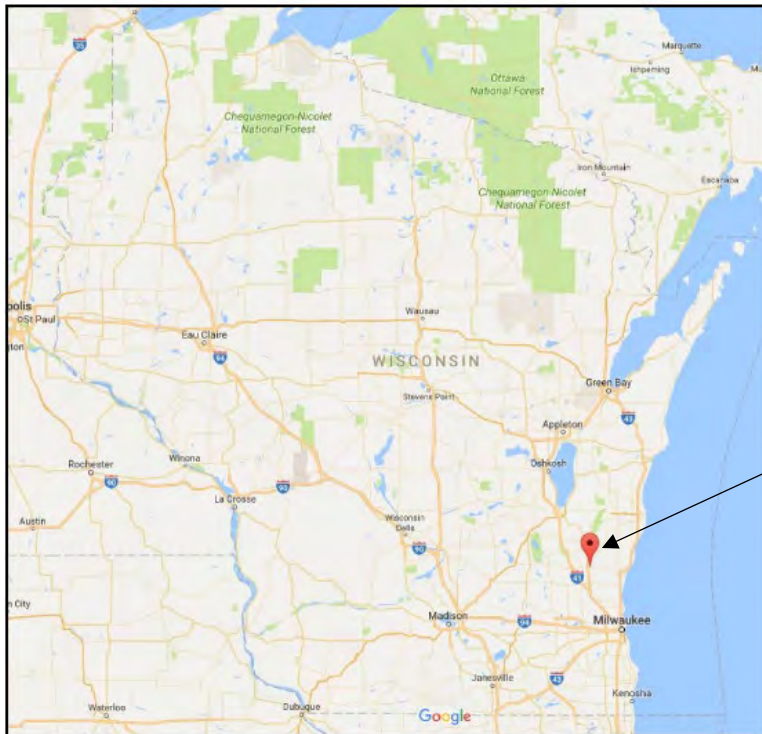
Then Wolcott, Kilbourn, Kneeland,  
The trio, at the end  
Of some discussion named it  
From the river's course, West Bend.

But thousands since have made it  
A place that few can top,  
A home that freely offered  
A fortunate full-way stop.

**MAPS**



**City of West Bend Boundary Map**



**City of West Bend**



**DEMOGRAPHICS AND ECONOMIC STATISTICS**

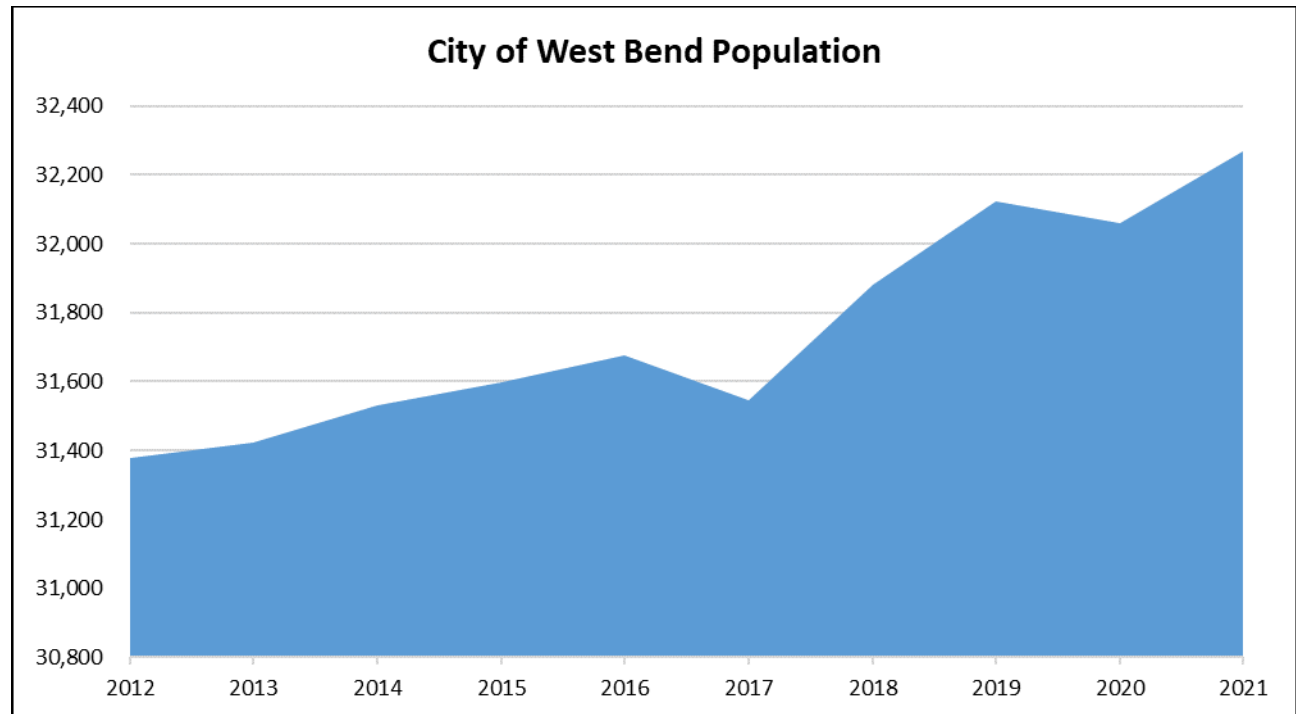
Year	A Population	B Personal Income	C Per Capita Personal Income		D Unemployment Rates		
			Washington	State of	City of	Washington	State of
			County	Wisconsin	West Bend	County	Wisconsin
2021	32,269	\$ 2,101,970,391	\$ 65,139	\$ 58,564	3.30%	3.00%	3.80%
2020	32,058	2,003,817,348	62,506	55,487	6.30%	5.90%	6.30%
2019	32,122	1,926,645,438	59,979	53,583	2.90%	2.70%	3.40%
2018	31,881	1,868,258,481	58,601	50,756	2.70%	2.50%	3.00%
2017	31,546	1,727,458,960	54,760	48,941	3.00%	2.80%	3.30%
2016	31,676	1,648,767,476	52,051	47,275	3.70%	3.50%	4.20%
2015	31,599	1,615,024,890	51,110	45,942	4.10%	3.80%	4.60%
2014	31,531	1,559,617,853	49,463	44,414	4.90%	4.60%	5.40%
2013	31,425	1,514,747,850	48,202	42,728	7.80%	5.70%	6.70%
2012	31,380	1,507,620,720	48,044	42,537	8.30%	6.10%	7.00%

A = Source - Department of Administration, State of Wisconsin

B = Personal Income is calculated by using City population multiplied by Per Capita Income - Washington County

C = Source - Bureau of Economic Analysis (2021 is an estimate)

D = Source - Bureau of Labor Statistics - Average of Local Area Unemployment Statistics





### TOP TEN LARGEST EMPLOYERS IN THE CITY OF WEST BEND

FIRM	TYPE OF BUSINESS/PRODUCT	ESTIMATED NUMBER OF EMPLOYEES
West Bend Mutual Insurance	Property/casualty insurance company	855
West Bend Joint School District No. 1	Elementary and secondary education	706
Washington County	County government and services	607
Wal-Mart	Retail	600
Serigraph Inc.	Commercial screen and lithograph printing	592
Cedar Community	Nursing and convalescent homes	500
St. Joseph's Hospital	Hospital	479
West Bend Clinic	Health care	400
YMCA Kettle Moraine	Community service, health and fitness	333
City of West Bend	Municipal government and services	316

Source: City of West Bend Official Statement for 2022A New Borrowing

### TOP TEN TAXPAYERS IN THE CITY OF WEST BEND

TAXPAYER	BUSINESS/PROPERTY	2021 ASSESSED VALUE
West Bend Mutual Insurance	Insurance	\$ 66,865,600
Froedtert Health Inc.	Medical Facility	\$ 45,555,200
Mills Fleet Farm	Retail	\$ 32,528,400
Meijer Stores	Retail	\$ 28,202,500
River Shores – Cast Iron Condo	Condominiums/Apts	\$ 23,764,800
Ireit West Bend (S Pick N Save)	Retail	\$ 18,507,500
Manitou Equipment (Gehl Company)	Office	\$ 17,564,400
Realty Income Properties (Wal-Mart)	Retail	\$ 16,705,000
Exchangeright Net (Pick N Save-N)	Retail	\$ 16,487,700
Paradise Pavilion (Kohl's and Hobby Lobby)	Retail	\$ 15,821,200

Source: City of West Bend Assessing Department

## CITY OF WEST BEND POLICIES

The Common Council has approved the following list of policies for the City of West Bend. These policies are utilized as a guide for financial purposes and for monitoring the overall operating budget for the City.

### **Fund Balance:**

The City of West Bend adopted the Fund Balance Policy in 2014 to serve as guidance or a guide to improve the unreserved/unassigned fund balance. This policy was updated in 2019 to incorporate the targeted median calculations completed by the auditors for the annual audit presentation. City Council approved a minimum of 17% of the subsequent year's budgeted general fund expenditures, with a targeted maximum of 10% above the median calculation completed during the annual audit. A 2/3 majority vote of the entire Common Council is required to declare a fiscal emergency and to authorize the fund balance percentage to fall below the 17% minimum percentage. This type of action also requires restoring the general fund balance to the minimum balance of 17% within a three-year period. If the fund balance is between the 17% and targeted maximum of 10% above the median calculation range, Common Council still needs a 2/3 majority vote to withdraw funds from the unassigned fund balance. The funds can only be used for capital projects or reducing the subsequent year's property tax levy. Management will assign any fund balance amount that exceeds the 10% above the median calculation targeted maximum for future capital projects or reduce the subsequent year's property tax levy. At the end of 2021, the City of West Bend was at 31.44%, as compared to 23.08% in 2016.

### **Debt Management Policy:**

The City of West Bend adopted the Debt Management Policy in 2014. This policy was also updated in 2019 to incorporate the median calculations completed by the auditors for the annual audit. This policy was approved to reduce the overall City's borrowing over the ensuing years. Common Council limited total general obligation debt to no higher than 20% of non-capital expenditures. Whenever the annual percentage is higher than the targeted 20%, it is the intent to reduce general obligation debt through refinancing or generating additional funds to pay down debt. Once under the target debt rate, a supermajority vote of the full Council is necessary for the City to exceed the target debt rate. The policy was updated to include that the percentage of debt limit to general obligation debt shall be 10% below the median calculation completed by the auditors during the annual audit. The policy also states that debt shall not fund operating expenses unless those expenses can be directly related to a capital project. In regards to refunding debt, advance refunding will be considered when a net present

value savings of at least 3% of the refunded debt can be achieved. At the end of 2021, the City of West Bend was at 20.75% of debt service to non-capital expenditures.

**Balanced Budget Policy:**

This new policy was adopted in 2017 by the City of West Bend Common Council as a recommendation from GFOA's *Building a Better Budget Document* book. This new policy states various ways that the General Fund Operating Budget, as well as all other funds (Special Revenue and Enterprise Funds) can be considered balanced:

- Total expenditures equal total revenues
- Total expenditures are less than total revenues
- Use of fund balance from previous years as a non-routine expenditure to fund upcoming budget year expenditures



The General Fund Operating Budget for 2023 is balanced, as total expenditures equal total revenues.

**Investment Policy:**

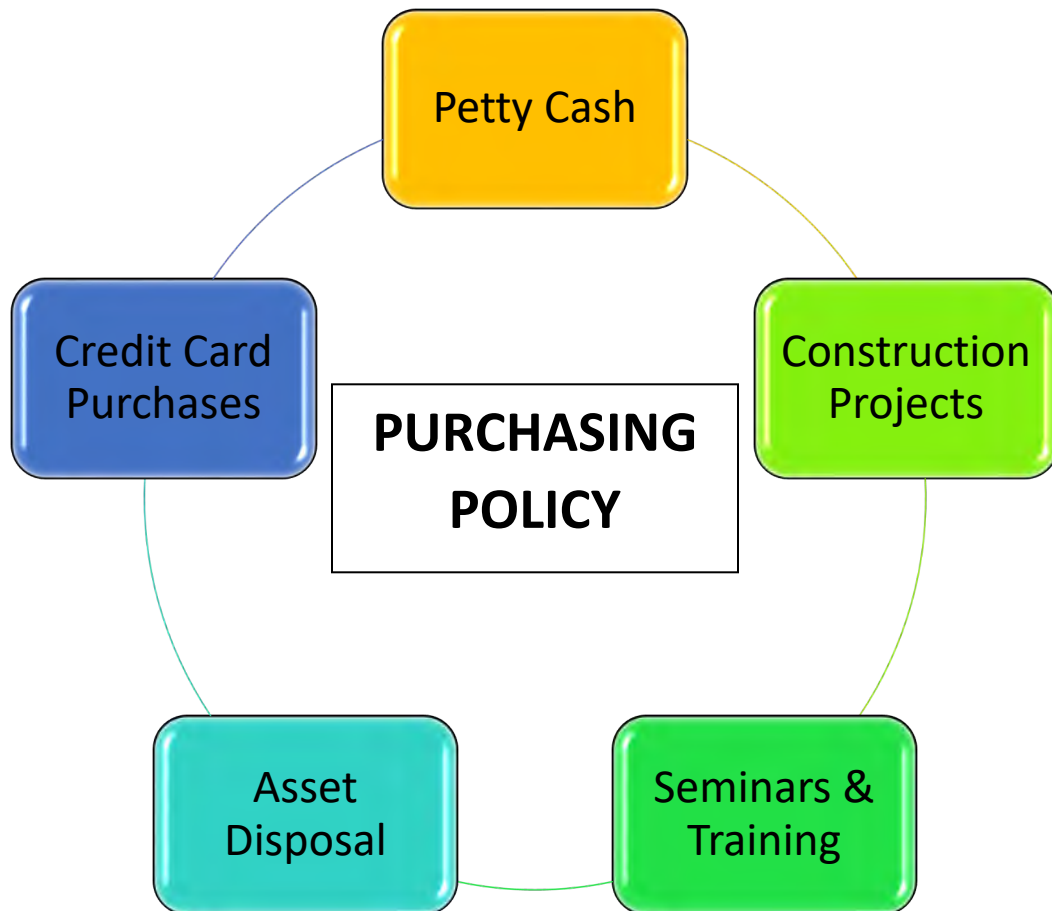
The City of West Bend has adopted an investment policy that is used as a guideline for the framework for the City's daily investment activities. The policy includes the scope, objectives, authority, standard of prudence, authorized institutions, investment type, collateralization, and diversification of investments. One key element that the investment policy requires is to follow the investment of City funds in accordance with Wisconsin State Statutes. The policy also requires that the investments be collateralized at 102% of the value of the City's investment.

**Purchasing Policy:**

The City of West Bend management updated the purchasing policy in 2015 to incorporate new credit card purchasing guidelines and the new credit card rebate program being implemented. The policy states the City's guidelines on the following topics:

- General purchasing guidelines
- Purchasing procedures (purchase order workflow approval)
- Purchase of goods and services that are non-public works construction

- Public Works construction
- Special procurement procedures
- Seminars, training, and travel expenses
- City Hall petty cash purchases
- Department petty cash purchases
- Internet purchases
- Credit card purchases
- Disposal of surplus property



## 2023 BUDGET PROCESS

The budget process begins after the completion of the annual financial statement audit presentation by the City’s auditors, usually about mid-June. The budget starts with an introductory email for all of those individuals and department heads involved in preparing the annual budget. The City Administrator and the Finance Department provide information and guidelines for compiling the individual department budgets, such as employee merit increases and WI Retirement rates. Finance and Administration answer any budget questions that departments had based on the information that was emailed out. The Budget Calendar is provided in the budget materials and highlights all of the important dates involved with the budget process.

Each department is responsible for preparing its respective department’s budget. Once all of the department budgets are turned into the Finance Department, the City Administrator and Finance Department meet with each department to review its budget requests. Budget cuts and additions are discussed and proposed at these meetings. The Finance Department then compiles the Budget Document.

The City Administrator presented the preliminary budget at the Common Council meeting on October 3<sup>rd</sup>. Common Council members have an opportunity to review the budget and schedule time with Administration to have any questions answered regarding the budget. An additional meeting was scheduled for a more detailed look at each respective department’s budget on October 10<sup>th</sup> for the 2023 Operating Budget. The Common Council had one more opportunity to ask budget questions at the October 17<sup>th</sup> meeting.

A summary Operating Budget is published in the West Bend *Daily News* in accordance with Wisconsin State Statutes. A public hearing is held mid-November for public comment on the budget. Common Council adopts the Operating Budget via resolution following the public hearing.

The following page is the City of West Bend’s Budget Calendar for 2023.





## BUDGET CALENDAR

June 20	2021 Audit presentation by Baker Tilly to Council
July 6	Budget materials emailed out to Department Heads
July 25	2023 Budget projections presentation to Council
August 12	Department budgets are due to Finance Department
August 15	Capital Projects Budget reviewed by Council
August 12 – September 9	Finance Department and City Administrator prepare budget document and summaries
August 31	Water, Sewer, Library, Recreation, and Communications budgets are due to Finance Department
September 7 – 16	Jay and Carrie meet with Department Heads to discuss budget requests
September 26	Tax Increment Financing/Debt presentation by Ehlers to Council
October 3	Present budget to Council
October 10	Special Finance Committee meeting to review 2023 Budget
October 17	Public notice is submitted
November 7	Official public hearing on budget and adoption by Council
December 19	TIF Budgets are approved by Council

Following the budget adoption, the budget may be amended only by a 2/3 majority vote of the Common Council. All additional appropriations of the original budget need to have Common Council approval by resolution. Transfers within departments can be made with approval from the City Administrator and Finance Director. Formal budget changes are required to be published in the official newspaper within 10 days of approval.



## FUND TYPES AND ACCOUNTING BASIS

Funds are organized as major funds or non-major funds within the governmental and proprietary funds. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

### Governmental Funds:

Governmental funds use the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or within sixty days after fiscal year end. Expenditures are recorded when the related fund liability is incurred. The following are the City’s governmental funds:

Fund	Major Fund	Description	Appropriated	Included in Budget
General	Yes	Accounts for operations of the City	Yes	Yes
Debt Service	Yes	Accounts for principal and interest on long-term debt obligations of the City	Yes	Yes
Taxi	No	Taxi revenue and expenses are recorded	Yes	Yes
Library	No	Accounts for library activities	Yes	Yes
Communications	No	Accounts for cable television and social media activity	Yes	Yes
Economic Development	No	Accounts for loans issued by the City for development	Yes	Yes
Park Trust Development	No	Accounts for park & rec donations and dog park activity	No	No
Recreation	No	Accounts for park & rec programs and activities	Yes	Yes
EMS FAPS Grant	No	Accounts for fire department grant activity	No	No
Capital Projects	No	Accounts for City’s capital expenditure program	No	Yes



Fund	Major Fund	Description	Appropriated	Included in Budget
TIF 3 – 15	No	Accounts for respective TIF activity	No	Separate Budgets
Room Tax	No	Accounts for tourism and room tax revenues	Yes	Yes
American Rescue Plan	No	Accounts for projects funded by American Rescue Plan Act (ARPA) grant funds	Yes	Yes

**Proprietary Fund Types:**

Proprietary fund types use the accrual basis of accounting. These funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with the fund’s principal ongoing operations. Revenues are recognized when earned, and expenses are recorded as soon as they result in liabilities. The following are the City’s proprietary funds:

Fund	Major Fund	Description	Appropriated	Included in Budget
Sewer	Yes	Accounts for operations of the sewer system	Yes	Yes
Water	Yes	Accounts for operations of the water system	Yes	Yes

**OPERATIONS AND ACCOUNTING FUND STRUCTURE**

The next page shows a graph of all of the departments funded by the General Fund and their respective allocations to other funds within the City’s Operating Budget. Each department’s allocation charged out to other funds is determined from the approximate time that is spent performing duties for that respective fund. For example, if an employee receipts utility payments in the Finance Department, a portion of the employee’s salary is allocated to the Water and Sewer Utilities based on the amount of time that individual spends receipting utility payments.



**OPERATIONS AND ACCOUNTING FUND STRUCTURE**

DEPARTMENT	Governmental Funds						Enterprise Funds	
	General	Comm.	Library	Room Tax	TIF's	Other	Sewer Utility	Water Utility
<b>GENERAL GOVERNMENT</b>								
Council	✓	✓					✓	✓
Mayor	✓	✓					✓	✓
Attorney	✓	✓	✓				✓	✓
Administration	✓	✓					✓	✓
Clerk	✓	✓		✓			✓	✓
Human Resources	✓	✓	✓	✓		✓	✓	✓
Elections	✓	✓					✓	✓
Finance	✓	✓	✓	✓			✓	✓
Independent Audit	✓	✓	✓	✓	✓	✓		
A/R Collection Agency	✓							
Other Finance	✓							
Assessor	✓							
Municipal Building Maintenance	✓		✓				✓	✓
Information Technology	✓	✓					✓	✓
GIS	✓						✓	✓
Parking Authority	✓							
Other General Government	✓							
<b>PUBLIC SAFETY</b>								
Police	✓							
Fire	✓							
Emergency Communications - 911	✓							
Building Inspection	✓							
<b>PUBLIC WORKS</b>								
Public Works Administration	✓							
Streets and Related Facilities	✓							
Snow and Ice Control	✓							
Street Maintenance	✓							
Traffic Control	✓							
Street Lighting	✓							
Storm Sewers	✓							
Sanitation	✓							
Sanitary Landfill	✓							
Recycling	✓							
Engineering	✓						✓	✓
Vehicle Maintenance	✓						✓	✓
Airport	✓							
<b>CULTURE &amp; RECREATION</b>								
Park and Rec - Public Areas	✓							
Park and Rec - Administration	✓							
Park and Rec - Summer Recreation	✓							
Park and Rec - Other Summer	✓							
<b>CONSERVATION &amp; DEVELOPMENT</b>								
Forestry	✓							
Lac Lawrann Conservancy	✓							
Economic Development	✓			✓			✓	✓
Department of Development	✓						✓	✓
<b>OTHER</b>								
Contingency	✓							
<b>TRANSFERS OUT</b>								
Transfer to Other Funds	✓							

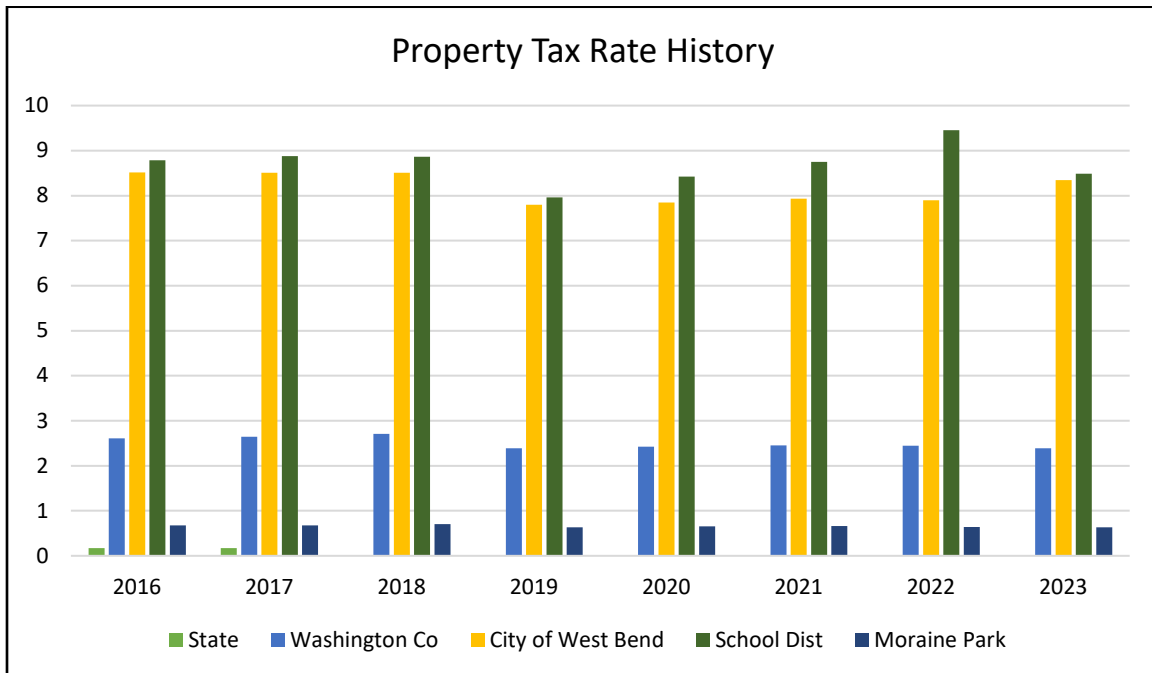


## MAJOR REVENUE SOURCES AND TRENDS

### Property Taxes:

Property taxes are recognized as revenue in the succeeding year after it is levied when services levied are provided. Property taxes are levied upon all City property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. Property taxes are the largest revenue source used to pay for operating and debt service expenditures. The following is the property tax rate history from 2016 to the current year for the various tax entities:

Year	State	Washington Co	City of West Bend	School District	Moraine Park Tech College
2016	.170180494	2.609180766	8.514620972	8.788072394	.673660261
2017	.174208548	2.645964927	8.508324975	8.880221925	.673240398
2018	.000000000	2.707966711	8.510041621	8.864332979	.706106522
2019	.000000000	2.389153304	7.794263980	7.958458687	.634685379
2020	.000000000	2.422767013	7.850427425	8.424614695	.651845680
2021	.000000000	2.456359907	7.929792909	8.751571148	.664358083
2022	.000000000	2.442551951	7.898031150	9.457095628	.637280739
2023	.000000000	2.388419060	8.343695014	8.488161730	.635233648



The City of West Bend was been able to maintain a property tax rate of \$8.51 from 2016-2018. The City completed a revaluation during 2018 that increased assessed values on average 12%. The City's tax rate decreased in 2019. From 2019 to 2022, the tax rate stayed relatively the same. The 2023 Budget raises the tax rate due to the addition of staff.

**Room Tax:**

Room tax is collected by the City and supports the Room Tax Fund to account for tourism and marketing expenses. This is the 8% lodging tax imposed by the City on hotel visitors. The City Tourism Commission determines the allocation of room tax collections to be utilized for general government expenses and contracted payment to the Communications Fund for marketing. The remaining funds are distributed by the Tourism Commission for tourism grants, etc. The estimated room tax revenue budget is calculated using an average of actual collections.

**Intergovernmental Revenues:**

Intergovernmental revenues are payments from other governmental units. The significant payments from the State are state shared revenue, expenditure restraint, personal property aid, computer aid, transportation aid, recycling assistance, fire insurance taxes, and Taxi grants. Below is a brief explanation of the various revenues listed above:

- The **State Shared** revenue payment amount is determined by the State and what is available in the State's budget to distribute to each municipality.
- The **Expenditure Restraint** payment to the City is based on a formula that restricts the rate of growth of the General Fund expenditures to a limit that considers inflation and growth in net new construction. The City of West Bend will be able to qualify for the expenditure restraint payment in 2024.
- **Personal Property Aid** is a new source of funds in 2019 from the State due to the elimination of *the Non-Manufacturing Personal Property Category – Machinery Tools and Patterns Section*. The State provides the estimated payment.
- **Computer Aid** is an additional aid payment from the State. It is calculated by the State based on the value of computers used in business and commerce.
- **Transportation Aid** revenue reimburses the City for costs of operating the City's transportation system, which includes maintenance and traffic enforcement. This amount is formula based and is also calculated by the State and fluctuates annually.
- **Recycling** grant funding is also determined by the State's budget and fluctuates annually.
- **Fire Insurance Taxes** are distributed by the Department of Commerce. The payment is calculated based on the 2% Fire Department Dues Program. The City also receives a percentage of the dues from the Town of Barton and the Town of West Bend due to the City providing service to these respective towns.
- **Taxi Grant** funding is from both State and Federal reimbursement grants. The amount fluctuates annually for the grants and usually averages about 53-54% of Taxi's operating

budget. For the 2023 Taxi Budget, the remaining federal American Rescue Plan funds will be used in addition to the normal Federal Taxi grant that aids in funding the program.

**Licenses and Permits:**

Licenses and permit revenues are revenues derived from permits for building, licenses issued by the City, and other various permits issued by the Building Inspection Department. Building and other various permits vary annually based on the construction activity of the City and the local economy. Budgeted building permit revenue decreased for the 2023 budget. The revenue budget is estimated using anticipated construction activity for the upcoming year.

Communications collects quarterly franchise fees from Charter Communications and AT&T. These annual fees are charged to a private cable television company as compensation for using public property that the City owns as right-of-way for its cable. Communications receives 4.0% of the gross receipts from Charter and AT&T. The revenue budget is calculated using trend analysis for the last couple of years of what was actually collected. The State is offering video service provider aid for the year 2023 that equals 1% of the video service provider gross receipts from 2021 in order to provide assistance for the decrease in franchise fees collected.

**Public Charges for Services:**

One major component of Public Charges for Services revenue is ambulance fees. Ambulance fee rates were last increased effective January 1, 2017. A modified collection process was also implemented in December of 2016 to increase the amount of ambulance fees collected by the City. The City is using the State Debt Collection Program to collect ambulance invoices that the outside ambulance billing service referred back to the City for further collection. Since the City has implemented this program, \$664,019 has been collected through September 2022. The ambulance fee revenue budget is calculated by using the estimated net ambulance revenue plus an additional low percentage. The budget amount was increased in 2023 due to the anticipation of increasing ambulance fees in 2023.

These are other sources of revenue from this category (*Please see individual department detail on how the budget amount was determined*):

- Fees charged from various departments to the public
- Fire and police department false alarm fees
- Vehicle maintenance outside services revenue from taxi repairs
- Various park fees and rentals
- Recreation Fund activity programs and beach revenue



**Intergovernmental Charges for Services:**

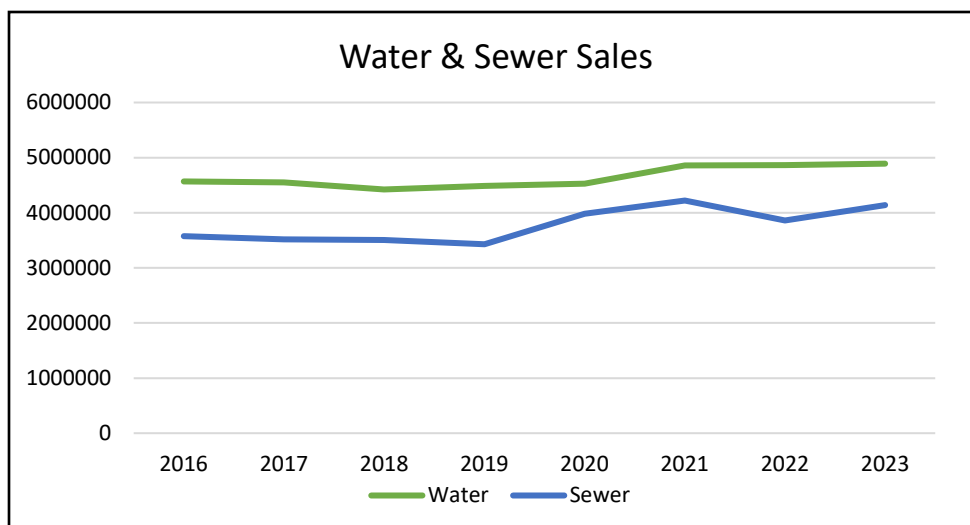
The City of West Bend has contracts with the Town of Barton and the Town of West Bend to provide local fire protection and paramedic services. The contract with the Town of Barton expires at the end of 2024. The contract with the Town of West Bend expires at the end of 2022. Both contracts are renegotiated near the end of their terms.

**Water and Sewer Charges:**

User fees for water and sewer usage primarily support the Water and Sewer Utilities. The Water Utility provides water service to the City of West Bend and a small portion of the Town of Barton residents adjacent to the corporate boundaries of the City of West Bend. The Water Utility current rates were implemented in April 2021. The average increase was 7.55%. Rates were increased on April 1, 2011, prior to this recent change.

The Sewer Utility provides sewer service to the City of West Bend, Wallace Lake, Silver Lake, and outside waste haulers. The Sewer Utility rates have been in effect since January 1, 2020. The Sewer Utility has a sewer rate study performed by Baker Tilly every two years. This study is presented to Council, and then a recommendation is made to maintain the current rates or implement the recommended rate changes that are being proposed by Baker Tilly. The Board of Public Works and Common Council approved an 11.92% increase in Sewer rates that went into effect on January 1, 2020. The Water and Sewer Utility revenue budgets are estimated using trend analysis looking back at a minimum of three years actual amounts.

The below chart shows the history of both water and sewer revenues from 2016 to the current budgeted year. From 2016 through 2021, the actual amounts are used. For years 2022 and 2023, the budgeted amounts are used.



## TAX LEVY INFORMATION



### What do you get for your City Tax Dollars?

This year, when you get your tax bill, 42% will go towards all the services you have come to expect from the City of West Bend. The other 58% goes towards the West Bend School District, Washington County, and Moraine Park Technical College.

In West Bend, the average home (not including condominiums) is assessed at **\$203,000**. The owners of such a home would pay about **\$1,693.02** a year. This is the cost for all of the City of West Bend services, not including user-based utilities.

### Here is a breakdown of the City services on your tax bill:

<p><b><u>Police Protection:</u></b> The West Bend Police Department works with the public to enforce the law, prevent crime, and preserve the peace. In 2021, the Police Department responded to 15,198 calls for service. The 55 sworn officers, 9 dispatchers, and clerical support staff worked with residents, businesses, schools, and community organizations to keep West Bend one of the safest communities in the State of Wisconsin.</p>	<p><b>\$452.97</b></p>
<p><b><u>Fire Protection and Emergency Medical Services:</u></b> The Fire Department has three fully staffed fire stations with 49 professionally trained personnel. West Bend has the only 24/7 fully staffed paramedic and firefighter units in Washington County. They provide fire prevention, fire suppression, and emergency rescue services.</p>	<p><b>\$314.49</b></p>
<p><b><u>General Government:</u></b> Many of the City’s staff provide support to the general public and other City employees at City Hall. This includes Human Resources, Assessors, Finance, Clerk, Information Technology, Administration, Building Maintenance, and GIS Departments.</p>	<p><b>\$281.51</b></p>
<p><b><u>Public Works/Engineering:</u></b> Services include the maintenance of over 500 lane miles of roads, storm sewer management facilities, pothole patching, road crack sealing, flood control, street striping, pavement repair, maintenance of City owned street lights, maintenance/repair of traffic signal lights (all intersections), street signs, maintenance of all City vehicles, and maintenance of two dams. The City of West Bend also has an in-house and contracted engineering staff.</p>	<p><b>\$164.15</b></p>
<p><b><u>Debt:</u></b> The City typically borrows ~ \$3.0M in new debt annually and pays toward past debt. This debt includes costs for road maintenance along with new vehicles and equipment needed to maintain the City’s infrastructure.</p>	<p><b>\$191.39</b></p>
<p><b><u>Library:</u></b> The West Bend Community Memorial Library is supported 57.12% by local taxes to provide a fully staffed expanded library with a circulation of over 400,000 materials annually. The Library provides the</p>	<p><b>\$47.66</b></p>



community with a variety of services including internet access, wireless internet access, programs on a variety of topics, exam proctoring, notary services, and meeting room space. Additionally, the library provides a wide selection of digital resources.	
<b><u>Parks &amp; Forestry:</u></b> Management and maintenance of 1,427 acres of parkland and open space and over 25 miles of trails in 37 park properties. These facilities host over 50 annual community special events and hundreds of facility rentals. The Forestry Department maintains over 12,000 street trees, along with those in public areas. The department replants about 250 new trees per year.	<b>\$93.26</b>
<b><u>Department of Development/Building Inspections:</u></b> The planning function provides for the orderly development of West Bend. Our Development Department works with businesses to expand job opportunities for residents and bring new developments to expand the City’s business community. Building inspection makes sure all buildings are up to state and local codes providing safe residential, commercial, and industrial properties for everyone.	<b>\$30.96</b>
<b><u>Airport:</u></b> The City of West Bend is home to a municipal airport providing a unique opportunity for transportation to airplane enthusiasts and business travelers.	<b>\$7.91</b>
<b><u>Executive:</u></b> The City has eight elected Alderpersons and a Mayor who provides the mission and vision while working on a part-time basis.	<b>\$2.60</b>
<b><u>Sanitation:</u></b> The Public Works Department is responsible for the weekly refuse collection for all single unit to four unit dwellings and condominiums within the City limits. They also manage and maintain the on-site drop-off yard, City organic landfill, storm sewer catch basins, collection of leaves and brush, City streets, and handle other projects that arise. The City contracts to a private service provider for bi-weekly recycling collection.	<b>\$78.24</b>
<b><u>Snow Plowing:</u></b> The Public Works Department is responsible for plowing and salting over 500 lane miles of City streets and alleyways. Tracking storm conditions helps to determine if the anti-icing agent, salting operation, or plowing operation is needed and to what extent. The amount of tonnage used for a salting operation will vary per storm. To keep the roads as safe as possible during our long winter months, hills, curves, mains, and intersections are salted and/or plowed first, and secondary streets are handled second.	<b>\$24.78</b>
<b><u>Elections:</u></b> The City Clerk’s Department conducts spring and fall elections.	<b>\$2.37</b>
<b><u>Taxi:</u></b> The City contracts with a private firm to offer taxi service to those individuals in need.	<b>\$0.73</b>
<b>Total</b>	<b>\$1,693.02</b>

## 2023 BUDGET HIGHLIGHTS

The Budget Year 2023 had many positive outcomes for the Operating Budget:

- Compensation Plan study is implemented in each respective fund's budget
- Final budget book will be in GFOA format again, incorporating recommendations for improvement and new changes required through the Distinguished Budget Presentation Award program
- Added nine new firefighter positions in the Fire Department budget as recommended by the Fire Department analysis that was completed in 2021
- An additional Records Clerk position was added in the Police Department budget
- A new Planning Technician position was also added in Development
- Net new construction increased to 1.94%
- Increase in the Contingency Account of \$99,200
- Added \$1,445 to initial budget requests for the General Fund Budget; this includes adding a reasonable amount of funds to the Contingency account and decreasing the Local Share amount for Tax
- Increase of \$28,538 in Transportation Aids for the 2023 General Fund Budget
- Increase of \$200,000 in budgeted ambulance revenue due to a proposed rate increase
- The City of West Bend qualifies for the 2024 Expenditure Restraint payment
- The City was able to reduce overall health insurance costs by 1.16% by offering three health insurance plans next year to eligible employees
- Debt service levy shortfall paybacks from TIFs to the General Fund in 2023 and continuing for future years

There were also some challenges in preparing the 2023 Operating Budget:

- Decrease of \$56,307 in Shared Revenues/Expenditure Restraint for the 2023 General Fund Budget
- Loss of the inspection services contract for the Village of Kewaskum
- Using all of the allowable 2022 Municipal Levy Limit and prior year unused amounts
- Determining a comparable tax rate increase with the addition of the new positions in the Fire Department, Police Department, and Development





2023 **GENERAL FUND** BUDGET PROPOSED VS. ADOPTED SUMMARY

EXPENSES	Proposed Budget	Increases/ (Decreases)	Adopted Budget	Comments
Council	42,058	-	42,058	
Mayor	7,835	-	7,835	
Attorney	95,298	-	95,298	
Administration	100,130	-	100,130	
City Clerk	200,414	-	200,414	
Human Resources	2,935,957	-	2,935,957	
Elections	45,530	-	45,530	
Finance	398,259	-	398,259	
Independent Audit	56,361	-	56,361	
A/R Collection Agency	160,000	-	160,000	
Other Finance	5,050	-	5,050	
Assessor	319,769	-	319,769	
Municipal Building Maintenance	548,175	-	548,175	
Information Technology	447,012	-	447,012	
GIS	28,189	-	28,189	
Parking Authority	12,500	-	12,500	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,402,537</b>	<b>-</b>	<b>5,402,537</b>	
Police	8,649,881	1,500	8,651,381	Addition for Evertel Communications System
Fire	6,039,801	-	6,039,801	
Emergency Communications - 911	48,300	-	48,300	
Building Inspection	239,821	-	239,821	
<b>TOTAL PUBLIC SAFETY</b>	<b>14,977,803</b>	<b>1,500</b>	<b>14,979,303</b>	
Public Works Administration	176,604	-	176,604	
Streets and Related Facilities	916,809	-	916,809	
Snow and Ice Control	475,895	-	475,895	
Street Maintenance	336,720	-	336,720	
Traffic Control	52,816	-	52,816	
Street Lighting	784,500	-	784,500	
Storm Sewers	50,263	-	50,263	
Sanitation	134,237	-	134,237	
Sanitary Landfill	654,400	-	654,400	
Recycling	713,927	-	713,927	
Engineering	415,846	-	415,846	
Vehicle Maintenance	418,964	-	418,964	
Airport	151,930	-	151,930	
<b>TOTAL PUBLIC WORKS</b>	<b>5,282,911</b>	<b>-</b>	<b>5,282,911</b>	
Park and Rec - Public Areas	1,296,479	-	1,296,479	
Park & Rec - Administration	363,917	-	363,917	
Park & Rec - Summer Recreation	-	-	-	
Park & Rec - Other Summer	-	-	-	
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,660,396</b>	<b>-</b>	<b>1,660,396</b>	
Forestry	50,028	-	50,028	
Lac Lawrann Conservancy	80,702	-	80,702	
Economic Development	85,247	-	85,247	
Department of Development	269,518	-	269,518	
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>485,495</b>	<b>-</b>	<b>485,495</b>	
Contingency	-	99,200	99,200	Estimated Contingency amount
Salary Market Correction	-	-	-	
<b>TOTAL OTHER</b>	<b>-</b>	<b>99,200</b>	<b>99,200</b>	
Transfer to Taxi Fund	103,980	(90,055)	13,925	Increase of Taxi fares for 2023 reduced local share
<b>TOTAL TRANSFERS OUT</b>	<b>103,980</b>	<b>(90,055)</b>	<b>13,925</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 27,913,122</b>	<b>\$ 10,645</b>	<b>\$ 27,923,767</b>	



2023 BUDGET SUMMARY - ALL FUNDS

REVENUES	Governmental Funds			Enterprise Funds		Combined Totals
	General	Non-Major	Debt Service	Sewer	Water	
Taxes	17,992,204	1,360,755	3,429,846	-	-	22,782,805
Intergovernmental Revenues	3,441,685	2,589,556	-	-	-	6,031,241
Licenses and Permits	696,713	300,000	-	-	-	996,713
Fines, Forfeitures, and Penalties	407,600	-	-	-	-	407,600
Public Charges for Services	2,253,256	844,726	-	-	-	3,097,982
Utility Charges	-	-	-	4,419,600	5,280,709	9,700,309
Intergovernmental Charges for Services	479,943	-	-	-	-	479,943
Special Assessments	2,000	-	-	-	-	2,000
Investment Income	201,600	22,218	825	24,300	10,000	258,943
Miscellaneous Revenue	181,328	197,500	-	5,000	-	383,828
Other Financing Sources	2,267,438	13,925	-	-	-	2,281,363
Transfer From Fund Balance	-	45,636	328,096	-	-	373,732
<b>Total Revenues</b>	<b>\$ 27,923,767</b>	<b>\$ 5,374,316</b>	<b>\$ 3,758,767</b>	<b>\$ 4,448,900</b>	<b>\$ 5,290,709</b>	<b>\$ 46,796,459</b>
<b>EXPENSES</b>						
General Government	5,402,537	-	-	-	-	5,402,537
Public Safety	14,979,303	-	-	-	-	14,979,303
Public Works	5,282,911	1,323,837	-	-	-	6,606,748
Culture and Recreation	1,660,396	2,985,727	-	-	-	4,646,123
Conservation and Development	485,495	1,900	-	-	-	487,395
Capital Outlay	-	1,051,534	-	-	-	1,051,534
Contingency	99,200	-	-	-	-	99,200
Debt Service	-	-	-	-	-	-
Principal	-	-	3,005,000	-	-	3,005,000
Interest and Fiscal Charges	-	7,820	753,767	-	-	761,587
Utility Operating Expenses	-	-	-	3,571,936	3,447,370	7,019,306
Other Financing Uses	13,925	-	-	-	665,077	679,002
<b>Total Expenses</b>	<b>\$ 27,923,767</b>	<b>\$ 5,370,818</b>	<b>\$ 3,758,767</b>	<b>\$ 3,571,936</b>	<b>\$ 4,112,447</b>	<b>\$ 44,737,735</b>

<b>EXCESS (DEFICIT) OF REVENUES</b>						
<b>OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 3,498	\$ -	\$ 876,964	\$ 1,178,262	\$ 2,058,724
<b>FUND BALANCE, JANUARY 1</b>	\$ 10,459,430	\$ 3,060,682	\$ 452,954	\$ 42,388,502	\$ 31,664,442	\$ 88,026,010
<b>TRANSFER FROM FUND BALANCE</b>	\$ -	\$ (45,636)	\$ (328,096)	\$ -	\$ -	\$ (373,732)
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 10,459,430</b>	<b>\$ 3,018,544</b>	<b>\$ 124,858</b>	<b>\$ 43,265,466</b>	<b>\$ 32,842,704</b>	<b>\$ 89,711,002</b>

1 = General Fund includes Water Utility Tax Equivalent transfer of \$665,077; includes transfer of \$98,470 from TIF 4 for repayment of prior year's Debt on Levy; includes transfer of \$710,379 from TIF 5 for repayment of prior year's Debt on Levy; includes transfer of \$251,655 from TIF 7 for repayment of prior year's Debt on Levy; includes transfer of \$475,000 from TIF 9 for repayment of prior year's Debt on Levy; and includes transfer of \$26,857 from TIF 13 for repayment of prior year's Debt on Levy.

2 = General Fund includes budgeted transfer of \$13,925 to Taxi Fund



**ACTUAL AND BUDGET SUMMARY - ALL FUNDS**

	2021 Actual		2022 Budget		2023 Budget
<b>REVENUES</b>					
Taxes	21,370,851		21,327,075		22,782,805
Intergovernmental Revenues	5,391,963		5,123,676		6,031,241
Licenses and Permits	1,323,626		1,003,975		996,713
Fines, Forfeitures, and Penalties	344,529		407,600		407,600
Public Charges for Services	2,832,378		2,708,854		3,097,982
Utility Charges	10,147,004		9,413,709		9,700,309
Intergovernmental Charges for Services	455,016		465,916		479,943
Special Assessments	131,630		2,000		2,000
Investment Income	68,019		260,800		258,943
Miscellaneous Revenue	946,949		188,828		383,828
Other Financing Sources	1,723,273	1	1,724,966	2	2,281,363
Transfer From Fund Balance	-		271,944		373,732
<b>Total Revenues</b>	<b>\$ 44,735,238</b>		<b>\$ 42,899,343</b>		<b>\$ 46,796,459</b>
<b>EXPENSES</b>					
General Government	4,699,107		4,954,350		5,402,537
Public Safety	14,433,369		13,407,797		14,979,303
Public Works	6,022,108		6,258,937		6,606,748
Culture and Recreation	3,894,504		4,291,512		4,646,123
Conservation and Development	387,687		405,975		487,395
Capital Outlay	34,109		32,810		1,051,534
Contingency	-		506,234		99,200
Debt Service					
Principal	2,840,000		2,945,000		3,005,000
Interest and Fiscal Charges	676,115		642,906		761,587
Utility Operating Expenses	8,165,120		6,644,640		7,019,306
Other Financing Uses	936,774	1	673,363	2	679,002
<b>Total Expenses</b>	<b>\$ 42,088,893</b>		<b>\$ 40,763,524</b>		<b>\$ 44,737,735</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,646,345</b>		<b>\$ 2,135,819</b>		<b>\$ 2,058,724</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 83,515,790</b>		<b>\$ 86,162,135</b>	3	<b>\$ 88,026,010</b>
<b>TRANSFER FROM FUND BALANCE</b>	<b>\$ -</b>		<b>\$ (271,944)</b>		<b>\$ (373,732)</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 86,162,135</b>		<b>\$ 88,026,010</b>		<b>\$ 89,711,002</b>

1 = Includes Water Utility Tax Equivalent transfer of \$646,953 from the Water Utility to the General Fund

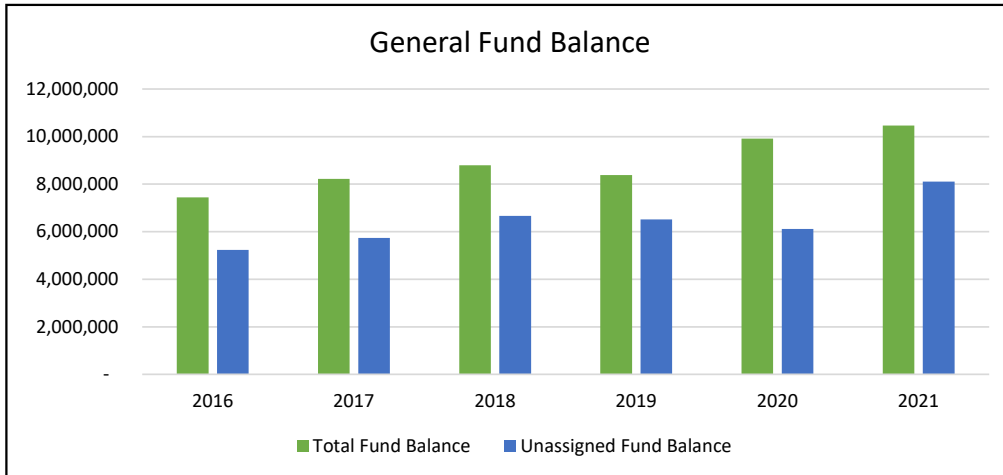
2 = Includes Water Utility Tax Equivalent budgeted transfer of \$673,363 from the Water Utility to the General Fund; includes budgeted transfer of \$341,140 from TIF 5 to the General Fund for repayment of prior year's Debt on Levy; includes budgeted transfer of \$6,747 from TIF 7 to the General Fund for repayment of prior year's Debt on Levy; and includes budgeted transfer of \$498,716 from TIF 9 to the General Fund for repayment of prior year's Debt on Levy.

# **GENERAL FUND BUDGET**

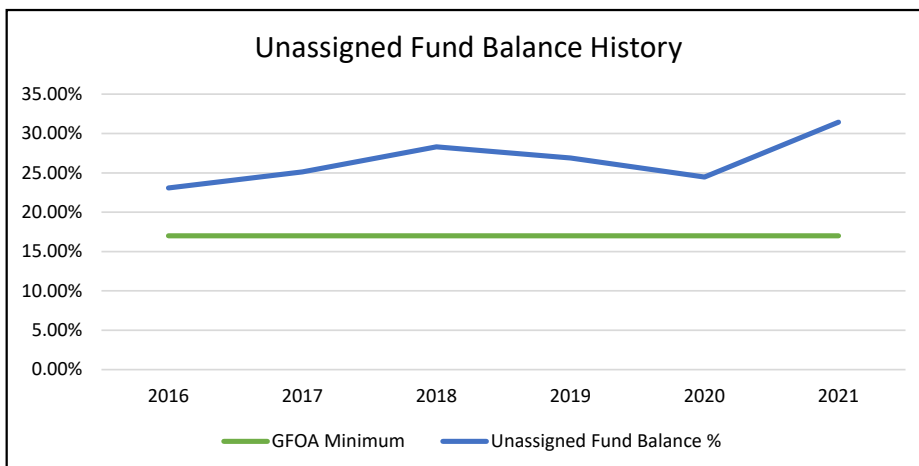


The City of West Bend has seen an increase in the unassigned fund balance over the past few years due to budget savings from health insurance and salaries as well as being more cautious of spending. There was savings in health insurance costs for the year ending 2016, which helped increase the unassigned fund balance in that respective year. There were also savings in several departments due to open positions and overall mindful spending. In 2019, the unassigned fund balance decreased due to unanticipated landfill expenses and higher health insurance claims being paid in the fourth quarter. In 2020, the unassigned fund balance decreased due to an increase in the nonspendable fund balance as well as a reduction of revenues due to COVID-19. The City amended their Fund Balance policy and ordinance in 2019 that states the unassigned fund balance shall be maintained at the GFOA recommended minimum of 17% of the next year's budget and with a targeted maximum of 10% above the median calculation completed during the annual audit. The City of West Bend's unassigned fund balance has increased from 23.08% in 2016 to 31.44% in 2021. The graph below displays the total fund balance and unassigned fund balance amounts from 2016-2021. The second graph below displays the unassigned fund balance history as a percentage of next year's expenditures.

	2016	2017	2018	2019	2020	2021
Total Fund Balance	7,438,604	8,223,032	8,793,147	8,380,583	9,912,380	10,459,430
Unassigned Fund Balance	5,238,255	5,733,777	6,663,918	6,518,409	6,111,131	8,105,022



	2016	2017	2018	2019	2020	2021
GFOA Minimum	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%
Unassigned Fund Balance %	23.08%	25.11%	28.31%	26.87%	24.48%	31.44%





**2023 GENERAL FUND BUDGET SUMMARY**

REVENUES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Taxes	16,700,372	16,773,125	16,768,579	17,992,204
Intergovernmental Revenues	3,705,402	3,449,223	824,301	3,441,685
Licenses and Permits	1,019,882	733,450	606,849	696,713
Fines, Forfeitures, and Penalties	344,529	407,600	177,111	407,600
Public Charges for Services	2,177,514	2,033,290	1,225,473	2,253,256
Intergovernmental Charges for Services	455,016	465,916	232,958	479,943
Special Assessments	131,630	2,000	18,442	2,000
Investment Income	(18,726)	201,900	(150,517)	201,600
Miscellaneous Revenue	911,839	176,328	109,920	181,328
Other Financing Sources	980,418	1,539,966	1,409,921	2,267,438
Transfer from Fund Balance	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 26,407,876</b>	<b>\$ 25,782,798</b>	<b>\$ 21,223,037</b>	<b>\$ 27,923,767</b>

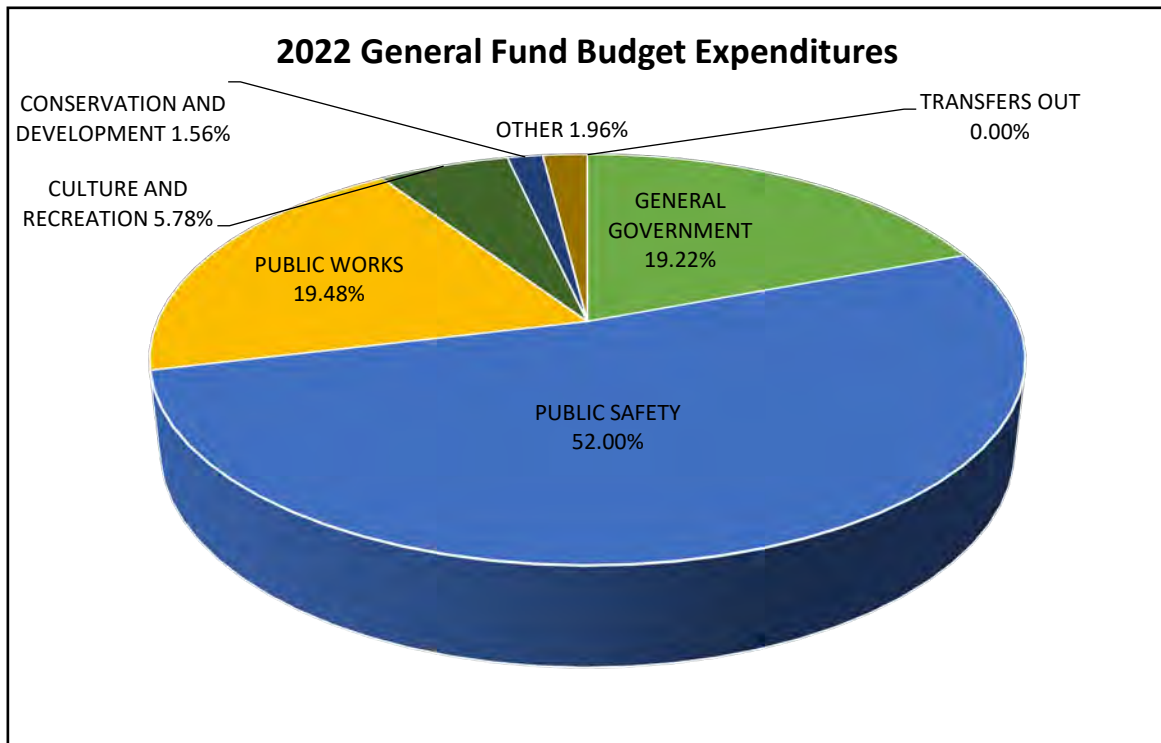
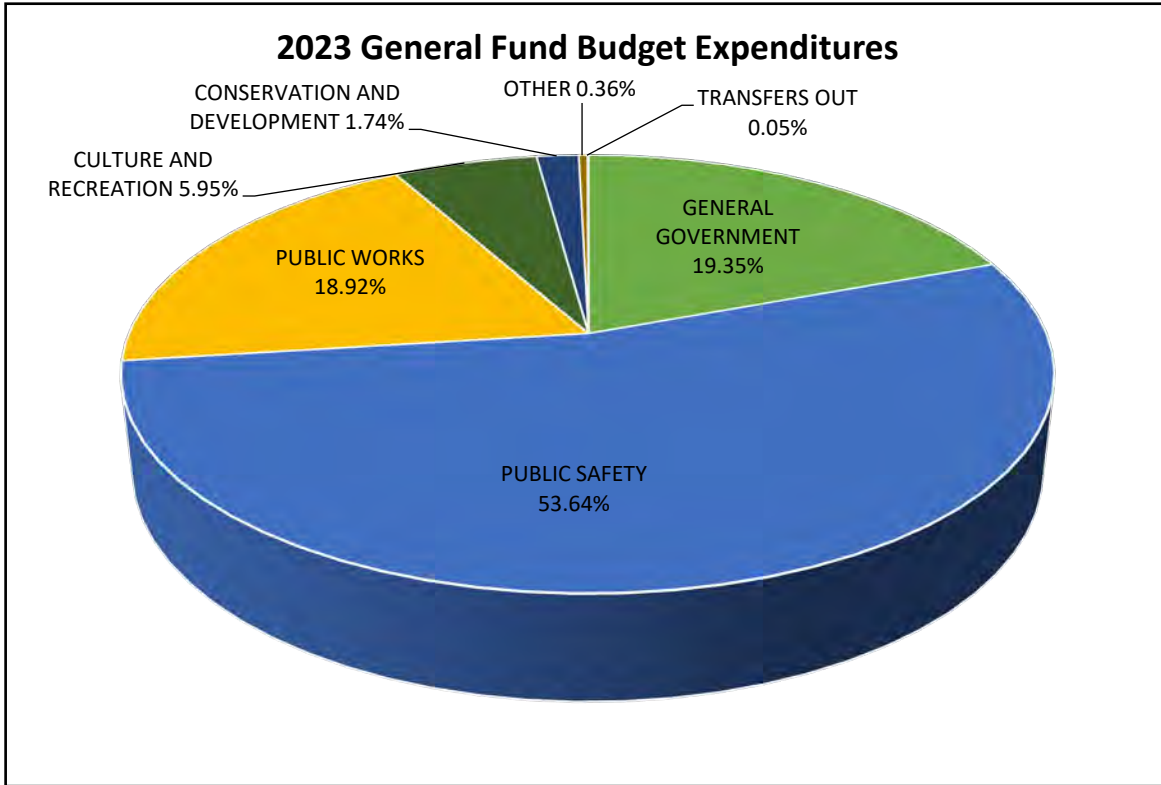
EXPENSES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Council	38,640	41,370	21,633	42,058
Mayor	8,023	8,690	2,802	7,835
Attorney	232,936	95,298	89,203	95,298
Administration	70,193	67,768	52,710	100,130
City Clerk	183,171	188,141	53,927	200,414
Human Resources	2,667,021	2,917,981	1,553,320	2,935,957
Elections	25,150	54,291	21,388	45,530
Finance	335,284	347,762	186,572	398,259
Independent Audit	42,371	38,460	36,959	56,361
A/R Collection Agency	165,675	130,000	2,736	160,000
Other Finance	8,276	3,050	(10,754)	5,050
Assessor	243,659	289,083	142,252	319,769
Municipal Building Maintenance	476,968	508,285	212,969	548,175
Information Technology	168,363	225,662	84,112	447,012
GIS	23,911	26,009	12,897	28,189
Parking Authority	6,704	12,500	5,312	12,500
Other General Government	2,762	-	133	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4,699,107</b>	<b>4,954,350</b>	<b>2,468,171</b>	<b>5,402,537</b>
Police	7,711,702	8,130,309	3,606,509	8,651,381
Fire	6,511,824	5,009,007	2,280,408	6,039,801
Emergency Communications - 911	21,696	52,700	26,332	48,300
Building Inspection	188,147	215,781	90,027	239,821
<b>TOTAL PUBLIC SAFETY</b>	<b>14,433,369</b>	<b>13,407,797</b>	<b>6,003,276</b>	<b>14,979,303</b>
Public Works Administration	97,493	174,614	43,000	176,604
Streets and Related Facilities	761,715	817,407	286,500	916,809
Snow and Ice Control	289,115	491,790	187,375	475,895
Street Maintenance	330,516	303,430	128,982	336,720
Traffic Control	117,748	52,716	70,989	52,816

CITY OF WEST BEND ~ 2023 Operating Budget



EXPENSES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Street Lighting	768,017	785,000	332,826	784,500
Storm Sewers	51,119	50,263	15,363	50,263
Sanitation	113,354	113,456	76,993	134,237
Sanitary Landfill	771,274	645,803	225,246	654,400
Recycling	535,746	661,519	273,367	713,927
Engineering	352,935	392,203	157,503	415,846
Vehicle Maintenance	341,736	394,228	168,200	418,964
Airport	356,643	139,685	22,593	151,930
<b>TOTAL PUBLIC WORKS</b>	<b>4,887,411</b>	<b>5,022,114</b>	<b>1,988,937</b>	<b>5,282,911</b>
Park and Rec - Public Areas	1,110,525	1,145,414	685,351	1,296,479
Park & Rec - Administration	327,940	344,914	137,723	363,917
Park & Rec - Summer Recreation	2,412	-	-	-
Park & Rec - Other Summer	5,945	-	-	-
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,446,822</b>	<b>1,490,328</b>	<b>823,074</b>	<b>1,660,396</b>
Forestry	47,134	50,028	25,711	50,028
Lac Lawrann Conservancy	56,920	56,930	35,078	80,702
Economic Development	71,887	77,133	247,189	85,247
Department of Development	208,176	217,884	104,947	269,518
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>384,117</b>	<b>401,975</b>	<b>412,925</b>	<b>485,495</b>
Contingency	-	182,014	-	99,200
Salary Market Correction	-	324,220	-	-
<b>TOTAL OTHER</b>	<b>-</b>	<b>506,234</b>	<b>-</b>	<b>99,200</b>
Transfer to Taxi Fund	-	-	-	13,925
Transfer to Capital Projects Fund	10,000	-	-	-
Transfer to OPEB Trust Fund	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,925</b>
<b>TOTAL EXPENSES</b>	<b>\$ 25,860,826</b>	<b>\$ 25,782,798</b>	<b>\$ 11,696,383</b>	<b>\$ 27,923,767</b>

<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 547,050</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 9,912,380</b>	<b>\$ 10,459,430</b>	<b>\$ 10,459,430</b>
<b>TRANSFER FROM FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 10,459,430</b>	<b>\$ 10,459,430</b>	<b>\$ 10,459,430</b>





**2023 GENERAL FUND REVENUE BUDGET**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b>TAXES</b>				
014114.411100 General Property Tax	16,638,667	16,717,376	16,720,894	17,941,438
014114.411110 Omitted Property Tax	-	-	-	-
014114.411400 Mobile Home Tax	54	53	25	50
014114.411410 Delinquent PP Chargeback	3,907	1,472	1,323	275
014114.411415 Real Estate Chargeback Rev	370	-	-	-
014124.412200 RoomTax	-	-	-	-
014134.413200 Housing Authority	39,137	39,000	35,435	35,000
014134.413400 Pyt in Lieu Tax Cell Towers	8,760	7,224	3,657	7,441
014184.418200 Interest on Delinquent PP Tax	3,171	2,000	1,249	2,000
014184.418300 Interest on Del Special Assess	6,306	6,000	5,996	6,000
<b>TOTAL TAXES</b>	<b>16,700,372</b>	<b>16,773,125</b>	<b>16,768,579</b>	<b>17,992,204</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
014324.432110 Public Safety Bulletproof Vest	2,063	1,600	-	1,600
014324.434150 FEMA Grant	15,534	-	3,437	-
014344.434100 Shared Taxes From State	1,096,331	1,140,543	-	1,140,069
014344.434110 Expenditure Restraint Program	460,104	456,733	-	400,900
014344.434200 Fire Insurance Tax	155,800	155,000	-	160,000
014344.434300 Exempt Computer Aid	112,095	112,095	-	112,095
014344.434400 Personal Property Aid	73,760	68,294	68,294	68,294
014354.432562 Sunrise Rotary Grant	3,000	-	-	-
014354.435200 Ambulance Grants	45,085	-	-	-
014354.435220 Law Enforcement Trng Rmbrmnt	7,040	8,000	-	8,000
014354.435230 Police Dept Grants	5,401	-	745	-
014354.435240 SAG-WEDC Grant	150,000	-	-	-
014354.435310 Road Allotment	1,194,447	1,158,717	577,754	1,187,090
014354.435320 Connecting Streets	130,020	130,235	65,117	130,400
014354.435400 Recycling Assistance	108,857	108,857	108,514	108,857
014354.435850 State of WI DOT Grant	-	-	-	-
014354.435900 Emerald Ash Borer Grant	25,000	-	-	-
014354.435950 WI Urban Wildlife Grant	5,000	-	-	-
014354.435951 Eisenbaun Trail Rehab Grant	3,267	-	-	-
014364.436100 Service to State Facilities	106,398	105,149	-	120,380
014374.435205 Election CARES Act	-	-	-	-
014734.473210 Fire Dept Public Education	6,200	4,000	440	4,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,705,402</b>	<b>3,449,223</b>	<b>824,301</b>	<b>3,441,685</b>
<b>LICENSES AND PERMITS</b>				
014414.441100 Liquor and Malt Beverage	85,225	53,450	62,485	64,210
014414.441200 Operator License	29,663	22,645	13,562	25,855
014414.441210 Weights & Measures License	16,014	15,765	55	16,165
014414.441220 Cigarette Licenses	3,400	3,100	3,200	3,300
014414.441230 Amusement Device License	8,905	7,755	7,720	8,160
014414.441250 Misc License	11,663	8,430	9,215	10,035
014414.441260 Nuisance Hunt License	-	-	-	-
014424.442100 Bicycle License	1,400	1,400	975	1,400
014424.442200 Dog License	19,872	19,750	16,318	19,915



**2023 GENERAL FUND REVENUE BUDGET**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
014424.442300 Cat Licenses	3,815	3,630	3,113	3,815
014424.442500 Chicken Licenses	450	450	400	450
014434.443100 Building Permits	264,305	210,000	210,177	180,000
014434.443150 Erosion Control Permit(DCD)	10,100	8,000	8,000	8,000
014434.443200 Electrical Permit	80,973	52,000	28,618	50,000
014434.443300 Plumbing Permit	79,990	73,000	57,989	68,000
014434.443400 State Building Permit Fee	1,520	2,000	440	1,500
014434.443500 Erosion Control Permit	7,800	6,500	2,200	6,250
014434.443600 Occupancy Permit	12,360	13,800	12,720	19,600
014434.443700 Heating Permits	63,760	41,500	12,463	40,000
014434.443900 Inspect Plan Examination Fees	35,447	32,000	22,703	30,000
014434.443910 Street Opening Permits	31,552	18,000	2,255	22,000
014434.443950 Inspection Service to Others	89,325	25,000	28,318	-
014444.444100 Inspection- Zone Permits & Fee	16,425	10,000	6,210	10,000
014444.444150 Econ/ComDvl Zoning Permits	5,925	5,075	4,540	5,075
014444.444200 Sign Permits	19,665	10,000	9,950	10,000
014494.449100 Sidewalk Permits	8,785	10,000	3,440	8,000
014494.449200 Stormwater Management Permits	7,230	3,000	8,210	5,000
014494.449400 Other Regulatory Permits/Fees	115	50	483	483
014494.449500 Engineering Inspection Fees	23,745	-	-	-
014494.449600 Engineering Plan Handling fees	20	-	-	-
014494.449800 Permit-DPW Garage Yard Drop	77,135	76,000	65,490	76,000
014494.449900 Engineering Grant of Privilege	1,500	1,000	-	500
014654.465400 Engineering Cemetery Site & Admin Serv	300	-	-	-
014684.468230 Engineering Plan Review Fees	1,498	150	5,600	3,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,019,882</b>	<b>733,450</b>	<b>606,849</b>	<b>696,713</b>
<b>FINES, FORFEITURES, AND PENALTIES</b>				
014494.449450 PrkPermits/Prkg Authority	18,429	19,000	17,606	19,000
014514.451100 Court Penalty Costs - Police	-	250	250	250
014514.451150 Jail Commitment Fee	409	250	445	250
014514.451200 Court Costs -Subpoena Fee/Atty	236	500	85	500
014514.451300 Parking Violations	62,994	68,000	48,357	68,000
014514.451304 Parking Violations-Prklots	225	100	40	100
014514.451900 Muni court Fines/Penalties	248,520	310,000	107,491	310,000
014524.452200 PD/Damages/Restitutions	9,839	5,000	1,659	5,000
014524.452240 Fire Dept Restitution	-	-	-	-
014524.452260 Asset Forfeiture-DOJ	-	-	-	-
014524.452270 Asset Forfeiture-LOCAL	-	-	-	-
014524.452300 Damages - Park Rec & Forestry	1,530	2,000	-	2,000
014524.452320 Damages - Public Works	-	-	-	-
014624.462130 Police Dpt Warrant Fees	2,347	2,500	1,178	2,500
<b>TOTAL FINES, FORFEITURES, AND PENALTIES</b>	<b>344,529</b>	<b>407,600</b>	<b>177,111</b>	<b>407,600</b>
<b>PUBLIC CHARGES FOR SERVICES</b>				
014614.461100 Clerk Fees	20	100	2,608	2,623
014614.461110 License Publication Fees	1,515	1,266	1,224	1,214
014614.461200 Treasurer Fees	16,100	15,050	6,850	16,050



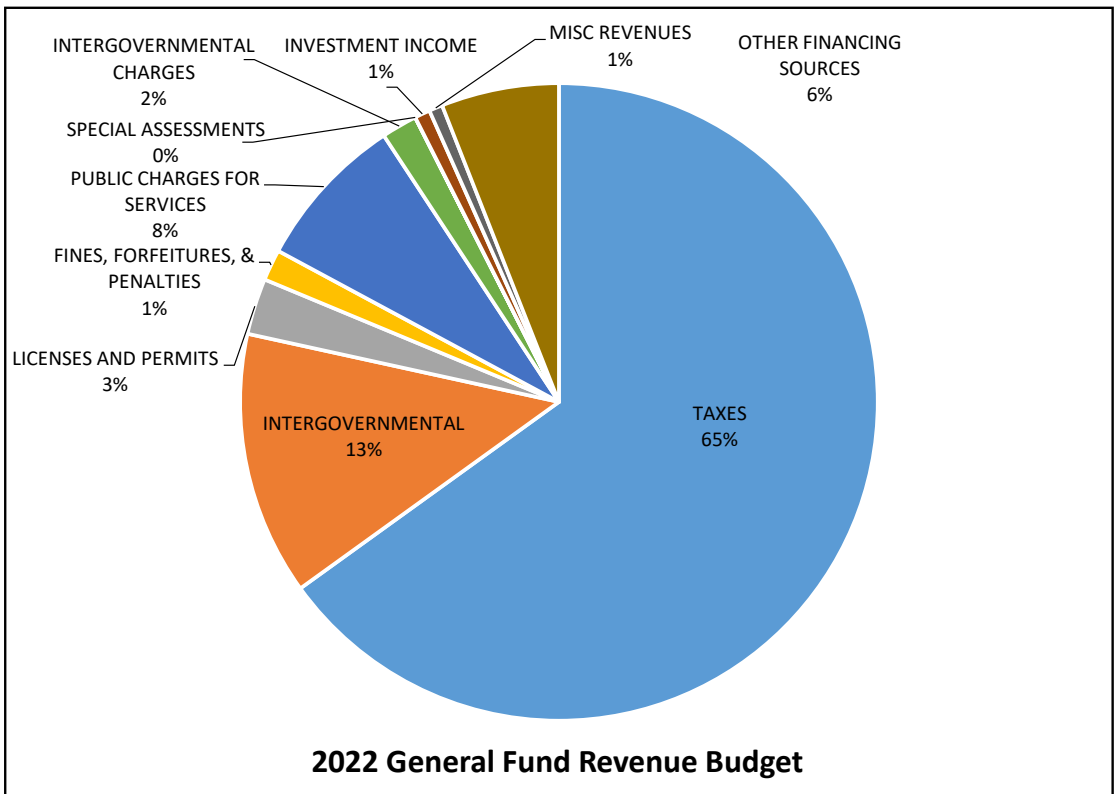
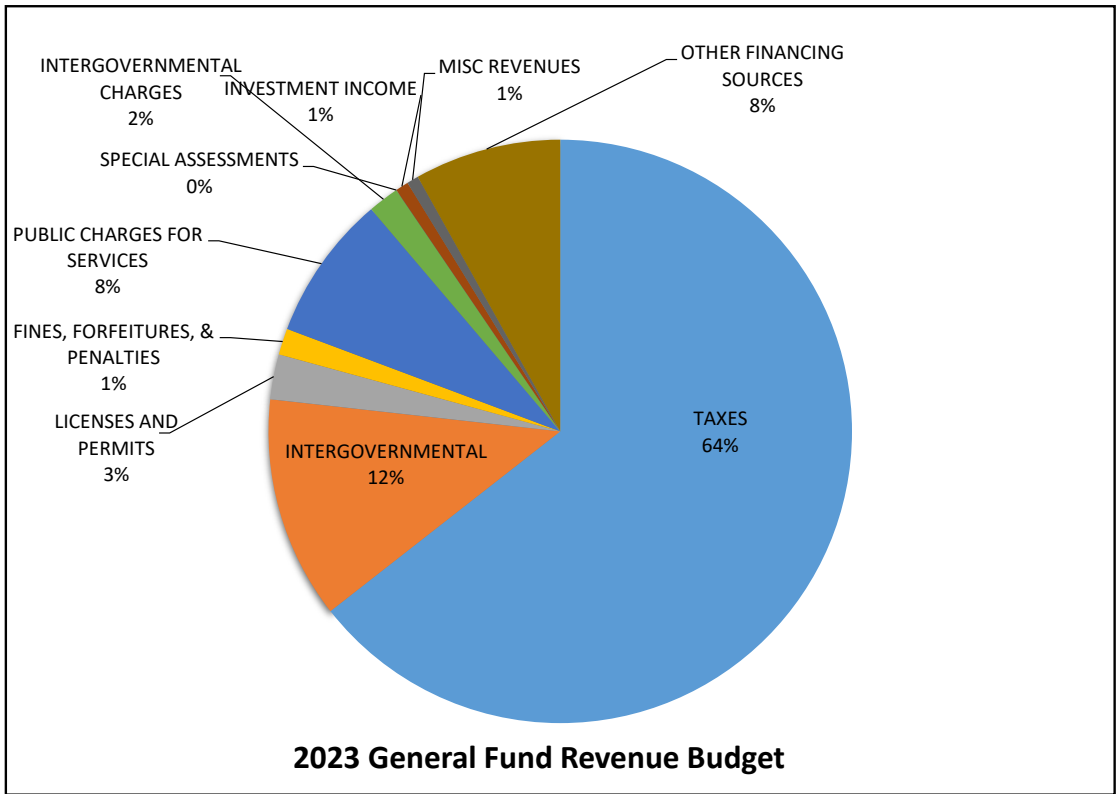
**2023 GENERAL FUND REVENUE BUDGET**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
014614.461210 NSF Fees	1,520	1,600	680	1,600
014614.461300 Assessor Fees	47	150	-	50
014614.461400 Payroll fees	287	260	115	260
014614.461500 Inspec Copy/House No. Rev	544	400	158	360
014614.461550 Economic Dv Copy Chrgs	-	20	-	20
014614.461600 Engineering Copy Revenue	127	5	-	5
014614.461900 Miscellaneous Dept Revenues	21,682	3,000	919	3,000
014614.461950 School Dist Reimbursement(PD)	180,000	180,000	90,000	180,000
014614.461960 Interdept Service Revenue	2,086	2,000	416	2,000
014614.463120 Sale of Materials	25	-	-	-
014624.462100 Police Department Fees	12,641	15,000	4,523	15,000
014624.462110 Registration Suspension Fees	3,050	3,500	2,230	3,500
014624.462140 PD - False Alarm Assessments	6,700	5,900	800	5,900
014624.462200 Fire Department Fees	18,551	17,000	17,307	10,000
014624.462240 FD-False Alarm Assessments	8,500	3,400	9,350	4,250
014624.462250 FD Community Function Support	-	-	-	-
014624.462300 Ambulance Revenue	1,611,130	1,500,000	887,685	1,700,000
014624.463120 PD Sale of Materials	790	-	-	-
014634.463110 Snow and Ice Control	-	1,000	110	1,000
014634.463120 PW Sale of Materials and Serv	25,495	12,000	16,413	12,000
014634.463200 Veh Mnt Outside Services	27,828	40,000	16,782	40,000
014634.463400 Airport Revenue	79,657	72,664	54,689	84,899
014644.464200 Garbage and Refuse Collection	-	250	-	250
014644.464300 San Sale of Materials and Serv	3,954	2,000	1,879	2,100
014644.464400 Weed Cutting	2,725	2,500	1,300	2,500
014644.464500 Grinders Revenue	-	100	-	100
014674.467440 Leisure-Building Rental	64,193	55,200	44,059	64,150
014674.467450 PRF Impact Spec Event Fee	2,200	-	400	-
014684.468210 Lac Lawrann Conservancy Rev	22,895	22,025	5,519	23,525
014684.468220 Street Tree Revenue	12,220	-	27,096	-
014684.468410 Subdivision Fees	5,420	5,900	3,290	5,900
014684.468420 Comm Dev Site Plan Review Fees	10,980	11,000	5,860	11,000
014694.469200 Uncollectible A/R Collected	34,603	60,000	23,212	60,000
014694.469300 Uncollectible P/P Tax Collected	29	-	-	-
014734.473100 Use Value Penalty	-	-	-	-
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>2,177,514</b>	<b>2,033,290</b>	<b>1,225,473</b>	<b>2,253,256</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
014734.473220 Local Fire Protection	455,016	465,916	232,958	479,943
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>455,016</b>	<b>465,916</b>	<b>232,958</b>	<b>479,943</b>
<b>SPECIAL ASSESSMENTS</b>				
014204.422100 Sanitary Sewers	-	-	-	-
014204.423100 Street Construction	92,832	-	5,933	-
014204.423200 Curb & Gutter	-	-	-	-
014204.423300 Sidewalk	33,520	-	10,693	-
014204.423400 Street Light Assessments	-	-	-	-
014204.423410 Traffic Signal Installation	-	-	-	-

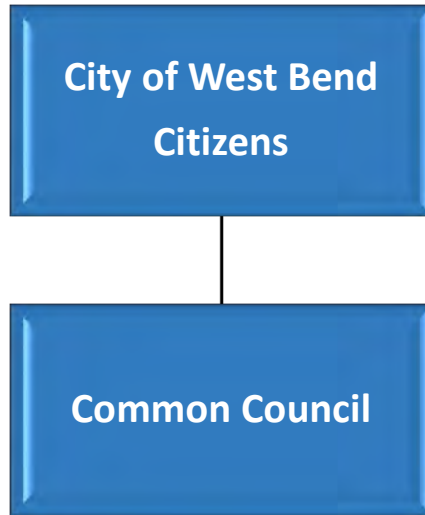


**2023 GENERAL FUND REVENUE BUDGET**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
014204.423500 Storm Sewer	-	-	-	-
014204.425101 Administrative Fees	4,358	-	1,126	-
014204.425102 Administration Fees-Weed Cuts	920	2,000	690	2,000
014204.425200 Vehicle Maint Recovery-S/A	-	-	-	-
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>131,630</b>	<b>2,000</b>	<b>18,442</b>	<b>2,000</b>
<b>INVESTMENT INCOME</b>				
014204.425103 Interest / Special Assessments	697	1,900	1,415	1,600
014204.425105 Interest / Old Special Assessments	-	-	-	-
014814.481100 Interest- General Fund Invest	(19,423)	200,000	(151,932)	200,000
<b>TOTAL INVESTMENT INCOME</b>	<b>(18,726)</b>	<b>201,900</b>	<b>(150,517)</b>	<b>201,600</b>
<b>MISCELLANEOUS REVENUES</b>				
014614.461250 Commercial Card Rebate	48,417	45,000	11,272	50,000
014824.482100 Rent of City Property	32,482	28,127	23,777	28,127
014824.482104 Rent of City Property-Prk Lots	2,970	2,970	2,970	2,970
014824.482140 Rent of Airport Property	68,040	67,031	66,156	67,031
014834.483200 Sale of Materials/Scrap PW	3,661	3,000	1,420	3,000
014834.483210 Sale of Material & Scrap VM	247	200	417	200
014834.483230 Sale of Material & Scrap Fire	-	-	-	-
014834.483240 Sale of Material & Scrap Parks	1,688	-	-	-
014844.484100 Insurance Recoveries/Damages	717,204	30,000	-	30,000
014854.485110 Crime Prevention Donations	1,450	-	415	-
014854.485115 Police Dept Misc Donations	425	-	-	-
014854.485220 FD-Specified	819	-	75	-
014854.485230 FD Equipment	1,365	-	600	-
014854.485240 Fire Dept In-Kind Donations	20,000	-	-	-
014854.485310 Park & Rec Dept In-Kind Donations	8,151	-	-	-
014854.485260 Disc Golf Donations	300	-	300	-
014854.485265 Archery Range Donations	-	-	2,518	-
014854.485350 Summer Picnic Prog NRPA	2,570	-	-	-
014854.485360 Donations	2,050	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>911,839</b>	<b>176,328</b>	<b>109,920</b>	<b>181,328</b>
<b>OTHER FINANCING SOURCES</b>				
014134.413100 Tax From Municipal Utility	646,953	673,363	-	665,077
014834.483100 Sale of City Property	328,465	20,000	62,602	40,000
014924.492054 Transfer From TIF 4	-	-	-	98,470
014924.492055 Transfer From TIF 5	-	341,140	341,140	710,379
014924.492057 Transfer From TIF 7	-	6,747	6,747	251,655
014924.492059 Transfer From TIF 9	-	498,716	498,716	475,000
014924.492063 Transfer From TIF 13	-	-	498,716	26,857
014924.492800 Transfer From Park Trust	5,000	-	2,000	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>980,418</b>	<b>1,539,966</b>	<b>1,409,921</b>	<b>2,267,438</b>
<b>TOTAL REVENUES</b>	<b>\$ 26,407,876</b>	<b>\$ 25,782,798</b>	<b>\$ 21,223,037</b>	<b>\$ 27,923,767</b>



**GENERAL GOVERNMENT ~ Common Council**



**MISSION**

The City of West Bend Common Council is elected to establish policy by resolutions, ordinances, or agreements; institute pay ranges for City employees; adopt a budget; and oversee the management of the City.

- Represent citizens of the City.
- Adopt ordinances and resolutions.
- Approve budgets and levy taxes for the operation of the City government.



**GENERAL GOVERNMENT ~ Common Council**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Council (8 Council Members)	8.00	8.00	8.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Ordinances Adopted	21	20	20
Resolutions Adopted	80	75	75
Council Meetings	23	26	26

<b>ACHIEVEMENTS IN 2022</b>
Obtained an appropriate amount of net new construction/tax levy increase
Implemented compensation plan

<b>GOALS FOR 2023</b>
Allocate American Rescue Plan Act (ARPA) funds
Establish an appropriate tax rate increase
Add Planning Technician position to 2023 budget
Continue implementing recommendations of the Fire Department study



2023 Department Detail Information

COMMON COUNCIL ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.
Salaries	29,398	30,284	13,396	37,068	30,284	3,262	3,114	408
Fringes	2,248	2,317	1,024	2,836	2,317	250	238	31
Telephone	37	40	14	-	-	-	-	-
Memberships	6,630	7,782	7,077	10,975	8,966	966	922	121
Seminars	-	204	97	250	204	22	21	3
Supplies	25	124	25	150	124	13	13	-
Equip Maint	302	456	-	-	-	-	-	-
Special Purpose	-	163	-	200	163	18	17	2
<b>Grand Total</b>	<b>\$ 38,640</b>	<b>\$ 41,370</b>	<b>\$ 21,633</b>	<b>\$ 51,479</b>	<b>\$ 42,058</b>	<b>\$ 4,531</b>	<b>\$ 4,325</b>	<b>\$ 565</b>
<b>Total Sal/FB</b>	<b>31,646</b>	<b>32,601</b>	<b>14,420</b>	<b>39,904</b>	<b>32,601</b>	<b>3,512</b>	<b>3,352</b>	<b>439</b>
<b>Total Other Exp</b>	<b>6,994</b>	<b>8,769</b>	<b>7,213</b>	<b>11,575</b>	<b>9,457</b>	<b>1,019</b>	<b>973</b>	<b>126</b>
<b>Grand Total</b>	<b>\$ 38,640</b>	<b>\$ 41,370</b>	<b>\$ 21,633</b>	<b>\$ 51,479</b>	<b>\$ 42,058</b>	<b>\$ 4,531</b>	<b>\$ 4,325</b>	<b>\$ 565</b>

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GENERAL GOVERNMENT ~ Mayor



**MISSION:**

The Mayor is the *Chief Executive Officer* of the City who assures that essential services for the citizens of our community are met under the guidance of an innovative governmental staff that is accessible, accountable, and efficient in a manner consistent with planned growth and future economic development. The Mayor's mission includes:

- Preserving the City's friendly, hometown atmosphere, aspiring to keep it safe, beautiful, and clean.
- Providing a system of funding that is fair, affordable, and stable.
- Promote high quality customer service standards.
- Vigorously promote economic development.



**GENERAL GOVERNMENT ~ Mayor**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Mayor	1.00	1.00	1.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
# of Council meetings held/attendance	24	25	25
# of Plan Commission meetings held/attendance	12	12	12
# of Ordinances	23	12	20
# of Resolutions	89	60	80

<b>ACHIEVEMENTS IN 2022</b>
Created and distributed the Annual Report
Continue to implement newly adopted Strategic Plan
Participated in ribbon cuttings and ground breakings throughout the City

<b>GOALS FOR 2023</b>
Positively support public safety efforts
Connect with and engage increased residential and commercial development
Pursue and grow investment in infrastructure
Enhance recreational opportunities

2023 Department Detail Information

MAYOR ~ SUMMARY

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.
Salaries	5,181	5,165	2,341	9,418	5,165	2,100	2,100	53
Fringes	392	731	179	720	394	161	161	4
Telephone	154	162	47	-	-	-	-	-
Postage	23	29	3	53	29	12	12	-
Seminars	118	301	119	550	301	123	123	3
Supplies	942	960	-	1,750	960	390	390	10
Equip Maint	118	136	24	-	-	-	-	-
Entertainment	671	822	34	1,500	822	335	335	8
Special Purpose	424	384	55	300	164	67	67	2
<b>Grand Total</b>	<b>\$ 8,023</b>	<b>\$ 8,690</b>	<b>\$ 2,802</b>	<b>\$ 14,291</b>	<b>\$ 7,835</b>	<b>\$ 3,188</b>	<b>\$ 3,188</b>	<b>\$ 80</b>
<b>Total Sal/FB</b>	<b>5,573</b>	<b>5,896</b>	<b>2,520</b>	<b>10,138</b>	<b>5,559</b>	<b>2,261</b>	<b>2,261</b>	<b>57</b>
<b>Total Other Exp</b>	<b>2,450</b>	<b>2,794</b>	<b>282</b>	<b>4,153</b>	<b>2,276</b>	<b>927</b>	<b>927</b>	<b>23</b>
<b>Grand Total</b>	<b>\$ 8,023</b>	<b>\$ 8,690</b>	<b>\$ 2,802</b>	<b>\$ 14,291</b>	<b>\$ 7,835</b>	<b>\$ 3,188</b>	<b>\$ 3,188</b>	<b>\$ 80</b>

**GENERAL GOVERNMENT ~ Attorney**

**Contracted Attorney  
(General, Labor, Prosecuting)**

**MISSION**

The primary mission of the City Attorney's Office is to provide legal services to the City. The essential functions that encompass this mission include:

- Assure that proper legal procedures are being followed by City officials and staff.
- Reduce the City's liability in order to minimize or eliminate claims or lawsuits against the City.
- Respond to any legal questions from and provide legal advice/training to City officials and staff.
- Prosecute municipal code violations.
- Draft and review legal documents including ordinances, resolutions, legal opinions, contracts, leases, easements, pleadings, and developer's agreements.
- Provide collection services to the City's Finance Department.
- Provide real estate services to the City.
- Represent the City in lawsuits and administrative hearings.
- Assist City Departments in responding to public records requests.

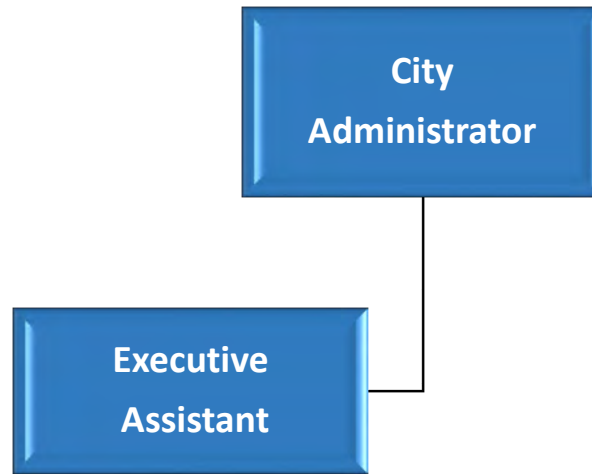


**2023 Department Detail Information**

**ATTORNEY ~ Summary**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.	Library
<b>Contractual</b>	111,833	91,298	39,364	103,600	91,298	9,181	2,675	97	349
<b>Special Purpose</b>	121,103	4,000	49,839	4,000	4,000	-	-	-	-
<b>Grand Total</b>	<b>\$ 232,936</b>	<b>\$ 95,298</b>	<b>\$ 89,203</b>	<b>\$ 107,600</b>	<b>\$ 95,298</b>	<b>\$ 9,181</b>	<b>\$ 2,675</b>	<b>\$ 97</b>	<b>\$ 349</b>
<b>Total Sal/FB</b>	-	-	-	-	-	-	-	-	-
<b>Total Other Exp</b>	232,936	95,298	89,203	107,600	95,298	9,181	2,675	97	349
<b>Grand Total</b>	<b>\$ 232,936</b>	<b>\$ 95,298</b>	<b>\$ 89,203</b>	<b>\$ 107,600</b>	<b>\$ 95,298</b>	<b>\$ 9,181</b>	<b>\$ 2,675</b>	<b>\$ 97</b>	<b>\$ 349</b>

GENERAL GOVERNMENT ~ Administration



**MISSION:**

The primary mission of the City Administrator's Office is to create a strong, vital community by providing quality, cost-effective municipal services for the benefit of residents and businesses in the City. Furthermore, through the ethical, effective, and efficient stewardship of our resources, the City of West Bend will strive to conduct our business and plan our growth in a manner that preserves our community as our home.

- The City Administrator's Office provides management of daily activities of all offices of the City of West Bend by directing, coordinating, and expediting their activities.
- The Office of the City Administrator conducts or directs studies as are necessary to determine the most economical and efficient operation of all departments.
- The City Administrator is responsible to the Mayor and Council for effectuating all actions of the same which require administrative implementation.
- The City Administrator's office directs and coordinates the preparation of the annual City budget.



**GENERAL GOVERNMENT ~ Administration**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
City Administrator	0.50	0.50	0.50
Executive Assistant	0.50	0.50	1.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Newsletters (administrative weekly reports)	52	52	52
Mayoral/Council member meetings	25	25	25
Work with CTV for "The City" episodes	4	6	4
Offsite/In-House Meetings	360/844	400/600	350/800

<b>ACHIEVEMENTS IN 2022</b>
Beach House fundraising and construction completion
Begin implementation of facilities analysis for the Fire Department
Implement compensation plan
Main Street reconstruction, design facilitation
Work with department heads to prioritize capital improvement project five-year plan

<b>GOALS FOR 2023</b>
Allocate ARPA funding
Continue to seek alternative funding for road improvements
Foster a culture of a positive work environment to recruit and retain valuable team members
Plan for Airport expansion
Plan for Fire Station relocation and improvements
Provide for meaningful evaluations with department heads and continue succession planning
Recruit businesses in the West Bend Manufacturing Center, foster Milwaukee Tool relationship
Riverwalk reconstruction
Work with Parks, Recreation and Forestry department to fund and recruit lifeguards

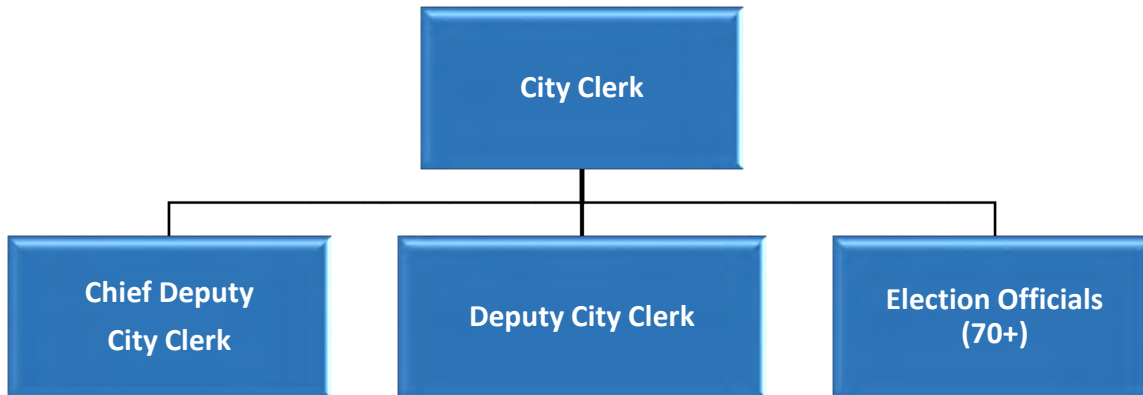


2023 Department Detail Information

ADMINISTRATION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.
Salaries	39,430	42,557	20,554	145,437	66,732	29,899	29,899	18,907
Fringes	5,651	6,221	3,141	22,794	10,459	4,686	4,686	2,963
Telephone	3,274	1,228	1,181	720	584	50	50	36
Postage	25	56	19	70	56	5	5	4
Memberships	2,091	2,079	1,558	2,619	2,122	183	183	131
Seminars	1,342	4,212	885	5,200	4,212	364	364	260
Supplies	569	486	131	600	486	42	42	30
Equip Maint	1,111	929	594	591	479	41	41	30
Special Purpose	16,700	10,000	24,647	15,000	15,000	-	-	-
<b>Grand Total</b>	<b>\$ 70,193</b>	<b>\$ 67,768</b>	<b>\$ 52,710</b>	<b>\$ 193,031</b>	<b>\$ 100,130</b>	<b>\$ 35,270</b>	<b>\$ 35,270</b>	<b>\$ 22,361</b>
<b>Total Sal/FB</b>	<b>45,081</b>	<b>48,778</b>	<b>23,695</b>	<b>168,231</b>	<b>77,191</b>	<b>34,585</b>	<b>34,585</b>	<b>21,870</b>
<b>Total Other Exp</b>	<b>25,112</b>	<b>18,990</b>	<b>29,015</b>	<b>24,800</b>	<b>22,939</b>	<b>685</b>	<b>685</b>	<b>491</b>
<b>Grand Total</b>	<b>\$ 70,193</b>	<b>\$ 67,768</b>	<b>\$ 52,710</b>	<b>\$ 193,031</b>	<b>\$ 100,130</b>	<b>\$ 35,270</b>	<b>\$ 35,270</b>	<b>\$ 22,361</b>

**GENERAL GOVERNMENT ~ City Clerk**



**MISSION**

The mission of the City Clerk's Office is to serve the public. The City Clerk's Office strives to conduct elections with integrity and in compliance with Wisconsin State Statutes. We put a great detail of emphasis on accuracy in fulfilling public record requests, issuing licenses and permits, and providing statutory guidance.

- Perform statutory duties as prescribed by Wisconsin Statutes.
- Issue licenses and permits.
- Administer the City of West Bend Elections.
- Preserve legal documents including ordinances, resolutions and records of the City.
- Assist in the budget process.
- Administer the Oath of Office.
- The custodian of the city seal.
- Prepare agendas for the Licensing Board, Board of Public Works, Finance Committee, and Common Council, attend these meetings, and maintain the proceedings.
- Oversee the agendas and minutes for various other committees.
- Perform the Clerk duties at the Annual Board of Review.
- File numerous Department of Revenue forms on a timely basis.
- Responsible for processing incoming and outgoing mail on a daily basis.
- Staffs the telephone switchboard for West Bend City Hall.



**GENERAL GOVERNMENT ~ City Clerk**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
City Clerk	1.00	1.00	1.00
Chief Deputy Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Special Class (B) Picnic Licenses	53	50	51
Operator Licenses	379	400	373
Amusement Devices	197	180	197
Publications submitted	68	140	140
Outgoing pieces of mail processed	79,859	95,000	95,000

<b>ACHIEVEMENTS IN 2022</b>
Successfully completed the election districts to comply with the 2020 Census population
The City Clerk position was filled
The Chief Deputy Clerk completed the first year of (3) year certified Municipal Clerk training program
Successfully facilitated special voting deputy
Collaborated a project to digitize 27 rolls of Microfilmed documents

<b>GOALS FOR 2023</b>
Create an online portal for requesting public records
Outreach program to attract and train Chief Election Inspectors for the next election cycle
Update the Clerk's Website regarding Elections, Permits & Licenses
Update the Permit/License Fee Schedule
Create an internship position for college students who are seeking a career in local government



2023 Department Detail Information

CITY CLERK ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.	Room Tax
Salaries	136,493	138,061	31,764	176,134	150,945	9,136	8,607	307	7,139
Fringe	18,601	20,029	4,939	27,914	23,900	1,457	1,371	50	1,136
Telephone	761	843	230	520	467	27	25	1	-
Postage	735	1,164	(1,774)	1,361	1,220	71	67	3	-
Memberships	266	221	162	245	221	12	12	-	-
Publications	210	212	411	236	212	13	11	-	-
Seminars	1,283	1,661	541	1,850	1,661	96	90	3	-
Supplies	2,336	838	1,395	1,500	1,397	53	49	1	-
Equip Maint	3,405	5,206	2,754	2,430	2,239	97	91	3	-
Contractual	7,881	8,706	1,905	7,300	6,552	380	357	11	-
Wgt & Measures	11,200	11,200	11,600	11,600	11,600	-	-	-	-
<b>Grand Total</b>	<b>\$ 183,171</b>	<b>\$ 188,141</b>	<b>\$ 53,927</b>	<b>\$ 231,090</b>	<b>\$ 200,414</b>	<b>\$ 11,342</b>	<b>\$ 10,680</b>	<b>\$ 379</b>	<b>\$ 8,275</b>
<b>Total Sal/FB</b>	<b>155,094</b>	<b>158,090</b>	<b>36,703</b>	<b>204,048</b>	<b>174,845</b>	<b>10,593</b>	<b>9,978</b>	<b>357</b>	<b>8,275</b>
<b>Total Other Exp</b>	<b>28,077</b>	<b>30,051</b>	<b>17,224</b>	<b>27,042</b>	<b>25,569</b>	<b>749</b>	<b>702</b>	<b>22</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 183,171</b>	<b>\$ 188,141</b>	<b>\$ 53,927</b>	<b>\$ 231,090</b>	<b>\$ 200,414</b>	<b>\$ 11,342</b>	<b>\$ 10,680</b>	<b>\$ 379</b>	<b>\$ 8,275</b>



2023 Department Detail Information

CITY CLERK ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Liquor and Malt Beverage	85,225	53,450	62,485	64,210
Operator License	29,663	22,645	13,562	25,855
Weights & Measures	16,014	15,765	55	16,165
Cigarette	3,400	3,100	3,200	3,300
Amusement Device	8,905	7,755	7,720	8,160
Miscellaneous Licenses	11,663	8,430	9,215	10,035
Other Reg. Permit/Fees	115	50	483	483
Clerk Fees	20	100	2,608	2,623
License Publication Fees	1,515	1,266	1,224	1,214
<b>Total</b>	<b>\$ 156,520</b>	<b>\$ 112,561</b>	<b>\$ 100,552</b>	<b>\$ 132,045</b>

	<u>Fee</u>	<u>#Lic.</u>	<u>Total</u>
<b>014414.441100 LIQUOR AND MALT BEVERAGE</b>			
Class A Liquor /Beer (Max.)	500/200	30	21,000
Class A Beer	200	1	200
Class B Beer (6 Month)	50	0	-
Class B Beer (Max.)	100	6	600
Class B (Wine Only) Winery	100	7	700
Class B Liquor/Beer	500/100	52	31,200
Class C Wine(Max.)/B Beer	100/100	0	-
Reserve License	10,000	1	10,000
Special Class B (Picnic) (Max.)	10	51	510
			<b>\$ 64,210</b>
<b>014414.441200 OPERATORS LICENSE</b>			
Regular Operators	67	350	23,450
Temporary Operators	40	23	920
Provisional (Max fee)	15	99	1,485
			<b>\$ 25,855</b>
<b>014414.441210 WEIGHTS AND MEASURES</b>			
Contract fee of \$11,600 and \$55 permit fee for 83 businesses			<b>\$ 16,165</b>
<b>014414.441220 CIGARETTE</b>	100	33	<b>\$ 3,300</b>
<b>014414.441230 AMUSEMENT DEVICE</b>			
Arcade	35	8	280
Devices	40	197	7,880
			<b>\$ 8,160</b>

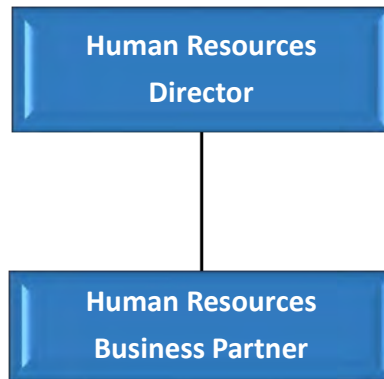


2023 Department Detail Information

CITY CLERK ~ Revenue

	<u>Fee</u>	<u>#Lic</u>	<u>Total</u>
<b>014414.441250 MISCELLANEOUS LICENSES</b>			
Direct Sellers Permit	75	31	2,325
Junk Dealers	110	2	220
Entertainment Permit	0	0	-
Special Events Permit	75/400	42/1	3,475
Banner Permits	30	1	-
Massage Establishment	115	11	1,265
Hotel/Motel Room Tax	20	7	140
Secondhand Article	27.50	14	385
Secondhand Jewelry	30	8	240
Sidewalk Café	30	10	300
Sidewalk Display	30	3	90
Taxi Drivers License	35	28	980
Block Party permit	35	3	105
Pawn Broker Dealer	210	1	210
Coin & Precious Metals	10	5	50
Late fees	50	5	250
			<b>\$ 10,035</b>
<b>014494.449400 OTHER REGULATORY PERMITS</b>			
Revenue from street parking permits and delivery permits			<b>\$ 483</b>
<b>014614.461100 CLERK FEES</b>			
Annexation			2,400
Copies			40
Council Room Rental		0	-
Open Records Requests		67	183
			<b>\$ 2,623</b>
<b>014614.461110 LICENSE PUBLICATION FEES</b>			
Publications new/renewal	43/10	8/87	<b>\$ 1,214</b>

**GENERAL GOVERNMENT ~ Human Resources**



**MISSION**

The mission of the Human Resources Division is to provide quality services and support in employment, employee relations, benefits, compensation, and safety, enabling employees to better serve our external customers, the citizens of West Bend.

- Administer all labor agreements: labor negotiations; contract administration; discipline matters; investigate, respond to, and resolve grievances; coordinate drug and alcohol testing.
- Administer and manage employee benefits: vacation, sick, health, and wellness benefits; life and disability insurance; deferred compensation; Section 125 medical reimbursement accounts; health risk assessments; post employment health plan; and participation in the Wisconsin Retirement System.
- Select and retain employees: recruitment, testing, selection, hiring, new employee orientation, evaluation, promotion, training and development of employees, and maintaining personnel records.
- Administer the compensation plan: create and maintain job descriptions, coordinate classification studies, and determine salary levels.
- Assist departments in complying with federal, state, and local employment laws and City ordinances; create and implement policies and procedures.
- Administer the Risk Management Program: loss control, safety, workers' compensation, unemployment compensation, liability, auto and property insurance, and work to minimize City liability.
- Prepare reports for auditors, allocate insurance costs, and prepare and monitor the division's budgets.



**GENERAL GOVERNMENT ~ Human Resources**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Human Resources Director	1.00	1.00	1.00
Human Resources Business Partner	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Applications Received*	818	600	700
New Hires Full-Time	23	30	30
New Hires Part-Time (Regular)	34	14	20
Job Changes *	8	10	8
Contract Negotiation Meetings	7	5	1
Surveys Completed	7	5	5
FMLA Requests	40	35	35
Employee Retirements (FT)	12	7	7
Employee Resignations/Terminations (FT)	21	20	20
Full Time Employees	208	214	225
Regular Part-Time Employees	42	42	42
# Single Covered on HI (includes COBRA & Retirees)	65	64	68
# Families Covered on HI (includes COBRA & Retirees)	136	140	133
# Families Covered on Family Savings Plan	-	-	10
# Employee Only on Dental Insurance	48	41	55
# Employees plus Spouse on Dental Insurance	23	22	23
# Employee plus Child(ren) on Dental Insurance	12	13	12
# Employee plus Entire Family on Dental Insurance	34	38	28
# Employee Only on Vision Insurance	20	30	45
# Employees plus Spouse on Vision Insurance	21	22	18
# Employee plus Child(ren) on Vision Insurance	4	7	8
# Employee plus Entire Family on Vision Insurance	20	19	18
*Recruitment information does not include seasonal employees, police officers, or firefighters			
Risk Management:			
Workers' Comp Modification Factor	1	1	1
# of Workers' Comp Claims Reported	74	50	50
# of Recordable Workers' Comp Claims	12	4	4
# of Days Lost	64	25	25
# of General Liability Claims Made	17	15	15
# of Property Claims Reported	7	10	10
# of Employees on Unemployment Comp	16	20	20



**GENERAL GOVERNMENT ~ Human Resources**

<b>ACHIEVEMENTS IN 2022</b>
Completed and implemented the McGrath Human Resources Group Compensation and Classification Study for all non-represented employees
Successfully settled three labor contracts for a three-year period and one for a one-year period
Encouraged wellness and engagement across the organization through activities planned and put together by the Wellness Committee
Worked with Washington County on a Request for Proposal for the Employee On-Site Clinic
Reduced the number of days (lag) in reporting workers' compensation claims to the insurance company and ensure the modification factor remains below 1.0 (average for municipal operations)
Worked with departments and the insurance company to provide work zone/flagger safety training to Public Works and Parks employees
Coordinated the new hire and seasonal employee safety training with the Police Department and our insurance broker
Implemented and moved 37% of employees over to the new High Deductible Health Plan (HDHP) with an HSA
Implemented Family Savings Plan and moved members from 10 families off the health insurance plan, thereby saving the City from potentially incurring large plan costs for each member
Provided hearing tests through American Industrial Medical (AIM) to multiple departments
Completed analysis, changes and recommendation of the city's Employee Handbook
Worked collaboratively with Public Works on a process that will apply across the City in hiring non-CDL drivers for positions that need a CDL
Implemented Federal Transit Administration (FTA) Drug Policy at DPW/Vehicle Maintenance
Worked with the Communications Department to update the online application form and begin the process of updating all HR forms

<b>GOALS FOR 2023</b>
Complete review and update of all HR forms
Reduce the city's modification (mod) factor rating for workers' compensation by ensuring safe work environment and good work practices, thereby reducing the cost of workers compensation insurance
Continue working with the Safety Team to review claims and work to minimize the number of lost time injuries and total days lost
Review and implement an orientation and onboarding process
Review and update all non-represented job descriptions
Review and recommend implementation of leadership training for City management
Council review and approval of updated Employee Handbook
Ensure compliance with employment laws and regulations

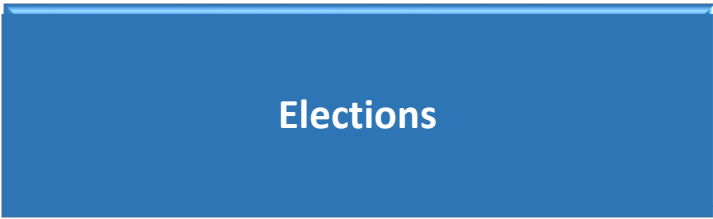


2023 Department Detail Information

HUMAN RESOURCES ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.	Library	Room Tax	Rec Fund	Taxi
Salaries	108,064	106,153	57,443	167,250	133,672	18,398	10,035	1,673	3,472	-	-	-
Fringes	15,773	15,619	8,557	25,909	20,690	2,850	1,554	260	555	-	-	-
Telephone	900	908	333	1,050	865	118	56	11	-	-	-	-
Postage	102	112	63	200	164	23	11	2	-	-	-	-
Memberships	914	849	576	1,134	935	128	60	11	-	-	-	-
Publications	319	317	-	384	317	43	20	4	-	-	-	-
Seminars	1,410	3,460	1,352	6,400	5,273	722	341	64	-	-	-	-
Supplies	351	428	190	400	330	45	21	4	-	-	-	-
Equip Maint	583	1,004	140	-	-	-	-	-	-	-	-	-
Contractual	5,216	9,844	26,134	12,400	9,844	1,399	661	124	372	-	-	-
Special Purpose	13,594	19,940	9,315	26,900	21,894	3,034	1,434	269	269	-	-	-
Risk Management	440,156	570,278	465,833	789,539	590,035	67,437	75,975	8,722	43,068	236	2,394	1,672
Health Ins Cont	10,045	-	-	-	-	-	-	-	-	-	-	-
Health Ins.	2,069,594	2,189,069	983,384	2,939,167	2,151,938	352,700	206,864	55,958	136,336	3,229	7,858	24,284
<b>Grand Total</b>	<b>\$ 2,667,021</b>	<b>\$ 2,917,981</b>	<b>\$ 1,553,320</b>	<b>\$ 3,970,733</b>	<b>\$ 2,935,957</b>	<b>\$ 446,897</b>	<b>\$ 297,032</b>	<b>\$ 67,102</b>	<b>\$ 184,072</b>	<b>\$ 3,465</b>	<b>\$ 10,252</b>	<b>\$ 25,956</b>
<b>Total Sal/FB</b>	<b>123,837</b>	<b>121,772</b>	<b>66,000</b>	<b>193,159</b>	<b>154,362</b>	<b>21,248</b>	<b>11,589</b>	<b>1,933</b>	<b>4,027</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Exp.</b>	<b>2,543,184</b>	<b>2,796,209</b>	<b>1,487,320</b>	<b>3,777,574</b>	<b>2,781,595</b>	<b>425,649</b>	<b>285,443</b>	<b>65,169</b>	<b>180,045</b>	<b>3,465</b>	<b>10,252</b>	<b>25,956</b>
<b>Grand Total</b>	<b>\$ 2,667,021</b>	<b>\$ 2,917,981</b>	<b>\$ 1,553,320</b>	<b>\$ 3,970,733</b>	<b>\$ 2,935,957</b>	<b>\$ 446,897</b>	<b>\$ 297,032</b>	<b>\$ 67,102</b>	<b>\$ 184,072</b>	<b>\$ 3,465</b>	<b>\$ 10,252</b>	<b>\$ 25,956</b>

**GENERAL GOVERNMENT ~ Elections**



**MISSION**

The mission of Elections is to facilitate a uniform and well-structured voting experience.

- Administer and implement current election laws.
- Process absentee ballot requests.
- Ensure elections are secure.
- Manage and file voter registrations.
- Procure optimal election supplies and equipment.
- Maintain knowledge levels in election laws and procedures.
- Train election officials and chief election officials.
- Continue adaptable voting procedures in order to meet voter needs.



**GENERAL GOVERNMENT ~ Elections**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Chief Election Inspectors - (2022 employed 9 Inspectors)	0.14	0.11	0.22
Election Center Counters - (2022 employed 12 Central Counters)	0.03	0.08	0.12
Election Workers - (2022 employed 94 Election Workers)	0.35	0.73	0.86
<b>TOTAL FULL-TIME POSITIONS</b>	<b>0.52</b>	<b>0.92</b>	<b>1.20</b>

*2022 Actual reflects year to date 8/01/2022 FTE's*

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Number of Elections	2	4	2
Registered Voters	19,500	19,500	19,500
Hours of training offered per worker	3	3	3

<b>ACHIEVEMENTS IN 2022</b>
Drafted and finalized the Election Contingency Plan
Recruited and trained additional Chief Election Officials
Worked with Development and GIS to obtain the training and preparation for Redistricting
Administered the Four-Year Voter Record Maintenance & ERIC Mover Mailing
Facilitated Special Voting Deputy Training
Designated Accessibility Voting at Every Polling Location
Purchased New Voting Booths

<b>GOALS FOR 2023</b>
Coordinate a well publicized redistricting transition for West Bend voters
Train Poll-Workers on procedures and state laws
Facilitate reconciliation training Course for Chief Inspectors
Purchase E-Poll books (Badger Books)

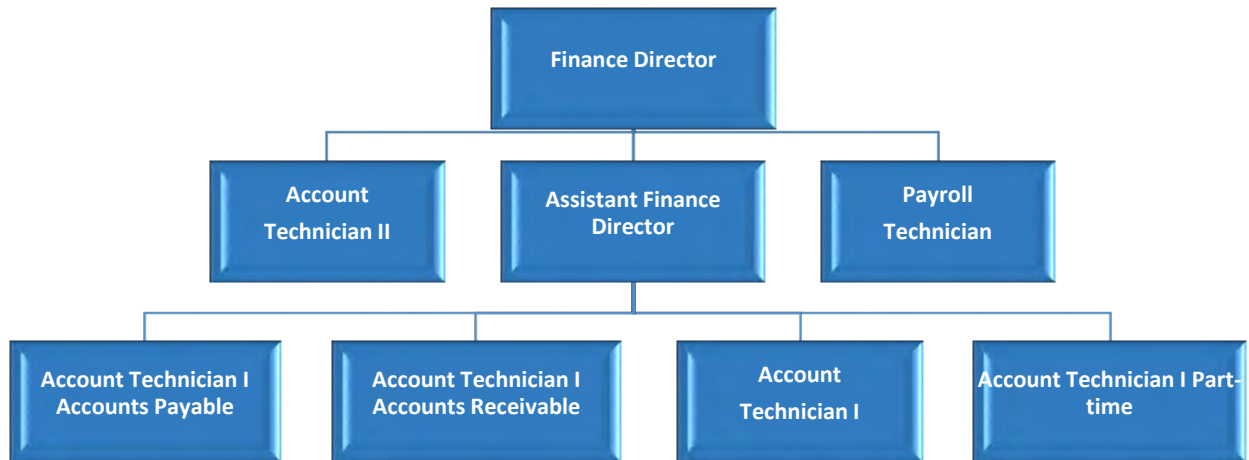


2023 Department Detail Information

ELECTIONS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.
Salaries	9,559	32,598	8,170	23,135	20,590	1,226	1,157	162
Fringe	37	-	19	-	-	-	-	-
Postage	4,649	7,120	5,657	8,400	7,476	445	420	59
Supplies	5,080	7,138	6,903	3,860	3,435	205	193	27
Equip Maint	5,116	5,886	203	6,614	5,886	351	331	46
Contractual	709	1,549	436	850	756	45	43	6
Outlay	-	-	-	8,300	7,387	440	415	58
<b>Grand Total</b>	<b>\$ 25,150</b>	<b>\$ 54,291</b>	<b>\$ 21,388</b>	<b>\$ 51,159</b>	<b>\$ 45,530</b>	<b>\$ 2,712</b>	<b>\$ 2,559</b>	<b>\$ 358</b>
Total Sal/FB	9,596	32,598	8,189	23,135	20,590	1,226	1,157	162
Total Other Exp	15,554	21,693	13,199	28,024	24,940	1,486	1,402	196
<b>Grand Total</b>	<b>\$ 25,150</b>	<b>\$ 54,291</b>	<b>\$ 21,388</b>	<b>\$ 51,159</b>	<b>\$ 45,530</b>	<b>\$ 2,712</b>	<b>\$ 2,559</b>	<b>\$ 358</b>

GENERAL GOVERNMENT ~ Finance



**MISSION**

The City Finance Department's mission is to promptly and courteously respond to citizens requesting service. We serve the community through efficient receipting and timely disbursement of funds for all City entities. We practice prudent cash management and investment of public monies, prompt debt administration, and maintain accurate and detailed reporting of all financial transactions of the City.

- Receipts all monies received by the City whether paid directly to the department or through other departments.
- Disburses all payments needed to operate the governmental unit, including payroll of City employees.
- Keeps detailed accounting for all financial transactions of the City and hosts audits of those records.
- Manages the cash flow and investment of all the funds of the City.
- Records and administers the City's debt.
- Prepares the City's Operating Budget calculations with the Administration Department.
- Assists the Audit Firm with preparing the annual ACFR (Annual Comprehensive Financial Report).



The Finance Department was featured in *The City* episode in March 2021. Click the link below to view the video: <https://youtu.be/J1qEaP08Gtc>



**GENERAL GOVERNMENT ~ Finance**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Finance Director	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00
Account Technician II	1.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00
Account Technician I - Accounts Payable	1.00	1.00	1.00
Account Technician I - Accounts Receivable	1.00	1.00	1.00
Account Technician I	1.00	1.00	1.00
Account Technician I - Part-time	0.30	0.30	0.30
<b>TOTAL FULL-TIME POSITIONS</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Standard & Poor Global Bond Rating	AA	AA	AA
Purchase Orders Issued	438	475	450
Accounts Payable Checks Issued	4,507	5,000	4,700
Special Assessment Letters Processed	644	600	640
Dog Licenses Issued	3,014	3,000	3,020
Cat Licenses Issued	430	410	425
Chicken Licenses Issued	9	9	9
NSF Checks	38	40	40

<b>ACHIEVEMENTS IN 2022</b>
The Finance Department implemented the GFOA budget recommendations into the 2023 Operating Budget
The Finance Department earned their fifth GFOA Distinguished Budget Presentation Award for the City of West Bend
The Finance Department was awarded their third GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the City of West Bend
The State Debt Collection Program continues to be strong for collecting debt that is owed to the City
Preparing for GASB 87 leases implementation with auditors and using DebtBook software
The City of West Bend's bond rating was held consistent by Standard & Poor
RFP for banking services was completed
Started using the pet licensing software that is offered for Washington County municipalities

<b>GOALS FOR 2023</b>
Submit the 2023 Budget to the GFOA for the recognition of the Budget Award for the City of West Bend
Submit the 2022 ACFR to the GFOA for the recognition of the Certificate of Achievement for Excellence in Financial Reporting Program Award for the City of West Bend
Gain additional training for Finance Department staff
Implement new GASB Standards
Have new staff in the Finance Department trained in their new roles
Setup online pet licensing feature for residents through PayGov
Assist all departments with cash handling procedures

2023 Department Detail Information

FINANCE ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Salaries	264,250	266,750	147,332	415,616	304,975	50,440	37,013	-	4,828	13,998	4,362	-
Fringes	36,885	38,699	20,048	63,442	46,576	7,718	5,645	-	738	2,120	645	-
Telephone	1,717	1,826	518	-	-	-	-	-	-	-	-	-
Postage	7,510	11,578	2,787	13,440	12,156	659	513	-	112	-	-	-
Memberships	247	247	57	325	247	42	32	-	4	-	-	-
Publications	193	323	418	425	323	55	42	-	5	-	-	-
Seminars	543	1,254	-	1,650	1,254	213	164	-	19	-	-	-
Supplies	5,529	6,393	2,940	8,285	6,302	1,067	822	-	94	-	-	-
Equip Maint	3,273	4,697	1,582	2,475	1,883	319	245	-	28	-	-	-
Contractual	15,137	15,995	10,890	32,268	24,543	4,157	3,200	-	368	-	-	-
<b>Grand Total</b>	<b>\$ 335,284</b>	<b>\$ 347,762</b>	<b>\$ 186,572</b>	<b>\$ 537,926</b>	<b>\$ 398,259</b>	<b>\$ 64,670</b>	<b>\$ 47,676</b>	<b>\$ -</b>	<b>\$ 6,196</b>	<b>\$ 16,118</b>	<b>\$ 5,007</b>	<b>\$ -</b>
Total Sal/FB	301,135	305,449	167,380	479,058	351,551	58,158	42,658	-	5,566	16,118	5,007	-
Total Other Exp.	34,149	42,313	19,192	58,868	46,708	6,512	5,018	-	630	-	-	-
<b>Grand Total</b>	<b>\$ 335,284</b>	<b>\$ 347,762</b>	<b>\$ 186,572</b>	<b>\$ 537,926</b>	<b>\$ 398,259</b>	<b>\$ 64,670</b>	<b>\$ 47,676</b>	<b>\$ -</b>	<b>\$ 6,196</b>	<b>\$ 16,118</b>	<b>\$ 5,007</b>	<b>\$ -</b>

INDEPENDENT AUDITING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Financial	36,539	38,460	36,959	83,900	46,741	-	-	26,286	1,451	3,960	1,170	4,292
Single	5,832	-	-	14,800	9,620	-	-	-	-	-	-	5,180
<b>Grand Total</b>	<b>\$ 42,371</b>	<b>\$ 38,460</b>	<b>\$ 36,959</b>	<b>\$ 98,700</b>	<b>\$ 56,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,286</b>	<b>\$ 1,451</b>	<b>\$ 3,960</b>	<b>\$ 1,170</b>	<b>\$ 9,472</b>

OTHER GENERAL GOVERNMENT ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Delinq Pers Prop	-	25	17	25	25	-	-	-	-	-	-	-
Uncollect. A/R	165,675	130,000	2,736	160,000	160,000	-	-	-	-	-	-	-
Supplies W/O	8,255	3,000	(10,771)	5,000	5,000	-	-	-	-	-	-	-
Mobile Home Fees	21	25	-	25	25	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 173,951</b>	<b>\$ 133,050</b>	<b>\$ (8,018)</b>	<b>\$ 165,050</b>	<b>\$ 165,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



2023 Department Detail Information

FINANCE ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Delinquent PP Chargebacks	3,907	1,472	1,323	275
Interest on Delinquent PP Taxes	3,171	2,000	1,249	2,000
Interest on Delinq Spec Assessments	6,306	6,000	5,996	6,000
Dog Licenses	19,872	19,750	16,318	19,915
Cat Licenses	3,815	3,630	3,113	3,815
Chicken Licenses	450	450	400	450
Payroll Fees	287	260	115	260
Treasurers Fees	16,100	15,050	6,850	16,050
NSF Fees	1,520	1,600	680	1,600
Commercial Card Rebate	48,417	45,000	11,272	50,000
Misc Departmental Revenue	21,682	3,000	919	3,000
Uncollectible A/R Collected	34,603	60,000	23,212	60,000
Interest on Gen Fund Investments	(19,423)	200,000	(151,932)	200,000
<b>Total</b>	<b>\$ 140,707</b>	<b>\$ 358,212</b>	<b>\$ (80,485)</b>	<b>\$ 363,365</b>

**014114.411410 DELINQUENT PP CHARGEBACKS** \$ 275

Budget is based on \$448.78 outstanding to be charged back to other taxing entities.

**014184.418200 INTEREST ON DELINQUENT PP TAXES** \$ 2,000

Budget is based on 1.5% interest on missed payments calculated on outstanding balance due.

**014184.418300 INTEREST ON DELINQ SPEC ASSESSMENTS** \$ 6,000

Interest and penalties received from collections through Washington County. There are some large assessments outstanding with the County; collection status unknown.

**014424.442200 DOG LICENSES** \$ 19,915

Budget is based on 3,020 licenses at a fee of \$5.00 per dog per Ordinance, plus \$0.75 per dog license from Washington County, and 510 late fees of \$5.00 per dog after 3/31.

**014424.442300 CAT LICENSES** \$ 3,815

Based on fees of \$8.00 for 425 spayed or neutered, \$13.00 for 5 unspayed or unneutered, and 70 \$5.00 late fees after 3/31.

**014424.442500 CHICKEN LICENSES** \$ 450

Based on fees of \$50.00 for each site licensed.

**014614.461400 PAYROLL FEES** \$ 260

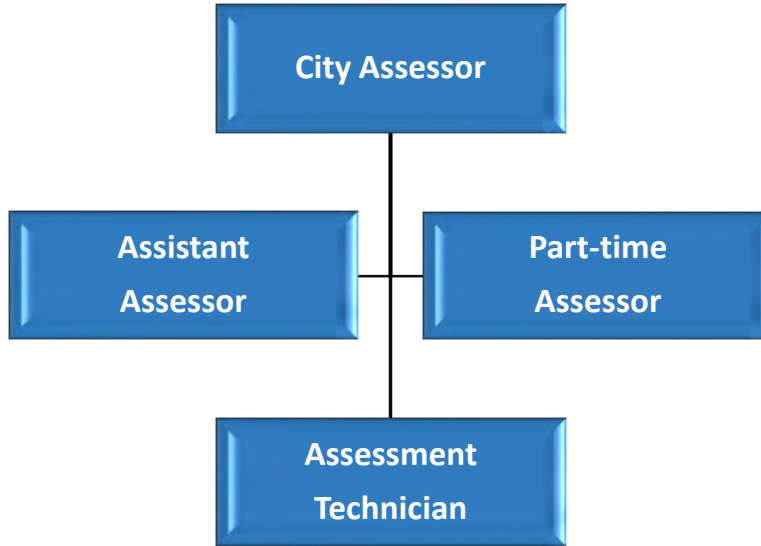
Employee garnishments @ \$10.00 each pay period.

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**2023 Department Detail Information****FINANCE ~ Revenue**

<b>014614.461200 TREASURERS FEES</b>	<b>\$ 16,050</b>
Based on 640 special assessment certificates @ \$25 each; \$50 in copy fees.	
<b>014614.461210 NSF FEES</b>	<b>\$ 1,600</b>
Based on 40 returned checks @ \$40.00 each.	
<b>014614.461250 COMMERCIAL CARD REBATE</b>	<b>\$ 50,000</b>
Budget is based on invoices paid by credit card to earn a cash percentage rebate.	
<b>014614.461900 MISC. DEPARTMENTAL REVENUE</b>	<b>\$ 3,000</b>
Various revenues such as account adjustments, misc. sales and/or reimbursements, and Section 125 receipts. Budget is based on historical averages.	
<b>014694.469200 UNCOLLECTIBLE A/R RECOVERED</b>	<b>\$ 60,000</b>
The majority of this revenue is a result of the SDC and TRIP programs.	
<b>014814.481100 INTEREST ON INVESTMENTS</b>	<b>\$ 200,000</b>
Portfolio is adjusted to market value; performance is sensitive to market fluctuations.	

GENERAL GOVERNMENT ~ City Assessor



**MISSION**

The primary mission of the Assessor's Office is to deliver accurate and equitable value with a reputation of integrity. The Assessor's Office functions under the direction of Wisconsin Statutes Chapter 70 and the Department of Revenue; we will meet or exceed the minimum standards established by these entities. Additionally, we strive to educate the property owner in a courteous, professional manner, providing clear and concise information representing the current market conditions.

- Performs in-house revaluations on all parcels to maintain fair and equitable assessments reflecting current market conditions.
- The Assessor provides historical and current property data to all inquiries via telephone, in-office requests, and general property data available on the City's website.
- Performs review on recently sold properties, properties that have been issued building permits, requests for review by property owners, and reviews of condominium complexes, commercial properties, and single family neighborhoods.
- Maintains and provides assessment data to other City departments in support of government required reports.
- Keeps Administrator & Common Council apprised of any issues pertaining to valuation on taxable property prior to public notification.



**GENERAL GOVERNMENT ~ City Assessor**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Assessor	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00
Assessor Technician	1.00	1.00	1.00
Part-time Assessor	0.25	0.25	0.20
<b>TOTAL FULL-TIME POSITIONS</b>	<b>3.25</b>	<b>3.25</b>	<b>3.20</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Number of Valid Sales Reviewed	722	700	750
Number of Permit Reviews	251	210	250
Number of Assessment Notices	1,429	1,400	12,900
Number of Open Book Reviews	36	40	650
Number of Board of Review Appeals	6	6	15
Number of Active Court Appeals	5	4	4

<b>ACHIEVEMENTS IN 2022</b>
Completed 2022 maintenance year assessment
Completed final phase of Assessment software conversion to Market Drive, including Real Estate Assessment roll audit clean up. Resketched parcels that did not convert correctly and cleaned up commercial building cost data. Completed the update of residential and commercial digital images.
Completed continuing education, including WAAO Conference.
Complete modeling process of commercial and residential land for the 2023 revaluation.
Complete modeling process for commercial and residential buildings for the 2023 revaluation.

<b>GOALS FOR 2023</b>
Complete 2023 Revaluation including market updates of all residential and commercial parcels.
Complete continuing education, including WI Assoc of Assessing Officers conference.
Complete a flyer with frequently asked assessment questions to mail with the 2023 assessment notice.
Update the City Assessor website to include helpful information regarding the 2023 revaluation.



2023 Department Detail Information

CITY ASSESSOR ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	184,768	205,236	95,283	223,628	223,628
Fringes	25,713	29,130	15,169	35,378	35,378
Telephone	847	989	295	100	100
Postage	1,676	4,000	1,803	10,000	10,000
Memberships	518	380	225	550	550
Publications	7,285	7,675	8,140	8,932	8,932
Seminars	1,447	3,352	-	3,175	3,175
Supplies	1,934	2,500	1,796	3,000	3,000
Gas & Oil	234	647	72	915	915
Equip Maint	4,351	13,485	15,912	12,502	12,502
Contractual	9,165	16,300	-	15,100	15,100
Leasing/Contractual	4,194	3,989	1,994	3,989	3,989
Special Purpose	850	600	-	1,700	1,700
Erroneous Tax/Refunds <sup>1</sup>	677	800	1,563	800	800
<b>Grand Total</b>	<b>\$ 243,659</b>	<b>\$ 289,083</b>	<b>\$ 142,252</b>	<b>\$ 319,769</b>	<b>\$ 319,769</b>
<b>Total Sal/FB</b>	<b>210,481</b>	<b>234,366</b>	<b>110,452</b>	<b>259,006</b>	<b>259,006</b>
<b>Total Other Exp.</b>	<b>33,178</b>	<b>54,717</b>	<b>31,800</b>	<b>60,763</b>	<b>60,763</b>
<b>Grand Total</b>	<b>\$ 243,659</b>	<b>\$ 289,083</b>	<b>\$ 142,252</b>	<b>\$ 319,769</b>	<b>\$ 319,769</b>

<sup>1</sup> Erroneous Refunds -correction of palpable errors

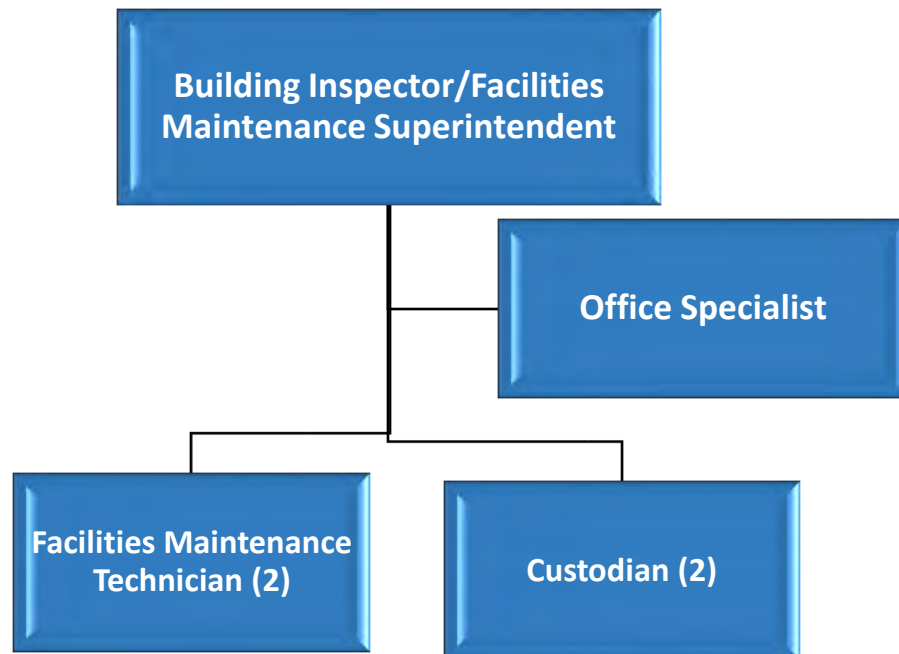
CITY ASSESSOR ~ REVENUES

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Assessor Fees	47	150	-	50
<b>Total</b>	<b>\$ 47</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 50</b>

014614.461300 Assessor Fees

This account includes revenue for copies, reports, and electronic data lists.

GENERAL GOVERNMENT ~ Municipal Buildings



**MISSION:**

The primary mission of the Building Maintenance Department is to provide structurally safe and comfortable buildings to all City departments. The department provides professional, technical, and non-technical support and services at required standards; mechanically, electrically, and structurally.

- Maintain and repair buildings, mechanical systems (HVAC), and generators.
- Perform routine and scheduled maintenance tasks and procedures.
- Provide 24-hour on-call emergency service.
- Assist with construction and major renovation project management.
- Contract services for projects the department is not qualified to handle.
- Remove snow from sidewalks and parking lots at City buildings.
- Maintain clean, sanitary, and safe buildings, inside and outside.
- Complete work orders requested by departments.



**GENERAL GOVERNMENT ~ Municipal Buildings**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Superintendent	0.50	0.50	0.50
Office Specialist	0.25	0.25	0.25
Facilities Maintenance Technician	2.00	2.00	2.00
Custodian	2.00	2.00	2.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Work Orders Cleared	344	300	250

<b>ACHIEVEMENTS IN 2022</b>
Successfully kept all buildings operating

<b>GOALS FOR 2023</b>
Maintain all buildings in working order
Facilities management plan for all municipal buildings

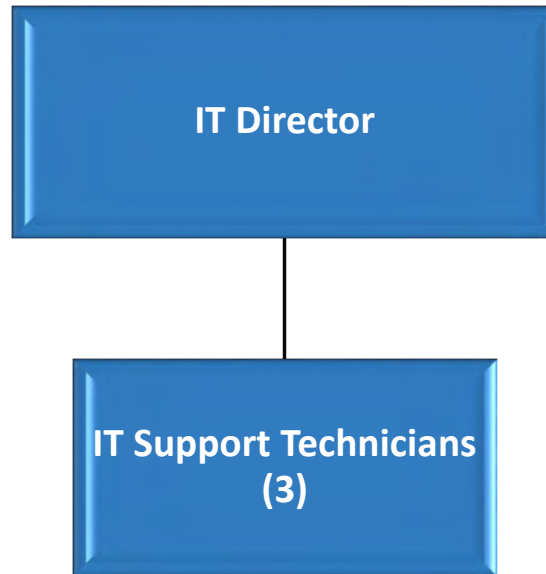


2023 Department Detail Information

MUNICIPAL BUILDINGS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Library
Salaries	176,325	188,201	80,660	254,021	212,901	6,914	6,914	27,292
Overtime	865	1,548	209	2,000	1,548	76	76	300
Fringe	25,583	27,728	11,283	39,305	32,793	1,096	1,096	4,320
Telephone	697	775	308	510	472	19	19	-
Postage	12	-	-	-	-	-	-	-
Seminars	2,390	4,620	-	5,000	4,620	190	190	-
Supplies	37,591	57,750	16,624	62,500	57,750	2,375	2,375	-
Small Tools	572	2,310	143	2,500	2,310	95	95	-
Gas & Oil	1,529	2,394	584	3,660	3,382	139	139	-
Equip Maint	3,565	2,540	181	2,500	2,310	95	95	-
Vandalism	-	462	-	500	462	19	19	-
Heating & Fuel	33,118	31,380	21,049	35,658	32,948	1,355	1,355	-
Light & Power	102,316	109,069	40,942	123,941	114,521	4,710	4,710	-
Water	3,524	5,200	875	4,000	3,696	152	152	-
Contractual	84,689	68,423	37,492	78,230	72,284	2,973	2,973	-
Leasing/Contractual	4,192	5,885	2,619	6,686	6,178	254	254	-
Energy Eff	-	-	-	-	-	-	-	-
Outlay	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 476,968</b>	<b>\$ 508,285</b>	<b>\$ 212,969</b>	<b>\$ 621,011</b>	<b>\$ 548,175</b>	<b>\$ 20,462</b>	<b>\$ 20,462</b>	<b>\$ 31,912</b>
<b>Total Sal/FB</b>	<b>202,773</b>	<b>217,477</b>	<b>92,152</b>	<b>295,326</b>	<b>247,242</b>	<b>8,086</b>	<b>8,086</b>	<b>31,912</b>
<b>Total Other Exp.</b>	<b>274,195</b>	<b>290,808</b>	<b>120,817</b>	<b>325,685</b>	<b>300,933</b>	<b>12,376</b>	<b>12,376</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 476,968</b>	<b>\$ 508,285</b>	<b>\$ 212,969</b>	<b>\$ 621,011</b>	<b>\$ 548,175</b>	<b>\$ 20,462</b>	<b>\$ 20,462</b>	<b>\$ 31,912</b>

**GENERAL GOVERNMENT ~ Information Technology**



**MISSION**

The primary mission of the Information Services Department is to provide information technology support to City departments. The essential functions that encompass this effort include:

- Server and network infrastructure procurement, installation, operation, and maintenance.
- Purchase, install, and maintain client computers/technology items for all departments.
- Monitor city technology to conform with best practices.
- Assist in the evaluation, purchase, installation, and maintenance of software for City departments.



**GENERAL GOVERNMENT ~ Information Technology**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
IT Director	1.00	1.00	1.00
IT Support Technician	1.00	1.00	3.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Number of helpdesk tickets	1,450	1,800	2,000
Number of users supported	126	230	230
Number of major applications supported	15	23	23
Number of servers supported	23	56	56

<b>ACHIEVEMENTS IN 2022</b>
Consolidated City and PD IT departments
Implemented new backup and recovery system
Consolidated failing City Hall Server room to PD
Deployed Axon Squad Cameras
Completed Regner Park WiFi (October)

<b>GOALS FOR 2023</b>
Review/Plan VoIP system upgrade
Replace host servers
Upgrade Munis to v2021
Implement Two-Factor Authentication/Logins
Implement Munis/Tyler Identity Application

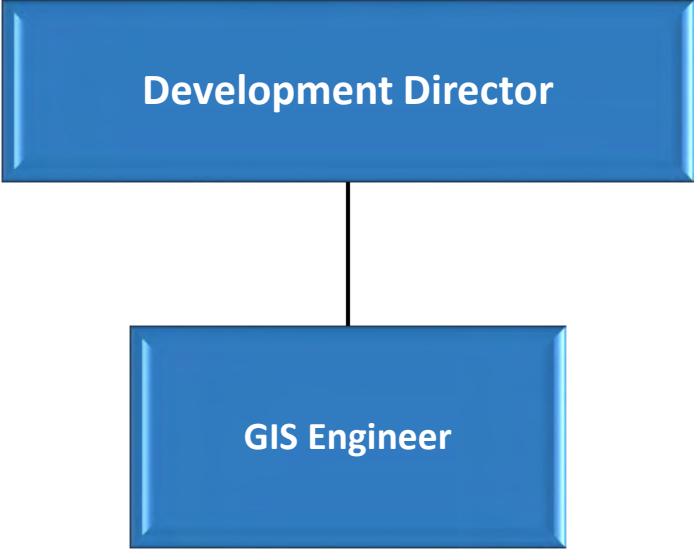


2023 Department Detail Information

INFORMATION TECHNOLOGY ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.
Salaries	72,000	96,733	27,528	272,458	201,619	40,869	19,072	10,898
Fringes	9,572	13,999	3,871	40,488	29,961	6,073	2,834	1,620
Telephone	687	1,432	151	24,927	18,446	3,739	1,745	997
Postage	-	47	9	65	47	10	5	3
Memberships	-	74	-	100	74	15	7	4
Seminars	55	2,330	-	9,450	6,992	1,418	662	378
Supplies	742	2,886	423	5,400	3,996	810	378	216
Equip Maint	38,032	43,370	3,384	158,185	117,057	23,728	11,073	6,327
Contractual	47,275	64,791	48,746	93,000	68,820	13,950	6,510	3,720
<b>Grand Total</b>	<b>\$ 168,363</b>	<b>\$ 225,662</b>	<b>\$ 84,112</b>	<b>\$ 604,073</b>	<b>\$ 447,012</b>	<b>\$ 90,612</b>	<b>\$ 42,286</b>	<b>\$ 24,163</b>
<b>Total Sal/FB</b>	<b>81,572</b>	<b>110,732</b>	<b>31,399</b>	<b>312,946</b>	<b>231,580</b>	<b>46,942</b>	<b>21,906</b>	<b>12,518</b>
<b>Total Other Exp.</b>	<b>86,791</b>	<b>114,930</b>	<b>52,713</b>	<b>291,127</b>	<b>215,432</b>	<b>43,670</b>	<b>20,380</b>	<b>11,645</b>
<b>Grand Total</b>	<b>\$ 168,363</b>	<b>\$ 225,662</b>	<b>\$ 84,112</b>	<b>\$ 604,073</b>	<b>\$ 447,012</b>	<b>\$ 90,612</b>	<b>\$ 42,286</b>	<b>\$ 24,163</b>

GENERAL GOVERNMENT ~ Geographic Information Systems



**MISSION:**

Geographic Information Systems (GIS) are a collection of computer software, hardware, spatially-oriented data, and trained staff that allow for data creation and maintenance, display, analysis and output. The GIS services group uses these capabilities to provide a variety of services to City departments, administration and the general public. The scope of these services include the production of digital and hard copy map sets; providing internet applications to the general public; and analyzing data using geographic properties such as adjacency, proximity and connectivity to produce information that can be used by the City’s staff to make decisions and perform business functions. The above functions require the development and maintenance of a variety of GIS datasets related to land records, tax assessment, public utilities, transportation, land development, zoning, land use, public safety responses and facility management. The City has utilized GIS technology to aid in local government operations since 1995.



**GENERAL GOVERNMENT ~ Geographic Information Systems**

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
GIS Engineer	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
GIS Support	21	22	24
Cityworks Support	45	46	48
GIS Features Maintained	278	280	282

ACHIEVEMENTS IN 2022
Updated Sidewalk feature class for use in Cityworks
Updated Scripts on production server for automating procedures
Created a Web Mapping application for LLC
Converted to ArcField Maps for mobile users to collect data
Completed Redistricting of Aldermanic Districts
Partially entered Traffic Signalization Facilities for DPW

GOALS FOR 2023
Maintain GIS-based databases for the City's public utilities infrastructure including water distribution, sanitary sewer collection, and stormwater sewer collection/retention for Water Utility, Sewer Utility, and Public Works respectively; maintain GIS-based databases for public street trees and park facilities for the Parks, Recreation and Forestry department
Maintain GIS-based databases related to addresses and maintain the City's master address list; assign addresses for new or reconfigured building occupancies
Maintain a variety of other GIS-based databases, including, but not limited to: streets, land use, zoning, buildings, voting districts, ADA ramps, sidewalks, signs, traffic signals, road pavement, surveying benchmarks, police beats, Fire/EMS response zones, recreation trails, targeted economic development areas, airport facilities and special assessments
Provide system administration and support for the City's GIS-integrated computerized maintenance management system (CMMS) - "Cityworks"; maintain recurrent process in which to update Cityworks' contact information data table directly from Water Utility billing database
Maintain and continue to further develop external public access to city maps, data, and mapping services; maintain and continue to further develop an internal application for the access of city maps, data and mapping services
Continue Engineering integration into Cityworks. Continue to develop Traffic Signalization dataset and Cityworks integration for DPW. Upgrade to ArcPro. Wachs/Cityworks integration for Water. Development Dept public Web Mapping Application
Support 2020 City Comprehensive Plan update



2023 Department Detail Information

GEOGRAPHIC INFORMATION SYSTEMS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer
Salaries	15,944	15,882	7,434	62,730	17,564	22,583	22,583
Fringes	2,242	2,300	1,305	10,499	2,939	3,780	3,780
Telephone	80	83	24	-	-	-	-
Seminars	23	700	140	3,000	840	1,080	1,080
Supplies	83	224	210	800	224	288	288
Equip Maint	2,739	4,020	984	13,650	3,822	4,914	4,914
Contractual	2,800	2,800	2,800	10,000	2,800	3,600	3,600
<b>Grand Total</b>	<b>\$ 23,911</b>	<b>\$ 26,009</b>	<b>\$ 12,897</b>	<b>\$ 100,679</b>	<b>\$ 28,189</b>	<b>\$ 36,245</b>	<b>\$ 36,245</b>
<b>Total Sal/FB</b>	18,186	18,182	8,739	73,229	20,503	26,363	26,363
<b>Total Other Exp</b>	5,725	7,827	4,158	27,450	7,686	9,882	9,882
<b>Grand Total</b>	<b>\$ 23,911</b>	<b>\$ 26,009</b>	<b>\$ 12,897</b>	<b>\$ 100,679</b>	<b>\$ 28,189</b>	<b>\$ 36,245</b>	<b>\$ 36,245</b>



2023 Department Detail Information

PARKING AUTHORITY ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Light and Power	1,349	1,500	442	1,500	1,500
Contractual	5,355	11,000	4,870	11,000	11,000
<b>Grand Total</b>	<b>\$ 6,704</b>	<b>\$ 12,500</b>	<b>\$ 5,312</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	6,704	12,500	5,312	12,500	12,500
<b>Grand Total</b>	<b>\$ 6,704</b>	<b>\$ 12,500</b>	<b>\$ 5,312</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>

PARKING AUTHORITY ~ Revenues

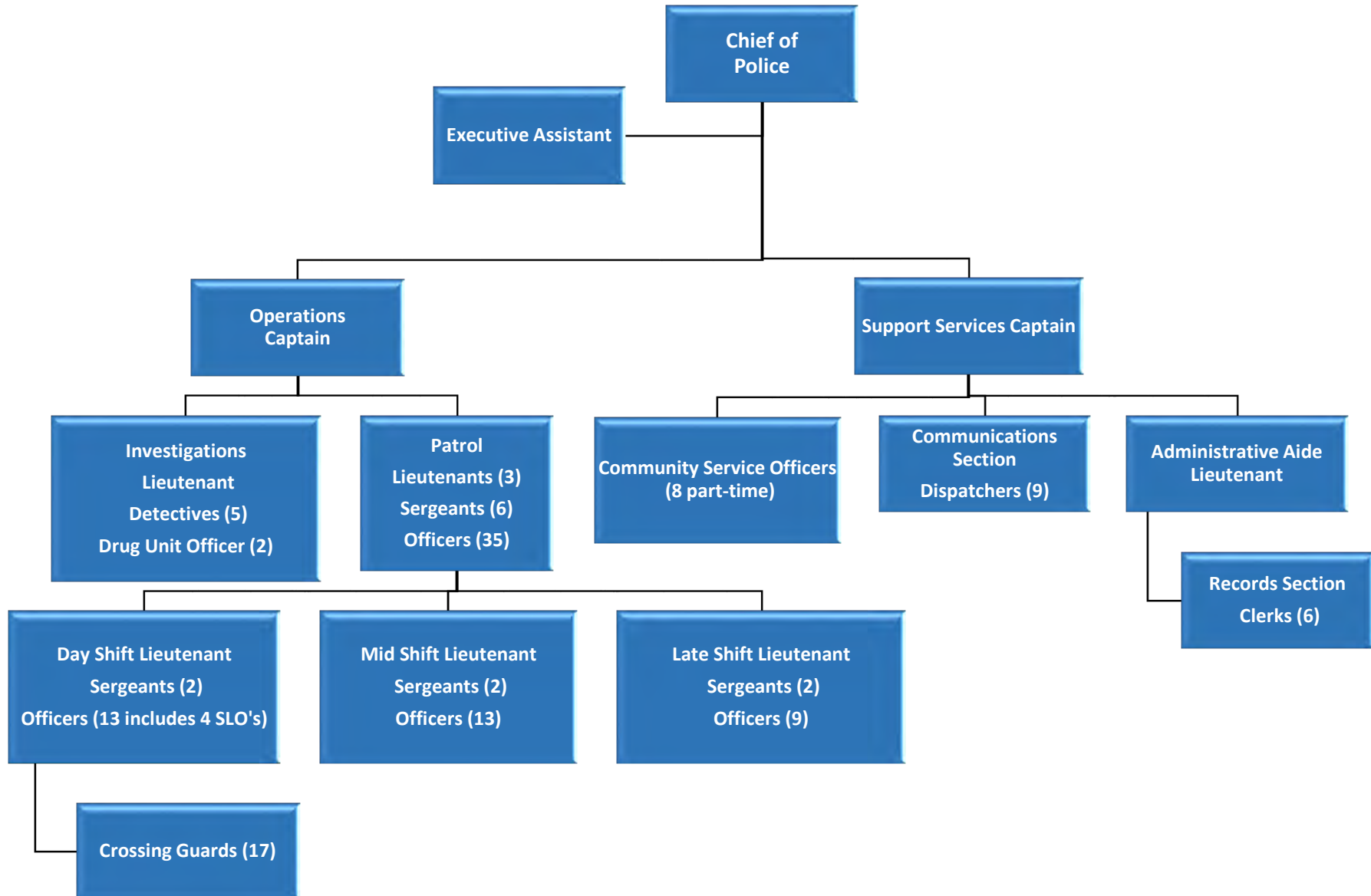
	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Parking Violations	225	100	40	100
Parking Permits	18,429	19,000	17,606	19,000
Rent on City Property	2,970	2,970	2,970	2,970
<b>Total</b>	<b>\$ 21,624</b>	<b>\$ 22,070</b>	<b>\$ 20,616</b>	<b>\$ 22,070</b>

**014514.451304 Parking Violations** \$ 100  
 Ticket revenue is based on past ticket revenue and tickets issued.

**014494.449450 Parking Permits** \$ 19,000  
 Estimated permit sales for Walnut, Hickory, and Lithia parking lots.

**014824.482104 Rent of City Property** \$ 2,970

PUBLIC SAFETY ~ Police Department





**PUBLIC SAFETY ~ Police Department**

**MISSION**

The mission of the West Bend Police Department is to Protect and Serve.

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Chief of Police	1.00	1.00	1.00
Executive Assistant to Chief	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Lieutenant	5.00	5.00	5.00
Sergeant	6.00	6.00	6.00
Detective	5.00	5.00	5.00
Police Officer	37.00	37.00	37.00
Technical Services Manager (2023-IT Budget)	1.00	1.00	0.00
Technical Services Assistant (2023-IT Budget)	1.00	1.00	0.00
Dispatchers	9.00	9.00	9.00
Records Clerk	4.00	4.00	6.00
Records/Property Room Clerk	1.00	1.00	0.00
Community Service Officers (8)	4.00	4.00	4.00
Crossing Guard (17 including subs - various hours)	-	-	-
<b>TOTAL FULL-TIME POSITIONS</b>	<b>77.00</b>	<b>77.00</b>	<b>76.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Homicide (State UCR Definition)	0	0	0
Clearance Rate of Homicides	100.0%	100.0%	100.0%
Rape	9	0	0
Clearance Rate of Rape	77.7%	100.0%	100.0%
Robbery	3	0	0
Clearance Rate of Robberies	66.6%	100.0%	100.0%
Aggravated Assault	28	0	0
Clearance Rate of Aggravated Assaults	67.8%	100.0%	100.0%
Burglary	18	0	0
Clearance Rate of Burglaries	22.2%	100.0%	100.0%
Theft	413	0	0
Clearance Rate of Thefts	65.1%	100.0%	100.0%
Motor Vehicle Theft	18	0	0
Clearance Rate of MV Thefts	61.1%	100.0%	100.0%
Arson	2	0	0
Clearance Rate of Arsons	50.0%	100.0%	100.0%
Vehicle Accident Fatalities	0	0	0
Vehicle Accident Personal Injury	105	0	0
Vehicle Accident Property Damage	650	500	500
Vehicle Accident Hit & Run	190	170	170
Felony Arrests	418	400	400
Misdemeanor Arrests	563	425	425
Municipal Citations	1,244	900	900
Operating Auto While Impaired Arrests	163	125	125
Traffic Citations	1,916	1,350	1,350



**PUBLIC SAFETY ~ Police Department**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
Parking Tickets Issued	2,567	2,450	2,450
Calls for Service	15,198	13,000	13,000
Other Police Activity	51,507	45,000	45,000
Citizen Survey Return Rate	33%	33%	33%
Citizen Surveys Returned with Positive Comments	99.5%	99.5%	99.5%

ACHIEVEMENTS IN 2022
Maintained a violent crime rate below the state average (1.3 per 1000 in West Bend, 3.2 per 1000 state average)
Maintained a property crime rate near the state average (16.16 per 1000 in West Bend, 14.7 per 1000 state average)
Maintained a crime clearance rate above the national average (84.4% Violent Crime Clearance in West Bend, 45.5% Violent Crime Clearance FBI UCR Nationwide. 58% Property Crime Clearance in West Bend, 17.6% Property Crime Clearance FBI UCR Nationwide)
Hired, on-boarded, and field trained seven Police Officers, four CSO, one Dispatcher and three Record Clerks
Maintained compliance with the National Incident Based Reporting System (NIBRS) as mandated by the Federal Government
Maintained a 100% clearance rate for Missing Persons Investigations
Experienced zero fatal traffic crashes in the City of West Bend
Maintained an aggressive effort to rid West Bend of drivers operating under the influence: <ul style="list-style-type: none"> <li>o Arrested 139 intoxicated or drugged drivers</li> <li>o Continued strict enforcement for overserving customers at licensed alcohol establishments</li> <li>o Maintained certification on all State Certified Drug Recognition Experts.</li> </ul>
The Department’s Criminal Investigation Unit investigated the following high profile cases: <ul style="list-style-type: none"> <li>o Arrested a 28-year-old West Allis male for 1st Degree Reckless Homicide for supplying Fentanyl to a 28-year-old West Bend man, causing his death.</li> <li>o Arrested an adult male from Rock County for 1st Degree Reckless Homicide for his involvement in supplying drugs which resulted in the dual overdose death of a West Bend couple.</li> <li>o Arrested a 31-year-old male and 31-year-old female couple for child neglect during a drug search warrant as their 11-year-old son tested positive for crack cocaine.</li> <li>o Arrested a 29-year-old female from Campbellsport and a 30-year-old male from Milwaukee for 1st Degree Reckless Homicide for supplying the drugs that resulted in the overdose death of an 18-year-old West Bend Male.</li> <li>o Arrested an adult female from West Bend for supplying the narcotics which resulted in the overdose death of her father, a 63-year-old West Bend man.</li> <li>o Arrested a 28-year-old Milwaukee male and a 39-year-old West Bend female for 1st Degree Reckless Homicide for supplying the drugs that resulted in the overdose death of a 42-year-old West Bend female.</li> <li>o The completion of a drug search warrant lead to the arrest of a 39-year-old female for 17 felony drug charges as well as child abuse/neglect charges as her 20-month-old child tested positive for cocaine.</li> <li>o Investigated the planned suicide event of an elderly couple that occurred in a city park.</li> <li>o Arrested a 40-year-old West Bend man who engaged in repeated acts of sexual assault with his 14-year-old stepdaughter.</li> <li>o Arrested a 15-year-old male for sexually assaulting his 8-year-old biological sister.</li> <li>o Arrested a 51-year-old West Bend male who was a lifetime registered sex offender for engaging in sex acts with a 16-year-old juvenile female.</li> <li>o Arrested a 28-year-old West Bend man for numerous felonies including 2nd Degree Sexual Assault and False Imprisonment after he held a 23-year-old West Bend woman against her will and sexually assaulted her at a hotel in West Bend.</li> <li>o Arrested two adult males for their participation in the burglary of Albiero Plumbing. This was a multi-agency investigation as these subjects were responsible for numerous burglaries throughout southeastern WI.</li> <li>o Arrested a 26-year-old West Bend man for the Armed Robbery after he entered Kwik Trip armed with a sword, walked behind the counter, and stole items.</li> <li>o Worked with FBI in both Milwaukee and Houston to identify and arrest five male adult individuals who are responsible for attempting to steal numerous vehicles in West Bend by forcibly removing the steering columns. The subjects were going to use the stolen vehicles to steal ATM machines.</li> </ul>



**PUBLIC SAFETY ~ Police Department**

<p>The Department’s Criminal Investigation Unit also:</p> <ul style="list-style-type: none"> <li>o Managed the Department’s Registered Sex Offender program, which monitors 112 Registered Sex Offenders living in the City of West Bend.</li> <li>o Conducted 16 pre-employment background investigations for new city employees.</li> <li>o Conducted 160 successful cellphone downloads and analyzations for both the department and area jurisdictions in need of technical assistance.</li> <li>o Conducted four arson/fire investigations.</li> <li>o Conducted 12 forensic interviews of children involved in sensitive crime investigations.</li> </ul>
<p>Processed 1,282 open records requests and 379 Discovery requests in a timely and efficient manner.</p>
<p>Conducted the annual bicycle sale selling 48 abandoned bicycles.</p>
<p>Processed 41 special event applications and conducted 819 background investigations for bartenders and licensed premise applications.</p>
<p>2,114 individual pieces of evidence were brought into the police department property room.</p>
<p>131 pieces of found property (phones, money, keys, ID cards, etc.) items were turned into the Police Department.</p>
<p>The Police Department received 550 pounds of unused/old prescription medication to be destroyed.</p>
<p>Conducted 217 Public Nuisance investigations to resolve health, safety, and quality of life issues including 55 snow removal investigations and 97 abandoned auto investigations.</p>
<p>Provided police services at the Christmas Parade, modified Fourth of July fireworks, and numerous additional permitted special events, many of which were multiple day events including the Farmer's Market, Music on Main, and Enchantment in the Park.</p>
<p>Maintained a comprehensive foot patrol system to have officers on foot or bicycle on each shift.</p>
<p>Conducted numerous educational presentations regarding crime prevention, Active Shooter response, CPR, and police operations to area businesses, schools, community groups, and civic organizations.</p>
<p>Maintained our part-time Community Service Officer program to provide efficient public services while fostering career development for future law enforcement candidates.</p>
<p>The Department Special Response Team conducted seven operations including special event security missions, search warrant service, and investigatory support.</p>
<p>The Department Honor Guard participated in 15 deployments.</p>
<p>Maintained a high level of education for all employees, including the recertification of all officers through the State of Wisconsin.</p>
<p>Continued to work towards all Department members completing the National Alliance on Mental Illness Critical Incident Training.</p>
<p>Conducted numerous educational presentations regarding crime prevention, Active Shooter response, CPR, and police operations to area businesses, schools, community groups, and civic organizations.</p>
<p>Provided Crossing Guard coverage during the school year, including staffing 697 absent corners with Crossing Guards covering multiple corners, Community Service Officers and Patrol Officers.</p>
<p>On-boarded and field trained five new Police Officers and four Community Service Officers.</p>
<p>Lead instructors for county-wide law enforcement training for emergency vehicle operations and active shooter trainings hosted and organized by the West Bend Police Department.</p>
<p>Partnered with Elevate to conduct tobacco compliance checks and enforcement of all licensed establishments.</p>
<p>Transition training for new side arms and squad patrol rifles.</p>
<p>Implemented an aggressive foot and bike patrol on Late Shift to combat entry to vehicles and burglaries occurring during hours of darkness.</p>
<p>Implemented a Community Policing model for Licensed Premise enforcement in which Late Shift patrol officers were assigned to each licensed establishment. The officers were tasked with developing a relationship with the establishment, staff, and license holder to stay ahead of any concerning trends or issues.</p>



**PUBLIC SAFETY ~ Police Department**

Provided an educational environment and technical support in the Police Classroom for the following:

- o West Bend Police Department staff, Outside Law Enforcement Agency Trainings, Police Explorers, Family Promise, West Bend Wellness Committee, Crime Prevention Patrol meetings, Police Unity Tour, Red Cross Blood Drive, Optimist Club, Police & Fire Commission meetings, Community TV Committee, Elections, Crossing Guard Training & Meetings, Police Department In-Service Education, Kiwanis Fishing Clinic planning meeting, Friends Inc. meeting, Engineering Pre-Construction meetings, Citywide CPR Training, Riverwalk Advisory Committee, WB Chamber of Commerce, PR&F Meetings/Trainings/Interviews (babysitter, softball coaches, new employee, staff), Mud Run Packet Pickup, NAMI, Mid Moraine Municipal Court, and Big Brothers & Big Sisters

Department members served in the following professional and civic organizations:

- o Washington County Law Enforcement Council, Wisconsin Chapter of the FBI National Academy Associates, Wisconsin Police Executive Group, Boys & Girls Club, Friends of Abused Families, Washington County Association of Arson Investigators, Big Brothers Big Sisters of Washington County, Combined Community Response Team, Washington County Sexual Assault Response Team, Washington County Child Death Investigation Team, Washington County Elder Abuse Interdisciplinary Team, Casa Guadalupe, West Bend Noon Kiwanis, West Bend Leadership Board, West Bend Public Schools Foundation, Columns Scholarship Board, Family Promise of Washington County, NAMI, Kettle Moraine Fraternal Order of Police, and Wisconsin Department of Justice Officer Wellness Advisory Board

<b>GOALS FOR 2023</b>
Protect and Serve the community of West Bend.
Provide excellence in policing to all citizens and visitors to West Bend.
Maintain a high level of accountability to the citizens of West Bend.
Police in a manner that is responsive to the needs of the community.
Maintain an aggressive approach to police patrol and crime prevention tactics to reduce the commission of all crime occurring in the city.
Maintain an aggressive approach to drug enforcement to reduce the number of drug overdose deaths in the city to zero.
Thoroughly investigate all criminal activity in order to seek justice for the victims through a 100% clearance rate of all crimes.
Maintain an aggressive approach to traffic enforcement to reduce intoxicated driving, vehicle crashes, and pedestrian injuries as much as possible.
Maintain an aggressive approach to ordinance enforcement, nuisance abatement, and community service issues to maintain a high quality of life for citizens.
Work with community resources to address the mental health crisis and advocate for more efficient and timely access to professional mental health services to those in need.
Work with the schools to provide a safe learning environment for all students and staff.
Work with churches, community organizations, and businesses to ensure the safety of their facilities and those whom they serve.
Ensure the safety of participants and spectators at all special events in the city.
Maintain a robust and strategic preparation approach for a critical incident response through training, equipment, and mission prioritization.
Monitor, promote, and address the overall health and wellness of all employees.
Recruit and retain high quality employees to maintain authorized staffing levels.
Develop the leadership and management abilities of the next generation of Department supervisory staff to ensure a robust succession plan.
Provide opportunities for all employees to seek professional growth and engagement.
Maintain exceptional educational and trainings standards to ensure all employees are capable of providing exceptional police services, including Crisis Intervention Team (CIT) certification for all employees.

**PUBLIC SAFETY ~ Police Department**

Maintain all State of Wisconsin Police Officer certifications, including mandated firearms qualifications, emergency vehicle operation standards, and 24 hours of in-service training.
Maintain subject matter expert certifications for all specialized job tasks and duties.
Work with our current software providers to enhance the effectiveness of the various programs used by the department.
Provide effective and efficient communication functions in the Dispatch Center, including working toward future Next Generation 911/ESInet functionality.
Provide courteous and professional customer service at the public window.
Maintain accurate, efficient, and statutorily compliant records of police activity.
Process all Open Records requests within 10 days.
Develop and implement long-term purchasing strategies that support identified goals, need, and the mission of the Police Department.
Safeguard the taxpayer's money by managing the department's accounts within budget.



The Police Department was featured in a recruitment video for the City of West Bend. Click on the link below to view the video:  
<https://www.youtube.com/watch?v=TfR6KeN8VgY>



2023 Department Detail Information

POLICE DEPARTMENT ~ Summary

PATROL	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
Patrol Salaries	3,374,689	3,640,254	1,580,870	3,900,724	3,900,724	-
Patrol Overtime	309,855	244,674	136,753	319,688	319,688	-
Patrol Fringes	762,345	833,055	363,325	952,173	952,173	-
<b>Total</b>	<b>\$ 4,446,889</b>	<b>\$ 4,717,983</b>	<b>\$ 2,080,948</b>	<b>\$ 5,172,585</b>	<b>\$ 5,172,585</b>	<b>\$ -</b>

CRIMINAL	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
CI Salaries	711,959	690,042	296,150	729,478	729,478	-
CI Overtime	27,786	63,474	10,492	68,075	68,075	-
CI Fringes	140,878	150,968	62,283	172,630	172,630	-
<b>Total</b>	<b>\$ 880,623</b>	<b>\$ 904,484</b>	<b>\$ 368,925</b>	<b>\$ 970,183</b>	<b>\$ 970,183</b>	<b>\$ -</b>

SUPPORT SVCS	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
SS Salaries	1,184,799	1,221,740	480,758	1,202,620	1,202,620	-
SS Overtime	20,258	40,472	10,072	33,548	33,548	-
SS Fringes	176,681	185,456	77,061	185,815	185,815	-
<b>Total</b>	<b>\$ 1,381,738</b>	<b>\$ 1,447,668</b>	<b>\$ 567,891</b>	<b>\$ 1,421,983</b>	<b>\$ 1,421,983</b>	<b>\$ -</b>

CROSSING GUARD	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
CG Salaries	74,168	86,915	42,534	88,653	88,653	-
CG Fringes	5,674	6,649	3,254	6,782	6,782	-
<b>Total</b>	<b>\$ 79,842</b>	<b>\$ 93,564</b>	<b>\$ 45,788</b>	<b>\$ 95,435</b>	<b>\$ 95,435</b>	<b>\$ -</b>

EXPENDITURES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
Outlay	375,402	363,250	264,421	391,255	391,255	-
Telephone	29,914	34,690	12,527	25,140	25,140	-
Postage	4,133	9,100	2,331	9,555	9,555	-
Memberships-Dues	1,410	2,075	780	2,215	2,215	-
Publications	1,998	2,325	1,605	2,700	2,700	-
Seminars-Training	50,210	59,450	17,245	60,480	60,480	-
Office Op Supp.	51,650	47,550	32,150	62,600	62,600	-
Gas & Oil	79,925	95,830	40,475	135,420	135,420	-
Equip Maint	53,688	61,370	21,140	42,950	42,950	-
Uniforms	55,417	56,970	11,530	67,600	67,600	-
Contractual	212,262	224,750	135,404	182,280	182,280	-
Crime Prev.	3,647	9,250	3,349	9,000	9,000	-
Interest & Penalty	1,080	-	-	-	-	-
Special Purpose	-	-	-	-	-	-
Asset Forfeiture-DOJ	-	-	-	-	-	-
Asset Forfeiture-LOCAL	1,874	-	-	-	-	-
<b>Total</b>	<b>\$ 922,610</b>	<b>\$ 966,610</b>	<b>\$ 542,957</b>	<b>\$ 991,195</b>	<b>\$ 991,195</b>	<b>\$ -</b>

<b>Total Sal/FB</b>	6,789,092	7,163,699	3,063,552	7,660,186	7,660,186	-
<b>Total Other Exp.</b>	922,610	966,610	542,957	991,195	991,195	-
<b>Grand Total</b>	<b>\$ 7,711,702</b>	<b>\$ 8,130,309</b>	<b>\$ 3,606,509</b>	<b>\$ 8,651,381</b>	<b>\$ 8,651,381</b>	<b>\$ -</b>

EXPENDITURES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Other
Emergency Communications	21,696	52,700	26,332	48,300	48,300	-
<b>Grand Total</b>	<b>\$ 21,696</b>	<b>\$ 52,700</b>	<b>\$ 26,332</b>	<b>\$ 48,300</b>	<b>\$ 48,300</b>	<b>\$ -</b>



2023 Department Detail Information

POLICE DEPARTMENT ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
014354.435220 - LE Training Reimbursement	7,040	8,000	-	8,000
014324.432110 - Bulletproof Vest	2,063	1,600	-	1,600
014424.442100 - Bicycle Sale/Licenses	1,400	1,400	975	1,400
014514.451100 - Fines - Circuit Court	-	250	250	250
014514.451150 - Jail Commitment Fee	409	250	445	250
014514.451200 - Court Costs-Subpoena Atty Fees	236	500	85	500
014514.451300 - Parking Violation	62,994	68,000	48,357	68,000
014514.451900 - Fines - Municipal Court	248,520	310,000	107,491	310,000
014524.452200 - Awards/Damage/Restitution	9,839	5,000	1,659	5,000
014614.461950 - School District Reimbursement	180,000	180,000	90,000	180,000
014624.462100 - Police Department Fees	12,641	15,000	4,523	15,000
014624.462110 - Registration Suspensions	3,050	3,500	2,230	3,500
014624.462130 - Warrant Service Fee	2,347	2,500	1,178	2,500
014624.462140 - Alarm System Fines	6,700	5,900	800	5,900
<b>Total</b>	<b>\$ 537,239</b>	<b>\$ 601,900</b>	<b>\$ 257,993</b>	<b>\$ 601,900</b>

**014354.435220 - Law Enforcement Training Reimbursement**

This account contains revenue received from the State of Wisconsin for State mandated Police Officer training.

**014324.432110 - Bulletproof Vests**

This account contains revenue received from the US Department of Justice as reimbursement for the purchase of ballistic vests for officers.

**014424.442100 - Bicycle Licenses / Bicycle Sales**

This account contains revenue received from the sale of bicycle licenses and bicycles.

**014514.451100 - Fines - Circuit Court**

This account contains revenue received from fines due the City from Circuit Court cases.

**014514.451150 - Jail Commitment Fees**

This account contains revenue collected from incarcerated individuals.

**014514.451200 - Court Costs - Subpoena Attorney Fees**

This account contains revenue received for officers' appearances at court proceedings or administrative hearings.

**014514.451300 - Parking Violations**

This account contains revenue received from parking tickets issued by officers and CSOs for violations other than Downtown Tier One parking ordinance enforcement.

**014514.451900 - Fines Municipal Court**

This account contains revenue received from the fines due the City from Municipal Court cases including all traffic tickets, municipal ordinance violation tickets, and Municipal Court warrant arrests. Decrease in this account to more accurately reflect actual revenues collected by Municipal Court.

**014524.452200 - Awards/Damage/Restitution**

This account contains revenue received for damage to city property related to police actions and restitution for blood draw fees.

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2023 Department Detail Information

**POLICE DEPARTMENT ~ Revenue**

**014614.461950 - School District Reimbursement**

This account contains revenue received from the West Bend School District for training and salary expenses related to Police School Liaison Officers.

**014624.462100 - Police Department Fees**

This account contains revenue received from towing fees, vehicle storage fees, and copies of police reports.

**014624.462110 - Registration Suspensions**

This account contains revenue received from fees for clearing vehicle registration suspensions for unpaid parking tickets.

**014624.462130 – Warrant Service Fee**

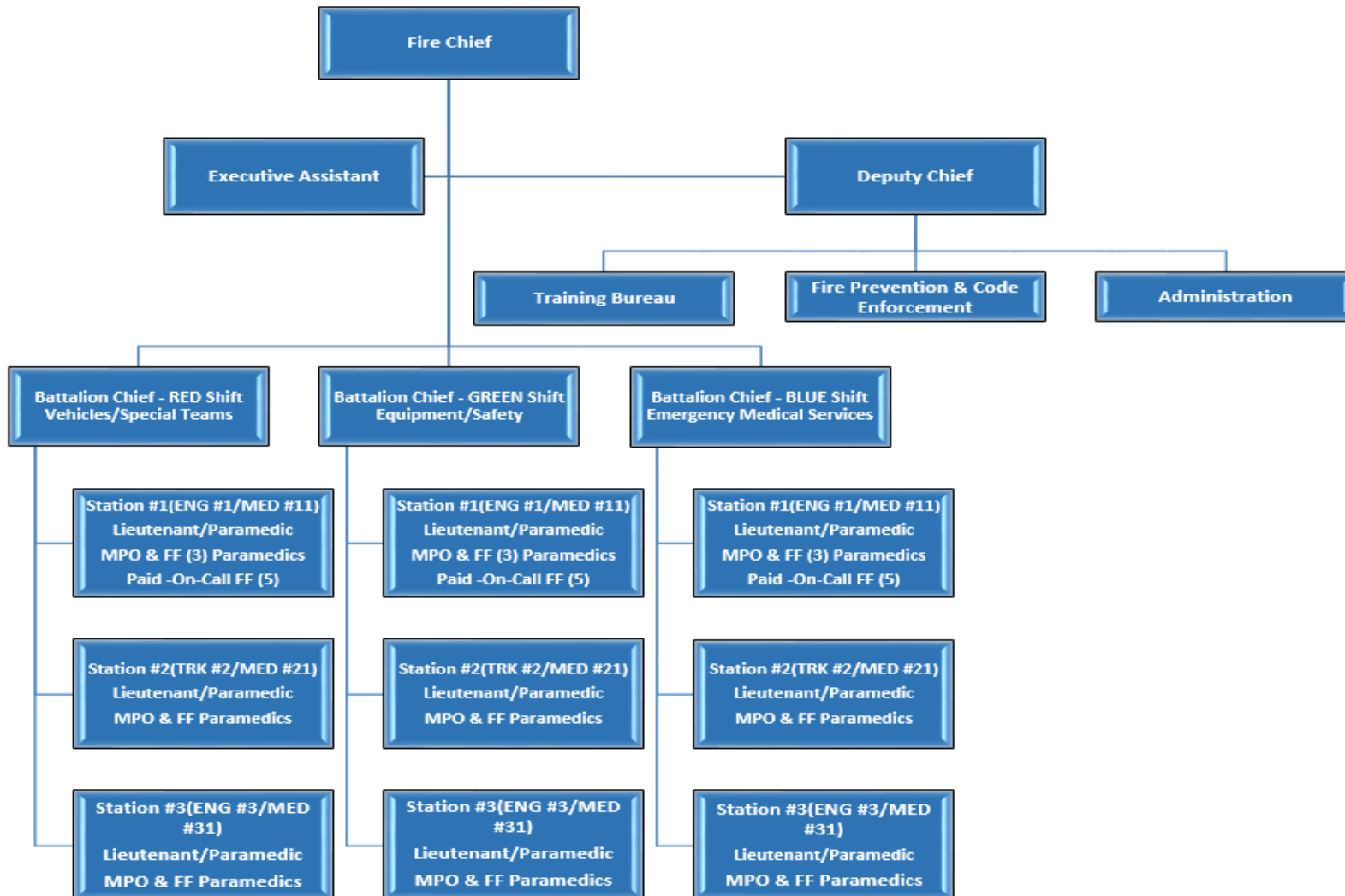
This account contains revenue received through the Police Department’s service of warrant or commitment orders upon arrestees.

**014624.462140 - PD Alarm System Fines**

This account contains revenue received from violation of the City's Security Alarm Ordinance.



PUBLIC SAFETY ~ Fire Department Administration





**PUBLIC SAFETY ~ Fire Department Administration**

**Why we exist...** The City of West Bend Fire & Rescue is here to help. We will provide exceptional fire protection, emergency medical care, fire prevention, and public education services to our community.

**Our Mission:**  
**Planning to Protect ...** focusing on the need for quality professional services to those who live, work, invest, or visit our community. **Acting to Save ...** protecting lives, property, and the environment from fire and harm through continuous code enforcement, education, emergency, and non-emergency services.

**Our Vision ...** The City of West Bend Fire & Rescue will provide high quality, cost effective, emergency fire and medical services, as well as prevention services. We will provide nothing less than the highest level of customer services with extensively trained, qualified personnel ensuring safety for all. We will strive to be a key component of inter-governmental cooperation that improves service delivery.

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Battalion Chiefs	3.00	3.00	3.00
Staff Captains	2.00	2.00	2.00
Shift Lieutenants	9.00	9.00	9.00
Motor Pump Operators/Paramedics	9.00	9.00	9.00
Fire Fighter/Paramedics	15.00	15.00	24.00
Executive Assistant (28 Hours)	0.70	0.70	0.70
Paid-on-Call Fire Fighters (Eliminated in 2023)			
<b>TOTAL FULL-TIME POSITIONS</b>	<b>40.70</b>	<b>40.70</b>	<b>49.70</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
Fire Calls	477	480	475
Emergency Medical Calls	3,641	3,500	4,300
Paramedic Intercepts	72	125	90
Interfacility Transports	569	500	560
Fire Inspections/Code Enforcement	4,850	4,850	4,900

ACHIEVEMENTS IN 2022
Zero fire related deaths
Completed training for 4 new hires while 2 of them were attending Paramedic class
Applied for and received EMS Funding Assistance Program funds (\$32,216.82)
Successfully received grant (\$17,000+) for four thermal imagers. (Leary, Firehouse subs)
Applied for SAFER GRANT 2022 -- \$2.6 Million (Adding 9 new fire fighter/paramedics)
Applied for AFG Grant for Replacement Fire Hose \$70,000
Worked with Froedtert-St. Joseph's leadership to implement a more effective interfacility transfer program
Trained 21 new Haz Mat Techs for the county, 10 of which were WBFD members
Implemented FireRescue1 online training program for EMS continuing education
Facilitate, Train, and Install (Sta 3) G2 Alerting System & new station #1 generator
Hired part-time Fire Inspector to assist with completing inspection to help with compliance of 2% Dues audits
Increased awareness of our free smoke alarm program

**PUBLIC SAFETY ~ Fire Department Administration**

<b>GOALS FOR 2023</b>
Zero fire related deaths
Continue implementation of 2021 Fire Department Analysis recommendations (stations)
Installation of G2 Station Alerting System with count down timers in decrease response times
Continue and expand our Home Fire Safety Inspection, Free Smoke Detector, & CO Install programs
Complete EMS refresher training for all staff
Continue to find alternative funding (GRANTS) for equipment and programs
Complete the rewrite and implementation of our SOGs using Lexipol
Design and implement a EMS quality control program
Implement ProPhoenix Patient-Side Reporting software



**Pictured above** - West Bend Fire Department at scene of a car crash

**Pictured right** - West Bend Fire Department at scene of a house fire

**Pictured below** - West Bend Fire Department





**FIRE DEPARTMENT  
2023 BUDGET SUMMARY**

			2022	2023	Amount of	%	
			Approved		Change	Change	
<b>Fire Administration</b>							
01522101	.50100	Salaries	547,391	580,900	33,509	6.1%	Merit pay increases
	.50200	Fringe Benefits	100,407	117,927	17,520	17.4%	
01522102	.51600	Telephone	6,055	905	(5,150)	-85.1%	IT dept taking over Internet & Phone costs
	.51700	Postage	1,045	1,100	55	5.3%	5.0% increase per Clerk
	.52000	Memberships and Dues	940	940	-	0.0%	
	.52100	Publications	125	125	-	0.0%	
	.52200	Seminars and Training	2,970	3,600	630	21.2%	Increase in conference fees
	.53500	Office & Operating Supplies	6,160	3,800	(2,360)	-38.3%	IT Dept. now purchases FD computers
	.55600	Equipment Maintenance	41,645	34,350	(7,295)	-17.5%	IT taking over Computer programs (Microsoft licensing) and copy charges
	.56400	Uniforms	5,500	5,500	-	0.0%	Uniform price is unchanged
	.56800	Fuel-Gas Heating	27,000	27,600	600	2.2%	Projected 2% increase in Natural Gas Rate
	.56900	Light and Power	34,115	34,800	685	2.0%	Projected 2% increase in Electricity Rate
	.57000	Water	9,100	9,500	400	4.4%	Anticipated sewer rate increase
	.57700	Contractual Services	23,550	36,200	12,650	53.7%	Increase in Software maintenance subscriptions & establishing new hire list
	57701	Leasing/Contractual	6,399	6,695	296	4.6%	Finance / Admin determine this cost
		<b>Sub-Total</b>	<b>\$ 812,402</b>	<b>\$ 863,942</b>	<b>51,540</b>	<b>6.3%</b>	
<b>Suppression</b>							
01522111	.50100	Salaries	2,026,924	2,557,016	530,092	26.2%	Nine new firefighter positions; Union contract salary/step increases; and Eliminated POC program (\$16,000)
	.50110	Overtime	200,227	181,851	(18,376)	-9.2%	63% of OT Budget
	.50200	Fringe Benefits	433,624	607,862	174,238	40.2%	Union contract salary, step, & VEBA increases
01522112	.52200	Seminars and Training	4,150	4,150	-	0.0%	
	.53500	Office & Operating Supplies	3,000	3,000	-	0.0%	
	.54200	Small Tools	2,350	2,350	-	0.0%	
	.54300	Gas and Oil	17,048	24,132	7,084	41.6%	Per gallon price increase
	.55600	Equipment Maintenance	58,000	58,000	-	0.0%	
	.56400	Uniforms	32,825	57,100	24,275	74.0%	Increase in turnout gear cost, uniforms, & 9 additional staff uniforms
		<b>Sub-Total</b>	<b>\$ 2,778,148</b>	<b>\$ 3,495,461</b>	<b>717,313</b>	<b>25.8%</b>	
<b>Prevention</b>							
01522121	.50100	Salaries	150,655	159,133	8,478	5.6%	Union contract salary/step increases
	.50110	Overtime	3,178	2,887	(291)	-9.2%	1% of OT budget
	.50200	Fringe Benefits	28,436	32,367	3,931	13.8%	Union contract salary & step increases
01522122	.52000	Memberships and Dues	420	420	-	0.0%	
	.52100	Publications	1,400	1,400	-	0.0%	
	.52200	Seminars and Training	1,000	1,000	-	0.0%	
	.53500	Office & Operating Supplies	3,590	3,590	-	0.0%	
		<b>Sub-Total</b>	<b>\$ 188,679</b>	<b>\$ 200,797</b>	<b>12,118</b>	<b>6.4%</b>	
<b>Training</b>							
01522131	.50100	Salaries	305,180	362,680	57,500	18.8%	Nine new firefighter positions; Union contract salary/step increases; and Eliminated POC (\$6000)
	.50110	Overtime	9,535	8,660	(875)	-9.2%	3% of OT budget
	.50200	Fringe Benefits	60,259	80,818	20,559	34.1%	Union contract salary, step, & VEBA increases
01522132	.52000	Memberships and Dues	745	745	-	0.0%	
	.52200	Seminars and Training	13,000	15,200	2,200	16.9%	Meets contract obligations for training outside the department & Lexipol
	.53500	Office & Operating Supplies	4,720	4,720	-	0.0%	
	.55600	Equipment Maintenance	650	650	-	0.0%	
		<b>Sub-Total</b>	<b>\$ 394,089</b>	<b>\$ 473,473</b>	<b>79,384</b>	<b>20.1%</b>	
<b>Rescue</b>							
01523101	.50100	Salaries	456,213	581,425	125,212	27.4%	Nine new firefighter positions and Union contract salary/step increases
	.50110	Overtime	104,882	95,255	(9,627)	-9.2%	33% of OT budget
	.50200	Fringe Benefits	108,844	148,503	39,659	36.4%	Union contract salary, step, & VEBA increases
01523102	.52000	Memberships and Dues	160	160	-	0.0%	
	.52200	Seminars and Training	600	600	-	0.0%	
	.53500	Office & Operating Supplies	9,020	9,200	180	2.0%	Increase in printing costs
	.54300	Gas and Oil	26,280	37,674	11,394	43.4%	Per gallon price & usage increases
	.55600	Equipment Maintenance	25,725	25,725	-	0.0%	
	.57700	Contractual Services	6,799	12,050	5,251	77.2%	Increase in maintenance contracts
	.59500	Admin./Special Purpose	62,100	62,100	-	0.0%	Inflationary increases are offset by group buying discounts in 2023
		<b>Sub-Total</b>	<b>\$ 800,623</b>	<b>\$ 972,692</b>	<b>172,069</b>	<b>21.5%</b>	
<b>Dispatching</b>							
01523111	.50100	Salaries	29,192	27,679	(1,513)	-5.2%	Provided by PD Staff
	.50110	Overtime	1,460	1,362	(98)	-6.7%	
	.50200	Fringe Benefits	4,414	4,395	(19)	-0.4%	
		<b>Sub-Total</b>	<b>\$ 35,066</b>	<b>\$ 33,436</b>	<b>(1,630)</b>	<b>-4.6%</b>	

	2022	2023	Amount of	%
	Approved		Change	Change
<b>GRAND TOTAL</b>	<b>\$ 5,009,007</b>	<b>\$ 6,039,801</b>	<b>\$ 1,030,794</b>	<b>20.6%</b>
<b>REVENUE ESTIMATE:</b>	<b>\$ 2,145,316</b>	<b>\$ 2,358,193</b>	<b>\$ 212,877</b>	<b>9.9%</b>
% Revenue to Expense	42.83%	39.04%		

2023 Department Detail Information

FIRE ADMINISTRATION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	610,153	547,391	252,245	580,900	580,900
Overtime	-	-	-	-	-
Fringes	103,303	100,407	48,075	117,927	117,927
Telephone	4,949	6,055	1,717	905	905
Postage	706	1,045	364	1,100	1,100
Memberships	935	940	710	940	940
Publications	83	125	67	125	125
Seminars	2,721	2,970	696	3,600	3,600
Supplies	3,607	6,160	902	3,800	3,800
Equip Maint	27,255	41,645	16,299	34,350	34,350
Uniforms	2,031	5,500	261	5,500	5,500
Fuel-Gas Heating	24,951	27,000	17,700	27,600	27,600
Light and Power	30,117	34,115	13,764	34,800	34,800
Water	7,817	9,100	3,256	9,500	9,500
Contractual	216,182	23,550	163,987	36,200	36,200
Leasing/Contractual	4,325	6,399	2,850	6,695	6,695
Int & Penalty	320	-	-	-	-
<b>Grand Total</b>	<b>\$ 1,039,455</b>	<b>\$ 812,402</b>	<b>\$ 522,893</b>	<b>\$ 863,942</b>	<b>\$ 863,942</b>
Total Sal/FB	713,456	647,798	300,320	698,827	698,827
Total Other Exp.	325,999	164,604	222,573	165,115	165,115
<b>Grand Total</b>	<b>\$ 1,039,455</b>	<b>\$ 812,402</b>	<b>\$ 522,893</b>	<b>\$ 863,942</b>	<b>\$ 863,942</b>



2023 Department Detail Information

FIRE SUPPRESSION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	2,052,058	2,026,924	816,230	2,557,016	2,557,016
Overtime	178,514	200,227	87,823	181,851	181,851
Fringes	430,092	433,624	185,129	607,862	607,862
Seminars	164	4,150	-	4,150	4,150
Supplies	1,731	3,000	734	3,000	3,000
Small Tools	706	2,350	499	2,350	2,350
Gas & Oil	15,715	17,048	8,893	24,132	24,132
Equip Maint	62,343	58,000	24,391	58,000	58,000
Uniforms	23,632	32,825	13,949	57,100	57,100
Outlay	1,323,913	-	-	-	-
<b>Grand Total</b>	<b>\$ 4,088,868</b>	<b>\$ 2,778,148</b>	<b>\$ 1,137,648</b>	<b>\$ 3,495,461</b>	<b>\$ 3,495,461</b>
Total Sal/FB	2,660,664	2,660,775	1,089,182	3,346,729	3,346,729
Total Other Exp.	104,291	117,373	48,466	148,732	148,732
<b>Grand Total</b>	<b>\$ 2,764,955</b>	<b>\$ 2,778,148</b>	<b>\$ 1,137,648</b>	<b>\$ 3,495,461</b>	<b>\$ 3,495,461</b>



2023 Department Detail Information

FIRE PREVENTION, INSPECTION, & PLANNING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	148,977	150,655	63,976	159,133	159,133
Overtime	-	3,178	-	2,887	2,887
Fringes	27,500	28,436	12,227	32,367	32,367
Memberships	335	420	175	420	420
Publications	1,346	1,400	1,346	1,400	1,400
Seminars	838	1,000	200	1,000	1,000
Supplies	3,576	3,590	1,691	3,590	3,590
<b>Grand Total</b>	<b>\$ 182,572</b>	<b>\$ 188,679</b>	<b>\$ 79,615</b>	<b>\$ 200,797</b>	<b>\$ 200,797</b>
<b>Total Sal/FB</b>	176,477	182,269	76,203	194,387	194,387
<b>Total Other Exp.</b>	6,095	6,410	3,412	6,410	6,410
<b>Grand Total</b>	<b>\$ 182,572</b>	<b>\$ 188,679</b>	<b>\$ 79,615</b>	<b>\$ 200,797</b>	<b>\$ 200,797</b>



2023 Department Detail Information

FIRE TRAINING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	287,169	305,180	115,659	362,680	362,680
Overtime	10,916	9,535	9,282	8,660	8,660
Fringes	56,701	60,259	24,779	80,818	80,818
Memberships	350	745	265	745	745
Seminars	5,470	13,000	6,323	15,200	15,200
Supplies	3,932	4,720	761	4,720	4,720
Equip Maint	372	650	-	650	650
<b>Grand Total</b>	<b>\$ 364,910</b>	<b>\$ 394,089</b>	<b>\$ 157,069</b>	<b>\$ 473,473</b>	<b>\$ 473,473</b>
<b>Total Sal/FB</b>	<b>354,786</b>	<b>374,974</b>	<b>149,720</b>	<b>452,158</b>	<b>452,158</b>
<b>Total Other Exp.</b>	<b>10,124</b>	<b>19,115</b>	<b>7,349</b>	<b>21,315</b>	<b>21,315</b>
<b>Grand Total</b>	<b>\$ 364,910</b>	<b>\$ 394,089</b>	<b>\$ 157,069</b>	<b>\$ 473,473</b>	<b>\$ 473,473</b>



2023 Department Detail Information

FIRE RESCUE ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	427,483	456,213	163,676	581,425	581,425
Overtime	133,979	104,882	100,487	95,255	95,255
Fringes	108,066	108,844	53,078	148,503	148,503
Memberships	-	160	-	160	160
Seminars	-	600	400	600	600
Supplies	4,194	9,020	1,870	9,200	9,200
Gas & Oil	23,603	26,280	15,200	37,674	37,674
Equip Maint	16,764	25,725	12,271	25,725	25,725
Contractual	16,639	6,799	-	12,050	12,050
Special Purpose	73,693	62,100	23,272	62,100	62,100
<b>Grand Total</b>	<b>\$ 804,421</b>	<b>\$ 800,623</b>	<b>\$ 370,254</b>	<b>\$ 972,692</b>	<b>\$ 972,692</b>
Total Sal/FB	669,528	669,939	317,241	825,183	825,183
Total Other Exp.	134,893	130,684	53,013	147,509	147,509
<b>Grand Total</b>	<b>\$ 804,421</b>	<b>\$ 800,623</b>	<b>\$ 370,254</b>	<b>\$ 972,692</b>	<b>\$ 972,692</b>



**2023 Department Detail Information**

**FIRE DISPATCH ~ Expenditures**

**01523111.50100 SALARIES**

5% Dispatch & Tech Serv \$ 27,679

*Provided by PD Staff*

	Total	Gen. Fund	Water	Sewer	Comm.	Other
<b>2022</b>	29,192	29,192	-	-	-	-
<b>2023</b>	27,679	27,679	-	-	-	-

**01523111.50110 OVERTIME**

	Total	Gen. Fund	Water	Sewer	Comm.	Other
<b>2022</b>	1,460	1,460	-	-	-	-
<b>2023</b>	1,362	1,362	-	-	-	-

**01523111.50200 FRINGES**

<b>.50201</b>	WRS	6.80%		1,971
<b>.50203</b>	FICA	7.65%		2,216
<b>.50205</b>	Life Ins			69
<b>.50207</b>	Health Savings Account			139
				\$ 4,395

	Total	Gen. Fund	Water	Sewer	Comm.	Other
<b>2022</b>	4,414	4,414	-	-	-	-
<b>2023</b>	4,395	4,395	-	-	-	-

**FIRE DISPATCH ~ Summary**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
<b>Salaries</b>	27,645	29,192	11,264	27,679	27,679
<b>Overtime</b>	-	1,460	-	1,362	1,362
<b>Fringes</b>	3,953	4,414	1,665	4,395	4,395
<b>Other Expenses</b>	-	-	-	-	-
<b>Total</b>	<b>\$ 31,598</b>	<b>\$ 35,066</b>	<b>\$ 12,929</b>	<b>\$ 33,436</b>	<b>\$ 33,436</b>
<b>Total Sal/FB</b>	31,598	35,066	12,929	33,436	33,436
<b>Total Other Exp.</b>	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 31,598</b>	<b>\$ 35,066</b>	<b>\$ 12,929</b>	<b>\$ 33,436</b>	<b>\$ 33,436</b>



**2023 Department Detail Information**

**FIRE ~ Revenue**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
WI VTAE Fire Dept. Training	6,200	4,000	440	4,000
Fire Insurance Tax	155,800	155,000	-	160,000
False Alarm Assessments	8,500	3,400	9,350	4,250
Fire Department Fees	18,551	17,000	17,307	10,000
Ambulance Fees	1,611,130	1,500,000	887,685	1,700,000
Local Fire Protection Service	455,016	465,916	232,958	479,943
<b>Total</b>	<b>\$ 2,255,197</b>	<b>\$ 2,145,316</b>	<b>\$ 1,147,740</b>	<b>\$ 2,358,193</b>

**014734.473210 WI VTAE Fire Department Training \$ 4,000**

These are funds generated for teaching classes or fees for using fire department equipment (i.e. CPR classes or use of mannequins). A majority of these classes are taught through Moraine Park Technical College. This total will vary from year to year based on the number of classes offered by MPTC that require a fire department member as an instructor.

**014344.434200 FIRE INSURANCE TAX \$ 160,000**

2% Fire Insurance Dues from the State: The totals come from the Department of Safety & Professional Services, which administers the rebate program. The dues are paid for the previous year. We saw a slight increase in 2022.

2% Funds are paid to the City of West Bend, the Town of Barton, and the Town of West Bend. We receive a percentage of the payments made to the Towns based on the percent of the Towns we cover by contract.

**014624.462240 FD ~ FALSE ALARM ASSESSMENTS \$ 4,250**

Funds from the 2<sup>nd</sup> non-excused false fire alarm: The fee is \$850.00, and we estimate 5 false alarm assessments per year.

**014624.462200 FIRE DEPARTMENT FEES \$ 10,000**

These are fees collected for tank inspection, permits, and special classes. The tank inspection program has been discontinued by the State, resulting in less revenue.

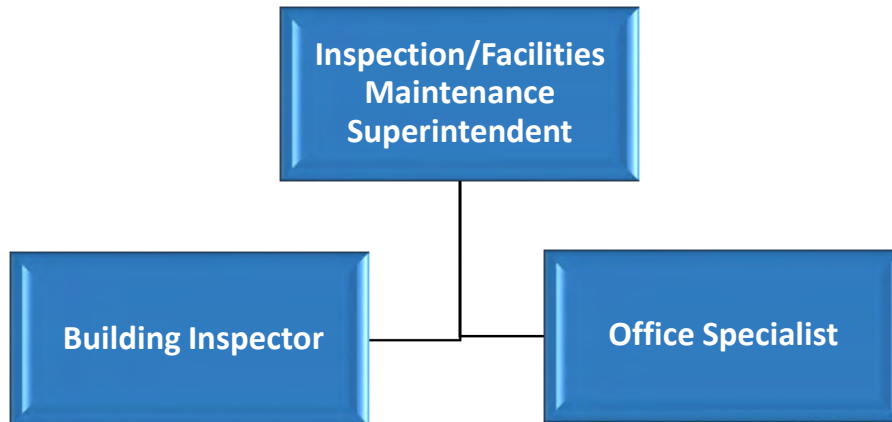
**014624.462300 AMBULANCE FEE \$ 1,700,000**

Ambulance fee revenue is computed from the estimated 2022 net ambulance revenue plus 6%. While calls continue to rise, the reduced rate of payment of Affordable Health Care Act and the personal defaults on high deductible plans, a cautious approach was taken. Through June, 2022, we have collected about 56%, so we increased the amount for 2023.

**014734.473220 LOCAL FIRE PROTECTION \$ 479,943**

It is an annual contracted fee for fire protection in the Town of Barton and Town of West Bend. The contract for the Town of West Bend is estimated to increase 3% to \$309,943 for 2023. The Town of Barton was negotiated for \$170,000 for 2023.

**PUBLIC SAFETY ~ Building Inspection**



The Department of Development includes the Office of Building Inspection. By integrating Building Inspection with City Planning, project review, permit issuance, and final occupancy of building projects are closely coordinated.

**MISSION:**

The mission of the Office of Building Inspection includes the administration and enforcement of health and sanitation, building, plumbing, electrical, and erosion control codes. Enforcement of these ordinances is through the implementation of an inspection program in each phase of building construction. Inspections dealing with sewer hook-ups, footings, foundation, framing, electrical, plumbing, and energy are done prior to occupancy.

- Work closely with homeowners, contractors, architects, and developers so that City building and development codes are clearly explained and inspections and complaints are handled in a timely fashion.
- Work as an agent of the State reviewing all plans for compliance for projects in which plans are required prior to the issuance of permits.
- Issue building, electrical, plumbing, and heating and air conditioning permits for all work in the City of West Bend and the Village of Kewaskum.
- Monitor all permits issued and perform inspections as requested and on a follow up basis for those not requested.



**PUBLIC SAFETY ~ Building Inspection**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Superintendent	0.50	0.50	0.50
Inspector	1.00	1.00	1.00
Office Specialist	0.75	0.75	0.75
<b>TOTAL FULL TIME POSITIONS</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Permits Issued (not including Kewaskum)	2,617	2,300	2,300
Inspections Performed (not including Kewaskum)	3,059	2,500	2,700
Plan Reviews Performed - West Bend	300	200	200
Plan Reviews Performed - Kewaskum	54	50	40

<b>ACHIEVEMENTS IN 2022</b>
Provided high level of professionalism to the City and its residents in permitting & inspection services

<b>GOALS FOR 2023</b>
Inspection Superintendent obtain UDC Electrical Inspector's Certification
Building Inspector obtain Remote Pilot License



2023 Department Detail Information

BUILDING INSPECTION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	143,024	142,475	66,113	154,582	154,582
Fringes	20,734	20,528	9,402	22,820	22,820
Telephone	1,847	1,848	643	930	930
Postage	500	1,443	440	1,515	1,515
Memberships	372	505	425	545	545
Publications	63	750	26	968	968
Seminars	2,120	3,525	2,463	3,525	3,525
Supplies	3,717	3,030	858	2,720	2,720
Small Tools	661	500	222	500	500
Gas & Oil	2,397	2,590	1,326	3,660	3,660
Equip Maint	3,243	3,865	518	700	700
Contractual	687	22,000	1,930	34,000	34,000
Leasing/Contractual	8,782	12,722	5,661	13,356	13,356
<b>Grand Total</b>	<b>\$ 188,147</b>	<b>\$ 215,781</b>	<b>\$ 90,027</b>	<b>\$ 239,821</b>	<b>\$ 239,821</b>
Total Sal/FB	163,758	163,003	75,515	177,402	177,402
Total Other Exp	24,389	52,778	14,512	62,419	62,419
<b>Grand Total</b>	<b>\$ 188,147</b>	<b>\$ 215,781</b>	<b>\$ 90,027</b>	<b>\$ 239,821</b>	<b>\$ 239,821</b>



2023 Department Detail Information

BUILDING INSPECTION ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>Building Permits &amp; Inspect Fee</b>	635,480	455,800	375,628	395,350
<b>Zoning Permits &amp; Fees</b>	36,090	20,000	16,160	20,000
<b>General Government</b>	544	400	158	360
<b>Total</b>	<b>\$ 672,114</b>	<b>\$ 476,200</b>	<b>\$ 391,946</b>	<b>\$ 415,710</b>

**Account 014434 ~ Bldg Permits & Inspect Fees**

443100 ~ Building	264,305	210,000	210,177	180,000
443200 ~ Electrical	80,973	52,000	28,618	50,000
443300 ~ Plumbing	79,990	73,000	57,989	68,000
443400 ~ State Building	1,520	2,000	440	1,500
443500 ~ Erosion Control (single family)	7,800	6,500	2,200	6,250
443600 ~ Occupancy	12,360	13,800	12,720	19,600
443700 ~ Heating	63,760	41,500	12,463	40,000
443900 ~ Insp. Plan Examination	35,447	32,000	22,703	30,000
443950 ~ Inspection Service to Others	89,325	25,000	28,318	-

**Account 014444 ~ Permits**

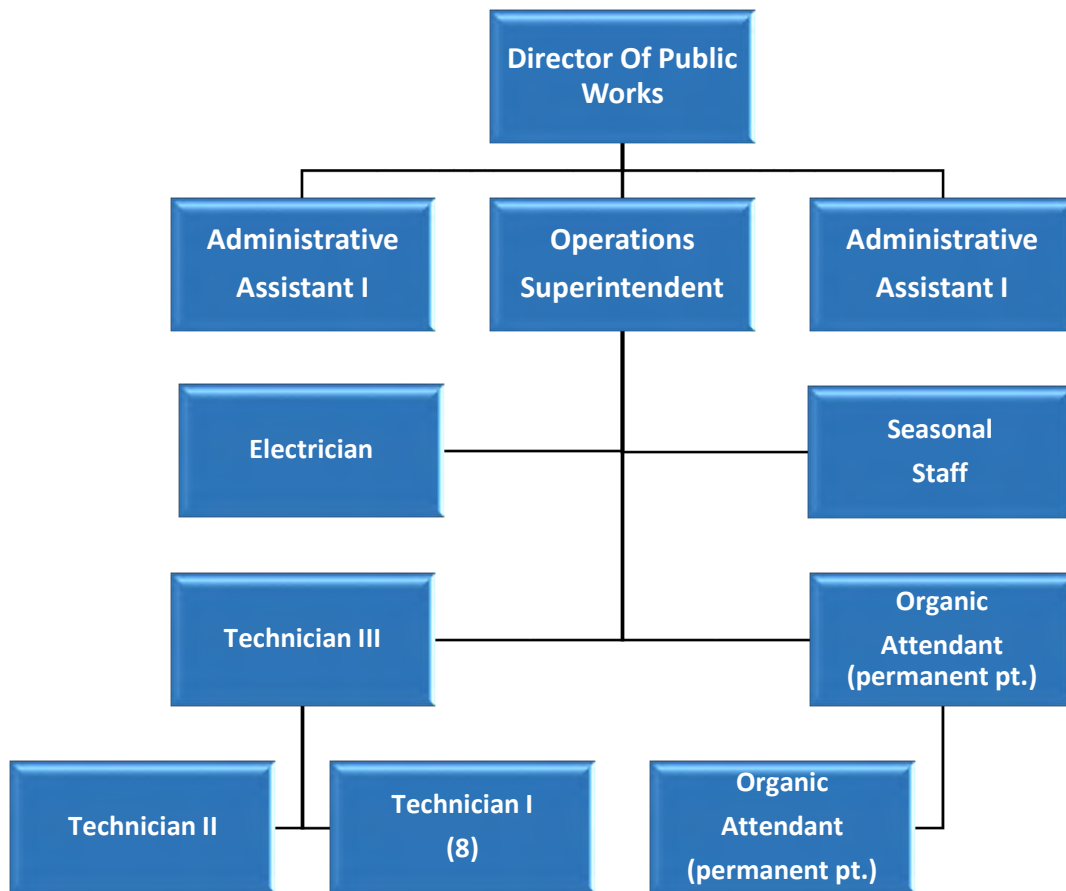
444100 ~ Zoning Permits & Fees	16,425	10,000	6,210	10,000
444200 ~ Sign Permits	19,665	10,000	9,950	10,000

**Account 014614 ~ General Government**

461500 ~ Copies/House # & Clean Frames	544	400	158	360
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Revenue is based on 2023 development projects.  
 Zoning revenue collected by Inspection is for Bldg/Fences/Driveways.  
 Inspection Service to Others (Kewaskum revenue).

**PUBLIC WORKS ~ Administration**



**MISSION:**

The mission of the Department of the Public Works is to provide quality and effective public works services for the health, safety, and comfort of the citizens of the City of West Bend in an efficient and cost effective manner. The Public Works department is responsible for maintaining streets, alleys, storm sewers, street lighting, signal lights, and traffic control signage.

- The Public Works Administration personnel provide the daily support to the Street and Sanitation Divisions of which the major areas of responsibilities include but are not limited to Storm Sewers, Signs and Signals, Snow and Ice Control, Refuse Collection and Recycling, Street Sweeping, and Leaf and Brush Collection.
- Evaluate programs and departmental functions on a daily as well as long term basis to expend funds efficiently and provide an acceptable level of service.
- Responsible for the management of the annual budget including the preparation and submission of the necessary documents to the City Administrator.

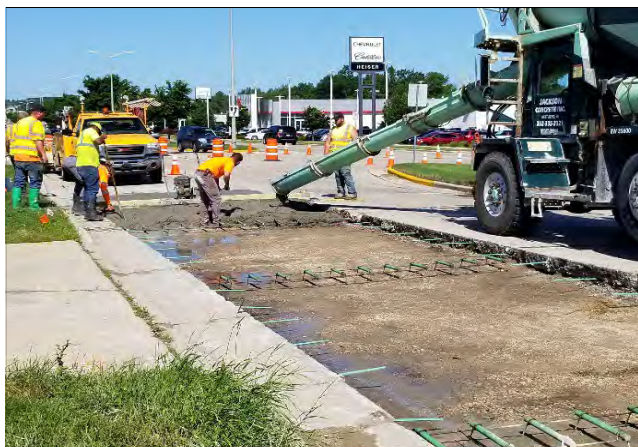
**PUBLIC WORKS ~ Administration**

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
Public Works Director (1980 hours)	0.95	0.95	0.95
Operations Superintendent	1.00	1.00	1.00
Electrician/Sign Tech	1.00	1.00	1.00
Technician II	1.00	1.00	1.00
Technician I	9.00	9.00	9.00
Administrative Assistant	2.00	2.00	2.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
Public Works Drop Off Yard Sticker sales	3,440	3,400	3,400
Refuse carts sales	215	200	200
Garbage collection (tons)	8,011	8,000	8,000
Recycling collected (tons)	2,114	2,800	2,500

ACHIEVEMENTS IN 2022
Recruit and hire new employees
Completed large scale concrete repairs on Washington Street
Trained several new employees on Public Works operations

GOALS FOR 2023
Utilize new asphalt paver
Train employees on asphalt paver
Train new staff on traffic signal troubleshooting



**Washington St. Repairs**



**Traffic Signal Troubleshooting Training**



2023 Department Detail Information

PUBLIC WORKS ADMINISTRATION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	63,969	79,596	26,876	86,435	86,435
Fringes	9,262	11,711	4,649	13,287	13,287
Telephone	5,385	6,660	1,665	4,000	4,000
Postage	85	500	59	250	250
Memberships	195	240	200	240	240
Seminars	-	2,000	-	2,000	2,000
Supplies	1,123	1,462	2,079	1,462	1,462
Equip Maint	3,695	4,090	364	1,681	1,681
Contractual	3,378	54,128	-	53,022	53,022
Leasing/Contractual	10,401	14,227	7,108	14,227	14,227
Special Purpose	-	-	-	-	-
Outlay	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 97,493</b>	<b>\$ 174,614</b>	<b>\$ 43,000</b>	<b>\$ 176,604</b>	<b>\$ 176,604</b>
Total Sal/FB	73,231	91,307	31,525	99,722	99,722
Total Other Exp.	24,262	83,307	11,475	76,882	76,882
<b>Grand Total</b>	<b>\$ 97,493</b>	<b>\$ 174,614</b>	<b>\$ 43,000</b>	<b>\$ 176,604</b>	<b>\$ 176,604</b>



2023 Department Detail Information

STREETS AND RELATED FACILITIES ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	556,513	593,499	193,633	675,627	675,627
Overtime	83,238	91,282	37,232	94,020	94,020
Fringes	88,948	95,626	32,194	110,762	110,762
Telephone	371	-	52	-	-
Seminars	-	-	-	-	-
Supplies	-	-	-	-	-
Fuel & Heating	11,956	11,500	9,583	12,000	12,000
Light & Power	15,539	18,500	11,768	18,000	18,000
Water	2,075	2,000	938	2,200	2,200
Contractual	3,075	5,000	1,100	4,200	4,200
<b>Grand Total</b>	<b>\$ 761,715</b>	<b>\$ 817,407</b>	<b>\$ 286,500</b>	<b>\$ 916,809</b>	<b>\$ 916,809</b>
Total Sal/FB	728,699	780,407	263,059	880,409	880,409
Total Other Exp.	33,016	37,000	23,441	36,400	36,400
<b>Grand Total</b>	<b>\$ 761,715</b>	<b>\$ 817,407</b>	<b>\$ 286,500</b>	<b>\$ 916,809</b>	<b>\$ 916,809</b>



2023 Department Detail Information

SNOW AND ICE CONTROL ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Supplies	279,263	456,490	173,246	440,595	440,595
Light & Power	247	300	106	300	300
Contractual	9,605	35,000	14,023	35,000	35,000
Outlay	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 289,115</b>	<b>\$ 491,790</b>	<b>\$ 187,375</b>	<b>\$ 475,895</b>	<b>\$ 475,895</b>
<b>Total Supplies</b>	279,263	456,490	173,246	440,595	440,595
<b>Total Other Exp.</b>	9,852	35,300	14,129	35,300	35,300
<b>Grand Total</b>	<b>\$ 289,115</b>	<b>\$ 491,790</b>	<b>\$ 187,375</b>	<b>\$ 475,895</b>	<b>\$ 475,895</b>



2023 Department Detail Information

STREET MAINTENANCE ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Telephone	-	-	-	-	-
Supplies	67,886	69,920	7,969	76,920	76,920
Gas and Oil	53,682	47,990	26,436	75,780	75,780
Equip Maint	174,929	145,000	88,576	150,000	150,000
Uniforms	4,623	4,520	1,154	4,520	4,520
Contractual	29,396	36,000	4,847	29,500	29,500
Special Purpose	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 330,516</b>	<b>\$ 303,430</b>	<b>\$ 128,982</b>	<b>\$ 336,720</b>	<b>\$ 336,720</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	330,516	303,430	128,982	336,720	336,720
<b>Grand Total</b>	<b>\$ 330,516</b>	<b>\$ 303,430</b>	<b>\$ 128,982</b>	<b>\$ 336,720</b>	<b>\$ 336,720</b>



2023 Department Detail Information

TRAFFIC CONTROL~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Supplies	27,579	23,716	13,936	23,716	23,716
Equip Maint	2,286	3,400	821	3,500	3,500
Light and Power	14,755	16,000	8,169	16,000	16,000
Contractual	10,016	9,600	2,240	9,600	9,600
Special Purpose	63,112	-	45,823	-	-
<b>Grand Total</b>	<b>\$ 117,748</b>	<b>\$ 52,716</b>	<b>\$ 70,989</b>	<b>\$ 52,816</b>	<b>\$ 52,816</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	117,748	52,716	70,989	52,816	52,816
<b>Grand Total</b>	<b>\$ 117,748</b>	<b>\$ 52,716</b>	<b>\$ 70,989</b>	<b>\$ 52,816</b>	<b>\$ 52,816</b>



2023 Department Detail Information

STREET LIGHTING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Small Tools/Imp.	2,297	2,500	794	2,500	2,500
Equip Maint	2,266	10,000	2,012	10,000	10,000
Light and Power	761,459	770,000	330,020	770,000	770,000
Contractual	1,995	2,500	-	2,000	2,000
Special Purpose	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 768,017</b>	<b>\$ 785,000</b>	<b>\$ 332,826</b>	<b>\$ 784,500</b>	<b>\$ 784,500</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	768,017	785,000	332,826	784,500	784,500
<b>Grand Total</b>	<b>\$ 768,017</b>	<b>\$ 785,000</b>	<b>\$ 332,826</b>	<b>\$ 784,500</b>	<b>\$ 784,500</b>



2023 Department Detail Information

STORM SEWERS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Supplies	28,655	26,620	7,399	36,620	36,620
Light and Power	182	263	99	263	263
Contractual	22,282	23,380	7,865	13,380	13,380
<b>Grand Total</b>	<b>\$ 51,119</b>	<b>\$ 50,263</b>	<b>\$ 15,363</b>	<b>\$ 50,263</b>	<b>\$ 50,263</b>
<b>Total Sal/FB</b>	-	-	-	-	-
<b>Total Other Exp.</b>	51,119	50,263	15,363	50,263	50,263
<b>Grand Total</b>	<b>\$ 51,119</b>	<b>\$ 50,263</b>	<b>\$ 15,363</b>	<b>\$ 50,263</b>	<b>\$ 50,263</b>



2023 Department Detail Information

SANITATION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Supplies	1,535	1,800	104	1,800	1,800
Tools and Implem.	-	250	-	250	250
Gas and Oil	37,738	28,906	24,932	47,187	47,187
Equip Maint	47,173	60,000	34,004	60,000	60,000
Uniforms	2,830	2,500	827	2,500	2,500
Contractual	24,078	20,000	17,126	22,500	22,500
<b>Grand Total</b>	<b>\$ 113,354</b>	<b>\$ 113,456</b>	<b>\$ 76,993</b>	<b>\$ 134,237</b>	<b>\$ 134,237</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	113,354	113,456	76,993	134,237	134,237
<b>Grand Total</b>	<b>\$ 113,354</b>	<b>\$ 113,456</b>	<b>\$ 76,993</b>	<b>\$ 134,237</b>	<b>\$ 134,237</b>



2023 Department Detail Information

SANITARY LANDFILL ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Telephone	236	303	507	800	800
Supplies	34	4,000	-	4,000	4,000
Light and Power	11,194	12,000	5,931	13,000	13,000
Contractual	759,810	629,500	218,808	636,600	636,600
<b>Grand Total</b>	<b>\$ 771,274</b>	<b>\$ 645,803</b>	<b>\$ 225,246</b>	<b>\$ 654,400</b>	<b>\$ 654,400</b>
Total Sal/FB	-	-	-	-	-
Total Other Exp.	771,274	645,803	225,246	654,400	654,400
<b>Grand Total</b>	<b>\$ 771,274</b>	<b>\$ 645,803</b>	<b>\$ 225,246</b>	<b>\$ 654,400</b>	<b>\$ 654,400</b>



2023 Department Detail Information

RECYCLING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	134,542	174,836	50,910	201,546	201,546
Overtime	906	1,000	782	1,000	1,000
Fringe Benefits	16,414	24,411	7,370	28,883	28,883
Postage	322	300	17	350	350
Supplies	54	500	70	500	500
Gas and Oil	14,629	14,824	2,052	23,079	23,079
Equip Maint	15,119	15,000	559	17,000	17,000
Contractual	2,919	2,500	1,217	3,000	3,000
Special Purpose	350,841	428,148	210,390	438,569	438,569
<b>Grand Total</b>	<b>\$ 535,746</b>	<b>\$ 661,519</b>	<b>\$ 273,367</b>	<b>\$ 713,927</b>	<b>\$ 713,927</b>
Total Sal/FB	151,862	200,247	59,062	231,429	231,429
Total Other Exp.	383,884	461,272	214,305	482,498	482,498
<b>Grand Total</b>	<b>\$ 535,746</b>	<b>\$ 661,519</b>	<b>\$ 273,367</b>	<b>\$ 713,927</b>	<b>\$ 713,927</b>



2023 Department Detail Information

PUBLIC WORKS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	755,024	847,931	271,419	963,608	963,608
Overtime	84,144	92,282	38,014	95,020	95,020
Fringes	114,624	131,748	44,213	152,932	152,932
Telephone	5,992	6,963	2,224	4,800	4,800
Postage	407	800	76	600	600
Memberships	195	240	200	240	240
Seminars	-	2,000	-	2,000	2,000
Supplies	406,129	584,508	204,803	585,613	585,613
Equip Maint	245,468	237,490	126,336	242,181	242,181
Gas & Oil	106,049	91,720	53,420	146,046	146,046
Fuel & Heating	11,956	11,500	9,583	12,000	12,000
Light and Power	803,376	817,063	356,093	817,563	817,563
Water	2,075	2,000	938	2,200	2,200
Tools	2,297	2,750	794	2,750	2,750
Uniforms	7,453	7,020	1,981	7,020	7,020
Contractual	866,554	817,608	267,226	808,802	808,802
Leasing/Contractual	10,401	14,227	7,108	14,227	14,227
Special Purpose	413,953	428,148	256,213	438,569	438,569
Outlay	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 3,836,097</b>	<b>\$ 4,095,998</b>	<b>\$ 1,640,641</b>	<b>\$ 4,296,171</b>	<b>\$ 4,296,171</b>
<b>Total Sal/FB</b>	<b>953,792</b>	<b>1,071,961</b>	<b>353,646</b>	<b>1,211,560</b>	<b>1,211,560</b>
<b>Total Other Exp.</b>	<b>2,882,305</b>	<b>3,024,037</b>	<b>1,286,995</b>	<b>3,084,611</b>	<b>3,084,611</b>
<b>Grand Total</b>	<b>\$ 3,836,097</b>	<b>\$ 4,095,998</b>	<b>\$ 1,640,641</b>	<b>\$ 4,296,171</b>	<b>\$ 4,296,171</b>

PUBLIC WORKS BUDGET SUMMARY:

Expenses:	2022	2023	Difference from prior year
Administration	174,614	176,604	1,990
Sanitary Landfill	645,803	654,400	8,597
Recycling	661,519	713,927	52,408
Sanitation	113,456	134,237	20,781
Snow & Ice Control	491,790	475,895	(15,895)
Storm Sewers	50,263	50,263	-
Street Lighting	785,000	784,500	(500)
Street Maintenance	303,430	336,720	33,290
Streets & Related Facilities	817,407	916,809	99,402
Traffic Control	52,716	52,816	100
	<b>\$ 4,095,998</b>	<b>\$ 4,296,171</b>	<b>\$ 200,173</b>



**PUBLIC WORKS ADMINISTRATION ~ Revenue**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
014204.425102 Admin. Fee/Weeds	920	2,000	690	2,000
014354.435400 Recycling Assistance	108,857	108,857	108,514	108,857
014634.463110 Snow and Ice Control	-	1,000	110	1,000
014644.464400 Weed Cutting	2,725	2,500	1,300	2,500
014434.443910 Street Opening Permits	31,552	18,000	2,255	22,000
014634.463120 Sale of Materials and Supplies-Streets	25,495	12,000	16,413	12,000
014644.464200 Garbage and Refuse Collection-Festivals	-	250	-	250
014644.464300 Sale of Materials and Supplies-Sanitation	3,954	2,000	1,879	2,100
014644.464500 Grinder Revenue	-	100	-	100
014494.449800 Permit-PW Garage Yard Drop	77,135	76,000	65,490	76,000
014844.484100 Insurance Revenue	717,204	30,000	-	30,000
014834.483200 Sale of Materials/Scrap	3,661	3,000	1,420	3,000
<b>Total</b>	<b>\$ 971,503</b>	<b>\$ 255,707</b>	<b>\$ 198,071</b>	<b>\$ 259,807</b>

**014204.425102 ADMIN FEE/WEEDS** **\$ 2,000**  
 Administrative fee associated with Weed Commissioner services and weed cutting

**014354.435400 RECYCLING ASSISTANCE** **\$ 108,857**  
 Amount received from State Recycling Grant

**014634.463110 SNOW AND ICE CONTROL** **\$ 1,000**  
 This is revenue received from not shoveled or icy sidewalks throughout the City.  
 With recent changes of having the police department having more direct contact  
 with home owners, the number of sidewalks that we have to clear has greatly diminished.

**014644.464400 WEED CUTTING** **\$ 2,500**  
 Weed cutting at various locations that are out of compliance

**014434.443910 STREET OPENING PERMITS** **\$ 22,000**  
 The street opening permit fee for Gas, Electric, and Cable is \$90.00 per permit. Sewer  
 and Water permit fee is \$35.00 per permit. Individual permit fee is \$205.00 per permit.

**014634.463120 SALE OF MATERIALS AND SERVICES - STREETS** **\$ 12,000**  
 Revenue received from the sale of materials and services from billable accidents  
 and other work performed by the Street Department

**014644.464200 GARBAGE AND REFUSE COLLECTION-FESTIVALS** **\$ 250**  
 Revenue from the reimbursement from the organizers of various city festivals for  
 refuse disposal

**014644.464300 SALE OF MATERIALS AND SERVICES - SANITATION** **\$ 2,100**  
 This is revenue received from the sale of materials and services from billable accidents  
 and other tasks performed by the Sanitation Department. This also includes revenue  
 from the shipping and handling of the sale of carts.

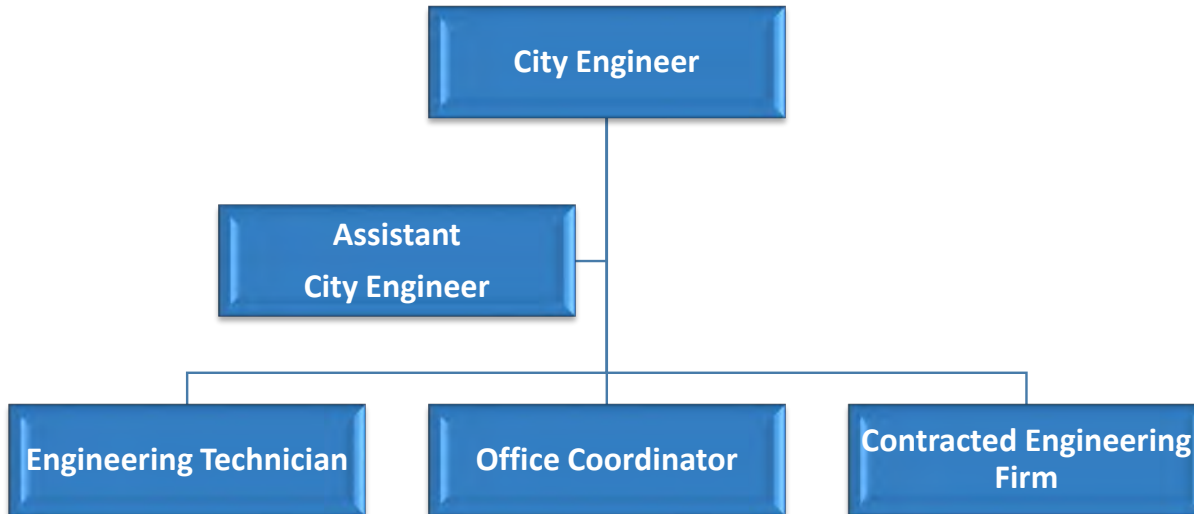


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**PUBLIC WORKS ADMINISTRATION ~ Revenue**

<b>014644.464500</b>	<b>GRINDER REVENUE</b>	<b>\$ 100</b>
	Revenue from the use of the Wood Grinder for materials not collected by the City	
<b>014494.449800</b>	<b>PERMIT-PW GARAGE YARD DROP</b>	<b>\$ 76,000</b>
	Revenue from stickers sold to property owners and residents for usage of the Drop Off Area and from contractors and non-residents for brush disposal	
<b>014844.484100</b>	<b>INSURANCE REVENUE</b>	<b>\$ 30,000</b>
	Revenue received from traffic signal and street light accidents submitted to the City's insurance carrier	
<b>014834.483200</b>	<b>SALE OF MATERIALS/SCRAP</b>	<b>\$ 3,000</b>
	Revenue from the sale of waste oil and scrap metal	

**PUBLIC WORKS ~ Engineering**



**MISSION**

The primary mission of the City Engineer’s Office is to enhance the quality of life for our citizens by designing, constructing, and maintaining the City’s infrastructure in a safe and efficient manner consistent with sound judgment, good engineering practices, and the desire of our citizens while keeping an eye towards the future. Our primary functions are to:

- Recommend, Scope, Survey, Design, Prepare specifications, Coordinate, Stake for construction, Inspect, and Administer public contracts.
- Collect, distribute, and maintain records of infrastructure:
  - Street Inventory
  - WISLR ~ Pavement Condition Ratings
  - GASB-34 ~ Type, Quantity, & Value of Infrastructure
  - Storm Water Management Maintenance Records
  - Sanitary, Storm, & Water Asbuilts
- Review, design, and inspect construction of public improvements in private developments and subdivisions.
- Review plans for private developments (storm water management, plats, grading plans, CSM’s, site plans, concept plans, traffic impact analyses).
- Ensure compliance of constructed Storm Water Management Facilities with Chapter 23, approved plans, and storm water maintenance agreements.
- Grant permits for and inspect construction and reconstruction of sidewalks, driveway approaches, and curb & gutters.
- Administer, survey, and maintain records for Pilgrim’s Rest Cemetery.
- Participate as a voting member of the Plan Commission (City Engineer).
- Review and make traffic control recommendations to Safety Commission.
- Inspect existing bridges and dams.
- Control traffic signals: construct, maintain software, coordinate timing, and assist in maintenance.
- Prepare Special Assessment Reports.
- Maintain City Streets and Underground Infrastructure (storm, sanitary, and water).



**PUBLIC WORKS ~ Engineering**

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
City Engineer	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Engineering Technician	0.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
# of Public Construction Contracts Awarded	6	7	7
Total Contract \$ Awarded	6,198,590	3,000,000	3,500,000
PASER Rating Of Streets (*)	5.4548	5.4548	TBD (*)
Development/Subdivision Plan Approvals	2	1	1
Development/Subdivision Submittal To Review	1	1	1
# Of ENG-Permitted Public Improv. Under Construction	2	1	1
# Of Storm Water Management Plan (SWMP) Approvals	29	7	7
Average Days From SWMP Submittal To Review	10	10	10
Curb Cut, Driveway Approach, Sidewalk Permits	129	50	50
Annual SDWK Contract - Square Feet	0 (**)	7,500	7,500
Annual SDWK Contract - Properties	43	50	50

(\*) PASER established on odd-numbered years

(\*\*) Contractor defected and no work was done. 2021 sidewalk was added to 2022 contract

ACHIEVEMENTS IN 2022
18th Avenue Reconstruction (Paradise to Vogt)
5th Avenue Reconstruction (Hawthorn to Decorah)
Laurel Drive N Reconstruction (Sylvan to Laurel S)
Sidewalk annual program
2022 Pavement Maintenance Program (PMP)
Tasks redistribution within and outside of Engineering Department, with new Technical position
Secure federal funding for various projects through WisDOT programs; design phase of those projects

GOALS FOR 2023
Repaving of Rusco Drive (Main Street to River Road) (BIL 2022 funding)
Repaving of Water Street (Forest Avenue to Indiana Avenue) (BIL 2022 funding)
Pennsylvania Avenue reconstruction (Locust to Kilbourn)
Laurel Drive S reconstruction (Sylvan to Laurel N)
Main Street reconstruction (Walnut to Washington) (Downtown)
Design of Main Street (Progress to Humar) (if STP-U is secure in fall 2022)
Sidewalk annual program
2022 Pavement Maintenance Program (PMP)
Continue work on various projects that received federal funding for through WisDOT programs
Continue work on establishing database tools (Citiworks and County's road database tool)

PUBLIC WORKS ~ Engineering



The Engineering Department was featured in the October 2020 episode of *The City*. Click the link below to view the video:  
<https://youtu.be/cq-6K83CK2I>



**Installation of storm sewer pipe under contract 22-01**  
*(5th Avenue reconstruction; Hawthorn to Decorah)*



**Paving of 18th Avenue (Paradise to Vogt)**

2023 Department Detail Information

ENGINEERING ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer
Salaries	130,373	163,018	91,596	303,599	187,320	47,058	69,221
Fringes	18,898	25,209	12,860	45,600	28,136	7,068	10,396
Telephone	1,311	1,614	417	1,284	792	199	293
Postage	500	1,427	258	2,428	1,498	376	554
Memberships	3,325	4,140	3,331	6,710	4,140	1,040	1,530
Publications	74	123	-	200	123	31	46
Seminars	1,107	1,882	-	3,050	1,882	473	695
Supplies	3,173	4,627	687	4,200	2,591	651	958
Gas & Oil	98	320	48	732	452	113	167
Equip Maint	14,690	8,413	5,480	11,810	7,286	1,831	2,693
Contractual	137,242	177,500	40,233	246,440	177,500	27,900	41,040
Leasing/Contractual	2,588	3,930	1,749	6,686	4,126	1,036	1,524
Sidewalk	15,811	-	844	-	-	-	-
Private Dev	23,745	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 352,935</b>	<b>\$ 392,203</b>	<b>\$ 157,503</b>	<b>\$ 632,739</b>	<b>\$ 415,846</b>	<b>\$ 87,776</b>	<b>\$ 129,117</b>
Total Sal/FB	149,271	188,227	104,456	349,199	215,456	54,126	79,617
Total Other Exp.	203,664	203,976	53,047	283,540	200,390	33,650	49,500
<b>Grand Total</b>	<b>\$ 352,935</b>	<b>\$ 392,203</b>	<b>\$ 157,503</b>	<b>\$ 632,739</b>	<b>\$ 415,846</b>	<b>\$ 87,776</b>	<b>\$ 129,117</b>



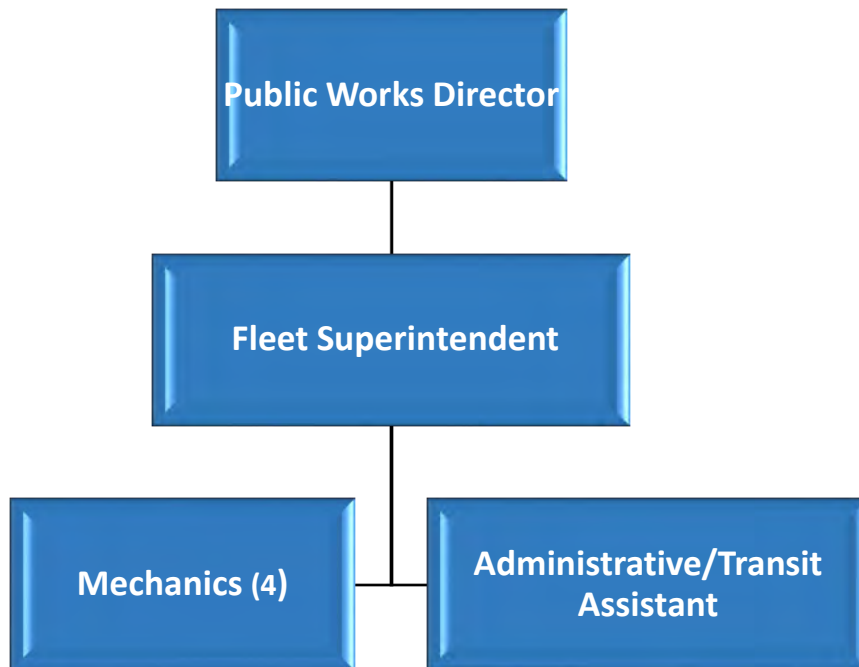
2023 Department Detail Information

ENGINEERING ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Sidewalk Permits	8,785	10,000	3,440	8,000
Storm Water Management Permits	7,230	3,000	8,210	5,000
Engineering Inspection Fees	23,745	-	-	-
Engineering Plan Handling Fees	20	-	-	-
Engineering Grant of Privilege	1,500	1,000	-	500
Engineering Copy Revenue	127	5	-	5
Cemetery Site and Admin Services	300	-	-	-
Engineering Plan Review Fees	1,498	150	5,600	3,000
<b>Total</b>	<b>\$ 43,205</b>	<b>\$ 14,155</b>	<b>\$ 17,250</b>	<b>\$ 16,505</b>

<b>014494.449100 SIDEWALK PERMITS</b>	\$ 8,000
<b>014494.449200 STORM WATER MANAGEMENT PERMITS</b>	\$ 5,000
<b>014494.449500 ENGINEERING INSPECTION FEES</b> Private developments inspections - Contracts w/Kunkel as needed; charged back to developers	\$ -
<b>014494.449600 ENGINEERING PLAN HANDLING FEES</b>	\$ -
<b>014494.449900 ENGINEERING GRANT OF PRIVILEGE</b>	\$ 500
<b>014614.461600 ENGINEERING COPY REVENUE</b>	\$ 5
<b>014654.465400 CEMETERY SITE AND ADMIN SERVICES</b> Grave opening surveys are invoiced at \$250.00 each	\$ -
<b>014684.468230 ENGINEERING PLAN REVIEW FEES</b>	\$ 3,000

**PUBLIC WORKS ~ Vehicle Maintenance**



**MISSION:**

The Vehicle Maintenance Department endeavors to repair and maintain equipment for all departments in order for the City to continue to provide reliable service in all areas.

- Responds to daily requests for service, as well as emergency response after regular working hours, for all City departments.
- Maintains detailed equipment maintenance records for all of the equipment owned by the City as well as an inventory of spare parts and a software system that is used to apportion costs to the individual departments.
- Administers the needs of each department for fuel supplies and the accompanying administrative billing for each user as well as state and federal refunds for taxes on fuel.



**PUBLIC WORKS ~ Vehicle Maintenance**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
VM Manager (1872 hrs)	0.90	0.90	0.90
Mechanics	4.00	4.00	4.00
PW Director (100 hrs)	0.05	0.05	0.05
<b>TOTAL FULL-TIME POSITIONS</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Repair Orders	2,057	2,150	2,200
Repairs	3,387	4,450	5,000

<b>ACHIEVEMENTS IN 2022</b>
Fabricated new tire racks to improve storage space
Completed free Navistar Training for International Equipment
Rearranged parts inventory to improve storage space

<b>GOALS FOR 2023</b>
Subscription to IDENTAFIX program to help mechanic efficiency
Lakeside International Mechanic training program



2023 Department Detail Information

VEHICLE MAINTENANCE ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer
Salaries	227,148	261,330	112,111	311,403	277,802	30,362	3,239
Overtime	13,074	11,629	2,216	13,792	12,304	1,345	143
Fringes	34,270	39,805	15,557	48,190	42,990	4,699	501
Telephone	1,512	1,728	570	903	806	88	9
Postage	1	26	1	30	27	3	-
Memberships	174	325	178	365	325	36	4
Seminars	1,784	2,453	-	2,750	2,453	268	29
Supplies	1,507	2,186	1,042	2,450	2,186	239	25
Sm. Tools	5,110	6,601	1,995	7,400	6,601	722	77
Gas & Oil	1,102	1,502	819	2,379	2,122	232	25
Equip Maint	3,867	3,557	3,263	3,061	2,731	298	32
Heating & Fuel	6,159	7,360	4,937	8,250	7,360	804	86
Light & Power	7,403	9,556	5,796	10,711	9,556	1,044	111
Water	1,038	910	469	1,020	910	99	11
Contractual	11,551	12,800	3,732	17,186	15,331	1,676	179
Leasing/Contractual	2,320	5,460	2,730	6,121	5,460	597	64
Supplies - Other	23,086	17,000	12,201	20,000	20,000	-	-
Chargebacks	(1,292)	5,000	297	5,000	5,000	-	-
Taxi Sublet	1,922	5,000	286	5,000	5,000	-	-
<b>Grand Total</b>	<b>\$ 341,736</b>	<b>\$ 394,228</b>	<b>\$ 168,200</b>	<b>\$ 466,011</b>	<b>\$ 418,964</b>	<b>\$ 42,512</b>	<b>\$ 4,535</b>
<b>Total Sal/FB</b>	<b>274,492</b>	<b>312,764</b>	<b>129,884</b>	<b>373,385</b>	<b>333,096</b>	<b>36,406</b>	<b>3,883</b>
<b>Total Other Exp.</b>	<b>67,244</b>	<b>81,464</b>	<b>38,316</b>	<b>92,626</b>	<b>85,868</b>	<b>6,106</b>	<b>652</b>
<b>Grand Total</b>	<b>\$ 341,736</b>	<b>\$ 394,228</b>	<b>\$ 168,200</b>	<b>\$ 466,011</b>	<b>\$ 418,964</b>	<b>\$ 42,512</b>	<b>\$ 4,535</b>



**2023 Department Detail Information**

**VEHICLE MAINTENANCE ~ Revenue**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>014834.483210 Sale of Material &amp; Scrap</b>	247	200	417	200
<b>014634.463200 VM Outside Services</b>	27,828	40,000	16,782	40,000
<b>Total</b>	<b>\$ 28,075</b>	<b>\$ 40,200</b>	<b>\$ 17,199</b>	<b>\$ 40,200</b>

**014834.483210**

**SALE OF MATERIAL & SCRAP**

This includes checks written to Vehicle Maintenance from A & W Iron & Metal for the sale of scrap material and used oil filters and checks written to Vehicle Maintenance from Safety-Kleen for the sale of used oil. This is revenue for used waste oil and scrap metal.

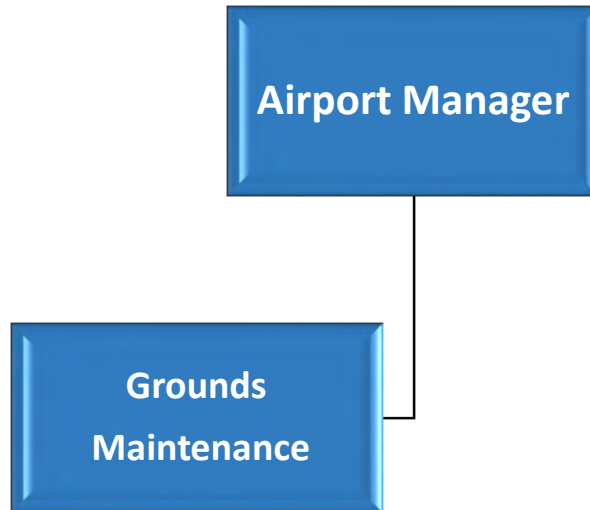
**014634.463200**

**VM OUTSIDE SERVICES**

This is revenue for invoicing of Taxi maintenance completed by VM.

**PUBLIC WORKS ~ Airport**

The Department of Development manages and operates the West Bend Municipal Airport, which serves the area business community and general aviation. The department is guided by an Airport Commission, which is comprised of community members familiar with aviation operations. The airport manager oversees day-to-day operations on-site.



**MISSION**

The mission of the West Bend Municipal Airport is to provide a full service aviation facility for business and general use aircraft.

- Classified by the State of Wisconsin as a large general aviation airport intended to serve corporate jets as well as general aviation aircraft.
- Comprised of two cross-wind runways, the longest being 4,500 feet in length and the other 3,900 feet.
- Served by a fixed based operator (West Bend Air) to provide general aviation services.
- To the extent practical, have the revenue generated at the airport (hangar leases, fuel flowage taxes, ramp fees, etc.) cover the expenses incurred to operate the facility. (Note: According to Federal Aviation Administration regulations, all airport generated revenues must be spent on airport operations and cannot be reallocated to other functions.)

**PUBLIC WORKS ~ Airport**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Airport Manager	0.27	0.34	0.34
Grounds Maintenance (two part-time & two seasonal)	0.22	0.34	0.34
<b>TOTAL FULL-TIME POSITIONS</b>	<b>0.49</b>	<b>0.68</b>	<b>0.68</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Hangar leases	35	35	35
Airport Commission meetings	2	4	4
AV Fuel (gallons)	31,779	25,714	30,500
Jet Fuel (gallons)	34,242	28,750	33,750

<b>ACHIEVEMENTS IN 2022</b>
Continued BOA funded Airport Master Plan (pending forecasts and runway length determination approval)
Tree and brush program
Completed the design/specifications/bidding for taxiway and runway 13-31 rehabilitation

<b>GOALS FOR 2023</b>
Work with Technical Advisory Committee to begin Phase III of the Airport Master Plan
Tree and brush program
Complete the reconstruction of Runway 13-31



2023 Department Detail Information

AIRPORT ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	16,994	22,985	6,033	38,307	38,307
Fringes	1,300	1,758	462	2,930	2,930
Telephone	1,473	1,197	826	1,560	1,560
Postage	-	-	1	-	-
Memberships	100	100	100	375	375
Seminars	323	850	-	850	850
Supplies	3,005	3,840	250	4,640	4,640
Gas & Oil	4,096	5,612	1,696	7,770	7,770
Equip Maint	17,200	28,385	3,166	26,000	26,000
Light & Power	10,655	10,275	4,985	10,415	10,415
Gas Heating	542	850	604	750	750
Contractual	190,126	35,690	1,399	35,690	35,690
Leasing/Contractual	4,537	6,143	3,071	6,143	6,143
Outlay	106,292	22,000	-	16,500	16,500
<b>Grand Total</b>	<b>\$ 356,643</b>	<b>\$ 139,685</b>	<b>\$ 22,593</b>	<b>\$ 151,930</b>	<b>\$ 151,930</b>
<b>Total Sal/FB</b>	<b>18,294</b>	<b>24,743</b>	<b>6,495</b>	<b>41,237</b>	<b>41,237</b>
<b>Total Other Exp</b>	<b>338,349</b>	<b>114,942</b>	<b>16,098</b>	<b>110,693</b>	<b>110,693</b>
<b>Grand Total</b>	<b>\$ 356,643</b>	<b>\$ 139,685</b>	<b>\$ 22,593</b>	<b>\$ 151,930</b>	<b>\$ 151,930</b>

2023 Department Detail Information

AIRPORT ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>Airport Revenue</b>	79,657	72,664	54,689	84,899
<b>Rent of Airport Property</b>	68,040	67,031	66,156	67,031
<b>Total</b>	<b>\$ 147,697</b>	<b>\$ 139,695</b>	<b>\$ 120,845</b>	<b>\$ 151,930</b>

**014634.463400 - Airport Revenue**

AV Fuel Fee	.07/gallon	2,225	1,800	-	2,135
Jet Fuel Fee	.08/gallon	2,739	2,300	-	2,700
Hangar Leases <sup>1</sup>	T-hangar .1525/sq. ft; Comm .1425/sq. ft.	43,798	49,287	46,370	49,287
Overnight & Ramp Fee <sup>2</sup>	LightTwins: \$5; Cabin \$7; Overnight \$5	1,281	440	-	440
Tie-Down Rentals	.40/sq. ft. (\$225.00 ea.)	225	225	-	225
U.S. Cellular <sup>3</sup>	Municipal service charge	3,507	3,612	3,612	3,612
National Guard	Snowplowing services	22,161	15,000	4,707	26,500

**014824.482140 - Rent of Airport Property**

U.S. Cellular <sup>3</sup>	Tower lease	26,000	27,300	27,300	27,300
National Guard <sup>4</sup>	Facility charge	37,981	37,981	37,981	37,981
Agricultural Land Rental <sup>5</sup>	35 acres – N. Oak Road (\$50/acre)	1,750	1,750	875	1,750

<sup>1</sup> Increased in 2022. Reviewed every three years.

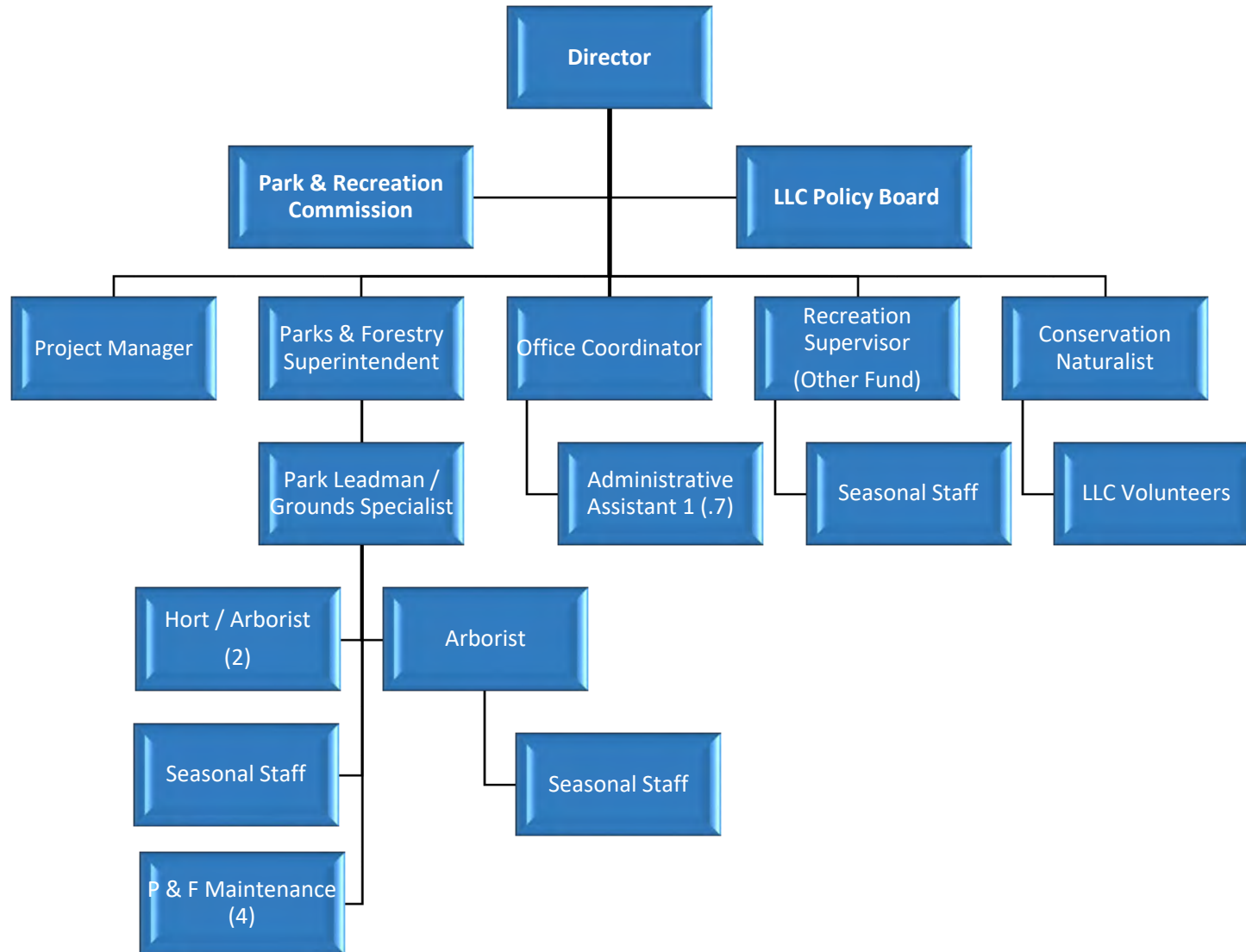
<sup>2</sup> Ramp fee waived when fuel purchased.

<sup>3</sup> U.S. Cellular contract receives additional annual rent for municipal services

<sup>4</sup> National Guard contract increased in 2019 (40-year agreement to increase every five years)

CULTURE AND RECREATION ~ Administration

Parks, Recreation & Forestry Organizational Chart





**CULTURE AND RECREATION ~ Administration**

**MISSION**

Provide and maintain essential, quality, and affordable parks, recreation and forestry facilities and services for the community

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Director (1)	1.00	1.00	1.00
Parks Project Manager (1)	1.00	1.00	1.00
Parks & Forestry Superintendent (1)	0.00	1.00	1.00
Parks & Forestry Supervisor	1.00	0.00	0.00
Parks Leadman / Grounds Specialist	1.00	1.00	1.00
Horticulturist / Arborist (2)	2.00	2.00	2.00
Parks and Forestry Maintenance (4)	4.00	4.00	4.00
Seasonal Staff (4.25)	4.25	4.25	4.25
Arborist (1)	1.00	1.00	1.00
Office Coordinator (1)	1.00	1.00	1.00
Administrative Assistant (.7)	0.70	0.70	0.70
Conservation Naturalist	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>17.95</b>	<b>17.95</b>	<b>17.95</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Coordinate planting of street trees	312	300	300
Stumps ground and restored	260	200	200
Attendance at Spring field trips at LLC	0	950	950
Attendance at Regner Park July 4th Festivities	7,000	9,000	9,000
Attendance at Homegrown Concert	8,000	2,500	2,500



**CULTURE AND RECREATION ~ Administration**

<b>ACHIEVEMENTS IN 2022</b>
Completed design & engineering for the Downtown Riverwalk West project including permits, floodplain modeling, & construction drawings. WE Energies, AT&T, Spectrum/Charter have completed the utility relocation work on the west bank (Phase I).
Completed bidding process and awarded construction contract for Phase II, III, IV of the Downtown Riverwalk West project.
Completed renovation and new construction of Regner Park Beach House. New Community Room and Lobby opened for public reservations and special events.
Worked closely with the West Bend Baseball Association to begin utilization and regular maintenance of newly renovated Carl Kuss field.
Parks and Recreation Commission approved final design of a Universally Inclusive Playground at Ridge Run Park.
Tree Surety Contract planted 246 trees throughout city streets and parks.
Staff and Conservation Naturalist installed Beehive in Conservancy Niche to promote polination of plants and for educational offerings.
Completed the construction of the Early Riser's Kiwanis Shelter in Regner Park. This facility is now available for community rental.
The QR code project at Lac Lawrann continues to grow with 6 new trail codes.
Continued to updating the Urban Forestry Master Plan.

<b>GOALS FOR 2023</b>
Work with community members to reopen Regner Park Beach for Summer swimming.
Complete construction of the new parking lot to support newly renovated Beach House and repair existing parking lot.
Complete construction of Phase II, and Phase IV of Downtown Riverwalk West Side. Start work on Phase III.
Work closely with the Ice Age Trail Alliance to develop a parking lot and trailhead along Washington St.
Collaborate with a potential donor and execute a remodeling plan for the Cabin at Ridge Run Park.
Continue updating the Urban Forestry Master Plan.
Formulate an action plan with the neighborhood group to replace the Bicentennial Park playground.
Work with Parent Group to obtain funding and donations for the Universally Inclusive Playground

CULTURE AND RECREATION ~ Administration



**Downtown Riverwalk West**

Reconstruction concept plan video  
<https://www.youtube.com/watch/YELsnQ8YjDo>

Honeybee hive has been constructed in Niche to be used in educational programming and to promote polination of native species within the Lac Lawrann Conservancy.



**Beach House  
Regner Park**

Renovation of existing building, construction of new concession area, outdoor patio, restrooms and Community Room rental space.



2023 Department Detail Information

PUBLIC AREAS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	534,885	580,286	268,062	663,509	663,509
Overtime	28,899	16,000	7,265	16,000	16,000
Fringes	75,307	79,018	38,808	93,980	93,980
Memberships	485	900	245	900	900
Seminars	810	3,500	1,501	3,500	3,500
Supplies	82,019	86,150	41,583	86,150	86,150
Small Tools	2,490	3,000	956	3,000	3,000
Gas/Oil	31,638	36,672	14,161	52,221	52,221
Equip. Maint.	159,596	150,670	58,576	155,450	155,450
Uniforms	8,936	7,500	1,898	8,900	8,900
Fuel/Heating	15,826	20,200	14,091	20,200	20,200
Light/Power	50,427	52,518	20,111	57,018	57,018
Water	30,422	29,500	4,515	30,991	30,991
Archery	1,124	-	-	-	-
Contractual	68,221	78,500	38,276	103,660	103,660
Special Purpose	11,289	1,000	2,005	1,000	1,000
Capital Outlay	8,151	-	173,298	-	-
<b>Grand Total</b>	<b>\$ 1,110,525</b>	<b>\$ 1,145,414</b>	<b>\$ 685,351</b>	<b>\$ 1,296,479</b>	<b>\$ 1,296,479</b>
Total Sal/FB	639,091	675,304	314,135	773,489	773,489
Total Other Exp.	471,434	470,110	371,216	522,990	522,990
<b>Grand Total</b>	<b>\$ 1,110,525</b>	<b>\$ 1,145,414</b>	<b>\$ 685,351</b>	<b>\$ 1,296,479</b>	<b>\$ 1,296,479</b>



2023 Department Detail Information

CULTURE & RECREATION - Administration ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	230,545	231,368	91,329	254,995	254,995
Fringes	34,629	34,901	12,856	38,606	38,606
Telephone	7,117	7,455	2,818	4,117	4,117
Postage	485	1,125	291	1,181	1,181
Memberships	1,055	1,065	935	1,065	1,065
Seminars	50	2,500	725	2,500	2,500
Supplies	1,166	2,400	498	2,400	2,400
Gas & Oil	1,124	1,813	244	2,562	2,562
Equip Maint	20,919	19,440	12,168	14,950	14,950
Contractual	2,781	4,000	-	4,000	4,000
Leasing/Contractual	18,426	28,727	13,320	29,691	29,691
Special Purpose	9,643	10,120	2,539	7,850	7,850
<b>Grand Total</b>	<b>\$ 327,940</b>	<b>\$ 344,914</b>	<b>\$ 137,723</b>	<b>\$ 363,917</b>	<b>\$ 363,917</b>
<b>Total Sal/FB</b>	<b>265,174</b>	<b>266,269</b>	<b>104,185</b>	<b>293,601</b>	<b>293,601</b>
<b>Total Other Exp.</b>	<b>62,766</b>	<b>78,645</b>	<b>33,538</b>	<b>70,316</b>	<b>70,316</b>
<b>Grand Total</b>	<b>\$ 327,940</b>	<b>\$ 344,914</b>	<b>\$ 137,723</b>	<b>\$ 363,917</b>	<b>\$ 363,917</b>



2023 Department Detail Information

PARK, RECREATION AND FORESTRY ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>014524.452300 Damages</b>	1,530	2,000	-	2,000
<b>014674.467440 Facility Rental</b>	64,193	55,200	44,059	64,150
<b>Total</b>	<b>\$ 65,723</b>	<b>\$ 57,200</b>	<b>\$ 44,059</b>	<b>\$ 66,150</b>

**Account 014524.452300 ~ Damages** 1,530 2,000 - 2,000

*Damage revenue stems from fees collected for restitution of damage to park property and trees.*

**Account 014674.467440 ~ Facility Rental**

Barton Park Shelter	1,538	950	1,275	1,000
Regner Park Picnic Groves	1,460	2,000	1,050	1,000
Regner Park Beach House Rentals	-	-	-	10,000
Regner Park Camp Lodge	6,390	4,700	5,850	5,000
Regner Park Centennial Shelter	2,860	2,300	2,000	2,300
Regner Park Early Riser's Kiwanis Shelter	-	-	480	600
Regner Park Strachota Bandstand	2,370	2,300	1,580	2,300
Regner Park Kiwanis Building	1,680	1,600	1,820	1,600
Regner Park Rotary Building	160	600	460	250
Regner Park Pavilion	275	750	275	500
Regner Park Pavilion Kiwanis and Rotary	3,780	3,600	260	3,600
Regner Park Silver Lining Stage	2,750	1,400	735	1,500
Ridge Run Park	13,432	10,000	9,898	10,000
Riverside Park Pavilion	16,215	13,900	11,490	14,000
Quaas Creek Community Building	3,910	4,000	2,720	3,500
Softball Fields	3,747	4,500	3,230	4,000
Soccer/Football Fields	40	400	-	300
Sound Permits & Misc Charges	2,855	1,500	936	2,000
Enchantment Electrical Fee**	731	700	-	700

*\*\*fee is paid for previous year.*



2023 Department Detail Information

FORESTRY ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Supplies	29,425	17,217	5,465	15,228	15,228
Small Tools	762	811	896	2,800	2,800
Contractual	16,947	32,000	19,350	32,000	32,000
<b>Grand Total</b>	<b>\$ 47,134</b>	<b>\$ 50,028</b>	<b>\$ 25,711</b>	<b>\$ 50,028</b>	<b>\$ 50,028</b>



2023 Department Detail Information

LAC LAWRANN ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund
Salaries	42,838	43,600	26,551	64,230	64,230
Overtime	-	-	-	-	-
Fringes	5,965	6,085	3,679	9,207	9,207
Postage	8	100	3	105	105
Memberships	125	130	145	145	145
Seminars	-	315	-	315	315
Supplies	4,975	5,150	2,228	5,150	5,150
Equip Maint	260	500	2,472	500	500
Uniforms	-	150	-	150	150
Special Purpose	2,749	900	-	900	900
<b>Grand Total</b>	<b>\$ 56,920</b>	<b>\$ 56,930</b>	<b>\$ 35,078</b>	<b>\$ 80,702</b>	<b>\$ 80,702</b>
Total Sal/FB	48,803	49,685	30,230	73,437	73,437
Total Other Exp.	8,117	7,245	4,848	7,265	7,265
<b>Grand Total</b>	<b>\$ 56,920</b>	<b>\$ 56,930</b>	<b>\$ 35,078</b>	<b>\$ 80,702</b>	<b>\$ 80,702</b>

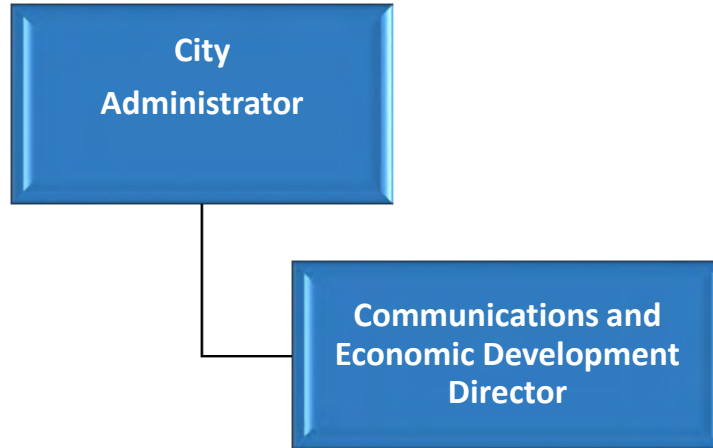
LAC LAWRANN ~ REVENUES

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Lac Lawrann	22,895	22,025	5,519	23,525
<b>Total</b>	<b>\$ 22,895</b>	<b>\$ 22,025</b>	<b>\$ 5,519</b>	<b>\$ 23,525</b>

Account 014684.468210 ~Lac Lawrann

Nature Camps Youth	3,850	2,500	4,148	4,000
Preschool Programming	165	325	347	325
Group School Field Trips	80	1,020	140	1,020
Scouting Group Programs	-	180	-	180
Public Programs all	1,300	500	884	500
Contribution from Friends of LLC	17,500	17,500	-	17,500
Sponsorships	-	-	-	-

**ECONOMIC DEVELOPMENT**



**MISSION:**

To promote economic development, job creation, business retention and tourism. Economic Development provides direct support to the development and business community in planning, marketing, and development of business parks, sites, tax incremental districts, and downtown redevelopment projects. This includes working closely with the Wisconsin Economic Development Corporation (WEDC), Milwaukee 7 (M7), Economic Development Washington County (EDWC), Downtown West Bend Business Improvement (BID) District, Downtown West Bend Association, West Bend Area Chamber of Commerce, Historic Barton Business Association, and the commercial real estate industry.



**ECONOMIC DEVELOPMENT**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
City Administrator	0.50	0.50	0.50
Communications & Economic Development Director	0.50	0.50	0.50
<b>TOTAL FULL-TIME POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Business Retention & Recruitment Meetings	74	24	85
Welcome & On the Move Business Posts	26	10	36
Business incentives	2	5	3

<b>ACHIEVEMENTS IN 2022</b>
Secured \$2,655,000 Neighborhood Investment Fund grant for the Downtown Riverwalk project.
Supported Corta Development with a \$200,000 incentive to redevelop blighted Shopko property for four nationally-recognized commercial retailers: Five Below, Sierra, HomeGoods and Big Lots.
Received a Transportation Assistance Program Grant from the WI Department of Transportation for \$220,000 to support a Safety Study for Pedestrians, Bicyclists and Electric Scooters in 2023.
Closed out the Transportation Economic Assistance Grant from WisDot for the construction of Forge Place in TID 14 for \$250,000.
Assisted in raising more than \$1.3M in donations and grants for the Regner Park Beach House Project.
Continued a bi-annual Economic Development eNewsletter to developers, businesses and other contacts to position West Bend as a healthy, growing location, prime for redevelopment and further expansion.
Served the Downtown Business Improvement District (BID) Board on a monthly basis. Duties include administration of financial reports, marketing, holiday decorations, roofline lights, BID Facade Committee, BID Transportation Group, monthly recap meetings, minutes/agendas, and annual Operating Plan and property assessments.
Implemented Downtown BID Façade Grant Program, awarding \$16,055 to five unique projects.
Expanded upon "Welcome to West Bend" social campaign design to drive public awareness to new and expanding businesses.
Featured 12 local businesses making an impact through the "Business of the Month" video series.
Closed out the Wisconsin Economic Development Corporation (WEDC) Idle Sites Redevelopment Program grant for TID 12/Forest Avenue for \$500,000.
Assisted more than 50 new and expanding businesses with the WEDC Main Street Bounceback Grant program, resulting in more than \$500,000 infused in local economy.
Celebrated Milwaukee Tool's grand opening of its 97,000 sq. ft. facility at TID 14. Milwaukee Tool invested \$55M and is hiring 150+ jobs.
Administered a \$25,000 loan to Kate's Place through the Business Development Loan Pool administered by Bank Five Nine.

**ECONOMIC DEVELOPMENT**

<b>GOALS FOR 2023</b>
Secure private matching funds for the use of the Façade Improvement Grant.
Expand the City of West Bend website to include more new business, development, and tourism-related resources.
Recruit one business to locate or expand in West Bend that will provide a minimum of 50 new jobs.
Expand marketing materials to promote as a place to develop and start/relocate businesses.
Develop marketing plan to support local businesses in the downtown during the 2023 Main Street Reconstruction project.
Work with Milwaukee Tool to cultivate expansion at TID 14.
Secure new tenant of the West Bend Manufacturing Center (TID 14).
Secure Safe Streets and Roads for All Grant for future road infrastructure projects.
Secure Reconnecting Communities grant for 2023 Main Street Reconstruction project.
Secure WEDC CDI Grant worth \$250,000 for potential redevelopment project.

**City of West Bend**  
1,026 followers

**Milwaukee Tool** cut the ribbons on its brand new facility in the new 216-acre West Bend Manufacturing Center.

The company invested \$55 million in their new facility, creating 150 new jobs to the community.

Congratulations to Milwaukee Tool!

Christophe Jenkins and 1,725 others · 15 comments · 30 shares

**City of West Bend Awarded \$2,655,000 Neighborhood Investment Fund Grant for Downtown Riverwalk Project**

West Bend, Wis. (March 3, 2023) Gov. Tony Evers announced today that the City of West Bend will receive a \$2,655,000 Neighborhood Investment Fund Grant to reconstruct the west

[View all press releases.](#)

**Welcome to West Bend Post**

**City of West Bend**  
Published by Jess Leigh · April 28 ·

Welcome to downtown West Bend, Auburn Woods! Opening today in the upper level of the West Bend Pilot building at 101 S. Main Street, this new boutique offers small batch artisan soaps, wood wick candles, natural products, honey and maple syrup—all handcrafted by owners Linda and Paul Popa! The shop also features a wide selection of Wisconsin-themed gifts, accessories and décor crafted by local makers and artists.

Check out Auburn Woods during its opening weekend! Hours and location details are available at [www.auburn-woods.com](http://www.auburn-woods.com). Store hours are extended on Saturday (10 a.m. to 6 p.m.) for the The Wine Hop!

See insights and ads

Boost post

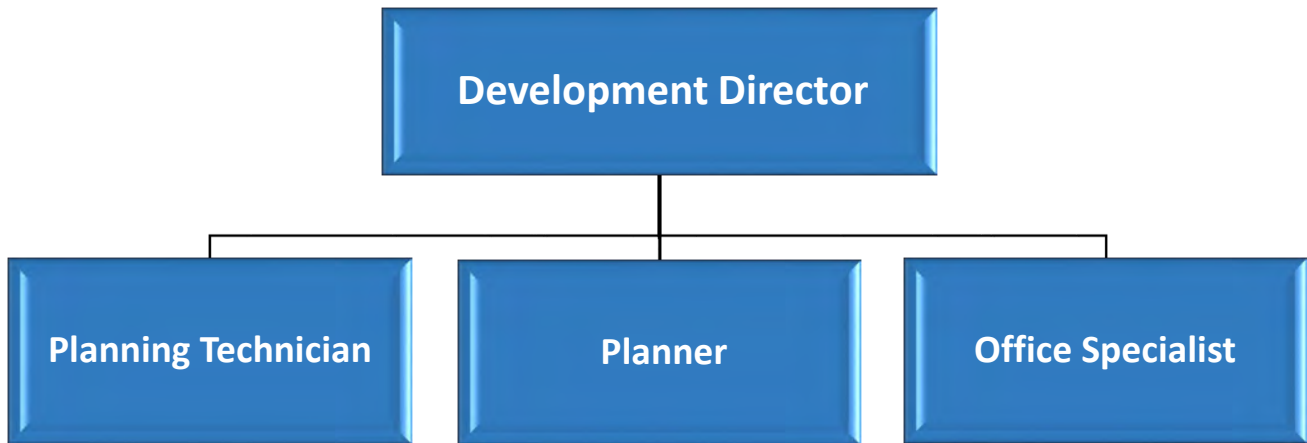
720 · 78 Comments 92 Shares

2023 Department Detail Information

ECONOMIC DEVELOPMENT ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer	Comm.	Other
Salaries	44,688	45,150	20,265	129,184	51,713	12,918	12,918	51,635	-
Fringes	6,481	6,619	3,177	20,430	7,958	2,043	2,043	8,386	-
Telephone	248	668	78	510	408	51	51	-	-
Postage	198	-	1	-	-	-	-	-	-
Memberships	758	928	885	628	502	63	63	-	-
Publications	279	178	69	206	164	21	21	-	-
Seminars	1,548	2,752	1,375	3,950	3,160	395	395	-	-
Supplies	140	152	76	200	160	20	20	-	-
Equip Maint	162	330	33	-	-	-	-	-	-
Marketing	5,711	6,712	5,391	9,200	6,624	1,288	1,288	-	-
Contractual	11,674	13,644	215,839	20,220	14,558	2,831	2,831	-	-
Outlay	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 71,887</b>	<b>\$ 77,133</b>	<b>\$ 247,189</b>	<b>\$ 184,528</b>	<b>\$ 85,247</b>	<b>\$ 19,630</b>	<b>\$ 19,630</b>	<b>\$ 60,021</b>	<b>\$ -</b>
<b>Total Sal/FB</b>	<b>51,169</b>	<b>51,769</b>	<b>23,442</b>	<b>149,614</b>	<b>59,671</b>	<b>14,961</b>	<b>14,961</b>	<b>60,021</b>	<b>-</b>
<b>Total Other Exp</b>	<b>20,718</b>	<b>25,364</b>	<b>223,747</b>	<b>34,914</b>	<b>25,576</b>	<b>4,669</b>	<b>4,669</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 71,887</b>	<b>\$ 77,133</b>	<b>\$ 247,189</b>	<b>\$ 184,528</b>	<b>\$ 85,247</b>	<b>\$ 19,630</b>	<b>\$ 19,630</b>	<b>\$ 60,021</b>	<b>\$ -</b>

CONSERVATION and DEVELOPMENT ~ Department of Development



**MISSION:**

The mission of the Department of Development program is to plan, develop, and enhance the quality of life of the City of West Bend. To this end, this program undertakes both short-range and long-range City planning, the redevelopment of the downtown, the promotion of business parks and sites, and provides the general public with assistance and information on development activities in the City.

It provides direct support to the development and business community in the planning, marketing, and development of business parks, sites, tax increment districts, and downtown redevelopment projects. This includes working closely with the Downtown West Bend Association, the West Bend Area Chamber of Commerce, the West Bend Redevelopment Authority and the commercial real estate industry.



**CONSERVATION and DEVELOPMENT ~ Department of Development**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Development Director	1.00	1.00	1.00
Planner	1.00	1.00	1.00
Planning Technician	0.00	0.00	1.00
Office Specialist	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>3.50</b>	<b>3.50</b>	<b>4.00</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Land Division (csm, xcs, etc.)	20	20	20
Site Plans (major, minor, reapplication)	28	18	18
Zoning Amendments	10	7	8
Erosion Control permits	15	15	15
Conditional Use (zoning verifications, grant of privileges, etc.)	15	18	18

<b>ACHIEVEMENTS IN 2022</b>
Development reviews or coordination for: <ul style="list-style-type: none"> <li>• Residential (The District Apartments, Trails Edge Apartments, Sand Drive concept plan)</li> <li>• Commercial (Shopko redevelopment, Menards addition, Panera/Chipotle, Russ Darrow site addition, Tommy's Car Wash, Schmidt Road Office/Storage, Barton Avenue Salon)</li> <li>• Industrial (Go-Riteway Terminal, Stockhausen Rentals, Progress Drive storage yard)</li> </ul>
TID #15 demolition/site redevelopment, Riverwalk North
TID #7 extension; TID #8 closure; potential TID #16 evaluation
FEMA floodplain code revisions for new flood insurance study

<b>GOALS FOR 2023</b>
Development plans and implementation for completing TID #12
Next development plan for West Bend Manufacturing Center tenant
Facilitating private development projects, supporting economic development, and assisting in community redevelopment (Riverwalk and downtown support)
Coordinate comprehensive plan update
Implement a Next-Gen Housing Development Project

2023 Department Detail Information

DEVELOPMENT ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Gen. Fund	Water	Sewer
Salaries	167,791	176,856	84,055	278,871	223,097	27,887	27,887
Fringes	24,539	25,686	12,759	43,410	32,782	5,314	5,314
Telephone	1,458	1,489	528	1,392	1,114	139	139
Postage	689	800	111	1,000	800	100	100
Memberships	323	360	-	410	328	41	41
Publications	1,988	1,832	1,215	2,290	1,832	229	229
Seminars	-	720	1,051	900	720	90	90
Supplies	1,862	3,520	1,490	4,600	3,680	460	460
Gas & Oil	299	414	177	512	410	51	51
Equip Maint	2,816	3,015	1,965	1,953	1,563	195	195
Contractual	3,694	-	-	-	-	-	-
Leasing/Contractual	2,717	3,192	1,596	3,990	3,192	399	399
<b>Grand Total</b>	<b>\$ 208,176</b>	<b>\$ 217,884</b>	<b>\$ 104,947</b>	<b>\$ 339,328</b>	<b>\$ 269,518</b>	<b>\$ 34,905</b>	<b>\$ 34,905</b>
<b>Total Sal/FB</b>	<b>192,330</b>	<b>202,542</b>	<b>96,814</b>	<b>322,281</b>	<b>255,879</b>	<b>33,201</b>	<b>33,201</b>
<b>Total Other Exp</b>	<b>15,846</b>	<b>15,342</b>	<b>8,133</b>	<b>17,047</b>	<b>13,639</b>	<b>1,704</b>	<b>1,704</b>
<b>Grand Total</b>	<b>\$ 208,176</b>	<b>\$ 217,884</b>	<b>\$ 104,947</b>	<b>\$ 339,328</b>	<b>\$ 269,518</b>	<b>\$ 34,905</b>	<b>\$ 34,905</b>



2023 Department Detail Information

DEVELOPMENT ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Erosion Control	10,100	8,000	8,000	8,000
Zoning Permits & Fees	5,925	5,075	4,540	5,075
Copy Charges	-	20	-	20
Subdivision Fees	5,420	5,900	3,290	5,900
Site Plan Fees	10,980	11,000	5,860	11,000
<b>Total</b>	<b>\$ 32,425</b>	<b>\$ 29,995</b>	<b>\$ 21,690</b>	<b>\$ 29,995</b>

**014434.443150 ~ Erosion Control**

Erosion Control (Multi-Family, Commercial, Industrial, Institutional, Miscellaneous grading)	10,100	8,000	8,000	8,000
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**014444.444150 ~ Zoning Permits & Fees**

Conditional Use - Major Home Occupations	300	300	-	300
Conditional Use - All other CUP's	2,800	2,400	2,800	2,400
Temporary Use Permit	75	75	90	75
Zoning Verifications	250	300	150	300
Zoning Amendment	2,500	2,000	1,500	2,000

**014614.461550 ~ Copy charges**

Miscellaneous Copies	-	20	-	20
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**014684.468410 ~ Subdivision**

Certified Survey Map (average 2 lots)	1,250	1,000	1,650	1,000
Extraterritorial CSM	3,000	2,000	500	2,000
Concept Plan (average 3 acres)	-	400	-	400
Preliminary Plat (average 30 lots/plat)	-	1,300	1,140	1,300
Extraterritorial Prelim Plat (ave 10 lots/plat)	610	-	-	-
Final Plat (average 30 lots/plat)	-	1,200	-	1,200
Extraterritorial Final Plat (10 lots/plat)	560	-	-	-

**014684.468420 ~ Site Plan Fees**

Site Plan - Major	4,680	7,000	1,640	7,000
Site Plan - Minor	6,300	4,000	4,220	4,000

# **CAPITAL BUDGET**

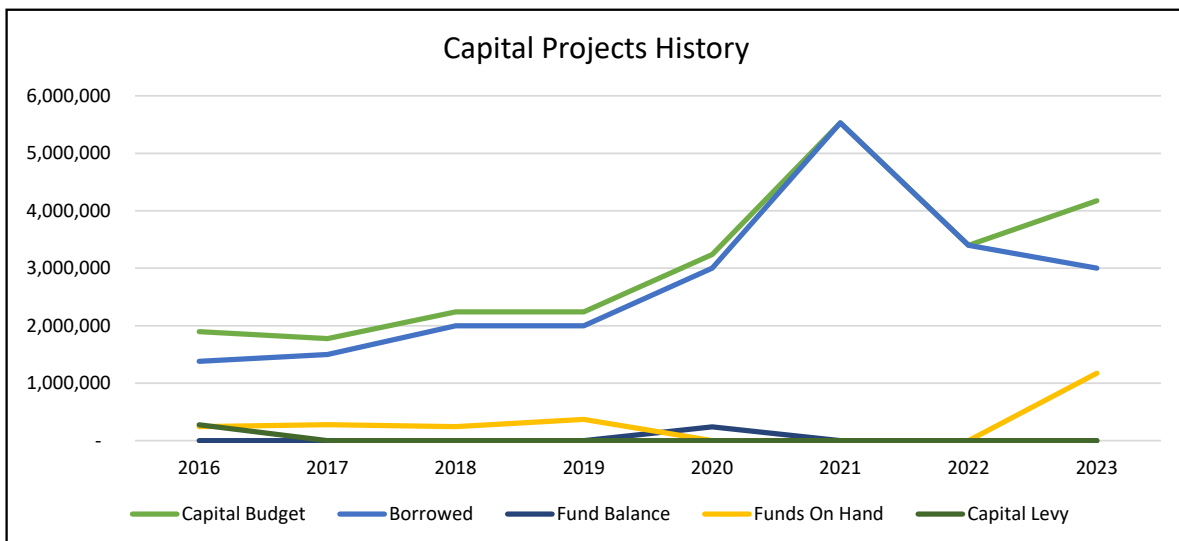


The City of West Bend annually adopts a Capital Improvement Projects Budget. Department Heads submit all capital requests to Administration. All of these requests are then reviewed together by all Department Heads and Administration to narrow down the amounts to an acceptable level for Common Council to approve. The Common Council and the Mayor had limited the annual borrowing for Capital Expenditures to \$1.5 million for 2016 and 2017. For the years 2018 and 2019, Common Council increased the borrowing to \$2.0 million. For the years 2020 through 2023, Common Council increased the borrowing to \$3.0 million. The City has been trying to reduce its overall debt and pay off more principal than what is being borrowed.

For the 2022 Capital Budget, the Common Council agreed to borrow an additional \$400,000 for the balance of the 18th Avenue reconstruction project in addition to the \$3.0 million CIP. For the 2021 Capital Budget, Common Council had agreed to borrow \$3.0 million for CIP plus an additional \$2.53 million for the 7th Avenue reconstruction project. There were additional proceeds from this borrowing that allowed for initial 18th Avenue funding. A new ladder truck for the Fire Department was approved during 2020 using a lease-to-own program over the next ten years, starting in 2021, at an estimated cost of \$151,840 per year. This funding will come out of fund balance and/or using end of year surplus. Also included in this year's Capital Budget section is the five year Capital Projects Plan. A Capital Expenditure is defined as an expense made to acquire, reconstruct, or construct major fixed capital assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital expenditure usually exceeds \$1,000 in cost and has an expected useful life of at least three years.

Below is a table that displays the City's history of annual Approved Capital Budgets and the funding sources used to purchase the capital assets. The borrowing is the highest in 2021 due to an additional borrowing for the 7th Avenue and 18th Avenue road construction project(s), which are included as part of the Pavement Maintenance Program. The Council authorized an increase in borrowing in 2020 in order to provide additional funding to repair the roads. American Rescue Plan funds of \$1,003,500 are being used in 2023 to fund the City Hall employee parking lot and lighting as well as the Laurel Drive reconstruction project. Funds on hand of \$170,000 are being used towards the Beach House parking lot project in 2023.

	2016	2017	2018	2019	2020	2021	2022	2023
Capital Budget	1,897,245	1,775,497	2,241,645	2,241,645	3,239,639	5,530,000	3,400,000	4,173,500
Borrowed	1,380,000	1,500,000	2,000,000	2,000,000	3,000,000	5,530,000	3,400,000	3,000,000
Fund Balance	-	-	-	-	239,639	-	-	-
Funds On Hand	241,572	275,497	241,645	368,800	-	-	-	1,173,500
Capital Levy	275,673	-	-	-	-	-	-	-





2023 CAPITAL PROJECTS BUDGET

PROJECT DESCRIPTION	DEPARTMENT	AMOUNT	BORROWED	FUNDS ON HAND	OPERATING EFFECT
City Hall employee parking lot and lighting	City Hall	325,000	-	325,000	This project is being funded by American Rescue Plan Act (ARPA) grant funds. Savings on maintenance costs.
Emergency vehicle pre-emption	Engineering	16,000	16,000	-	Improved response times and safety can translate into cost savings for the community.
Sidewalk program (annual)	Engineering	100,000	100,000	-	Contributes to improved quality of life by providing infrastructure for alternate mode of transportation to the public. Also addresses locations of known deficiencies to avoid injuries from future trip and falls, saving everyone money and other resources needed for medical care, lawsuits, or legal claims.
<b>MS4 - Milwaukee River TMDL Implementation Plan</b>	<b>Engineering</b>	<b>42,000</b>	<b>42,000</b>		
Pond Retrofit QC11 (Industrial Park South) - Design	Engineering	12,000	12,000	-	These projects are being done as an effort to improve the environmental and health & safety of the general public.
Pond Retrofit SC15 (Schloemer and 18th) - Design	Engineering	16,000	16,000	-	
Pond Retrofit QC08 (Forest View Park) - Design	Engineering	14,000	14,000	-	
<b>Pavement Maintenance Program</b>	<b>Engineering</b>	<b>2,508,000</b>	<b>1,813,500</b>		
LATEX Pavement markings	Engineering	96,000	96,000	-	This program funding covers road reconstructions as well as maintenance of pavements, storm sewer, and parking areas to slow down infrastructure deterioration, increase their useful life, and generate savings by delaying the need for heavy investments for reconstructions. In addition to the borrowing, the City is also using \$678,500 of ARPA funds on hand to cover the cost of the Laurel Drive S project.
EPOXY Pavement markings	Engineering	146,000	146,000	-	
Cracks and Joints Sealing	Engineering	72,000	72,000	-	
Permit Reimbursements (curb and gutter replacements)	Engineering	25,000	25,000	-	
Mastic (for DPW machine)	Engineering	75,000	75,000	-	
Storm Sewer line within Riverwalk project	Engineering	25,000	25,000	-	
Pennsylvania Avenue (Locust to Kilbourn) - Construction	Engineering	450,000	450,000	-	
Pennsylvania Avenue (Locust to Kilbourn) - Contract Admin	Engineering	45,000	45,000	-	
Laurel Drive S (Sylvan to Laurel N) - Construction	Engineering	678,500	-	678,500	
Laurel Drive S (Sylvan to Laurel N) - Contract Admin	Engineering	67,850	67,850	-	
Rusco Drive (Main to River) - Construction (1)	Engineering	120,000	120,000	-	
Rusco Drive (Main to River) - Contract Admin (1)	Engineering	20,000	20,000	-	
Water Street (Forest to Indiana) - Construction (1)	Engineering	100,000	100,000	-	
Water Street (Forest to Indiana) - Contract Admin (1)	Engineering	35,000	35,000	-	
Main Street DWNTWN (Walnut to Washington) - Construction (1)	Engineering	100,000	100,000	-	
Main Street DWNTWN (Walnut to Washington) - Contract Admin (1)	Engineering	143,000	143,000	-	
Main Street STP-U (Progress to Humar) - Design (1)	Engineering	87,000	87,000	-	
Hawthorn Drive (5th to 7th) - Design	Engineering	68,900	68,900	-	
Butternut Street (Main to Eder) - Design	Engineering	27,500	27,500	-	
Maplewynde Road (Eder to Sylvan) - Design	Engineering	45,250	45,250	-	
Summit Drive (Oak to Chestnut) - Design	Engineering	65,000	65,000	-	
Paradise Drive (Main to Eisenbahn) - Design	Engineering	16,000	16,000	-	
Station #3 Apparatus Floor	Fire	36,000	36,000	-	
Retrofit 2009 Chevy Silverado - Command pickup with the 2015 Chevy Brush Fire pickup truck	Fire	18,000	18,000	-	Savings on operating maintenance costs.
Server Replacements	Info Tech	50,000	50,000	-	No cost savings; increase in debt service levy for borrowing.
Library Roof Replacement	Library	125,000	125,000	-	Prior year borrowings and Library funds on hand will be used to help cover the cost of this project.
Interior Restoration due to water infiltration	Library	20,000	20,000	-	No cost savings; increase in debt service levy for borrowing.
Door replacement	Library	40,000	40,000	-	No cost savings; increase in debt service levy for borrowing.
Street tree planting	Parks	20,000	20,000	-	No cost savings; increase in debt service levy for borrowing.
New Regner Park Beach House parking lot	Parks	340,000	170,000	170,000	\$170,000 of funds on hand from the sale of Mutual Mall are being used towards this project.
Repair existing Beach House parking lot (damaged after construction)	Parks	113,500	113,500	-	Savings on operating maintenance costs.
Regner, Camp lodge, main room remodel	Parks	15,000	15,000	-	No cost savings; increase in debt service levy for borrowing.
Regner, Camp Lodge, exterior siding	Parks	15,000	15,000	-	No cost savings; increase in debt service levy for borrowing.
Asphalt Maintenance, Regner, Park Ave Dr, & Beach House parking lot	Parks	30,000	30,000	-	Savings on operating maintenance costs.
Tactical Equipment Replacement (Expired Response Armor and Ballistic Shields, and SRT Uniform Transition)	Police	41,000	41,000	-	No cost savings; increase in debt service levy for borrowing.
Digital Fingerprint Scanner Replacement	Police	19,000	19,000	-	No cost savings; increase in debt service levy for borrowing.
2003 IHC Patrol truck #1084	Public Works	225,000	225,000	-	Savings on operating maintenance costs.
2000 GMC 1 ton #962	Public Works	50,000	50,000	-	Savings on operating maintenance costs.
Asphalt tac trailer/sprayer	Public Works	25,000	25,000	-	No cost savings; increase in debt service levy for borrowing.
<b>Totals:</b>		<b>4,173,500</b>	<b>3,000,000</b>	<b>1,173,500</b>	

## 2023 CAPITAL PROJECTS BUDGET

**Brief Description of Projects Listed Above:**

**City Hall employee parking lot with lighting:** This project will be funded with American Rescue Plan Act (ARPA) grant monies. This project is needed to improve infrastructure and safety for employees and citizens that use the parking lot.

**Emergency vehicle pre-emption:** Continue to implement pre-emption systems at signalized intersections throughout the City to allow emergency vehicles to control traffic signals in their path and gain the right of way to help reduce response time and enhance traffic safety.

**Sidewalk program (annual):** Program implemented to provide necessary maintenance to City sidewalks, spot repairs, and extensions of the network.

**MS4 - Milwaukee River TMDL Implementation Plan:** These projects are for the City to comply with its DNR MS4 permit. The permit includes requirements to implement measures towards the goal of reducing the amount of Total Suspended Solids and Phosphorus getting to the waters of the State. The target projects were determined through a city-wide study completed by SEH under contract with the City.

**Pavement maintenance program (PMP):** Program implemented to provide necessary maintenance of city roads, storm sewer system, and parking areas. In recent years, most of the funds had been directed to road reconstruction projects instead with the yearly remaining funds dedicated to other PMP needs such as cracks and joints filling or pavement markings replacement. Moving forward, PMP funds will prioritize those two surface maintenance items along with the reconstruction projects. Projects included within the 2023 Pavement Maintenance Program include:

- \* LATEX Pavement markings
- \* EPOXY Pavement markings
- \* Cracks and Joints Sealing at various locations
- \* Mastic (for DPW machine)
- \* Storm sewer line within Riverwalk project
- \* Pennsylvania Ave (Locust to Kilbourn) - Construction and contract administration
- \* Laurel Drive S (Sylvan to Laurel N) - Construction and contract administration (using \$678,500 of ARPA funds for Laurel Dr construction)
- \* Rusco Dr (Main to River) - Construction and contract administration
- \* Water St (Forest to Indiana) - Construction and contract administration
- \* Main St Downtown (Walnut to Washington) - Construction and contract administration
- \* Hawthorne Dr (5th to 7th) - Design
- \* Butternut St (Main to Eder) - Design
- \* Maplewynde Rd (Eder to Sylvan) - Design
- \* Summit Dr (Oak to Chestnut) - Design
- \* Other PMP items as feasible based on remaining funds after contract bids are open and final costs for contracts are known.

**Station 3 apparatus floor:** This project consists of redoing the epoxy sealcoat on the floor of the apparatus bay. This has not been done since the station was built in 1999. This project will help add additional life to the floor.

**Retrofit 2009 Chevy Silverado - Command pickup with the 2015 Chevy Brush Fire pickup truck:** The command vehicle is a 2009 Chevy pickup and needs replacing. We have decided that to save costs and prolong the life of the command vehicle, we will convert this pickup into our brush fire truck which sees less usage. We will then take the brush fire pickup truck and convert that into a new Command Vehicle. This request will pay for the conversion to the brush fire truck and replace the command module in the new command vehicle.

**Server replacements:** Replace six VMWare host servers.

**Library roof replacement:** Borrowing of \$172,840 was done in 2022 for this project. The Library also has funds on hand of \$172,840 to cover the matching portion for this project.

**Interior restoration due to water damage:** Water-damaged areas from leaking roof ceiling tiles and sheetrock will need to be replaced. The project may require mold treatment once the damaged sheetrock is removed.

**Library main doors replacement:** Emergency doors and staff doors are binding due to rust and swelling making exit difficult. This is a concern in case exits are needed for an emergency. Loading dock doors are used frequently and require unsafe practices to open and close due to binding from rust and swelling.

**Street tree planting:** This program will support the planting of street trees post Emerald Ash Borer infestation and after road construction projects.

**New Regner Park Beach House parking lot:** Construction of a new 50 stall parking lot to support the newly renovate Beach House.

**Repair existing Beach House parking lot:** Conduct needed repairs to the existing parking lot that was damaged during the renovation of the Beach House. This lot will also experience damage while constructing the new Beach House parking lot.

**Regner Park, Camp Lodge main room remodel and exterior siding:** Continue with the remodeling and upgrades to a popular rental facility.

**Asphalt maintenance, Regner, Park Ave Dr, and Beach House parking lot:** Preventative maintenance to the heavily used Regner Park entrance driveway.

## 2023 CAPITAL PROJECTS BUDGET

**Brief Description of Projects Listed Above (Continued):**

**Tactical equipment replacement:** This request covers the replacement of expired active shooter ballistic response armor, expired ballistic shields, and an initial issue Special Response Team uniform revision.

- The current active shooter response armor in each squad requires replacement on a manufacturer's 5 year expiration cycle. We are only replacing the actual armor plates (the carriers and accessory pouches add a considerable cost) and were able to work with our vendor to move to a 10 year expiration cycle for significant long term overall savings.
- Five of our ballistic shields expire in early 2023. We have implemented a strategic replacement plan for ballistic shields which allowed us to cut two shields from this request (three requested) and will move to a one a year replacement cycle in our Operating Budget (starting in 2024) to remove the need to borrow for ballistic shields in the future (approximately \$30k every 5 years).
- We are requesting an initial issue uniform revision for the Special Response Team. The requested uniforms will be athletically functional uniforms that look on the surface exactly like our patrol uniforms to clearly identify the officers involved in a critical incident as West Bend Police Officers (replacing the ambiguous black "tactical" uniforms and surplus camo "marksmen" gear). This request aligns with our new security deployment philosophy (think of the conflicting optics of unidentified SWAT cops at the Dirty Ninja and Christmas Parade), reduces the danger of misidentification by citizens and other officers in a critical incident, significantly addresses the litigation risk associated with misidentification, and aligns with our current philosophy of our officers clearly identified as the *protectors and servants* of our community. This is a one-time CIP request due to the level of expense involved in a full transition. Future purchases will be funded within our Operating Budget.

**Digital fingerprint scanner replacement:** This request is to replace a twelve year old digital booking fingerprint scanner/collection station used to collect NCIC/CIBR compliant fingerprints for both criminal and non-criminal functions. The technology upgrades require replacement. We were able to work with our vendor to add a portable fingerprint "satellite station" within our original quote level which will allow us to continue to offer non-arrest fingerprinting (teachers, bankers, finance, adoptions, etc...). It's a service that we were considering ending (like most police departments) due to the violations of the TIME system access rules and overall security risks of bringing in non-custodial citizens into our secured booking areas. This request will update our main booking digital fingerprint collection equipment and allow us to continue to safely offer a quality of life service to our community through the additional digital fingerprint collection "satellite station".

**Patrol truck replacement:** Unit will replace a 20+ year old dumptruck used for snow removal and other DPW operations.

**Replacement of 2000 GMC 1 ton:** Replacement of 1 ton dumptruck used for DPW operations.



FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
Tree & brush removal	Airport	-	25,000	-	25,000	-
Equipment - Mower	Airport	-	70,000	-	-	-
Equipment - Broom	Airport	-	25,000	-	-	-
Airport Expansion	Airport	-	-	-	1,500,000	-
City Hall employee parking lot and lighting	City Hall	325,000	-	-	-	-
Emergency vehicle pre-emption	Engineering	16,000	16,000	16,000	16,000	16,000
Sidewalk program (annual)	Engineering	100,000	100,000	100,000	100,000	100,000
<b>MS4 - Milwaukee River TMDL Implementation Plan</b>	<b>Engineering</b>	<b>42,000</b>	<b>60,000</b>	<b>100,500</b>	<b>40,000</b>	<b>43,100</b>
Pond Retrofit QC11 (Industrial Park South) - Design	Engineering	12,000	-	-	-	-
Pond Retrofit QC11 (Industrial Park South) - Construction	Engineering	-	11,000	-	-	-
Pond Retrofit QC11 (Industrial Park South) - Contract Admin	Engineering	-	2,000	-	-	-
Pond Retrofit SC15 (Schloemer and 18th) - Design	Engineering	16,000	-	-	-	-
Pond Retrofit SC15 (Schloemer and 18th) - Construction	Engineering	-	20,000	-	-	-
Pond Retrofit SC15 (Schloemer and 18th) - Contract Admin	Engineering	-	2,000	-	-	-
Pond Retrofit QC08 (Forest View Park) - Design	Engineering	14,000	-	-	-	-
Pond Retrofit QC08 (Forest View Park) - Construction	Engineering	-	11,000	-	-	-
Pond Retrofit QC08 (Forest View Park) - Contract Admin	Engineering	-	2,000	-	-	-
Wet Pond MR 26 (Decorah Hills park) - Design	Engineering	-	12,000	-	-	-
Wet Pond MR 26 (Decorah Hills park) - Construction	Engineering	-	-	80,000	-	-
Wet Pond MR 26 (Decorah Hills park) - Contract Admin	Engineering	-	-	8,000	-	-
Filter Strip #3 (Private property - Shirley Mayer) - Design	Engineering	-	-	12,500	-	-
Filter Strip #3 (Private property - Shirley Mayer) - Real Estate	Engineering	-	-	-	20,000	-
Filter Strip #3 (Private property - Shirley Mayer) - Construction	Engineering	-	-	-	-	21,000
Filter Strip #3 (Private property - Shirley Mayer) - Contract Admin	Engineering	-	-	-	-	2,100
Filter Strip #1 (Priv. prop. 6 parcels - T2_0489...etc) - Design	Engineering	-	-	-	20,000	-
Filter Strip #1 (Priv. prop. 6 parcels - T2_0489...etc) - Real Estate	Engineering	-	-	-	-	20,000
<b>Pavement Maintenance Program</b>	<b>Engineering</b>	<b>2,508,000</b>	<b>3,126,953</b>	<b>2,350,776</b>	<b>2,761,675</b>	<b>2,324,600</b>
LATEX Pavement markings	Engineering	96,000	96,000	96,000	96,000	96,000
EPOXY Pavement markings	Engineering	146,000	150,000	180,000	180,000	180,000
Cracks and Joints Sealing	Engineering	72,000	72,000	72,000	72,000	72,000
Permit Reimbursements (curb and gutter replacements)	Engineering	25,000	25,000	25,000	25,000	25,000
Mastic (for DPW machine)	Engineering	75,000	75,000	75,000	75,000	75,000
Storm Sewer line within Riverwalk project	Engineering	25,000	-	-	-	-
Pennsylvania Avenue (Locust to Kilbourn) - Construction	Engineering	450,000	-	-	-	-
Pennsylvania Avenue (Locust to Kilbourn) - Contract Admin	Engineering	45,000	-	-	-	-
Laurel Drive S (Sylvan to Laurel N) - Construction	Engineering	678,500	-	-	-	-
Laurel Drive S (Sylvan to Laurel N) - Contract Admin	Engineering	67,850	-	-	-	-
Rusco Drive (Main to River) - Construction (1)	Engineering	120,000	-	-	-	-
Rusco Drive (Main to River) - Contract Admin (1)	Engineering	20,000	-	-	-	-
Water Street (Forest to Indiana) - Construction (1)	Engineering	100,000	-	-	-	-
Water Street (Forest to Indiana) - Contract Admin (1)	Engineering	35,000	-	-	-	-
Main Street DWNTWN (Walnut to Washington) - Construction (1)	Engineering	100,000	-	-	-	-
Main Street DWNTWN (Walnut to Washington) - Contract Admin (1)	Engineering	143,000	-	-	-	-
Main Street STP-U (Progress to Humar) - Design (1)	Engineering	87,000	-	-	-	-



FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
Main Street STP-U (Progress to Humar) - Real Estate (1)	Engineering	-	29,000	-	-	-
Main Street STP-U (Progress to Humar) - Construction (1)	Engineering	-	-	429,000	-	-
Main Street STP-U (Progress to Humar) - Contract Admin (1)	Engineering	-	-	55,000	-	-
Hawthorn Drive (5th to 7th) - Design	Engineering	68,900	-	-	-	-
Hawthorn Drive (5th to 7th) - Construction	Engineering	-	689,000	-	-	-
Hawthorn Drive (5th to 7th) - Contract Admin	Engineering	-	68,900	-	-	-
Butternut Street (Main to Eder) - Design	Engineering	27,500	-	-	-	-
Butternut Street (Main to Eder) - Construction	Engineering	-	275,000	-	-	-
Butternut Street (Main to Eder) - Contract Admin	Engineering	-	27,500	-	-	-
Maplewynde Road (Eder to Sylvan) - Design	Engineering	45,250	-	-	-	-
Maplewynde Road (Eder to Sylvan) - Construction	Engineering	-	452,500	-	-	-
Maplewynde Road (Eder to Sylvan) - Contract Admin	Engineering	-	45,250	-	-	-
Heather Drive (Eder to Sylvan) - Design	Engineering	-	41,500	-	-	-
Heather Drive (Eder to Sylvan) - Construction	Engineering	-	-	415,000	-	-
Heather Drive (Eder to Sylvan) - Contract Admin	Engineering	-	-	41,500	-	-
Badger Lane (Hawthorn to Spring) - Design 2025	Engineering	-	-	101,925	-	-
Badger Lane (Hawthorn to Spring) - Construction 2026	Engineering	-	-	-	1,019,250	-
Badger Lane (Hawthorn to Spring) - Contract Admin 2026	Engineering	-	-	-	101,925	-
Spring Drive (7th to Badger) - Design 2025	Engineering	-	-	55,200	-	-
Spring Drive (7th to Badger) - Construction 2026	Engineering	-	-	-	552,000	-
Spring Drive (7th to Badger) - Contract Admin 2026	Engineering	-	-	-	55,200	-
Eastern Avenue (Decorah to Pleasant) - Design 2026	Engineering	-	-	-	51,800	-
Eastern Avenue (Decorah to Pleasant) - Construction 2027	Engineering	-	-	-	-	518,000
Eastern Avenue (Decorah to Pleasant) - Contract Admin 2027	Engineering	-	-	-	-	51,800
South 16th Avenue (Oak to Evergreen) - Design 2026	Engineering	-	-	-	60,800	-
South 16th Avenue (Oak to Evergreen) - Construction 2027	Engineering	-	-	-	-	608,000
South 16th Avenue (Oak to Evergreen) - Contract Admin 2027	Engineering	-	-	-	-	60,800
9th Avenue (Hickory St to Elm St) - Design 2026	Engineering	-	-	-	20,000	-
9th Avenue (Hickory St to Elm St) - Construction 2027	Engineering	-	-	-	-	200,000
9th Avenue (Hickory St to Elm St) - Contract Admin 2027	Engineering	-	-	-	-	20,000
Pennsylvania (Locust Dr to Indiana Ave) - Design 2026	Engineering	-	-	-	20,000	-
Pennsylvania (Locust Dr to Indiana Ave) - Construction 2027	Engineering	-	-	-	-	200,000
Pennsylvania (Locust Dr to Indiana Ave) - Contract Admin 2027	Engineering	-	-	-	-	20,000
Vern Street (high to terminus) - Design 2026	Engineering	-	-	-	18,000	-
Vern Street (high to terminus) - Construction 2027	Engineering	-	-	-	-	180,000
Vern Street (high to terminus) - Contract Admin 2027	Engineering	-	-	-	-	18,000
Kilbourn Avenue (Main to Eastern) - Design (3,150 ft)	Engineering	-	20,300	-	-	-
Kilbourn Avenue (Main to Eastern) - Land Acquisition	Engineering	-	-	30,000	-	-
Kilbourn Avenue (Main to Eastern) - Construction	Engineering	-	-	-	203,000	-
Kilbourn Avenue (Main to Eastern) - Contract Admin	Engineering	-	-	-	20,300	-
Kilbourn Avenue (Eastern to River) - Design (2,700 ft)	Engineering	-	17,400	-	-	-
Kilbourn Avenue (Eastern to River) - Land Acquisition	Engineering	-	-	30,000	-	-
Kilbourn Avenue (Eastern to River) - Construction	Engineering	-	-	-	174,000	-
Kilbourn Avenue (Eastern to River) - Contract Admin	Engineering	-	-	-	17,400	-



FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
Summit Drive (Oak to Chestnut) - Design	Engineering	65,000	-	-	-	-
Summit Drive (Oak to Chestnut) - Construction	Engineering	-	650,000	-	-	-
Summit Drive (Oak to Chestnut) - Contract Admin	Engineering	-	65,000	-	-	-
Paradise Drive (Main to Eisenbahn) - Design	Engineering	16,000	-	-	-	-
Paradise Drive (Main to Eisenbahn) - Construction	Engineering	-	226,047	-	-	-
Paradise Drive (Main to Eisenbahn) - Contract Admin	Engineering	-	33,815	-	-	-
Locust Street (3rd to Terminus) - Design	Engineering	-	23,500	-	-	-
Locust Street (3rd to Terminus) - Construction	Engineering	-	-	235,000	-	-
Locust Street (3rd to Terminus) - Contract Admin	Engineering	-	-	23,500	-	-
Martin Court (8th to Terminus) - Design	Engineering	-	11,500	-	-	-
Martin Court (8th to Terminus) - Construction	Engineering	-	-	115,000	-	-
Martin Court (8th to Terminus) - Contract Admin	Engineering	-	-	11,500	-	-
10th Avenue (Summer to Linden) - Design	Engineering	-	11,500	-	-	-
10th Avenue (Summer to Linden) - Construction	Engineering	-	-	115,000	-	-
10th Avenue (Summer to Linden) - Contract Admin	Engineering	-	-	11,500	-	-
Babalee Lane (Skyline to Terminus) - Design	Engineering	-	21,241	-	-	-
Babalee Lane (Skyline to Terminus) - Construction	Engineering	-	-	212,410	-	-
Babalee Lane (Skyline to Terminus) - Contract Admin	Engineering	-	-	21,241	-	-
Station 1 and 2 Alerting System	Fire	-	135,000	-	-	-
Station #3 Apparatus Floor	Fire	36,000	-	-	-	-
Wildland Firefighting gear (50/50 DNR Grant)	Fire	-	35,000	-	-	-
2007 MAKO Air Compressor	Fire	-	-	-	20,000	-
2003 International/US Tender	Fire	-	300,000	-	-	-
2000 Fire Engine 12 #995	Fire	-	350,000	350,000	-	-
Retrofit 2009 Chevy Silverado - Command pickup with the 2015 Chevy Brush Fire pickup truck	Fire	18,000	-	-	-	-
2009 Chevy Tahoe #1273 - Car #1 (replacement)	Fire	-	50,000	-	-	-
2010 Chevy Plow Pick-up #1337 (replacement)	Fire	-	-	60,000	-	-
2015 FORD F450/LIFELINE AMBULANCE	Fire	-	-	-	300,000	-
Firewall (replacement) + secondary spare	Info Tech	-	45,000	-	-	-
Wireless AP & Controller replacements	Info Tech	-	-	-	20,000	-
IT Security audit and penetration test	Info Tech	-	26,000	-	-	-
Server room UPS (replacement)	Info Tech	-	-	-	-	30,000
Network SIEM (Security Information and Event Mgmt) Device	Info Tech	-	50,000	-	-	-
Website Redesign	Info Tech	-	-	35,000	-	-
Phone System Replacement	Info Tech	-	175,000	-	-	-
Server Replacements	Info Tech	50,000	75,000	-	-	-
Disaster Recovery Plan (written)	Info Tech	-	-	8,000	-	-
Disaster Recovery Hot Site (Water)	Info Tech	-	-	25,000	-	-
City MAN Fiber Test/Replace/Take Over From Spectrum	Info Tech	-	-	-	75,000	-
Library Roof Replacement	Library	125,000	-	-	-	-
HVAC	Library	-	1,000,000	-	-	-
Tower clock repairs/upgrades	Library	-	25,000	10,000	-	-
Interior Restoration due to water infiltration	Library	20,000	-	10,000	-	-
Window blind replacement	Library	-	60,000	-	-	-



FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
Slate removal replacement with carpeting	Library	-	-	50,000	-	-
Parking lot resurfacing, concrete repairs	Library	-	-	-	80,000	-
Door replacement	Library	40,000	-	-	-	-
Street tree planting	Parks	20,000	20,000	15,000	15,000	10,000
Quaas Creek, parking lot, sealing & painting	Parks	-	18,000	-	-	-
New Regner Park, Beach House parking lot	Parks	340,000	-	-	-	-
Repair existing Beach House parking lot (damaged after construction)	Parks	113,500	-	-	-	-
Villa Park playground replacement	Parks	-	85,000	-	-	-
Asphalt replacement, Regner, south side of swim pond	Parks	-	85,000	-	-	-
Handicap Parking, 2 stalls, Labyrinth Garden	Parks	-	31,000	-	-	-
Regner, Park & Forestry Workshop, roof north end	Parks	-	30,000	-	-	-
Regner, Camp lodge, main room remodel	Parks	15,000	-	-	-	-
Regner, Camp Lodge, exterior siding	Parks	15,000	-	-	-	-
Asphalt Maintenance, Regner, Park Ave Dr, & Beach House parking lot	Parks	30,000	-	-	-	-
Park and Open Space Plan (2023 the City is doing Comp Plan)	Parks	-	50,000	-	-	-
Muenk Playlot, playground replacement	Parks	-	65,000	-	-	-
Barton, basketball & tennis replacement	Parks	-	65,000	-	-	-
Barton, restroom renovation	Parks	-	25,000	-	-	-
Barton electrical upgrade	Parks	-	7,500	-	-	-
Ridge Run, the cabin, roof	Parks	-	15,000	-	-	-
Regner, Pumphouse #1, new pump & electrical	Parks	-	7,500	-	-	-
Skatepark	Parks	-	250,000	-	-	-
Workshop, add CO control to two MAU's, IR to north garage, and windows	Parks	-	107,000	37,000	86,000	-
Regner Park, Beach House playground replacement, ADA compliant	Parks	-	-	125,000	-	-
Regner Asphalt Maintenance: Entertainment Area, Park Ave Parking Lot, & Main St. drive and parking lot	Parks	-	-	100,000	-	-
Bridge, Riverside, west, 110' long Ipe Wood	Parks	-	-	16,000	-	-
Ridge Run, the Cabin, exterior siding	Parks	-	-	15,000	-	-
Ridge Run, Pick Pavilion, Replace Support Beams	Parks	-	-	40,000	-	-
Quaas Creek, main concession, crack sealing, last done in 2012	Parks	-	-	20,000	-	-
Quaas Creek, painting	Parks	-	-	8,000	-	-
Regner, Centennial Shelter, Roof	Parks	-	-	15,000	-	-
Regner tennis lights	Parks	-	-	45,000	-	-
Regner softball lights	Parks	-	-	120,000	-	-
Riverside, windows	Parks	-	-	5,500	-	-
Riverside playground, near pavilion	Parks	-	-	-	125,000	-
Ridge Run: tennis & basketball , 2006	Parks	-	-	-	30,000	-
Quaas Creek asphalt repairs: walk paths in park and Riverwalk	Parks	-	-	-	50,000	-
Regner asphalt repair, old workshop to Silverbrook Dr	Parks	-	-	-	20,000	-
Ridge Run, Pick Pavilion, roof	Parks	-	-	-	10,000	-
Bridge, Riverside, west near sculpture, 100' long Ipe Wood	Parks	-	-	-	15,000	-
Decorah Hills, tennis and basketball	Parks	-	-	-	90,000	-
Ridge Run, the Cabin, construct a wrap around deck	Parks	-	-	-	28,500	-
Wingate Playground and ADA concrete	Parks	-	-	-	-	90,000
Quaas Creek Courts	Parks	-	-	-	-	65,000



FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
Riverwalk, Indiana to Veterans Ave, crack seal and patch	Parks	-	-	-	-	60,000
Riverside, north side parking lot, crack seal and patch	Parks	-	-	-	-	45,000
Riverside, east bridge, resurface	Parks	-	-	-	-	15,000
2007 GMC Pick-up Replacement #1188 w/plow	Parks	-	60,000	-	-	-
1999 Ford F450 Dump Truck # 933	Parks	-	85,000	-	-	-
2003 Kawasaki Mule #1110	Parks	-	22,000	-	-	-
1999 John Deere Tractor #934	Parks	-	50,000	-	-	-
2000 Toro 16' Mower #997	Parks	-	100,000	-	-	-
2002 Bobcat Skid Loader #1061	Parks	-	60,000	-	-	-
2006 GMC Pick-up Replacement #1166	Parks	-	-	75,000	-	-
2002 Vermeer Stump Cutter #1059	Parks	-	-	75,000	-	-
2003 Tiger Boom Mower #1109	Parks	-	-	35,000	-	-
2003 Ford F550 Dump Truck #1118	Parks	-	-	-	85,000	-
2001 Bobcat Angle Broom #1012	Parks	-	-	-	6,000	-
2006 GMC Pick-up Replacement #1170	Parks	-	-	-	75,000	-
2006 CAT Loader replacement #1183	Parks	-	-	-	-	75,000
2008 Ford Pick-up Replacement #1210 w/plow	Parks	-	-	-	-	60,000
1988 tandem Axle Trailer #457	Parks	-	-	-	-	20,000
Tactical Equipment Replacement (Expired Response Armor and Ballistic Shields, and SRT Uniform Transition)	Police	41,000	-	-	-	-
Digital Fingerprint Scanner Replacement	Police	19,000	-	-	-	-
Canine Program (Squad, Squad Equipment, Dog, and Initial Training)	Police	-	125,000	-	-	-
Tactical Equipment Replacement (Expired Ballistic Response Helmets)	Police	-	-	11,000	-	-
Next Generation Dispatch/ESInet Phase 2 Implementation	Police	-	-	120,000	-	-
Radio Consoles for Dispatch	Police	-	-	-	50,000	-
Critical Incident Mobile Command Post	Police	-	-	-	-	250,000
Salt dome roof (replacement)	Public Works	-	-	75,000	-	-
2017 Automated Garbage Truck #1423	Public Works	-	-	-	300,000	-
2003 GMC Pave Service truck #1090	Public Works	-	95,000	-	-	-
2003 GMC Store Service truck #1091	Public Works	-	110,000	-	-	-
2003 GMC 1 ton dump truck #1092	Public Works	-	50,000	-	-	-
2003 IHC Patrol truck #1084	Public Works	225,000	-	-	-	-
2005 IHC Patrol Truck #1138	Public Works	-	225,000	-	-	-
2005 IHC Patrol truck #1155	Public Works	-	225,000	-	-	-
2005 IHC Patrol truck #1156	Public Works	-	225,000	-	-	-
2008 IHC Patrol truck #1244	Public Works	-	200,000	-	-	-
2008 IHC Patrol Truck #1238	Public Works	-	230,000	-	-	-
2009 IHC Patrol Truck #1278	Public Works	-	225,000	-	-	-
2006 John Deere Wheel Loader #1192	Public Works	-	-	230,000	-	-
2011 John Deere Wheel Loader #1339	Public Works	-	-	-	230,000	-
2000 GMC 1 ton #962	Public Works	50,000	-	-	-	-
2008 Isuzu Street Sweeper #1325	Public Works	-	325,000	-	-	-
2005 Vac All #1139	Public Works	-	350,000	-	-	-
2014 Takeuchi Mini Excavator	Public Works	-	-	-	60,000	-

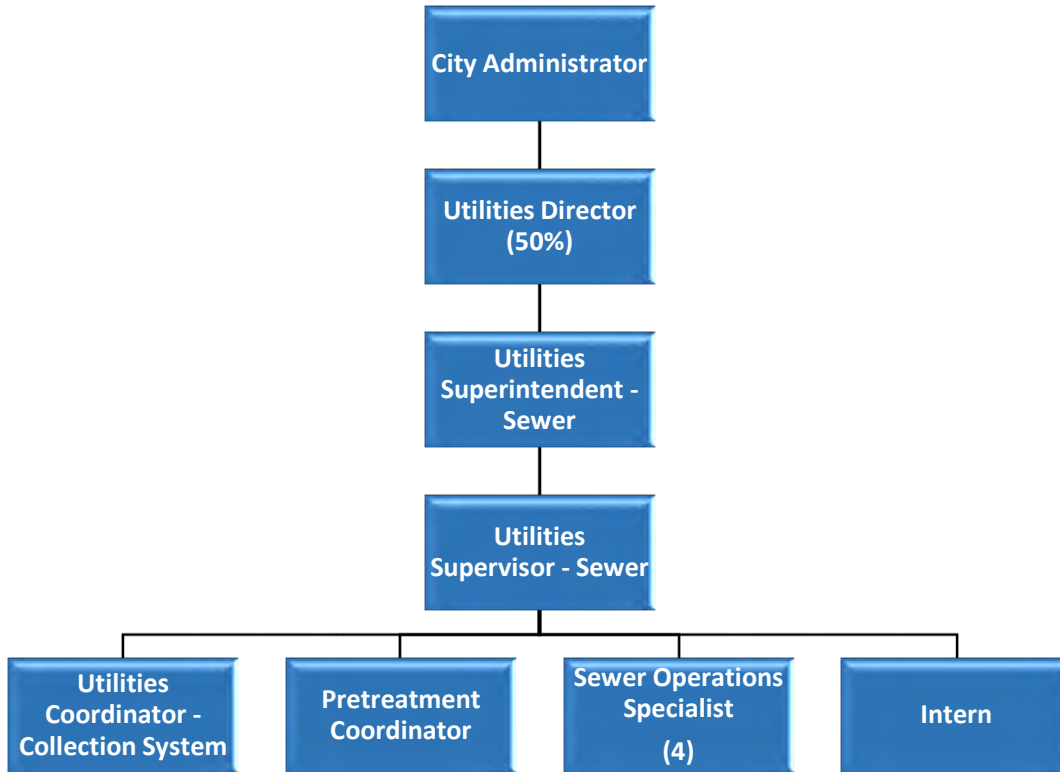


FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2023	2024	2025	2026	2027
2014 Husqvarana Concrete Saw	Public Works	-	-	-	5,000	-
Asphalt tac trailer/sprayer	Public Works	25,000	-	-	-	-
1999 Shop truck #907 (replacement)	Vehicle Maintenance	-	95,000	-	-	-
<b>TOTAL</b>		<b>\$ 4,173,500</b>	<b>\$ 9,466,953</b>	<b>\$ 4,297,776</b>	<b>\$ 6,218,175</b>	<b>\$ 3,203,700</b>
	Annual CIP Borrowing	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
	Using American Rescue Plan Act (ARPA) Funds	1,003,500	1,080,303	805,151	414,700	-
	Using Mutual Mall Sale Proceeds	170,000	-	-	-	-
	Need to Reduce CIP	-	5,386,650	492,625	2,803,475	203,700

# **SEWER UTILITY BUDGET**

**SEWER UTILITY**



**MISSION:**

The Sewer Utility is responsible for the collection and treatment of all domestic and industrial wastewater discharged into our sanitary sewer system. The Wastewater Treatment Facility is designed to meet the standards and the needs of the West Bend area.

- The Wastewater Treatment Facility currently processes about 4.3 million gallons per day.
- The Collection system consists of 83,054 feet of interceptor mains and 639,318 feet of collection system mains.
- We operate two lift stations located in our sanitary sewer system.
- Our wastewater is regulated by the WSDNR and EPA through our WPDES permit 0025763-11.
- The Pretreatment Program regulates all industrial wastes discharged into our system.

The Sewer Utility is responsible for the Operation of the Wastewater Treatment Plant and the Sanitary Sewer Collection System. We strive to man the operations in the most efficient and cost effective way to protect the environment, maintain the infrastructure, and serve the Utility customers.



**SEWER UTILITY**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Utilities Director	0.50	0.50	0.50
Utilities Superintendent - Sewer	1.00	1.00	1.00
Pretreatment Coordinator	1.00	1.00	1.00
Utilities Coordinator - Collection System	1.00	1.00	1.00
Utilities Supervisor - Sewer	1.00	1.00	1.00
Sewer Operations Specialist	4.00	4.00	4.00
Intern	0.00	0.00	0.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Compliance Maintenance Annual Review (CMAR)			
Point Total	4.0	4.0	4.0

<b>ACHIEVEMENTS IN 2022</b>
Compliance with WI Pollution Discharge Elimination System Permit (WPDES)
Hauled 3,500,000 gallons of treated processed bio-solids (sludge)
Compliance with Industrial Pretreatment Program Requirements (Industry)
Maintained 83,054 feet of interceptor mains and 639,318 feet of collection system mains
Cleaned 160,000 feet of sanitary sewer system as preventative maintenance
Televised 60,000 feet of sanitary sewer system
Televised various storm sewer for the Engineering and Public Works Departments
Repaired 16 sanitary sewer manholes
Continued to inspect major interceptor mains
Maintained and operated two lift stations
Continued annual inspection and maintenance of facility
Maintained process equipment
Replaced sanitary sewer on 5th Avenue and Laurel Drive N.
Cleaned out and inspected two (2) digesters
Replaced one step screen
Installed ballasts on Administration Building roof

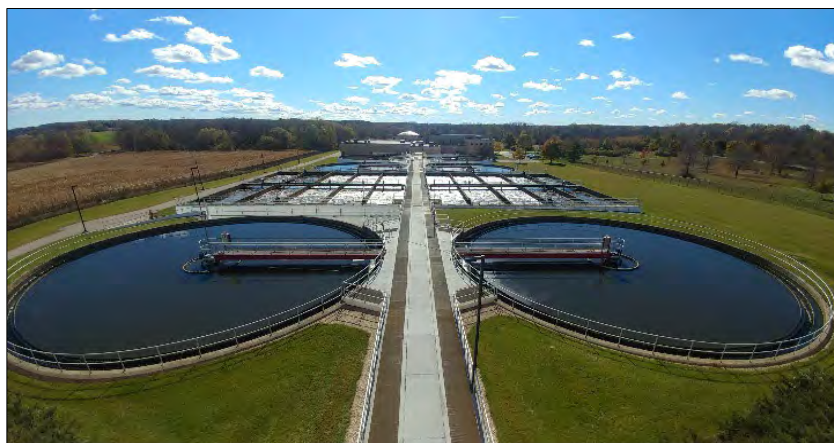
<b>GOALS FOR 2023</b>
Achieve compliance with reissued 5-year WPDES permit
Haul 3,500,000 gallons of treated processed bio-solids (sludge)
Work with local industry on maintaining its pretreatment program compliance
Continue to inspect and repair sanitary sewer system (CMOM)
Continue to inspect our sanitary sewer interceptor mains
Implement WPDES effluent phosphorus compliance project.
Continue to clean approximately 1/4 of the sanitary sewer system with the goal being to clean our entire system over a four year period
Clean and televise sanitary and storm sewer systems located in the 2023 Pavement Maintenance Program

**SEWER UTILITY**

Inspect all rubber roofs at the plant (annually)
Clean out and inspect one (1) digester
Replace sanitary sewer on Pennsylvania Avenue and Laurel Drive S.
Design sanitary sewer - Maplewynde, Butternut and Hawthorn.



**Aeration Bays and Trickling Filter Towers**



**Overhead view from Trickling Filters**



**SEWER UTILITY**

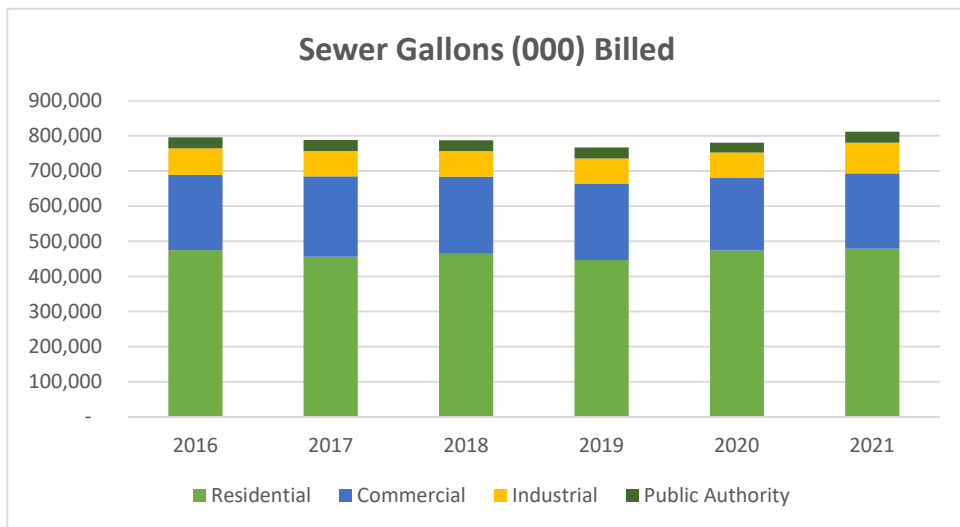
The Sewer Utility is a self-supporting entity and a separate enterprise fund of the City of West Bend. The utility provides sewer service to the City of West Bend, Wallace Lake, Silver Lake, and outside waste haulers.

The Sewer Utility is managed by the City of West Bend Board of Public Works in the capacity of a Water and Sewerage Commission and operates under the rules and regulations established by the City Council. The accounting records are maintained in accordance with the Governmental Accounting Standards Board.

The Sewer Utility was authorized a 2% rate of return and an 11.92% increase in rates in 2019. The new rates went into effect on January 1, 2020.

The graph listed below shows the history of sewer gallons (000) billed starting in 2016. The sewer industry normally follows the trend of water volumes being sold. The City of West Bend Sewer Utility is following the trend of the Water Utility. In 2016, both the Sewer Utility and the Water Utility had increased volumes due to a very dry summer.

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Residential	474,474	456,245	464,854	446,684	473,635	478,999
Commercial	214,374	228,571	219,261	218,036	207,906	214,422
Industrial	76,053	72,239	72,420	71,199	71,001	87,317
Public Authority	30,913	31,237	30,801	31,330	28,021	31,080
<b>Total</b>	<b>795,814</b>	<b>788,292</b>	<b>787,336</b>	<b>767,249</b>	<b>780,563</b>	<b>811,818</b>





2023 SEWER UTILITY - BUDGET SUMMARY

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b><u>OPERATING REVENUES</u></b>				
Treatment Charges	4,233,849	3,859,000	1,720,918	4,140,000
Other	152,372	279,600	64,479	279,600
<b>Total Operating Revenues</b>	<b>4,386,221</b>	<b>4,138,600</b>	<b>1,785,397</b>	<b>4,419,600</b>
<b><u>OPERATING EXPENSES</u></b>				
Operation and Maintenance	3,105,175	3,424,562	1,198,542	3,571,936
Depreciation	1,334,971	-	674,400	-
<b>Total Operating Expenses</b>	<b>4,440,146</b>	<b>3,424,562</b>	<b>1,872,942</b>	<b>3,571,936</b>
<b>OPERATING INCOME</b>	<b>(53,925)</b>	<b>714,038</b>	<b>(87,545)</b>	<b>847,664</b>
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>				
Investment Income	66,740	24,300	4,896	24,300
Grant Revenues	-	-	-	-
Miscellaneous Revenues (Expenses)	-	-	-	-
Income From Merchandising and Jobbing	1,211	5,000	231	5,000
Insurance Reimbursement	-	-	-	-
Gain (Loss) on Impairment	297	-	-	-
Interest Expense	(3,325)	-	(1,800)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>64,923</b>	<b>29,300</b>	<b>3,327</b>	<b>29,300</b>
<b>Income Before Contributions and Transfers</b>	<b>10,998</b>	<b>743,338</b>	<b>(84,218)</b>	<b>876,964</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>91,667</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>	<b>118,767</b>	<b>-</b>	<b>525,228</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>221,432</b>	<b>743,338</b>		<b>876,964</b>
<b>NET POSITION - Beginning of Year</b>	<b>\$ 41,423,732</b>	<b>\$ 41,645,164</b>		<b>\$ 42,388,502</b>
<b>NET POSITION - End of Year</b>	<b>\$ 41,645,164</b>	<b>\$ 42,388,502</b>		<b>\$ 43,265,466</b>
<b><u>CASH ADJUSTMENTS:</u></b>				
Change in Net Position (From 2023 Above)				876,964
Less:				
Reserve for Future Expenses				(723,384)
Capital Projects				(6,251,500)
Debt Repayment				(32,213)
Replacement Fund Transfers				(509,741)
Add:				
Replacement Funding on Hand				6,639,874
<b>NET CHANGE IN CASH</b>				<b>-</b>



2023 SEWER UTILITY - BUDGET DETAIL

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b>OPERATING REVENUES</b>				
<b>TREATMENT CHARGES:</b>				
084044.404750 Revenue from other Funds/Dept	4,355	4,000	6,138.00	5,000
084044.406221 Residential Revenues	2,362,717	2,305,000	923,120.00	2,350,000
084044.406222 Commercial Revenues	509,116	475,000	220,672.00	500,000
084044.406223 Industrial Revenues	278,390	300,000	156,012.00	300,000
084044.406224 Service to Public Authority	196,599	135,000	42,479.00	185,000
084044.406226 Multi-Family Res	333,351	320,000	138,864.00	330,000
084044.406240 Service to Other Systems	12,398	-	-	-
084044.406250 Other Sewerage Service	536,923	320,000	233,633.00	470,000
<b>Subtotal Treatment Charges</b>	<b>4,233,849</b>	<b>3,859,000</b>	<b>1,720,918</b>	<b>4,140,000</b>
<b>OTHER:</b>				
084044.406225 Microturbine Revenue	113,636	115,000	54,480.00	115,000
084044.406252 Holding & Septic Tanks Rev	-	124,600	-	124,600
084044.406310 Late Payment Penalties	38,736	40,000	9,999.00	40,000
<b>Subtotal Other</b>	<b>152,372</b>	<b>279,600</b>	<b>64,479</b>	<b>279,600</b>
<b>Total Operating Revenues</b>	<b>4,386,221</b>	<b>4,138,600</b>	<b>1,785,397</b>	<b>4,419,600</b>

<b>OPERATING EXPENSES</b>				
<b>OPERATION AND MAINTENANCE:</b>				
08408001.50203 FICA Taxes	56,897	65,078	-	72,066
08408002.53550 Taxes Supplies	17,716	-	9,000	-
08416111.50201 WRS CWB Stormsewer/PW	-	-	-	-
08416111.50203 FICA Taxes CWB Stormsewer/PW	-	-	-	-
08416121.50201 CWB Work for Others WRS	-	-	-	-
08416121.50203 FICA Taxes Work for Others	-	-	-	-
08416121.50205 Work for Others Life Insurance	-	-	-	-
08416501.50100 Various Communities Salary	-	-	-	-
08416501.50201 WRS Expense	-	-	-	-
08416501.50203 FICA Taxes	-	-	-	-
08595512.59500 Salary Market Correction	-	47,309	-	-
08820001.50100 Supervision & Labor Salary	177,267	218,698	89,044	268,544
08820001.50110 Overtime Supervision Labor	14,137	22,161	8,352	22,825
08820001.50201 WRS Expense Supervisor	-	-	6,331	-
08820001.50203 FICA Taxes Supervisor	-	-	7,110	-
08820001.50205 Life Insurance Supervisor	-	-	527	-
08820001.50207 HSA Supervisor	-	-	1,696	-
08821002.56900 Power&Fuel for Pump Light/Pwr	351,398	372,175	149,843	372,400
08822002.57700 Sludge Hauling Cont Services	109,224	132,500	40,218	131,625
08824002.53550 Phosphorous Rem Chem Sup	278,944	305,000	142,048	305,000
08826002.53550 Other Chem/Sewer Treat Supply	65,697	58,448	32,269	79,597
08827002.53550 Other Operating Supplies	80,713	77,167	33,137	80,274
08827002.56400 Other Oper Supplies Uniforms	4,072	5,000	2,532	5,000
08827102.54300 Natural Gas Expense Gas & Oil	43,391	91,750	24,374	91,815
08827302.53550 Laboratory Expense Supplies	1,130	2,832	265	2,832
08827302.57700 Laboratory Expense Cont Serv	66,437	111,961	18,769	111,961
08828001.50100 Transportation Expense Salary	29	4,170	279	4,579
08828001.50110 Transportation Exp Overtime	83	-	-	-



2023 SEWER UTILITY - BUDGET DETAIL

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
08828001.50201 WRS Exp Wtr Transportation	-	-	18	-
08828001.50203 FICA Taxes Sewer Transportation	-	-	21	-
08828001.50205 Life Insurance Transportation	-	-	-	-
08828002.53550 Transportation Expense Supply	3,395	6,900	3,552	6,900
08828002.54300 Transportation Expense Gas&Oil	8,114	13,210	4,567	16,222
08828002.55610 Transportation Exp Veh/Equip	2,137	4,025	634	4,025
08828002.57701 Leasing/Contractual	11,397	16,621	7,867	17,022
08831001.50100 Maint Sewage Collection Salary	36,955	83,294	10,933	42,162
08831001.50110 Maint Sewage Collection Overtime	3,003	3,926	1,113	4,042
08831001.50201 WRS Exp Maint Sewage	-	-	783	-
08831001.50203 FICA Maint Sewage	-	-	871	-
08831001.50205 Life Insurance Maint Sewage	-	-	12	-
08831001.50207 HSA Sewage	-	-	53	-
08831002.53550 Maint Sewage Collection Supply	14,095	29,500	10,242	29,500
08831002.55610 Maint Sewage Coll. Veh/Equip	116	14,251	-	14,251
08831002.57700 Maint Sewage Coll. Cont Serv	30,517	99,255	1,066	99,255
08832001.50100 Maint Collect Sys Pump Salary	928	3,497	-	3,840
08832001.50110 Maint Collect System	83	-	89	-
08832001.50201 WRS Exp Maint Collect System	-	-	6	-
08832001.50203 FICA Taxes Maint Collect System	-	-	7	-
08832001.50205 Life Insurance Maint Collect System	-	-	-	-
08832002.53550 Maint Collect Sys Pump Supply	2,601	7,500	3,107	7,500
08832002.56900 Maint Collect Sys Pump Lte/Pwr	3,031	4,364	1,461	4,364
08833001.50100 Maint/Treat DisposPlant Salary	105,774	54,250	55,134	95,133
08833001.50110 MaintTreatDsp Plant Overtime	3,120	10,558	816	10,558
08833001.50201 WRS Expense Maint TreatDsp	-	-	3,637	-
08833001.50203 FICA TaxesMaint TreatDsp	-	-	4,060	-
08833001.50205 Life Insurance MntDsp Plan	-	-	80	-
08833001.50207 HSA Maint Treat Dsp	-	-	1,180	-
08833002.53550 Maint/Treat Dispos Plant Supply	203,588	187,078	61,514	187,078
08834001.50100 Maint Gen Plant Struct Salary	29,841	41,958	31,087	46,082
08834001.50110 Maint Gen Plant Struct Overtime	932	4,006	600	4,126
08834001.50201 WRS Exp Maint Gen Plant Struct	-	-	2,060	-
08834001.50203 FICA Tx Maint Gen Plant Struct	-	-	2,306	-
08834001.50205 Life Ins Maint Gen Plant Struct	-	-	41	-
08834001.50207 HSA Maint Gen Plant Struct	-	-	650	-
08834002.53550 Maint Gen Plant Struct Supply	77,607	80,626	32,158	80,626
08834002.56900 Light and Power	184	-	105	-
08840001.50100 Billing Collect & Acct Salary	45,321	46,413	24,458	50,098
08840001.50110 Billing Collect & Acct Overtime	-	-	-	-
08840001.50201 WRS Exp Sewer Acct	-	-	1,391	-
08840001.50203 FICA Tx Swr Billing	-	-	1,696	-
08840001.50205 Billing Collect & Acct	-	-	86	-
08840001.50207 HSA Billing Collect & Acct	-	-	604	-
08840002.51700 Billing Collect & Acct Postage	11,871	14,755	6,202	14,755
08840002.53550 Billing Collect & Acct Suppy	222	4,330	1,422	4,330
08840002.55600 Billing Collect&AcctEquipMaint	-	1,056	-	1,056
08840002.57700 Billing Collect&Acct Cont Serv	10,943	12,000	5,088	12,000



2023 SEWER UTILITY - BUDGET DETAIL

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
08842001.50100 Meter Reading Salaries	22,265	16,464	7,126	18,065
08842001.50110 Meter Reading Overtime	-	-	-	-
08842001.50201 Meter Reading WRS	-	6,278	338	7,204
08842001.50203 Meter Reading FICA Taxes	-	7,389	536	8,105
08842001.50205 Meter Reading Life Ins Ben	-	604	17	604
08842001.50207 Meter Reading Health Savings	-	-	73	-
08842002.53550 Meter Reading Supplies	-	1,000	69	1,000
08842002.55600 Meter Reading Equip Maint	-	5,600	-	5,600
08842002.56400 Meter Reading Uniforms	-	700	-	700
08842202.59900 Depreciation of Meters	68,977	64,800	34,800	64,800
08842301.50100 Maint of Meters Salary	6,128	33,715	2,517	37,782
08842301.50110 Maint of Meters Overtime	205	-	-	-
08842301.50201 Maint of Meters WRS	-	-	164	-
08842301.50203 Maint of Meters FICA	-	-	181	-
08842301.50205 Maint of Meters Life Insurance	-	-	13	-
08842301.50207 Maint of Meters Health Savings	-	-	90	-
08842302.53550 Maint of Meters Supplies	3,387	3,000	1,600	3,200
08842302.57700 Maint of Meters Cont Services	2,779	5,500	4,899	6,500
08845002.59500 Uncollectible Acct Spec Purpose	140	-	-	-
08850001.50100 Admin & General Salaries	111,678	129,450	53,645	143,179
08850001.50110 Admin & Gen Salaries	-	-	-	-
08850001.50201 WRS Exp Swr Admin	-	-	3,487	-
08850001.50203 FICA Taxes Sewer Admin	-	-	3,821	-
08850001.50205 Admin & General Life Insurance	-	-	224	-
08850001.50207 Admin & General Health Savings	-	-	225	-
08850101.50100 Adm/Gen Salaries Allocate Sal	171,891	195,114	85,507	231,233
08850101.50110 Adm/Gen Sal Allocated Overtime	178	212	28	219
08850101.50201 WRS Exp Swr Adm/Gen	-	-	5,154	-
08850101.50203 FICA Taxes Sewer Adm/Gen	-	-	6,111	-
08850101.50205 Adm & Gen Allocated Life Ins	-	-	397	-
08850101.50207 Admin & Gen Alloc Health Savings	-	-	920	-
08851002.51600 Office Supplies&Exp Telephone	2,598	8,251	1,943	9,494
08851002.51700 Office Supplies & Exp Postage	988	2,097	612	2,176
08851002.52000 Office Supplies & Exp Membership	2,301	3,741	2,222	3,854
08851002.52100 Office Supplies&Exp Publication	580	683	472	690
08851002.52200 Office Supplies & Exp Seminars	4,963	11,955	2,917	12,744
08851002.53550 Office Supplies & Exp Supplies	8,919	14,599	6,763	14,082
08851002.55600 Office Supplies&Exp Equip Mnt	17,622	19,775	9,951	25,178
08851002.57300 Office Supplies&Exp Advertising	8	320	9	320
08851002.57400 Marketing	1,020	4,160	8	4,204
08851002.59500 Sewer COVID Operating Expense	-	-	-	-
08852002.57700 Outside Serv Employed ContSer	119,260	113,547	53,766	116,389
08853002.59100 Liability Insurance Expense	63,062	70,383	-	75,975
08854001.50200 Employers Pens & Bnft Fringe	(19,165)	56,922	-	75,476
08854101.50100 Hol/Vac/Sick/Fun Exp Salaries	62,320	57,535	23,313	65,535
08854101.50201 WRS Hol/Vac/Fnrl/Sick	-	-	1,515	-
08854101.50203 FICA Taxes Vac/Hol	-	-	1,676	-
08854101.50205 Hol/Vac/Sick/Fun Exp Life Ins	-	-	85	-



2023 SEWER UTILITY - BUDGET DETAIL

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
08854101.50207 Hol/Vac/Sick/Fun Exp HSA	-	-	482	-
08854202.59000 Health Ins Claims/Premiums	534,961	205,864	7,638	206,864
08855002.57700 Regulatory Comm Exp Cont Serv	5,341	16,043	6,011	16,043
08856002.53550 Misc General Expense Supplies	-	1,825	-	1,825
08857002.59700 Rents	38,483	107,600	18,000	107,600
08858002.59500 Admin/Special Purpose	1,376	1,814	646	1,853
<b>Subtotal Operation and Maintenance</b>	<b>3,105,175</b>	<b>3,424,562</b>	<b>1,198,542</b>	<b>3,571,936</b>
<b>DEPRECIATION:</b>				
08403102.59900 Depreciation Expense	1,334,971	-	674,400	-
<b>Total Operating Expenses</b>	<b>4,440,146</b>	<b>3,424,562</b>	<b>1,872,942</b>	<b>3,571,936</b>

<b>OPERATING INCOME</b>	(53,925)	714,038	(87,545)	847,664
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<b>NONOPERATING REVENUES (EXPENSES)</b>				
<b>Investment Income</b>				
084014.404190 Interest Income	20,556	24,300	(39,784)	24,300
084014.404195 Interest Income-LT Advance	46,184	-	44,680	-
Subtotal Investment Income	66,740	24,300	4,896	24,300
<b>Grant Revenues</b>				
084354.435206 Routes to Recovery	-	-	-	-
<b>Miscellaneous Revenues (Expenses)</b>				
084834.483100 Sale of Property	-	-	-	-
<b>Income From Merchandising and Jobbing</b>				
084014.404150 Rev from Merchand, Job, Contract	1,211	5,000	231	5,000
08416101.50100 CWB Storm Sewer/Eng Salary	-	-	-	-
08416111.50100 CWB Storm Sewer/PW Salary	-	-	-	-
08416121.50100 CWB Work for Others	-	-	-	-
08416601.50100 Allenton San District Salary	-	-	-	-
Subtotal Merchandising and Jobbing	1,211	5,000	231	5,000
<b>Insurance Reimbursement</b>				
084044.406355 Insurance Reimbursement	-	-	-	-
<b>Gain (Loss) on Impairment</b>				
084034.404340 Misc Non Operating Revenue	297	-	-	-
08833052.53500 Sewer Plant Damage Exp	-	-	-	-
Subtotal Gain (Loss) on Impairment	297	-	-	-
<b>Interest Expense</b>				
08428002.55920 Amort Debt Disc Interest Exp	-	-	-	-
08430002.55920 Interest on Debt to Municiplty	(3,325)	-	(1,800.00)	-
Subtotal Interest Expense	(3,325)	-	(1,800)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>64,923</b>	<b>29,300</b>	<b>3,327</b>	<b>29,300</b>

<b>Income Before Contributions and Transfers</b>	10,998	743,338	(84,218)	876,964
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<b>CAPITAL CONTRIBUTIONS</b>				
084014.404219 Contributions Revenue	91,667	-	-	-



2023 SEWER UTILITY - BUDGET DETAIL

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b>TRANSFERS IN (OUT)</b>				
084934.492055 TRANSFER FROM TIF#5	23,231	-	-	-
084934.492057 TRANSFER FROM TIF#7	95,536	-	135,283	-
084934.492059 TRANSFER FROM TIF#9	-	-	389,945	-
084934.492061 TRANSFER FROM TIF#11	-	-	-	-
<b>Subtotal Transfers In (Out)</b>	<b>118,767</b>	<b>-</b>	<b>525,228</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<u>221,432</u>	<u>743,338</u>		<u>876,964</u>
<b>NET POSITION - Beginning of Year</b>	<u>\$ 41,423,732</u>	<u>\$ 41,645,164</u>		<u>\$ 42,388,502</u>
<b>NET POSITION - End of Year</b>	<u>\$ 41,645,164</u>	<u>\$ 42,388,502</u>		<u>\$ 43,265,466</u>



2023 Department Detail Information

SEWER UTILITY ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Sewer
Salaries	770,768	884,558	383,132	1,006,232	1,006,232
Overtime	21,370	40,863	10,909	41,770	41,770
Fringe	37,732	136,271	60,733	163,455	163,455
Telephone	2,598	8,251	1,943	9,494	9,494
Postage	12,859	16,852	6,814	16,931	16,931
Memberships	2,301	3,741	2,222	3,854	3,854
Publications	580	683	472	690	690
Seminars	4,963	11,955	2,917	12,744	12,744
Plant Damages	-	-	-	-	-
Supplies	758,014	779,805	337,147	803,744	803,744
Natural Gas/Gas and Oil	51,505	104,960	28,941	108,037	108,037
Equipment Maintenance	17,622	26,431	9,951	31,834	31,834
Veh. And Equip. Maintenance	2,253	18,276	634	18,276	18,276
Uniforms	4,072	5,700	2,532	5,700	5,700
Light and Power	354,613	376,539	151,409	376,764	376,764
Advertising	8	320	9	320	320
Marketing	1,020	4,160	8	4,204	4,204
Contractual Services	344,501	490,806	129,817	493,773	493,773
Leasing/Contractual	11,397	16,621	7,867	17,022	17,022
Health Insurance	534,961	205,864	7,638	206,864	206,864
Liability Insurance	63,062	70,383	-	75,975	75,975
Admin./Special Purpose	1,376	1,814	646	1,853	1,853
Meter - Rent	38,483	107,600	18,000	107,600	107,600
Meter - Depreciation	68,977	64,800	34,800	64,800	64,800
Uncollectible Accounts	140	-	-	-	-
Depreciation	1,334,971	-	674,400	-	-
Interest	3,325	-	1,800	-	-
Reserve for Future Expenses	-	723,384	-	723,384	723,384
Salary Market Correction	-	47,309	-	-	-
Capital Projects	-	1,946,850	-	6,251,500	6,251,500
Debt Repayment	-	32,813	-	32,213	32,213
Replacement Fund	-	509,741	-	509,741	509,741
<b>Grand Total</b>	<b>\$ 4,443,471</b>	<b>\$ 6,637,350</b>	<b>\$ 1,874,741</b>	<b>\$ 11,088,774</b>	<b>\$ 11,088,774</b>
<b>Total Salaries &amp; Fringe Benefits</b>	<b>829,870</b>	<b>1,061,692</b>	<b>454,774</b>	<b>1,211,457</b>	<b>1,211,457</b>
<b>Total Other Expenses</b>	<b>3,613,601</b>	<b>5,575,658</b>	<b>1,419,967</b>	<b>9,877,317</b>	<b>9,877,317</b>
<b>Grand Total</b>	<b>\$ 4,443,471</b>	<b>\$ 6,637,350</b>	<b>\$ 1,874,741</b>	<b>\$ 11,088,774</b>	<b>\$ 11,088,774</b>

CITY OF WEST BEND ~ 2023 Operating Budget



REVENUE SUMMARY:	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>Operating Revenue:</b>				
<b>Metered Sales:</b>				
084044.406221 ~ Residential	2,362,717	2,305,000	923,120	2,350,000
084044.406226 ~ Multi-Family Residential	333,351	320,000	138,864	330,000
084044.406222 ~ Commercial	509,116	475,000	220,672	500,000
084044.406223 ~ Industrial	278,390	300,000	156,012	300,000
084044.406224 ~ Public Authority	196,599	135,000	42,479	185,000
<b>Total Metered Revenue</b>	<b>\$ 3,680,173</b>	<b>\$ 3,535,000</b>	<b>\$ 1,481,147</b>	<b>\$ 3,665,000</b>
<b>Other Operating Revenue:</b>				
084044.406225 ~ Micro Turbine Electrical Revenue	113,636	115,000	54,480	115,000
084044.406252 ~ Holding and Septic	-	124,600	-	124,600
084044.406240 ~ Service to Other Systems	12,398	-	-	-
084044.406310 ~ Forfeited Discounts	38,736	40,000	9,999	40,000
084044.406250 ~ Outside Industrial Waste	536,923	320,000	233,633	470,000
084044.404750 ~ Revenue from Other Funds/Dept.	4,355	4,000	6,138	5,000
<b>Total Other Operating Revenue</b>	<b>\$ 706,048</b>	<b>\$ 603,600</b>	<b>\$ 304,250</b>	<b>\$ 754,600</b>
<b>Non-Operating Revenue:</b>				
084014.404150 ~ Contractor Revenue (televising)	1,211	5,000	231	5,000
084014.404190 ~ Interest Income	20,556	24,300	(39,784)	24,300
084014.404195 ~ Interest Income-LT Advance	46,184	-	44,680	-
084014.404219 ~ Contributions Revenue	91,667	-	-	-
084034.404340 ~ Misc Non Operating Revenue	297	-	-	-
084044.406355 ~ Insurance Reimbursement	-	-	-	-
084354.435206 ~ Routes to Recovery	-	-	-	-
084834.483100 ~ Sale of Property	-	-	-	-
084934.492055 ~ Transfer from TIF #5	23,231	-	-	-
084934.492057 ~ Transfer from TIF #7	95,536	-	135,283	-
084934.492059 ~ Transfer from TIF #9	-	-	389,945	-
084934.492061 ~ Transfer from TIF #11	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 278,682</b>	<b>\$ 29,300</b>	<b>\$ 530,355</b>	<b>\$ 29,300</b>
<b>Other Sources of Cash:</b>				
Replacement Fund	-	2,469,450	-	6,639,874
TIF Payments	-	-	-	-
<b>Total Other Sources of Cash</b>	<b>\$ -</b>	<b>\$ 2,469,450</b>	<b>\$ -</b>	<b>\$ 6,639,874</b>
<b>TOTAL REVENUE</b>	<b>\$ 4,664,903</b>	<b>\$ 6,637,350</b>	<b>\$ 2,315,752</b>	<b>\$ 11,088,774</b>

EXPENDITURE SUMMARY:	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Salaries	829,870	1,061,692	454,774	1,211,457
Other Expenses	3,613,601	3,086,254	1,419,967	3,083,863
Capital Projects	-	1,946,850	-	6,251,500
Debt Service	-	32,813	-	32,213
Equipment Replacement Fund	-	237,070	-	237,070
Collection Replacement Fund	-	272,671	-	272,671
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,443,471</b>	<b>\$ 6,637,350</b>	<b>\$ 1,874,741</b>	<b>\$ 11,088,774</b>

**2023 Department Detail Information**

Capital Projects	Estimated Cost	Funding Source
Miscellaneous Sanitary Collection System Repairs Based on (3) Year Average	\$ 155,000.00	Collection Replacement Fund
Maplewynde (Sylvan to Eder) - Design Costs	\$ 35,000.00	Collection Replacement Fund
Butternut Street (Main to Eder) - Design Costs	\$ 20,000.00	Collection Replacement Fund
Hawthorn Drive (Main to 7th) - Design Costs	\$ 47,000.00	Collection Replacement Fund
Sewer Line Replacement - Laurel Dr. S	\$ 262,000.00	Collection Replacement Fund
Sewer Line Replacement - Pennsylvania	\$ 210,000.00	Collection Replacement Fund
Replace TV Truck (V#1351 - 2013 GMC)	\$ 300,000.00	Collection Replacement Fund
Annual Roof Maintenance	\$ 20,000.00	Funds on Hand
Phosphorus Removal Equipment(2 - 4 year compliance schedule)	\$ 4,900,000.00	Equipment Replacement Fund
Waste Activated Sludge (WAS) Valve Automation	\$ 25,000.00	Equipment Replacement Fund
Crack Sealing/Pavement Maintenance	\$ 35,000.00	Funds on Hand
Bio-Solids Storage Cleaning & Inspection	\$ 100,000.00	Funds on Hand
High Voltage Breaker Upgrade	\$ 50,000.00	Equipment Replacement Fund
Service Truck (purchase from Water)	\$ 7,500.00	Equipment Replacement Fund
Annual Upgrades to Security System	\$ 25,000.00	Funds on Hand
SCADA Upgrades - PLC Upgrades	\$ 60,000.00	Funds on Hand

**GRAND TOTAL** \$ 6,251,500.00



**Ground level Trickling Filters**



**Overhead view from Trickling Filters**

**SEWER UTILITY 5-YEAR CAPITAL IMPROVEMENT PLAN**

**CITY OF WEST BEND ~ 2023 Operating Budget**



**LONG RANGE CAPITAL PLANNING: 2023-2027**

<b>Request</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b><u>Replace Vehicles -</u></b>					
Sewer Jet (5 year replacement)	-	450,000	-	-	-
Service Truck (purchase from water)	7,500	-	-	-	-
Replace TV Truck (V#1351 - 2013 GMC)	300,000	-	-	-	-
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>307,500</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>System Improvements -</u></b>					
18th Avenue (Patricia) Lift Station - Replacement of existing lift station (1972) will depend on sewer line to Kewaskum.	-	-	-	-	-
Sewer Line to Kewaskum (part of Patricia Lift Station)	-	-	-	-	-
N/W Interceptor w/o land acquisitions	-	-	-	1,500,000	-
Sewer Line Upsize - Chestnut to Interceptor	-	-	-	-	-
Sewer Line Upsize - Paradise Drive to SW Interceptor.	-	-	-	-	-
Sewer Interceptor to eliminate Hron Road Lift Station	-	-	-	-	-
Trenton Road Sewer & Interceptor to Decorah Road. (Keep sewer project separate from Trenton Road Bridge Project to save mark-up from contractor.)	-	-	-	1,500,000	-
<b>TOTAL SYSTEM IMPROVEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>
<b><u>Sanitary Sewer Main Replacements -</u></b>					
<b>BASED ON RESULTS OF TVING</b>					
Maplewynde (Sylvan to Eder) Design	35,000	-	-	-	-
Butternut Street (Main to Eder) Design	20,000	-	-	-	-
Hawthorn Drive (Main to 7th) Design	47,000	-	-	-	-
Sewer Line Replacement - Laurel Dr. S.	262,000	-	-	-	-
Sewer Line Replacement - Pennsylvania	210,000	-	-	-	-
Road Construction Projects - Estimated cost of sanitary repairs, City to decide on projects.	-	-	-	-	-
<b>TOTAL SEWER MAIN REPLACEMENT</b>	<b>574,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SEWER UTILITY 5-YEAR CAPITAL IMPROVEMENT PLAN**

**CITY OF WEST BEND ~ 2023 Operating Budget**



**LONG RANGE CAPITAL PLANNING: 2023-2027**

<b>Request</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Sanitary Collection System Repairs</b>	155,000	155,000	155,000	155,000	155,000
<b>TOTAL SANITARY COLLECTION SYSTEM REPAIRS</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>WWTP Improvements:</b>					
Roof Maintenance	20,000	20,000	20,000	20,000	20,000
Chloride Removal Equipment (Do not have a dollar amount or time frame - under review by the DNR/EPA.)	-	-	-	-	-
Ammonia Nitrogen Removal Equipment (Do not have a dollar amount or time frame - under review by the DNR/EPA)	-	-	-	-	-
Phosphorus Removal Equipment (2 to 4 year compliance schedule based on new WPDES permit renewal in September of 2021.)	4,900,000	-	-	-	-
Step Screen Replacement (Two screens.)	-	-	-	-	-
Blower, Diffusers in Aeration & Post-Aeration Basins (1978)	-	-	-	1,500,000	-
Coat Fiberglass Covers on Trickling Filters (2 towers total). Coatings deteriorate from the weather.	-	100,000	-	-	-
Waste Activated Sludge (WAS) Valve Automation	25,000	-	-	-	-
High Voltage Breaker Upgrades - Based on annual testing.	50,000	-	-	-	-
South Digester Sludge Boiler (This would replace Turbine heat source.)	-	500,000	-	-	-
Bio-Solids Storage Cleaning & Inspection	100,000	50,000	50,000	50,000	50,000
Digester Mixing System (3 separate mixing systems. Completing one per year.)	-	-	380,000	380,000	380,000
Cracksealing/Pavement Maintenance	35,000	30,000	30,000	-	-
<b>TOTAL WWTP IMPROVEMENTS</b>	<b>5,130,000</b>	<b>700,000</b>	<b>480,000</b>	<b>1,950,000</b>	<b>450,000</b>
<b>Office Equipment</b>					

**SEWER UTILITY 5-YEAR CAPITAL IMPROVEMENT PLAN**

**CITY OF WEST BEND ~ 2023 Operating Budget**

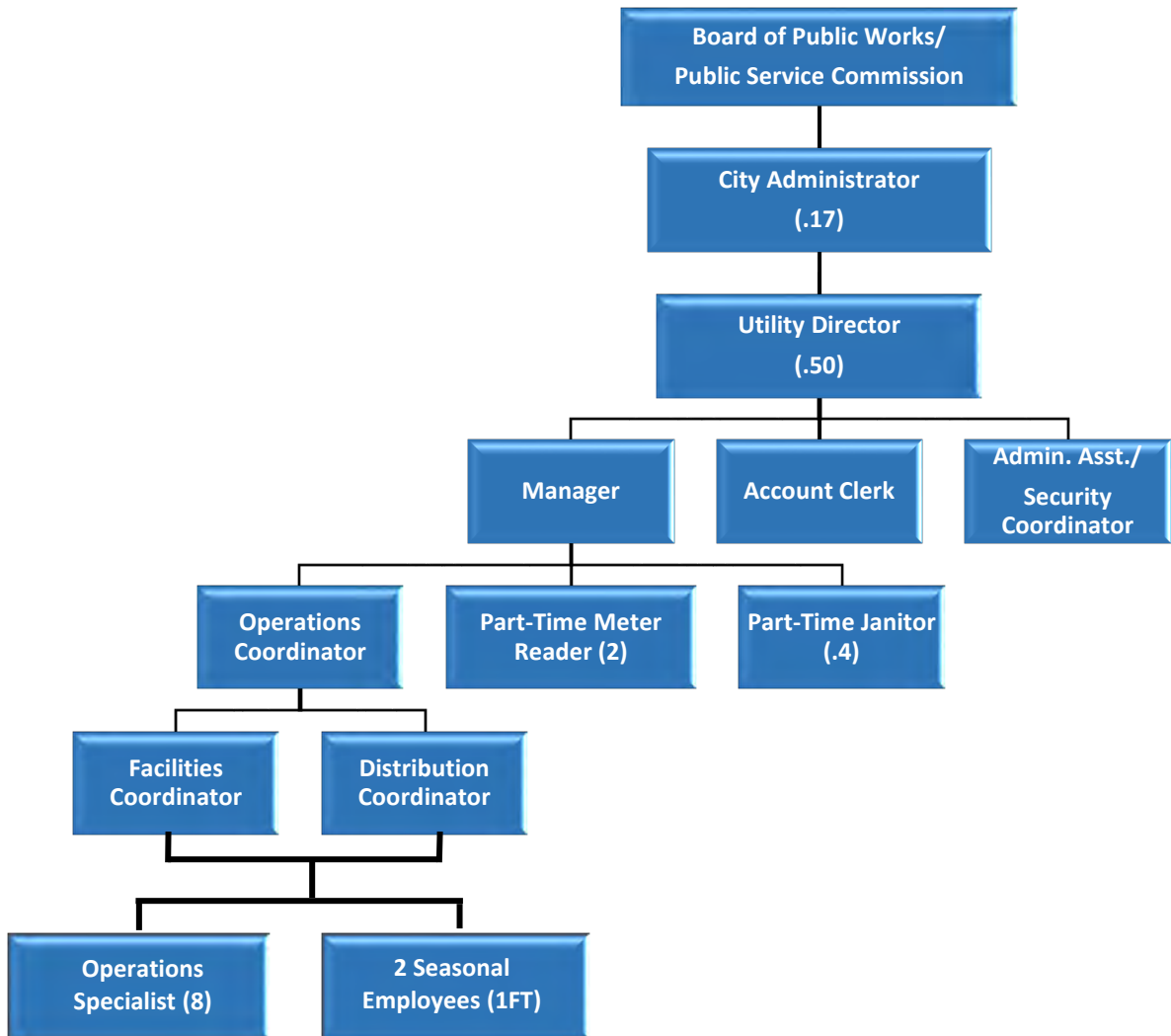


**LONG RANGE CAPITAL PLANNING: 2023-2027**

<b>Request</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Computer and server replacements as recommended by the I/S Department.	-	-	-	-	-
<b>TOTAL OFFICE EQUIPMENT</b>	-	-	-	-	-
<b>Security System</b>					
Annual upgrades to the security system.	25,000	25,000	25,000	25,000	25,000
SCADA Upgrades	60,000	-	-	-	-
<b>TOTAL SECURITY SYSTEM</b>	<b>85,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>GRAND TOTAL -</b>	<b>6,251,500</b>	<b>1,330,000</b>	<b>660,000</b>	<b>5,130,000</b>	<b>630,000</b>
<b>FUNDING SOURCES:</b>					
<b>Utility Funds:</b>	6,251,500	Varies	Varies	Varies	Varies
<b>Proposed Borrowing:</b>	-	Varies	Varies	Varies	Varies
<b>Grand Totals:</b>	6,251,500	1,330,000	660,000	5,130,000	630,000

# **WATER UTILITY BUDGET**

WATER UTILITY





**MISSION:**

The City of West Bend Water Utility is committed to providing a safe, reliable water supply in order to protect public health and maintain an adequate reserve supply for fire protection needs. Our intent is to accomplish this by sound financial management in conjunction with the protection of the environment that we obtain our water supply from.

The Water Utility continues to make an effort to identify and replace aging infrastructure as well as addressing future growth. We focus our efforts on improving efficiencies in all aspects of our business plan. Implementation of a City-wide electronic reading system is currently in progress. We addressed customer concerns and now offer electronic bill delivery and payment. We will move forward in addressing our customers and Utility as our top priority.

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Utilities Director	0.50	0.50	0.50
Utilities Superintendent - Water	1.00	1.00	1.00
Utility Billing Technician	1.00	1.00	1.00
Office Specialist (Water)	1.00	1.00	1.00
Utilities Supervisor - Water	1.00	1.00	1.00
Utilities Coordinator - Facilities	1.00	1.00	1.00
Utilities Coordinator - Distribution	1.00	1.00	1.00
Water Operations Specialist	7.00	8.00	8.00
Operations Specialist/Engineering Technician	1.00	0.00	0.00
Meter Readers (Part-Time)	1.00	1.00	1.00
Custodian	0.40	0.40	0.40
Seasonal Employees	1.00	1.00	1.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>16.90</b>	<b>16.90</b>	<b>16.90</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Number of Wells Rehabilitated	1	2	2
Number of Samples Taken	2,605	2,605	2,605
Number of Pumps Rehabilitated	1	1	1
Hydrants Painted	100	100	100
Hydrants Inspected	784	450	450
Diggers Tickets Located	4,850	4,200	4,200
Valves Inspected	563	750	750
Services Inspected	150	250	250
Number of Towers Inspected	2	1	1



<b>ACHIEVEMENTS IN 2022</b>
Daily fluoride samples (1,095)
Weekly chlorine and polyphosphate samples (1,040)
Monthly Bac-T samples (360)
Met the sampling requirements set forth by the WDNR and the EPA as follows: VOCs, Nitrates, HaloAcetic Acid, Trihalomethanes, Inorganics, Synthetics, Byproducts, Quarterly Bac-T Samples
Epoxy coated the floors at Well #12
Purchased a Hydro Excavator
Replaced all chemical feed lines at all well houses
Inspected 1,084 valves, 568 hydrants, and located 150 services boxes
Repaired 31 watermain breaks
Repaired 11 service leaks
Replaced 7 hydrants
Inspected Cathodic Protection in the towers and standpipes
Replaced watermain - 5th Avenue
Replaced watermain - Laurel Dr. N.
Well #10 Well Maintenance Program performed
Inspected Northwest Standpipe and 10th Avenue Tower
Rebuilt chlorine pumps at all well houses
Well #5 Building Reconstruction - planning/design phase
Replaced vehicle #1243
Completed all private well permitting and abandonment program for 2022
Completed Cross connection inspection with HydroCorp Company for Industrial, Commercial, and Public Authority accounts
Painted 100 fire hydrants
Completed meter exchanges: 31 compound meters, 60 - 1 1/2" -2" meters and 353 residential meters
Installed 569 electronic meter reading devices
Continued work on implementing a Wellhead Protection Program
Up-to-date with all safety training and continuing education programs
Completed Water System Master Plan
Successfully continued with Covid-19 disinfection procedures
Provided necessary tools for Water Utility crew and office staff to succeed
Started the investigation of PFAS treatment solutions
Continued backflow inspection program for Residential, Public Authority, Commercial, and Industrial customers
Completed inventory on 5 pump stations
Replaced vehicle #1215
Future well site exploration still in progress
Completed a Corrosion Control Demonstration study for the WDNR
Rehabbed Well #13
Cleaned the exterior of the University and Northwest standpipes
Well #11 Well Maintenance Program performed
Resided and replaced windows at Well #11
Completed Risk and Resilience Program Emergency Response Plan required by the EPA



<b>GOALS FOR 2023</b>
Meet the sampling requirements set forth by the WDNR and EPA
Implement DNR suggestions from the Corrosion Control Demonstration Study
Replace siding and windows at Well #13
Well #10 & Well #11 Well Maintenance Programs
Well #5 Building Reconstruction - Bid and Construction phase
Continue maintenance program for all chemical pumps
Paint 100 hydrants
Replace 5 hydrants
Inspect 450 hydrants, 750 valves, and 150 service boxes
Perform 650 meter exchanges
Complete 100 new meter installations
Cathodic protection to be done on all Towers and Standpipes
Repaint University standpipe exterior roof
PFAS treatment options and funding
Continue pump station building updates
Replace Truck #1262
Complete the installation of electronic reading devices at various locations throughout the City
Continue backflow inspection program for Public Authority, Commercial, and Industrial customers
Continue private well abandonment and permitting program
Continue inventory at all pump stations
Implement wellhead protection program
Update safety training and continuing education programs for Utility crew and office staff
Continue upgrades to security system
Complete lead service line inventory and draft a service line replacement ordinance
Continue security system updates and replacements (FOB boards and Well House cameras)
Inspection of #6 Reservoir and Barton Tower
Epoxy coat floor at Well House #6 and #10
Continue to plan and investigate land for future well site
Continue monitoring PFAS
Paint piping at Well House #6 and #10
Install heaters to cold storage building
Continue to provide necessary tools for Water Utility crew and office staff to succeed
Watermain replacement - Laurel Drive S. and Pennsylvania Avenue
Well Rehab #8



**10th Avenue Water Tower**



**Inside of Well #4**



**Well #8 Interior**



**Fire Hydrant**



**WATER UTILITY**

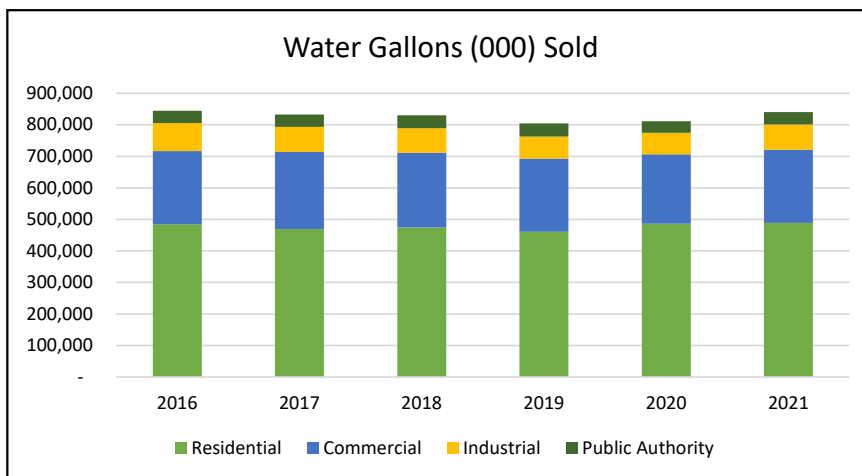
The Water Utility is a self-supporting entity and a separate enterprise fund of the City of West Bend. The utility provides water service to the City of West Bend and a small portion of the Town of Barton residents adjacent to the corporate boundaries of the City of West Bend.

The Water Utility is managed by the City of West Bend Board of Public Works in the capacity of a Water and Sewerage Commission and operates under the rules and regulations of the Public Service Commission of Wisconsin. The accounting records are maintained in accordance with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin and in conjunction with the Governmental Accounting Standards Board.

On March 17, 2021, the Public Service Commission of Wisconsin granted the West Bend Water Utility the authority to increase rates effective April 1, 2021. The average increase was 7.55%. The last time rates were increased was April 1, 2011.

The graph listed below shows the history of water gallons (000) sold starting in 2016. The water industry has shown a continual decrease in overall usage of water due to water conservation. In 2016, the City of West Bend had a very dry summer, therefore the increase in gallons of water sold.

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Residential	484,857	469,142	474,532	460,488	486,151	488,816
Commercial	231,506	245,418	237,195	232,227	220,288	231,881
Industrial	89,330	78,940	77,154	70,065	68,433	80,643
Public Authority	38,854	39,525	41,354	41,491	36,298	39,138
<b>Total</b>	<b>844,547</b>	<b>833,025</b>	<b>830,235</b>	<b>804,271</b>	<b>811,170</b>	<b>840,478</b>



## 2023 WATER UTILITY - BUDGET SUMMARY

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b><u>OPERATING REVENUES</u></b>				
Sales of Water	4,860,248	4,863,300	2,016,787	4,890,584
Other	900,535	411,809	193,267	390,125
<b>Total Operating Revenues</b>	<b>5,760,783</b>	<b>5,275,109</b>	<b>2,210,054</b>	<b>5,280,709</b>
<b><u>OPERATING EXPENSES</u></b>				
Operation and Maintenance	2,608,468	3,220,078	972,286	3,447,370
Depreciation	1,116,506	-	523,200	-
<b>Total Operating Expenses</b>	<b>3,724,974</b>	<b>3,220,078</b>	<b>1,495,486</b>	<b>3,447,370</b>
<b>OPERATING INCOME</b>	<b>2,035,809</b>	<b>2,055,031</b>	<b>714,568</b>	<b>1,833,339</b>
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>				
Investment Income	(551)	10,000	(13,753)	10,000
Grant Revenues	-	-	-	-
Miscellaneous Revenues (Expenses)	1,639	-	-	-
Interest Expense Subsidy	-	-	-	-
Interest Expense	(88,166)	-	(48,000)	-
Amortization of Premium and Issuance Costs	28,085	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(58,993)</b>	<b>10,000</b>	<b>(61,753)</b>	<b>10,000</b>
<b>Income Before Contributions and Transfers</b>	<b>1,976,816</b>	<b>2,065,031</b>	<b>652,815</b>	<b>1,843,339</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>2,989</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>	<b>243,646</b>	<b>-</b>	<b>324,615</b>	<b>-</b>
<b>TRANSFERS - TAX EQUIVALENT</b>	<b>(629,237)</b>	<b>(673,363)</b>	<b>(322,200)</b>	<b>(665,077)</b>
<b>CHANGE IN NET POSITION</b>	<b>1,594,214</b>	<b>1,391,668</b>		<b>1,178,262</b>
<b>NET POSITION - Beginning of Year</b>	<b>\$ 28,678,560</b>	<b>\$ 30,272,774</b>		<b>\$ 31,664,442</b>
<b>NET POSITION - End of Year</b>	<b>\$ 30,272,774</b>	<b>\$ 31,664,442</b>		<b>\$ 32,842,704</b>
<b><u>CASH ADJUSTMENTS:</u></b>				
Change in Net Position (From 2023 Above)				1,178,262
Less:				
Engineering Labor				(47,058)
Debt Repayment				(530,459)
Capital Outlay				(3,658,000)
Add:				
Cash on Hand				3,057,255
<b>NET CHANGE IN CASH</b>				<b>-</b>



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
<b>OPERATING REVENUES</b>				
<b>SALES OF WATER:</b>				
074044.404611 Metered Sales - Residential	2,362,029	2,400,000	944,232	2,400,000
074044.404612 Metered Sales - Commercial	555,297	510,000	229,264	525,000
074044.404613 Metered Sales - Industrial	229,143	219,000	115,774	225,000
074044.404615 Metered Sales Multi-Family Res	318,069	310,000	134,943	315,000
074044.404620 Private Fire Protection Serv	168,255	174,300	77,583	175,584
074044.404630 Public Fire Protection Serv	1,088,961	1,105,000	-	1,105,000
074044.404632 Public Fire Protection-Residen	-	-	346,010	-
074044.404633 Public Fire Protection-Commerc	-	-	63,841	-
074044.404634 Public Fire Protection-Industr	-	-	9,245	-
074044.404635 Public Fire Protection-PubAuth	-	-	15,539	-
074044.404636 Pub Fire Protec Multi-Family	-	-	35,678	-
074044.404640 Other Sales to Public Auth	138,494	145,000	44,678	145,000
<b>Subtotal Sales of Water</b>	<b>4,860,248</b>	<b>4,863,300</b>	<b>2,016,787</b>	<b>4,890,584</b>
<b>OTHER:</b>				
074044.404700 Late Payment Penalties	50,756	50,000	13,645	50,000
074044.404710 Misc Service Revenue	1,464	2,000	957	2,000
074044.404721 Rental of Water Property	369,035	309,809	155,352	288,125
074044.404741 Other Water Revenues	45,186	50,000	23,313	50,000
074044.404750 Revenue from other Funds/Dept	434,094	-	-	-
<b>Subtotal Other</b>	<b>900,535</b>	<b>411,809</b>	<b>193,267</b>	<b>390,125</b>
<b>Total Operating Revenues</b>	<b>5,760,783</b>	<b>5,275,109</b>	<b>2,210,054</b>	<b>5,280,709</b>

<b>OPERATING EXPENSES</b>				
<b>OPERATION AND MAINTENANCE:</b>				
07107111.50100 Salaries	-	-	-	-
07107331.50201 WRS Expense	-	-	-	-
07107331.50203 FICA Taxes	-	-	-	-
07107331.50205 Life Insurance Benefits	-	-	-	-
07107731.50201 WRS Expense	-	-	-	-
07107731.50203 FICA Taxes	-	-	-	-
07107731.50205 Life Insurance Benefits	-	-	-	-
07408001.50203 FICA Taxes	71,499	98,007	-	112,342
07408202.52000 Assessments Memberships	10,046	10,100	4,394	10,100
07595512.59500 Salary Market Correction - Water	-	67,985	-	-
07601102.53550 Source of Supply Supplies	-	250	-	250
07610001.50100 Maintenance Supervision Salary	-	-	-	9,651
07614101.50100 Maint of Wells/Spring Salary	24,977	22,415	7,882	15,108
07614101.50110 Maint of Wells Overtime	-	-	-	-
07614101.50201 Maint of Wells WRS	-	-	512	-
07614101.50203 FICA Taxes Maint of Wells	-	-	559	-
07614101.50205 Maint of Wells Life Insurance	-	-	20	-
07614101.50207 Maint of Wells Health Savings	-	-	262	-
07614102.51700 Maint of Wells/Spring Postage	186	2,739	34	2,739
07614102.53550 Maint of Wells/Spring Supplies	804	2,000	279	2,000
07614102.57700 Maint of Well/Spring Cont Serv	8,651	36,750	1,862	36,750
07620001.50100 Pumping Supervision Salary	-	2,947	-	11,619



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
07620001.50201 Pumping Super WRS	-	-	-	-
07620001.50203 FICA Taxes Pumping Super	-	-	-	-
07620001.50205 Pumping Supervision Life Insurance	-	-	-	-
07623001.50100 Fuel&Power for Pumping Salary	-	-	-	-
07623002.56900 Fuel&Power for Pump Light/Pwr	170,608	219,859	73,815	219,859
07624001.50100 Pumping Labor Salaries	23,259	20,537	8,242	21,432
07624001.50110 Pumping Overtime	-	5,747	42	6,397
07624001.50201 WRS Expense Pumping	-	-	538	-
07624001.50203 FICA Taxes Pumping	-	-	605	-
07624001.50205 Pumping Labor Life Insurance	-	-	35	-
07624001.50207 Pumping Labor Health Savings	-	-	122	-
07624002.53550 Pumping Labor Supplies	375	-	306	-
07624002.57700 Pumping Labor Cont Services	-	5,000	-	5,000
07626001.50100 Misc Pumping Salaries	6,568	5,303	1,172	6,568
07626001.50110 Misc Pumping Overtime	-	-	-	-
07626001.50201 Misc Pumping WRS	-	-	66	-
07626001.50203 FICA Taxes Misc Pumping	-	-	86	-
07626001.50205 Misc Pumping Life Insurance Benefit	-	-	4	-
07626001.50207 Misc Pumping Health Savings	-	-	69	-
07626002.53550 Misc Pumping Supplies	359	2,500	50	2,500
07626002.56800 Misc Pumping Fuel-Heating	7,428	12,822	5,336	12,822
07626002.57000 Misc Pumping Water	582	707	226	707
07626002.57700 Misc Pumping Contractual Serv	20,255	23,500	6,031	24,500
07630001.50100 Building Supervision Salary	133	3,605	-	12,095
07630001.50110 Bld Supervision Overtime	-	-	-	-
07630001.50201 Building Supervision WRS	-	-	-	-
07630001.50203 FICA Taxes Building Supervision	-	-	-	-
07630001.50205 Building Supervision Life Insurance	-	-	-	-
07631001.50100 Maint Struct/Imp Salaries	12,925	23,985	4,079	25,013
07631001.50110 Maint Structure/Imp Overtime	-	-	177	-
07631001.50201 Maint Structure/Imp WRS	-	-	229	-
07631001.50203 FICA Taxes Maint Structure/Imp	-	-	309	-
07631001.50205 Maint Struct/Imp Life Insurance	-	-	28	-
07631001.50207 Maint Struct/Imp Health Savings	-	-	86	-
07631002.53550 Maint Struct/Imp Supplies	1,368	9,000	498	9,000
07631002.57700 Maint Struct/Imp Contr Serv	1,841	10,000	-	10,000
07633001.50100 Maint Pumping Equip Salary	18,720	28,996	8,648	25,651
07633001.50110 Maint Pumping Equip Overtime	874	-	296	-
07633001.50201 WRS Expense Maint Pumping Equip	-	-	581	-
07633001.50203 FICA Taxes Maint Pumping Equip	-	-	643	-
07633001.50205 Maint Pumping Equip Life Insurance	-	-	18	-
07633001.50207 Maint Pumping Equip Health Savings	-	-	176	-
07633002.51600 Maint Pumping Equip Telephone	2,070	1,380	715	1,440
07633002.53550 Maint Pumping Equip Supplies	4,246	23,000	3,326	23,000
07633002.57700 Maint Pumping Equip Cont Serv	17,761	35,500	17,633	35,500
07640001.50100 Water Treatment Super Salary	-	-	-	9,651
07641002.53550 Chemicals Materials & Supplies	98,021	119,695	48,891	119,695
07642001.50100 Water Treatmt Operation Salary	26,795	28,648	8,313	29,022



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
07642001.50110 Water Treatment Oper Overtime	-	5,747	-	6,397
07642001.50201 Water Treatment Oper WRS	-	-	540	-
07642001.50203 FICA Taxes Water Treatment Oper	-	-	607	-
07642001.50205 Water Treatment Oper Life Insurance	-	-	35	-
07642001.50207 Water Treatment Oper Health Savings	-	-	122	-
07643002.53550 Misc Water Treatmt Exp Supply	305	1,000	-	1,000
07650001.50100 Treatment Equip Superv Salary	-	-	-	9,651
07650001.50201 WRS Expense Treatment Equip	-	-	-	-
07650001.50203 FICA Taxes Treatment Equip	-	-	-	-
07652001.50100 MaintWaterTreatmt Equip Salary	6,679	17,354	5,146	17,034
07652001.50110 Maint Wtreatment Equip OT	-	-	-	-
07652001.50201 WRS Maint Watertreatment Equip	-	-	334	-
07652001.50203 FICA Watertreatment Equip	-	-	372	-
07652001.50205 Maint Water Treatmt Life Insurance	-	-	22	-
07652001.50207 Maint Water Treatmt Health Savings	-	-	195	-
07652002.53550 MaintWater Treatmt Equip Suply	10,578	7,000	2,525	7,000
07652002.57700 Maint Water Treatmt Equip Cont	3,949	1,500	655	1,500
07660001.50100 Trans/Dist Supervision Salary	18,321	-	7,275	9,651
07660001.50201 WRS Ex Trans/Dist Supervision	-	-	473	-
07660001.50203 FICA Tx Trans/Dist Supervision	-	-	518	-
07660001.50205 Trans/Dist Supervision Life Insurance	-	-	46	-
07660001.50207 Trans/Dist Supervision Health Savings	-	-	160	-
07661001.50100 Storage Facilities Salary	342	1,531	173	1,765
07661001.50201 WRS Expense	-	-	11	-
07661001.50203 FICA Taxes	-	-	12	-
07661001.50205 Life Insurance Benefits	-	-	1	-
07661002.56900 Storage Facilities Light/Power	9,389	8,034	6,877	10,000
07661002.57700 Storage Facilities Cont Serv	5,064	6,500	1,508	7,000
07663001.50100 Meter Expenses Salary	3,474	13,195	2,733	15,215
07663001.50110 Meter Exp Overtime	355	-	-	-
07663001.50201 WRS Meter Exp	-	-	178	-
07663001.50203 Meter Expenses FICA	-	-	187	-
07663001.50205 Meter Exp Life Ins	-	-	10	-
07663001.50207 Meter Exp Health Savings	-	-	70	-
07663002.53550 Meter Expenses Supplies	2	1,500	44	1,500
07663002.57700 Meter Expenses Cont Service	-	1,500	-	1,500
07664001.50100 Customer Installation Salary	-	897	-	1,035
07665101.50100 Misc Operating Exp Salary	-	686	-	791
07665101.50201 WRS Expense Misc Operating	-	-	-	-
07665101.50203 FICA Taxes Misc Operating	-	-	-	-
07665101.50205 Life Ins Operating Exp	-	-	-	-
07665102.53550 Misc Op Exp Materials/Supplies	920	1,000	-	1,000
07665102.57700 Misc Operating Exp Cont Serv	27,240	35,215	11,350	35,215
07670001.50100 Maint of T & D Salary	18,525	3,260	7,422	11,873
07670001.50201 WRS Maint of T & D	-	-	482	-
07670001.50203 FICA Taxes Maint of T & D	-	-	528	-
07670001.50205 Maint of T&D Life Ins	-	-	48	-
07670001.50207 Maint of T&D Health Savings	-	-	174	-



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
07672001.50100 MaintofDist Resv/Stdpipe Salry	5,769	9,612	1,132	8,834
07672001.50110 Overtime Maint of DistRevs	100	-	100	-
07672001.50201 WRS Maint of Dist Resv/St	-	-	80	-
07672001.50203 FICA Maint of Dist Resv/St	-	-	88	-
07672001.50205 Life Ins Maint of Dist Resv/St	-	-	7	-
07672002.53550 Maint of Dist Resv/Std Supply	1,379	4,000	14	4,000
07672002.57700 Maintof DistResv/Std ContServ	34,038	8,000	-	8,000
07673001.50100 Maint Trans/Dist Mains Salary	348,493	207,659	122,683	217,395
07673001.50110 Overtime Maint Trans/Dist Main	25,428	52,238	15,550	58,617
07673001.50201 WRS Maint Trans/Dis	-	-	9,136	-
07673001.50203 FICA Tx Maint Trans/Dis	-	-	9,789	-
07673001.50205 Life Ins Maint Trans/Dis	-	-	576	-
07673001.50207 HSA Maint Trans/Dis	-	-	2,800	-
07673002.53550 Maint Trans/Dist Mains Supply	116,781	111,150	30,851	117,759
07673002.56400 Maint Trans/Dist Mains Uniform	14,088	11,000	5,587	11,000
07673002.57700 Maint Trans/Dist Main Cont Ser	210,985	68,477	15,181	70,477
07675001.50100 Maint of Services Salary	116,718	167,125	40,432	168,624
07675001.50110 Maint of Services Overtime	6,567	21,387	883	23,935
07675001.50201 WRS Exp Maintenance	-	-	2,660	-
07675001.50203 FICA Taxes Maint of Services	-	-	2,965	-
07675001.50205 Life Ins Maint of Services	-	-	113	-
07675001.50207 HSA Maint of Services	-	-	717	-
07675002.53550 Maint of Services Supplies	45,397	40,000	13,029	40,000
07675002.57000 Maint of Services Water	-	5,000	-	5,000
07675002.57700 Maint of Services Cont Service	7,057	35,000	2,014	35,000
07676001.50100 Maint of Meters Salary	3,988	20,520	1,742	22,567
07676001.50110 Overtime Maint of Meters	-	-	-	-
07676001.50201 WRS Expense Maint of Meters	-	-	117	-
07676001.50203 FICA Taxes Maint of Meters	-	-	129	-
07676001.50205 Life Insur Maint of Meters	-	-	9	-
07676001.50207 HSA Maint of Meters	-	-	82	-
07676002.53550 Maint of Meters Supplies	1,772	1,500	1,547	1,700
07676002.57700 Maint of Meters Cont Services	2,779	4,000	4,899	5,000
07677001.50100 Maint of Hydrants Salary	14,878	36,939	1,796	41,639
07677001.50110 Overtime Maint of Hydrants	101	-	58	-
07677001.50201 WRS Exp Maint of Hydrants	-	-	127	-
07677001.50203 FICA Taxes Maint of Hydrants	-	-	413	-
07677001.50205 Life Insurance Maint of Hydrants	-	-	9	-
07677001.50207 HSA Maint of Hydrants	-	-	94	-
07677002.53550 Maint of Hydrants Supply	7,883	10,000	(16,414)	10,000
07677002.57700 Maint of Hydrants Cont Service	12,720	20,000	780	20,000
07680001.50100 Maint of Equip/Trucks Salary	33,257	44,713	14,975	48,985
07680001.50110 Overtime Maint of Equip/Trks	1,397	1,271	196	1,345
07680001.50201 WRS Expense Maint of Equip/Trks	-	-	949	-
07680001.50203 FICA Taxes Maint of Equip/Trks	-	-	1,069	-
07680001.50205 Life Insurance Maint of Equip/Trks	-	-	63	-
07680001.50207 HSA Maint of Equip/Trks	-	-	32	-
07680002.53550 Maint of Equip/Trucks Supply	13,955	20,817	9,020	20,817



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
07680002.54300 Maint of Equip/Trucks Gas&Oil	27,628	35,054	12,508	47,899
07680002.57700 Maint of Equip/Truck Cont Serv	36,450	25,705	10,147	37,082
07680002.57701 Water Vehicle Leasing/Contr	8,035	12,566	5,865	12,953
07901001.50100 Account Supervision Salaries	133	1,827	133	1,957
07901001.50201 WRS Expense Acct Supervision	-	-	9	-
07901001.50203 FICA Taxes Acct Supervision	-	-	10	-
07901001.50205 Life Insurance Acct Supervision	-	-	1	-
07901001.50207 HSA Acct Supervision	-	-	27	-
07902001.50100 Meter Reading Exp Salary	20,175	14,637	7,111	16,108
07902001.50110 Overtime Meter Reading Exp Salary	-	-	-	-
07902001.50201 WRS Expense Meter Reading	-	-	338	-
07902001.50203 FICA Taxes Meter Reading	-	-	534	-
07902001.50205 Life Ins Meter Reading	-	-	15	-
07902001.50207 HSA Meter Reading	-	-	73	-
07902002.53550 Meter Reading Exp Supplies	-	1,000	69	1,000
07902002.55600 Meter Reading Exp Equip Maint	-	5,600	-	5,600
07902002.56400 Meter Reading Exp Uniforms	-	700	-	700
07903001.50100 Acct/Collecting Labor Salary	56,305	53,770	28,537	58,731
07903001.50110 Overtime Wtr Acct/Collecting	232	-	-	-
07903001.50201 WRS Expense Wtr Acct/Collecting	-	-	1,647	-
07903001.50203 FICA Taxes Water Acct/Collecting	-	-	2,000	-
07903001.50205 Life Insurance Acct/Collecting	-	-	118	-
07903001.50207 HSA Acct/Collecting	-	-	616	-
07903002.51700 Acct/Collecting Labor Postage	11,871	14,755	6,202	14,755
07903002.53550 Acct/Collecting Labor Supply	241	4,330	1,422	4,330
07903002.55600 Acct/Collecting Labor EquipMnt	-	1,056	-	1,056
07903002.57500 Acct/Collecting Labor Printing	-	-	-	-
07903002.57700 Acct/CollectingLabor Cont Serv	10,943	12,000	5,088	12,000
07904002.59500 Uncollectible Accounts SpcPurp	527	-	(49)	-
07920101.50100 Admin & Gen Salaries Salary	281,249	275,386	112,027	342,532
07920101.50110 Overtime Admin & General	29	76	7	76
07920101.50201 WRS Expense WTR Admin & General	-	-	7,305	-
07920101.50203 FICA Taxes Wtr Admin & General	-	-	7,742	-
07920101.50205 Life Insurance Admin & General	-	-	547	-
07920101.50207 HSA Admin & General	-	-	1,454	-
07920102.57700 Admin & Gen Salaries ContServ	15,045	12,340	12,340	12,340
07921002.51600 Office Supplies &Exp Telephone	10,307	12,888	3,736	16,389
07921002.51700 Office Supplies & Exp Postage	1,009	1,762	640	1,845
07921002.52100 Office Supplies & Exp Publicat	320	606	253	613
07921002.53500 Office Supplies & Exp Supplies	6,516	11,292	3,264	11,232
07921002.55600 Office Supplies& Exp Equip Mnt	24,700	23,626	11,386	36,784
07921002.57500 Office Supplies & Exp Printing	-	625	-	625
07921002.57700 Office Supplies & Exp ContServ	10	1,200	-	1,200
07921002.59500 Water COVID Operating Expense	19,671	-	-	-
07923002.57700 Outside Serv Employed ContSer	69,448	35,000	14,505	35,000
07924002.59500 Property Insurance Spec Purp	18,226	17,221	-	18,921
07925002.59500 Injuries & Damages Spec Purp	38,138	47,808	1,335	53,258
07926001.50100 Employee Pension&Ben Salary	(73,767)	-	266	-



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
07926001.50201 Employee Pension&Ben Retire	64,674	81,354	17	97,320
07926001.50203 Employee Pension&Ben FICA	-	-	19	-
07926001.50205 Employee Pension&Ben LifeIns	4,229	4,663	-	5,880
07926101.50100 Holiday,Vac,Sick Fun Salary	284	121,428	27,987	140,229
07926101.50201 WRS Exp Hol, Vac, Sick	-	-	1,819	-
07926101.50203 FICA Taxes Hol, Vac, Sick	-	-	2,011	-
07926101.50205 Life Insurance Hol, Vac, Sick	-	-	98	-
07926101.50207 HSA Hol, Vac, Sick	-	-	816	12,208
07926202.59000 Health Insurance Claims	289,401	354,848	36,452	352,700
07928002.57700 Regulatory Comm Exp Cont Serv	2,894	25,000	-	25,000
07930001.50100 Misc General Exp Salary	13	-	-	-
07930001.50110 Overtime Misc General Exp	-	-	-	-
07930001.50203 FICA Taxes Wtr Msc General	-	-	-	-
07930002.51700 Misc General Exp Postage	-	123	-	123
07930002.52000 Misc General Exp Memberships	2,870	4,630	3,031	4,756
07930002.52100 Misc General Exp Publications	467	998	82	998
07930002.52200 Misc General Exp Seminars	9,208	16,466	4,141	17,890
07930002.53550 Misc General Exp Supply	165	4,000	2,677	4,000
07930002.57700 Misc General Exp Cont Services	54,433	68,052	35,253	71,926
07931002.57700 Computer Rentals Rent	-	-	-	-
07932001.50100 Maint of Gen Plant Salary	19,464	21,767	8,744	24,279
07932001.50110 Main of Gen Plant OT	1,444	-	328	-
07932001.50201 WRS Expense Maint of Gen Plant	-	-	590	-
07932001.50203 FICA Taxes Maint of Gen Plant	-	-	670	-
07932001.50205 Life Insurance Maint of Gen Plant	-	-	81	-
07932001.50207 HSA Maint of Gen Plant	-	-	102	-
07932002.53550 Maint of Gen Plant Supply	8,552	10,019	1,066	10,019
07932002.56800 Maint of Gen Plant Fuel-Heat	3,214	10,773	2,564	10,838
07932002.56900 Maint of Gen Plant Light&Power	9,001	18,777	26,182	19,002
07932002.57000 Maint of Gen Plant Water	996	1,321	312	1,259
07932002.57700 Maint of Gen Plant Cont Serv	12,019	23,725	1,909	23,725
07965001.50203 FICA Taxes IMPUTED LIFE INS	-	-	-	-
07999002.59261 Transportation Clearing - Allc	(119,325)	-	-	-
<b>Subtotal Operation and Maintenance</b>	<b>2,608,468</b>	<b>3,220,078</b>	<b>972,286</b>	<b>3,447,370</b>
<b>DEPRECIATION:</b>				
07403102.59900 Depreciation Expense	873,876	-	523,200	-
07403102.59999 Depreciation Expense CIAC	242,630	-	-	-
<b>Subtotal Depreciation</b>	<b>1,116,506</b>	<b>-</b>	<b>523,200</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>3,724,974</b>	<b>3,220,078</b>	<b>1,495,486</b>	<b>3,447,370</b>

**OPERATING INCOME** 2,035,809    2,055,031    714,568    1,833,339

<b>NONOPERATING REVENUES (EXPENSES)</b>				
<b>Investment Income</b>				
074014.404190 Interest Income	(551)	10,000	(13,753)	10,000
<b>Grant Revenues</b>				
074354.435206 Routes to Recovery	-	-	-	-
<b>Miscellaneous Revenues (Expenses)</b>				
074034.404340 Miscellaneous Non-Oper Rev	-	-	-	-



**2023 WATER UTILITY - BUDGET DETAIL**

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
074054.404210 Miscellaneous Non-Oper Rev	1,639	-	-	-
Subtotal Miscellaneous Revenues (Expenses)	1,639	-	-	-
<b>Interest Expense Subsidy</b>				
074014.481650 Interest Rebate	-	-	-	-
<b>Interest Expense</b>				
07430002.55920 Interest on Debt to Municiplty	(88,166)	-	(48,000)	-
<b>Amortization of Premium and Issuance Costs</b>				
07428002.55920 Amort Debt Disc Interest Exp	28,085	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(58,993)</b>	<b>10,000</b>	<b>(61,753)</b>	<b>10,000</b>

<b>Income Before Contributions and Transfers</b>	<u>1,976,816</u>	<u>2,065,031</u>	<u>652,815</u>	<u>1,843,339</u>
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<b>CAPITAL CONTRIBUTIONS</b>				
074214.421000 Developers Contribution	2,989	-	-	-

<b>TRANSFERS IN (OUT)</b>				
074924.492003 Transfer From Debt SE	9,935	-	2,166	-
074924.492053 Transfer From TIF #3	145,526	-	185,129	-
074924.492054 Transfer From TIF #4	-	-	137,320	-
074924.492056 Transfer From TIF#6	73,337	-	-	-
074924.492080 Transfer Water From OPEB	14,848	-	-	-
074924.492064 Transfer from TIF #14	-	-	-	-
07592002.55903 Transfer To Debt Service	-	-	-	-
07592002.55953 Transfer To TIF#3	-	-	-	-
07592002.55954 Transfer To TIF#4	-	-	-	-
07592002.55956 Transfer To TIF#6	-	-	-	-
<b>Subtotal Transfers In (Out)</b>	<b>243,646</b>	<b>-</b>	<b>324,615</b>	<b>-</b>

<b>TRANSFERS - TAX EQUIVALENT</b>				
07408102.59800 Property Tax Equiv Expense	(629,237)	(673,363)	(322,200)	(665,077)

<b>CHANGE IN NET POSITION</b>	<u>1,594,214</u>	<u>1,391,668</u>	<u>1,178,262</u>
<b>NET POSITION - Beginning of Year</b>	<u>\$ 28,678,560</u>	<u>\$ 30,272,774</u>	<u>\$ 31,664,442</u>
<b>NET POSITION - End of Year</b>	<u><u>\$ 30,272,774</u></u>	<u><u>\$ 31,664,442</u></u>	<u><u>\$ 32,842,704</u></u>



2023 Department Detail Information

WATER UTILITY ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Water
Salaries	987,679	1,148,742	428,650	1,324,705	1,324,705
Overtime	36,527	86,466	17,637	96,767	96,767
Fringe	140,401	184,024	70,757	227,750	227,750
Telephone	12,376	14,268	4,451	17,829	17,829
Postage	13,066	19,379	6,876	19,462	19,462
Memberships	12,916	14,730	7,425	14,856	14,856
Publications	786	1,604	335	1,611	1,611
Seminars	9,208	16,466	4,141	17,890	17,890
Supplies	319,620	385,053	102,464	391,802	391,802
Gas & Oil	27,628	35,054	12,508	47,899	47,899
Equipment Maint.	24,700	30,282	11,386	43,440	43,440
Uniforms	14,088	11,700	5,587	11,700	11,700
Fuel & Oil	10,641	23,595	7,900	23,660	23,660
Light & Power	188,999	246,670	106,873	248,861	248,861
Water	1,578	7,028	538	6,966	6,966
Printing	-	625	-	625	625
Contractual Serv.	553,583	493,964	141,155	513,715	513,715
Leasing/Contractual	8,035	12,566	5,865	12,953	12,953
Health Insurance	289,401	354,848	36,452	352,700	352,700
Sp. Purpose	76,561	65,029	1,286	72,179	72,179
Salary Market Correction	-	67,985	-	-	-
Depreciation	1,116,506	-	523,200	-	-
Amort. Debt Disc. Int.	-	-	-	-	-
Interest	60,082	-	48,000	-	-
Transfer to Others	-	-	-	-	-
Transportation Clearing	(119,325)	-	-	-	-
Engineering Labor	-	45,923	-	47,058	47,058
Reserve for OPEB	-	-	-	-	-
Debt Repayment	-	523,598	-	530,459	530,459
Property Taxes	629,237	673,363	322,200	665,077	665,077
Capital Outlay	-	2,310,000	-	3,658,000	3,658,000
<b>Grand Total</b>	<b>\$ 4,414,293</b>	<b>\$ 6,772,962</b>	<b>\$ 1,865,686</b>	<b>\$ 8,347,964</b>	<b>\$ 8,347,964</b>
<b>Total Sal/FB</b>	<b>1,164,607</b>	<b>1,419,232</b>	<b>517,044</b>	<b>1,649,222</b>	<b>1,649,222</b>
<b>Total Other Exp.</b>	<b>3,249,686</b>	<b>5,353,730</b>	<b>1,348,642</b>	<b>6,698,742</b>	<b>6,698,742</b>
<b>Grand Total</b>	<b>\$ 4,414,293</b>	<b>\$ 6,772,962</b>	<b>\$ 1,865,686</b>	<b>\$ 8,347,964</b>	<b>\$ 8,347,964</b>



**2023 Department Detail Information**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual as of 6/30</b>	<b>2023 Estimate</b>
Interest Income	(551)	10,000	(13,753)	10,000
Metered Sales - Residential	2,362,029	2,400,000	944,232	2,400,000
Metered Sales - Commercial	555,297	510,000	229,264	525,000
Metered Sales - Industrial	229,143	219,000	115,774	225,000
Metered Sales - Multi-Family	318,069	310,000	134,943	315,000
Private Fire Protection	168,255	174,300	77,583	175,584
Public Fire Protection	1,088,961	1,105,000	470,313	1,105,000
Other Sales to Public Authority	138,494	145,000	44,678	145,000
Late Payment Penalties	50,756	50,000	13,645	50,000
Misc. Service Revenue	1,464	2,000	957	2,000
Rental of Water Property	369,035	309,809	155,352	288,125
Other Water Revenues	45,186	50,000	23,313	50,000
Interest Rebate	-	-	-	-
Misc. Non-Oper Revenue	1,639	-	-	-
Revenue From Other Funds	434,094	-	-	-
Transfer From Other Funds	243,647	-	324,615	-
Estimated Cash as of 12/31	-	1,487,853	-	3,057,255
Developers Contribution Revenue	2,989	-	-	-
<b>Total</b>	<b>\$ 6,008,507</b>	<b>\$ 6,772,962</b>	<b>\$ 2,520,916</b>	<b>\$ 8,347,964</b>

<b>074014.404190</b>	<b>INTEREST INCOME</b>				\$	10,000
<b>074044.404611</b>	<b>METERED SALES - RESIDENTIAL</b>				\$	2,400,000
<b>074044.404612</b>	<b>METERED SALES - COMMERCIAL</b>				\$	525,000
<b>074044.404613</b>	<b>METERED SALES - INDUSTRIAL</b>				\$	225,000
<b>074044.404615</b>	<b>METERED SALES - MULTI FAMILY RESIDENTIAL</b>				\$	315,000
<b>074044.404620</b>	<b>PRIVATE FIRE PROTECTION</b>				\$	175,584
	Service Size	Fee	No.	Total/Quarter		
	1 1/2"	\$ 18.00	13	\$ 234.00		
	2"	\$ 18.00	13	\$ 234.00		
	4"	\$ 60.00	55	\$ 3,300.00		
	6"	\$ 117.00	184	\$ 21,528.00		
	8"	\$ 186.00	83	\$ 15,438.00		
	10"	\$ 279.00	6	\$ 1,674.00		
	12"	\$ 372.00	4	\$ 1,488.00		
<b>074044.404630</b>	<b>PUBLIC FIRE PROTECTION</b>				\$	1,105,000
<b>074044.404640</b>	<b>OTHER SALES TO PUBLIC AUTHORITY</b>				\$	145,000
<b>074044.404700</b>	<b>LATE PAYMENT PENTALTIES</b>				\$	50,000
<b>074044.404710</b>	<b>MISC. SERVICE REVENUES</b>				\$	2,000



**2023 Department Detail Information**

<b>074044.404721</b>	<b>RENTAL OF WATER PROPERTY</b>		\$	288,125
Sprint	10th Avenue Tower	(Terminated in 2023)		
AT&T	10th Avenue Tower		\$	39,392
US Cellular	10th Avenue Tower		\$	88,200
Verizon	Barton Tower		\$	30,406
Verizon	Hospital Tower		\$	30,325
T-Mobile	Hospital Tower		\$	36,060
T-Mobile	Barton Tower		\$	31,470
US Cellular	University Tower		\$	30,000
Verizon (contract not signed)	Northwest Tower		\$	-
Public Works Dept.	Building Rental Expense		\$	2,272
<b>074044.404741</b>	<b>OTHER WATER REVENUES</b>		\$	50,000



**WATER UTILITY**

<b>Capital Projects</b>	<b>Estimated Cost</b>	<b>Funding Source</b>
Water Meters for Exchange Program	\$ 100,000.00	Utility Funds
Water Meters for New Installation	\$ 24,000.00	Utility Funds
Radio Read Meter Heads	\$ 25,000.00	Utility Funds
Security System Annual Upgrades	\$ 25,000.00	Utility Funds
Computer Replacements	\$ 5,000.00	Utility Funds
Investigate New Well Site	\$ 150,000.00	Utility Funds
Pump Station Upgrades	\$ 100,000.00	Utility Funds
Replace Watermain - Butternut (Main to Eder) Design	\$ 20,000.00	Utility Funds
Replace Watermain - Hawthorn (Main to 7th) Design	\$ 47,000.00	Utility Funds
Replace Watermain - Maplewynde (Sylvan to Eder) Design	\$ 35,000.00	Utility Funds
Replace Watermain - Laurel Drive S. Construct	\$ 712,000.00	Utility Funds
Replace Watermain - Pennsylvania - Construct	\$ 370,000.00	Utility Funds
Well Rehabs	\$ 65,000.00	Utility Funds
3/4 ton Service Truck #1262 (2009)	\$ 80,000.00	Utility Funds
PFAS Treatment Facility - Design Costs	\$ 100,000.00	Utility Funds
University Tower Roof Repairs	\$ 10,000.00	Utility Funds
Well #5 Building Reconstruction	\$ 1,790,000.00	Utility Funds
<b>TOTAL UTILITY FUNDS</b>	<b>\$ 3,658,000.00</b>	
<b>TOTAL BORROWED FUNDS</b>	<b>\$ -</b>	
<b>GRAND TOTAL</b>	<b>\$ 3,658,000.00</b>	



LONG RANGE CAPITAL PLANNING: 2023-2029

Request	2023	2024	2025	2026	2027	2028	2029
	-	-	-	-	-	-	-
3/4 ton Truck #1193 (2007)	-	-	-	-	-	-	-
3/4 ton Service Truck #1215 (2008)	-	-	-	-	-	-	-
3/4 ton Service Truck #1242 (2009)	-	-	-	80,000	-	-	-
3/4 ton Service Truck #1243 (2009)	-	-	-	-	-	-	-
3/4 ton Service Truck #1262 (2009)	80,000	-	-	-	-	-	-
1 ton Locate Truck #1321 (2011)	-	80,000	-	-	-	-	-
1 ton Truck #1261 (2009)	-	-	80,000	-	-	-	-
3/4 ton Service Truck #1366 (2014)	-	-	-	80,000	-	-	-
3/4 ton Service Truck #1400 (2015)	-	-	-	50,000	-	-	-
Tandem Dump Truck #1085 (2002)	-	-	-	-	-	-	-
<b>VEHICLE REPLACEMENT TOTAL</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Investigate New Well Site - This is a recommended system upgrade to serve and improve pumping capacities in the Center System.	150,000	150,000	-	-	-	-	-
Construct New Well Site 16 - This is a recommended system upgrade to serve and improve pumping capacities in the Center System. <b>Phase 1</b>	-	-	2,500,000	-	-	-	-
Construct New Well Site 16 - This is a recommended system upgrade to serve and improve pumping capacities in the Center System. <b>Phase 2</b>	-	-	-	2,500,000	-	-	-
Install New Booster Pumping Station - This will upgrade system pressure in areas serving the southwest portion of West Bend. This is part of Capital improvements recommended by AECOM.	-	-	-	1,000,000	-	-	-
Well 8 Carbon Replacement	-	-	65,000	-	-	-	-
Airstripper Epoxy Interior Reservoir	-	65,000	-	-	-	-	-
Epoxy Airstripper Reservoir - Exterior	-	-	-	-	-	-	-
Well Rehabs	65,000	65,000	150,000	150,000	-	-	-
Barton Tower Cathodic Protection Replacement	-	-	-	-	-	-	-
Cold Storage Insulate and Heat	-	-	-	-	-	-	-
University Tower Roof Repaint	10,000	-	-	-	-	-	-
PFAS Treatment Facility - Design Costs	100,000	-	-	-	-	-	-
PFAS Treatment Facility - Construction	-	2,000,000	-	-	-	-	-
Well #5 Building Reconstruction - Reconstruct existing building built in 1955. Provides needed upgrades for pump room and chemical treatment addition.	1,790,000	-	-	-	-	-	-
Pump Station Upgrades	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Barton Tower Repainting - Update coatings performed in 2002.	-	-	400,000	-	-	-	-
Painting - Northwest Tower - Last painted in 1997	-	350,000	-	-	-	-	-
Corrosion Control Study	-	-	-	-	-	-	-



LONG RANGE CAPITAL PLANNING: 2023-2029

Request	2023	2024	2025	2026	2027	2028	2029
Construct New 750,000 Gallon Elevated Tank - This will provide necessary upgrades to the East System storage capacities (as recommended by AECOM.)	-	-	-	2,500,000	-	-	-
<b>WELLS &amp; TOWERS TOTAL</b>	<b>\$2,215,000</b>	<b>\$2,730,000</b>	<b>\$3,215,000</b>	<b>\$6,250,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Watermain Replacements:</b>							
<i>In the Watermain Replacement section, the blue numbers represent watermain replacement projects that will be done in the years listed.</i>							
<i>The numbers in red are watermain replacement projects that we are proposing to complete, update the pricing, but are not necessarily going to be done in the years listed.</i>							
10th Avenue N - McKinley to Jefferson and Grant Street	-	-	-	234,696	-	-	-
11th Avenue N - Park to High; High Street - 10th to 11th	-	-	-	164,851	-	-	-
15th Avenue - Princeton Place to Evergreen Street	-	-	-	274,138	-	-	-
17th Avenue - Chestnut to Columbia	-	-	-	118,678	-	-	-
18th Avenue N - Washington to Cherry	-	-	-	224,428	-	-	-
6th Avenue S - Hawthorn to Decorah	-	-	-	232,482	-	-	-
16th Avenue S - West Oak to Evergreen	-	-	-	158,564	-	-	-
Babalee Lane	-	-	-	190,578	-	-	-
Badger Lane - East & West (Design)	-	-	72,000	-	-	-	-
Badger Lane - East & West	-	-	-	725,000	-	-	-
Beverly Lane - 18th Avenue to 950' northeast	-	-	-	156,836	-	-	-
Bittersweet Drive - Sylvan Way to Eder Lane	-	-	-	-	-	-	-
Butternut Street - Main to Eder (Design)	20,000	-	-	-	-	-	-
Butternut Street - Main to Eder	-	203,000	-	-	-	-	-
Chestnut Street - Highway 45 to 16th Avenue	-	-	-	312,690	-	-	-
Concord Lane - 16th to end	-	-	-	232,469	-	-	-
Crestview Drive	-	-	-	122,500	-	-	-
Decorah Road E - River Road S to Eastern	-	-	-	-	-	-	-
Eastern Avenue - Decorah to Pleasant	-	-	-	134,120	-	-	-
Greentree - Meadowbrook to Park Avenue	-	-	-	292,068	-	-	-
Hawthorn Drive - Birchwood to Sunset; Birchwood - Decorah to Hawthorn	-	-	-	239,640	-	-	-
Hawthorn Drive (Main to 7th) - Design	47,000	-	-	-	-	-	-
Hawthorn Drive - Main Street to 7th Avenue	-	473,000	-	-	-	-	-
Heather Drive (Design)	-	35,000	-	-	-	-	-
Heather Drive	-	-	-	324,000	-	-	-
Kilbourn Avenue - River Road to Idlewood	-	-	-	-	-	-	-
Laurel Drive South - Construction and Inspection	712,000	-	-	-	-	-	-
Main Street N - Jefferson to Fairview; Fairview - Main to Woodlawn	-	-	-	392,981	-	-	-
Main Street S - Vine Street to Butternut Street	-	-	-	267,955	-	-	-
Maplewynde - Sylvan Way to Eder (Design)	35,000	-	-	-	-	-	-
Maplewynde - Sylvan Way to Eder	-	324,000	-	-	-	-	-
Pennsylvania Avenue (Locust to Kilbourn) Design	-	-	-	-	-	-	-



**LONG RANGE CAPITAL PLANNING: 2023-2029**

Request	2023	2024	2025	2026	2027	2028	2029
Pennsylvania Avenue - Construction and Inspection	370,000	-	-	-	-	-	-
Meadowbrook Drive - Sherman to Greentree	-	-	-	83,045	-	-	-
Morgan Drive & 400' on Bender Road	-	-	-	225,141	-	-	-
Park Avenue - N 11th Street to N Main Street	-	-	-	237,671	-	-	-
Park Avenue - 18th Avenue to Greentree	-	-	-	211,441	-	-	-
Princeton Place	-	-	-	118,968	-	-	-
Oak Street - 14th to Silverbrook Drive	-	-	-	300,000	-	-	-
Riverview Drive & Riverview Place - E Kilbourn Avenue to Locust Drive	-	-	-	156,195	-	-	-
Scenic Drive W - Washington to Valley	-	-	-	869,000	-	-	-
South River Road & Whitewater	-	-	-	245,000	-	-	-
Spring Drive - 7th to Badger Lane - Design	-	-	13,000	-	-	-	-
Spring Drive - 7th to Badger Lane	-	-	-	129,843	-	-	-
<b>WATERMAIN REPLACEMENT TOTAL</b>	<b>\$1,184,000</b>	<b>\$1,035,000</b>	<b>\$85,000</b>	<b>\$7,374,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Water meters for exchange program	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Water meters for new installations	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Radio read meter heads	25,000	-	-	-	-	-	-
<b>WATER METERS TOTAL</b>	<b>\$ 149,000</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>
Simco 2400 Drilling Rig (2009)	-	90,000	-	-	-	-	-
<b>EQUIPMENT TOTAL</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Computer Replacements (as recommended by the IT Department)	5,000	-	-	-	-	-	-
<b>OFFICE EQUIPMENT TOTAL</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Annual upgrades to the security system	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>SECURITY SYSTEM TOTAL</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
Water System Master Plan - this is to update recommended improvements to system infrastructure. The last study was performed in 2008. Studies should be updated every 5 - 10 years.	-	-	-	-	-	-	-
<b>MASTER PLAN TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Cost (estimated)</b>	<b>\$ 3,658,000</b>	<b>\$ 4,084,000</b>	<b>\$ 3,529,000</b>	<b>\$ 13,983,978</b>	<b>\$ 249,000</b>	<b>\$ 249,000</b>	<b>\$ 249,000</b>
<b>Funding Source for Capital Projects</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Utility Funds	3,658,000	Varies	Varies	Varies	Varies	Varies	Varies
Borrowed Funds	Varies	Varies	Varies	Varies	Varies	Varies	Varies
<b>Subtotal</b>	<b>\$ 3,658,000</b>	<b>\$ 4,084,000</b>	<b>\$ 3,529,000</b>	<b>\$ 13,983,978</b>	<b>\$ 249,000</b>	<b>\$ 249,000</b>	<b>\$ 249,000</b>

# **DEBT SERVICE FUND**

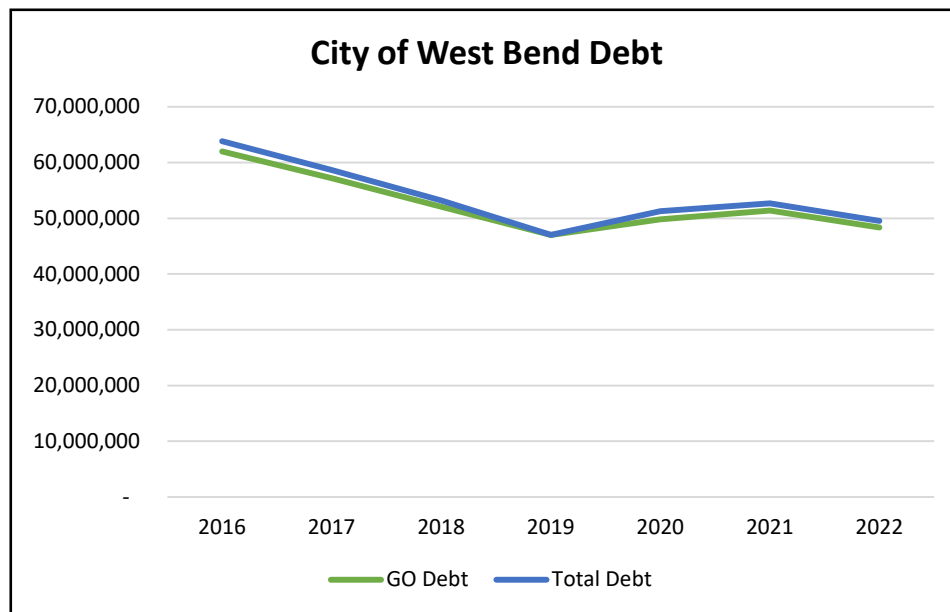


The Debt Service Fund accounts for the payment of principal and interest of general obligation long-term debt. General obligation debt related to the TIFs is recorded in the respective TIF Fund. The Sewer and Water Utilities also record their own principal and interest debt obligations in their respective funds. The property tax levy is the primary source of funds to make payments on general obligation debt issued for general government purposes.

The City issues new debt on an annual basis to fund applicable projects approved in the Capital Budget. The desired repayment schedules on this debt is ten years. The City has been focusing on reducing overall debt the last few years by placing a cap on the annual borrowing of ~ \$1.5 - \$2.0 million. Starting with the 2020 Capital Projects Budget, the cap has been increased to \$3 million to allocate additional funds towards road improvements and public safety outlay. Additional borrowings may be done for major road projects and/or new TIFs being created.

The G.O. Debt outstanding at December 31, 2021 of \$51,398,900 (includes Debt Service Fund, TIFs, and Enterprise Funds) represents approximately 29.51% of the City's legal debt limit as per Wisconsin Statutes (5% of equalized property value). The equalized value as of January 1, 2021 was \$3,483,278,500. The legal debt limit as of December 31, 2021 was \$174,163,925. The City has \$122,765,025 of unused debt capacity at the end of the year. The graph below shows the history of G.O. Debt over the past several years for the City of West Bend. In 2020, additional debt was borrowed to start TIF 14. In 2021, an additional borrowing for 18th Avenue road construction was done.

	2016	2017	2018	2019	2020	2021	2022
GO Debt	61,982,835	57,180,654	52,077,207	47,002,456	49,831,375	51,398,900	48,330,000
Total Debt	63,822,835	58,650,654	53,172,207	47,021,816	51,251,613	52,680,878	49,532,442





**DEBT SERVICE SUMMARY**

REVENUES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
034114.411100 General Property Tax	3,479,735	3,306,925	3,306,925	3,429,846
034814.481280 Interest Income	697	825	1,768	825
034814.481012 Interest Income 2021B	5	-	88	-
034814.481621 Interest Income 2021A	69	-	241	-
034814.481622 Interest Income 2022A	-	-	186	-
034814.481720 Interest Income 2020B	85	-	12	-
034814.481721 Interest Income 2020A	18	-	-	-
034874.491600 Reoffering Premium	-	-	-	-
034914.491110 Proceeds GO Refunding Bonds	-	-	-	-
034924.492007 Transfer From Water Utility	-	-	-	-
034924.492065 Transfer From TIF 15	59,154	-	-	-
034924.492300 Transfer From Capital Projects	229,621	-	183,734	-
034934.493700 Transfer From Fund Balance (Existing Funds)	-	271,944	-	328,096
<b>TOTAL REVENUES</b>	<b>3,769,384</b>	<b>3,579,694</b>	<b>3,492,954</b>	<b>3,758,767</b>

EXPENSES	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
03581602.55910 GO Refunding 2011 Principal	65,000	-	-	-
03581602.55920 GO Refunding 2011 Interest	699	-	-	-
03581622.55910 GO Refunding 2012D Principal	140,000	150,000	150,000	-
03581622.55920 GO Refunding 2012D Interest	5,730	2,025	2,025	-
03581632.55910 LTN'12 Principal	315,000	320,000	320,000	-
03581632.55920 LTN'12 Interest	9,235	3,200	3,200	-
03581652.55910 GO'13A Principal	230,000	240,000	240,000	240,000
03581652.55920 GO'13A Interest	84,025	80,500	41,150	76,600
03581662.55910 LTN'13B Principal	100,000	110,000	110,000	65,000
03581662.55920 LTN'13B Interest	3,598	2,017	1,449	569
03581682.55910 GO'14A Principal	75,000	75,000	75,000	80,000
03581682.55920 GO'14A Interest	40,875	39,375	20,062	37,665
03581692.55910 LTN'14B Principal	740,000	400,000	400,000	400,000
03581692.55920 LTN'14B Interest	37,400	25,500	15,000	16,000
03581822.55910 GO2015A Principal	230,000	235,000	235,000	240,000
03581822.55920 GO2015A Interest	38,882	32,776	18,004	26,125
03581722.55910 GO2016A Principal	260,000	260,000	260,000	270,000
03581722.55920 GO2016A Interest	44,450	39,250	20,925	33,950
03581922.55910 2017A Principal	165,000	135,000	135,000	210,000
03581922.55920 2017A Interest	33,002	28,503	15,264	23,327
03581002.55910 Principal Exp 2018A	95,000	170,000	170,000	245,000
03581002.55920 Interest Exp 2018A	52,275	48,300	25,425	42,075
03581192.55910 Principal Exp 2019A	275,000	295,000	295,000	310,000
03581192.55920 Interest Exp 2019A	111,150	99,750	52,825	87,650
03582002.55910 Principal Exp 2020B	150,000	250,000	250,000	285,000
03582002.55920 Interest Exp 2020B	99,886	62,850	32,675	57,500
03582212.55910 Principal Exp 2021A	-	305,000	305,000	350,000
03582212.55920 Interest Exp 2021A	41,838	100,823	51,936	94,273
03582022.55910 Principal Exp 2022A	-	-	-	310,000
03582022.55920 Interest Exp 2022A	-	69,000	-	196,208
03582302.55910 Principal Exp 2023A	-	-	-	-
03582302.55920 Interest Exp 2023A	-	-	-	61,000
03592002.55905 Transfer to Capital Projects	100,000	-	2,166	-
03592002.55907 Transfer to Water Utility	9,935	-	2,166	-
03592002.55964 Transfer to TIF 14	190,591	-	21,409	-
03592002.55965 Transfer to TIF 15	-	-	12,725	-
03594112.59500 Underwriter Discount Expense	-	-	-	-
03594122.59500 Debt Issuance Expense	-	-	-	-
03594202.59500 Paying Agent Fees	1,062	825	585	825
<b>TOTAL EXPENSES</b>	<b>3,744,633</b>	<b>3,579,694</b>	<b>3,283,991</b>	<b>3,758,767</b>

<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 24,751</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 700,147</b>	<b>\$ 724,898</b>	<b>\$ 452,954</b>
<b>TRANSFER FROM FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (271,944)</b>	<b>\$ (328,096)</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 724,898</b>	<b>\$ 452,954</b>	<b>\$ 124,858</b>

**DEBT SERVICE SCHEDULES:****GENERAL CITY OBLIGATIONS:**

<b>Debt Description</b>	<b>Bond Rating (*)</b>	<b>Purpose of Borrowing</b>
2012C GO Note Principal	Aa2	2012 Capital Projects Budget
2012C GO Note Interest		
2012D Taxable Refunding Principal	Aa2	WI Retirement Unfunded Pension Liability
2012D Taxable Refunding Interest		
2013A GO Bond Principal	Aa2	Construction of Police Facility; 2013 Capital Projects Budget
2013A GO Bond Interest		
2013B GO Note Principal	Aa2	2013 Capital Projects Budget
2013B GO Note Interest		
2014A GO Bond Principal	Aa3	Construction of Police Facility
2014A GO Bond Interest		
2014B GO Note Principal	Aa3	2014 Capital Projects Budget; 2007 Capital Projects Budget Refinanced
2014B GO Note Interest		
2015A GO Bond Principal	Aa3	2015 Capital Projects Budget
2015A GO Bond Interest		
2016A GO Bond Principal	Aa3	2016 Capital Projects Budget; 2010 Capital Projects Budget Refinanced
2016A GO Bond Interest		
2017A GO Note Principal	Aa3	2017 Capital Projects Budget
2017A GO Note Interest		
2018A GO Note Principal	Aa3	2018 Capital Projects Budget
2018A GO Note Interest		
2019A GO Note Principal	Aa3	2019 Capital Projects Budget; 2011 Capital Projects Budget Refinanced
2019A GO Note Interest		
2020B GO Note Principal	AA	2020 Capital Projects Budget
2020B GO Note Interest		
2021A GO Bond Principal	AA	2021 Capital Projects Budget
2021A GO Bond Interest		
2022A GO Bond Principal	AA	2022 Capital Projects Budget
2022A GO Bond Interest		
<b>Total Principal Payments</b>		
<b>Total Interest Payments</b>		
<b>Total General City Obligations</b>		

**OTHER CITY FINANCE PURCHASE LEASES:**

<b>Debt Description</b>	<b>Bond Rating (*)</b>	<b>Purpose of Borrowing</b>
Fire Ladder Truck Principal	NA	Lease of Fire Aerial Ladder Truck
Fire Ladder Truck Interest		
Airport Loader Principal	NA	Lease of Small Wheel Loader for Airport
Airport Loader Interest		
IT Equipment Principal	NA	Lease of Veeam and Back-up Storage
IT Equipment Interest		
<b>Total Principal Payments</b>		
<b>Total Interest Payments</b>		
<b>Total Other City Notes</b>		

**DEBT SERVICE SCHEDULES:****GENERAL CITY OBLIGATIONS:**

<b>Debt Description</b>	<b>Original Amount of Loan</b>	<b>Balance as of 12/31/22</b>	<b>2023</b>	<b>2024</b>
2012C GO Note Principal	2,955,000.00	-	-	-
2012C GO Note Interest			-	-
2012D Taxable Refunding Principal	1,215,000.00	-	-	-
2012D Taxable Refunding Interest			-	-
2013A GO Bond Principal	4,745,000.00	3,005,000.00	240,000.00	250,000.00
2013A GO Bond Interest			76,600.00	71,687.50
2013B GO Note Principal	820,000.00	65,000.00	65,000.00	-
2013B GO Note Interest			568.75	-
2014A GO Bond Principal	1,740,000.00	1,175,000.00	80,000.00	80,000.00
2014A GO Bond Interest			37,665.00	35,745.00
2014B GO Note Principal	5,565,000.00	800,000.00	400,000.00	400,000.00
2014B GO Note Interest			16,000.00	5,500.00
2015A GO Bond Principal	2,050,000.00	1,005,000.00	240,000.00	245,000.00
2015A GO Bond Interest			26,125.00	19,152.50
2016A GO Bond Principal	3,210,000.00	1,730,000.00	270,000.00	275,000.00
2016A GO Bond Interest			33,950.00	28,500.00
2017A GO Note Principal	1,530,000.00	1,065,000.00	210,000.00	210,000.00
2017A GO Note Interest			23,327.50	17,027.50
2018A GO Note Principal	2,030,000.00	1,525,000.00	245,000.00	205,000.00
2018A GO Note Interest			42,075.00	35,325.00
2019A GO Note Principal	3,540,000.00	2,695,000.00	310,000.00	320,000.00
2019A GO Note Interest			87,650.00	75,050.00
2020B GO Note Principal	2,925,000.00	2,525,000.00	285,000.00	310,000.00
2020B GO Note Interest			57,500.00	51,550.00
2021A GO Bond Principal	5,550,000.00	5,065,000.00	350,000.00	330,000.00
2021A GO Bond Interest			94,272.50	87,472.50
2022A GO Bond Principal	3,455,000.00	3,455,000.00	310,000.00	300,000.00
2022A GO Bond Interest			196,208.33	123,850.00
<b>Total Principal Payments</b>		24,110,000.00	3,005,000.00	2,925,000.00
<b>Total Interest Payments</b>			691,942.08	550,860.00
<b>Total General City Obligations</b>			<u>3,696,942.08</u>	<u>3,475,860.00</u>

**OTHER CITY FINANCE PURCHASE LEASES:**

<b>Debt Description</b>	<b>Original Amount of Loan</b>	<b>Balance as of 12/31/22</b>	<b>2023</b>	<b>2024</b>
Fire Ladder Truck Principal	1,303,912.64	1,072,647.17	121,269.56	124,725.74
Fire Ladder Truck Interest			30,570.43	27,114.25
Airport Loader Principal	106,292.00	65,644.47	21,239.76	21,874.83
Airport Loader Interest			1,962.77	1,327.70
IT Equipment Principal	83,226.00	64,150.21	14,382.71	15,434.91
IT Equipment Interest			4,693.08	3,640.88
<b>Total Principal Payments</b>		1,202,441.85	156,892.03	162,035.48
<b>Total Interest Payments</b>			37,226.28	32,082.83
<b>Total Other City Notes</b>			<u>194,118.31</u>	<u>194,118.31</u>

**DEBT SERVICE SCHEDULES:****GENERAL CITY OBLIGATIONS:**

<b>Debt Description</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2012C GO Note Principal	-	-	-	-
2012C GO Note Interest	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	250,000.00	255,000.00	265,000.00	275,000.00
2013A GO Bond Interest	66,062.50	60,062.50	53,562.50	46,468.75
2013B GO Note Principal	-	-	-	-
2013B GO Note Interest	-	-	-	-
2014A GO Bond Principal	85,000.00	90,000.00	90,000.00	95,000.00
2014A GO Bond Interest	33,637.50	31,275.00	28,665.00	25,797.50
2014B GO Note Principal	-	-	-	-
2014B GO Note Interest	-	-	-	-
2015A GO Bond Principal	260,000.00	260,000.00	-	-
2015A GO Bond Interest	11,700.00	3,900.00	-	-
2016A GO Bond Principal	280,000.00	285,000.00	140,000.00	140,000.00
2016A GO Bond Interest	22,950.00	17,300.00	13,050.00	10,075.00
2017A GO Note Principal	210,000.00	215,000.00	220,000.00	-
2017A GO Note Interest	11,725.00	7,261.25	2,475.00	-
2018A GO Note Principal	275,000.00	275,000.00	275,000.00	250,000.00
2018A GO Note Interest	28,125.00	19,875.00	11,625.00	3,750.00
2019A GO Note Principal	330,000.00	340,000.00	350,000.00	360,000.00
2019A GO Note Interest	62,050.00	48,650.00	36,600.00	25,950.00
2020B GO Note Principal	310,000.00	315,000.00	320,000.00	325,000.00
2020B GO Note Interest	45,350.00	39,100.00	32,750.00	24,675.00
2021A GO Bond Principal	330,000.00	330,000.00	345,000.00	340,000.00
2021A GO Bond Interest	80,872.50	74,272.50	65,797.50	55,522.50
2022A GO Bond Principal	335,000.00	340,000.00	345,000.00	350,000.00
2022A GO Bond Interest	107,975.00	91,100.00	73,975.00	56,600.00
<b>Total Principal Payments</b>	<b>2,665,000.00</b>	<b>2,705,000.00</b>	<b>2,350,000.00</b>	<b>2,135,000.00</b>
<b>Total Interest Payments</b>	<b>470,447.50</b>	<b>392,796.25</b>	<b>318,500.00</b>	<b>248,838.75</b>
<b>Total General City Obligations</b>	<b>3,135,447.50</b>	<b>3,097,796.25</b>	<b>2,668,500.00</b>	<b>2,383,838.75</b>

**OTHER CITY FINANCE PURCHASE LEASES:**

<b>Debt Description</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Fire Ladder Truck Principal	128,280.43	131,936.42	135,696.61	139,563.96
Fire Ladder Truck Interest	23,559.56	19,903.57	16,143.38	12,276.03
Airport Loader Principal	22,529.88	-	-	-
Airport Loader Interest	673.64	-	-	-
IT Equipment Principal	16,557.21	17,775.38	-	-
IT Equipment Interest	2,518.58	1,300.41	-	-
<b>Total Principal Payments</b>	<b>167,367.52</b>	<b>149,711.80</b>	<b>135,696.61</b>	<b>139,563.96</b>
<b>Total Interest Payments</b>	<b>26,751.78</b>	<b>21,203.98</b>	<b>16,143.38</b>	<b>12,276.03</b>
<b>Total Other City Notes</b>	<b>194,119.30</b>	<b>170,915.78</b>	<b>151,839.99</b>	<b>151,839.99</b>

**DEBT SERVICE SCHEDULES:****GENERAL CITY OBLIGATIONS:**

<b>Debt Description</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
2012C GO Note Principal	-	-	-	-
2012C GO Note Interest	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	280,000.00	285,000.00	295,000.00	300,000.00
2013A GO Bond Interest	38,837.50	31,068.75	22,725.00	13,800.00
2013B GO Note Principal	-	-	-	-
2013B GO Note Interest	-	-	-	-
2014A GO Bond Principal	100,000.00	105,000.00	105,000.00	110,000.00
2014A GO Bond Interest	22,625.00	19,140.00	15,412.50	11,435.00
2014B GO Note Principal	-	-	-	-
2014B GO Note Interest	-	-	-	-
2015A GO Bond Principal	-	-	-	-
2015A GO Bond Interest	-	-	-	-
2016A GO Bond Principal	160,000.00	180,000.00	-	-
2016A GO Bond Interest	6,500.00	2,250.00	-	-
2017A GO Note Principal	-	-	-	-
2017A GO Note Interest	-	-	-	-
2018A GO Note Principal	-	-	-	-
2018A GO Note Interest	-	-	-	-
2019A GO Note Principal	375,000.00	150,000.00	160,000.00	-
2019A GO Note Interest	14,925.00	7,050.00	2,400.00	-
2020B GO Note Principal	330,000.00	330,000.00	-	-
2020B GO Note Interest	14,850.00	4,950.00	-	-
2021A GO Bond Principal	350,000.00	365,000.00	370,000.00	380,000.00
2021A GO Bond Interest	45,172.50	36,272.50	30,310.00	25,527.50
2022A GO Bond Principal	360,000.00	365,000.00	370,000.00	380,000.00
2022A GO Bond Interest	40,650.00	27,975.00	16,950.00	5,700.00
<b>Total Principal Payments</b>	<b>1,955,000.00</b>	<b>1,780,000.00</b>	<b>1,300,000.00</b>	<b>1,170,000.00</b>
<b>Total Interest Payments</b>	<b>183,560.00</b>	<b>128,706.25</b>	<b>87,797.50</b>	<b>56,462.50</b>
<b>Total General City Obligations</b>	<b>2,138,560.00</b>	<b>1,908,706.25</b>	<b>1,387,797.50</b>	<b>1,226,462.50</b>

**OTHER CITY FINANCE PURCHASE LEASES:**

<b>Debt Description</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
Fire Ladder Truck Principal	143,541.53	147,632.92	-	-
Fire Ladder Truck Interest	8,298.46	4,207.57	-	-
Airport Loader Principal	-	-	-	-
Airport Loader Interest	-	-	-	-
IT Equipment Principal	-	-	-	-
IT Equipment Interest	-	-	-	-
<b>Total Principal Payments</b>	<b>143,541.53</b>	<b>147,632.92</b>	<b>-</b>	<b>-</b>
<b>Total Interest Payments</b>	<b>8,298.46</b>	<b>4,207.57</b>	<b>-</b>	<b>-</b>
<b>Total Other City Notes</b>	<b>151,839.99</b>	<b>151,840.49</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE SCHEDULES:****GENERAL CITY OBLIGATIONS:**

<b>Debt Description</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
2012C GO Note Principal	-	-	-	-
2012C GO Note Interest	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	310,000.00	-	-	-
2013A GO Bond Interest	4,650.00	-	-	-
2013B GO Note Principal	-	-	-	-
2013B GO Note Interest	-	-	-	-
2014A GO Bond Principal	115,000.00	120,000.00	-	-
2014A GO Bond Interest	7,100.00	2,400.00	-	-
2014B GO Note Principal	-	-	-	-
2014B GO Note Interest	-	-	-	-
2015A GO Bond Principal	-	-	-	-
2015A GO Bond Interest	-	-	-	-
2016A GO Bond Principal	-	-	-	-
2016A GO Bond Interest	-	-	-	-
2017A GO Note Principal	-	-	-	-
2017A GO Note Interest	-	-	-	-
2018A GO Note Principal	-	-	-	-
2018A GO Note Interest	-	-	-	-
2019A GO Note Principal	-	-	-	-
2019A GO Note Interest	-	-	-	-
2020B GO Note Principal	-	-	-	-
2020B GO Note Interest	-	-	-	-
2021A GO Bond Principal	385,000.00	390,000.00	400,000.00	400,000.00
2021A GO Bond Interest	20,458.75	15,130.00	9,400.00	3,200.00
2022A GO Bond Principal	-	-	-	-
2022A GO Bond Interest	-	-	-	-
<b>Total Principal Payments</b>	<b>810,000.00</b>	<b>510,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>
<b>Total Interest Payments</b>	<b>32,208.75</b>	<b>17,530.00</b>	<b>9,400.00</b>	<b>3,200.00</b>
<b>Total General City Obligations</b>	<b>842,208.75</b>	<b>527,530.00</b>	<b>409,400.00</b>	<b>403,200.00</b>

**OTHER CITY FINANCE PURCHASE LEASES:**

<b>Debt Description</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
Fire Ladder Truck Principal	-	-	-	-
Fire Ladder Truck Interest	-	-	-	-
Airport Loader Principal	-	-	-	-
Airport Loader Interest	-	-	-	-
IT Equipment Principal	-	-	-	-
IT Equipment Interest	-	-	-	-
<b>Total Principal Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Interest Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other City Notes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>Bond Rating (*)</b>	<b>Purpose of Borrowing</b>
2010 GO Refunding Principal	<b>Aa2</b>	Refinancing of TIFs 3, 4, and 5 Projects
2010 GO Refunding Interest		<i>(TIF 5 has Outstanding Balance)</i>
2011 Taxable Refunding Principal	<b>Aa2</b>	TIF Projects for TIFs 3, 5, 7, 9, 11, and 12 Refinanced
2011 Taxable Refunding Interest		<i>(TIFs 5, 7, 9, 11, and 12 have Outstanding Balances)</i>
2012 State Trust Fund Principal	NA	Finance Projects for TIFs 3, 5, 7, 9, 10, 12, and 13
2012 State Trust Fund Interest		<i>(All TIFs Listed have Outstanding Balances)</i>
2012B GO Refunding Principal	<b>Aa2</b>	Refinancing of TIFs 5, 9, 10, and 11 Projects
2012B GO Refunding Interest		<i>(All TIFs Listed have Outstanding Balances)</i>
2012D Taxable Refunding Principal	<b>Aa2</b>	Refinancing of Purchase of Land for TIF 5
2012D Taxable Refunding Interest		<i>(TIF 5 has Outstanding Balance)</i>
2013A GO Bond Principal	<b>Aa2</b>	Refinancing of TIF 10 Project Costs
2013A GO Bond Interest		<i>(TIF 10 has Outstanding Balance)</i>
2013C Taxable GO Principal	<b>Aa2</b>	Finance Projects for TIFs 3, 4, 5, 6, 9, 10, 12, and 13
2013C Taxable GO Interest		<i>(TIFs 3, 12, and 13 have Outstanding Balances)</i>
2015A GO Refunding Principal	<b>Aa3</b>	Refinancing of TIFs 9, 10, and 11 Projects
2015A GO Refunding Interest		<i>(TIFs 9 and 11 have Outstanding Balances)</i>
2016A GO Refunding Principal	<b>Aa3</b>	Refinancing of TIFs 3, 5, 9, 10, 11, and 12 Projects
2016A GO Refunding Interest		<i>(TIFs 5, 9, 10, 11, and 12 have Outstanding Balances)</i>
2016B Taxable Refunding Principal	<b>Aa3</b>	Refinancing of TIFs 9 and 10 Projects
2016B Taxable Refunding Interest		<i>(All TIFs Listed have Outstanding Balances)</i>
2019B Taxable GO Refunding Principal	<b>Aa3</b>	Refinancing of TIF 10 Projects
2019B Taxable GO Refunding Interest		<i>(TIF 10 has Outstanding Balance)</i>
2020A Taxable GO Refunding Principal	<b>AA</b>	Land Acquisition for TIF 14
2020A Taxable GO Refunding Interest		<i>(TIF 14 has Outstanding Balance)</i>
2020B Taxable GO Refunding Principal	<b>AA</b>	TIF 14 Infrastructure
2020B Taxable GO Refunding Interest		<i>(TIF 14 has Outstanding Balance)</i>
2020C Taxable GO Refunding Principal	<b>AA</b>	Refinancing of TIFs projects for TIFs 3, 5, 7, 9, 11, 12, and 13
2020C Taxable GO Refunding Interest		<i>(TIFs 5, 7, 9, 11, 12, and 13 have Outstanding Balances)</i>
2021B Taxable GO Principal	<b>AA</b>	Finance projects for TIFs 12, 14, and 15
2021B Taxable GO Interest		
<b>Total Principal Payments</b>		
<b>Total Interest Payments</b>		
<b>Total TIF District Obligations</b>		

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>Original Amount of Loan</b>	<b>Balance as of 12/31/22</b>	<b>2023</b>
2010 GO Refunding Principal	5,560,000.00	-	-
2010 GO Refunding Interest			-
2011 Taxable Refunding Principal	735,000.00	240,000.00	50,000.00
2011 Taxable Refunding Interest			6,290.00
2012 State Trust Fund Principal	432,400.00	-	-
2012 State Trust Fund Interest			-
2012B GO Refunding Principal	6,570,000.00	3,620,000.00	900,000.00
2012B GO Refunding Interest			66,606.26
2012D Taxable Refunding Principal	405,000.00	-	-
2012D Taxable Refunding Interest			-
2013A GO Bond Principal	4,315,000.00	3,615,000.00	100,000.00
2013A GO Bond Interest			90,625.00
2013C Taxable GO Principal	5,980,000.00	65,000.00	65,000.00
2013C Taxable GO Interest			731.25
2015A GO Refunding Principal	1,475,000.00	605,000.00	140,000.00
2015A GO Refunding Interest			15,800.00
2016A GO Refunding Principal	1,540,000.00	800,000.00	140,000.00
2016A GO Refunding Interest			15,325.00
2016B Taxable Refunding Principal	1,135,000.00	-	-
2016B Taxable Refunding Interest			-
2019B Taxable GO Refunding Principal	1,975,000.00	805,000.00	380,000.00
2019B Taxable GO Refunding Interest			16,297.50
2020A Taxable GO Refunding Principal	3,530,000.00	3,530,000.00	50,000.00
2020A Taxable GO Refunding Interest			92,780.00
2020B Taxable GO Refunding Principal	2,965,000.00	2,915,000.00	100,000.00
2020B Taxable GO Refunding Interest			63,418.76
2020C Taxable GO Refunding Principal	3,750,000.00	2,445,000.00	650,000.00
2020C Taxable GO Refunding Interest			38,987.50
2021B Taxable GO Principal	2,835,000.00	2,790,000.00	45,000.00
2021B Taxable GO Interest			51,282.50
<b>Total Principal Payments</b>		<b>21,430,000.00</b>	<b>2,620,000.00</b>
<b>Total Interest Payments</b>			<b>458,143.77</b>
<b>Total TIF District Obligations</b>			<b><u>3,078,143.77</u></b>

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2010 GO Refunding Principal	-	-	-	-
2010 GO Refunding Interest	-	-	-	-
2011 Taxable Refunding Principal	50,000.00	50,000.00	50,000.00	40,000.00
2011 Taxable Refunding Interest	4,990.00	3,565.00	2,015.00	620.00
2012 State Trust Fund Principal	-	-	-	-
2012 State Trust Fund Interest	-	-	-	-
2012B GO Refunding Principal	940,000.00	995,000.00	785,000.00	-
2012B GO Refunding Interest	48,206.26	28,234.38	8,831.25	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	100,000.00	600,000.00	650,000.00	715,000.00
2013A GO Bond Interest	88,625.00	80,750.00	65,875.00	48,812.50
2013C Taxable GO Principal	-	-	-	-
2013C Taxable GO Interest	-	-	-	-
2015A GO Refunding Principal	145,000.00	155,000.00	165,000.00	-
2015A GO Refunding Interest	11,702.50	7,275.00	2,475.00	-
2016A GO Refunding Principal	145,000.00	110,000.00	115,000.00	100,000.00
2016A GO Refunding Interest	12,475.00	9,925.00	7,675.00	5,525.00
2016B Taxable Refunding Principal	-	-	-	-
2016B Taxable Refunding Interest	-	-	-	-
2019B Taxable GO Refunding Principal	425,000.00	-	-	-
2019B Taxable GO Refunding Interest	5,631.25	-	-	-
2020A Taxable GO Refunding Principal	50,000.00	80,000.00	100,000.00	100,000.00
2020A Taxable GO Refunding Interest	91,867.50	90,645.00	88,885.00	86,835.00
2020B Taxable GO Refunding Principal	120,000.00	150,000.00	150,000.00	155,000.00
2020B Taxable GO Refunding Interest	61,218.76	58,518.76	55,518.76	52,468.76
2020C Taxable GO Refunding Principal	625,000.00	410,000.00	215,000.00	150,000.00
2020C Taxable GO Refunding Interest	26,237.50	15,887.50	9,637.50	5,987.50
2021B Taxable GO Principal	160,000.00	160,000.00	160,000.00	160,000.00
2021B Taxable GO Interest	50,632.50	49,312.50	47,592.50	45,512.50
<b>Total Principal Payments</b>	<b>2,760,000.00</b>	<b>2,710,000.00</b>	<b>2,390,000.00</b>	<b>1,420,000.00</b>
<b>Total Interest Payments</b>	<b>401,586.27</b>	<b>344,113.14</b>	<b>288,505.01</b>	<b>245,761.26</b>
<b>Total TIF District Obligations</b>	<b>3,161,586.27</b>	<b>3,054,113.14</b>	<b>2,678,505.01</b>	<b>1,665,761.26</b>

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
2010 GO Refunding Principal	-	-	-	-
2010 GO Refunding Interest	-	-	-	-
2011 Taxable Refunding Principal	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-
2012 State Trust Fund Principal	-	-	-	-
2012 State Trust Fund Interest	-	-	-	-
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	725,000.00	725,000.00	-	-
2013A GO Bond Interest	29,906.25	9,968.75	-	-
2013C Taxable GO Principal	-	-	-	-
2013C Taxable GO Interest	-	-	-	-
2015A GO Refunding Principal	-	-	-	-
2015A GO Refunding Interest	-	-	-	-
2016A GO Refunding Principal	90,000.00	100,000.00	-	-
2016A GO Refunding Interest	3,512.50	1,250.00	-	-
2016B Taxable Refunding Principal	-	-	-	-
2016B Taxable Refunding Interest	-	-	-	-
2019B Taxable GO Refunding Principal	-	-	-	-
2019B Taxable GO Refunding Interest	-	-	-	-
2020A Taxable GO Refunding Principal	120,000.00	135,000.00	155,000.00	180,000.00
2020A Taxable GO Refunding Interest	84,465.00	81,592.50	78,218.75	74,192.50
2020B Taxable GO Refunding Principal	155,000.00	155,000.00	160,000.00	160,000.00
2020B Taxable GO Refunding Interest	48,593.76	43,943.76	39,218.76	35,218.76
2020C Taxable GO Refunding Principal	150,000.00	100,000.00	100,000.00	45,000.00
2020C Taxable GO Refunding Interest	3,700.00	2,362.50	1,187.50	281.25
2021B Taxable GO Principal	160,000.00	165,000.00	165,000.00	170,000.00
2021B Taxable GO Interest	43,152.50	40,551.25	37,705.00	34,690.00
<b>Total Principal Payments</b>	<b>1,400,000.00</b>	<b>1,380,000.00</b>	<b>580,000.00</b>	<b>555,000.00</b>
<b>Total Interest Payments</b>	<b>213,330.01</b>	<b>179,668.76</b>	<b>156,330.01</b>	<b>144,382.51</b>
<b>Total TIF District Obligations</b>	<b>1,613,330.01</b>	<b>1,559,668.76</b>	<b>736,330.01</b>	<b>699,382.51</b>

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
2010 GO Refunding Principal	-	-	-	-
2010 GO Refunding Interest	-	-	-	-
2011 Taxable Refunding Principal	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-
2012 State Trust Fund Principal	-	-	-	-
2012 State Trust Fund Interest	-	-	-	-
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-
2013A GO Bond Principal	-	-	-	-
2013A GO Bond Interest	-	-	-	-
2013C Taxable GO Principal	-	-	-	-
2013C Taxable GO Interest	-	-	-	-
2015A GO Refunding Principal	-	-	-	-
2015A GO Refunding Interest	-	-	-	-
2016A GO Refunding Principal	-	-	-	-
2016A GO Refunding Interest	-	-	-	-
2016B Taxable Refunding Principal	-	-	-	-
2016B Taxable Refunding Interest	-	-	-	-
2019B Taxable GO Refunding Principal	-	-	-	-
2019B Taxable GO Refunding Interest	-	-	-	-
2020A Taxable GO Refunding Principal	200,000.00	220,000.00	245,000.00	265,000.00
2020A Taxable GO Refunding Interest	69,487.50	64,127.50	57,960.00	51,008.75
2020B Taxable GO Refunding Principal	165,000.00	170,000.00	170,000.00	175,000.00
2020B Taxable GO Refunding Interest	31,968.76	28,618.76	25,218.76	21,768.76
2020C Taxable GO Refunding Principal	-	-	-	-
2020C Taxable GO Refunding Interest	-	-	-	-
2021B Taxable GO Principal	180,000.00	180,000.00	180,000.00	190,000.00
2021B Taxable GO Interest	31,360.00	27,760.00	23,980.00	19,910.00
<b>Total Principal Payments</b>	<b>545,000.00</b>	<b>570,000.00</b>	<b>595,000.00</b>	<b>630,000.00</b>
<b>Total Interest Payments</b>	<b>132,816.26</b>	<b>120,506.26</b>	<b>107,158.76</b>	<b>92,687.51</b>
<b>Total TIF District Obligations</b>	<b>677,816.26</b>	<b>690,506.26</b>	<b>702,158.76</b>	<b>722,687.51</b>

**DEBT SERVICE SCHEDULES:**

**TIF DISTRICT OBLIGATIONS:**

<b>Debt Description</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>
2010 GO Refunding Principal	-	-	-	-	-
2010 GO Refunding Interest	-	-	-	-	-
2011 Taxable Refunding Principal	-	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-	-
2012 State Trust Fund Principal	-	-	-	-	-
2012 State Trust Fund Interest	-	-	-	-	-
2012B GO Refunding Principal	-	-	-	-	-
2012B GO Refunding Interest	-	-	-	-	-
2012D Taxable Refunding Principal	-	-	-	-	-
2012D Taxable Refunding Interest	-	-	-	-	-
2013A GO Bond Principal	-	-	-	-	-
2013A GO Bond Interest	-	-	-	-	-
2013C Taxable GO Principal	-	-	-	-	-
2013C Taxable GO Interest	-	-	-	-	-
2015A GO Refunding Principal	-	-	-	-	-
2015A GO Refunding Interest	-	-	-	-	-
2016A GO Refunding Principal	-	-	-	-	-
2016A GO Refunding Interest	-	-	-	-	-
2016B Taxable Refunding Principal	-	-	-	-	-
2016B Taxable Refunding Interest	-	-	-	-	-
2019B Taxable GO Refunding Principal	-	-	-	-	-
2019B Taxable GO Refunding Interest	-	-	-	-	-
2020A Taxable GO Refunding Principal	290,000.00	305,000.00	325,000.00	345,000.00	365,000.00
2020A Taxable GO Refunding Interest	43,305.00	34,898.75	25,840.00	16,038.75	5,475.00
2020B Taxable GO Refunding Principal	180,000.00	180,000.00	185,000.00	190,000.00	195,000.00
2020B Taxable GO Refunding Interest	18,218.76	14,506.26	10,628.13	6,525.00	2,193.75
2020C Taxable GO Refunding Principal	-	-	-	-	-
2020C Taxable GO Refunding Interest	-	-	-	-	-
2021B Taxable GO Principal	135,000.00	140,000.00	140,000.00	150,000.00	150,000.00
2021B Taxable GO Interest	16,200.00	12,900.00	9,435.00	5,737.50	1,912.50
<b>Total Principal Payments</b>	<b>605,000.00</b>	<b>625,000.00</b>	<b>650,000.00</b>	<b>685,000.00</b>	<b>710,000.00</b>
<b>Total Interest Payments</b>	<b>77,723.76</b>	<b>62,305.01</b>	<b>45,903.13</b>	<b>28,301.25</b>	<b>9,581.25</b>
<b>Total TIF District Obligations</b>	<b>682,723.76</b>	<b>687,305.01</b>	<b>695,903.13</b>	<b>713,301.25</b>	<b>719,581.25</b>

**DEBT SERVICE SCHEDULES:**

**ENTERPRISE FUNDS:**

**SEWER UTILITY:**

<b>Debt Description</b>	<b>Bond Rating (*)</b>	<b>Purpose of Borrowing</b>
2012B GO Refunding Principal	Aa2	Sewer Projects Refinanced
2012B GO Refunding Interest		
<b>Total Principal Payments</b>		
<b>Total Interest Payments</b>		
<b>Total Sewer Utility Obligations</b>		

**WATER UTILITY:**

<b>Debt Description</b>	<b>Bond Rating (*)</b>	<b>Purpose of Borrowing</b>
2016A GO Refunding Principal	Aa3	Water Projects Refinanced
2016A GO Refunding Interest		
2016C GO Note Principal (Bank Loan)	NA	Water System Improvement Projects
2016C GO Note Interest (Bank Loan)		
2017A GO Note Principal	Aa3	Watermain Replacement
2017A GO Note Interest		
2018A GO Note Principal	Aa3	Water System Projects
2018A GO Note Interest		
2019A GO Note Principal	Aa3	2011 Water Projects Refinanced
2019A GO Note Interest		
2020B GO Note Principal	AA	Water System Projects
2020B GO Note Interest		
<b>Total Principal Payments</b>		
<b>Total Interest Payments</b>		
<b>Total Water Utility Obligations</b>		

**TOTAL ENTERPRISE FUNDS PRINCIPAL:**

**TOTAL ENTERPRISE FUNDS INTEREST:**

**TOTAL ENTERPRISE FUNDS OBLIGATIONS:**

**DEBT SERVICE SCHEDULES:**

**ENTERPRISE FUNDS:**

**SEWER UTILITY:**

<b>Debt Description</b>	<b>Original Amount of Loan</b>	<b>Balance as of 12/31/22</b>	<b>2023</b>
2012B GO Refunding Principal	235,000.00	120,000.00	30,000.00
2012B GO Refunding Interest			2,212.50
<b>Total Principal Payments</b>		120,000.00	30,000.00
<b>Total Interest Payments</b>			2,212.50
<b>Total Sewer Utility Obligations</b>			32,212.50

**WATER UTILITY:**

<b>Debt Description</b>	<b>Original Amount of Loan</b>	<b>Balance as of 12/31/22</b>	<b>2023</b>
2016A GO Refunding Principal	775,000.00	480,000.00	55,000.00
2016A GO Refunding Interest			9,850.00
2016C GO Note Principal (Bank Loan)	800,000.00	345,000.00	85,000.00
2016C GO Note Interest (Bank Loan)			4,083.75
2017A GO Note Principal	700,000.00	375,000.00	70,000.00
2017A GO Note Interest			8,250.00
2018A GO Note Principal	530,000.00	345,000.00	55,000.00
2018A GO Note Interest			9,525.00
2019A GO Note Principal	1,350,000.00	885,000.00	170,000.00
2019A GO Note Interest			28,350.00
2020B GO Note Principal	300,000.00	240,000.00	30,000.00
2020B GO Note Interest			5,400.00
<b>Total Principal Payments</b>		2,670,000.00	465,000.00
<b>Total Interest Payments</b>			65,458.75
<b>Total Water Utility Obligations</b>			530,458.75
<b>TOTAL ENTERPRISE FUNDS PRINCIPAL:</b>		2,790,000.00	495,000.00
<b>TOTAL ENTERPRISE FUNDS INTEREST:</b>			67,671.25
<b>TOTAL ENTERPRISE FUNDS OBLIGATIONS:</b>			562,671.25

**DEBT SERVICE SCHEDULES:**

**ENTERPRISE FUNDS:**

**SEWER UTILITY:**

<b>Debt Description</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2012B GO Refunding Principal	30,000.00	30,000.00	30,000.00	-
2012B GO Refunding Interest	1,612.50	993.75	337.50	-
<b>Total Principal Payments</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>-</b>
<b>Total Interest Payments</b>	<b>1,612.50</b>	<b>993.75</b>	<b>337.50</b>	<b>-</b>
<b>Total Sewer Utility Obligations</b>	<b>31,612.50</b>	<b>30,993.75</b>	<b>30,337.50</b>	<b>-</b>

**WATER UTILITY:**

<b>Debt Description</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2016A GO Refunding Principal	55,000.00	60,000.00	60,000.00	60,000.00
2016A GO Refunding Interest	8,750.00	7,600.00	6,400.00	5,200.00
2016C GO Note Principal (Bank Loan)	85,000.00	85,000.00	90,000.00	-
2016C GO Note Interest (Bank Loan)	2,936.25	1,788.75	607.50	-
2017A GO Note Principal	75,000.00	75,000.00	75,000.00	80,000.00
2017A GO Note Interest	6,075.00	4,181.25	2,606.25	900.00
2018A GO Note Principal	55,000.00	55,000.00	60,000.00	60,000.00
2018A GO Note Interest	7,875.00	6,225.00	4,500.00	2,700.00
2019A GO Note Principal	140,000.00	105,000.00	105,000.00	105,000.00
2019A GO Note Interest	22,150.00	17,250.00	13,050.00	9,375.00
2020B GO Note Principal	30,000.00	30,000.00	30,000.00	30,000.00
2020B GO Note Interest	4,800.00	4,200.00	3,600.00	3,000.00
<b>Total Principal Payments</b>	<b>440,000.00</b>	<b>410,000.00</b>	<b>420,000.00</b>	<b>335,000.00</b>
<b>Total Interest Payments</b>	<b>52,586.25</b>	<b>41,245.00</b>	<b>30,763.75</b>	<b>21,175.00</b>
<b>Total Water Utility Obligations</b>	<b>492,586.25</b>	<b>451,245.00</b>	<b>450,763.75</b>	<b>356,175.00</b>
<b>TOTAL ENTERPRISE FUNDS PRINCIPAL:</b>	<b>470,000.00</b>	<b>440,000.00</b>	<b>450,000.00</b>	<b>335,000.00</b>
<b>TOTAL ENTERPRISE FUNDS INTEREST:</b>	<b>54,198.75</b>	<b>42,238.75</b>	<b>31,101.25</b>	<b>21,175.00</b>
<b>TOTAL ENTERPRISE FUNDS OBLIGATIONS:</b>	<b>524,198.75</b>	<b>482,238.75</b>	<b>481,101.25</b>	<b>356,175.00</b>

**DEBT SERVICE SCHEDULES:**

**ENTERPRISE FUNDS:**

**SEWER UTILITY:**

<b>Debt Description</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
<b>Total Principal Payments</b>	-	-	-	-
<b>Total Interest Payments</b>	-	-	-	-
<b>Total Sewer Utility Obligations</b>	-	-	-	-

**WATER UTILITY:**

<b>Debt Description</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
2016A GO Refunding Principal	60,000.00	65,000.00	65,000.00	-
2016A GO Refunding Interest	3,925.00	2,437.50	812.50	-
2016C GO Note Principal (Bank Loan)	-	-	-	-
2016C GO Note Interest (Bank Loan)	-	-	-	-
2017A GO Note Principal	-	-	-	-
2017A GO Note Interest	-	-	-	-
2018A GO Note Principal	60,000.00	-	-	-
2018A GO Note Interest	900.00	-	-	-
2019A GO Note Principal	110,000.00	110,000.00	20,000.00	20,000.00
2019A GO Note Interest	6,150.00	2,850.00	900.00	300.00
2020B GO Note Principal	30,000.00	30,000.00	30,000.00	-
2020B GO Note Interest	2,250.00	1,350.00	450.00	-
<b>Total Principal Payments</b>	<b>260,000.00</b>	<b>205,000.00</b>	<b>115,000.00</b>	<b>20,000.00</b>
<b>Total Interest Payments</b>	<b>13,225.00</b>	<b>6,637.50</b>	<b>2,162.50</b>	<b>300.00</b>
<b>Total Water Utility Obligations</b>	<b>273,225.00</b>	<b>211,637.50</b>	<b>117,162.50</b>	<b>20,300.00</b>
<b>TOTAL ENTERPRISE FUNDS PRINCIPAL:</b>	<b>260,000.00</b>	<b>205,000.00</b>	<b>115,000.00</b>	<b>20,000.00</b>
<b>TOTAL ENTERPRISE FUNDS INTEREST:</b>	<b>13,225.00</b>	<b>6,637.50</b>	<b>2,162.50</b>	<b>300.00</b>
<b>TOTAL ENTERPRISE FUNDS OBLIGATIONS:</b>	<b>273,225.00</b>	<b>211,637.50</b>	<b>117,162.50</b>	<b>20,300.00</b>

**NON-MAJOR  
SPECIAL REVENUE  
FUNDS BUDGETS**

The City of West Bend has several non-major special revenue funds in which annual budgets are adopted. Special revenue funds are used to account for activities where funds are restricted or committed for a specific purpose, and expenditures related to the specific purpose are recorded in the special revenue fund. The following is a list of the City's special revenue funds in which annual budgets are adopted:

**Taxi:** This fund accounts for the City's Shared Ride Taxi Service program that provides service within the City of West Bend and to points about one mile outside of City limits.

**Library:** The Library Fund budget is a combination of both the General Library, the County Wide Library, and the Outreach Program. The General Library fund is used to account for the majority of the Library's daily activities and tax roll funding. The County Wide Library fund is supported through funds received by Washington County and is included in the General Library fund starting in 2022. The Outreach Program is supported by funds from Washington County and other public libraries in the area.

**Communications:** This fund is used to account for the City's activities for production of programs on the public access television channels. The revenue source funds are franchise fees.

**Economic Development:** This is a revolving loan pool program fund that was started by internal advance funding from the Sewer Utility and Communications. The loans are managed by Economic Development Washington County, and the monthly loan payments are managed by the Finance Department at City Hall.

**Recreation:** This fund is used to account for all of the activities and programs run by the Park and Recreation Department from the popular Dirty Ninja Mud Run For Kids to sports activities, such as basketball. The new Beach House at Regner Park is pictured below.

**Room Tax:** This fund is used to account for the tourism promotion and development for the City of West Bend. The funding source is mainly local room tax.

**American Rescue Plan:** This fund is used to account for funding from the American Rescue Plan Act (ARPA) in 2021 for the lost revenue due to the public health emergency. This revenue source is used to fund government services, which includes infrastructure, road building and maintenance, environmental remediation, general government administration, etc.



**Pictured Left** - Construction of the Regner Park Beach House took place and was completed by June. Funding for the project included \$1.4M in community donations.

**Pictured Right** - The new TownPlace Suites by Marriott in downtown West Bend became a leading revenue generator for Room Tax.





2023 BUDGET SUMMARY - OTHER SPECIAL REVENUE FUNDS

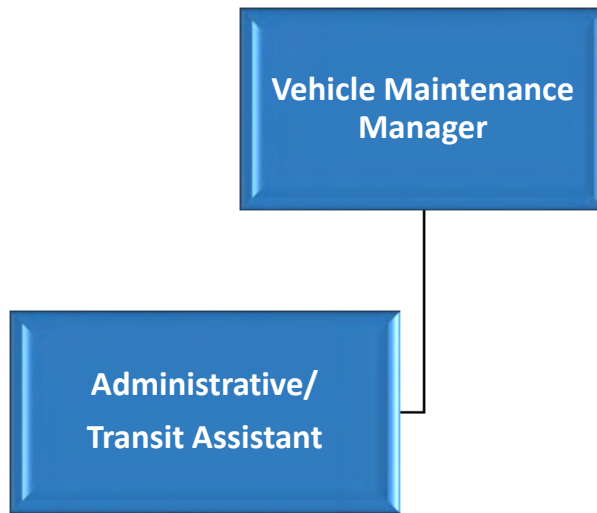
REVENUES	TAXI	LIBRARY	COMMUNICATIONS	ECONOMIC DEVELOPMENT	RECREATION	ROOM TAX	AMERICAN RESCUE PLAN	OTHER MISC *	TOTAL
Taxes	-	915,338	-	-	-	445,417	-	-	1,360,755
Intergovernmental Revenues	869,857	636,633	79,566	-	-	-	1,003,500	-	2,589,556
Licenses and Permits	-	-	300,000	-	-	-	-	-	300,000
Public Charges for Services	440,055	49,439	3,000	-	352,232	-	-	-	844,726
Investment Income	-	1,000	8,000	13,218	-	-	-	-	22,218
Miscellaneous Revenue	-	-	190,000	-	-	7,500	-	-	197,500
Transfer In From Other Funds	13,925	-	-	-	-	-	-	-	13,925
Transfer From Fund Balance	-	-	45,636	-	-	-	-	-	45,636
<b>TOTAL REVENUES</b>	<b>\$ 1,323,837</b>	<b>\$ 1,602,410</b>	<b>\$ 626,202</b>	<b>\$ 13,218</b>	<b>\$ 352,232</b>	<b>\$ 452,917</b>	<b>\$ 1,003,500</b>	<b>\$ -</b>	<b>\$ 5,374,316</b>

EXPENSES	TAXI	LIBRARY	COMMUNICATIONS	ECONOMIC DEVELOPMENT	RECREATION	ROOM TAX	AMERICAN RESCUE PLAN	OTHER MISC *	TOTAL
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	1,323,837	-	-	-	-	-	-	-	1,323,837
Culture and Recreation	-	1,599,375	581,203	-	352,232	452,917	-	-	2,985,727
Conservation and Development	-	-	-	1,900	-	-	-	-	1,900
Capital Outlay	-	3,035	44,999	-	-	-	1,003,500	-	1,051,534
Debt Service	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	7,820	-	-	-	-	7,820
<b>TOTAL EXPENSES</b>	<b>\$ 1,323,837</b>	<b>\$ 1,602,410</b>	<b>\$ 626,202</b>	<b>\$ 9,720</b>	<b>\$ 352,232</b>	<b>\$ 452,917</b>	<b>\$ 1,003,500</b>	<b>\$ -</b>	<b>\$ 5,370,818</b>

<b>EXCESS (DEFICIT) OF REVENUES</b>									
<b>OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 3,498	\$ -	\$ -	\$ -	\$ -	\$ 3,498
<b>FUND BALANCE, JANUARY 1</b>	\$ 20,281	\$ 619,608	\$ 1,444,162	\$ 150,517	\$ 69,745	\$ 252,732	\$ 468	\$ 503,169	\$ 3,060,682
<b>TRANSFER FROM FUND BALANCE</b>	\$ -	\$ -	\$ (45,636)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,636)
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 20,281</b>	<b>\$ 619,608</b>	<b>\$ 1,398,526</b>	<b>\$ 154,015</b>	<b>\$ 69,745</b>	<b>\$ 252,732</b>	<b>\$ 468</b>	<b>\$ 503,169</b>	<b>\$ 3,018,544</b>

\* Other Misc Funds include: Library Trust Fund, Park Trust Fund, and EMS FAPS Grant Fund. Annual budgets are not adopted for these funds.

TAXI TRANSIT SYSTEM ~ Taxi



**MISSION:**

The mission of the City of West Bend – Shared Ride Taxi service is to provide service within the City and to points about one mile outside. Service starts at 6:00 a.m. to 10:00 p.m. Monday through Saturdays and Sundays 8:00 a.m. to 4:00 p.m.



**TAXI TRANSIT SYSTEM ~ Taxi**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
VM Manager (208 hrs)	0.10	0.10	0.10
Transit Assistant	1.00	1.00	1.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Ridership	74,052	97,000	85,000
Ridership Revenue	322,427	447,500	350,000

<b>ACHIEVEMENTS IN 2022</b>
Ridership increased after COVID
Utilizing two retired squad vehicles for taxis
Successful transition to new Go Riteway Manager

<b>GOALS FOR 2023</b>
Continue to increase Ridership to pre COVID numbers
Purchase four new taxi vehicles



2023 Department Detail Information

TAXI ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Taxi
Salaries	48,677	48,494	23,011	54,331	54,331
Fringes	6,716	7,015	3,017	8,023	8,023
Adm. Expenses	-	1,331	10	1,527	1,527
Advertising	1,345	2,000	530	2,000	2,000
Contractual	1,042,530	1,120,335	425,990	1,210,557	1,210,557
Risk Management	1,494	1,719	-	1,672	1,672
Health Insurance	24,284	23,562	-	24,284	24,284
Audit	9,651	2,936	2,784	8,443	8,443
Outlay and Auction	-	24,000	-	13,000	13,000
Salary Market Correction	-	5,431	-	-	-
<b>Grand Total</b>	<b>\$ 1,134,697</b>	<b>\$ 1,236,823</b>	<b>\$ 455,342</b>	<b>\$ 1,323,837</b>	<b>\$ 1,323,837</b>
Total Sal/FB	55,393	55,509	26,028	62,354	62,354
Total Other Exp.	1,079,304	1,181,314	429,314	1,261,483	1,261,483
<b>Grand Total</b>	<b>\$ 1,134,697</b>	<b>\$ 1,236,823</b>	<b>\$ 455,342</b>	<b>\$ 1,323,837</b>	<b>\$ 1,323,837</b>

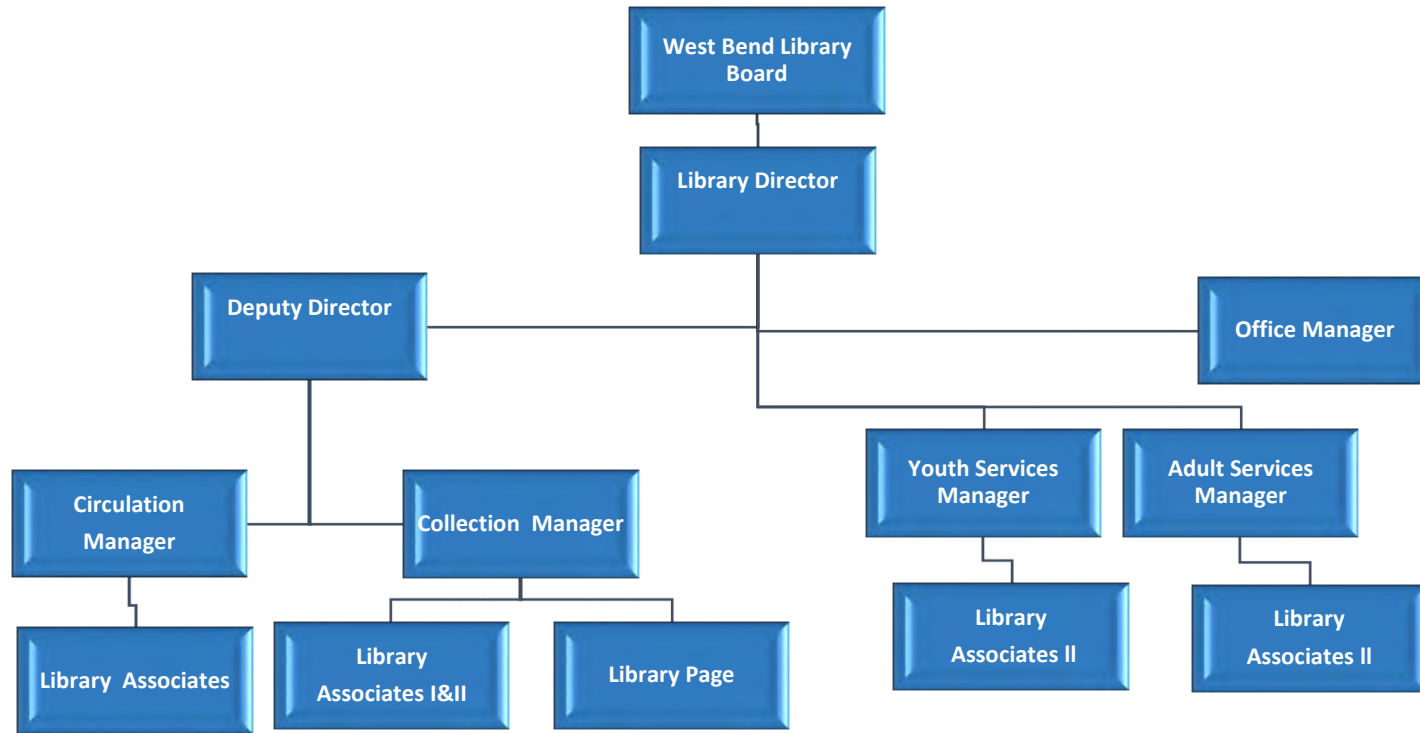
TAXI ~ Revenue

Fares are an estimate with a \$1.00 increase to standard fares and \$1.50 increase in agency fares being implemented in 2023.

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
State Share (amt projected)	281,979	280,000	71,570	314,438
Federal Share (amt projected)	50	282,804	-	480,419
Federal Capital Grant	-	-	-	-
CARES Act	530,205	-	-	-
American Rescue Plan Act	-	344,019	-	75,000
Local Share	-	-	-	13,925
Fares (estimate)	322,427	330,000	150,431	440,055
Sale of City Property	17,563	-	-	-
<b>Total</b>	<b>\$ 1,152,224</b>	<b>\$ 1,236,823</b>	<b>\$ 222,001</b>	<b>\$ 1,323,837</b>

FARE (one-way)	INDIVIDUAL
Adults (age 18-65)	\$5.50
Youth (age 5-17)	\$4.50
Elderly (age 65 and older)	\$4.50
Disabled	\$4.50
Children (age 4 & under accompanied by adult)	Free
Outside City Limit \$1/mile (2 mile max.)	\$1.00

LIBRARY ~ West Bend Community Memorial Library





**LIBRARY ~ West Bend Community Memorial Library**

**MISSION**

It is the mission of the West Bend Community Memorial Library to provide resources to discover, connect, and succeed.

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Library Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00
Circulation Assistants/Library Associates I	4.70	5.54	5.54
Head of Outreach/Adult Services Manager	1.00	1.00	1.00
Pages	0.90	0.98	1.50
Head of Technical Services/Collection Manager	1.00	1.00	1.00
Technical Services Assistant/Library Associate II	0.63	0.63	0.63
Book Processor/Page/Library Associate I	0.63	0.63	0.63
Outreach Librarian/Community Partnerships Manager	1.00	1.00	0.00
Outreach Assistant/Library Associate II	0.50	0.50	0.50
Youth Services Librarian/Youth Services Manager	1.00	1.00	1.00
Library Associates II	0.00	4.00	4.00
Reference Librarian ILL	0.50	0.00	0.00
Reference Librarian NonFiction	0.50	0.00	0.00
Reference Librarian YA	1.00	0.00	0.00
Reference Librarian Fiction	1.00	0.00	0.00
Business Office Manager	0.63	0.63	0.63
Custodian	1.00	1.00	1.00
<b>TOTAL FULL TIME POSITIONS</b>	<b>18.99</b>	<b>20.91</b>	<b>20.43</b>

**LIBRARY ~ West Bend Community Memorial Library**

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Total Patron Count	149,673	143,000	146,000
Total Circulation	405,682	400,000	410,000
Total Card Holders	33,879	36,500	28,000
Total Programs	244	175	175
Total Program Attendance	16,258	13,000	12,000
Total Computer Logins	7,431	7,150	7,200
Total Items Added to Library Collections	7,950	9,805	9,850
Total Reference Questions Answered	13,011	15,126	12,500
Total Wireless Logins	35,215	33,778	34,750
Digital Use of Materials	71,084	78,824	83,000

<b>ACHIEVEMENTS IN 2022</b>
Completed new strategic plan
Installation of permanent outdoor story walk and shade structure
Young entrepreneurs program youth market
Friends of the Library membership growth

<b>GOALS FOR 2023</b>
Develop Friends of the Library Foundation
Build partnerships with local organizations
Improve collection relevance and turnover by 20% each
Increase communication of library events by 20%
Write four new grant applications



**Youth Entrepreneur's Farmers Market at the Library**



**Summer Reading Program Kim's Critters**



2023 Department Detail Information

LIBRARY ~ Summary

Totals	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	City 2023	Outreach 2023
Salaries	757,984	791,173	354,884	853,187	821,453	31,734
Fringes	99,742	99,870	45,115	105,255	100,501	4,754
Telephone	3,128	2,468	1,126	2,856	2,019	837
Postage	1,232	1,604	621	1,684	1,684	-
Library Materials	156,553	176,500	77,220	185,600	179,559	6,041
Supplies	35,362	30,787	26,012	30,885	29,885	1,000
Gas & Oil	656	777	322	1,281	-	1,281
Equip Maint	30,038	27,863	21,826	28,286	28,286	-
Fuel/Heating	26,083	25,000	17,548	30,100	30,100	-
Light & Power	71,728	75,000	24,997	75,000	75,000	-
Water	3,650	5,000	1,399	5,000	5,000	-
Contractual	72,460	63,239	26,159	63,737	59,342	4,395
Risk Management	36,758	41,243	-	43,068	42,201	867
Health Insurance	129,482	132,836	19,044	136,336	132,370	3,966
Special Purpose	33,657	10,000	7,229	10,000	10,000	-
Outlay	13,516	7,450	14,965	3,035	3,035	-
Building Maint.	103,637	15,000	8,184	25,000	25,000	-
Concession	1,464	2,000	819	2,100	2,100	-
Salary Market Correction	-	46,334	-	-	-	-
Tfr to Capital Projects	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 1,577,130</b>	<b>\$ 1,554,144</b>	<b>\$ 647,470</b>	<b>\$ 1,602,410</b>	<b>\$ 1,547,535</b>	<b>\$ 54,875</b>
Total Sal/FB	857,726	891,043	399,999	958,442	921,954	36,488
Total Other Exp.	719,404	663,101	247,471	643,968	625,581	18,387
<b>Grand Total</b>	<b>\$ 1,577,130</b>	<b>\$ 1,554,144</b>	<b>\$ 647,470</b>	<b>\$ 1,602,410</b>	<b>\$ 1,547,535</b>	<b>\$ 54,875</b>



2023 Department Detail Information

LIBRARY ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
County-Wide Library	641,956	636,017	702,915	581,758
Outreach Services	52,030	52,047	13,780	54,875
<b>Total Other Funding Sources</b>	<b>\$ 693,986</b>	<b>\$ 688,064</b>	<b>\$ 716,695</b>	<b>\$ 636,633</b>
Copy Revenue	1,704	2,080	891	2,080
Book Sales	3,521	-	549	-
Library Misc Revenue	10,620	10,000	5,786	10,000
Library Summer Program	1,508	750	48	-
Library Fines	20,008	22,000	11,388	20,000
Adjacent County Payment	15,486	15,485	19,971	13,609
Meeting Room Rental	2,330	1,750	931	1,750
Concessions	1,383	2,000	907	2,000
Interest Income	725	1,000	2,143	1,000
Insurance Recoveries	-	-	-	-
Donations	1,780	-	459	-
Transfer from Capital Proj Fund	-	-	37,500	-
<b>Total Revenue</b>	<b>\$ 59,065</b>	<b>\$ 55,065</b>	<b>\$ 80,573</b>	<b>\$ 50,439</b>
<b>Sub-Total: Other Sources, Revenue and Reserve</b>				<b>\$ 687,072</b>
<b>Total Revenue Needed</b>				<b>\$ 1,602,410</b>
<b>City Levy (Prior Year 2022 \$811,015)</b>				<b>\$ 915,338</b>

**214734.473860 COUNTY-WIDE LIBRARY Total: \$ 581,758**

Amount anticipated to be received from Washington County in 2023, based on circulation 2021 at reimbursement rate of 100%, is \$516,065 and resources of \$65,693

**1284734.473890 OUTREACH SERVICES Total: \$ 54,875**

It is funded by Washington County and the public library of Kewaskum \$485. The County pays 50% of personnel costs and 40% of actual operating expenses for Outreach \$55,890.

**214674.467110 COPY REVENUE Total: \$ 2,080**

Average of \$40.00 per week in revenue from the two photocopiers available to the public

**214674.467120 BOOK SALES Total: \$ -**

Sales of used and discarded books

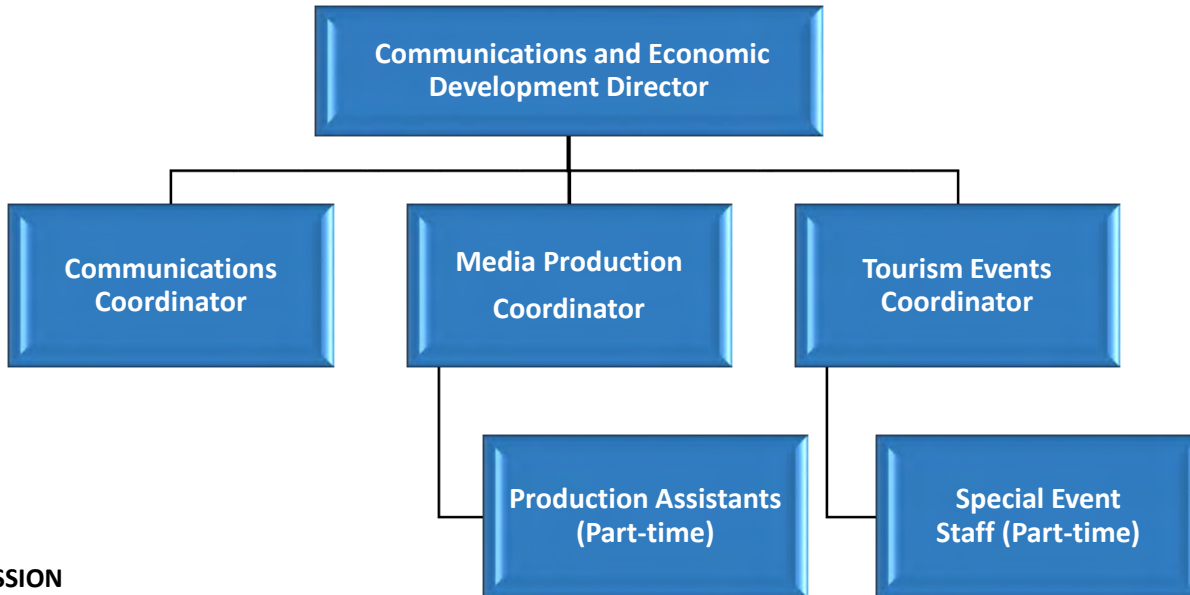


2023 Department Detail Information

**LIBRARY ~ Revenue**

<b>214674.467140</b>	<b>LIBRARY MISC. REVENUE</b>	<b>Total:</b>	<b>\$</b>	<b>10,000</b>
Revenue collected for lost books, library cards, discs				
<b>214674.467150</b>	<b>LIBRARY SUMMER PROGRAM</b>	<b>Total:</b>	<b>\$</b>	<b>-</b>
Revenue collected for t-shirts and totes				
<b>214674.467160</b>	<b>LIBRARY FINES</b>	<b>Total:</b>	<b>\$</b>	<b>20,000</b>
Revenue collected for overdue library materials				
<b>214674.467180</b>	<b>ADJACENT COUNTY PAYMENT</b>	<b>Total:</b>	<b>\$</b>	<b>13,609</b>
Revenue received for cross county borrowing				
<b>214824.482100</b>	<b>MEETING ROOM RENTAL</b>	<b>Total:</b>	<b>\$</b>	<b>1,750</b>
Meeting rooms are being charged for use. Rent of rooms is \$25 per hour.				
<b>214674.467141</b>	<b>CONCESSIONS</b>	<b>Total:</b>	<b>\$</b>	<b>2,000</b>
The library has a Keurig machine wherein patrons can purchase a pod for a cup of coffee on the second floor.				
<b>214814.481540</b>	<b>INTEREST INCOME</b>	<b>Total:</b>	<b>\$</b>	<b>1,000</b>
Interest projected on Fund 21 account to be received in 2022				

**COMMUNICATIONS**



**MISSION**

The City of West Bend Communications Department serves as a bridge between local government and the community. We work to inform, educate, and promote West Bend through diverse and ever-evolving media communication channels. We aspire to enhance and empower the community through communication.

The Communications Department performs the following functions for the City of West Bend:

- Economic Development
- Community Television (live broadcasts, recording, cable channels, feature videos)
- Marketing and Advertising
- Grant Writing
- Direct Communications (newsletters, email communications, direct mail, website content)
- Public Relations (press releases, media inquiries and interviews, story pitching)
- Social Media (organic and sponsored content, influencers)
- Emergency Communications (policy writing, internal/external communications, virtual platforms)
- Organizational Brand Management (overarching messaging, visual identity)
- Creative Services (graphic design, photography, video production)



**COMMUNICATIONS**

<b>POSITIONS (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Director	0.50	0.50	0.50
Media Production Coordinator	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00
Production Assistant 2-3 (part-time 10hrs/week)	0.75	0.75	0.75
Tourism Events Coordinator	-	1.00	1.00
Event Staff (part-time)	-	0.06	0.06
<b>TOTAL FULL TIME POSITIONS</b>	<b>3.25</b>	<b>4.31</b>	<b>4.31</b>

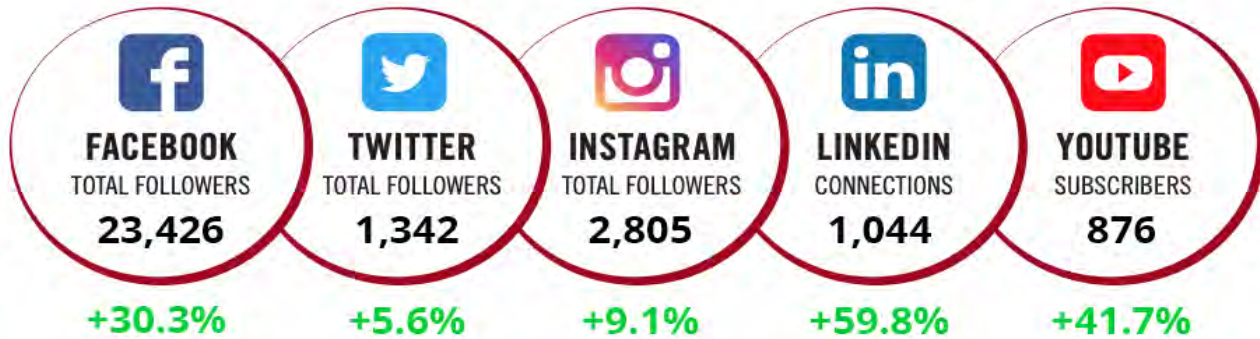
<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Facebook Followers	20,486	22,500	27,000
YouTube Followers	709	850	1,000
LinkedIn Followers	706	1,000	1,250
Instagram Followers	2,620	2,750	3,000

<b>ACHIEVEMENTS IN 2022</b>
Surpassed 23,000 followers on Facebook
Developed City of West Bend Style Guide
Reignited internship program and expanded production assistant team
Reported annual digital metrics (e.g., social media, website, video statistics)
Completed Historic District nomination research and submission for downtown West Bend
Expanded social media network followers: 23,000 Facebook, 2,800 Instagram, 1,044 LinkedIn
Launched multi-faceted Visit West Bend tourism marketing campaign using Destination Marketing Organization (DMO) grant funding. Promotional mix included television, billboard, digital, print, etc.

<b>GOALS FOR 2023</b>
Enhance and expand Visit West Bend campaign
Complete 4 episodes of The City, 12 Business of the Month Videos
Expand social media networks to more than 27,000 Facebook followers, 3,000 Instagram Followers
Promote downtown businesses during 2023 Main Street Reconstruction
Develop programming that highlights unique restaurants in West Bend
Transition traditional PDF forms to fillable, online forms that enhance end user/constituent experience
Produce department-specific public service announcements (PSAs) for various projects and initiatives

COMMUNICATIONS

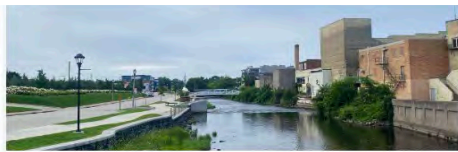
### City of West Bend Social Network Followers



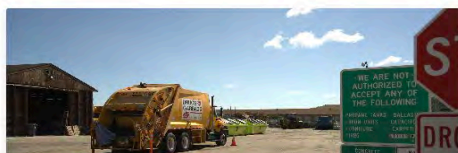
\*As of 9/25/2022, compared to 9/25/2021

Prepared 40+  
Press Releases

[www.ci.west-bend.wi.us/news](http://www.ci.west-bend.wi.us/news)



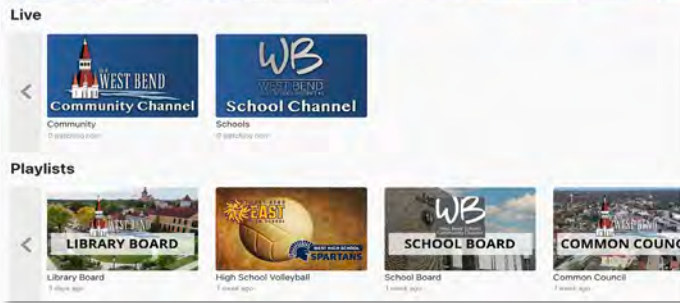
Phase III Downtown Riverwalk Construction Commences



Public Works Expands Hours for Drop-off Yard

Launched new cloud-based video on demand platform for Community Television

[www.ci.west-bend.wi.us/watch](http://www.ci.west-bend.wi.us/watch)





2023 Department Detail Information

COMMUNICATIONS ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Water	Sewer	Comm.
Salaries	181,171	298,817	125,914	345,012	-	-	345,012
Fringes	25,416	42,419	17,953	51,265	-	-	51,265
Administrative Exp	6,260	8,228	4,015	13,719	-	-	13,719
Telephone	2,616	2,205	976	2,205	-	-	2,205
Postage	72	160	-	160	-	-	160
Memberships	325	550	630	550	-	-	550
Seminars	1,169	1,750	2,027	2,295	-	-	2,295
Supplies	1,473	1,300	1,169	1,300	-	-	1,300
Gas and Oil	443	1,100	294	1,098	-	-	1,098
Equip Maint	23,805	12,507	8,785	12,130	-	-	12,130
Contractual	46,700	45,076	32,948	43,981	-	-	43,981
Leasing/Contractual	5,501	7,491	3,752	7,504	-	-	7,504
Risk Management	5,122	9,196	-	8,722	-	-	8,722
Health Insurance	30,353	55,958	951	55,958	-	-	55,958
Contingency	1,500	-	-	-	-	-	-
Outlay	20,593	25,360	9,321	44,999	-	-	44,999
Audit	1,327	927	879	1,451	-	-	1,451
Marketing	-	20,834	21,499	33,853	-	-	33,853
Salary Market Correction	-	15,963	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 353,846</b>	<b>\$ 549,841</b>	<b>\$ 231,113</b>	<b>\$ 626,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 626,202</b>
Total Sal/FB	206,587	341,236	143,867	396,277	-	-	396,277
Total Other Exp.	147,259	208,605	87,246	229,925	-	-	229,925
<b>Grand Total</b>	<b>\$ 353,846</b>	<b>\$ 549,841</b>	<b>\$ 231,113</b>	<b>\$ 626,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 626,202</b>

COMMUNICATIONS ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Interest Income	2,415	9,750	3,544	8,000
Cable TV Income	16,344	5,000	2,529	3,000
Franchise Fees	303,744	270,525	74,605	300,000
Video Provider Aid	79,566	79,566	-	79,566
Donations	183	-	-	-
Sale of City Property	4,937	-	-	-
WI Tourism Grant	5,000	-	-	-
Room Tax Funding	-	185,000	39,010	190,000
Tfr from Fund Balance	-	-	-	45,636
<b>TOTAL</b>	<b>\$ 412,189</b>	<b>\$ 549,841</b>	<b>\$ 119,688</b>	<b>\$ 626,202</b>



**ECONOMIC DEVELOPMENT**

**MISSION:**

The mission of the City of West Bend's Economic Development Fund is to provide a revolving loan pool program to City of West Bend companies that need additional funding support for real estate improvements. The potential loan pool applicants also promise new jobs being created in the City. The loans are managed by Economic Development Washington County.

<b>PERFORMANCE MEASUREMENTS/BENCHMARKS</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Revolving Loans	7	8	5

<b>ACHIEVEMENTS IN 2022</b>
Successfully marketed the availability of funds to the business community both locally and regionally

<b>GOALS FOR 2023</b>
Obtain one new additional loans for the revolving loan pool
Continue to attract business and industry to the City of West Bend
Successful close out of Urban Vantage loan in 2023



2023 Department Detail Information

ECONOMIC DEVELOPMENT ~ Expense

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Econ Dev Admin/Spec Purpose	3,570	4,000	715	1,900
Interest on LT Advance-Sewer	6,831	6,521	6,521	6,210
Interest on LT Advance-Communications	1,771	1,691	1,690	1,610
<b>TOTAL EXPENSES</b>	<b>\$ 12,172</b>	<b>\$ 12,212</b>	<b>\$ 8,926</b>	<b>\$ 9,720</b>

**20151912.59500 ECON DEV ADMIN/SPEC PURPOSE** **\$ 1,900**

Budget is based on calculation of monthly principal balance of various loans. A fee of of 1%/12 months is paid quarterly.

**20158182.55920 INTEREST ON LT ADVANCE-SEWER** **\$ 6,210**

Budget is based on amortization schedule of repayment of the advance to the Sewer Utility.

**20158192.55920 INTEREST ON LT ADVANCE-COMMUNICATIONS** **\$ 1,610**

Budget is based on the amortization schedule of repayment of the advance to Communications.



2023 Department Detail Information

ECONOMIC DEVELOPMENT ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Interest Income/RLF Econ Develop	455	500	1,472	4,000
Interest Income Museum of WI Art	4,416	4,090	2,086	3,755
Interest Income Delta Defense	2,956	2,344	1,250	1,718
Interest Income MD Design	139	-	-	-
Interest Income Federal Tool	309	-	-	-
Interest Income Affiliated Clinic	3,386	3,183	1,617	2,974
Interest Income Epic Creative	1,370	321	-	-
Interest Income Urban Vantage	2,987	2,587	1,344	771
<b>Total</b>	<b>\$ 16,018</b>	<b>\$ 13,025</b>	<b>\$ 7,769</b>	<b>\$ 13,218</b>

**2014814.481565 INTEREST INCOME/RLF ECON DEVELOP** \$ 4,000  
 Interest earned on the money market account

**2014814.481568 INTEREST INCOME MUSEUM OF WI ART** \$ 3,755  
 Budget is based on amortization schedule showing principal and interest payments.

**2014814.481574 INTEREST INCOME DELTA DEFENSE** \$ 1,718  
 Budget is based on amortization schedule showing principal and interest payments.  
 Delta Defense started a new loan in December 2015.

**2014814.481576 INTEREST INCOME MD DESIGN** \$ -  
 Budget is based on amortization schedule showing principal and interest payments. Paid in full in 2021.

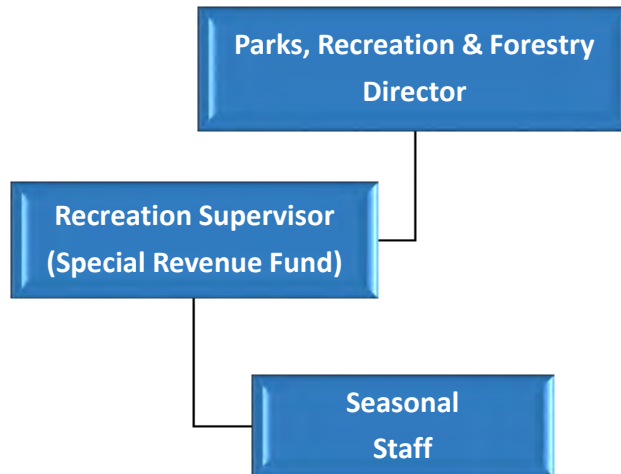
**2014814.481577 INTEREST INCOME FEDERAL TOOL** \$ -  
 Budget is based on amortization schedule showing principal and interest payments. Paid in full in 2021.

**2014814.481578 INTEREST INCOME AFFILIATED CLINIC** \$ 2,974  
 Budget is based on amortization schedule showing principal and interest payments.

**2014814.481579 INTEREST INCOME EPIC CREATIVE** \$ -  
 Budget is based on amortization schedule showing principal and interest payments. Paid in full in 2021.

**2014814.481580 INTEREST INCOME URBAN VANTAGE** \$ 771  
 Budget is based on amortization schedule showing principal and interest payments.

**RECREATION**



**MISSION**

It is the mission of the West Bend Recreation Division to create recreational opportunities for growth and enhancement by developing diverse services and programs that endorse citizen involvement and a strong sense of community.

**RECREATION**

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
Recreation Supervisor (1)	1.00	1.00	1.00
Seasonal Staff (6.5)	6.50	6.50	6.50
<b>TOTAL FULL-TIME POSITIONS</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Actual	2023 Budget
Participants in the Dirty Ninja Mud Run for Kids™	2,307	2,387	2,500

ACHIEVEMENTS IN 2022
Hired a new Recreation Supervisor to manage the recreation programs and Enterprise Account.
Dirty Ninja Mud Run for Kids welcomed highest number of participants to date.
Improved programing and use of facilities in Library Recreation Center in lower level of West Bend Community Memorial Library.
Renovation of Regner Park Beach House completed with many rentals already booked.
Worked with local businesses and individuals to offer contracted programs for youth and adults.

GOALS FOR 2023
Increase program registration numbers to increase Recreation Special Revenue Fund revenue.
Reach the goal of having 2,500 kids registered for the Dirty Ninja Mud Run for Kids™ event and increase financial sponsorship revenue.
Through a strong marketing campaign, attract and recruit 20+ new lifeguards to work at Regner Park Beach Swim Pond, and explore additional fund raising ideas to support operations
Assist department and city staff in the facilitation and usage of the newly renovated Regner Park Beach House.
Explore developing new programs to expand on current offerings.



The 2022 Dirty Ninja Mud Run for Kids set a new record for participants - 2,386! Click on the video our the link below to watch this year's video which drew kids and families from West Bend and many surrounding communities for this great event!

[Watch the event video here](#)





2023 Department Detail Information

RECREATION ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Recreation
Salaries	151,495	191,143	30,635	257,310	257,310
Fringes	15,162	18,210	4,145	24,869	24,869
Membership	125	125	125	125	125
Seminars	-	500	300	500	500
Supplies	48,273	47,575	18,765	47,725	47,725
Materials & Equip	-	700	-	700	700
Contractual	11,832	9,500	2,376	9,500	9,500
Liability Insurance	2,180	2,221	-	2,394	2,394
Health	7,858	7,710	-	7,858	7,858
Audit	612	628	595	756	756
Credit Card	454	495	206	495	495
Salary Market Correction	-	7,692	-	-	-
Tfr to Cap. Proj.	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 237,991</b>	<b>\$ 286,499</b>	<b>\$ 57,147</b>	<b>\$ 352,232</b>	<b>\$ 352,232</b>
<b>Total Sal/FB</b>	<b>166,657</b>	<b>209,353</b>	<b>34,780</b>	<b>282,179</b>	<b>282,179</b>
<b>Total Other Exp.</b>	<b>71,334</b>	<b>77,146</b>	<b>22,367</b>	<b>70,053</b>	<b>70,053</b>
<b>Grand Total</b>	<b>\$ 237,991</b>	<b>\$ 286,499</b>	<b>\$ 57,147</b>	<b>\$ 352,232</b>	<b>\$ 352,232</b>



2023 Department Detail Information

RECREATION ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
<b>404674.467400 PROGRAMS</b>	259,582	286,499	138,863	352,232
<b>Total</b>	<b>\$ 259,582</b>	<b>\$ 286,499</b>	<b>\$ 138,863</b>	<b>\$ 352,232</b>
700 ARCHERY	2,881	3,250	2,312	3,250
702 ARTS & CRAFTS	-	900	-	900
706 BALLET, TAP & JAZZ	15,053	20,000	4,551	20,000
708 BASEBALL/T-BALL Instruction	3,932	4,400	3,370	4,400
710 BASKETBALL Instruction	2,334	3,200	2,776	3,200
715 CONTRACTED PROGRAMS	19,392	14,000	4,759	14,000
722 FOOTBALL Instruction	2,864	4,320	-	4,320
731 ADULT FITNESS	2,893	2,000	1,947	2,000
735 TRACK & FIELD	-	-	-	1,200
748 SOCCER	5,079	5,670	3,761	5,670
750 SPORTIES FOR SHORTIES	2,892	2,900	2,030	2,900
754 TENNIS	9,808	9,180	8,676	9,180
756 PICKLEBALL	-	100	-	100
760 VOLLEYBALL Instruction	1,856	1,500	1,559	1,500
766 YOUTH THEATER	3,051	3,300	3,906	3,300
782 SWIM Instruction	16,274	16,900	8,469	16,900
791 SOFTBALL Youth League	9,012	9,700	8,220	9,700
800 FIELD TRIPS	-	-	-	-
802 VIRTUAL PROGRAMMING	-	-	-	-
805 DIRTY NINJA MUD RUN	98,140	75,831	76,788	76,000
810 BASKETBALL HS League	-	1,000	-	1,000
828 GYMNASTICS	3,268	5,000	1,998	5,000
846 VOLLEYBALL Adult League	2,199	8,000	-	8,000
850 BALLROOM DANCE	-	-	-	-
860 DANCE COSTUMES FEE	8,928	7,000	2,312	7,000
865 BABYSITTING Instruction	-	-	-	-
880 JUDO Adult & Youth	2,163	1,000	1,215	1,000
881 MOVIE NIGHT	3,275	2,000	-	2,000
890 BEACH (including \$71,628 donations)	37,483	67,848	65	132,212
895 CONCESSIONS	6,756	16,000	-	16,000
900 SUMMER ADVENTURE CLUB	-	-	-	-
MISC Other	-	-	-	-
INTEREST	49	1,500	149	1,500

**ROOM TAX**



**MISSION:**

The mission of the City of West Bend's Room Tax Fund is to support tourism promotion and tourism development in the City. The fund was created in 2017 with room tax proceeds and donations. Room tax funds account for tourism promotion and tourism development of the City's July 4th fireworks, Dirty Ninja Mud Run for Kids, and various other events, marketing campaigns, and tourism activities. The Tourism Commission also provides financial support to local tourism entities through event promotion grants and annual funding for tourism promotion and tourism development.

**ROOM TAX**

POSITIONS (FTE)	2021 Actual	2022 Actual	2023 Budget
Tourism/Event Coordinator	1.00	0.00	0.00
Special Event Staff	0.06	0.00	0.00
<b>TOTAL FULL-TIME POSITIONS</b>	<b>1.06</b>	<b>0.00</b>	<b>0.00</b>

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
Number of hotels and bed & breakfast locations	7	7	7
Number of special events	52	52	53

ACHIEVEMENTS IN 2022
Contracted with Communications to expand Visit West Bend destination marketing campaign, consisting of print, digital, television, billboard, and other sponsored placements throughout Wisconsin and the Midwest.
Utilized Destination Marketing Organization (DMO) grant funds to kick-start tourism post-pandemic.
Supported local tourism entities with annual funding totaling \$180,000
Awarded \$40,000 in Special Event Promotion Grants
Promoted West Bend as a "Trail City" through Visit West Bend campaign, highlighting outdoor recreation
Achieved record-breaking participation in the 2022 Dirty Ninja Mud Run for Kids with a total of 2,386 participants, and 71% travel from outside of West Bend. In addition, the City of West Bend was awarded a year-two Joint Effort Marketing (JEM) Grant worth \$5,000 from the Department of Tourism.

GOALS FOR 2023
Review and reallocate annual Room Tax funding to qualifying tourism activities and organizations.
Continue to expand tourism promotion and special event promotion grant opportunities.
Develop special event to optimize Downtown Riverwalk location.
Expand special event promotion grant program.





2023 Department Detail Information

ROOM TAX ~ Summary

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023	Room Tax
Salaries	117,182	10,582	4,210	11,501	11,501
Fringes	17,733	1,541	712	1,781	1,781
Marketing	6,350	-	-	-	-
Contractual	71	185,000	39,010	190,000	190,000
Risk Management	2,933	191	-	236	236
Health Insurance	15,567	3,887	-	3,229	3,229
Special Purpose	152,018	240,000	85,613	245,000	245,000
Salary Market Correction	-	1,502	-	-	-
Audit	970	807	765	1,170	1,170
<b>Grand Total</b>	<b>\$ 312,824</b>	<b>\$ 443,510</b>	<b>\$ 130,310</b>	<b>\$ 452,917</b>	<b>\$ 452,917</b>
Total Sal/FB	134,915	12,123	4,922	13,282	13,282
Total Other Exp	177,909	431,387	125,388	439,635	439,635
<b>Grand Total</b>	<b>\$ 312,824</b>	<b>\$ 443,510</b>	<b>\$ 130,310</b>	<b>\$ 452,917</b>	<b>\$ 452,917</b>

ROOM TAX ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
Room Tax	449,912	436,010	91,373	445,417
Fireworks Donation	7,500	7,500	-	7,500
Interest Income	7	-	272	-
Tfr from Fund Balance	-	-	-	-
Destination Grant	95,775	-	-	-
<b>Total</b>	<b>\$ 553,194</b>	<b>\$ 443,510</b>	<b>\$ 91,645</b>	<b>\$ 452,917</b>

**304124.412200 Room Tax**

This includes proceeds from 8% room tax assessed by local hotels and paid to the City. **\$ 445,417**

**304854.485330 ~ DONATION**

Donation received from Horicon Bank **\$ 7,500**

**304814.481900 ~ INTEREST INCOME**

Interest earned on the money market account **\$ -**

**AMERICAN RESCUE PLAN**

**MISSION:**

The mission of the City of West Bend's American Rescue Plan Fund is to account for the revenues and expenditures of the American Rescue Plan Act (ARPA) grant funds. The ARPA funding was part of the government's response due to the public health emergency of COVID-19. The City of West Bend was awarded with a total of \$3,303,653.60. The grant funds can be used to fund government services, which includes infrastructure, road building and maintenance, environmental remediation, general government administration, etc. The ARPA funds need to be obligated by December 31, 2024 and paid out by December 31, 2026.

PERFORMANCE MEASUREMENTS/BENCHMARKS	2021 Actual	2022 Budget	2023 Budget
Projects funded by the grant funds	-	-	2

ACHIEVEMENTS IN 2022
Received second installment of the ARPA funds and filed first report

GOALS FOR 2023
Complete the City Hall employee/citizen parking lot and the Laurel Lane reconstruction projects
Finalize projects to complete with remaining grant funds

**LIST OF FUTURE PROJECTS BEING FUNDED BY ARPA GRANT FUNDS:**

	2024	2025	2026
Kilbourn Avenue (Main to Eastern) - Design (3,150 ft)	20,300	-	-
Kilbourn Avenue (Eastern to River) - Design (2,700 ft)	17,400	-	-
Summit Drive (Oak to Chestnut) - Construction	650,000	-	-
Summit Drive (Oak to Chestnut) - Contract Admin	65,000	-	-
Paradise Drive (Main to Eisenbahn) - Construction	226,047	-	-
Paradise Drive (Main to Eisenbahn) - Contract Admin	33,815	-	-
Locust Street (3rd to Terminus) - Design	23,500	-	-
Martin Court (8th to Terminus) - Design	11,500	-	-
10th Avenue (Summer to Linden) - Design	11,500	-	-
Babalee Lane (Skyline to Terminus) - Design	21,241	-	-
Babalee Lane (Skyline to Terminus) - Construction	-	212,410	-
Babalee Lane (Skyline to Terminus) - Contract Admin	-	21,241	-
Kilbourn Avenue (Main to Eastern) - Land Acquisition	-	30,000	-
Kilbourn Avenue (Eastern to River) - Land Acquisition	-	30,000	-
Locust Street (3rd to Terminus) - Construction	-	235,000	-
Locust Street (3rd to Terminus) - Contract Admin	-	23,500	-
Martin Court (8th to Terminus) - Construction	-	115,000	-
Martin Court (8th to Terminus) - Contract Admin	-	11,500	-
10th Avenue (Summer to Linden) - Construction	-	115,000	-
10th Avenue (Summer to Linden) - Contract Admin	-	11,500	-
Kilbourn Avenue (Main to Eastern) - Construction	-	-	203,000
Kilbourn Avenue (Main to Eastern) - Contract Admin	-	-	20,300
Kilbourn Avenue (Eastern to River) - Construction	-	-	174,000
Kilbourn Avenue (Eastern to River) - Contract Admin	-	-	17,400
<b>Totals:</b>	<b>1,080,303</b>	<b>805,151</b>	<b>414,700</b>



2023 Department Detail Information

AMERICAN RESCUE PLAN ~ Expense

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023
Laurel Drive Reconstruction	-	-	-	678,500
City Hall Parking Lot Improvemnets	-	-	-	325,000
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,003,500</b>

**45700322.57700 LAUREL DRIVE CONSTRUCTION** **\$ 678,500**

Budget is based on estimated costs from Engineering for the reconstruction of Laurel Lane.

**45780002.57700 CITY HALL PARKING LOT IMPROVEMENTS** **\$ 325,000**

Budget is based on estimated costs from Engineering for the reconstruction of the City Hall employee parking lot.



2023 Department Detail Information

AMERICAN RESCUE PLAN ~ Revenue

	2021 Actual	2022 Budget	2022 Actual as of 6/30	2023 Estimate
American Rescue Plan Act (ARPA) Revenue	-	-	-	1,003,500
Interest Income	468	-	3,430	-
<b>Total</b>	<b>\$ 468</b>	<b>\$ -</b>	<b>\$ 3,430</b>	<b>\$ 1,003,500</b>

**454324.432000 AMERICAN RESCUE PLAN - FED GRANT** **\$ 1,003,500**

Funds received from ARPA recognized based on the amount of projects being funded in the current year

**454814.481900 INTEREST INCOME** **\$ -**

Interest earned on the money market account

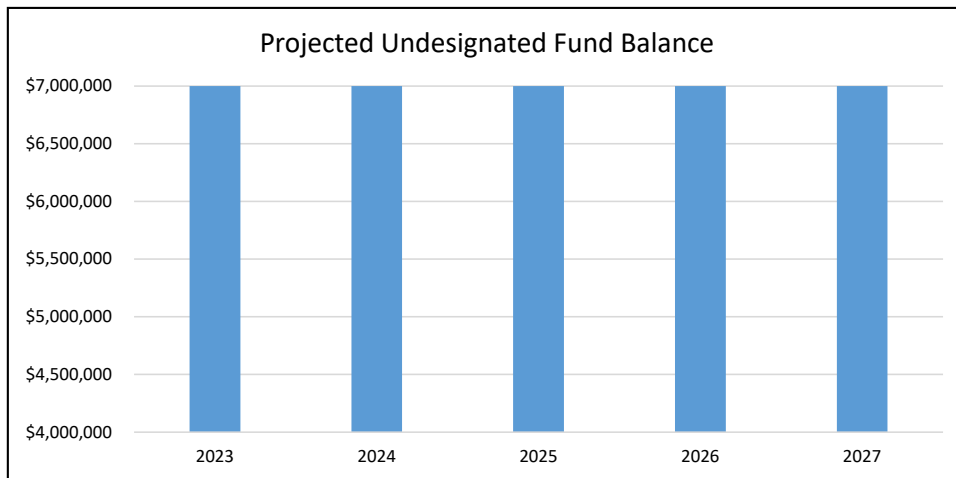
# **LONG-RANGE FINANCIAL PLAN**



The City of West Bend updated their format for the Long-Term Financial Plan starting with the 2021 Operating Budget due to GFOA's new recommended guidance and on prior year budget reviewer comments. The new Long-Term Financial Plan focuses on the General Fund projected revenues and expenses for the next four years, based on the current year's budget adopted by the Common Council. The City will update these forecasted amounts annually during the budget process. The following projection factors were used in compiling the Long-Term Financial Plan:

- \* Increase of 2% for General Property Taxes - this is comparable to the allowable Municipal Levy Limit increase
- \* Increase of 1% for Ambulance Revenues based on anticipated rate increase
- \* Increase of 1% for Interest Revenue due to rates increasing
- \* Increase of 1% for the Commercial Card Rebate program
- \* Projected Debt Service Levy shortfall reimbursement from Tax Incremental Financing Districts 5, 7, 9 and 13; estimates are calculated with collaboration from our financial advisor, Ehlers
- \* The City of West Bend is projected to cease qualifying for the Expenditure Restraint funding starting in 2025; The Debt Service Levy shortfall reimbursements from the various Tax Incremental Financing Districts will make-up for this lost revenue source
- \* All other revenues remain constant
- \* Increase of 2% in Police and Fire Department expenditures
- \* Increase of 2% in all other department expenditures, except for Common Council, Mayor, Attorney, A/R Collection Agency, and Other Finance
- \* Increase of \$25,000 every other year for costs associated with major Elections (2024 and 2026)
- \* Transfer to Taxi Fund resuming in 2023 due to the projected exhaustion of the CARES Act and American Rescue Plan funding that was awarded in 2020 and 2021 for the Taxi program; an increase of 2% in the taxi transfer is being projected
- \* A 2% increase in the 2027 Total Budgeted/Projected Expenses is used for the Projected 2028 Total Expenses for the Fund Balance as a Percentage of Next Year's Budget calculation under the Projected 2027 column shown below

The City of West Bend's current Fund Balance Policy states that a minimum of 17% of the subsequent year's budgeted General Fund expenditures, with a targeted maximum of 10% above the median calculation completed during the annual audit, is required in the Undesignated Fund Balance. A 2/3 majority vote of the entire Common Council is required to declare a fiscal emergency and to authorize the fund balance percentage to fall below the 17% minimum percentage. Using the projections listed above, the City of West Bend will remain within the limits of the Fund Balance Policy.



	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Beginning Undesignated Fund Balance	\$ 8,105,022	\$ 8,105,022	\$ 8,300,601	\$ 8,140,098	\$ 8,562,580
Budgeted/Projected Revenues	27,923,767	28,696,617	28,854,849	30,036,934	30,774,087
Budgeted/Projected Expenses	27,923,767	28,501,038	29,015,352	29,614,452	30,175,537
Estimated Surplus (Deficit)	-	195,579	(160,503)	422,482	598,550
<b>Ending Undesignated Fund Balance</b>	<b>\$ 8,105,022</b>	<b>\$ 8,300,601</b>	<b>\$ 8,140,098</b>	<b>\$ 8,562,580</b>	<b>\$ 9,161,130</b>
<b>Fund Balance as a Percentage of Next Year's Budget</b>	<b>28.44%</b>	<b>28.61%</b>	<b>27.49%</b>	<b>28.38%</b>	<b>29.76%</b>



2023-2027 GENERAL FUND REVENUE BUDGET

	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
<b>TAXES</b>					
014114.411100 General Property Tax	17,941,438	18,300,267	18,666,272	19,039,597	19,420,389
014114.411400 Mobile Home Tax	50	50	50	50	50
014114.411410 Delinquent PP Chargeback	275	275	275	275	275
014134.413200 Housing Authority	35,000	35,000	35,000	35,000	35,000
014134.413400 Pyt in Lieu Tax Cell Towers	7,441	7,441	7,441	7,441	7,441
014184.418200 Interest on Delinquent PP Tax	2,000	2,000	2,000	2,000	2,000
014184.418300 Interest on Del Special Assess	6,000	6,000	6,000	6,000	6,000
<b>TOTAL TAXES</b>	<b>17,992,204</b>	<b>18,351,033</b>	<b>18,717,038</b>	<b>19,090,363</b>	<b>19,471,155</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
014324.432110 Public Safety Bulletproof Vest	1,600	1,600	1,600	1,600	1,600
014344.434100 Shared Taxes From State	1,140,069	1,140,069	1,140,069	1,140,069	1,140,069
014344.434110 Expenditure Restraint Program	400,900	400,900	-	-	-
014344.434200 Fire Insurance Tax	160,000	160,000	160,000	160,000	160,000
014344.434300 Exempt Computer Aid	112,095	112,095	112,095	112,095	112,095
014344.434400 Personal Property Aid	68,294	68,294	68,294	68,294	68,294
014354.435220 Law Enforcement Trng Rmbrmnt	8,000	8,000	8,000	8,000	8,000
014354.435310 Road Allotment	1,187,090	1,187,090	1,187,090	1,187,090	1,187,090
014354.435320 Connecting Streets	130,400	130,400	130,400	130,400	130,400
014354.435400 Recycling Assistance	108,857	108,857	108,857	108,857	108,857
014364.436100 Service to State Facilities	120,380	120,380	120,380	120,380	120,380
014734.473210 Fire Dept Public Education	4,000	4,000	4,000	4,000	4,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,441,685</b>	<b>3,441,685</b>	<b>3,040,785</b>	<b>3,040,785</b>	<b>3,040,785</b>
<b>LICENSES AND PERMITS</b>					
014414.441100 Liquor and Malt Beverage	64,210	64,210	64,210	64,210	64,210
014414.441200 Operator License	25,855	25,855	25,855	25,855	25,855
014414.441210 Weights & Measures License	16,165	16,165	16,165	16,165	16,165
014414.441220 Cigarette Licenses	3,300	3,300	3,300	3,300	3,300
014414.441230 Amusement Device License	8,160	8,160	8,160	8,160	8,160
014414.441250 Misc License	10,035	10,035	10,035	10,035	10,035
014424.442100 Bicycle License	1,400	1,400	1,400	1,400	1,400
014424.442200 Dog License	19,915	19,915	19,915	19,915	19,915
014424.442300 Cat Licenses	3,815	3,815	3,815	3,815	3,815
014424.442500 Chicken Licenses	450	450	450	450	450
014434.443100 Building Permits	180,000	180,000	180,000	180,000	180,000
014434.443150 Erosion Control Permit(DCD)	8,000	8,000	8,000	8,000	8,000
014434.443200 Electrical Permit	50,000	50,000	50,000	50,000	50,000
014434.443300 Plumbing Permit	68,000	68,000	68,000	68,000	68,000
014434.443400 State Building Permit Fee	1,500	1,500	1,500	1,500	1,500
014434.443500 Erosion Control Permit	6,250	6,250	6,250	6,250	6,250
014434.443600 Occupancy Permit	19,600	19,600	19,600	19,600	19,600
014434.443700 Heating Permits	40,000	40,000	40,000	40,000	40,000
014434.443900 Inspect Plan Examination Fees	30,000	30,000	30,000	30,000	30,000
014434.443910 Street Opening Permits	22,000	22,000	22,000	22,000	22,000
014434.443950 Inspection Service to Others	-	-	-	-	-
014444.444100 Inspection- Zone Permits & Fee	10,000	10,000	10,000	10,000	10,000
014444.444150 Econ/ComDvl Zoning Permits	5,075	5,075	5,075	5,075	5,075
014444.444200 Sign Permits	10,000	10,000	10,000	10,000	10,000
014494.449100 Sidewalk Permits	8,000	8,000	8,000	8,000	8,000
014494.449200 Stormwater Management Permits	5,000	5,000	5,000	5,000	5,000
014494.449400 Other Regulatory Permits/Fees	483	483	483	483	483
014494.449800 Permit-DPW Garage Yard Drop	76,000	76,000	76,000	76,000	76,000
014494.449900 Engineering Grant of Privilege	500	500	500	500	500
014684.468230 Engineering Plan Review Fees	3,000	3,000	3,000	3,000	3,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>696,713</b>	<b>696,713</b>	<b>696,713</b>	<b>696,713</b>	<b>696,713</b>



2023-2027 GENERAL FUND REVENUE BUDGET

	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
<b>FINES, FORFEITURES, AND PENALTIES</b>					
014494.449450 PrkPermits/Prkg Authority	19,000	19,000	19,000	19,000	19,000
014514.451100 Court Penalty Costs - Police	250	250	250	250	250
014514.451150 Jail Commitment Fee	250	250	250	250	250
014514.451200 Court Costs -Subpoena Fee/Atty	500	500	500	500	500
014514.451300 Parking Violations	68,000	68,000	68,000	68,000	68,000
014514.451304 Parking Violations-Prkplots	100	100	100	100	100
014514.451900 Muni court Fines/Penalties	310,000	310,000	310,000	310,000	310,000
014524.452200 PD/Damages/Restitutions	5,000	5,000	5,000	5,000	5,000
014524.452300 Damages - Park Rec & Forestry	2,000	2,000	2,000	2,000	2,000
014624.462130 Police Dpt Warrant Fees	2,500	2,500	2,500	2,500	2,500
<b>TOTAL FINES, FORFEITURES, AND PENALTIES</b>	<b>407,600</b>	<b>407,600</b>	<b>407,600</b>	<b>407,600</b>	<b>407,600</b>
<b>PUBLIC CHARGES FOR SERVICES</b>					
014614.461100 Clerk Fees	2,623	2,623	2,623	2,623	2,623
014614.461110 License Publication Fees	1,214	1,214	1,214	1,214	1,214
014614.461200 Treasurer Fees	16,050	16,050	16,050	16,050	16,050
014614.461210 NSF Fees	1,600	1,600	1,600	1,600	1,600
014614.461300 Assessor Fees	50	50	50	50	50
014614.461400 Payroll fees	260	260	260	260	260
014614.461500 Inspec Copy/House No. Rev	360	360	360	360	360
014614.461550 Economic Dv Copy Chrgs	20	20	20	20	20
014614.461600 Engineering Copy Revenue	5	5	5	5	5
014614.461900 Miscellaneous Dept Revenues	3,000	3,000	3,000	3,000	3,000
014614.461950 School Dist Reimbursement(PD)	180,000	180,000	180,000	180,000	180,000
014614.461960 Interdept Service Revenue	2,000	2,000	2,000	2,000	2,000
014624.462100 Police Department Fees	15,000	15,000	15,000	15,000	15,000
014624.462110 Registration Suspension Fees	3,500	3,500	3,500	3,500	3,500
014624.462140 PD - False Alarm Assessments	5,900	5,900	5,900	5,900	5,900
014624.462200 Fire Department Fees	10,000	10,000	10,000	10,000	10,000
014624.462240 FD-False Alarm Assessments	4,250	4,250	4,250	4,250	4,250
014624.462300 Ambulance Revenue	1,700,000	1,717,000	1,734,170	1,751,512	1,769,027
014634.463110 Snow and Ice Control	1,000	1,000	1,000	1,000	1,000
014634.463120 PW Sale of Materials and Serv	12,000	12,000	12,000	12,000	12,000
014634.463200 Veh Mnt Outside Services	40,000	40,000	40,000	40,000	40,000
014634.463400 Airport Revenue	84,899	84,899	84,899	84,899	84,899
014644.464200 Garbage and Refuse Collection	250	250	250	250	250
014644.464300 San Sale of Materials and Serv	2,100	2,100	2,100	2,100	2,100
014644.464400 Weed Cutting	2,500	2,500	2,500	2,500	2,500
014644.464500 Grinders Revenue	100	100	100	100	100
014674.467440 Leisure-Building Rental	64,150	64,150	64,150	64,150	64,150
014684.468210 Lac Lawrann Conservancy Rev	23,525	23,525	23,525	23,525	23,525
014684.468410 Subdivision Fees	5,900	5,900	5,900	5,900	5,900
014684.468420 Comm Dev Site Plan Review Fees	11,000	11,000	11,000	11,000	11,000
014694.469200 Uncollectible A/R Collected	60,000	60,000	60,000	60,000	60,000
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>2,253,256</b>	<b>2,270,256</b>	<b>2,287,426</b>	<b>2,304,768</b>	<b>2,322,283</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
014734.473220 Local Fire Protection	479,943	479,943	479,943	479,943	479,943
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>479,943</b>	<b>479,943</b>	<b>479,943</b>	<b>479,943</b>	<b>479,943</b>
<b>SPECIAL ASSESSMENTS</b>					
014204.422100 Sanitary Sewers	-	-	-	-	-
014204.423100 Street Construction	-	-	-	-	-
014204.423200 Curb & Gutter	-	-	-	-	-
014204.423300 Sidewalk	-	-	-	-	-



**2023-2027 GENERAL FUND REVENUE BUDGET**

	<b>2023 Budget</b>	<b>2024 Projection</b>	<b>2025 Projection</b>	<b>2026 Projection</b>	<b>2027 Projection</b>
014204.423400 Street Light Assessments	-	-	-	-	-
014204.423410 Traffic Signal Installation	-	-	-	-	-
014204.423500 Storm Sewer	-	-	-	-	-
014204.425101 Administrative Fees	-	-	-	-	-
014204.425102 Administration Fees-Weed Cuts	2,000	2,000	2,000	2,000	2,000
014204.425200 Vehicle Maint Recovery-S/A	-	-	-	-	-
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>INVESTMENT INCOME</b>					
014204.425103 Interest / Special Assessments	1,600	1,600	1,600	1,600	1,600
014814.481100 Interest- General Fund Invest	200,000	202,000	204,020	206,060	208,121
<b>TOTAL INVESTMENT INCOME</b>	<b>201,600</b>	<b>203,600</b>	<b>205,620</b>	<b>207,660</b>	<b>209,721</b>
<b>MISCELLANEOUS REVENUES</b>					
014614.461250 Commercial Card Rebate	50,000	50,500	51,005	51,515	52,030
014824.482100 Rent of City Property	28,127	28,127	28,127	28,127	28,127
014824.482104 Rent of City Property-Prk Lots	2,970	2,970	2,970	2,970	2,970
014824.482140 Rent of Airport Property	67,031	67,031	67,031	67,031	67,031
014834.483200 Sale of Materials/Scrap PW	3,000	3,000	3,000	3,000	3,000
014834.483210 Sale of Material & Scrap VM	200	200	200	200	200
014844.484100 Insurance Recoveries/Damages	30,000	30,000	30,000	30,000	30,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>181,328</b>	<b>181,828</b>	<b>182,333</b>	<b>182,843</b>	<b>183,358</b>
<b>OTHER FINANCING SOURCES</b>					
014134.413100 Tax From Municipal Utility	665,077	665,077	665,077	665,077	665,077
014834.483100 Sale of City Property	40,000	40,000	40,000	40,000	40,000
014924.492054 Transfer from TIF 4	98,470	-	-	-	-
014924.492055 Transfer from TIF 5	710,379	839,185	925,901	1,320,335	2,208,525
014924.492057 Transfer from TIF 7	251,655	251,655	251,655	251,655	251,655
014924.492059 Transfer from TIF 9	475,000	839,185	925,901	1,320,335	768,415
014924.492063 Transfer from TIF 13	26,857	26,857	26,857	26,857	26,857
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,267,438</b>	<b>2,661,959</b>	<b>2,835,391</b>	<b>3,624,259</b>	<b>3,960,529</b>
<b>TOTAL REVENUES</b>	<b>\$ 27,923,767</b>	<b>\$ 28,696,617</b>	<b>\$ 28,854,849</b>	<b>\$ 30,036,934</b>	<b>\$ 30,774,087</b>



**2023-2027 GENERAL FUND EXPENSE BUDGET**

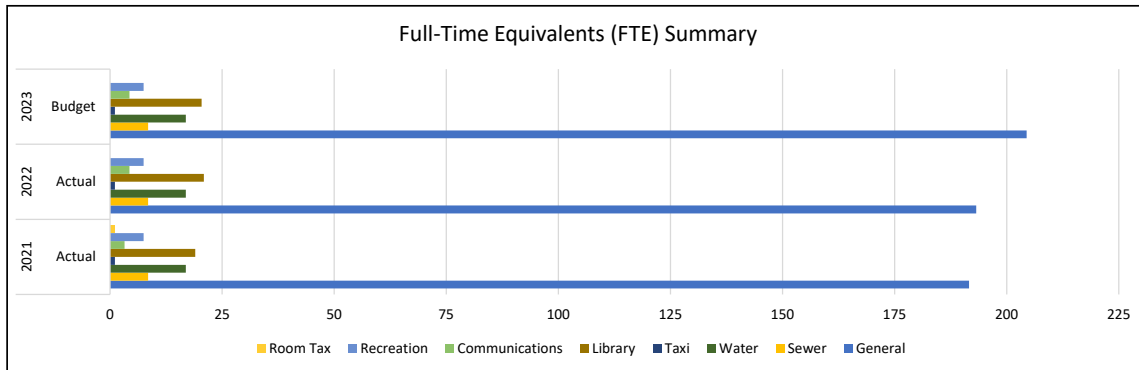
EXPENSES	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Council	42,058	42,058	42,058	42,058	42,058
Mayor	7,835	7,835	7,835	7,835	7,835
Attorney	95,298	95,298	95,298	95,298	95,298
Administration	100,130	102,133	104,176	106,260	108,385
City Clerk	200,414	204,422	208,510	212,680	216,934
Human Resources	2,935,957	2,994,676	3,054,570	3,115,661	3,177,974
Elections	45,530	71,441	47,870	73,827	50,304
Finance	398,259	406,224	414,348	422,635	431,088
Independent Audit	56,361	57,488	34,138	34,821	35,517
A/R Collection Agency	160,000	160,000	160,000	160,000	160,000
Other Finance	5,050	5,050	5,050	5,050	5,050
Assessor	319,769	326,164	332,687	339,341	346,128
Municipal Building Maintenance	548,175	559,139	570,322	581,728	593,363
Information Systems	447,012	455,952	465,071	474,372	483,859
GIS	28,189	28,753	29,328	29,915	30,513
Parking Authority	12,500	12,750	13,005	13,265	13,530
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,402,537</b>	<b>5,529,383</b>	<b>5,584,266</b>	<b>5,714,746</b>	<b>5,797,836</b>
Police	8,651,381	8,824,409	9,000,897	9,180,915	9,364,533
Fire	6,039,801	6,160,597	6,283,809	6,409,485	6,537,675
Emergency Communications - 911	48,300	49,266	50,251	51,256	52,281
Building Inspection	239,821	244,617	249,509	254,499	259,589
<b>TOTAL PUBLIC SAFETY</b>	<b>14,979,303</b>	<b>15,278,889</b>	<b>15,584,466</b>	<b>15,896,155</b>	<b>16,214,078</b>
Public Works Administration	176,604	180,136	183,739	187,414	191,162
Streets and Related Facilities	916,809	935,145	953,848	972,925	992,384
Snow and Ice Control	475,895	485,413	495,121	505,023	515,123
Street Maintenance	336,720	343,454	350,323	357,329	364,476
Traffic Control	52,816	53,872	54,949	56,048	57,169
Street Lighting	784,500	800,190	816,194	832,518	849,168
Storm Sewers	50,263	51,268	52,293	53,339	54,406
Sanitation	134,237	136,922	139,660	142,453	145,302
Sanitary Landfill	654,400	667,488	680,838	694,455	708,344
Recycling	713,927	728,206	742,770	757,625	772,778
Engineering	415,846	424,163	432,646	441,299	450,125
Vehicle Maintenance	418,964	427,343	435,890	444,608	453,500
Airport	151,930	154,969	158,068	161,229	164,454
<b>TOTAL PUBLIC WORKS</b>	<b>5,282,911</b>	<b>5,388,569</b>	<b>5,496,339</b>	<b>5,606,265</b>	<b>5,718,391</b>
Park and Rec - Public Areas	1,296,479	1,322,409	1,348,857	1,375,834	1,403,351
Park & Rec - Administration	363,917	371,195	378,619	386,191	393,915
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,660,396</b>	<b>1,693,604</b>	<b>1,727,476</b>	<b>1,762,025</b>	<b>1,797,266</b>
Forestry	50,028	51,029	52,050	53,091	54,153
Lac Lawrann Conservancy	80,702	82,316	83,962	85,641	87,354
Economic Development	85,247	86,952	88,691	90,465	92,274
Department of Development	269,518	274,908	280,406	286,014	291,734
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>485,495</b>	<b>495,205</b>	<b>505,109</b>	<b>515,211</b>	<b>525,515</b>
Contingency	99,200	101,184	103,208	105,272	107,377
<b>TOTAL OTHER</b>	<b>99,200</b>	<b>101,184</b>	<b>103,208</b>	<b>105,272</b>	<b>107,377</b>
Transfer to Taxi Fund	13,925	14,204	14,488	14,778	15,074
<b>TOTAL TRANSFERS OUT</b>	<b>13,925</b>	<b>14,204</b>	<b>14,488</b>	<b>14,778</b>	<b>15,074</b>
<b>TOTAL EXPENSES</b>	<b>\$ 27,923,767</b>	<b>\$ 28,501,038</b>	<b>\$ 29,015,352</b>	<b>\$ 29,614,452</b>	<b>\$ 30,175,537</b>

# **SUPPLEMENTAL INFORMATION**



TABLE OF FULL-TIME EQUIVALENTS (FTE) - AUTHORIZED POSITIONS

<b>GENERAL FUND:</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>Comments</b>
Council (8 Council Members)	-	-	-	No change in staffing
Mayor	1.00	1.00	1.00	No change in staffing
Attorney	-	-	-	No change in staffing
Administration	1.00	1.00	1.50	Change in allocation for Executive Assistant
Clerk	3.00	3.00	3.00	No change in staffing
Human Resources	2.00	2.00	2.00	No change in staffing
Elections	0.52	0.92	1.20	Increased Election Workers for elections
Finance	7.30	7.30	7.30	No change in staffing
Assessor	3.25	3.25	3.20	Decreased hours for Part-Time Assessor
Municipal Building Maintenance	4.75	4.75	4.75	No change in staffing
Information Technology	2.00	2.00	4.00	Moved 2 positions from Police Department to IT
GIS	1.00	1.00	1.00	No change in staffing
Parking Authority	-	-	-	No change in staffing
Police	77.00	77.00	76.00	Moved 2 positions to IT and added 1 Records Clerk
Fire	40.70	40.70	49.70	Added 9 new firefighter positions
Emergency Communications - 911	-	-	-	Included with Police Department
Building Inspection	2.25	2.25	2.25	No change in staffing
Public Works	14.95	14.95	14.95	No change in staffing
Engineering	3.00	4.00	4.00	No change in staffing
Vehicle Maintenance	4.95	4.95	4.95	No change in staffing
Airport	0.49	0.68	0.68	No change in staffing
Park and Recreation	17.95	17.95	17.95	No change in staffing
Economic Development	1.00	1.00	1.00	No change in staffing
Department of Development	3.50	3.50	4.00	Change in allocation for Executive Assistant and added 1 new Planning Technician position
<b>ENTERPRISE FUNDS:</b>				
Sewer Utility	8.50	8.50	8.50	No change in staffing
Water Utility	16.90	16.90	16.90	No change in staffing
<b>NON-MAJOR SPECIAL REVENUE FUNDS:</b>				
Taxi	1.10	1.10	1.10	No change in staffing
Library	18.99	20.91	20.43	Reorganization of the Library; Added more part-time hours for Pages position and combined the Outreach Librarian and Adult Services Manager position
Communications	3.25	4.31	4.31	No change in staffing
Recreation	7.50	7.50	7.50	No change in staffing
Room Tax	1.06	-	-	Shifted Tourism Events Coordinator and Event Staff from the Room Tax Budget to the Communications Budget in 2022
<b>Totals</b>	<b>248.91</b>	<b>252.42</b>	<b>263.17</b>	



## GLOSSARY

**Achievements** - Goals and Objectives that are completed by a Department/Division within a particular budget year.

**Accrual Basis of Accounting** - Method of accounting recognizing the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Adopted Budget** - Refers to the budget amounts as originally approved by the Common Council at the beginning of the year along with any amendments that have been approved by the Council throughout the year.

**Appraised Value** - To make an estimate of value for the purpose of taxation.

**Appropriation** – An authorization made by the Common Council which permits officials to incur obligations and to expend government resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period in operating funds.

**Assessed Valuation** - A valuation established for real estate and certain personal property as a basis for levying property taxes.

**Assets** - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**Audit** - Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

**Balanced Budget** - The City of West Bend acknowledges three scenarios when considering a balanced budget: Total Expenditures are equal to Total Revenues; expenditures that equal to revenues is the most common method used by the City of West Bend when balancing a budget, Total Revenues are Greater than Total Expenditures; this is applicable to our special revenue funds that have a surplus of revenues compared to expenditures, Revenues plus Undesignated Fund Balance is Equal to Total Expenditures; this method is an option to utilize when the undesignated fund balance is at the 30% targeted maximum or with Common Council approval with two-thirds majority vote when the undesignated fund balance is between 17%-30% .

**Bonds** - A form of borrowing (debt financing) which reflects a written promise from the City to repay a specified sum of money at a specified future due date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over ten years) and requires greater legal formality.

**Budget** - A financial plan for a specified period of time that matches projected revenues and planned expenditures to municipal services, goals, and objectives.

**Budget Calendar** - A schedule of essential dates that drive the compilation and preparation of the budget process and final document.

**Budget Message** - The opening section of the budget document which provides the Common Council and the public with a general summary of the principal aspects of the budget against the background of financial experience in recent years, notes significant changes from the current and previous fiscal years and the views and recommendations of the City Administrator.

**GLOSSARY (Continued)**

**Capital** - Expenditures made to acquire, reconstruct, or construct major fixed capital assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset usually exceeds \$1,000 in cost and has an expected useful life expectancy of at least three years.

**Capital Improvement Program (CIP)** - A capital investment strategy focusing on the current budget year and the five years thereafter. The CIP depicts a comprehensive picture of the City's capital needs and aids in budget planning identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures. Capital projects often extend beyond the fiscal year in which they are approved. The City either appropriates the entire project cost in the initial fiscal year or identifies annual phases which may be approved in future years should funding be available.

**Capital Project** - The largely one-time cost for construction, improvement, replacement, or renovation of land, structures, and equipment.

**Coefficient of Dispersion** - As applied to an assessment-to-sale ratio distribution, a measure of dispersion in a given distribution equal to the average deviation of the ratios from the mean or median ratio divided by the mean or median ratio. It is a measurement of the quality of the assessment versus the sales; the lower the number, the higher the overall quality of the assessments as a whole as they relate to the market sales. 0-9% is Excellent, 10-14% is Good, 15-20% is Fair, Above 20% is Poor, and Beyond 35% is Unacceptable.

**Contingency Account** - A portion of the General Fund set aside for emergencies or unforeseen expenditures not budgeted for.

**Debt Service** - The payment of interest and principal on borrowed funds such as bonds.

**Deficit** - An excess of expenditures over income in a given period.

**Department** - An organizational unit of the City that manages an operation of related operations within a functional area.

**Encumbrance** - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - This is a proprietary fund type that is utilized for reporting activities in which fees are associated with the good or service provided.

**Equalized Value** - The estimate of the State of Wisconsin Department of Revenue of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

**Estimated Revenue** - The amount of projected revenues to be collected during the fiscal year.

**Expenditures** - The cost of goods received or services rendered whether payment for such goods and services has been made or not.

**Fees, Licenses, and Permits** - Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits, and other miscellaneous permits.

**GLOSSARY (Continued)**

**Full-Time Equivalent Position (FTE)** - A unit for measuring staffing levels equal to one position working 40 hours per week for an entire year.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residual or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** - The cumulative excess of revenues over expenditures in a fund at the end of a fiscal year.

**Fund Equity** - The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as Fund Balance.

**General Fund** - The primary operating fund used to account for revenues and expenditures for regular day-to-day operations of the City.

**Goal** - A statement of broad directions, purpose, or intent.

**Governmental Accounting Standards Board (GASB)** – Board which establishes and improves standards for the state and local governmental accounting and finances reporting resulting in useful information for users of financial reports to guide and educate the public, including issuers, auditors, and users of those financial reports.

**Governmental Fund** - These funds are primarily used to account for tax supported activities and intergovernmental revenues.

**Grant** - A contribution by a government or other organization to support a particular function.

**Infrastructure Assets** - Physical assets including roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems installed for a common good.

**Intergovernmental Revenues** - Revenues from another government (State, Federal, and Local) which can be in the form of grants or shared revenues.

**Internal Service Funds** - Funds established to account for the financing of goods or services provided by one department or other departments within the City. Goods and services are furnished and billed at cost plus a fixed factor which is designed to cover all expenses of the funds.

**Levy** - To impose taxes, special assessments, or service charges for the support of City activities.

**Major Fund** - A Governmental or enterprise fund that is reported separately within the basic fund financial statements.

**Mission Statement** - A broad statement which states the activities that improve the quality of life of City of West Bend residents.

**Modified Accrual Basis of Accounting** - Basis of accounting to which (1) revenues are recognized in the accounting period in which they become available and measurable; and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

### GLOSSARY (Continued)

**Non-Major Funds** - Special revenue and capital project funds with the exception of any major capital improvements, as they are utilized to account for revenue sources that are legally restricted for expenditures with a designated purpose.

**Objectives** - Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

**Operating Budget** - A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

**Operating Expenditures** - The expenditures which provide a financial plan for the operation of government and the provision of services for the year.

**Pavement Surface Evaluation and Rating (PASER)** - A state approved standard for rating streets.

**Payment in Lieu of Taxes (PILOT)** - Charges to an Enterprise Fund which the City would receive in property taxes if the Enterprise were a private sector operation. These groups are assessed a payment in lieu of property tax based on the value of the real property assets of the fund.

**Performance Budget** - A budget where expenditures are based primarily upon a measurable performance of activities and work programs rather than its line item budget entries.

**Property Taxes** - Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds** - An internal service or enterprise fund that is used with the objective to ascertain the operating income, changes in the net position, financial well being, and the cash flows.

**Public Service Commission of Wisconsin (PSC)** - A state utility regulating body, through which rate increases for the Water Utility are approved.

**Revenue Bonds** - Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest.

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economic method.

**Shared Revenue** - Revenue that is levied by one governmental unit but shared usually on a predetermined basis with another unit of government or class of governments.

**Special Assessment** - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

**Special Revenue Funds** - This fund is used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**Tax Incremental District (TID)** - A district created by local governments under State of Wisconsin Statutes whereby public improvement expenditures within the district are financed by the tax levy on the incremental increase in property values.

**Tax Levy** - The total dollar amount of taxes, special assessments, or service charges imposed by a governmental unit.



**GLOSSARY (Continued)**

**Tax Rate** – The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the City. Due to changes in the total assessed valuation of the City from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

**ACRONYMS**

<b>ADA</b>	<b>Americans with Disabilities Act</b>
<b>BAN</b>	<b>Bond Anticipation Notes</b>
<b>BOA</b>	<b>Bureau of Aeronautics</b>
<b>CDBG</b>	<b>Community Development Block Grant</b>
<b>CIP</b>	<b>Capital Improvement Program</b>
<b>CSM</b>	<b>Certified Survey Map</b>
<b>DPW</b>	<b>Department of Public Works</b>
<b>EMS</b>	<b>Emergency Medical Services</b>
<b>FTE</b>	<b>Full-Time Equivalent Position</b>
<b>GASB</b>	<b>Governmental Accounting Standards Board</b>
<b>GFOA</b>	<b>Government Finance Officers Association</b>
<b>GIS</b>	<b>Geographical Information System</b>
<b>G.O.</b>	<b>General Obligation</b>
<b>ICMA</b>	<b>International City/County Management Association</b>
<b>LRIP</b>	<b>Local Road Improvement Program</b>
<b>MABAS</b>	<b>Mutual Aid Box Alarm System</b>
<b>MUTCD</b>	<b>Manual on Uniform Traffic Control Devices</b>
<b>NIMS</b>	<b>National Incident Management System</b>
<b>OPEB</b>	<b>Other Post Employment Benefits</b>
<b>PASER</b>	<b>Pavement Surface Evaluation and Rating</b>
<b>PILOT</b>	<b>Payment In Lieu Of Taxes</b>
<b>PSC</b>	<b>Public Service Commission</b>
<b>RDA</b>	<b>Redevelopment Authority</b>
<b>RFP</b>	<b>Request For Proposal</b>
<b>SCADA</b>	<b>System Control and Data Acquisition</b>
<b>SRT</b>	<b>Special Response Team</b>
<b>SVRS</b>	<b>State Voter Registration Software</b>
<b>TID</b>	<b>Tax Incremental District</b>
<b>TIF</b>	<b>Tax Incremental Financing District</b>
<b>TRIP</b>	<b>Tax Refund Interception Program</b>
<b>WDNR</b>	<b>Wisconsin Department of Natural Resources</b>
<b>WDOT</b>	<b>Wisconsin Department of Transportation</b>
<b>WMCA</b>	<b>Wisconsin Municipal Clerks Association</b>