2025
OPERATING BUDGET
CITY OF WEST BEND, WISCONSIN

1115 S. MAIN STREET, WEST BEND, WI, 53095
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November 11, 2024

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, 2025 and ending December 31, 2025. As reported, this budget has a total levy of $26,462,527, which is broken down into the various sections listed below:

CITY OF WEST BEND 2025 LEVY

General Fund Levy	$19,054,363
Debt Service Levy	3,683,531
Library Levy	1,074,741
Total City Tax Levy (without TID)	**$23,812,635**
TID Apportionment	2,649,892
Total Levy	**$26,462,527**

The annual budget is a complex project that requires the time and effort of many individuals. The budget process begins in July with an informational email to aid department heads in preparation for the work ahead. Budget goals for 2025 were discussed with Common Council, and Ehlers, our financial advisor, held a TIF/Debt financial presentation on August 5. Preliminary General Fund budget meetings with individual department heads were completed on September 26. These meetings serve as an opportunity for discussion regarding department goals and fiscal responsibility. Budget discussions/updates were held at Common Council meetings on October 7 and 21. The 2025 Capital Budget was discussed and approved by the Common Council on October 21. This budget recognizes the importance of maintaining high quality services while balancing our reliance on borrowing and debt.

Below is a chart summarizing the 2025 Operating Budget and the percent of change compared to 2024. Additionally included are budget highlights, challenges, and goals that have impacted the City. Budget specifics, historical information, and further details can be found in the budget summary section starting on page 44 of this document.

	2024 Budget	2025 Budget	% Change
Total City Budget	$48,226,553	$50,120,086	3.93%
General Fund (Operating) Budget	$29,811,099	$32,520,681	9.09%
Total Levy	$25,719,633	$26,462,527	2.89%
City Tax Rate (Assessed)	$5.91	$6.10	3.21%

Operating Budget Key Points:

Budget adjustments net a decrease of $155,197 to the 2025 budget from original department requests. While the contingency balance is set at $150,496 due to the levy limit restraints, it is important to report that no fund balance was necessary to be applied to the General Fund 2025 Operating Budget.

Some budget line items adjusted in 2025 include:

- Decrease of $176,353 in the Human Resource's budget due to health insurance savings
- Decrease of $14,845 in the Assessor's budget due to changes in hours for an employee, increase/decrease of various costs, and decrease of $5,000 for assessment assistance
- Decrease of $7,000 in the GIS budget for removing support block and system evaluation
- Decrease of $25,153 in the Fire Department's budget for reduction of Fire Inspector hours and reduction of office personnel salary and fringes
- Increase of $8,226 in the Public Work's budget for refuse truck replacement program
- Decrease of $80,000 in the Community Development budget for removal of zoning code updates
- Increase of $150,496 in the Contingency account
- Decrease of $6,220 in the Transfer to Taxi Fund due to a change in the estimated increase of the Taxi contract for 2025

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 City Assessor's department completed a revaluation during 2023. The average increase in assessed values was 50%. The City's tax rate decreased significantly for 2023 to $5.91/$1,000 of assessed value due to the increase in assessed values. The December 2024 tax bills that fund the 2025 budget are based on the assessed values as of January 1, 2024. The owner of a home with an average assessed value for tax purposes of $300,041**,** for example, will have an increase in the City portion of the tax bill of approximately $57.

The net new construction rate of 1.24% decreased in 2023 due to a decrease in development in the City. The City is limited for the amount of the levy increase according to the Municipal Levy Limit Worksheet.

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. The City of West Bend has received supplemental state aid of approximately $6.9 million since 2012. The City's 2025 aid payment will be $366,140. The City remains eligible for this funding through budget year 2025. This will be the final budget year that the City qualifies for the expenditure restraint payment.

Equalized Values:

The City of West Bend's economy rebounded to experience steady growth. The Wisconsin Department of Revenue 2024 Statement of Changes in Equalized Values report shows a 5% increase in total taxable property. The TID Equalized Values inside the City increased significantly in value for 2024. TID 4 decreased 6% in equalized value at the lowest amount and TID 16 increased 215% in equalized value at the highest amount. The 2025 General Fund personal property aid amount remained the same at $68,294, and the total TID personal property aid remained constant at $126,767. Personal Property is considered exempt under the 2023 Wisconsin Act 12 starting with the January 1, 2024, assessment. The Personal Property amounts are $0 in value for 2024. The State introduced a new personal property aid WI Act 12 payment starting with the 2025 budget year. The General Fund aid amount is $212,025 and the total TID personal property aid amount is $259,222

Economic Development:

CHARTER SENIOR LIVING OF WEST BEND

Construction is well underway for Charter Senior Living of West Bend—a 115-unit independent living, assisted living, and memory care facility located on Sand Drive and adjacent to the Eisenbahn State Trail.

EISENBAHN VILLAGE

West Bend Senior Partners is constructing a state-of-the-art senior living community, Eisenbahn Village, featuring 54 ranch-style condominiums for purchase adjacent to Charter Senior Living.

THE DISTRICT

177 market-rate apartments are now available at The District. Residents enjoy views of the Milwaukee River, direct access to Riverwalk and historic downtown, and 1840's new taproom.

THE EMREE

F Street Development is constructing 105 garden-style apartments. The Emree will offer a clubhouse, outdoor pool, and walkable access to the Eisenbahn State Trail, Riverwalk and historic downtown. Learn more.

KETTLE MORAINE METAL PRODUCTS

Kettle Moraine Metal Products, LLC broke ground on a 40,000-SF manufacturing facility at the West Bend Manufacturing Center (TID 14). Learn more about the project.

STATE BANK OF NEWBURG

Construction of State Bank of Newburg is quickly progressing. The two-story, 9,400-SF building is located on N. Main Street and will offer a drive-thru lane.

MPTC ADVANCED MANUFACTURING LAB
Moraine Park Technical College broke ground on its 40,000-SF Advanced Manufacturing Lab addition to support manufacturing, welding, metal fabrication and robotics programs and job training.

WELCOME NEW BUSINESSES
Momentum continued with the opening of new businesses, including Bright Side Pediatric Dentistry, 1840 Brewing Company, Modern Ledger, Hair of the Dog, Mac 15 Sports Memorabilia and Apparel, Stadler Sacks, No Way Cafe, The Groomed Goddess, Pampered Pup, Forte Bank, Papa Johns, Ulta Beauty, Taco John's, Shiny Ink Lounge, and many more. Congratulations and welcome!

BUSINESS OF THE MONTH
Every month, the City of West Bend honors and highlights a business making an impact on the community. Watch the feature videos.

View the full 2024 Economic Development Update.

Significant Budget Impacts:

The 2025 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** – Three new Dispatchers and four new Police Officer positions were added, which includes a K-9 officer, to the Police Department budget in 2025. Nine new firefighter positions were added to the Fire Department Budget and are fully funded with the SAFER Grant for the next three years. The Library added two part-time Library Associates for 2025.

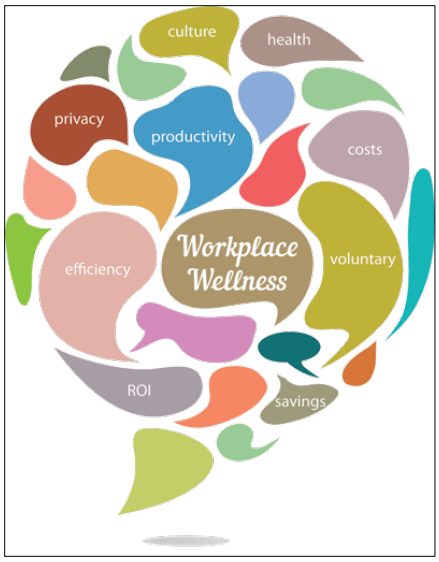
- **Compensation** – The City of West Bend implemented the compensation plan study in early 2022 for all non-represented employees. The 2025 Operating Budget reflects a larger increase in salaries to bring employees up to and closer to the market rate based on their years of service. The City of West 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. All contracts expired at the end of 2024. The Police Supervisor's Association and Fire contracts were successfully renegotiated and will expire at the end of 2027 and 2028. The Dispatchers/Clerical contract was successfully negotiated for 2025.

- **Health Care** - The 2025 budget reflects a proposed $135,771 decrease in the General Fund portion. The City anticipates a savings in health care claims costs in 2025 due to replacing two health insurance plans with a $0 deductible, copay-only plan. On average, the new plan will save employees 56% on annual out-of-pocket costs and all employees will see a monthly premium decrease. The City of West Bend will continue offering the Family Savings Plan and 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, contracted with Froedtert, is exclusively for City of West Bend and Washington County employees, retirees, and their eligible family members.

  In addition to the new health care plan, the City of West Bend will offer a new benefit at no cost to employees called Income Continuation Insurance (ICI). This new long-term disability benefit covers up to 75% of an employee's income after 30 days of disability.

  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 provides resources and events to spread good health to employees. 2024 wellness events include:

  - Corporate Challenge (volleyball, bags, bowling, dartball, and a 5K walk)
  - Healthy salads for staff lunch
  - On-site blood pressure screenings
  - Mini golf events



- Wellness and benefits fair
- Hiking at various parks around the City
- Healthy challenges, which included a step and plank challenge
- Wellness news and reminders

- **Salt Usage Decrease** – 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 2025 budget reflects a reduced tonnage of salt and sand usage.

- **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 6.95%, Police reflects an increase to 15.07%, and Fire includes a decrease to 19.07%.

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 2024:

- Road improvements: Hawthorne Drive reconstruction; Butternut Street reconstruction; Sand Drive reconstruction; Summit Drive reconstruction; Maplewynde Road reconstruction
- New mower for the Airport
- Roof repair at Police Department
- Fire Station 3 roof repair
- Annual sidewalk program
- Traffic Signal upgrades
- New wildland Firefighting gear
- Downpayment for a new Fire Engine
- Library blinds and clock tower repairs
- Villa Park playground replacement

- Technology assets for Police
- Next generation dispatch/ESINet implementation
- Annual street tree planting and street tree replacement
- Security cameras at various parks
- Replacement of a patrol truck and street sweeper for Public Works

The 2025 Budget - The Capital Budget for 2025 includes a borrowing of $4,000,000 for CIP Projects (additional $1 million for road improvements); using the final amount of American Rescue Plan Act (ARPA) grant funds of $378,280 for the Kilbourn Avenue reconstruction project; an additional borrowing of $220,000 for the TIF 16 Indiana Avenue reconstruction project; using funds on hand of $121,780 from 2024 PMP unspent funds; transfer of $192,700 from the Economic Development Fund; and using $248,602 of ARPA interest income earned. The following are the projects planned for completion:

- Traffic Signal upgrades
- Pavement Maintenance Program Projects (Using prior year's unspent funds on hand and 2025 borrowing)
- Indiana Avenue reconstruction (TIF 16 additional borrowing)
- Annual Sidewalk Program
- Kilbourn Avenue, Edgewood Lane and 3rd Avenue reconstruction (ARPA funds and borrowing)
- Airport broom replacement
- Fire plow truck replacement
- Library security modifications, blinds, and slate removal at entrance
- Parks workshop roof repair
- Street tree planting
- Replacement mower for the Parks Department
- Various trucks for the Parks Department
- Security cameras at several parks locations, Regner Park and other municipal buildings
- New playground equipment at Wingate Park
- Camp Lodge interior – final phase
- Two handicap parking stalls at the Labyrinth Garden
- Canine Program for the Police Department
- DAAT Room training mats
- Various trucks for Public Works

Five Year Plan - As debt amounts level and economic development impacts continue to look promising, the City has committed 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 traffic signal upgrades, 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.

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, 2024. 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 2025 Operating Budget document to the Government Finance Officers Association for review and to determine eligibility for the GFOA Distinguished Budget Presentation Award. The 2025 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; Assistant City Administrator, Jess Wildes; Finance Director, Carrie Winklbauer; Assistant Finance Director, Colin Shortts; and Account Technician II, Lisa Rosbeck. 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 play with 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 the Finance Department staff that have worked hard to present this balanced 2025 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

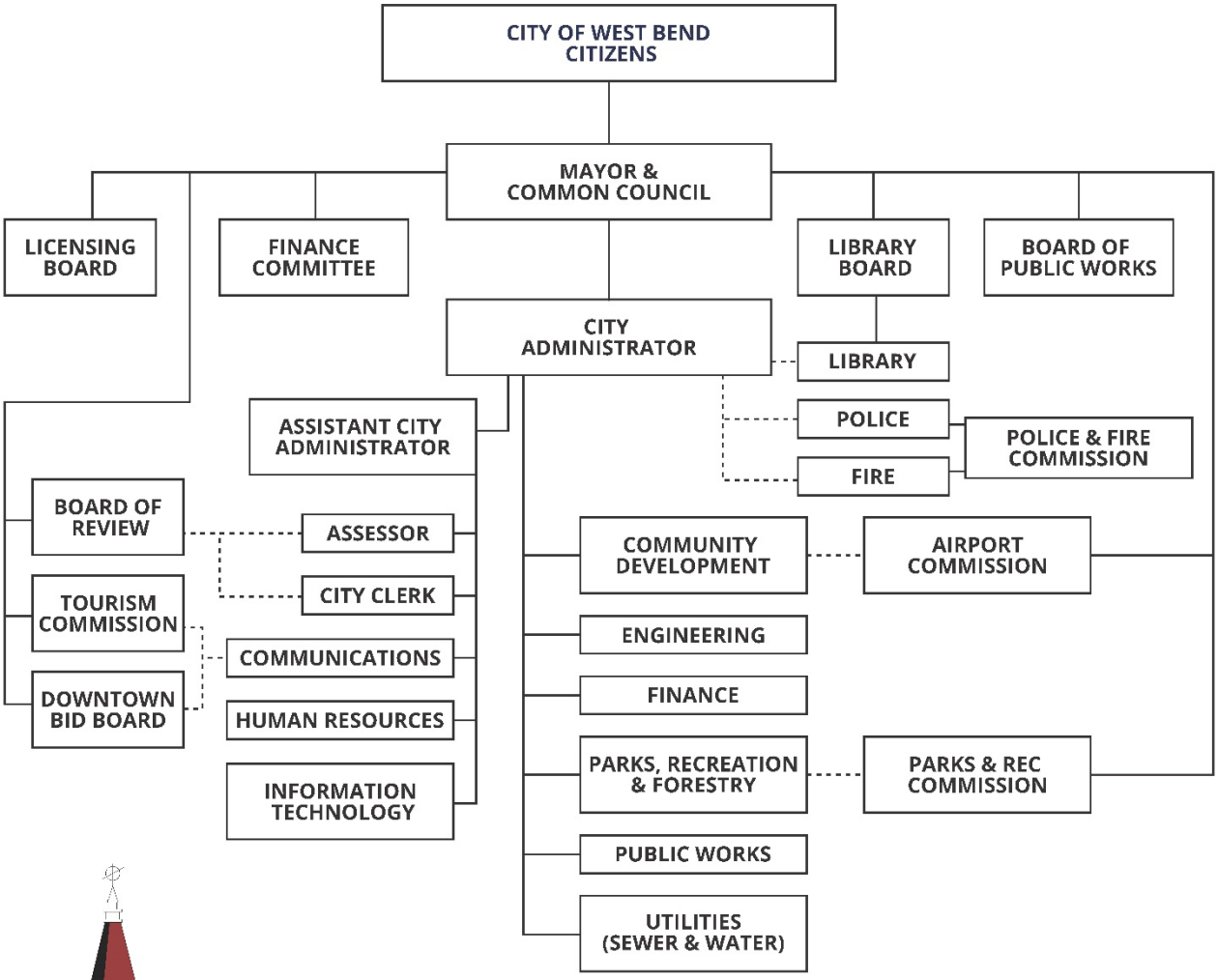
January 01, 2024

Christopher P. Morrill

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, 2024. 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.

ORGANIZATIONAL CHART



DIRECTORY OF OFFICIALS

MAYOR

Joel Ongert

COMMON COUNCIL

John Butschlick - District 1

Mark Allen - District 2

Brett Bergquist - District 3

Matt Sternig - District 4

Mary Beth Seiser - District 5

John Spartz - District 6

Bill Schmidt - District 7

Aaron Zingsheim - District 8

DEPARTMENT HEADS

Jay Shambeau
City Administrator

Carissa Barnes
Communications Director

Tim Dehring
Police Chief

Jilline Dobratz
City Clerk

John Fellows
Community Development Director

Michelle Hoey
Human Resources Director

Mike Jentsch
Parks, Recreation and Forestry Director

Kurt Lulich
IT Director

Max Marechal
City Engineer

Ruth Mueller
Utilities Director

Doug Neumann
Public Works Director

Les Norin
Fire Chief

Steve Thiry
Library Director

Jess Wildes
Assistant City Administrator

Carrie Winklbauer
Finance Director

Jeff Yoder
City Assessor

ISSUING ANNUAL BUDGET

Carrie Winklbauer, CPA, *Finance Director*
Jay Shambeau, *City Administrator*
Jess Wildes, *Assistant City Administrator*
Colin Shortts, CPA, *Assistant Finance Director*
Lisa Rosbeck, *Account Technician II*

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 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

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 to 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 15th, 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 20th and had a 100% response rate. The survey to officials and citizens closed on August 21st 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 2nd and 15th 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:

Priority Order	Funding Order
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 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

Implementation

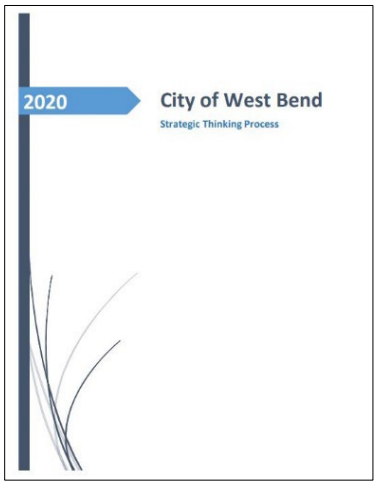
When projects and proposals come before the West Bend Common Council, they should be reviewed based on the following questions:

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



WEST BEND
AT A GLANCE

PARKS & TRAILS
West Bend offers over 1,200 acres of award-winning parks, trails, and a four-mile riverwalk.

SHOPPING & DINING
Boutique shops and restaurants located in historic downtown offer unique products and experiences.

POPULATION[1]
32,255

INCORPORATED
1885

HOUSEHOLDS[2]
14,052

MEDIAN AGE[2]
40.5

MEDIAN HOUSEHOLD INCOME[3]
$66,980

AVERAGE ASSESSED HOME VALUE *(not including condos)*[3]
$300,041

EQUALIZED VALUE[1]
$4,626,487,300

DISTANCE TO MILWAUKEE
30 MINUTE DRIVE

[1]Data from State of Wisconsin

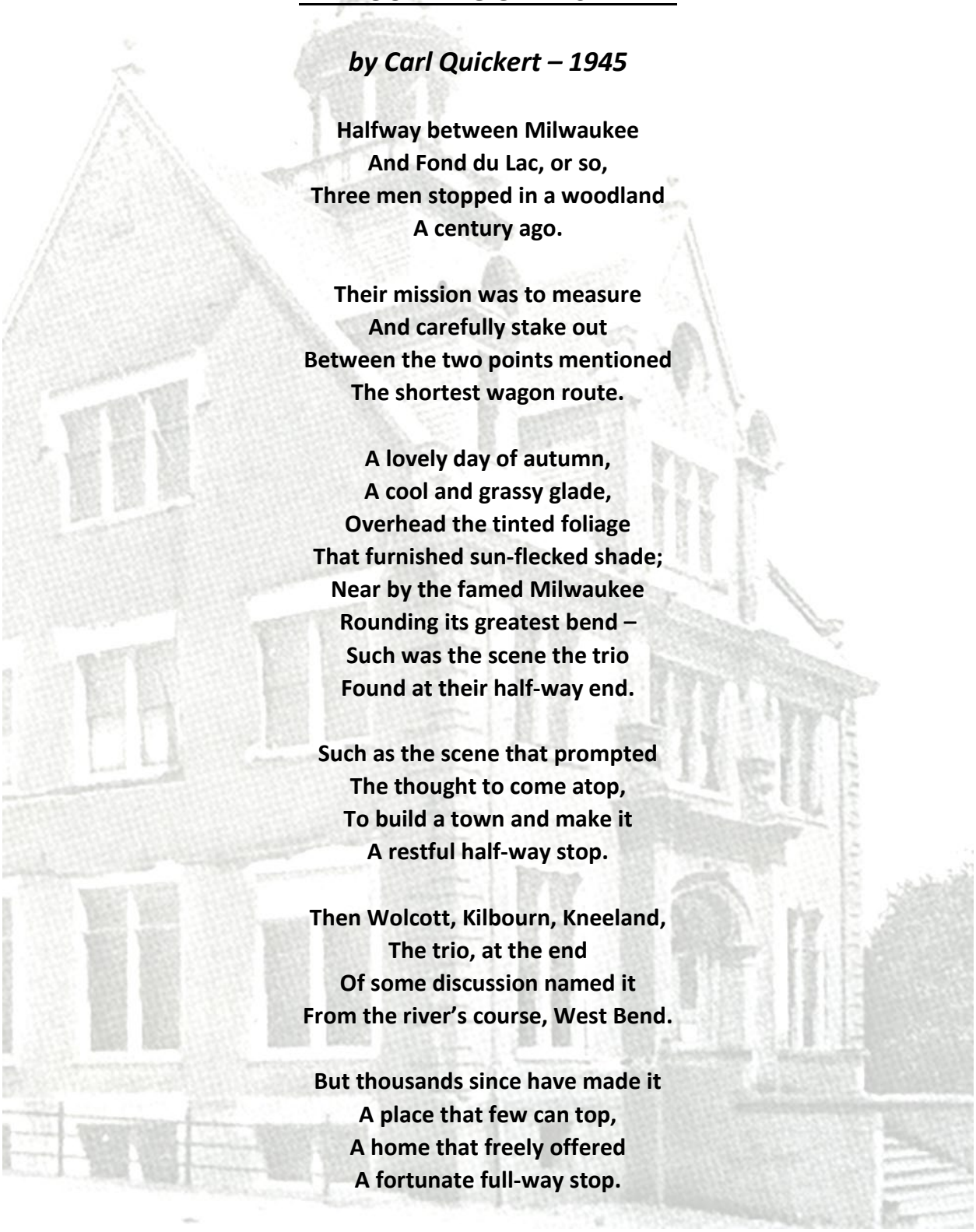
[2]Data from the US Census Bureau

[3]Data from City of West Bend Assessor's Department

THRIVING BUSINESSES
West Bend is home to world-class manufacturers, thriving service businesses and a variety of retailers.

ARTS & CULTURE
The Museum of Wisconsin Art and The Bend Theater provide entertainment in must-see venues.

CITY GOVERNMENT
The City of West Bend operates under the Mayor-Council form of government. The Common Council consists of eight alderpersons and a part-time Mayor. The City Administrator is appointed by the Common Council and is responsible for the day-to-day operations of the City of West Bend organization comprised of over 200 full-time employees.



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.

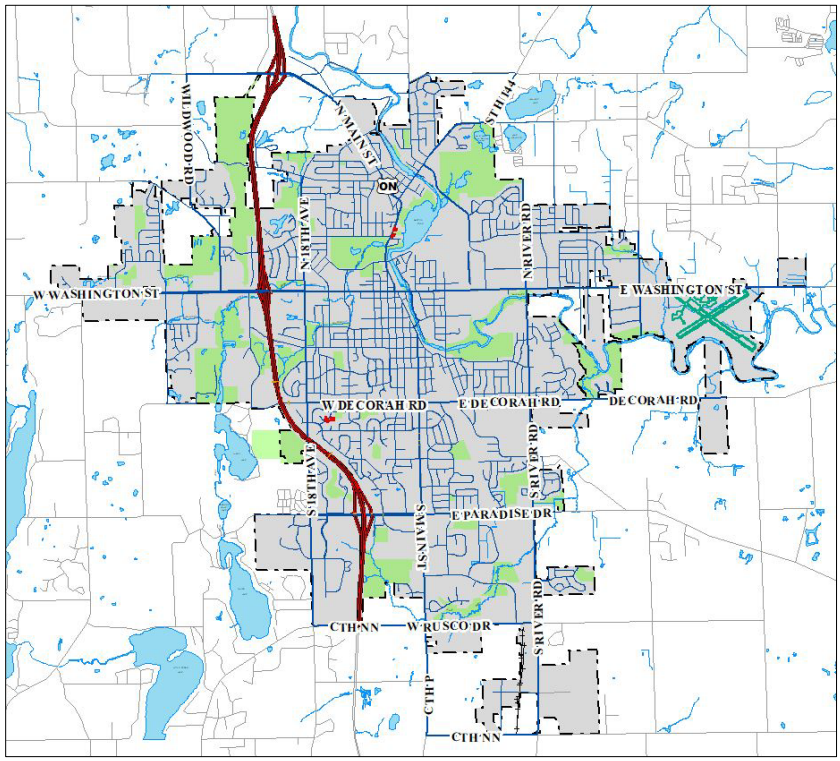
A lovely day of autumn,
A cool and grassy glade,
Overhead the tinted foliage
That furnished sun-flecked shade;
Near by the famed Milwaukee
Rounding its greatest bend –
Such was the scene the trio
Found at their half-way end.

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

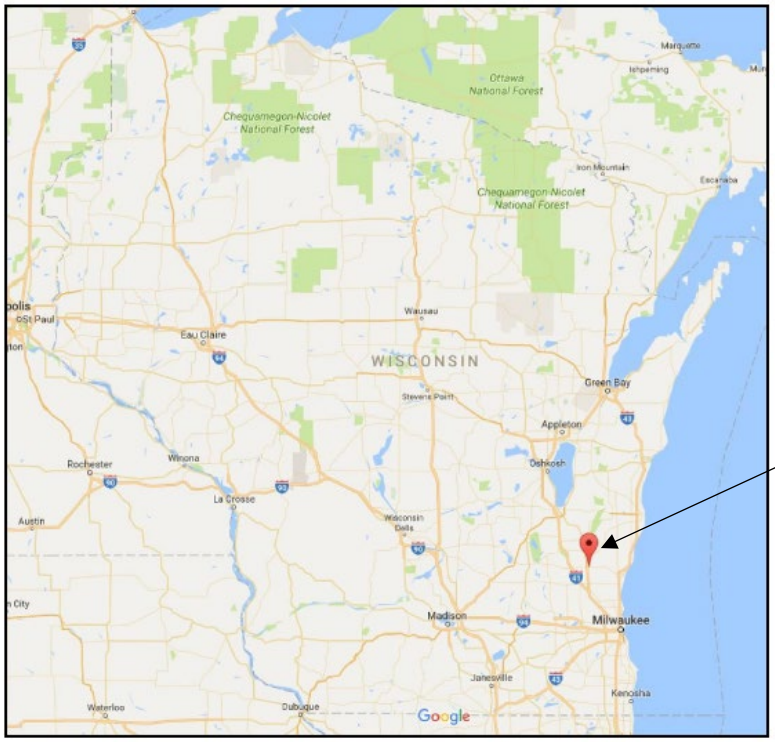
Then Wolcott, Kilbourn, Kneeland,
The trio, at the end
Of some discussion named it
From the river's course, West Bend.

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

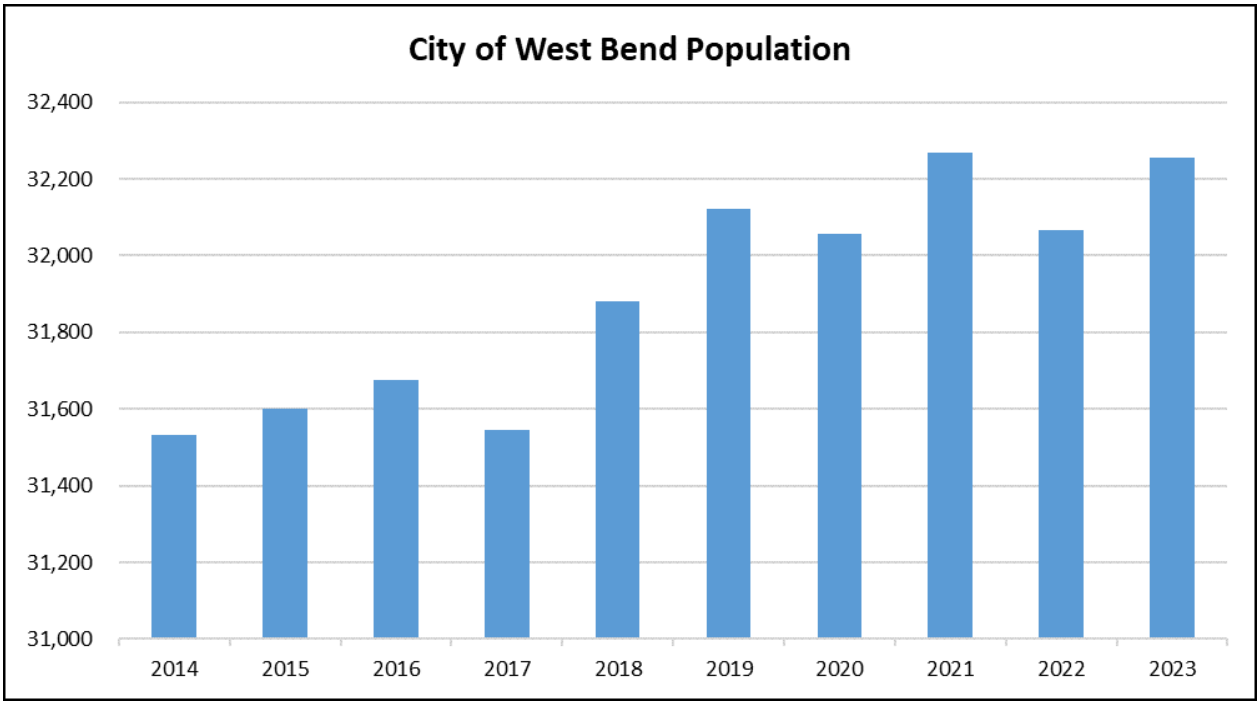


City of West Bend

DEMOGRAPHICS AND ECONOMIC STATISTICS

			C		D		
		B	Per Capita Personal Income		Unemployment Rates		
Year	A Population	Personal Income	Washington County	State of Wisconsin	City of West Bend	Washington County	State of Wisconsin
2023	32,255	$ 2,303,297,295	$ 71,409	$ 64,889	2.60%	2.50%	3.00%
2022	32,067	2,119,724,901	66,103	61,210	2.80%	2.50%	2.90%
2021	32,269	2,133,077,707	66,103	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%

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 (2023 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	881
West Bend Joint School District No. 1	Elementary and secondary education	722
Wal-Mart	Retail	600
Washington County	County government and services	543
Serigraph Inc.	Commercial screen and lithograph printing	500
St. Joseph's Hospital	Hospital	451
Cedar Community	Nursing and convalescent homes	435
West Bend Clinic	Health care	400
City of West Bend	Municipal government and services	350
YMCA Kettle Moraine	Community service, health and fitness	333

Source: City of West Bend Official Statement for 2024A New Borrowing

TOP TEN TAXPAYERS IN THE CITY OF WEST BEND

TAXPAYER	BUSINESS/PROPERTY	2023 ASSESSED VALUE
West Bend Mutual Insurance	Insurance	$ 87,650,800
Froedtert Health Inc.	Medical Facility	$ 52,230,900
River Shores – Cast Iron Condo	Condominiums/Apartments	$ 35,937,600
Meijer Stores	Retail	$ 34,768,200
Mills Fleet Farm	Retail	$ 32,351,500
Manitou Equipment (Gehl Company)	Office	$ 24,402,200
Brixmor Paradise Pavilion	Retail	$ 24,171,000
Hawthorn Lake Prop. (Trails Edge Apts)	Apartments	$ 24,061,100
Kwik Trip Inc.	Convenience Store	$ 23,819,900
Menard Inc.	Retail	$ 21,689,500

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 2023, the City of West Bend was at 36.68%, as compared to 28.31% in 2018.

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 2023, the City of West Bend was at 21.66% 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 2025 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.

Petty Cash:

The City of West Bend has adopted a petty cash policy to serve as a guideline for paying small, incidental expenses where it is infeasible or impractical to use the normal City's purchasing means. The policy states the purpose and use of the petty cash funds, custodian responsibility, reimbursement of funds and the setup or closure of petty cash funds. Each department is responsible for adequate security and control of their petty cash funds, which should be always secured in a locked place. The Finance Department will review the policy annually to ensure its effectiveness and relevance to the City's operations.

Grant Procedures:

The City of West Bend Finance Department has grant procedures in place to develop, implement, and maintain up-to-date grant records. The procedures provide the responsibilities of the Department Heads/Managers and members of the Finance Department. Department Heads/Managers will prepare all paperwork related to the grant, prepare resolutions for Common Council, and receive the grant payment. The Finance Department will keep copies of signed grant agreements, resolutions, payments and any other supporting documentation for the grant for seven years following the closure date of the grant. The Finance Department will also reconcile grant funds to supporting documentation and prepare an annual Single Audit Summary for all Federal and State grants received by the City, which includes all revenue and expenses. These grant procedures will be reviewed and updated as new guidance is issued for Federal grant programs and recommendations are made by the City of West Bend's auditors.

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

2025 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 7. Common Council members have an opportunity to review the budget and schedule time with Administration and/or Department Heads to have any questions answered regarding the budget. The Common Council had one more opportunity to ask budget questions at the October 21 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 2025.

2025 BUDGET CALENDAR

June 17	2023 Audit presentation by Baker Tilly to Council
July 12	Budget materials emailed out to Department Heads
August 5	2025 Budget projections presentation to Council Tax Increment Financing/Debt presentation by Ehlers to Council
August 12	Department budgets are due to Finance Department
August 12 – September 6	Finance Department and City Administrator prepare budget document and summaries
August 30	Water, Sewer, Library, Recreation, Room Tax and Communications budgets are due to Finance Department
September 9 – 12	Administration and Finance meet with individual departments to discuss budget
October 7	Present budget to Council
October 21	Capital Projects Budget reviewed by Council
October 21	Public notice is submitted/Update on budget to Council
November 11	Official public hearing on budget and adoption by Council
December 2	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 – 7	No	Accounts for respective TIF activity	No	Separate Budgets
TIF 9 – 16	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

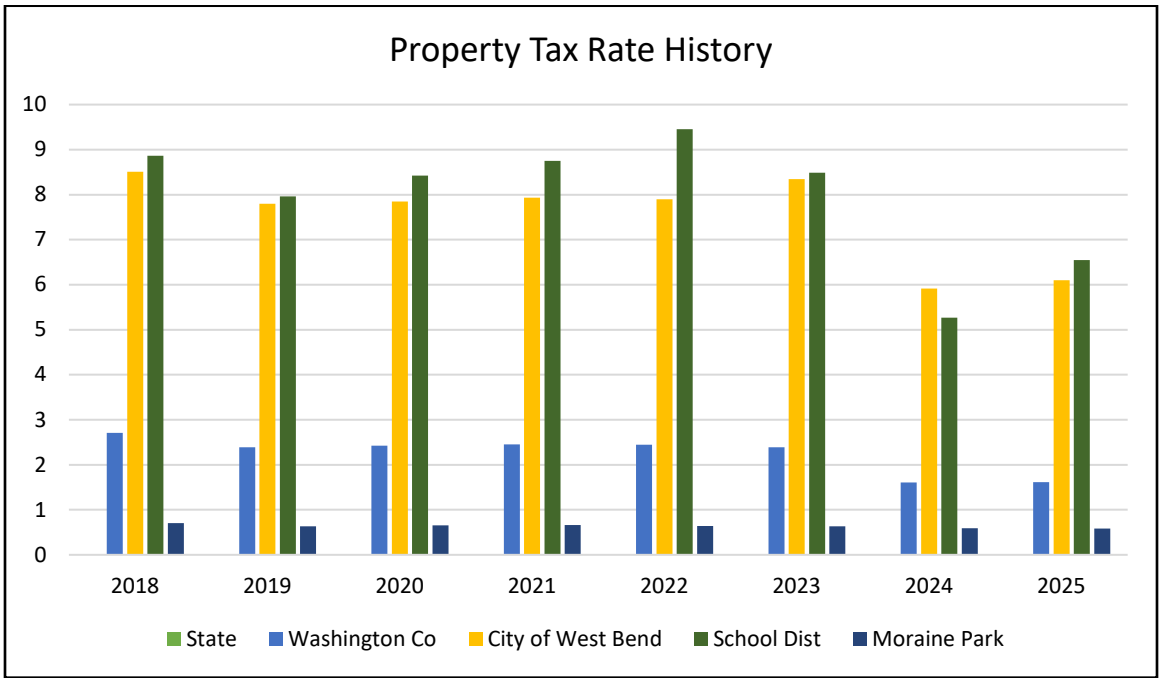
	Governmental Funds						Enterprise Funds	
DEPARTMENT	General	Comm.	Library	Room Tax	TIF's	Other	Sewer Utility	Water Utility
GENERAL GOVERNMENT								
Council	✓	✓					✓	✓
Mayor	✓	✓					✓	✓
Attorney	✓	✓	✓				✓	✓
Administration	✓	✓					✓	✓
Clerk	✓	✓		✓			✓	✓
Human Resources	✓	✓	✓	✓		✓	✓	✓
Elections	✓	✓					✓	✓
Finance	✓	✓	✓	✓			✓	✓
Independent Audit	✓	✓	✓	✓	✓	✓		
A/R Collection Agency	✓							
Other Finance	✓							
Assessor	✓							
Municipal Building Maintenance	✓		✓				✓	✓
Information Technology	✓	✓					✓	✓
GIS	✓						✓	✓
Parking Authority	✓							
Other General Government	✓							
PUBLIC SAFETY								
Police	✓							
Fire	✓							
Emergency Communications - 911	✓							
Building Inspection	✓							
PUBLIC WORKS								
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	✓							
CULTURE & RECREATION								
Park and Rec - Public Areas	✓							
Park and Rec - Administration	✓							
Park and Rec - Summer Recreation	✓							
Park and Rec - Other Summer	✓							
CONSERVATION & DEVELOPMENT								
Forestry	✓							
Lac Lawrann Conservancy	✓							
Community Development	✓						✓	✓
OTHER								
Contingency	✓							
Salary Market Adjustment	✓							
TRANSFERS OUT								
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 2018 to the current year for the various tax entities:

Budget Year	State	Washington Co	City of West Bend	School District	Moraine Park Tech College
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
2024	.000000000	1.603623848	5.910668976	5.268433489	.591778611
2025	.000000000	1.613039883	6.100465334	6.547365512	.587069963



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 raised the tax rate due to the addition of staff. The City completed a revaluation during 2023 that increased assessed values on average 50%. The City's tax rate decreased for the 2024 Budget due to the revaluation. The City's tax rate increased for the 2025 Budget due to adding several new positions in Fire, Police, and the Library.

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 event promotion and major new event grants. 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, personal property aid WI Act 12, 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 2025.
- **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.
- **Personal Property Aid WI Act 12** is a new source of funds for 2025 from the State due to all personal property being considered exempt starting January 1, 2024.
- **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 56-60% of Taxi's operating budget. For the 2025 Taxi Budget, the General Fund has a budgeted transfer to cover the remaining costs.
- **Fire Department SAFER Grant** funding is new for years 2025-2027 for the funding of nine new firefighter positions. The City was awarded this grant in September 2024.

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 increased for the 2025 budget. The revenue budget is estimated using anticipated construction activity for the upcoming year.

Communications collects quarterly franchise fees from Charter Communications, TDS 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, TDS, 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 2025 that equals 1% of the video service provider gross receipts from 2023 as compensation for decreased franchise fees.

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, 2024. 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, $801,256 has been collected through September 2024. 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 2025 due to the anticipation of increasing ambulance fees.

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 for the Town of West Bend is estimated to increase to $330,000 for 2025. The Town of Barton was negotiated for $175,000 for 2024, and the contract is due for renewal in 2025. The 2025 estimate assumes a 3% increase to the Barton contract.

The Fire Department also started local EMS service contracts during 2025. This is an annual contracted fee for the provision of advanced life support ambulance transport services for the Village of Kewaskum, Town of Kewaskum, Town of Farmington, Town of Wayne, and other contracted partners.

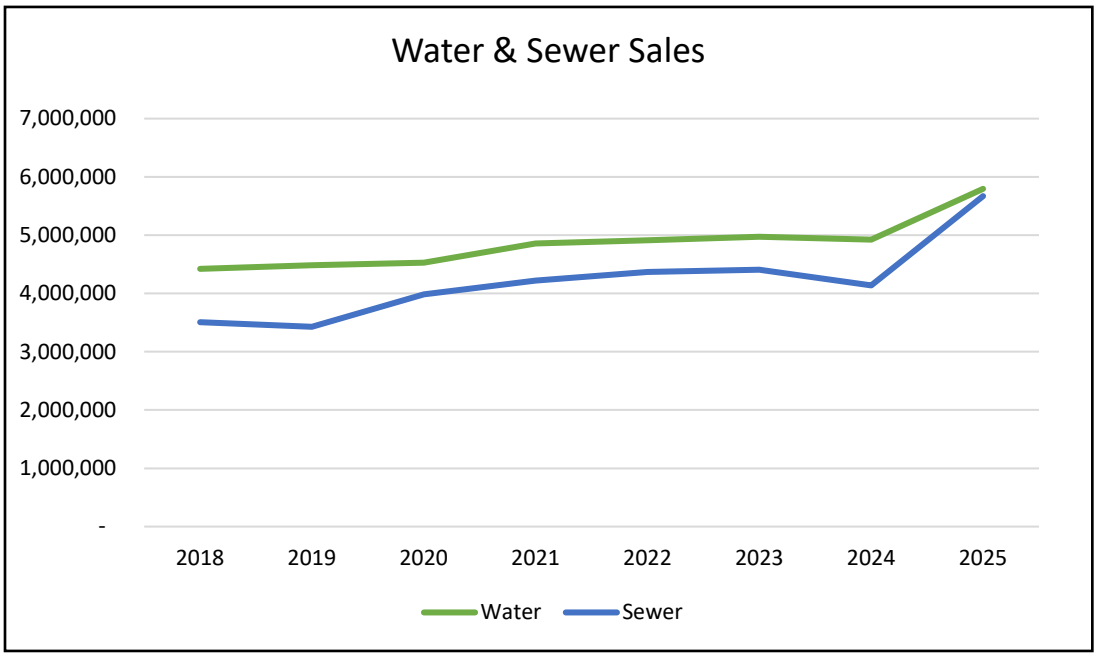
Water and Sewer Charges:

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. On May 6, 2024, the Water Utility received authorization from the Board of Public Works to file an application to increase rates with the Public Service Commission. The proposed rate adjustment is estimated to be 16.85%. The last time rates were increased was April 1, 2021, with an average increase of 7.55%. This proposed increase reflects the Utility's ongoing efforts to address operational costs and infrastructure needs while ensuring continued service reliability.

The Sewer Utility provides sewer service to the City of West Bend, Wallace Lake, Silver Lake, and outside waste haulers. On May 6, 2024, the Sewer Utility received authorization to increase rates to reflect a 5% rate of return to include a two-step increase structure. The 2024 increase in rates, effective June 1, 2024, was 35.22%. A subsequent adjustment in rates is scheduled for January 1, 2025, with an increase in rates of 8.26%. This incremental approach aims to gradually align the utility's revenues with its financial goals while managing the impact

on customers. 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 2018 to the current budgeted year. From 2018 through 2023, the actual amounts are used. For years 2024 and 2025, 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, 41% will go towards all the services you have come to expect from the City of West Bend. The other 59% 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 **$300,041**. The owners of such a home would pay about **$1,830.25** 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:

Police Protection: The West Bend Police Department works with the public to enforce the law, prevent crime, and preserve the peace. In 2023, the Police Department responded to 14,541 calls for service. The 60 sworn officers, 12 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.	**$503.98**
Fire Protection and Emergency Medical Services: The Fire Department has three fully staffed fire stations with 58 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.	**$376.39**
General Government: 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**.**	**$291.45**
Public Works/Engineering: 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 streetlights, 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.	**$169.12**
Debt: 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. In 2025 the City will borrow ~ $4.0M.	**$180.85**
Library: The West Bend Community Memorial Library is supported 55.57% by local taxes to provide a fully staffed expanded library with a circulation of over 400,000 materials annually. The Library provides the community with a variety of services including internet access, wireless	**$52.77**

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.	
Parks & Forestry: 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 290 new trees per year.	**$96.79**
Community Development/Building Inspections: 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.	**$27.45**
Airport: The City of West Bend is home to a municipal airport providing a unique opportunity for transportation to airplane enthusiasts and business travelers.	**$10.42**
Executive: The City has eight elected Alderpersons and a Mayor who provides the mission and vision while working on a part-time basis.	**$2.66**
Sanitation: 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.	**$82.38**
Snow Plowing: 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.	**$21.99**
Elections: The City Clerk's Department conducts spring and fall elections.	**$4.85**
Taxi: The City contracts with a private firm to offer taxi service to those individuals in need.	**$9.15**
Total	**$1,830.25**

2025 BUDGET HIGHLIGHTS

The Budget Year 2025 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 four new Police Officers and three new Dispatchers in the Police Department budget; Added two part-time Library Assistants in the Library budget
- Awarded FEMA SAFER grant to add nine new Firefighter positions in the Fire Department budget
- Net new construction is at 1.24%
- Increase in the Contingency Account of $150,496
- Deducted $155,197 to initial budget requests for the General Fund Budget; this includes adding a reasonable amount of funds to the Contingency account
- Increase of $42,624 in Shared Revenues for the 2025 General Fund Budget
- Increase of $187,415 in Transportation Aids for the 2025 General Fund Budget
- Increase of $276,040 in budgeted ambulance revenue due to a proposed rate increase
- Maintain $750,000 in budgeted investment income due to market
- The City of West Bend qualifies for the 2025 Expenditure Restraint payment
- The City was able to reduce overall health insurance costs by ~ $150,000 by offering a new co-pay only insurance plan; This new plan will save employees 56% on annual out-of-pocket costs
- Debt service levy shortfall paybacks from TIFs to the General Fund in 2025 and continuing for future years

There were also some challenges in preparing the 2025 Operating Budget:

- Determining a comparable tax rate with the added new positions in the Police, Fire, and Library Departments
- Using an adjustment to the Allowable Levy Limit on the 2024 Municipal Levy Limit Worksheet

2025 *GENERAL FUND* BUDGET PROPOSED VS. ADOPTED SUMMARY

EXPENSES	Proposed Budget	Increases/ (Decreases)	Adopted Budget	Comments
Council	44,530	-	44,530	
Mayor	9,638	-	9,638	
Attorney	107,600	-	107,600	
Administration	236,569	(405)	236,164	Removed Business of the Year - net General Fund is $405
City Clerk	220,081	-	220,081	
Human Resources	2,999,227	(176,353)	2,822,874	Savings from Stop Loss/Health Insurance estimate for General Fund portion of $176,353
Elections	98,323	421	98,744	Increased chief inspections wage from $12 to $13/hour - net $421 for the General Fund
Finance	425,253	-	425,253	
Independent Audit	45,464	-	45,464	
A/R Collection Agency	160,000	-	160,000	
Other Finance	5,045	-	5,045	
Assessor	335,031	(14,845)	320,186	Decrease of $10,765 for part-time assessor salaries and FICA; increase of Market Drive costs of $407; decrease of Marshal & Swift fee of $477; decrease of assessment assistance of $5,000; increase of AssessorData.org of $990
Municipal Building Maintenance	595,529	-	595,529	
Information Technology	683,150	-	683,150	
GIS	32,060	(7,000)	25,060	Removed GIS support block - net of $2,800 for the General Fund; removed system evaluation - net of $4,200 for the General Fund
Parking Authority	11,500	-	11,500	
TOTAL GENERAL GOVERNMENT	**6,009,000**	**(198,182)**	**5,810,818**	
Police	10,197,142	-	10,197,142	
Fire	7,691,515	(25,153)	7,666,362	Reduced Fire Inspector hours to 15 hrs./week, which had a savings of $5,000 for salary and $1,772 for fringes; reduced salary and fringes by $18,381 for office personnel
Emergency Communications - 911	68,100	-	68,100	
Building Inspection	266,138	-	266,138	
TOTAL PUBLIC SAFETY	**18,222,895**	**(25,153)**	**18,197,742**	
Public Works Administration	227,137	8,226	235,363	Increase in cost for Refuse Truck replacement program
Streets and Related Facilities	1,005,552	-	1,005,552	
Snow and Ice Control	447,852	-	447,852	
Street Maintenance	378,705	-	378,705	
Traffic Control	55,285	-	55,285	
Street Lighting	804,500	-	804,500	
Storm Sewers	56,670	-	56,670	
Sanitation	163,541	-	163,541	
Sanitary Landfill	722,900	-	722,900	
Recycling	791,525	-	791,525	
Engineering	415,648	(1,054)	414,594	Removed printing charges - net amount of $372 for the General Fund; removed printer maintenance - net of $682 for the General Fund
Vehicle Maintenance	493,992	-	493,992	
Airport	212,196	-	212,196	
TOTAL PUBLIC WORKS	**5,775,503**	**7,172**	**5,782,675**	
Park and Rec - Public Areas	1,431,123	(1,450)	1,429,673	Removed copier lease of $1,450; included in IT budget
Park and Rec - Administration	403,611	(1,700)	401,911	Removed copier lease of $1,700; included in IT budget
Park and Rec - Summer Recreation	-	-	-	
Park and Rec - Other Summer	-	-	-	
TOTAL CULTURE AND RECREATION	**1,834,734**	**(3,150)**	**1,831,584**	
Forestry	50,028	-	50,028	
Lac Lawrann Conservancy	89,886	-	89,886	
Community Development	373,227	(80,160)	293,067	Removed EDWC conference - net of $160 for General Fund; removed zoning code updates - net of $80,000 for the General Fund
TOTAL CONSERVATION AND DEVELOPMENT	**513,141**	**(80,160)**	**432,981**	
Contingency	-	150,496	150,496	Estimated Contingency amount
Salary Market Adjustment	128,000	-	128,000	
TOTAL OTHER	**128,000**	**150,496**	**278,496**	
Transfer to Taxi Fund	192,605	(6,220)	186,385	Decrease of estimated Taxi contract
TOTAL TRANSFERS OUT	**192,605**	**(6,220)**	**186,385**	
TOTAL EXPENSES	**$ 32,675,878**	**$ (155,197)**	**$ 32,520,681**	

2025 BUDGET SUMMARY - ALL FUNDS

	Governmental Funds					Enterprise Funds			Combined
REVENUES	**General**		**Non-Major**		**Debt Service**	**Sewer**	**Water**		**Totals**
Taxes	19,106,507		1,649,741		3,627,968	-	-		24,384,216
Intergovernmental Revenues	5,764,661		2,036,431		-	-	-		7,801,092
Licenses and Permits	682,835		290,000		-	-	-		972,835
Fines, Forfeitures, and Penalties	353,500		-		-	-	-		353,500
Public Charges for Services	2,652,292		873,343		-	-	-		3,525,635
Utility Charges	-		-		-	5,934,273	6,201,368		12,135,641
Intergovernmental Charges for Services	620,847		-		-	-	-		620,847
Special Assessments	2,000		-		-	-	-		2,000
Investment Income	751,153		138,366		1,900	200,000	150,000		1,241,419
Miscellaneous Revenue	243,921		217,500		-	5,000	-		466,421
Other Financing Sources	2,342,965	**1**	186,385	**2**	56,180	-	-		2,585,530
Transfer From Fund Balance	-		11,296		193,850	-	-		205,146
Total Revenues	**$ 32,520,681**		**$ 5,403,062**		**$ 3,879,898**	**$ 6,139,273**	**$ 6,351,368**		**$ 54,294,282**
EXPENSES									
General Government	5,810,818		-		-	-	-		5,810,818
Public Safety	18,197,742		-		-	-	-		18,197,742
Public Works	5,782,675		1,362,117		-	-	-		7,144,792
Culture and Recreation	1,831,584		3,523,662		-	-	-		5,355,246
Conservation and Development	432,981		-		-	-	-		432,981
Capital Outlay	-		517,283		-	-	-		517,283
Contingency	278,496		-		-	-	-		278,496
Debt Service									-
Principal	-		-		3,040,000	-	-		3,040,000
Interest and Fiscal Charges	-		-		839,898	-	-		839,898
Utility Operating Expenses	-		-		-	3,901,710	3,699,070		7,600,780
Other Financing Uses	186,385	**2**	192,700	**3**	-	-	522,965	**1**	902,050
Total Expenses	**$ 32,520,681**		**$ 5,595,762**		**$ 3,879,898**	**$ 3,901,710**	**$ 4,222,035**		**$ 50,120,086**
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	**$ -**		**$ (192,700)**		**$ -**	**$ 2,237,563**	**$ 2,129,333**		**$ 4,174,196**
FUND BALANCE, JANUARY 1	**$ 13,308,463**		**$ 3,871,307**		**$ 592,086**	**$ 44,711,937**	**$ 34,571,489**		**$ 97,055,282**
TRANSFER FROM FUND BALANCE	**$ -**		**$ (11,296)**		**$ (193,850)**	**$ -**	**$ -**		**$ (205,146)**
FUND BALANCE, DECEMBER 31	**$ 13,308,463**		**$ 3,667,311**		**$ 398,236**	**$ 46,949,500**	**$ 36,700,822**		**$ 101,024,332**

1 = General Fund includes Water Utility Tax Equivalent transfer of $552,965; includes transfer of $210,000 from TIF 3 for repayment of prior year's Debt on Levy; $800,000 from TIF 5 for repayment of prior year's Debt on Levy; includes transfer of $320,000 from TIF 7 for repayment of prior year's Debt on Levy; includes transfer of $370,000 from TIF 9 for repayment of prior year's Debt on Levy; and includes transfer of $80,000 from TIF 13 for repayment of prior year's Debt on Levy.

2 = General Fund includes budgeted transfer of $186,385 to Taxi Fund.

3 = Economic Development Fund includes budgeted transfer of $192,700 to the Capital Projects Fund to assist in funding the 2025 Capital Projects Plan.

ACTUAL AND BUDGET SUMMARY - ALL FUNDS

	2023 Actual		2024 Budget		2025 Budget
REVENUES					
Taxes	22,936,004		23,260,845		24,384,216
Intergovernmental Revenues	6,568,703		7,657,427		7,801,092
Licenses and Permits	973,889		893,910		972,835
Fines, Forfeitures, and Penalties	335,259		350,100		353,500
Public Charges for Services	3,769,573		3,409,200		3,525,635
Utility Charges	9,659,569		9,745,317		12,135,641
Intergovernmental Charges for Services	479,943		495,000		620,847
Special Assessments	57,053		2,000		2,000
Investment Income	2,651,680		1,170,653		1,241,419
Miscellaneous Revenue	1,140,871		212,762		466,421
Other Financing Sources	3,530,696	**1**	2,846,112	**2**	2,585,530
Transfer From Fund Balance	-		301,820		205,146
Total Revenues	**$ 52,103,240**		**$ 50,345,146**		**$ 54,294,282**
EXPENSES					
General Government	5,830,378		5,940,142		5,810,818
Public Safety	14,192,647		15,852,662		18,197,742
Public Works	7,115,628		6,862,903		7,144,792
Culture and Recreation	4,651,871		5,019,497		5,355,246
Conservation and Development	600,859		421,320		432,981
Capital Outlay	1,414,677		2,115,378		517,283
Contingency	-		180,955		278,496
Debt Service					
Principal	3,005,000		2,975,000		3,040,000
Interest and Fiscal Charges	797,443		732,761		839,898
Utility Operating Expenses	9,150,917		7,317,263		7,600,780
Other Financing Uses	418,748	**1**	808,672	**2**	902,050
Total Expenses	**$ 47,178,168**		**$ 48,226,553**		**$ 50,120,086**

EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	**$ 4,925,072**		**$ 2,118,593**		**$ 4,174,196**
FUND BALANCE, JANUARY 1	**$ 90,313,437**		**$ 95,238,509**	**3**	**$ 97,055,282**
TRANSFER FROM FUND BALANCE	**$ -**		**$ (301,820)**		**$ (205,146)**
FUND BALANCE, DECEMBER 31	**$ 95,238,509**		**$ 97,055,282**		**$ 101,024,332**

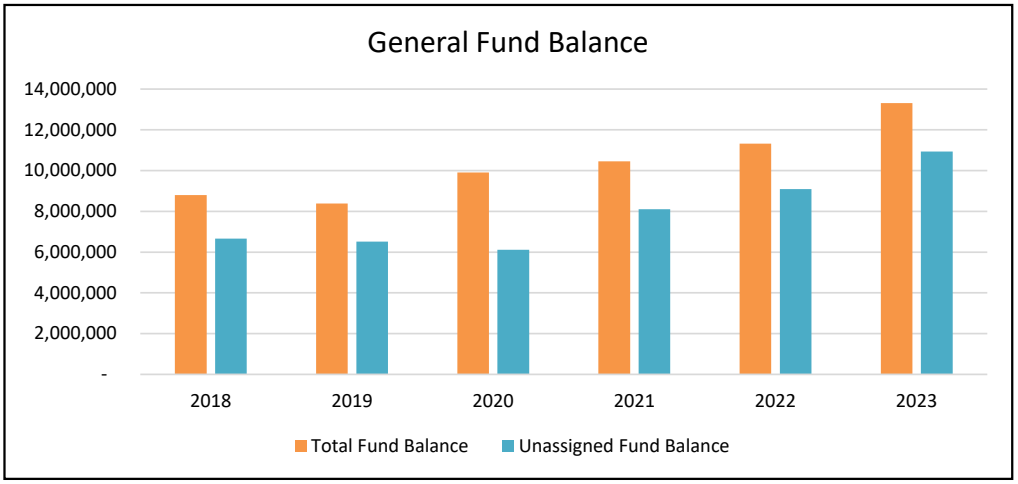
1 = Includes Water Utility Tax Equivalent transfer of $513,498 from the Water Utility to the General Fund.

2 = Includes Water Utility Tax Equivalent budgeted transfer of $664,461 from the Water Utility to the General Fund; includes budgeted transfer of $100,000 from TIF 3 to the General Fund for repayment of prior year's Debt on Levy; includes budgeted transfer of $835,000 from TIF 5 to the General Fund for repayment of prior year's Debt on Levy; includes budgeted transfer of $270,000 from TIF 7 to the General Fund for repayment of prior year's Debt on Levy; includes budgeted transfer of $750,000 from TIF 9 to the General Fund for repayment of prior year's Debt on Levy; and includes budgeted transfer of $22,440 from TIF 13 to the General Fund for repayment of prior year's Debt on Levy.

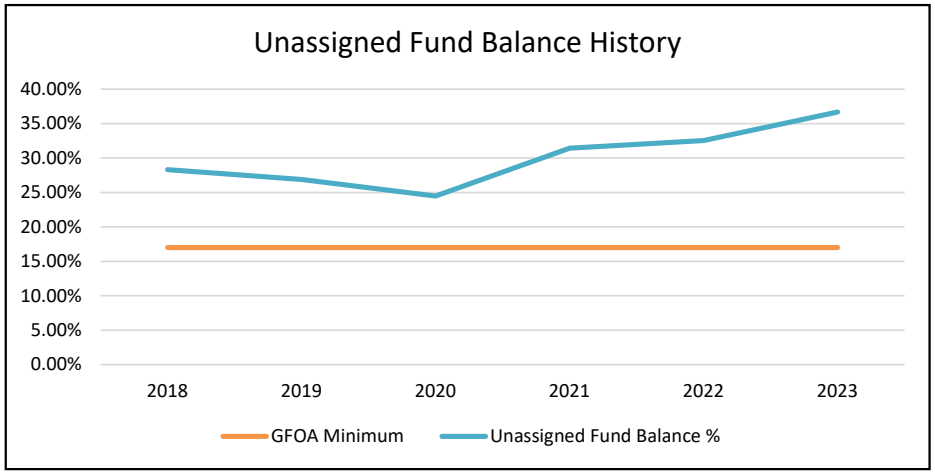
GENERAL FUND BUDGET

The City of West Bend has seen an increase in the unassigned fund balance over the past few years due to budget savings 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 28.31% in 2018 to 36.68% in 2023. The graph below displays the total fund balance and unassigned fund balance amounts from 2018-2023. The second graph below displays the unassigned fund balance history as a percentage of next year's expenditures.

	2018	2019	2020	2021	2022	2023
Total Fund Balance	8,793,147	8,380,583	9,912,380	10,459,430	11,315,465	13,308,463
Unassigned Fund Balance	6,663,918	6,518,409	6,111,131	8,105,022	9,085,610	10,935,770



	2018	2019	2020	2021	2022	2023
GFOA Minimum	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%
Unassigned Fund Balance %	28.31%	26.87%	24.48%	31.44%	32.54%	36.68%



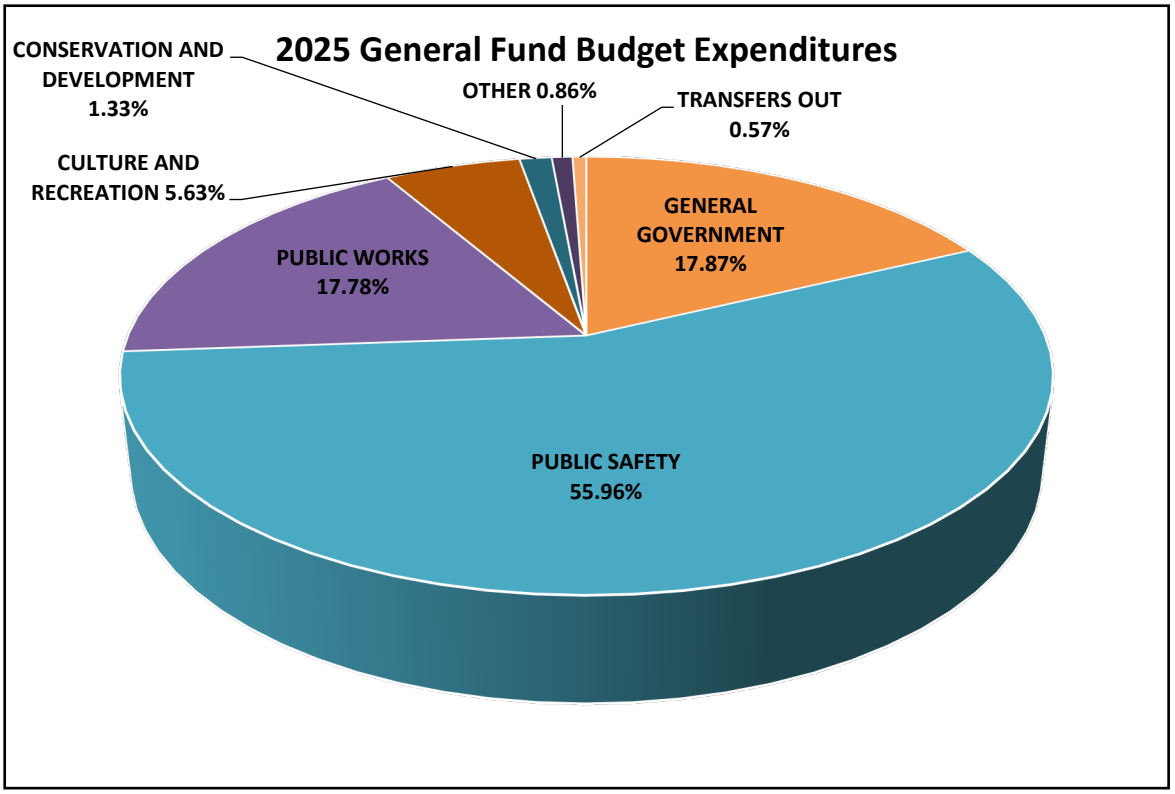
2025 GENERAL FUND BUDGET SUMMARY

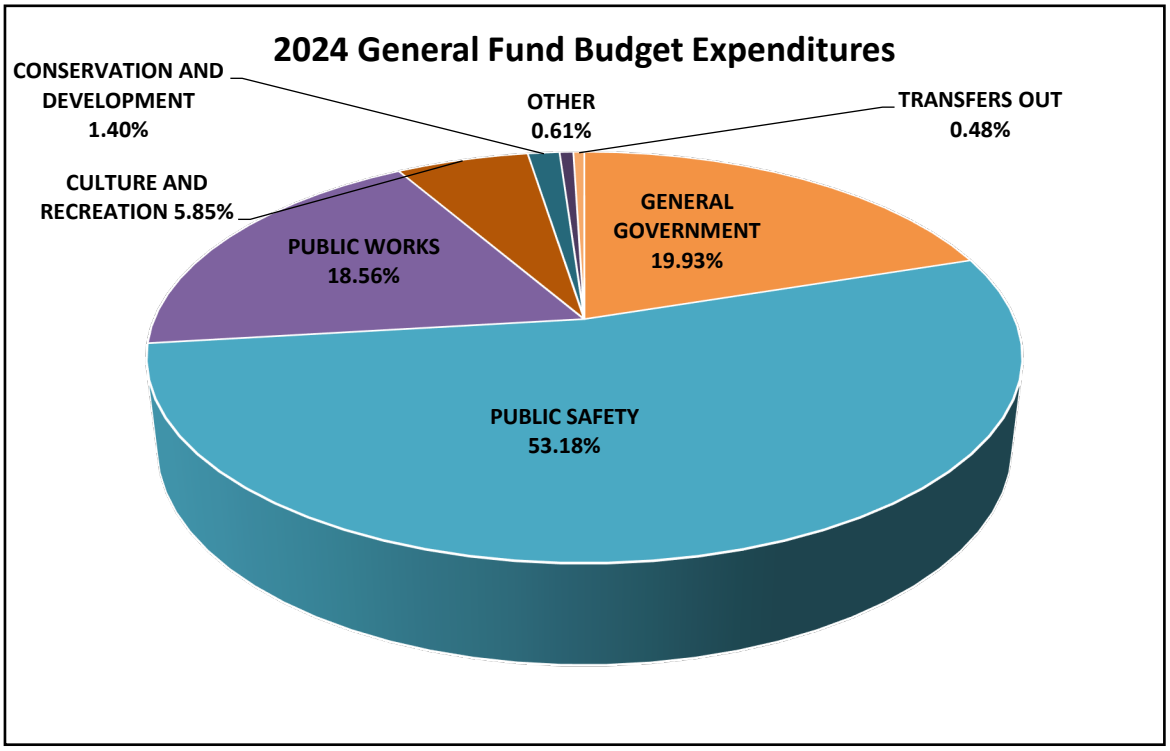
REVENUES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Taxes	18,003,554	18,136,617	18,088,295	19,106,507
Intergovernmental Revenues	3,658,273	4,252,708	907,210	5,764,661
Licenses and Permits	774,387	593,910	487,863	682,835
Fines, Forfeitures, and Penalties	335,259	350,100	146,206	353,500
Public Charges for Services	2,616,025	2,350,241	1,770,994	2,652,292
Intergovernmental Charges for Services	479,943	495,000	247,500	620,847
Special Assessments	57,053	2,000	11,697	2,000
Investment Income	1,011,959	751,360	580,730	751,153
Miscellaneous Revenue	751,276	197,262	418,794	243,921
Other Financing Sources	2,386,310	2,681,901	1,979,491	2,342,965
Transfer from Fund Balance	-	-	-	-
TOTAL REVENUES	**$ 30,074,039**	**$ 29,811,099**	**$ 24,638,780**	**$ 32,520,681**

EXPENSES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Council	42,637	43,597	26,254	44,530
Mayor	8,432	8,906	3,414	9,638
Attorney	347,148	108,026	133,490	107,600
Administration	114,942	242,786	149,097	236,164
City Clerk	185,396	213,238	101,323	220,081
Human Resources	3,018,027	2,911,750	2,177,640	2,822,874
Elections	41,099	300,734	51,560	98,744
Finance	351,292	410,567	171,010	425,253
Independent Audit	53,892	52,776	45,594	45,464
A/R Collection Agency	328,640	160,000	1,797	160,000
Other Finance	39,316	5,045	1,217	5,045
Assessor	337,223	323,142	148,004	320,186
Municipal Building Maintenance	533,817	601,198	216,677	595,529
Information Technology	390,622	514,660	228,588	683,150
GIS	27,248	29,217	16,946	25,060
Parking Authority	7,500	14,500	5,633	11,500
Other General Government	3,147	-	46	-
TOTAL GENERAL GOVERNMENT	**5,830,378**	**5,940,142**	**3,478,290**	**5,810,818**
Police	8,168,622	9,203,943	3,890,612	10,197,142
Fire	5,699,226	6,336,882	2,881,448	7,666,362
Emergency Communications - 911	40,400	57,300	34,654	68,100
Building Inspection	284,399	254,537	112,948	266,138
TOTAL PUBLIC SAFETY	**14,192,647**	**15,852,662**	**6,919,662**	**18,197,742**
Public Works Administration	460,676	186,287	100,139	235,363
Streets and Related Facilities	937,687	955,964	530,752	1,005,552
Snow and Ice Control	311,210	448,360	211,852	447,852
Street Maintenance	453,499	362,310	151,055	378,705
Traffic Control	108,057	55,285	32,119	55,285

EXPENSES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Street Lighting	781,788	804,500	429,528	804,500
Storm Sewers	39,013	53,570	16,165	56,670
Sanitation	263,185	140,465	92,790	163,541
Sanitary Landfill	661,808	688,400	279,770	722,900
Recycling	648,847	752,616	336,186	791,525
Engineering	435,145	446,020	136,085	414,594
Vehicle Maintenance	396,598	481,525	251,731	493,992
Airport	125,315	157,264	83,735	212,196
TOTAL PUBLIC WORKS	**5,622,828**	**5,532,566**	**2,651,907**	**5,782,675**
Park and Rec - Public Areas	1,361,495	1,358,131	592,571	1,429,673
Park and Rec - Administration	458,859	384,946	191,909	401,911
Park and Rec - Summer Recreation	-	-	-	-
Park and Rec - Other Summer	1,203	-	851	-
TOTAL CULTURE AND RECREATION	**1,821,557**	**1,743,077**	**785,331**	**1,831,584**
Forestry	71,964	50,028	316,990	50,028
Lac Lawrann Conservancy	87,140	83,699	37,174	89,886
Economic Development	234,358	-	-	-
Community Development	205,644	283,759	127,592	293,067
TOTAL CONSERVATION AND DEVELOPMENT	**599,106**	**417,486**	**481,756**	**432,981**
Contingency	-	180,955	-	150,496
Salary Market Adjustment	-	-	-	128,000
TOTAL OTHER	**-**	**180,955**	**-**	**278,496**
Transfer to Taxi Fund	13,925	144,211	144,211	186,385
Transfer to Park Trust	600	-	-	-
TOTAL TRANSFERS OUT	**14,525**	**144,211**	**144,211**	**186,385**
TOTAL EXPENSES	**$ 28,081,041**	**$ 29,811,099**	**$ 14,461,156**	**$ 32,520,681**

EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	**$ 1,992,998**	**$ -**	**$ -**
FUND BALANCE, JANUARY 1	**$ 11,315,465**	**$ 13,308,463**	**$ 13,308,463**
TRANSFER FROM FUND BALANCE	**$ -**	**$ -**	**$ -**
FUND BALANCE, DECEMBER 31	**$ 13,308,463**	**$ 13,308,463**	**$ 13,308,463**


2025 General Fund Budget Expenditures
CONSERVATION AND DEVELOPMENT 1.33%
OTHER 0.86%
TRANSFERS OUT 0.57%
CULTURE AND RECREATION 5.63%
GENERAL GOVERNMENT 17.87%
PUBLIC WORKS 17.78%
PUBLIC SAFETY 55.96%


2024 General Fund Budget Expenditures
CONSERVATION AND DEVELOPMENT 1.40%
OTHER 0.61%
TRANSFERS OUT 0.48%
CULTURE AND RECREATION 5.85%
GENERAL GOVERNMENT 19.93%
PUBLIC WORKS 18.56%
PUBLIC SAFETY 53.18%

2025 GENERAL FUND REVENUE BUDGET

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
TAXES				
014114.411100 General Property Tax	17,945,132	18,080,686	18,084,251	19,054,363
014114.411110 Omitted Property Tax	-	-	-	-
014114.411400 Mobile Home Tax	44	44	24	48
014114.411410 Delinquent PP Chargeback	712	1,223	-	202
014114.411416 Personal Property Chargeback Rev	-	-	-	-
014134.413200 Housing Authority	38,963	38,500	-	38,500
014134.413400 Pyt in Lieu Tax Cell Towers	10,984	7,664	2,029	7,894
014184.418200 Interest on Delinquent PP Tax	2,626	2,500	1,243	-
014184.418300 Interest on Del Special Assess	5,093	6,000	748	5,500
TOTAL TAXES	**18,003,554**	**18,136,617**	**18,088,295**	**19,106,507**
INTERGOVERNMENTAL REVENUES				
014324.432110 Public Safety Bulletproof Vest	-	1,600	2,404	1,600
014324.432111 Police LEA Grant	91,611	-	-	-
014324.432501 Election Federal Grant	-	-	3,223	-
014324.434151 Fire SAFER Grant	-	-	-	901,017
014335.434870 Downtown Planning Grant	85,000	-	-	-
014344.434100 Shared Taxes From State	1,117,148	1,923,022	-	1,965,646
014344.434110 Expenditure Restraint Program	400,900	366,140	-	366,140
014344.434200 Fire Insurance Tax	185,163	160,000	-	210,000
014344.434300 Exempt Computer Aid	112,095	112,095	-	112,095
014344.434400 Personal Property Aid	68,294	68,294	68,294	68,294
014344.434401 Personal Property Aid WI Act 12	-	-	-	212,025
014354.435200 Ambulance Grants	33,132	-	-	-
014354.435220 Law Enforcement Trng Rmbrmnt	8,320	8,000	-	8,000
014354.435225 State Funds: Beat Patrol Grant	-	-	-	121,434
014354.435230 Police Dept Grants	1,727	-	7,300	-
014354.435310 Road Allotment	1,187,245	1,255,320	627,753	1,416,275
014354.435320 Connecting Streets	130,400	153,327	89,763	179,787
014354.435400 Recycling Assistance	108,268	108,268	108,473	108,473
014354.435900 Emerald Ash Borer Grant	25,000	-	-	-
014354.435950 WI Urban Wildlfe Grant	5,000	-	-	-
014364.436100 Service to State Facilities	92,290	92,642	-	89,875
014374.435205 Election CARES Act	-	-	-	-
014734.473210 Fire Dept Public Education	6,680	4,000	-	4,000
TOTAL INTERGOVERNMENTAL REVENUES	**3,658,273**	**4,252,708**	**907,210**	**5,764,661**
LICENSES AND PERMITS				
014414.441100 Liquor and Malt Beverage	75,933	64,650	53,945	77,950
014414.441200 Operator License	28,172	28,000	12,546	29,670
014414.441210 Weights & Measures License	15,368	15,815	50	16,200
014414.441220 Cigarette Licenses	3,200	3,100	3,100	3,100
014414.441230 Amusement Device License	7,680	7,680	7,635	7,960
014414.441250 Misc License	12,640	9,283	11,030	16,445
014424.442100 Bicycle License	1,285	1,400	410	1,400
014424.442200 Dog License	22,382	20,394	19,407	21,644
014424.442300 Cat Licenses	3,675	3,600	3,377	3,738

2025 GENERAL FUND REVENUE BUDGET

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
014424.442400 Pig Pet Licenses	-	-	-	8
014424.442500 Chicken Licenses	550	550	750	750
014434.443100 Building Permits	183,429	125,662	114,372	154,500
014434.443150 Erosion Control Permit(DCD)	11,100	10,000	9,700	9,200
014434.443200 Electrical Permit	41,790	21,432	24,019	31,500
014434.443300 Plumbing Permit	53,292	42,864	33,852	48,000
014434.443400 State Building Permit Fee	344	645	215	500
014434.443500 Erosion Control Permit	1,400	3,000	1,000	2,200
014434.443600 Occupancy Permit	10,900	16,580	8,980	13,700
014434.443700 Heating Permits	40,651	21,432	16,352	31,000
014434.443900 Inspect Plan Examination Fees	37,946	30,000	16,876	34,000
014434.443910 Street Opening Permits	34,625	40,000	29,520	40,000
014434.443950 Inspection Service to Others	-	-	6,850	18,000
014444.444100 Inspection- Zone Permits & Fee	18,825	20,000	10,350	19,500
014444.444150 Econ/ComDvl Zoning Permits	3,590	4,840	4,155	3,590
014444.444200 Sign Permits	14,075	10,000	11,310	12,000
014494.449100 Sidewalk Permits	5,760	8,000	1,810	5,000
014494.449200 Stormwater Management Permits	14,370	5,000	1,971	3,000
014494.449400 Other Regulatory Permits/Fees	55	483	9	30
014494.449500 Engineering Inspection Fees	51,957	-	15,762	-
014494.449600 Engineering Plan Handling fees	100	-	-	-
014494.449800 Permit-DPW Garage Yard Drop	76,580	76,000	67,960	76,000
014494.449900 Engineering Grant of Privilege	1,250	500	500	500
014654.465400 Engineering Cemetery Site & Admin Serv	50	-	50	250
014684.468230 Engineering Plan Review Fees	1,413	3,000	-	1,500
TOTAL LICENSES AND PERMITS	**774,387**	**593,910**	**487,863**	**682,835**
FINES, FORFEITURES, AND PENALTIES				
014494.449450 PrkPermits/Prkg Authority	25,455	22,000	23,100	24,000
014514.451100 Court Penalty Costs - Police	-	250	-	250
014514.451150 Jail Commitment Fee	1,828	250	951	250
014514.451200 Court Costs -Subpoena Fee/Atty	92	500	113	500
014514.451300 Parking Violations	58,500	68,000	34,265	68,000
014514.451304 Parking Violations-Prklots	280	100	2,405	2,000
014514.451900 Muni court Fines/Penalties	240,244	250,000	81,714	250,000
014524.452200 PD/Damages/Restitutions	6,698	5,000	2,263	5,000
014524.452240 Fire Dept Restitution	-	-	-	-
014524.452260 Asset Forfeiture-DOJ	-	-	-	-
014524.452270 Asset Forfeiture-LOCAL	-	-	-	-
014524.452300 Damages - Park Rec & Forestry	238	1,500	345	1,000
014524.452320 Damages - Public Works	-	-	-	-
014624.462130 Police Dpt Warrant Fees	1,924	2,500	1,050	2,500
TOTAL FINES, FORFEITURES, AND PENALTIES	**335,259**	**350,100**	**146,206**	**353,500**
PUBLIC CHARGES FOR SERVICES				
014614.461100 Clerk Fees	68	2,623	(13)	68
014614.461105 Election Audit	-	-	-	-
014614.461110 License Publication Fees	1,297	1,214	1,264	1,350

2025 GENERAL FUND REVENUE BUDGET

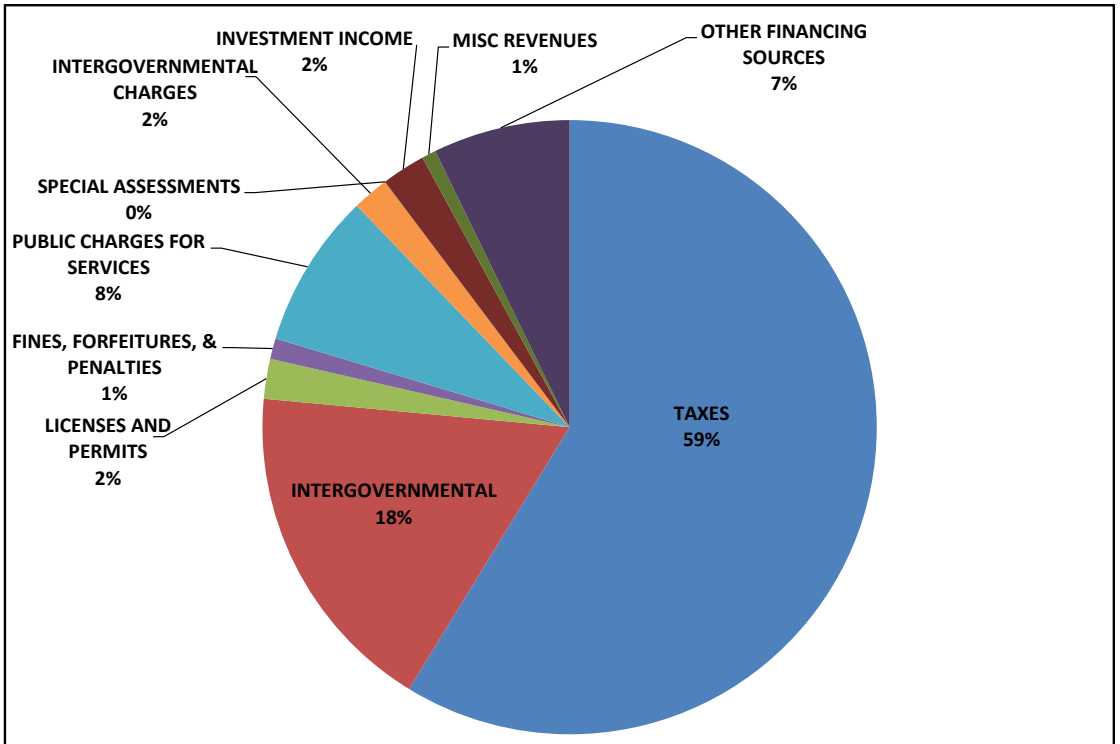
	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
014614.461200 Treasurer Fees	19,972	27,550	15,730	29,455
014614.461210 NSF Fees	1,760	1,600	680	1,600
014614.461300 Assessor Fees	-	50	-	-
014614.461400 Payroll fees	354	325	215	455
014614.461500 Inspec Copy/House No. Rev	145	150	62	150
014614.461550 Economic Dv Copy Chrgs	-	-	-	-
014614.461560 GIS Map Sales	7	-	-	-
014614.461600 Engineering Copy Revenue	-	5	-	5
014614.461900 Miscellaneous Dept Revenues	10,772	3,000	(2,343)	3,000
014614.461950 School Dist Reimbursement(PD)	187,500	190,000	95,000	200,000
014614.461960 Interdept Service Revenue	7,490	2,000	4,576	4,600
014624.462100 Police Department Fees	13,202	15,000	6,230	15,000
014624.462101 Police Dept Explorers Revenue	4,485	-	-	-
014624.481541 PD Explorers Dividends	13	-	-	-
014624.462102 PD Crime Prevention Revenue	4,633	-	-	-
014624.462110 Registration Suspension Fees	1,484	3,500	1,010	3,500
014624.462140 PD - False Alarm Assessments	2,800	5,900	4,500	5,900
014624.462200 Fire Department Fees	9,339	10,000	6,115	9,000
014624.462240 FD-False Alarm Assessments	4,250	4,250	850	4,250
014624.462250 FD Community Function Support	-	-	-	-
014624.462300 Ambulance Revenue	2,006,959	1,802,000	1,205,360	2,078,040
014624.462399 Ambulance W/O Contra Revenue	(1,392)	-	-	-
014634.463110 Snow and Ice Control	-	1,000	227	1,000
014634.463120 PW Sale of Materials and Serv	9,105	12,000	12,405	14,000
014634.463200 Veh Mnt Outside Services	38,802	40,000	14,319	40,000
014634.463400 Airport Revenue	127,624	75,399	62,539	84,869
014644.464200 Garbage and Refuse Collection	-	250	-	250
014644.464300 San Sale of Materials and Serv	6,117	3,000	2,389	3,500
014644.464400 Weed Cutting	6,923	2,500	3,433	2,500
014644.464500 Grinders Revenue	-	100	-	100
014674.467440 Leisure-Building Rental	81,415	65,500	66,469	71,000
014674.467450 PRF Impact Spec Event Fee	800	-	100	-
014684.468210 Lac Lawrann Conservancy Rev	23,177	23,525	6,340	23,500
014684.468220 Street Tree Revenue	12,974	-	2,621	-
014684.468410 Subdivision Fees	3,000	6,000	2,550	5,600
014684.468420 Comm Dev Site Plan Review Fees	11,060	11,800	7,140	9,600
014694.469100 Refund of Prior Years Expense	-	-	230,320	-
014694.469200 Uncollectible A/R Collected	19,890	40,000	20,086	40,000
014694.469300 Uncollectible P/P Tax Collected	-	-	-	-
014734.473100 Use Value Penalty	-	-	820	-
TOTAL PUBLIC CHARGES FOR SERVICES	**2,616,025**	**2,350,241**	**1,770,994**	**2,652,292**
INTERGOVERNMENTAL CHARGES FOR SERVICES				
014734.473220 Local Fire Protection	479,943	495,000	247,500	510,250
014734.473221 Local EMS Service Contracts	-	-	-	110,597
TOTAL INTERGOVERNMENTAL CHARGES	**479,943**	**495,000**	**247,500**	**620,847**

2025 GENERAL FUND REVENUE BUDGET

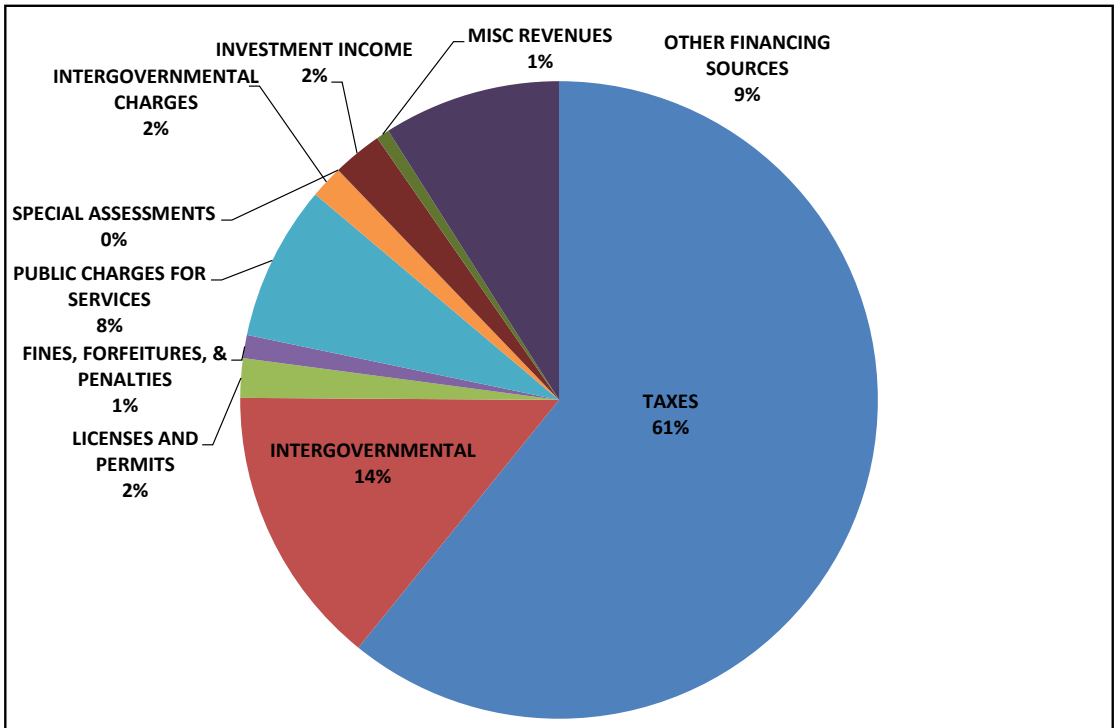
	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
SPECIAL ASSESSMENTS				
014204.422100 Sanitary Sewers	1,971	-	-	-
014204.423100 Street Construction	6,960	-	5,596	-
014204.423200 Curb & Gutter	-	-	-	-
014204.423300 Sidewalk	39,217	-	4,793	-
014204.423400 Street Light Assessments	-	-	-	-
014204.423410 Traffic Signal Installation	-	-	-	-
014204.423500 Storm Sewer	5,081	-	-	-
014204.425101 Administrative Fees	2,994	-	1,267	-
014204.425102 Administration Fees-Weed Cuts	830	2,000	41	2,000
014204.425200 Vehicle Maint Recovery-S/A	-	-	-	-
TOTAL SPECIAL ASSESSMENTS	**57,053**	**2,000**	**11,697**	**2,000**
INVESTMENT INCOME				
014204.425103 Interest / Special Assessments	2,103	1,360	1,727	1,153
014204.425105 Interest / Old Special Assessments	36,747	-	-	-
014814.481100 Interest- General Fund Invest	972,936	750,000	579,003	750,000
014814.482300 Interest- Leases	173	-	-	-
TOTAL INVESTMENT INCOME	**1,011,959**	**751,360**	**580,730**	**751,153**
MISCELLANEOUS REVENUES				
014614.461250 Commercial Card Rebate	52,306	51,000	16,012	52,000
014824.482100 Rent of City Property	25,157	28,127	23,777	28,127
014824.482104 Rent of City Property-Prk Lots	2,970	2,970	2,970	3,267
014824.482140 Rent of Airport Property	39,731	81,865	46,452	127,327
014834.483200 Sale of Materials/Scrap PW	4,050	3,000	1,073	3,000
014834.483210 Sale of Material & Scrap VM	187	300	49	200
014834.483230 Sale of Material & Scrap Fire	-	-	-	-
014834.483240 Sale of Material & Scrap Parks	93	-	-	-
014834.483250 Sale of Material & Scrap Police	3,517	-	-	-
014844.484100 Insurance Recoveries/Damages	136,514	30,000	144,706	30,000
014854.485110 Crime Prevention Donations	1,689	-	-	-
014854.485115 Police Dept Misc Donations	850	-	-	-
014854.485220 FD-Specified	-	-	-	-
014854.485230 FD Equipment	2,620	-	3,075	-
014854.485240 Fire Dept In-Kind Donations	-	-	-	-
014854.485310 Park & Rec Dept In-Kind Donations	88,343	-	-	-
014854.485260 Disc Golf Donations	1,200	-	180	-
014854.485265 Archery Range Donations	1,000	-	500	-
014854.485270 Pickleball Court Donations	-	-	-	-
014854.485350 Summer Picnic Prog NRPA	-	-	-	-
014854.485360 Donations	40,500	-	180,000	-
014954.484500 Lease Revenue	13,982	-	-	-
014954.484600 Lease Financing	336,567	-	-	-
TOTAL MISCELLANEOUS REVENUES	**751,276**	**197,262**	**418,794**	**243,921**
OTHER FINANCING SOURCES				
014134.413100 Tax From Municipal Utility	513,498	664,461	-	522,965

2025 GENERAL FUND REVENUE BUDGET

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
014834.483100 Sale of City Property	99,007	40,000	1,491	40,000
014924.492022 Transfer From BID	2,000	-	-	-
014924.492053 Transfer From TIF 3	-	100,000	100,000	210,000
014924.492054 Transfer From TIF 4	98,469	-	-	-
014924.492055 Transfer From TIF 5	710,379	835,000	835,000	800,000
014924.492057 Transfer From TIF 7	251,656	270,000	270,000	320,000
014924.492058 Transfer From TIF 8	10,850	-	-	-
014924.492059 Transfer From TIF 9	475,000	750,000	750,000	370,000
014924.492063 Transfer From TIF 13	26,857	22,440	22,440	80,000
014924.492800 Transfer From Park Trust	18,684	-	560	-
014944.481981 Finance Purchase Issued	179,910	-	-	-
TOTAL OTHER FINANCING SOURCES	**2,386,310**	**2,681,901**	**1,979,491**	**2,342,965**
TOTAL REVENUES	**$ 30,074,039**	**$ 29,811,099**	**$ 24,638,780**	**$ 32,520,681**

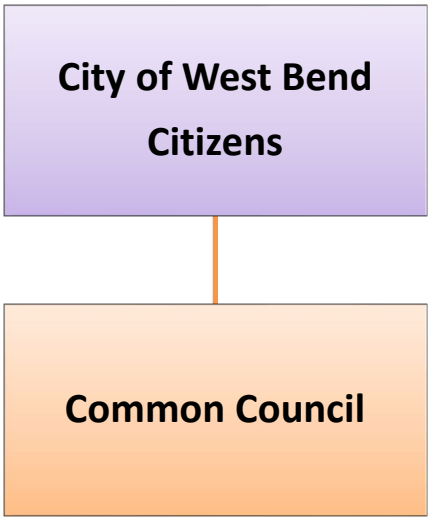


2025 General Fund Revenue Budget



2024 General Fund Revenue Budget

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Council (8 Council Members)	8.00	8.00	8.00
TOTAL FULL-TIME POSITIONS	**8.00**	**8.00**	**8.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Ordinances Adopted	16	20	18
Resolutions Adopted	81	80	60
Council Meetings	23	24	24

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Obtained an appropriate amount of net new construction/tax levy increase (Strategic Plan 3)
** Supported Downtown Master Plan project (Strategic Plan 2 and 4)
Added Alderperson reports to Council meetings
Implemented Downtown Master Plan planter project

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Expend remaining American Rescue Plan Act (ARPA) funds (Strategic Plan 3)
** Establish an appropriate tax rate levy due to increased public safety resource demand (Strategic Plan 1)
** Continue to implement transition of Fire Station #1 to new site (Strategic Plan 1)
** Increase the amount of road improvements (Strategic Plan 1)

2025 Department Detail Information

COMMON COUNCIL ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.
Salaries	30,349	30,284	14,653	37,068	30,396	3,336	2,965	371
Fringes	2,320	2,317	1,121	2,836	2,326	255	227	28
Postage	-	-	-	300	246	27	24	3
Memberships	8,755	9,612	9,930	12,410	10,176	1,117	993	124
Seminars	649	490	395	600	492	54	48	6
Supplies	379	331	155	400	328	36	32	4
Equip Maint	-	-	-	-	-	-	-	-
Special Purpose	185	563	-	690	566	62	55	7
Grand Total	**$ 42,637**	**$ 43,597**	**$ 26,254**	**$ 54,304**	**$ 44,530**	**$ 4,887**	**$ 4,344**	**$ 543**
Total Sal/FB	32,669	32,601	15,774	39,904	32,722	3,591	3,192	399
Total Other Exp	9,968	10,996	10,480	14,400	11,808	1,296	1,152	144
Grand Total	**$ 42,637**	**$ 43,597**	**$ 26,254**	**$ 54,304**	**$ 44,530**	**$ 4,887**	**$ 4,344**	**$ 543**

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.
- Ensure high quality customer service standards.
- Promote economic development.

GENERAL GOVERNMENT ~ Mayor

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Mayor	1.00	1.00	1.00
TOTAL FULL TIME POSITIONS	**1.00**	**1.00**	**1.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
# of Common Council meetings	23	24	24
# of Plan Commission meetings	12	12	12
# of Ordinances	16	20	18
# of Resolutions	81	80	60

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Continued distribution of the Annual Report (Strategic Plan 2)
** Supported Downtown Master Plan and Action Plan (Strategic Plan 2 and 4)
** Participated in ribbon cuttings, ground breakings and special events throughout the City (Strategic Plan 4)
** Developed existing business and community relationships (Strategic Plan 2)
** Participated in Fire Department Building planning (Strategic Plan 1)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Positively support public safety efforts (Strategic Plan 1)
** Support efforts to increase residential, industrial and commercial development (Strategic Plan 2)
** Advocate for and participate in recreational opportunities and City events (Strategic Plan 4)
** Actively participate in chief elected officials meetings (Strategic Plan 4)

2025 Department Detail Information

MAYOR ~ SUMMARY

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.
Salaries	5,165	5,165	2,502	9,418	5,180	2,072	2,072	94
Fringes	395	394	192	720	397	158	158	7
Telephone	-	-	-	-	-	-	-	-
Postage	27	29	6	60	34	13	13	-
Seminars	448	796	110	1,450	797	319	319	15
Supplies	1,242	1,152	194	2,475	1,360	545	545	25
Equip Maint	-	-	-	-	-	-	-	-
Entertainment	991	1,097	137	2,600	1,430	572	572	26
Special Purpose	164	273	273	800	440	176	176	8
Grand Total	**$ 8,432**	**$ 8,906**	**$ 3,414**	**$ 17,523**	**$ 9,638**	**$ 3,855**	**$ 3,855**	**$ 175**
Total Sal/FB	5,560	5,559	2,694	10,138	5,577	2,230	2,230	101
Total Other Exp	2,872	3,347	720	7,385	4,061	1,625	1,625	74
Grand Total	**$ 8,432**	**$ 8,906**	**$ 3,414**	**$ 17,523**	**$ 9,638**	**$ 3,855**	**$ 3,855**	**$ 175**

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:

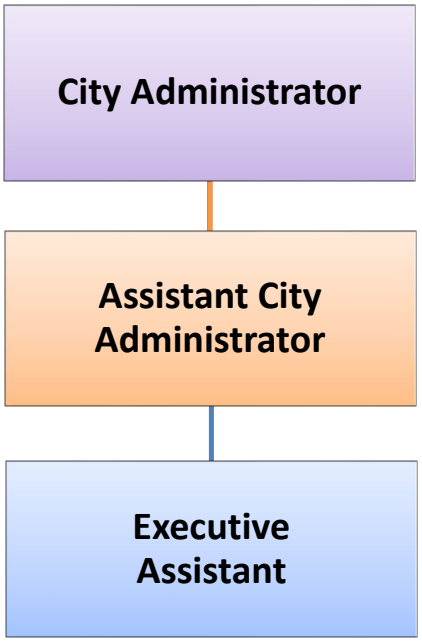
- Assure that proper legal procedures are being followed by City officials and staff.
- Reduce the City's liability in order to minimize or eliminate claims or lawsuits against the City.
- Respond to any legal questions from and provide legal advice/training to City officials and staff.
- Prosecute municipal 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.

2025 Department Detail Information

ATTORNEY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.	Library
Contractual	94,447	104,026	45,738	121,600	103,600	13,200	3,600	600	600
Special Purpose	252,701	4,000	87,752	4,000	4,000	-	-	-	-
Grand Total	**$ 347,148**	**$ 108,026**	**$ 133,490**	**$ 125,600**	**$ 107,600**	**$ 13,200**	**$ 3,600**	**$ 600**	**$ 600**
Total Sal/FB	-	-	-	-	-	-	-	-	-
Total Other Exp	347,148	108,026	133,490	125,600	107,600	13,200	3,600	600	600
Grand Total	**$ 347,148**	**$ 108,026**	**$ 133,490**	**$ 125,600**	**$ 107,600**	**$ 13,200**	**$ 3,600**	**$ 600**	**$ 600**

GENERAL GOVERNMENT ~ Administration



MISSION:

The primary mission of 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 of West Bend. City Administration:

- Provides management of daily operations of all city departments by directing, coordinating, and expediting their activities.
- Conducts or directs studies necessary to determine the most economical and efficient operation of all departments.
- Implements strategic initiatives and policies determined by the Mayor and Council.
- Directs and coordinates the preparation of the annual operating and capital budgets.
- Promotes economic development, job creation, business retention and tourism.
- Supports a thriving local economy through community planning, marketing, and development of business parks, sites, tax incremental districts, and downtown redevelopment projects.

GENERAL GOVERNMENT ~ Administration

2024 Administration and Economic Development budgets merged.

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
City Administrator	0.50	1.00	1.00
Assistant City Administrator	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
TOTAL FULL TIME POSITIONS	**1.50**	**3.00**	**3.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Newsletters (administrative weekly reports)	52	52	52
Mayoral/Council member meetings (1:1)	300	300	300
Economic Development and Operations Meetings	2,008	610	2,000
Welcome & Business Milestone Posts	66	40	40
Business incentives/Loans	6	5	5

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Secured $197,600 Safe Streets and Roads for All (SS4A) Program Grant to fund a citywide Safety Action Plan (Strategic Plan 1 and 3).
** Secured and negotiated developers agreement with F Street Group on the development of 105 multi-family units in TID 12 (Strategic Plan 2).
** Implemented Downtown Master Plan and Action Plan Project with the installation of 100 planters, 35 hanging baskets, and several flower beds.(Strategic Plans 2 and 3).
** Selected Fire Department site location and entered into land sales agreement (Strategic Plan 1).
** Worked with department heads to prioritize capital improvement project five-year plan (Strategic Plan 3).
** Continued 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 (Strategic Plan 2).
** Continued and expanded weekly public newsletter to 10,000 email contacts (Strategic Plans 2 and 4).
** Finalized developers agreements for Charter Senior Living, Eisenbahn Village, Decorah Flats, and Iron Horse Commons (Strategic Plan 2).
** Continued to administer Business Development Loan Pool in partnership with by Bank Five Nine (Strategic Plan 2).
** Continued the implementation of the McGrath Compensation Study by implementing Paid Time Off (PTO) beneft for all eligible employees (Stategic Plan 3).
** Featured 12 local businesses making an impact through the "Business of the Month" video series (Strategic Plan 2).
** Secured second tenant to West Bend Manufacturing Center—Kettle Moraine Metal Products. Supported the project with TIF PAYGO and $50,000 Retention and Relocation Grant incentives (Strategic Plan 2).
** Coordinated the onboarding of new Aldermen (Strategic Plan 2).

GENERAL GOVERNMENT ~ Administration

ACHIEVEMENTS IN 2024 (Continued)
** Secured grant funding from Washington County for lead lateral replacements (Strategic Plan 3).
** Received $3.5 M loan forgiveness from the WI DNR Safe Drinking Water Loan Program to help support the $7.2 M construction of a Granular Activated Carbon (GAC) Treatment Plant (Strategic Plan 3).
** Assisted the Fire Department with the Staffing for Adequate Fire and Emergency Response (SAFER) Grant application (Strategic Plan 1).
** Assisted the IT Department with the State and Local Cybersecurity Grant Program application (Strategic Plan 3).
** TID #16 was created in January on Sand Drive with two initial developments, including a 115-unit assisted living and memory care facility, and 54 independent living condominiums with a multipurpose clubhouse and two pickleball courts (Strategic Plan 2).
** Recruited new Community Development Director (Strategic Plan 1).
** The TID #16 Project Plan was amended in the fall to include the reconstruction of Indiana Drive as a future project (Strategic Plan 2).

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Support Milwaukee Tool with anticipated expansion plans (Strategic Plan 2).
** Continue to seek alternative funding for road improvements (Strategic Plan 3).
** Foster a culture of a positive work environment to recruit and retain valuable team members (Strategic Plan 2).
** Plan for Airport expansion (Strategic Plan 3).
** Plan for Fire Station design and construction (Strategic Plans 1 and 3).
** Plan for the reuse of exisiting Fire Station #1 (Strategic Plans 2 and 4).
** Continue further implementation of the McGrath Compensation Study to bring tenured employees up to market (Strategic Plan 3).
** Expand marketing materials to promote as a place to develop and start/relocate businesses (Strategic Plan 3).
** Recruit one business to locate or expand in West Bend that will provide a minimum of 50 new jobs (Strategic Plan 3).
** Secure federal grant funding for future road infrastructure projects (Strategic Plan 3).
** Secure new tenant of the West Bend Manufacturing Center (TID 14) (Strategic Plan 3).
** Explore the development of a new mixed-use TID that supports up to 35% single-family residential housing. (Strategic Plan 2).

GENERAL GOVERNMENT ~ Administration

Construction is well underway for Charter Senior Living of West Bend—a 115-unit independent living, assisted living, and memory care facility located on Sand Drive and adjacent to the Eisenbahn State Trail.

West Bend Senior Partners is constructing a state-of-the-art senior living community, Eisenbahn Village, featuring 54 ranch-style condominiums for purchase adjacent to Charter Senior Living.

Kettle Moraine Metal Products, LLC broke ground on a 40,000-SF manufacturing facility at the West Bend Manufacturing Center (TID 14). Learn more about the project.

GENERAL GOVERNMENT ~ Administration

MPTC ADVANCED MANUFACTURING LAB
Moraine Park Technical College broke ground on its 40,000-SF Advanced Manufacturing Lab addition to support manufacturing, welding, metal fabrication and robotics programs and job training.

Private sector leaders collaborated with the City of West Bend to develop a Downtown Master Plan. As part of the project, more than 100 planters, 35 hanging baskets, and several flower beds came to life to create a lush, vibrant atmosphere.

In June, The District received full occupancy of its 177 market-rate apartments. Residents enjoy views of the Milwaukee River, and direct access to Riverwalk and historic downtown. In April, 1840 Brewing Company opened its doors to a brand new 4,000-SF taproom located at The District. 1840 offers a contemporary casual atmosphere, outdoor seating, and slow-brewed craft beer.

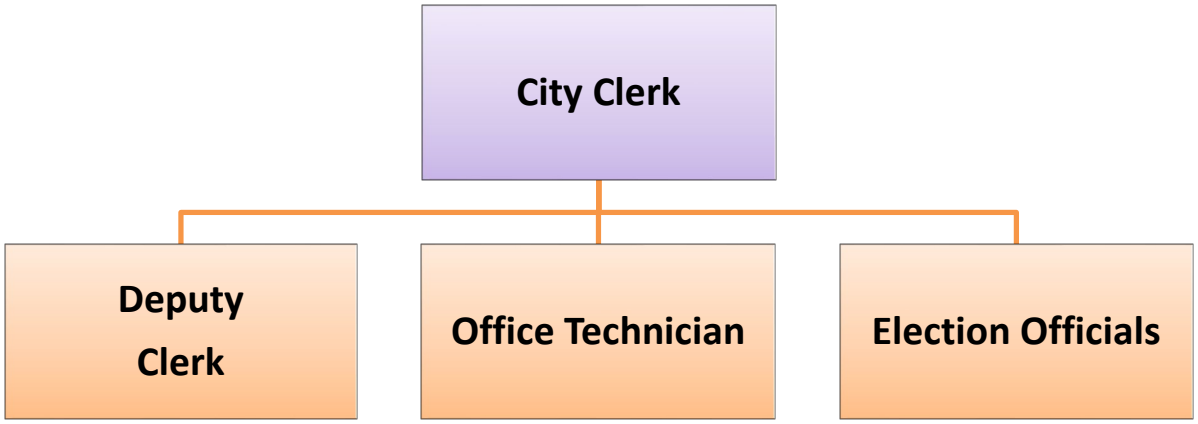
2025 Department Detail Information

ADMINISTRATION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.
Salaries	72,747	169,801	81,462	369,065	171,357	71,834	71,834	54,040
Fringes	10,728	25,065	12,546	55,839	25,961	10,855	10,855	8,168
Telephone	395	865	318	1,092	885	76	76	55
Postage	40	56	64	175	142	12	12	9
Memberships	2,070	3,110	2,583	4,422	3,581	310	310	221
Publications		177	57	218	177	15	15	11
Seminars	5,012	8,220	6,547	12,800	10,368	896	896	640
Supplies	171	486	-	600	486	42	42	30
Equip Maint	479	479	199	-	-	-	-	-
Marketing	-	2,835	803	3,000	2,430	210	210	150
Contractual	-	14,192	26,006	4,045	3,277	283	283	202
Special Purpose	23,300	17,500	18,512	17,500	17,500	-	-	-
Grand Total	**$ 114,942**	**$ 242,786**	**$ 149,097**	**$ 468,756**	**$ 236,164**	**$ 84,533**	**$ 84,533**	**$ 63,526**
Total Sal/FB	83,475	194,866	94,008	424,904	197,318	82,689	82,689	62,208
Total Other Exp	31,467	47,920	55,089	43,852	38,846	1,844	1,844	1,318
Grand Total	**$ 114,942**	**$ 242,786**	**$ 149,097**	**$ 468,756**	**$ 236,164**	**$ 84,533**	**$ 84,533**	**$ 63,526**

2024 - Administration and Economic Development budget merged.

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 Statues. 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
City Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Office Technician	1.00	1.00	1.00
TOTAL FULL-TIME POSITIONS	**3.00**	**3.00**	**3.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Special Class (B) Picnic Licenses	179	60	60
Operator Licenses	548	400	400
Amusement Devices	200	193	193
Publications submitted	86	140	120
Outgoing pieces of mail processed	78,369	95,000	82,000

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Successfully completed all districts with electronic poll books
Office Technician position was filled and completed the Notary certification
Facilitated training of all election officials, including training sessions on Central Count and Badger Books
Successfully facilitated three elections, including the Presidential Election in November

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
Expand training of all election officials on the use of electronic poll books for all districts
Implement new Granicus (Minutes/Agendas) software system
Update the Clerk's Website regarding Elections, Permits & Licenses
Review and update all license application forms and convert to fillable/online forms and payments

2025 Department Detail Information

CITY CLERK ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.	Room Tax
Salaries	147,024	161,391	77,046	195,769	166,986	9,690	9,231	1,958	7,904
Fringe	21,916	24,766	12,760	29,479	25,150	1,456	1,390	295	1,188
Telephone	357	467	173	465	414	23	23	5	-
Postage	890	1,425	269	750	666	38	38	8	-
Memberships	276	234	306	435	387	22	22	4	-
Publications	216	224	226	250	221	13	13	3	-
Seminars	293	1,840	448	2,050	1,823	103	103	21	-
Supplies	3,235	2,142	780	2,300	2,047	115	115	23	-
Equip Maint	2,423	2,239	866	375	333	19	19	4	-
Contractual	2,766	6,910	450	11,745	10,454	587	587	117	-
Allocated	-	-	(3,251)	-	-	-	-	-	-
Wgt & Measures	6,000	11,600	11,250	11,600	11,600	-	-	-	-
Grand Total	**$ 185,396**	**$ 213,238**	**$ 101,323**	**$ 255,218**	**$ 220,081**	**$ 12,066**	**$ 11,541**	**$ 2,438**	**$ 9,092**
Total Sal/FB	168,940	186,157	89,806	225,248	192,136	11,146	10,621	2,253	9,092
Total Other Exp	16,456	27,081	11,517	29,970	27,945	920	920	185	-
Grand Total	**$ 185,396**	**$ 213,238**	**$ 101,323**	**$ 255,218**	**$ 220,081**	**$ 12,066**	**$ 11,541**	**$ 2,438**	**$ 9,092**

2025 Department Detail Information

CITY CLERK ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Liquor and Malt Beverage	75,933	64,650	53,945	77,950
Operator License	28,172	28,000	12,546	29,670
Weights & Measures	15,368	15,815	50	16,200
Cigarette	3,200	3,100	3,100	3,100
Amusement Device	7,680	7,680	7,635	7,960
Miscellaneous Licenses	12,640	9,283	11,030	16,445
Other Reg. Permit/Fees	55	483	9	30
Clerk Fees	68	2,623	(13)	68
License Publication Fees	1,297	1,214	1,264	1,350
Total	**$ 144,413**	**$ 132,848**	**$ 89,566**	**$ 152,773**

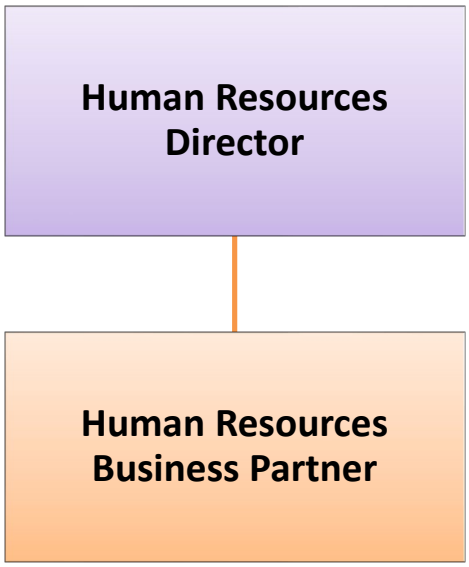
	Fee	#Lic.	Total
014414.441100 LIQUOR AND MALT BEVERAGE			
Class A Liquor/Beer (Max.)	500/200	32	22,400
Class A Beer	200	0	-
Class B Beer (6 Month)	50	20	1,000
Class B Beer (Max.)	100	10	1,000
Class B (Wine Only) Winery	100	2	200
Class B Liquor/Beer	500/100	50	31,200
Class C Wine(Max.)/B Beer	100/100	8	1,600
Reserve License	10,000	2	20,000
Special Class B Wine/Beer	10	55	550
			$ 77,950
014414.441200 OPERATORS LICENSE (two-year renewal period)			
Regular Operators	67	400	26,800
Temporary Operators	40	26	1,040
Provisional (Max fee)	15	122	1,830
			$ 29,670
014414.441210 WEIGHTS AND MEASURES			
Contract fee of $11,250 and $55 permit fee for 90 businesses			**$ 16,200**
014414.441220 CIGARETTE	100	31	**3,100**
014414.441230 AMUSEMENT DEVICE			
Arcade	35	8	280
Devices	40	192	7,680
			$ 7,960

2025 Department Detail Information

CITY CLERK ~ Revenue

	Fee	#Lic	Total
014414.441250 MISCELLANEOUS LICENSES			
Direct Sellers Permit	75	71	5,325
Junk Dealers	110	2	220
Special Events Permit	75/400	64	4,075
Banner Permits	30	0	-
Massage Establishment	115	12	1,380
Hotel/Motel Room Tax	20	9	180
Secondhand Article	27.50	12	330
Secondhand Jewelry	30	8	240
Sidewalk Café	30	6	180
Sidewalk Display	30	2	60
Taxi Drivers License	35	80	2,800
Block Party permit	35	5	175
Pawn Broker Dealer	210	2	420
Coin & Precious Metals	10	6	60
Late fees	50	20	1,000
			$ 16,445
014494.449400 OTHER REGULATORY PERMITS			
Revenue from street parking permits and delivery permits			**$ 30**
014614.461100 CLERK FEES			**$ 68**
014614.461110 LICENSE PUBLICATION FEES			
Publications new/renewal	48/10	10/87	**$ 1,350**

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Human Resources Director	1.00	1.00	1.00
Human Resources Business Partner	1.00	1.00	1.00
TOTAL FULL-TIME POSITIONS	**2.00**	**2.00**	**2.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Applications Received*	638	700	700
New Hires Full-Time	35	30	30
New Hires Part-Time (Regular)	22	25	25
Job Changes *	5	15	10
Contract Negotiation Meetings	1	7	1
Surveys Completed	3	5	5
FMLA Requests	24	35	30
Employee Retirements (FT)	2	7	5
Employee Resignations/Terminations (FT)	24	20	20
Full Time Employees	218	223	239
Regular Part-Time Employees	40	43	43
# Single Covered on HI (includes COBRA & Retirees)	63	80	80
# Families Covered on HI (includes COBRA & Retirees)	96	120	120
# Families Covered on Family Savings Plan	13	13	14
# Employee Only on Dental Insurance	61	65	65
# Employees plus Spouse on Dental Insurance	24	23	25
# Employee plus Child(ren) on Dental Insurance	10	12	10
# Employee plus Entire Family on Dental Insurance	34	25	30
# Employee Only on Vision Insurance	44	45	45
# Employees plus Spouse on Vision Insurance	24	23	25
# Employee plus Child(ren) on Vision Insurance	5	8	8
# Employee plus Entire Family on Vision Insurance	18	20	20
*Recruitment information does not include seasonal employees, police officers, or firefighters			
Risk Management:			
Workers' Comp Modification Factor	0.72	0.72	0.80
# of Workers' Comp Claims Reported	47	40	40
# of Recordable Workers' Comp Claims	14	5	5
# of Days Lost	3	25	25
# of General Liability Claims Made	12	15	10
# of Property Claims Reported	7	10	10
# of Employees on Unemployment Comp	5	10	10

GENERAL GOVERNMENT ~ Human Resources

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Implemented a wellness program aimed at improving employee health and engagement through an innovative app platform, driving increased participation and fostering a culture of well-being within the organization
** Effectively settled a labor contract for one-year and three contracts for at least a three-year period (Strategic Plan 1)
Promoted wellness and engagement organization-wide by coordinating activities designed and executed by the Wellness Committee, fostering a healthier and more connected workplace culture
Continued implementing the McGrath salary study recommendations by putting together a proposal to implement PTO in 2025 as well as additional pay to move tenured employees to the market rate
Reduced the number of days away and level of severity in workers' compensation claims to the insurance company; reduced the modification factor below 1.0 (average for municipal operations) and saved money on premiums
Successfully transitioned benefit brokers, strategically shifting the focus to plan design optimization, resulting in enhanced benefits for employees and cost savings for the City
Coordinated the new hire and seasonal employee safety training with the Police Department and our insurance broker
** Set-up and implemented GovInvest's Live Comp and Labor Costing modules to assist in future negotiations by allowing for real live data of total compensation (Strategic Plan 1)
Continued promoting the Family Savings Plan and moved an additional two families off the health insurance plan (total fourteen); 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

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Successfully negotiate one labor contract for implementation in 2025 (Strategic Plan 1)
Complete review and update of all HR forms
Continue to keep the City's modification (mod) factor rating for workers' compensation below 1.0, by ensuring a 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 and incorporate more safety trainings to a larger pool of employees
Review and implement an orientation and onboarding process
Review and update all non-represented job descriptions
Council review and approval of updated Employee Handbook
Ensure compliance with employment laws and regulations
Implement a comprehensive Paid Time Off (PTO) policy for all non-represented employees, ensuring equitable access to time off

2025 Department Detail Information

HUMAN RESOURCES ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.	Library	Room Tax	Rec Fund	Taxi
Salaries	136,203	140,357	67,546	186,970	149,095	20,567	11,218	1,870	4,220	-	-	-
Fringes	20,713	22,359	10,826	28,551	22,758	3,140	1,713	286	654	-	-	-
Telephone	715	830	339	1,008	837	111	50	10	-	-	-	-
Postage	71	288	-	380	315	42	19	4	-	-	-	-
Memberships	638	2,295	2,538	2,835	2,353	312	142	28	-	-	-	-
Publications	386	-	-	-	-	-	-	-	-	-	-	-
Seminars	5,074	4,861	3,453	7,500	6,225	825	375	75	-	-	-	-
Supplies	417	330	31	400	332	44	20	4	-	-	-	-
Equip Maint	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	7,145	20,165	16,094	40,900	32,720	4,499	2,045	409	1,227	-	-	-
Special Purpose	20,094	35,494	10,921	35,400	29,028	3,894	1,770	354	354	-	-	-
Risk Management	511,384	567,910	473,809	795,177	598,121	70,951	72,241	8,306	42,220	361	2,283	694
Health Ins.	2,315,187	2,116,861	1,592,083	2,619,663	1,981,090	288,163	183,376	26,253	128,540	1,586	7,228	3,427
Grand Total	**$ 3,018,027**	**$ 2,911,750**	**$ 2,177,640**	**$ 3,718,784**	**$ 2,822,874**	**$ 392,548**	**$ 272,969**	**$ 37,599**	**$ 177,215**	**$ 1,947**	**$ 9,511**	**$ 4,121**
Total Sal/FB	156,916	162,716	78,372	215,521	171,853	23,707	12,931	2,156	4,874	-	-	-
Total Other Exp.	2,861,111	2,749,034	2,099,268	3,503,263	2,651,021	368,841	260,038	35,443	172,341	1,947	9,511	4,121
Grand Total	**$ 3,018,027**	**$ 2,911,750**	**$ 2,177,640**	**$ 3,718,784**	**$ 2,822,874**	**$ 392,548**	**$ 272,969**	**$ 37,599**	**$ 177,215**	**$ 1,947**	**$ 9,511**	**$ 4,121**

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 safe and 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Chief Election Inspectors - (2024 employed 8 Inspectors)	0.14	0.11	0.15
Election Central Counters - (2024 employed 15 Central Counters)	0.05	0.05	0.23
Election Workers - (2024 employed 75 Election Workers)	0.54	0.31	1.21
TOTAL FULL-TIME POSITIONS	**0.73**	**0.47**	**1.59**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Number of Elections	3	4	2
Registered Voters	19,518	20,000	20,000
Hours of training offered per worker	4	4	4

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Recruited and trained additional Chief Election Officials
Successfully administered three elections
Facilitated special Central Count training for election workers
Facilitated Badger Book training for all Chief Inspectors and Election Workers
Purchase E-Poll Books (Badger Books) for all polling locations
Purchased new voting booths
Obtained new special voting deputies and added an additional day of on-site voter registration at New Perspective Senior Living
Added an additional day of service at New Perspective to register residents ahead of absentee voting
Purchased new ICE (ImageCast Evolution) tabulation machine and chief inspectors assisted with public tests of new machine

**** Indicates if associated with one of the City's Strategic Plan initiatives**

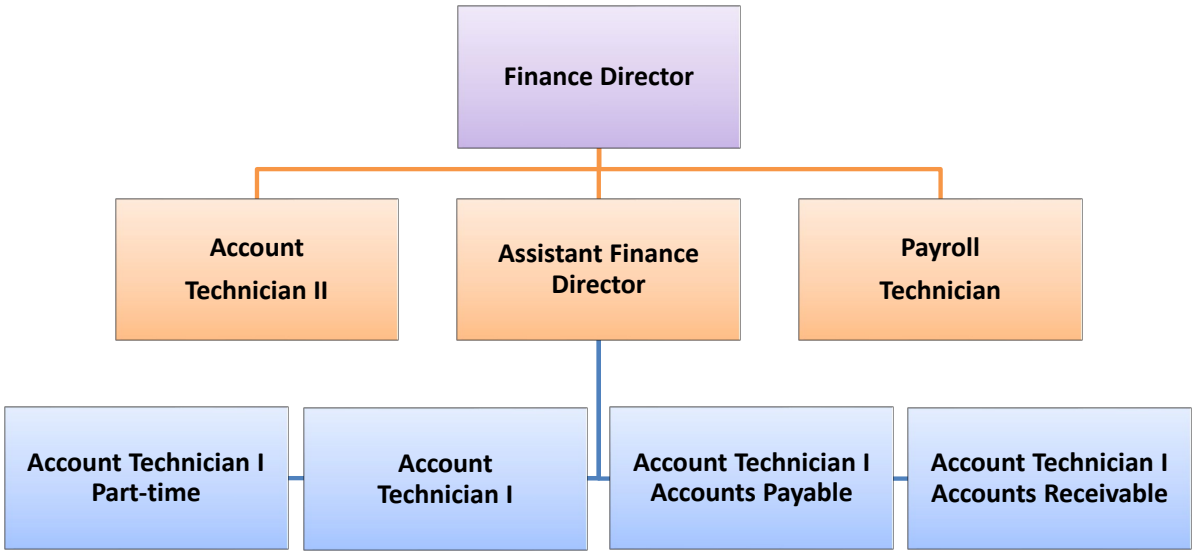
GOALS FOR 2025
Draft and finalize the Election Contingency Plan
Facilitate reconciliation training course for Chief Inspectors
Train election workers on procedures and state laws

2025 Department Detail Information

ELECTIONS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.
Salaries	13,001	59,749	8,348	40,402	35,958	2,020	2,020	404
Fringe	-	-	-	-	-	-	-	-
Postage	5,159	68,352	5,697	14,000	12,460	700	700	140
Supplies	8,668	74,639	24,288	44,932	39,989	2,247	2,247	449
Equip Maint	5,707	7,054	203	9,115	8,112	456	456	91
Contractual	680	2,741	457	2,500	2,225	125	125	25
Outlay	-	11,837	12,567	-	-	-	-	-
Outlay Under $5,000	7,884	76,362	-	-	-	-	-	-
Grand Total	**$ 41,099**	**$ 300,734**	**$ 51,560**	**$ 110,949**	**$ 98,744**	**$ 5,548**	**$ 5,548**	**$ 1,109**
Total Sal/FB	13,001	59,749	8,348	40,402	35,958	2,020	2,020	404
Total Other Exp	28,098	240,985	43,212	70,547	62,786	3,528	3,528	705
Grand Total	**$ 41,099**	**$ 300,734**	**$ 51,560**	**$ 110,949**	**$ 98,744**	**$ 5,548**	**$ 5,548**	**$ 1,109**

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 City of West Bend Finance Department is proud to display the plaques of awards from the Government Finance Officers Association

GENERAL GOVERNMENT ~ Finance

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Finance Director	1.00	1.00	1.00
Assistant 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
TOTAL FULL-TIME POSITIONS	**7.30**	**7.30**	**7.30**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Standard & Poor Global Bond Rating	AA	AA	AA
Purchase Orders Issued	514	450	550
Accounts Payable Checks Issued	4,635	4,600	4,700
Special Assessment Letters Processed	427	500	535
Dog Licenses Issued	3,016	3,025	3,025
Cat Licenses Issued	390	398	401
Potbelly Pig Licenses Issued	-	-	1
Chicken Licenses Issued	11	11	15
NSF Checks	44	40	40

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
The Finance Department implemented the GFOA budget recommendations into the 2025 Operating Budget
The Finance Department earned their seventh GFOA Distinguished Budget Presentation Award for the City of West Bend
The Finance Department was awarded their fifth 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
Gained additional training knowledge for the Finance Department by attending the national conferences for MUNIS and the GFOA
The City of West Bend's bond rating was held consistent by Standard & Poor
** Modify the five year Capital Improvement Plan with various departments to incorporate infrastructure road improvements and other capital items needed within a reasonable borrowing range (Strategic Plan 3)
Issued first potbelly pig license in the City of West Bend during 2024
Drafted a new Petty Cash Policy for the City of West Bend

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
Submit the 2025 Budget to the GFOA for the recognition of the Budget Award for the City of West Bend
Submit the 2024 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 and attend the national conference for the GFOA
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 when it becomes available
Assist all departments with cash handling procedures and implement the new Petty Cash Policy

2025 Department Detail Information

FINANCE ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Salaries	274,090	317,898	132,488	462,626	338,969	56,235	41,723	-	5,578	15,404	4,717	-
Fringes	40,664	48,587	20,710	68,319	50,137	8,269	6,113	-	824	2,273	703	-
Telephone	-	-	-	-	-	-	-	-	-	-	-	-
Postage	5,312	12,765	3,762	7,000	6,300	350	280	-	70	-	-	-
Memberships	228	247	38	325	247	42	33	-	3	-	-	-
Publications	695	323	-	425	323	55	43	-	4	-	-	-
Seminars	717	3,727	1,763	4,900	3,724	637	490	-	49	-	-	-
Supplies	3,947	6,331	2,043	8,175	6,212	1,063	818	-	82	-	-	-
Equip Maint	1,121	1,883	765	1,000	760	130	100	-	10	-	-	-
Contractual	17,102	18,806	9,441	24,450	18,581	3,179	2,445	-	245	-	-	-
GASB 96	7,416	-	-	-	-	-	-	-	-	-	-	-
Grand Total	**$ 351,292**	**$ 410,567**	**$ 171,010**	**$ 577,220**	**$ 425,253**	**$ 69,960**	**$ 52,045**	**$ -**	**$ 6,865**	**$ 17,677**	**$ 5,420**	**$ -**
Total Sal/FB	314,754	366,485	153,198	530,945	389,106	64,504	47,836	-	6,402	17,677	5,420	-
Total Other Exp.	36,538	44,082	17,812	46,275	36,147	5,456	4,209	-	463	-	-	-
Grand Total	**$ 351,292**	**$ 410,567**	**$ 171,010**	**$ 577,220**	**$ 425,253**	**$ 69,960**	**$ 52,045**	**$ -**	**$ 6,865**	**$ 17,677**	**$ 5,420**	**$ -**

INDEPENDENT AUDITING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Financial	53,892	52,776	45,594	93,800	45,464	-	-	30,953	2,093	4,259	1,530	9,501
Single Audit	-	-	-	21,608	-	10,108	-	-	-	-	-	11,500
Grand Total	**$ 53,892**	**$ 52,776**	**$ 45,594**	**$ 115,408**	**$ 45,464**	**$ 10,108**	**$ -**	**$ 30,953**	**$ 2,093**	**$ 4,259**	**$ 1,530**	**$ 21,001**

OTHER GENERAL GOVERNMENT ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	TIF	Comm.	Library	Room Tax	Other
Delinq Pers Prop	-	25	-	25	25	-	-	-	-	-	-	-
Uncollect. A/R	328,640	160,000	1,797	160,000	160,000	-	-	-	-	-	-	-
Supplies W/O	39,299	5,000	1,217	5,000	5,000	-	-	-	-	-	-	-
Mobile Home Fees	17	20	-	20	20	-	-	-	-	-	-	-
Grand Total	**$ 367,956**	**$ 165,045**	**$ 3,014**	**$ 165,045**	**$ 165,045**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2025 Department Detail Information

FINANCE ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Delinquent PP Chargebacks	712	1,223	-	202
Interest on Delinquent PP Taxes	2,626	2,500	1,243	-
Interest on Delinq Spec Assessments	5,093	6,000	748	5,500
Dog Licenses	22,382	20,394	19,407	21,644
Cat Licenses	3,675	3,600	3,377	3,738
Pig Pet Licenses	-	-	-	8
Chicken Licenses	550	550	750	750
Payroll Fees	354	325	215	455
Treasurers Fees	19,972	27,550	15,730	29,455
NSF Fees	1,760	1,600	680	1,600
Commercial Card Rebate	52,306	51,000	16,012	52,000
Misc Departmental Revenue	10,772	3,000	(2,343)	3,000
Uncollectible A/R Collected	19,890	40,000	20,086	40,000
Interest on Gen Fund Investments	972,936	750,000	579,003	750,000
Total	**$ 1,113,028**	**$ 907,742**	**$ 654,908**	**$ 908,352**

014114.411410 DELINQUENT PP CHARGEBACKS **$ 202**

Budget is based on $361 outstanding to be charged back to other taxing entities.

014184.418200 INTEREST ON DELINQUENT PP TAXES **$ -**

Businesses are no longer subject to personal property tax as of January 1, 2024.

014184.418300 INTEREST ON DELINQ SPEC ASSESSMENTS **$ 5,500**

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 **$ 21,644**

Budget is based on 3,025 licenses at a fee of $5.00 per dog per Ordinance, plus $0.75 per dog license from Washington County, and 850 late fees of $5.00 per dog after 3/31.

014424.442300 CAT LICENSES **$ 3,738**

Based on fees of $8.00 for 395 spayed or neutered, $13.00 for 6 unspayed or unneutered, and 100 $5.00 late fees after 3/31.

014424.442400 PIG PET LICENSES **$ 8**

Based on a fee of $8.00 for each spayed or neutered potbelly pig licensed.

014424.442500 CHICKEN LICENSES **$ 750**

Based on fees of $50.00 for 15 sites licensed.

014614.461400 PAYROLL FEES **$ 455**

Employee garnishments @ $17.50 each pay period.

2025 Department Detail Information

FINANCE ~ Revenue

014614.461200 TREASURERS FEES **$ 29,455**
Based on 535 special assessment certificates @ $55 each; $30 in copy fees.
*** Increased fees for special assessment certificates to $55 effective May 1, 2023 ***

014614.461210 NSF FEES **$ 1,600**
Based on 40 returned checks @ $40.00 each.

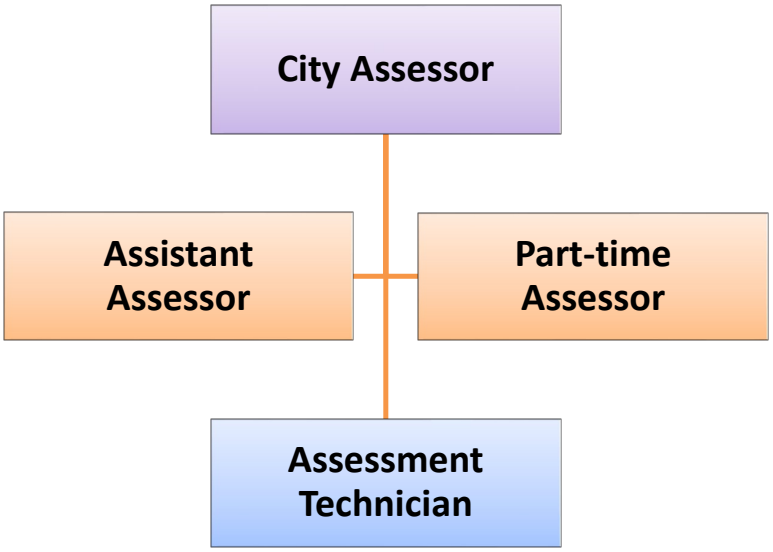
014614.461250 COMMERCIAL CARD REBATE **$ 52,000**
Budget is based on invoices paid by credit card to earn a cash percentage rebate.

014614.461900 MISC. DEPARTMENTAL REVENUE **$ 3,000**
Various revenues such as account adjustments, misc. sales and/or reimbursements, and Section 125 receipts. Budget is based on historical averages.

014694.469200 UNCOLLECTIBLE A/R RECOVERED **$ 40,000**
The majority of this revenue is a result of the SDC and TRIP programs.

014814.481100 INTEREST ON INVESTMENTS **$ 750,000**
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 Administration & Common Council apprised of any issues pertaining to valuation on taxable property prior to public notification.

GENERAL GOVERNMENT ~ City Assessor

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Assessor	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00
Assessment Technician	1.00	1.00	1.00
Part-time Assessor	0.20	0.20	0.20
TOTAL FULL-TIME POSITIONS	**3.20**	**3.20**	**3.20**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Number of Valid Sales Reviewed	785	700	700
Number of Permit Reviews	203	230	230
Number of Assessment Notices	11,370	400	400
Number of Open Book Reviews	419	32	50
Number of Board of Review Appeals	21	10	15

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Updated record keeping process and office organization.
Updated Assessor website.
Completed continuing education, including Municipal Assessor Conference.
Completed 2024 maintenance year assessment.
Completed review process of commercial buildings, including interior inspections as needed, to confirm current use and condition and verify all building data.

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
Continue the review process of commercial buildings, including interior inspections as needed, to confirm current use and condition and verify all building data.
Continue to update record keeping process and office organization.
Continue to update Assessor website
Complete continuing education, including Municipal Assessor Conference.
Complete 2025 maintenance year assessment

2025 Department Detail Information

CITY ASSESSOR ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	245,156	232,708	104,383	236,203	236,203
Fringes	35,819	37,000	17,927	35,847	35,847
Telephone	653	462	155	462	462
Postage	11,534	2,200	364	1,500	1,500
Memberships	538	450	420	450	450
Publications	7,481	8,550	6,698	8,550	8,550
Seminars	2,270	3,175	46	2,375	2,375
Supplies	1,245	2,500	489	2,000	2,000
Gas & Oil	203	660	100	520	520
Equip Maint	1,157	14,393	13,184	14,216	14,216
Contractual	24,852	15,355	525	10,355	10,355
Leasing/Contractual	3,989	3,989	2,032	5,108	5,108
Special Purpose	1,940	700	761	1,600	1,600
Erroneous Tax/Refunds[1]	386	1,000	920	1,000	1,000
Grand Total	**$ 337,223**	**$ 323,142**	**$ 148,004**	**$ 320,186**	**$ 320,186**
Total Sal/FB	280,975	269,708	122,310	272,050	272,050
Total Other Exp.	56,248	53,434	25,694	48,136	48,136
Grand Total	**$ 337,223**	**$ 323,142**	**$ 148,004**	**$ 320,186**	**$ 320,186**

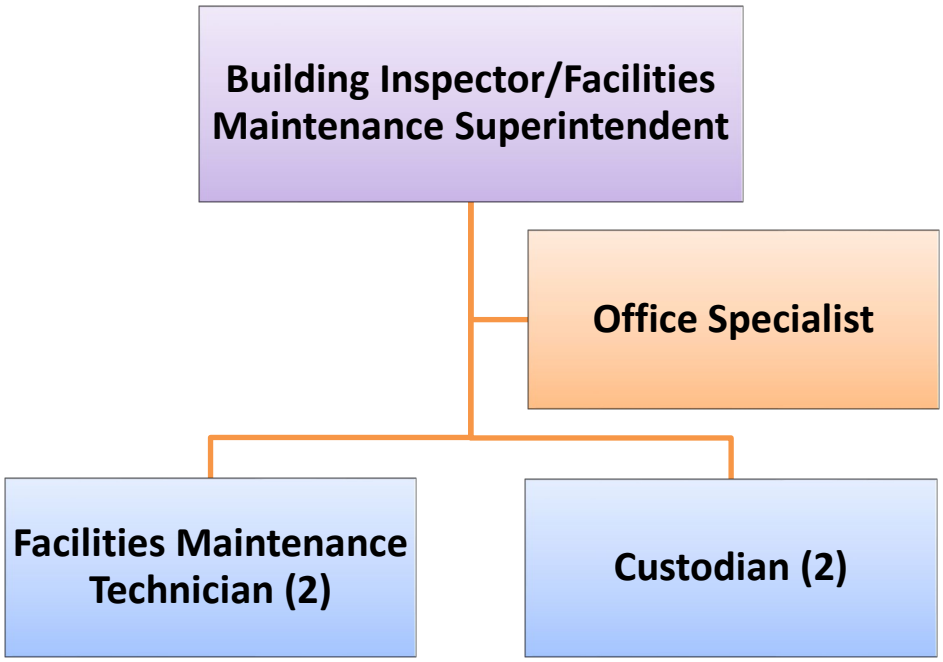
[1] *Erroneous Refunds-correction of palpable errors*

CITY ASSESSOR ~ REVENUES

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Assessor Fees	-	50	-	-
Total	**$ -**	**$ 50**	**$ -**	**$ -**

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 Hall.
- Maintain clean, sanitary, and safe buildings, inside and outside.
- Complete work orders requested by departments.

GENERAL GOVERNMENT ~ Municipal Buildings

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
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
TOTAL FULL-TIME POSITIONS	**4.75**	**4.75**	**4.75**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Work Orders Cleared	286	250	290

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Successfully kept all buildings operating (Strategic Plan 1)
Coordinated new roof at Fire Station 3

**** Indicates if associated with one of the City's Strategic Plan initiatives**

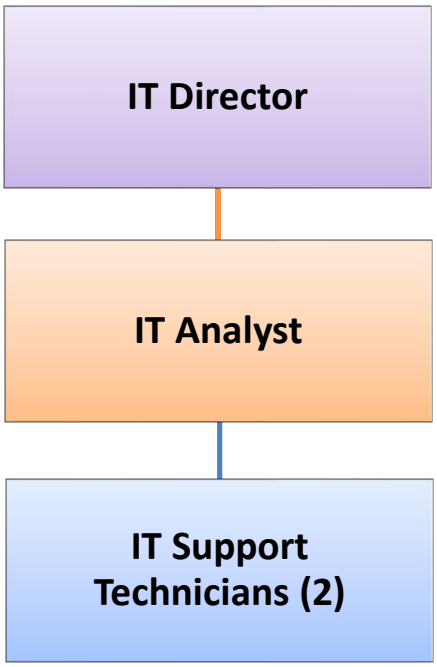
GOALS FOR 2025
** Maintain all buildings in working order (Strategic Plan 1)
Facilities management plan for all municipal buildings

2025 Department Detail Information

MUNICIPAL BUILDINGS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Library
Salaries	211,814	224,524	98,436	280,566	234,372	8,034	8,034	30,126
Overtime	1,031	1,548	935	2,000	1,540	80	80	300
Fringe	31,387	35,019	15,420	42,697	35,582	1,238	1,238	4,639
Telephone	460	472	197	525	483	21	21	-
Postage	-	-	-	-	-	-	-	-
Seminars	1,295	4,620	-	5,000	4,600	200	200	-
Supplies	50,652	57,750	11,262	62,500	57,500	2,500	2,500	-
Small Tools	1,611	2,310	917	2,500	2,300	100	100	-
Gas & Oil	888	3,050	385	3,470	3,192	139	139	-
Equip Maint	8,050	2,310	178	2,500	2,300	100	100	-
Vandalism	151	462	55	500	460	20	20	-
Heating & Fuel	31,977	46,200	15,624	50,000	46,000	2,000	2,000	-
Light & Power	102,486	114,576	55,604	124,000	114,080	4,960	4,960	-
Water	3,869	3,696	773	4,000	3,680	160	160	-
Contractual	52,475	97,880	12,072	90,230	83,012	3,609	3,609	-
Leasing/Contractual	6,456	6,781	4,819	6,986	6,428	279	279	-
GASB 87	29,215	-	-	-	-	-	-	-
Energy Eff	-	-	-	-	-	-	-	-
Outlay	-	-	-	-	-	-	-	-
Grand Total	**$ 533,817**	**$ 601,198**	**$ 216,677**	**$ 677,474**	**$ 595,529**	**$ 23,440**	**$ 23,440**	**$ 35,065**
Total Sal/FB	244,232	261,091	114,791	325,263	271,494	9,352	9,352	35,065
Total Other Exp.	289,585	340,107	101,886	352,211	324,035	14,088	14,088	-
Grand Total	**$ 533,817**	**$ 601,198**	**$ 216,677**	**$ 677,474**	**$ 595,529**	**$ 23,440**	**$ 23,440**	**$ 35,065**

GENERAL GOVERNMENT ~ Information Technology



MISSION

The primary mission of the Information Technology 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
IT Director	1.00	1.00	1.00
IT Analyst	0.00	1.00	1.00
IT Support Technician	3.00	2.00	2.00
TOTAL FULL-TIME POSITIONS	**4.00**	**4.00**	**4.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Number of helpdesk tickets	2,362	2,400	3000
Number of users supported	245	247	255
Number of major applications supported	45	45	47
Number of servers supported	57	58	63

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Migrated all users to Office 365 Email
Replaced Primary & Secondary Firewalls
Implemented Crowdstrike
Replaced Phone System
Replaced All Munis Servers and Upgraded to v2021
Replaced Dept Printers/Copiers
Deployed CrowdStrike Endpoint Protection

**** Indicates if associated with one of the City's Strategic Plan initiatives**

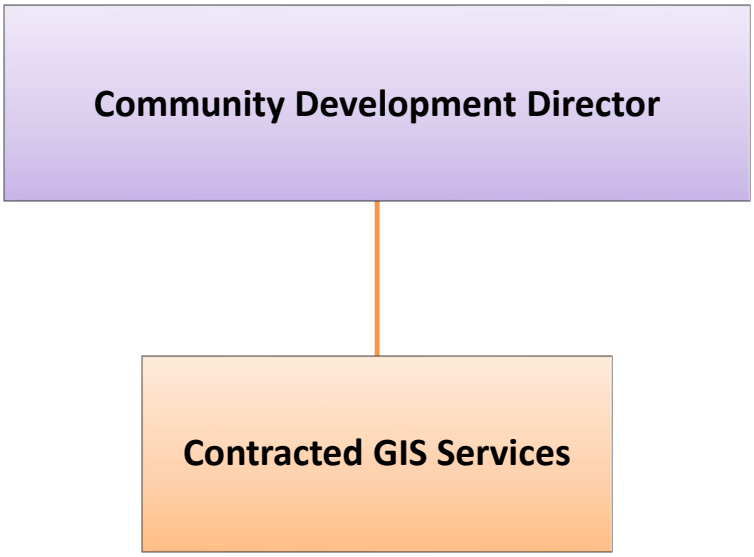
GOALS FOR 2025
Deploy New Granicus Meeting Software
Replace Core VMWare SAN/Server
Continue Implementing Office 365 Applications
Begin Upgrading/Consolidating Network Switches
Upgrade Laserfiche to latest Cloud version

2025 Department Detail Information

INFORMATION TECHNOLOGY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.	Library
Salaries	159,803	221,881	98,229	312,548	231,286	46,882	21,878	12,502	-
Fringes	24,194	34,033	16,352	46,087	34,104	6,914	3,226	1,843	-
Telephone	15,677	32,844	11,421	54,055	40,001	8,108	3,784	2,162	-
Postage	10	47	-	70	51	11	5	3	-
Memberships	126	74	-	385	285	58	27	15	-
Seminars	3,387	10,600	6,720	19,000	14,060	2,850	1,330	760	-
Supplies	5,208	4,366	638	6,900	5,106	1,035	483	276	-
Equip Maint	125,253	138,295	41,154	293,538	217,217	44,031	20,548	11,742	-
Contractual	56,964	72,520	54,074	96,000	71,040	14,400	6,720	3,840	-
Capital Outlay	-	-	-	100,000	70,000	15,000	7,000	4,000	4,000
Grand Total	**$ 390,622**	**$ 514,660**	**$ 228,588**	**$ 928,583**	**$ 683,150**	**$ 139,289**	**$ 65,001**	**$ 37,143**	**$ 4,000**
Total Sal/FB	183,997	255,914	114,581	358,635	265,390	53,796	25,104	14,345	-
Total Other Exp.	206,625	258,746	114,007	569,948	417,760	85,493	39,897	22,798	4,000
Grand Total	**$ 390,622**	**$ 514,660**	**$ 228,588**	**$ 928,583**	**$ 683,150**	**$ 139,289**	**$ 65,001**	**$ 37,143**	**$ 4,000**

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)	2023 Actual	2024 Actual	2025 Budget
GIS Engineer	1.00	1.00	-
TOTAL FULL-TIME POSITIONS	**1.00**	**1.00**	**-**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
GIS Support	24	24	25
Cityworks Support	48	48	50
GIS Features Maintained	282	282	283

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Upgraded to ArcPro
** Parks Department tree demonstration web application (Strategic Plan 1 and 2)
** Created pavement marking database for Engineering (Strategic Plan 1 and 2)
** Created a Web Mapping application for Police (Strategic Plan 1 and 2)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** 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 (Strategic Plan 3)
** Maintain GIS-based databases related to addresses and maintain the City's master address list; assign addresses for new or reconfigured building occupancies (Strategic Plan 3)
** 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 (Strategic Plan 3)
** 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 (Strategic Plan 3)
** 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 (Strategic Plan 3)
** Transition a FTE postion to shared service agreement with Washington County (GIS), transition cityworks support to consultant, and transition GIS integration to consultant. (Strategic Plan 1-4)
** Continue Engineering integration into Cityworks, Storm Ponds and Sidewalk Inspections. Upgrade all users to ArcPro and provide training. Create Utility Network for use in ArcPro. Wachs/Cityworks integration for Water. Development Dept public Web Mapping Application (Strategic Plan 3)
** Support 2020 City Comprehensive Plan update (Strategic Plan 2)

2025 Department Detail Information

GEOGRAPHIC INFORMATION SYSTEMS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer
Salaries	17,581	18,443	10,675	-	-	-	-
Fringes	2,836	3,088	1,742	-	-	-	-
Seminars	49	840	507	5,500	1,540	1,980	1,980
Supplies	171	224	30	800	224	288	288
Equip Maint	3,811	3,822	3,992	21,600	6,048	7,776	7,776
Contractual	2,800	2,800	-	61,600	17,248	22,176	22,176
Grand Total	**$ 27,248**	**$ 29,217**	**$ 16,946**	**$ 89,500**	**$ 25,060**	**$ 32,220**	**$ 32,220**
Total Sal/FB	20,417	21,531	12,417	-	-	-	-
Total Other Exp	6,831	7,686	4,529	89,500	25,060	32,220	32,220
Grand Total	**$ 27,248**	**$ 29,217**	**$ 16,946**	**$ 89,500**	**$ 25,060**	**$ 32,220**	**$ 32,220**

2025 Department Detail Information

PARKING AUTHORITY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Light and Power	1,100	1,500	143	1,500	1,500
Contractual	6,400	13,000	5,490	10,000	10,000
Grand Total	**$ 7,500**	**$ 14,500**	**$ 5,633**	**$ 11,500**	**$ 11,500**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	7,500	14,500	5,633	11,500	11,500
Grand Total	**$ 7,500**	**$ 14,500**	**$ 5,633**	**$ 11,500**	**$ 11,500**

PARKING AUTHORITY ~ Revenues

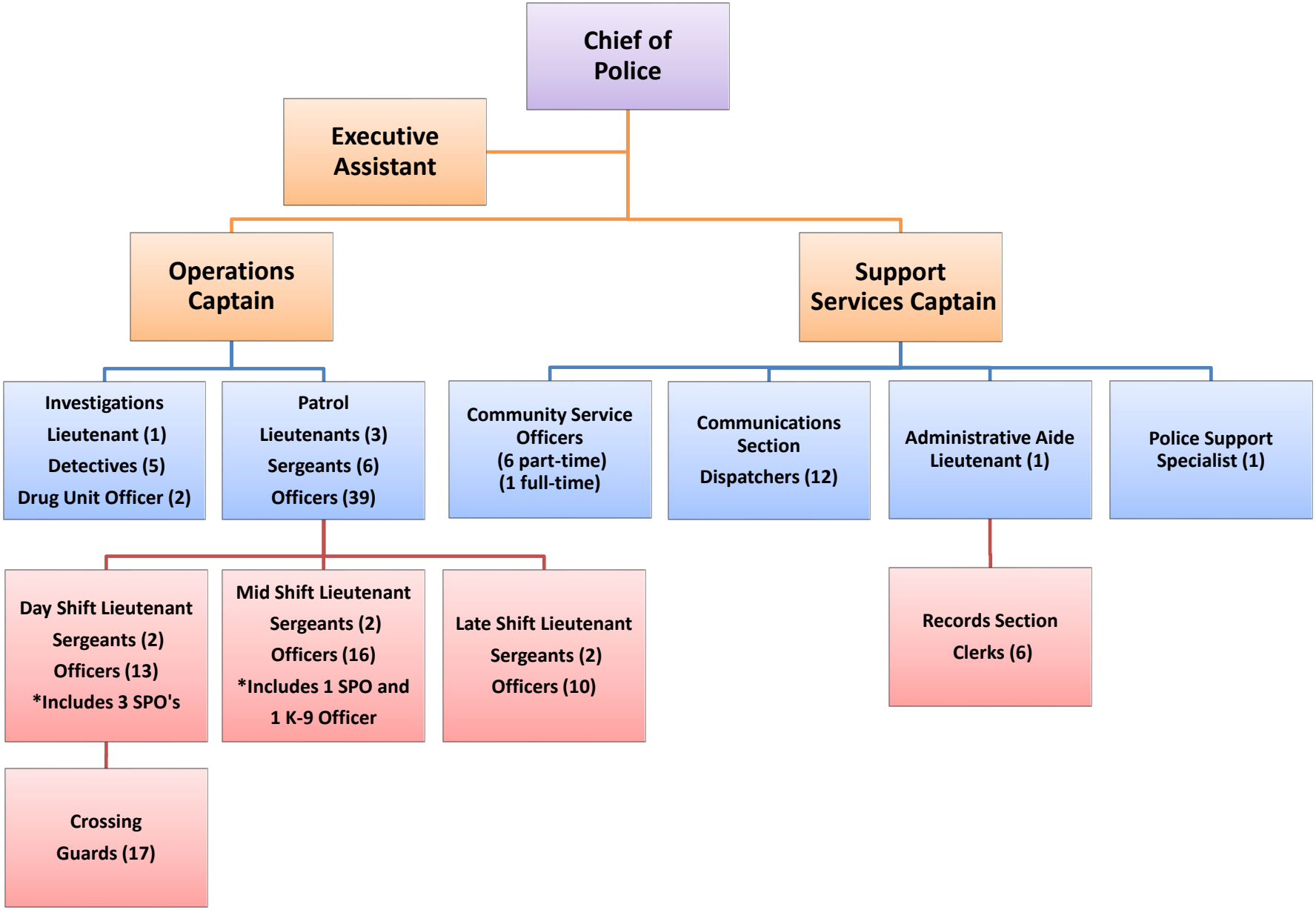
	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Parking Violations	280	100	2,405	2,000
Parking Permits	25,455	22,000	23,100	24,000
Rent of City Property	2,970	2,970	2,970	3,267
Total	**$ 28,705**	**$ 25,070**	**$ 28,475**	**$ 29,267**

014514.451304 Parking Violations $ 2,000
Ticket revenue is based on past ticket revenue and tickets issued.

014494.449450 Parking Permits $ 24,000
Estimated permit sales for Walnut, Hickory, and Fire Dept parking lots.

014824.482104 Rent of City Property $ 3,267

PUBLIC SAFETY ~ Police Department



PUBLIC SAFETY ~ Police Department

MISSION

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
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	41.00
Police Support Specialist	0.00	1.00	1.00
Dispatchers	9.00	9.00	12.00
Records Clerk	6.00	6.00	6.00
Community Service Officers (6 Part-Time & 1 Full-Time)	4.00	4.00	4.00
Crossing Guard (17 including subs - various hours)	0.00	0.00	0.00
TOTAL FULL-TIME POSITIONS	**76.00**	**77.00**	**84.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Homicide (State UCR Definition)	1	0	0
Clearance Rate of Homicides	100.0%	100.0%	100.0%
Rape	11	0	0
Clearance Rate of Rape	81.8%	100.0%	100.0%
Robbery	2	0	0
Clearance Rate of Robberies	100.0%	100.0%	100.0%
Aggravated Assault	73	0	0
Clearance Rate of Aggravated Assaults	89.0%	100.0%	100.0%
Burglary	12	0	0
Clearance Rate of Burglaries	58.3%	100.0%	100.0%
Theft	421	0	0
Clearance Rate of Thefts	57.2%	100.0%	100.0%
Motor Vehicle Theft	28	0	0
Clearance Rate of MV Thefts	64.0%	100.0%	100.0%
Arson	0	0	0
Clearance Rate of Arsons	n/a	100.0%	100.0%
Vehicle Accident Fatalities	0	0	0
Vehicle Accident Personal Injury	123	0	0
Vehicle Accident Property Damage	680	500	500
Vehicle Accident Hit & Run	133	170	170
Felony Arrests	418	400	400
Misdemeanor Arrests	1,140	425	425
Municipal Citations	1,016	1,000	1,000
Operating Auto While Impaired Arrests	116	125	125
Traffic Citations	1,482	1,500	1,500
Parking Tickets Issued	2,529	2,450	2,450
Calls for Service	14,541	14,000	14,000
Other Police Activity	48456	50000	50000
Citizen Survey Return Rate	0.30	0.33	0.33
Citizen Surveys Returned with Positive Comments	0.98	0.995	0.995

PUBLIC SAFETY ~ Police Department

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Maintained a violent crime rate below the state average (2.41 per 1000 in West Bend, 2.97 per 1000 state average) (Strategic Plan 1)
** Maintained a property crime rate near the state average (15.43 per 1000 in West Bend, 13.85 per 1000 state average) (Strategic Plan 1)
** Maintained a crime clearance rate above the national average (93.4% Violent Crime Clearance in West Bend, 45.5% Violent Crime Clearance FBI UCR Nationwide. 54.3% Property Crime Clearance in West Bend, 17.6% Property Crime Clearance FBI UCR Nationwide) (Strategic Plan 1)
** Hired, on-boarded, and field trained two Police Officers, five part-time CSOs, one full-time CSO, and two Dispatchers (Strategic Plan 1)
** Maintained compliance with the National Incident Based Reporting System (NIBRS) as mandated by the Federal Government (Strategic Plan 1)
** Maintained a 100% clearance rate for Missing Persons Investigations (Strategic Plan 1)
** Experienced zero fatal traffic crashes in the City of West Bend (Strategic Plan 1)
** Maintained an aggressive effort to rid West Bend of drivers operating under the influence (Strategic Plan 1): o Arrested 116 intoxicated or drugged drivers o Continued strict enforcement for overserving customers at licensed alcohol establishments o Maintained certification on all State Certified Drug Recognition Experts.
** The Department's Criminal Investigation Unit investigated the following high profile cases (Strategic Plan 1): o 387 cases assigned from 07/01/23 through 06/30/24. o Arrested a 46-year-old West Bend man for Stalking, Capture Image Depicting Nudity, Possession of Child Pornography and Invasion of Privacy for a multijurisdictional investigation where the man was recording co-workers without their knowledge in the bathrooms at area medical facilities. The investigation resulted in 392 felony counts and 360 misdemeanor counts referred on the suspect. o Worked with multiple agencies over six months to locate and return to home a 16-year-old runaway from West Bend. o A 57-year-old West Bend man threatened several neighbors and armed himself with a knife. The suspect barricaded himself inside his home. After several hours of failed negotiations, the West Bend Police Department Special Response Team along with members of the Washington County Sheriff's Office SWAT team made entry to the home and took him into custody. The suspect was placed in jail on multiple felony charges. o Arrested a 22-year-old West Bend man for Substantial Battery, Threats to Law Enforcement and Failure to Comply for an incident where he struck a house guest in the face breaking their nose and when contacted by police, the man threatened to shoot them and barricaded himself in the residence. o Arrested a 21-year-old West Bend woman for First Degree Sexual Assault of a Child, Exposing Genitals to a Child, Incest, Sexual Exploitation and Causing a child to View/Listen to Sexual Activity for an incident involving two of her children. o Arrested a 23-year-old New Mexico man for First Degree Reckless Injury after he struck another man in the head causing substantial injury during an altercation. o A 73-year-old Winneconne man was involved in a shooting incident in Winnebago County. The Winnebago County Sheriff's Office requested a welfare check of an associate of the suspect in the City of West Bend. The suspect was seen leaving the area and a vehicle pursuit was initiated. The man shot himself during the pursuit and crashed his vehicle on HWY 45 between HWY 33 and HWY D. The incident was investigated as an in-custody death with the Washington County Sheriff's Department serving as the required outside investigating agency. o Investigated the overdose death of a 32-year-old West Bend woman that resulted in several search warrants and arrests of narcotic dealers associated with the death.

PUBLIC SAFETY ~ Police Department

ACHIEVEMENTS IN 2024 (Continued)

- Arrested a 41-year-old West Bend man for Stalking, Bail Jumping, and Intimidation of a Domestic Violence Victim for repeated contact with his ex-wife threatening her life.
- A 33-year-old homeless woman and her children were caught in a disagreement between Washington County Human Services and Winnebago County Human Services regarding who would provide services. Our department refused to take no as an answer and forced Winnebago County Human Services to act (this took place over the course of several days). The children were eventually taken from the mother due to neglect and the children were placed with a foster family.
- Arrested a 51-year-old Campbellsport man for Armed Robbery for a robbery at Mavis Tire. Further investigation led to the arrest of the man's 49-year-old brother for providing the firearm used in the incident. Both men were in US Federal Court for the incident.
- Assisted Fond du Lac Police Department with the arrest and interview of two homicide suspects wanted by their agency, whom were located in West Bend.
- Arrested a 34-year-old Campbellsport man for Sexual Misconduct by School Staff for engaging in an inappropriate relationship with a student at the Kewaskum High School.
- Four Washington County residents broke into an apartment through a window while the residents were inside. The residents had barricaded themselves. Multiple items of value were removed from the apartment, and the suspects were caught in the parking lot with the property. Each of the suspects were arrested and placed in jail.
- Arrested a 30-year-old Green Bay man for Repeated Second Degree Sexual Assault of a Child for an incident involving a juvenile from West Bend.
- Arrested a 19-year-old Milwaukee man for Delivery of Narcotics, Obstructing and Possession with Intent to Deliver Cocaine and Narcotics, relating to an overdose death of a 29-year-old West Bend woman.
- Managed the Department's Registered Sex Offender program, which monitors 111 Registered Sex Offenders living

** Four School Police Officers (SPO) are assigned to be the primary investigating officers for eight West Bend Public Schools and four parochial schools. These SPOs have offices inside our schools. In addition, beat area officers provide extra attention to all schools during arrival and dismissal times. (Strategic Plan 1)

** SPOs work closely with the schools and West Bend School District staff to provide a safe learning environment through a zero tolerance approach to school safety. Any school-related police investigation where there was physical violence or threat thereof resulted in an arrest. (Strategic Plan 1)

** SPOs and patrol officers investigated a total of 421 service calls at West Bend schools. These investigations resulted in 213 arrests. (Strategic Plan 1)

** SPOs assisted the West Bend School District with the planning and execution of a K-9 search at the West Bend High School and Badger School. (Strategic Plan 1)

** SPOs provided added security and presence at 16 after-school sporting events, 3 graduation ceremonies and 4 school-sponsored dances. (Strategic Plan 1)

** Processed 1,407 open records requests and 456 discovery requests in a timely and efficient manner (Strategic Plan 1)

** Conducted the annual bicycle sale selling 30 abandoned bicycles (Strategic Plan 1)

** Processed 64 special event applications and conducted 749 background investigations for bartenders and licensed premise applications (Strategic Plan 1)

** 2,002 individual pieces of evidence were brought into the police department property room (Strategic Plan 1)

458 pieces of found property (phones, money, keys, ID cards, etc.) items were turned into the Police Department.

** Conducted 45 Public Nuisance investigations to resolve health, safety, and quality of life issues including 71 snow removal investigations and 71 abandoned auto investigations (Strategic Plan 1)

** 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 (Strategic Plan 1)

PUBLIC SAFETY ~ Police Department

ACHIEVEMENTS IN 2024 (Continued)
** Maintained a comprehensive foot patrol system to have officers on foot or bicycle on each shift (Strategic Plan 1)
** Conducted 16 educational presentations regarding crime prevention, Active Shooter response, CPR, and police operations to area businesses, schools, community groups, and civic organizations (Strategic Plan 1)
** Maintained our part-time Community Service Officer program to provide efficient public services while fostering career development for future law enforcement candidates (Strategic Plan 1)
The Department Honor Guard participated in 10 deployments, including 3 line of duty death funerals.
** Maintained a high level of education for all employees, including the recertification of all officers through the State of Wisconsin (Strategic Plan 1)
Continued to work towards all Department members completing the National Alliance on Mental Illness Critical Incident Training.
** Provided Crossing Guard coverage at 15 intersections twice a day during the school year, including staffing 593 absent corners with Crossing Guards covering multiple corners, Community Service Officers and Patrol Officers (Strategic Plan 1)
** 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 (Strategic Plan 1)
Partnered with Elevate to conduct tobacco compliance checks and enforcement of all licensed establishments.
** Implemented an aggressive foot patrol and field interviews on Late Shift to combat theft from vehicles and burglaries occurring during hours of darkness (Strategic Plan 1)
Maintained a Community Policing model for Licensed Premise enforcement in which Late Shift patrol officers were assigned to each licensed establishment. Officers were tasked with developing a relationship with the establishment, staff, and license holder to stay ahead of any concerning trends or issues.
Conducted Safety Assessments at nine schools.
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, FBI-NA meetings and trainings, Police Executive Group meetings and training, Police Cadets, West Bend Elections and District 4 Polling Location, City Clerk's Office election meetings and trainings, Family Promise, West Bend Wellness Committee, Employee Health Risk Assessments, Employee safety trainings, WRS informational meetings, Crime Prevention Patrol meetings, Police Department's Citizen Academy, Police Unity Tour, West Bend Leadership meetings, Red Cross Blood Drive, Red Cross meetings and trainings, Optimist Club, Police & Fire Commission meetings, Community TV Committee, Crossing Guard training and meetings, Police Department In-Service Education, Kiwanis Fishing Clinic planning meeting, Friends Inc. meeting, Engineering Pre-Construction meetings, Building Inspection/Plumbing Inspector meetings, Citywide CPR Training, Riverwalk Advisory Committee, WB Chamber of Commerce, PR&F Meetings/Trainings/Interviews (babysitter, softball coaches, new employee, staff), Roots & Branches Seminars, NAMI, United Way of Washington County, Mid Moraine Municipal Court, and Big Brothers & Big Sisters of Wash. Co.
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, Junior Achievement, Family Promise of Washington County, Special Olympics, United Way of Washington County, NAMI, Kettle Moraine Fraternal Order of Police, and Wisconsin Department of Justice Officer Wellness Advisory Board

PUBLIC SAFETY ~ Police Department

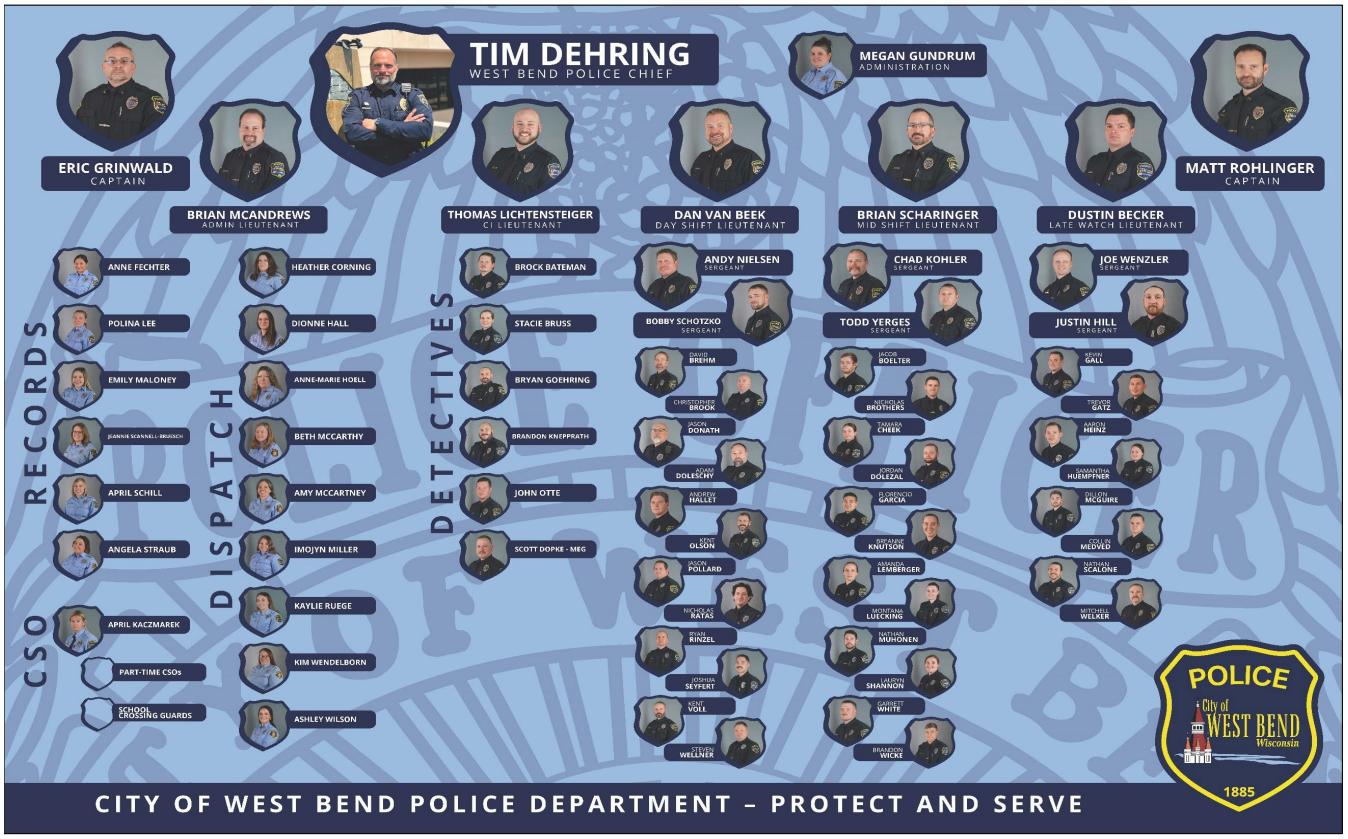
**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Protect and Serve the community of West Bend (Strategic Plan 1)
** Provide excellence in policing to all citizens and visitors to West Bend (Strategic Plan 1)
** Maintain a high level of accountability to the citizens of West Bend (Strategic Plan 1)
** Police in a manner that is responsive to the needs of the community (Strategic Plan 1)
** Maintain an aggressive approach to police patrol and crime prevention tactics to reduce the commission of all crime occurring in the City (Strategic Plan 1)
** Maintain an aggressive approach to drug enforcement to reduce the number of drug overdose deaths in the City to zero (Strategic Plan 1)
** Thoroughly investigate all criminal activity in order to seek justice for the victims through a 100% clearance rate of all crimes (Strategic Plan 1)
** Maintain an aggressive approach to traffic enforcement to reduce intoxicated driving, vehicle crashes, and pedestrian injuries as much as possible (Strategic Plan 1)
** Maintain an aggressive approach to ordinance enforcement, nuisance abatement, and community service issues to maintain a high quality of life for citizens (Strategic Plan 1)
** 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 (Strategic Plan 1)
** Work with the schools to provide a safe learning environment for all students and staff (Strategic Plan 1)
** Work with churches, community organizations, and businesses to ensure the safety of their facilities and those whom they serve (Strategic Plan 1)
** Ensure the safety of participants and spectators at all special events in the City (Strategic Plan 1)
** Maintain a robust and strategic preparation approach for a critical incident response through training, equipment, and mission prioritization (Strategic Plan 1)
** Monitor, promote, and address the overall health and wellness of all employees (Strategic Plan 1)
**Provide opportunities for all employees to seek professional growth and engagement (Strategic Plan 1)
** Recruit and retain high quality employees to maintain authorized staffing levels (Strategic Plan 1)
** Develop the leadership and management abilities of the next generation of Department supervisory staff to ensure a robust succession plan (Strategic Plan 1)
** Maintain exceptional educational and trainings standards to ensure all employees are capable of providing exceptional police services (Strategic Plan 1)
** Maintain all State of Wisconsin Police Officer certifications, including mandated firearms qualifications, emergency vehicle operation standards, and 24 hours of in-service training (Strategic Plan 1)
** Maintain subject matter expert certifications for all specialized job tasks and duties (Strategic Plan 1)
** Seek innovation in the department's use of technology to ensure all deployed technology systems increase rather than hinder effectiveness and excellence in policing (Strategic Plan 1)
** Provide effective and efficient communication functions in the Dispatch Center, including working toward future Next Generation 911/ESInet functionality (Strategic Plan 1)

PUBLIC SAFETY ~ Police Department

GOALS FOR 2025 (Continued)
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 (Strategic Plan 1)
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



2025 Department Detail Information

POLICE DEPARTMENT ~ Summary

PATROL	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
Patrol Salaries	3,721,158	4,059,179	1,786,667	4,510,970	4,510,970	-
Patrol Overtime	352,412	331,980	160,731	408,507	408,507	-
Patrol Fringes	912,693	1,041,058	463,201	1,200,737	1,200,737	-
Total	**$ 4,986,263**	**$ 5,432,217**	**$ 2,410,599**	**$ 6,120,214**	**$ 6,120,214**	**$ -**

CRIMINAL	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
CI Salaries	652,920	762,966	322,604	804,727	804,727	-
CI Overtime	55,537	70,826	23,809	72,712	72,712	-
CI Fringes	150,610	189,896	79,362	201,942	201,942	-
Total	**$ 859,067**	**$ 1,023,688**	**$ 425,775**	**$ 1,079,381**	**$ 1,079,381**	**$ -**

SUPPORT SVCS	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
SS Salaries	1,162,390	1,312,968	590,034	1,520,043	1,520,043	-
SS Overtime	12,385	30,996	2,224	37,129	37,129	-
SS Fringes	181,988	215,922	95,035	243,925	243,925	-
Total	**$ 1,356,763**	**$ 1,559,886**	**$ 687,293**	**$ 1,801,097**	**$ 1,801,097**	**$ -**

CROSSING GUARD	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
CG Salaries	78,512	92,199	47,334	85,000	85,000	-
CG Fringes	6,006	7,053	3,621	6,503	6,503	-
Total	**$ 84,518**	**$ 99,252**	**$ 50,955**	**$ 91,503**	**$ 91,503**	**$ -**

EXPENDITURES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
Outlay	364,829	401,652	23,586	410,692	410,692	-
Outlay Under $5,000	-	65,200	19,131	65,000	65,000	-
Telephone	21,295	26,240	7,996	20,600	20,600	-
Postage	4,956	10,033	2,911	10,535	10,535	-
Memberships-Dues	2,011	2,385	1,180	2,685	2,685	-
Publications	1,719	3,000	415	3,000	3,000	-
Seminars-Training	49,825	61,430	22,580	63,730	63,730	-
Office Op Supp.	43,049	68,400	10,824	74,450	74,450	-
Gas & Oil	94,817	122,100	36,550	128,390	128,390	-
Equip Maint	41,726	45,425	35,543	45,425	45,425	-
Uniforms	64,686	71,200	13,460	75,150	75,150	-
Contractual	162,293	194,935	137,632	188,390	188,390	-
Leasing/Contractual	8,583	7,900	3,845	7,900	7,900	-
Crime Prev.	12,351	9,000	311	9,000	9,000	-
Interest & Penalty	-	-	26	-	-	-
Special Purpose	3,151	-	-	-	-	-
Asset Forfeiture-DOJ	-	-	-	-	-	-
Asset Forfeiture-LOCAL	5,100	-	-	-	-	-
Asset Forfeiture-TREASURY	1,620	-	-	-	-	-
Total	**$ 882,011**	**$ 1,088,900**	**$ 315,990**	**$ 1,104,947**	**$ 1,104,947**	**-**

Total Sal/FB	7,286,611	8,115,043	3,574,622	9,092,195	9,092,195	-
Total Other Exp.	882,011	1,088,900	315,990	1,104,947	1,104,947	-
Grand Total	**$ 8,168,622**	**$ 9,203,943**	**$ 3,890,612**	**$ 10,197,142**	**$ 10,197,142**	**$ -**

EXPENDITURES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Other
Emergency Communications	40,400	57,300	34,654	68,100	68,100	-
Grand Total	**$ 40,400**	**$ 57,300**	**$ 34,654**	**$ 68,100**	**$ 68,100**	**$ -**

2025 Department Detail Information

POLICE DEPARTMENT ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
014354.435220 - LE Training Reimbursement	8,320	8,000	-	8,000
014354.435225 - State Funds: Beat Patrol Grant	-	-	-	121,434
014324.432110 - Bulletproof Vest	-	1,600	2,404	1,600
014424.442100 - Bicycle Sale/Licenses	1,285	1,400	410	1,400
014514.451100 - Fines - Circuit Court	-	250	-	250
014514.451150 - Jail Commitment Fee	1,828	250	951	250
014514.451200 - Court Costs-Subpoena Atty Fees	92	500	113	500
014514.451300 - Parking Violation	58,500	68,000	34,265	68,000
014514.451900 - Fines - Municipal Court	240,244	250,000	81,714	250,000
014524.452200 - Awards/Damage/Restitution	6,698	5,000	2,263	5,000
014614.461950 - School District Reimbursement	187,500	190,000	95,000	200,000
014624.462100 - Police Department Fees	13,202	15,000	6,230	15,000
014624.462110 - Registration Suspensions	1,484	3,500	1,010	3,500
014624.462130 - Warrant Service Fee	1,924	2,500	1,050	2,500
014624.462140 - Alarm System Fines	2,800	5,900	4,500	5,900
Total	**$ 523,877**	**$ 551,900**	**$ 229,910**	**$ 683,334**

014354.435220 - Law Enforcement Training Reimbursement
This account contains revenue received from the State of Wisconsin for State mandated Police Officer training.

014354.435225 - State Funds: Beat Patrol Grant
The DOJ Bureau of Justice Progams Beat Patrol grant provides financial assistance to communities with a population over 25,000 who have been identified through the Uniformed Crime Reporting program to be in need of additional resources.

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.

2025 Department Detail Information

POLICE DEPARTMENT ~ Revenue

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.

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.

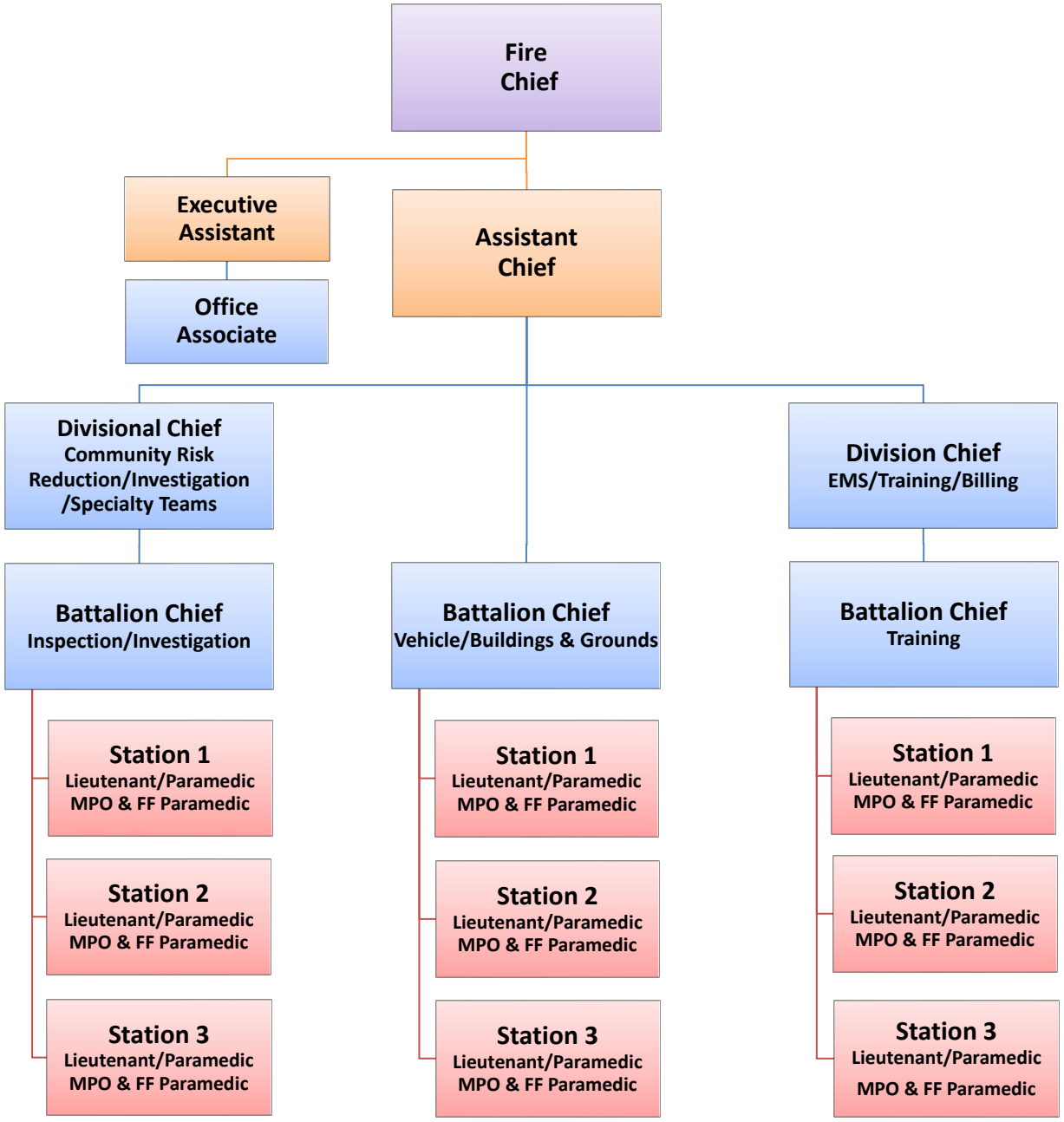
014624.462100 - Police Department Fees
This account contains revenue received from towing fees, vehicle storage fees, copies of police reports, and Police organizations.

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

Command Philosophy:
The West Bend Fire Department will be comprised of professionally competent, disciplined, and physically capable members who are dedicated to our mission. Our members will possess and exude pride, integrity, and enthusiasm. Our organizational excellence will be defined by people who are dedicated to professional and personal excellence, and who possess a bias for action in the performance of duty.

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)	2023 Actual	2024 Actual	2025 Budget
Chief	1.00	1.00	1.00
Assistant Chief (Formerly Deputy Chief)	1.00	1.00	1.00
Division Chiefs	0.00	0.00	2.00
Battalion Chiefs	3.00	3.00	3.00
Staff Captains	2.00	2.00	0.00
Shift Lieutenants	9.00	9.00	9.00
Motor Pump Operators/Paramedics	9.00	9.00	9.00
Fire Fighter/Paramedics	24.00	24.00	33.00
Fire Inspector (20 hours)	0.00	0.00	0.50
Finance and Administration Manager (28 Hours)	0.70	0.70	0.70
Administrative Assistant (20 Hours)	0.00	0.00	0.50
TOTAL FULL-TIME POSITIONS	**49.70**	**49.70**	**59.70**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Fire Calls	501	475	475
Emergency Medical Calls	3,964	4,000	4,500
Paramedic Intercepts	98	90	70
Interfacility Transports	111	150	150
Fire Inspections/Code Enforcement	3,166	3,200	3,200

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Zero fire related deaths (Strategic Plan 1)
** Successful SAFER Grant application with a $2.8 million dollar award for 9 new firefighters (Strategic Plan 1)
** Completed EMS continuing education all staff (Strategic Plan 1)
** Completed installation of our new G2 system at Station 3 (Strategic Plan 1)
** Implemented a new records management system for the Fire Department (Strategic Plan 3)
** Completed a needs analysis and initial concept design for a new Fire Station #1 (Strategic Plan 3)

PUBLIC SAFETY ~ Fire Department Administration

ACHIEVEMENTS IN 2024 (Continued)
** Completed the purchase of property for a new Fire Station #1 (Strategic Plan 3)
** Transitioned to a new third party EMS billing company (Strategic Plan 3)
** Planned for an update of the Fire Department organizational structure according to analysis recommendations
** Completed a remodel of living quarters at Station #3 (Strategic Plan 3)
** Implemented patient side EMS charting (Strategic Plan 3)
** Installed over 700 smoke detectors in more than 110 residences 1 (Strategic Plan 1)
** Completed training for 5 new hires (Strategic Plan 1)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Zero fire related deaths (Strategic Plan 1)
** Continue implementation of 2021 Fire Department Analysis recommendations (Strategic Plan 1)
** Consolidate EMS / Ambulance operations with the Kewaskum Fire Department (Strategic Plan 1)
** Continue with planning and project management of new Fire Station #1 (Strategic Plan 3)
** Recruit and hire for 9 additional firefighter positions funded by FEMA SAFER Grant (Strategic Plan 1)
** Installation of G2 Station Alerting System at station #2 (Strategic Plan 1)
** Complete EMS continuing education for all staff (Strategic Plan 1)
** Continue to find alternative funding (GRANTS) for equipment and programs (Strategic Plan 1)
** Complete implementation of our SOGs using Lexipol (Strategic Plan 1)
** Design and implement an EMS quality control program (Strategic Plan 1)
** Continue/expand our Home Fire Safety Inspection, Free Smoke Detector & CO Install programs (Strategic Plan 1)

PUBLIC SAFETY ~ Fire Department Administration

Pictured above - West Bend Fire Department at Dive Team Training

Pictured right - West Bend Fire Department at a fire in Kewaskum

Pictured below - West Bend Fire Department

FIRE DEPARTMENT
2025 BUDGET SUMMARY

			2024 Approved	2025	Amount of Change	% Change	
Fire Administration							
01522101	.50100	Salaries	604,493	626,360	21,867	3.6%	Merit pay increases and reorganization
	.50200	Fringe Benefits	127,463	132,274	4,811	3.8%	
01522102	.51600	Telephone	905	3,000	2,095	231.5%	
	.51700	Postage	1,155	1,213	58	5.0%	5.0% increase per Clerk
	.52000	Memberships and Dues	940	1,140	200	21.3%	
	.52100	Publications	125	125	-	0.0%	
	.52200	Seminars and Training	3,600	4,700	1,100	30.6%	
	.53500	Office & Operating Supplies	5,000	5,000	-	0.0%	
	.55600	Equipment Maintenance	34,350	32,500	(1,850)	-5.4%	IT taking over Computer programs / Copy Lease
	.56400	Uniforms	5,500	7,700	2,200	40.0%	Uniform price is unchanged (2 additional Admin staff)
	.56800	Fuel-Gas Heating	28,152	36,000	7,848	27.9%	Projected 8% increase in Natural Gas Rate / Based on 2024 usage to date
	.56900	Light and Power	35,496	42,000	6,504	18.3%	Projected 2% increase in Electricity Rate / Based on 2024 usage to date
	.57000	Water	9,500	9,500	-	0.0%	
	.57700	Contractual Services	58,500	76,000	17,500	29.9%	Increase in Software maintenance subscriptions & establishing new hire list
	57701	Leasing/Contractual	7,339	6,204	(1,135)	-15.5%	Finance / Admin determine this cost
		Sub-Total	**$ 922,518**	**$ 983,716**	61,198	6.6%	
Suppression							
01522111	.50100	Salaries	2,638,174	2,616,176	(21,998)	-0.8%	Three new firefighter positions; Union contract salary/step increases
	.50110	Overtime	192,968	185,672	(7,296)	-3.8%	59% of OT Budget - Increase 3.5% (2024 was 63%)
	.50200	Fringe Benefits	689,954	661,199	(28,755)	-4.2%	Union contract salary, step, & VEBA increases
01522112	.52200	Seminars and Training	4,150	4,150	-	0.0%	
	.53500	Office & Operating Supplies	3,000	4,000	1,000	33.3%	
	.54200	Small Tools	2,400	2,400	-	0.0%	
	.54300	Gas and Oil	25,840	28,556	2,716	10.5%	Per gallon price increase
	.55600	Equipment Maintenance	63,000	70,000	7,000	11.1%	
	.56400	Uniforms	48,900	113,300	64,400	131.7%	
		Sub-Total	**$ 3,668,386**	**$ 3,685,453**	17,067	0.5%	
Prevention							
01522121	.50100	Salaries	163,929	368,530	204,601	124.8%	Union contract salary/step increases
	.50110	Overtime	2,975	3,147	172	5.8%	1% of OT budget
	.50200	Fringe Benefits	34,809	78,093	43,284	124.3%	Union contract salary & step increases
01522122	.52000	Memberships and Dues	420	810	390	92.9%	
	.52100	Publications	1,800	1,800	-	0.0%	
	.52200	Seminars and Training	1,000	2,000	1,000	100.0%	
	.53500	Office & Operating Supplies	3,590	3,590	-	0.0%	
		Sub-Total	**$ 208,523**	**$ 457,970**	249,447	119.6%	
Training							
01522131	.50100	Salaries	372,620	112,996	(259,624)	-69.7%	Union contract salary/step increases
	.50110	Overtime	10,000	-	(10,000)	-100.0%	
	.50200	Fringe Benefits	79,170	23,766	(55,404)	-70.0%	Union contract salary, step, & VEBA increases (decreases)
01522132	.52000	Memberships and Dues	745	355	(390)	-52.3%	
	.52200	Seminars and Training	17,500	22,500	5,000	28.6%	Meets contract obligations for training outside the department & Lexipol
	.53500	Office & Operating Supplies	4,720	5,495	775	16.4%	
	.55600	Equipment Maintenance	1,000	1,000	-	0.0%	
		Sub-Total	**$ 485,755**	**$ 166,112**	(319,643)	-65.8%	
Rescue							
01523101	.50100	Salaries	599,000	1,560,790	961,790	160.6%	Union contract salary/step increases
	.50110	Overtime	98,114	125,880	27,766	28.3%	40% of OT budget
	.50200	Fringe Benefits	159,413	372,775	213,362	133.8%	Union contract salary, step, & reorganization increases
	.56400	Uniforms	-	17,600	17,600	100.0%	
01523102	.52000	Memberships and Dues	160	2,100	1,940	1212.5%	
	.52200	Seminars and Training	600	13,000	12,400	2066.7%	Increase for educational assistance
	.53500	Office & Operating Supplies	9,200	22,200	13,000	141.3%	Increase in non-disposable medical equipment
	.54300	Gas and Oil	34,762	47,880	13,118	37.7%	Per gallon price & usage increases (decreases)
	.55600	Equipment Maintenance	28,300	60,000	31,700	112.0%	Increased cost of repairs
	.57700	Contractual Services	23,750	32,700	8,950	37.7%	Increase in current and additional maintenance contracts
	.59500	Special Purpose	62,100	70,000	7,900	12.7%	
		Sub-Total	**$ 1,015,399**	**$ 2,324,925**	1,309,526	129.0%	
Dispatching							
01523111							
	.50100	Salaries	30,468	40,300	9,832	32.3%	Provided by PD Staff
	.50110	Overtime	1,220	1,543	323	26.5%	
	.50200	Fringe Benefits	4,613	6,343	1,730	37.5%	
		Sub-Total	**$ 36,301**	**$ 48,186**	11,885	32.7%	

	2024 Approved	2025	Amount of Change	% Change
GRAND TOTAL	**$ 6,336,882**	**$ 7,666,362**	**$ 1,329,480**	**21.0%**
REVENUE ESTIMATE:	**$ 2,475,250**	**$ 3,827,154**	**$ 1,351,904**	**54.6%**
% Revenue to Expense	39.06%	49.92%		

2025 Department Detail Information

FIRE ADMINISTRATION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	607,420	604,493	298,464	626,360	626,360
Overtime	14	-	-	-	-
Fringes	111,641	127,463	67,181	132,274	132,274
Telephone	887	905	185	3,000	3,000
Postage	661	1,155	280	1,213	1,213
Memberships	953	940	738	1,140	1,140
Publications	125	125	88	125	125
Seminars	1,081	3,600	983	4,700	4,700
Supplies	5,170	5,000	962	5,000	5,000
Equip Maint	50,461	34,350	46,619	32,500	32,500
Uniforms	4,072	5,500	651	7,700	7,700
Fuel-Gas Heating	29,802	28,152	17,633	36,000	36,000
Light and Power	34,402	35,496	17,010	42,000	42,000
Water	8,080	9,500	3,381	9,500	9,500
Contractual	184,288	58,500	178,365	76,000	76,000
Leasing/Contractual	6,680	7,339	3,831	6,204	6,204
Grand Total	**$ 1,045,737**	**$ 922,518**	**$ 636,371**	**$ 983,716**	**$ 983,716**
Total Sal/FB	719,075	731,956	365,645	758,634	758,634
Total Other Exp.	326,662	190,562	270,726	225,082	225,082
Grand Total	**$ 1,045,737**	**$ 922,518**	**$ 636,371**	**$ 983,716**	**$ 983,716**

2025 Department Detail Information

FIRE SUPPRESSION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	2,249,712	2,638,174	1,098,311	2,616,176	2,616,176
Overtime	138,757	192,968	61,604	185,672	185,672
Fringes	529,812	689,954	278,774	661,199	661,199
Seminars	-	4,150	868	4,150	4,150
Supplies	1,930	3,000	229	4,000	4,000
Small Tools	1,212	2,400	-	2,400	2,400
Gas & Oil	23,342	25,840	10,324	28,556	28,556
Equip Maint	91,894	63,000	22,701	70,000	70,000
Uniforms	51,134	48,900	13,570	113,300	113,300
Outlay	-	-	-	-	-
Grand Total	**$ 3,087,793**	**$ 3,668,386**	**$ 1,486,381**	**$ 3,685,453**	**$ 3,685,453**
Total Sal/FB	2,918,281	3,521,096	1,438,689	3,463,047	3,463,047
Total Other Exp.	169,512	147,290	47,692	222,406	222,406
Grand Total	**$ 3,087,793**	**$ 3,668,386**	**$ 1,486,381**	**$ 3,685,453**	**$ 3,685,453**

2025 Department Detail Information

FIRE PREVENTION, INSPECTION, & PLANNING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	159,957	163,929	75,768	368,530	368,530
Overtime	3,959	2,975	6,632	3,147	3,147
Fringes	31,930	34,809	16,172	78,093	78,093
Memberships	295	420	340	810	810
Publications	1,669	1,800	534	1,800	1,800
Seminars	324	1,000	-	2,000	2,000
Supplies	6,829	3,590	3,080	3,590	3,590
Grand Total	**$ 204,963**	**$ 208,523**	**$ 102,526**	**$ 457,970**	**$ 457,970**
Total Sal/FB	195,846	201,713	98,572	449,770	449,770
Total Other Exp.	9,117	6,810	3,954	8,200	8,200
Grand Total	**$ 204,963**	**$ 208,523**	**$ 102,526**	**$ 457,970**	**$ 457,970**

2025 Department Detail Information

FIRE TRAINING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	337,727	372,620	165,029	112,996	112,996
Overtime	18,936	10,000	17,050	-	-
Fringes	77,265	79,170	42,506	23,766	23,766
Memberships	225	745	150	355	355
Seminars	9,385	17,500	10,270	22,500	22,500
Supplies	4,915	4,720	235	5,495	5,495
Equip Maint	314	1,000	265	1,000	1,000
Grand Total	**$ 448,767**	**$ 485,755**	**$ 235,505**	**$ 166,112**	**$ 166,112**
Total Sal/FB	433,928	461,790	224,585	136,762	136,762
Total Other Exp.	14,839	23,965	10,920	29,350	29,350
Grand Total	**$ 448,767**	**$ 485,755**	**$ 235,505**	**$ 166,112**	**$ 166,112**

2025 Department Detail Information

FIRE RESCUE ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	527,404	599,000	257,709	1,560,790	1,560,790
Overtime	90,570	98,114	25,694	125,880	125,880
Fringes	136,417	159,413	67,567	372,775	372,775
Uniforms	-	-	-	17,600	17,600
Memberships	-	160	-	2,100	2,100
Seminars	302	600	519	13,000	13,000
Supplies	5,637	9,200	2,113	22,200	22,200
Gas & Oil	27,776	34,762	10,700	47,880	47,880
Equip Maint	24,440	28,300	10,634	60,000	60,000
Contractual	11,478	23,750	7,672	32,700	32,700
Special Purpose	59,808	62,100	23,840	70,000	70,000
Grand Total	**$ 883,832**	**$ 1,015,399**	**$ 406,448**	**$ 2,324,925**	**$ 2,324,925**
Total Sal/FB	754,391	856,527	350,970	2,059,445	2,059,445
Total Other Exp.	129,441	158,872	55,478	265,480	265,480
Grand Total	**$ 883,832**	**$ 1,015,399**	**$ 406,448**	**$ 2,324,925**	**$ 2,324,925**

2025 Department Detail Information

FIRE DISPATCH ~ Expenditures

01523111.50100 SALARIES

5% Dispatch & Police Support Specialist	$	40,300

Provided by PD Staff

	Total	Gen. Fund	Water	Sewer	Comm.	Other
2024	30,468	30,468	-	-	-	-
2025	40,300	40,300	-	-	-	-

01523111.50110 OVERTIME

	Total	Gen. Fund	Water	Sewer	Comm.	Other
2024	1,220	1,220	-	-	-	-
2025	1,543	1,543	-	-	-	-

01523111.50200 FRINGES

.50201	WRS	6.95%		2,907
.50203	FICA	7.65%		3,198
.50205	Life Ins			99
.50207	Health Savings Account			139
			$	6,343

	Total	Gen. Fund	Water	Sewer	Comm.	Other
2024	4,613	4,613	-	-	-	-
2025	6,343	6,343	-	-	-	-

FIRE DISPATCH ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	24,499	30,468	12,358	40,300	40,300
Overtime	-	1,220	-	1,543	1,543
Fringes	3,635	4,613	1,859	6,343	6,343
Other Expenses	-	-	-	-	-
Total	**$ 28,134**	**$ 36,301**	**$ 14,217**	**$ 48,186**	**$ 48,186**
Total Sal/FB	28,134	36,301	14,217	48,186	48,186
Total Other Exp.	-	-	-	-	-
Grand Total	**$ 28,134**	**$ 36,301**	**$ 14,217**	**$ 48,186**	**$ 48,186**

2025 Department Detail Information

FIRE ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
WI VTAE Fire Dept. Training	6,680	4,000	-	4,000
Fire Insurance Tax	185,163	160,000	-	210,000
False Alarm Assessments	4,250	4,250	850	4,250
Fire Department Fees	9,339	10,000	6,115	9,000
Ambulance Fees	2,006,959	1,802,000	1,205,360	2,078,040
Local Fire Protection Service	479,943	495,000	247,500	510,250
Local EMS Service Contracts	-	-	-	110,597
FEMA SAFER Grant	-	-	-	901,017
Total	**$ 2,692,334**	**$ 2,475,250**	**$ 1,459,825**	**$ 3,827,154**

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** **$ 210,000**

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. 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 2nd non-excused false fire alarm: The fee is $850.00, and we estimate 5 false alarm assessments per year.

014624.462200 **FIRE DEPARTMENT FEES** **$ 9,000**

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** **$ 2,078,040**

Ambulance fee revenue is computed from the estimated 2024 net ambulance revenue plus 6%. While calls continue to rise, the reduced rate of payment of Medicare/Medicaid personal defaults on high deductible plans, a conservative estimate is utilized. In 2024 ambulance rates were raised a moderate amount to bring West Bend in line with comperable organizations. Additional fee increases are likely in 2025. Additionally, WBF&R will be taking over ambulance transports for the Kewaskum Fire Department ambulance coverage area 1/1/2025, which will lead to an anticipated 500 additional ambulance calls starting in 2025.

014734.473220 **LOCAL FIRE PROTECTION** **$ 510,250**

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 to $330,000 for 2025. The Town of Barton was negotiated for $175,000 for 2024, and the contract is due for renewal in 2025. The 2025 estimate assumes a 3% increase to the Barton contract.

2025 Department Detail Information

FIRE ~ Revenue

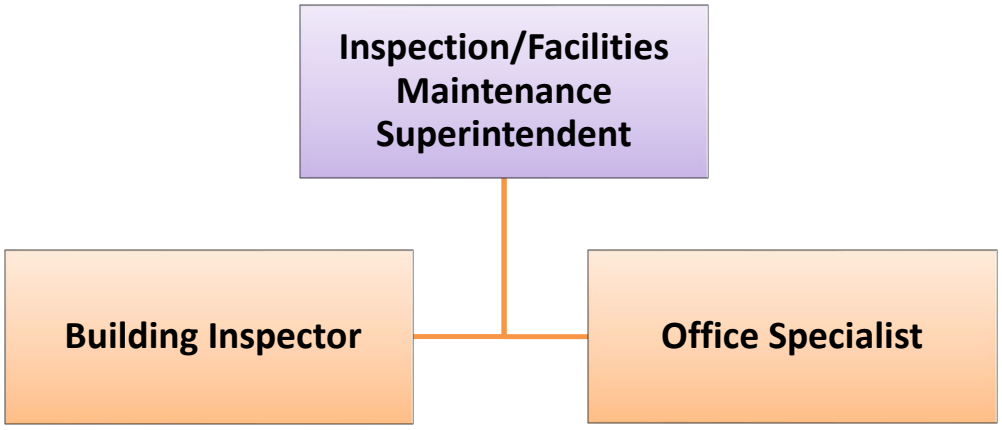
014734.473221 **LOCAL EMS SERVICE CONTRACTS** **$ 110,597**

An annual contracted fee for the provision of advanced life support ambulance transport services for the Village of Kewaskum, Town of Kewaskum, Town of Farmington, Town of Wayne, and other contracted partners.

014324.434151 **FIRE SAFER GRANT** **$ 901,017**

FEMA SAFER grant federal funding for nine (9) new firefighter postions. The 2025 estimate is based on three quarters of funding beginning at the end of March. This estimate does not account for sharing of grant funds with EMS service contract partners.

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.
- Monitor all permits issued and perform inspections as requested and on a follow up basis for those not requested.
- Conduct building inspection services for the City of Hartford as needed.

PUBLIC SAFETY ~ Building Inspection

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Superintendent	0.50	0.50	0.50
Inspector	1.00	1.00	1.00
Office Specialist	0.75	0.75	0.75
TOTAL FULL TIME POSITIONS	**2.25**	**2.25**	**2.25**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Permits Issued	1,974	2,000	2,000
Inspections Performed	2,276	2,700	2,500
Plan Reviews Performed - West Bend	246	200	200

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Provided high level of professionalism to the City and its residents in permitting & inspection services (Strategic Plan 1)
Contracted with the City of Hartford for building inspection services

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
Building Inspector obtain Remote Pilot License
Continue to assess neighboring municipal collaborations

2025 Department Detail Information

BUILDING INSPECTION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	154,724	161,910	78,735	170,319	170,319
Fringes	22,927	24,449	11,779	25,515	25,515
Telephone	930	930	221	1,200	1,200
Postage	438	1,000	199	500	500
Memberships	491	545	290	545	545
Publications	1,317	1,450	349	1,450	1,450
Seminars	1,362	3,525	1,913	6,025	6,025
Supplies	962	1,995	405	1,830	1,830
Small Tools	430	700	532	700	700
Gas & Oil	1,654	3,300	827	3,470	3,470
Equip Maint	138	1,255	273	1,655	1,655
Contractual	19,590	34,000	3,884	34,000	34,000
Leasing/Contractual	14,733	14,678	8,741	14,129	14,129
GASB 87	64,703	-	-	-	-
Outlay Under $5,000	-	4,800	4,800	4,800	4,800
Grand Total	**$ 284,399**	**$ 254,537**	**$ 112,948**	**$ 266,138**	**$ 266,138**
Total Sal/FB	177,651	186,359	90,514	195,834	195,834
Total Other Exp	106,748	68,178	22,434	70,304	70,304
Grand Total	**$ 284,399**	**$ 254,537**	**$ 112,948**	**$ 266,138**	**$ 266,138**

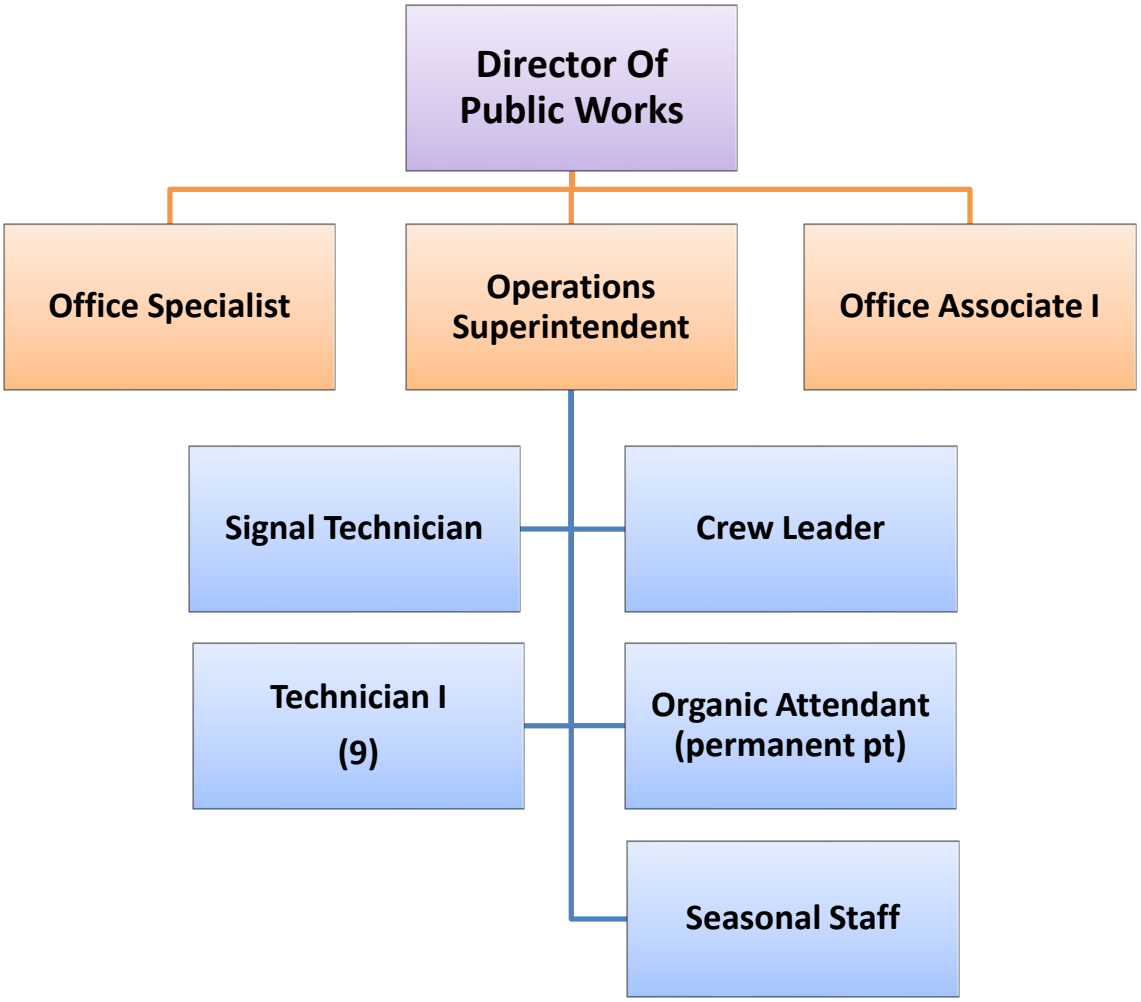
2025 Department Detail Information

BUILDING INSPECTION ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Building Permits & Inspect Fee	369,752	261,615	222,516	333,400
Zoning Permits & Fees	32,900	30,000	21,660	31,500
General Government	145	150	62	150
Total	**$ 402,797**	**$ 291,765**	**$ 244,238**	**$ 365,050**
Account 014434 ~ Bldg Permits & Inspect Fees				
443100 ~ Building	183,429	125,662	114,372	154,500
443200 ~ Electrical	41,790	21,432	24,019	31,500
443300 ~ Plumbing	53,292	42,864	33,852	48,000
443400 ~ State Building	344	645	215	500
443500 ~ Erosion Control (single family)	1,400	3,000	1,000	2,200
443600 ~ Occupancy	10,900	16,580	8,980	13,700
443700 ~ Heating	40,651	21,432	16,352	31,000
443900 ~ Insp. Plan Examination	37,946	30,000	16,876	34,000
443950 ~ Inspection Service to Others	-	-	6,850	18,000
Account 014444 ~ Permits				
444100 ~ Zoning Permits & Fees	18,825	20,000	10,350	19,500
444200 ~ Sign Permits	14,075	10,000	11,310	12,000
Account 014614 ~ General Government				
461500 ~ Copies/House # & Clean Frames	145	150	62	150

Revenue is based on 2025 development projects.
Zoning revenue collected by Inspection is for Bldg/Fences/Driveways.
Inspection Service to Others (Hartford 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)	2023 Actual	2024 Actual	2025 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
Crew Leader	1.00	1.00	1.00
Technician I	9.00	9.00	9.00
Office Specialist	0.00	0.00	1.00
Office Associate I	2.00	2.00	1.00
TOTAL FULL TIME POSITIONS	**14.95**	**14.95**	**14.95**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Public Works drop off yard sticker sales	3,353	3,400	3,400
Refuse carts sales	174	200	200
Garbage collection (tons)	7,927	8,000	8,000
Recycling collected (tons)	1,858	2,500	2,500

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
Hired and retained full staff status
** Utilized new mastic equipment for asphalt/concrete patching (Strategic Plan 3)
Implemented new Camera/GPS system for refuse collection & plowing efficiency improvements

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Increase efficiencies in refuse collection (Strategic Plan 3)
** Increase storm sewer preventative maintenance (Strategic Plan 3)
** Increase pavement repairs (Strategic Plan 3)

Snow Removal Operations

Recycling of Wood Products into Mulch

2025 Department Detail Information

PUBLIC WORKS ADMINISTRATION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	59,634	90,086	33,035	96,619	96,619
Fringes	8,922	14,561	5,908	14,246	14,246
Telephone	6,499	6,000	2,709	6,500	6,500
Postage	1,202	262	30	275	275
Memberships	206	240	428	240	240
Seminars	1,490	2,000	2,090	2,500	2,500
Supplies	1,539	1,562	880	1,562	1,562
Equip Maint	1,481	1,481	51	-	-
Contractual	100,152	53,250	47,156	53,350	53,350
Leasing/Contractual	16,614	16,845	7,852	16,845	16,845
GASB 87	64,523	-	-	-	-
Special Purpose	-	-	-	-	-
Outlay	198,414	-	-	43,226	43,226
Grand Total	**$ 460,676**	**$ 186,287**	**$ 100,139**	**$ 235,363**	**$ 235,363**
Total Sal/FB	68,556	104,647	38,943	110,865	110,865
Total Other Exp.	392,120	81,640	61,196	124,498	124,498
Grand Total	**$ 460,676**	**$ 186,287**	**$ 100,139**	**$ 235,363**	**$ 235,363**

2025 Department Detail Information

STREETS AND RELATED FACILITIES ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	710,560	701,170	380,234	741,798	741,798
Overtime	73,159	97,780	62,807	100,713	100,713
Fringes	114,337	115,614	67,105	121,641	121,641
Telephone	-	-	-	-	-
Seminars	-	-	-	-	-
Supplies	-	-	-	-	-
Fuel & Heating	11,837	13,000	6,111	13,000	13,000
Light & Power	19,750	22,000	11,397	22,000	22,000
Water	2,033	2,200	1,173	2,200	2,200
Contractual	6,011	4,200	1,925	4,200	4,200
Grand Total	**$ 937,687**	**$ 955,964**	**$ 530,752**	**$ 1,005,552**	**$ 1,005,552**
Total Sal/FB	898,056	914,564	510,146	964,152	964,152
Total Other Exp.	39,631	41,400	20,606	41,400	41,400
Grand Total	**$ 937,687**	**$ 955,964**	**$ 530,752**	**$ 1,005,552**	**$ 1,005,552**

2025 Department Detail Information

SNOW AND ICE CONTROL ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Supplies	293,820	413,060	128,754	402,552	402,552
Light & Power	235	300	123	300	300
Contractual	17,155	35,000	39,894	45,000	45,000
Outlay	-	-	43,081	-	-
Grand Total	**$ 311,210**	**$ 448,360**	**$ 211,852**	**$ 447,852**	**$ 447,852**
Total Supplies	293,820	413,060	128,754	402,552	402,552
Total Other Exp.	17,390	35,300	83,098	45,300	45,300
Grand Total	**$ 311,210**	**$ 448,360**	**$ 211,852**	**$ 447,852**	**$ 447,852**

2025 Department Detail Information

STREET MAINTENANCE ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Telephone	-	-	-	-	-
Supplies	68,176	96,920	20,526	100,000	100,000
Gas and Oil	77,604	71,370	42,020	74,685	74,685
Equip Maint	275,710	160,000	78,864	170,000	170,000
Uniforms	4,670	4,520	3,203	4,520	4,520
Contractual	27,339	29,500	6,442	29,500	29,500
Special Purpose	-	-	-	-	-
Grand Total	**$ 453,499**	**$ 362,310**	**$ 151,055**	**$ 378,705**	**$ 378,705**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	453,499	362,310	151,055	378,705	378,705
Grand Total	**$ 453,499**	**$ 362,310**	**$ 151,055**	**$ 378,705**	**$ 378,705**

2025 Department Detail Information

TRAFFIC CONTROL~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Supplies	23,575	23,785	8,459	23,785	23,785
Equip Maint	2,177	3,500	4,969	3,500	3,500
Light and Power	16,405	16,000	7,156	16,000	16,000
Contractual	7,147	12,000	5,469	12,000	12,000
Special Purpose	58,753	-	6,066	-	-
Grand Total	**$ 108,057**	**$ 55,285**	**$ 32,119**	**$ 55,285**	**$ 55,285**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	108,057	55,285	32,119	55,285	55,285
Grand Total	**$ 108,057**	**$ 55,285**	**$ 32,119**	**$ 55,285**	**$ 55,285**

2025 Department Detail Information

STREET LIGHTING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Small Tools/Imp.	2,522	2,500	1,747	2,500	2,500
Equip Maint	9,956	10,000	2,305	10,000	10,000
Light and Power	767,926	790,000	424,850	790,000	790,000
Contractual	1,300	2,000	626	2,000	2,000
Special Purpose	84	-	-	-	-
Grand Total	**$ 781,788**	**$ 804,500**	**$ 429,528**	**$ 804,500**	**$ 804,500**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	781,788	804,500	429,528	804,500	804,500
Grand Total	**$ 781,788**	**$ 804,500**	**$ 429,528**	**$ 804,500**	**$ 804,500**

2025 Department Detail Information

STORM SEWERS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Supplies	26,222	38,120	11,824	41,220	41,220
Light and Power	219	250	59	250	250
Contractual	12,572	15,200	4,282	15,200	15,200
Grand Total	**$ 39,013**	**$ 53,570**	**$ 16,165**	**$ 56,670**	**$ 56,670**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	39,013	53,570	16,165	56,670	56,670
Grand Total	**$ 39,013**	**$ 53,570**	**$ 16,165**	**$ 56,670**	**$ 56,670**

2025 Department Detail Information

SANITATION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Supplies	313	1,800	477	1,800	1,800
Tools and Implem.	76	250	-	250	250
Gas and Oil	50,422	45,415	17,502	47,447	47,447
Equip Maint	90,868	60,000	30,739	70,000	70,000
Uniforms	1,568	2,500	-	2,500	2,500
Contractual	119,938	30,500	44,072	41,544	41,544
Grand Total	**$ 263,185**	**$ 140,465**	**$ 92,790**	**$ 163,541**	**$ 163,541**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	263,185	140,465	92,790	163,541	163,541
Grand Total	**$ 263,185**	**$ 140,465**	**$ 92,790**	**$ 163,541**	**$ 163,541**

2025 Department Detail Information

SANITARY LANDFILL ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Telephone	1,944	1,800	982	2,300	2,300
Supplies	59	4,000	199	4,000	4,000
Light and Power	12,755	12,000	4,829	12,000	12,000
Contractual	647,050	670,600	273,760	704,600	704,600
Grand Total	**$ 661,808**	**$ 688,400**	**$ 279,770**	**$ 722,900**	**$ 722,900**
Total Sal/FB	-	-	-	-	-
Total Other Exp.	661,808	688,400	279,770	722,900	722,900
Grand Total	**$ 661,808**	**$ 688,400**	**$ 279,770**	**$ 722,900**	**$ 722,900**

2025 Department Detail Information

RECYCLING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	112,039	214,149	51,003	223,215	223,215
Overtime	1,495	1,000	171	1,500	1,500
Fringe Benefits	13,223	31,317	7,014	31,592	31,592
Postage	173	367	99	385	385
Supplies	149	500	-	500	500
Gas and Oil	17,913	23,155	718	22,206	22,206
Equip Maint	76,970	17,000	10,965	25,000	25,000
Contractual	39,841	3,500	369	3,500	3,500
Special Purpose	387,044	461,628	265,847	483,627	483,627
Grand Total	**$ 648,847**	**$ 752,616**	**$ 336,186**	**$ 791,525**	**$ 791,525**
Total Sal/FB	126,757	246,466	58,188	256,307	256,307
Total Other Exp.	522,090	506,150	277,998	535,218	535,218
Grand Total	**$ 648,847**	**$ 752,616**	**$ 336,186**	**$ 791,525**	**$ 791,525**

2025 Department Detail Information

PUBLIC WORKS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	882,233	1,005,405	464,272	1,061,632	1,061,632
Overtime	74,654	98,780	62,978	102,213	102,213
Fringes	136,482	161,492	80,027	167,479	167,479
Telephone	8,443	7,800	3,691	8,800	8,800
Postage	1,375	629	129	660	660
Memberships	206	240	428	240	240
Seminars	1,490	2,000	2,090	2,500	2,500
Supplies	413,853	579,747	171,119	575,419	575,419
Equip Maint	457,162	251,981	127,893	278,500	278,500
Gas & Oil	145,939	139,940	60,240	144,338	144,338
Fuel & Heating	11,837	13,000	6,111	13,000	13,000
Light and Power	817,290	840,550	448,414	840,550	840,550
Water	2,033	2,200	1,173	2,200	2,200
Tools	2,598	2,750	1,747	2,750	2,750
Uniforms	6,238	7,020	3,203	7,020	7,020
Contractual	978,505	855,750	423,995	910,894	910,894
Leasing/Contractual	16,614	16,845	7,852	16,845	16,845
GASB 87	64,523	-	-	-	-
Special Purpose	445,881	461,628	271,913	483,627	483,627
Outlay	198,414	-	43,081	43,226	43,226
Grand Total	**$ 4,665,770**	**$ 4,447,757**	**$ 2,180,356**	**$ 4,661,893**	**$ 4,661,893**
Total Sal/FB	1,093,369	1,265,677	607,277	1,331,324	1,331,324
Total Other Exp.	3,572,401	3,182,080	1,573,079	3,330,569	3,330,569
Grand Total	**$ 4,665,770**	**$ 4,447,757**	**$ 2,180,356**	**$ 4,661,893**	**$ 4,661,893**

PUBLIC WORKS BUDGET SUMMARY:

Expenses:	**2024**	**2025**	**Difference from prior year**
Administration	186,287	235,363	49,076
Sanitary Landfill	688,400	722,900	34,500
Recycling	752,616	791,525	38,909
Sanitation	140,465	163,541	23,076
Snow & Ice Control	448,360	447,852	(508)
Storm Sewers	53,570	56,670	3,100
Street Lighting	804,500	804,500	-
Street Maintenance	362,310	378,705	16,395
Streets & Related Facilities	955,964	1,005,552	49,588
Traffic Control	55,285	55,285	-
	$ 4,447,757	**$ 4,661,893**	**$ 214,136**

PUBLIC WORKS ADMINISTRATION ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
014204.425102 Admin. Fee/Weeds	830	2,000	41	2,000
014354.435400 Recycling Assistance	108,268	108,268	108,473	108,473
014634.463110 Snow and Ice Control	-	1,000	227	1,000
014644.464400 Weed Cutting	6,923	2,500	3,433	2,500
014434.443910 Street Opening Permits	34,625	40,000	29,520	40,000
014634.463120 Sale of Materials and Supplies-Streets	9,105	12,000	12,405	14,000
014644.464200 Garbage and Refuse Collection-Festivals	-	250	-	250
014644.464300 Sale of Materials and Supplies-Sanitation	6,117	3,000	2,389	3,500
014644.464500 Grinder Revenue	-	100	-	100
014494.449800 Permit-PW Garage Yard Drop	76,580	76,000	67,960	76,000
014844.484100 Insurance Revenue	136,514	30,000	144,706	30,000
014834.483200 Sale of Materials/Scrap	4,050	3,000	1,073	3,000
Total	**$ 383,012**	**$ 278,118**	**$ 370,227**	**$ 280,823**

014204.425102 ADMIN FEE/WEEDS

Administrative fee associated with Weed Commissioner services and weed cutting

014354.435400 RECYCLING ASSISTANCE

Amount received from State Recycling Grant

014634.463110 SNOW AND ICE CONTROL

Revenue received from not shoveled or icy sidewalks throughout the City.
With recent changes of the police department having more direct contact
with home owners, the number of sidewalks we have to clear has greatly diminished.

014644.464400 WEED CUTTING

Weed cutting at various locations that are out of compliance

014434.443910 STREET OPENING PERMITS

The street opening permit fee for Gas, Electric, and Cable is $205.00 per permit.
Sewer and Water permit fee is $35.00.

014634.463120 SALE OF MATERIALS AND SERVICES - STREETS

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

Revenue from the reimbursement from the organizers of various city festivals for
refuse disposal

014644.464300 SALE OF MATERIALS AND SERVICES - SANITATION

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.

PUBLIC WORKS ADMINISTRATION ~ Revenue

014644.464500 GRINDER REVENUE

Revenue from the use of the wood grinder for materials not collected by the City

014494.449800 PERMIT-PW GARAGE YARD DROP

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

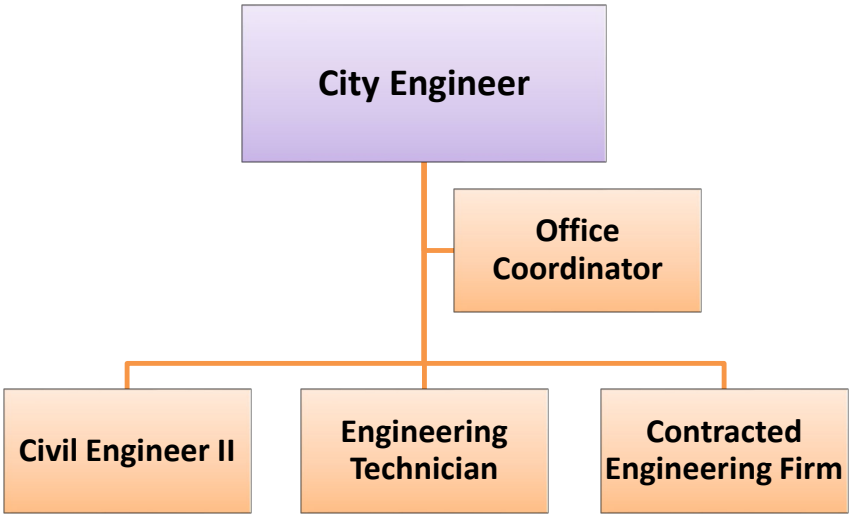
014844.484100 INSURANCE REVENUE

Revenue received from traffic signal and street light accidents submitted to the City's insurance carrier

014834.483200 SALE OF MATERIALS/SCRAP

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, and Water As-builts
- 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 and 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 (sanitary, storm, and water).

PUBLIC WORKS ~ Engineering

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
City Engineer	1.00	1.00	1.00
Assistant City Engineer	1.00	0.00	0.00
Civil Engineer II	0.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00
TOTAL FULL-TIME POSITIONS	**4.00**	**4.00**	**4.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
# of Public Construction Contracts Awarded	6	8	7
Total Contract $ Awarded	7,660,266	3,800,000	3,472,747
PASER Rating Of Streets (*)	5.492	5.371	TBD (*)
Development/Subdivision Plan Approvals	1	1	1
Development/Subdivision Submittal To Review	3	1	1
# Of ENG-Permitted Public Improv. Under Construction	1	1	1
# Of Storm Water Management Plan (SWMP) Approvals	23	7	11
Average Days From SWMP Submittal To Review	10	10	10
Curb Cut, Driveway Approach, Sidewalk Permits	80	50	45
Annual SDWK Contract - Square Feet	12,810	7,500	7,500
Annual SDWK Contract - Properties	61	50	50

(*) PASER established on odd-numbered years - to be completed in 2025

**** Indicates if associated with one of the City's Strategic Plan initiatives**

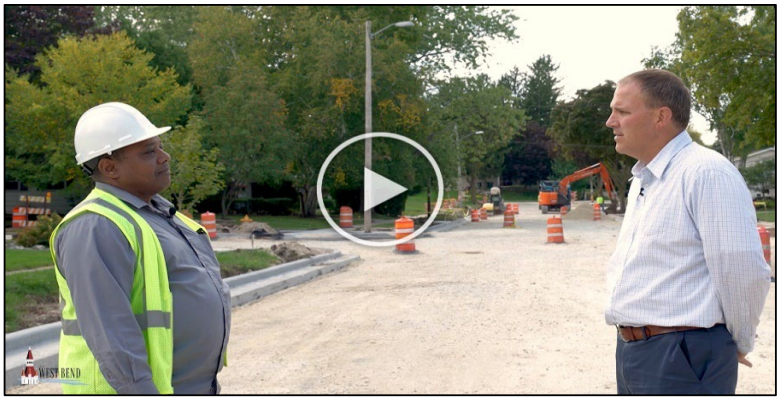
ACHIEVEMENTS IN 2024
** 2024 PMP Program (general pavement maintenance tasks, pavement markings, cracks/joints sealing, storm sewers, traffic control,…) (Strategic Plan 1, 2, and 3)
** Sidewalk annual program (Strategic Plan 1, 2 and 3)
** MS4 requirements: mandated TMDL projects, modelings, establishing policies, other various actions (Strategic Plan 1, 2, and 3)
** Reconstruction of Hawthorn Drive (5th to 7th) and Summit Drive (Oak to Chestnut) (Strategic Plan 1, 2, and 3)
** Reconstruction of Butternut Street (Main to Eder); Maplewynde Road (Eder to Sylvan) (Strategic Plan 1, 2, and 3)
** Expansion of Sand Drive (Eastern to Decorah) (Strategic Plan 1, 2, and 3)
** Work on HSIP projects that received federal funding through WisDOT programs (Strategic Plan 1 and 3)
** Design for Main Street Expansion (Progress Drive to Humar Street) (Strategic Plan 1, 2, and 3)
** Design of Paradise Drive resurfacing (Main Street to Eisenbahn Trail) (Strategic Plan 1, 2, and 3)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** 2025 PMP Program (general pavement maintenance tasks, pavement markings, cracks/joints sealing, storm sewers, traffic control,…) (Strategic Plan 1, 2 and 3)
** Sidewalk annual program (Strategic Plan 1, 2 and 3)

PUBLIC WORKS ~ Engineering

GOALS FOR 2025 (Continued)
** MS4 requirements: mandated TMDL projects, modelings, establishing policies, other various actions (Strategic Plan 1 and 3)
** Main Street Expansion (Progress Drive to Humar Street) (Strategic Plan 1, 2, and 3)
** Reconstruction of Kilbourn Avenue (Main to Indiana) (Strategic Plan 1, 2 and 3)
** Reconstruction of Edgewood lane (Wisconsin to Indiana) (Strategic Plan 1, 2 and 3)
** Reconstruction of 3rd Avenue (Chestnut to Sycamore) (Strategic Plan 1, 2 and 3)
** Work on HSIP projects that received federal funding through WisDOT programs (Strategic Plan 1 and 3)
** Design of Paradise Drive resurfacing (Main Street to Eisenbahn Trail) (Strategic Plan 1, 2, and 3)
** Design of 2026 reconstruction projects (Strategic Plan 1, 2, and 3)
Continue work on establishing database tools (CitiWorks and County's road database tool)



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

2025 Department Detail Information

ENGINEERING ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer
Salaries	158,886	191,444	70,325	315,910	195,864	47,387	72,659
Fringes	23,904	30,012	12,422	48,153	29,855	7,223	11,075
Telephone	465	681	158	1,104	684	166	254
Postage	341	925	275	1,575	977	236	362
Memberships	3,339	3,548	427	5,800	3,608	870	1,322
Publications	-	123	-	200	124	30	46
Seminars	970	1,882	-	3,050	1,890	458	702
Supplies	2,270	2,591	580	3,600	2,232	540	828
Gas & Oil	82	509	138	868	538	130	200
Equip Maint	5,736	8,422	8,829	14,550	9,020	2,183	3,347
Contractual	146,856	201,355	15,735	262,280	165,380	38,250	58,650
Leasing/Contractual	4,600	4,528	3,170	7,132	4,422	1,070	1,640
GASB 87	20,014	-	-	-	-	-	-
Sidewalk	16,791	-	5,303	-	-	-	-
Private Dev	50,891	-	18,723	-	-	-	-
Grand Total	**$ 435,145**	**$ 446,020**	**$ 136,085**	**$ 664,222**	**$ 414,594**	**$ 98,543**	**$ 151,085**
Total Sal/FB	182,790	221,456	82,747	364,063	225,719	54,610	83,734
Total Other Exp.	252,355	224,564	53,338	300,159	188,875	43,933	67,351
Grand Total	**$ 435,145**	**$ 446,020**	**$ 136,085**	**$ 664,222**	**$ 414,594**	**$ 98,543**	**$ 151,085**

2025 Department Detail Information

ENGINEERING ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Sidewalk Permits	5,760	8,000	1,810	5,000
Storm Water Management Permits	14,370	5,000	1,971	3,000
Engineering Inspection Fees	51,957	-	15,762	-
Engineering Plan Handling Fees	100	-	-	-
Engineering Grant of Privilege	1,250	500	500	500
Engineering Copy Revenue	-	5	-	5
Cemetery Site and Admin Services	50	-	50	250
Engineering Plan Review Fees	1,413	3,000	-	1,500
Total	**$ 74,900**	**$ 16,505**	**$ 20,093**	**$ 10,255**

014494.449100 SIDEWALK PERMITS $ 5,000

014494.449200 STORM WATER MANAGEMENT PERMITS $ 3,000

014494.449500 ENGINEERING INSPECTION FEES $ -
Private developments inspections - Contracts w/Kunkel as needed; charged back to developers

014494.449600 ENGINEERING PLAN HANDLING FEES $ -

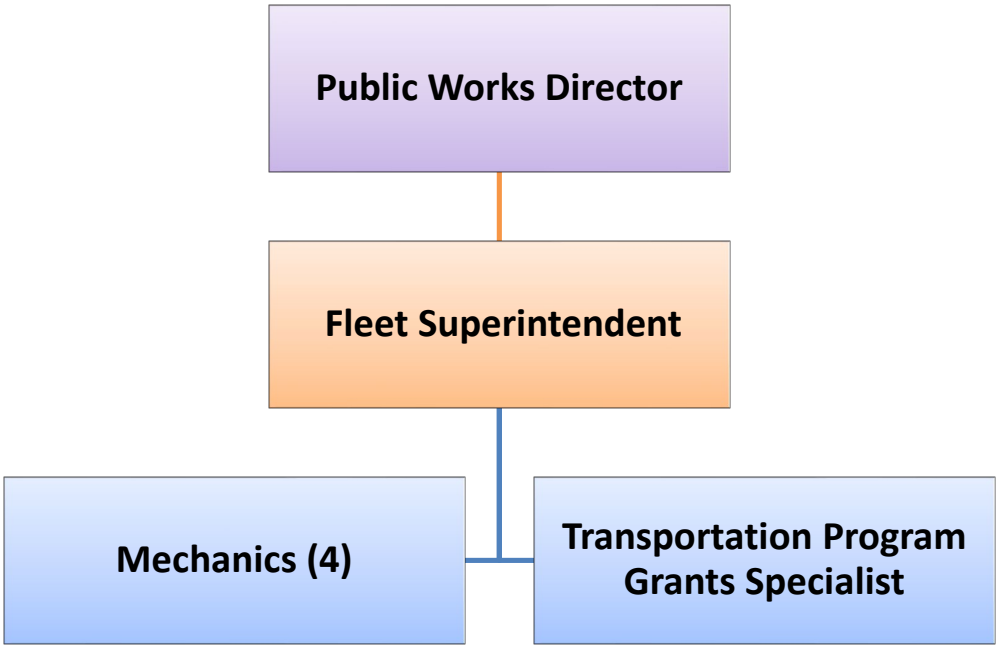
014494.449900 ENGINEERING GRANT OF PRIVILEGE $ 500

014614.461600 ENGINEERING COPY REVENUE $ 5

014654.465400 CEMETERY SITE AND ADMIN SERVICES $ 250
Grave opening surveys are invoiced at $250.00 each

014684.468230 ENGINEERING PLAN REVIEW FEES $ 1,500

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Fleet Superintendent (2,039 hrs)	0.90	0.98	0.98
Transportation Program Grants Specialist (1,768 hrs)	0.00	0.85	0.85
Mechanics	4.00	4.00	4.00
PW Director (100 hrs)	0.05	0.05	0.05
TOTAL FULL-TIME POSITIONS	**4.95**	**5.88**	**5.88**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Repair Orders	1,531	2,000	2,000
Repairs	3,982	4,200	4,200

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Completed timely repairs on Police vehicles enabling them to be on the road (Strategic Plan 1)
** Completed timely repairs on Fire Dept emergency equipment enabling them to respond (Strategic Plan 1)
** Completed timely repairs on Parks equip. enabling them to maintain recreation amenities (Strategic Plan 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
Continue Lakeside International Mechanic Training Program
Increase Preventative Maintenance

2025 Department Detail Information

VEHICLE MAINTENANCE ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer
Salaries	260,746	332,988	154,071	384,783	342,457	38,478	3,848
Overtime	2,640	6,412	4,374	7,364	6,554	736	74
Fringes	37,074	50,770	22,760	58,687	52,231	5,869	587
Telephone	456	806	259	725	645	73	7
Postage	6	29	1	34	31	3	-
Memberships	183	325	124	274	244	27	3
Seminars	117	2,453	259	2,750	2,447	275	28
Supplies	2,583	2,186	647	3,850	3,426	385	39
Sm. Tools	6,213	6,601	4,268	7,400	6,586	740	74
Gas & Oil	2,075	2,061	702	2,429	2,162	243	24
Equip Maint	3,904	2,731	3,585	2,975	2,647	298	30
Heating & Fuel	5,201	7,360	2,685	8,250	7,342	825	83
Light & Power	8,635	9,556	5,008	10,711	9,533	1,071	107
Water	893	910	515	1,050	934	105	11
Contractual	14,560	14,713	41,148	17,593	15,658	1,759	176
Leasing/Contractual	6,528	6,624	3,058	6,848	6,095	685	68
GASB 87	28,773	-	-	-	-	-	-
Supplies - Other	17,601	25,000	10,042	25,000	25,000	-	-
Chargebacks	(3,203)	5,000	(1,775)	5,000	5,000	-	-
Taxi Sublet	1,613	5,000	-	5,000	5,000	-	-
Grand Total	**$ 396,598**	**$ 481,525**	**$ 251,731**	**$ 550,723**	**$ 493,992**	**$ 51,572**	**$ 5,159**
Total Sal/FB	300,460	390,170	181,205	450,834	401,242	45,083	4,509
Total Other Exp.	96,138	91,355	70,526	99,889	92,750	6,489	650
Grand Total	**$ 396,598**	**$ 481,525**	**$ 251,731**	**$ 550,723**	**$ 493,992**	**$ 51,572**	**$ 5,159**

2025 Department Detail Information

VEHICLE MAINTENANCE ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
014834.483210 Sale of Material & Scrap	187	300	49	200
014634.463200 VM Outside Services	38,802	40,000	14,319	40,000
Total	**$ 38,989**	**$ 40,300**	**$ 14,368**	**$ 40,200**

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 Community 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Airport Manager	0.23	0.34	0.34
Grounds Maintenance (part-time & seasonal)	0.19	0.34	0.34
TOTAL FULL-TIME POSITIONS	**0.42**	**0.68**	**0.68**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Hangar leases	35	35	36
Airport Commission meetings	4	4	4
AV Fuel (gallons)	26,183	30,500	30,500
Jet Fuel (gallons)	26,926	33,750	33,750

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Continued BOA funded Airport Master Plan (pending forecasts and runway length determination approval) (Strategic Plan 2 and 3).
** Tree and brush program (Strategic Plan 3).
** Completed the reconstruction of Runway 13-31 (Strategic Plan 2 and 3).

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Work with Technical Advisory Committee to begin Phase III of the Airport Master Plan (Strategic Plan 2).
** Continued BOA funded Airport Master Plan (pending forecasts and runway length determination approval) (Strategic Plan 2 and 3).
** Tree and brush program (Strategic Plan 3).
** Work with EAA Chapter 1156 to plan Air Venture event (Strategic Plan 2 and 4).

Airport runway resurfacing

Aerial view of runway reconstruction

2025 Department Detail Information

AIRPORT ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	24,219	39,691	17,761	45,313	45,313
Overtime	-	-	19	-	-
Fringes	1,853	3,036	1,360	3,466	3,466
Telephone	1,452	2,136	502	2,700	2,700
Memberships	100	375	150	375	375
Seminars	414	850	219	1,550	1,550
Supplies	2,933	6,640	4,202	10,215	10,215
Gas & Oil	3,900	7,154	3,226	8,518	8,518
Equip Maint	15,814	26,000	14,589	34,750	34,750
Light & Power	8,936	10,967	4,622	10,970	10,970
Gas Heating	682	800	455	800	800
Contractual	25,601	35,690	33,203	74,603	74,603
Leasing/Contractual	7,261	7,425	3,427	6,840	6,840
GASB 87	32,150	-	-	-	-
Outlay	-	16,500	-	12,096	12,096
Grand Total	**$ 125,315**	**$ 157,264**	**$ 83,735**	**$ 212,196**	**$ 212,196**
Total Sal/FB	26,072	42,727	19,140	48,779	48,779
Total Other Exp	99,243	114,537	64,595	163,417	163,417
Grand Total	**$ 125,315**	**$ 157,264**	**$ 83,735**	**$ 212,196**	**$ 212,196**

2025 Department Detail Information

AIRPORT ~ Revenue

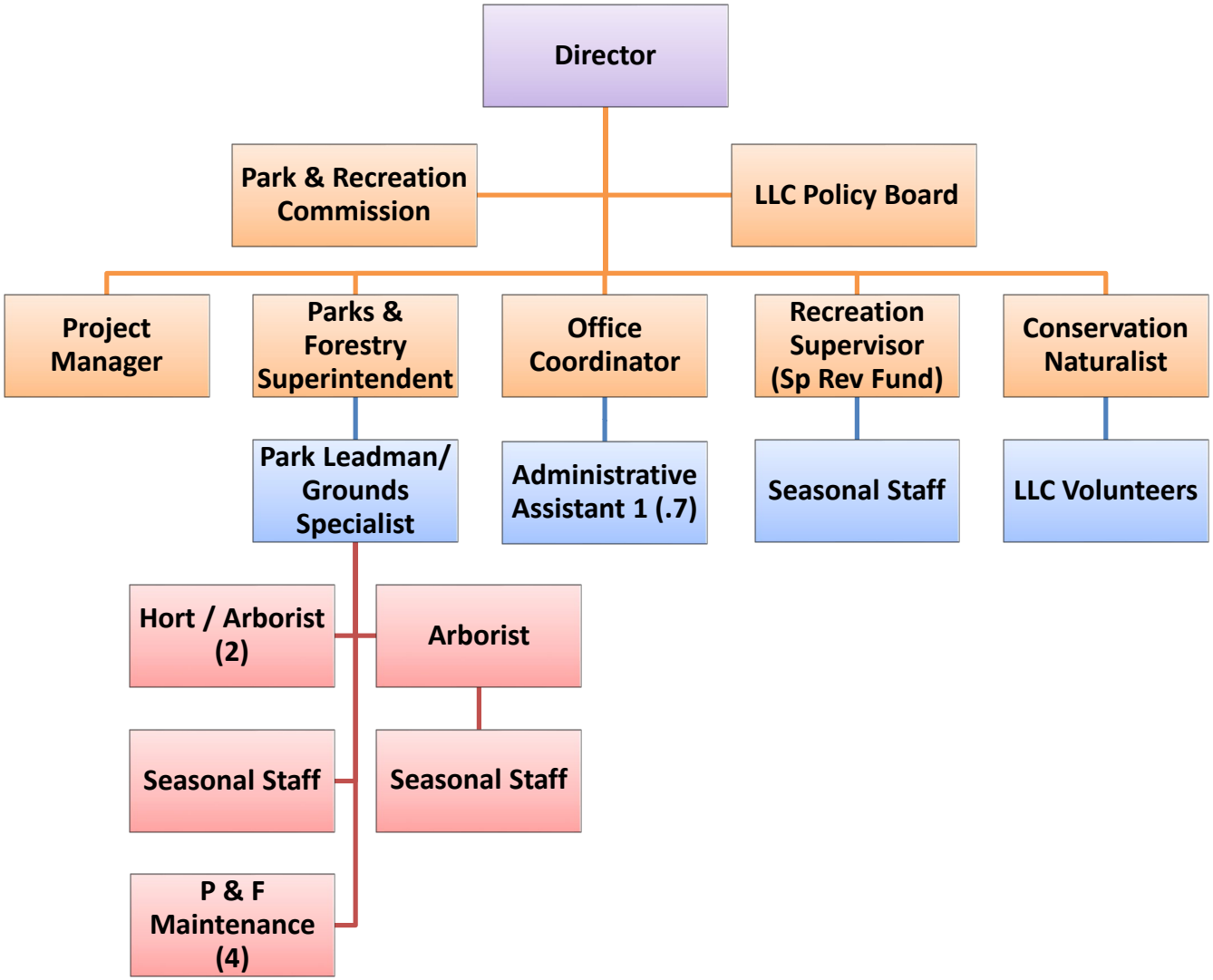
	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Airport Revenue	127,624	75,399	62,539	84,869
Rent of Airport Property	39,731	81,865	46,452	127,327
Total	**$ 167,355**	**$ 157,264**	**$ 108,991**	**$ 212,196**

014634.463400 - Airport Revenue					
AV Fuel Fee	.07/gallon	1,833	2,135	-	2,135
Jet Fuel Fee	.08/gallon	2,154	2,700	-	2,700
Hangar Leases[1]	T-hangar .17/sq. ft; Comm .1625/sq. ft.	50,052	49,287	47,012	62,369
Overnight & Ramp Fee[2]	LightTwins: $5; Cabin $7; Overnight $5	900	440	-	440
Tie-Down Rentals	.40/sq. ft. ($225.00 ea.)	-	225	-	225
U.S. Cellular	Municipal service charge	-	3,612	-	-
National Guard	Snowplowing services	13,685	17,000	15,527	17,000
ARPA Funds		59,000	-	-	-
014824.482140 - Rent of Airport Property					
National Guard[3]	Facility charge	37,981	45,577	45,577	45,577
U.S. Cellular[4]	Tower lease	-	34,538	-	80,000
Agricultural Land Rental[5]	35 acres – N. Oak Road ($50/acre)	1,750	1,750	875	1,750

[1] Increased in 2025. Reviewed every three years.
[2] Ramp fee waived when fuel purchased.
[3] National Guard contract increased in 2024 (40-year agreement to increase every five years).
[4] U.S. Cellular contract increased in 2024 (5-year agreement).

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Director (1)	1.00	1.00	1.00
Parks Project Manager (1)	1.00	1.00	1.00
Parks & Forestry Superintendent (1)	1.00	1.00	1.00
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)	1.00	1.00	1.00
TOTAL FULL-TIME POSITIONS	**17.95**	**17.95**	**17.95**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Coordinate planting of street trees	290	325	300
Stumps ground and restored	146	200	200
Attendance at Spring field trips at LLC	800	950	800
Attendance at Regner Park July 4th Festivities	4,500	9,000	4,500

CULTURE AND RECREATION ~ Administration

**** Indicates if associated with one of the City's Strategic Plan initiatives**

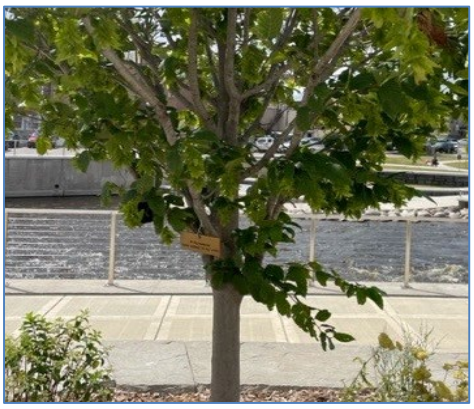
ACHIEVEMENTS IN 2024
** Completed Villa Park playground replacement including ADA sidewalk access. Worked with area residents and local service groups on a Neighborhood Build to increase the feeling of community ownership. Installed new 9 Square activity. (Strategic Plan 3 and 4)
** Planted 49 trees along Downtown Riverwalk West project and 45 new trees at Regner Park. (Strategic Plans 2, 3, and 4)
** Supported 54 community events. (Strategic Plan 4)
** Ridge Run Ice Age Trail Alliance boardwalk and trail (Strategic Plan 4)
**The Riverwalk development project received The Daily Reporter, Top Project of 2023 award. The West Bend Riverwalk also received the People's Choice award. (Strategic Plan 2, 3, and 4)
** Tree Surety Contract planted 290 trees throughout City streets and parks. (Strategic Plan 3)
** Began work on the new Nature Playground at Lac Lawrann Conservancy. Worked with Friends of LLC to educate public about project and secure donations to cover estimated $250,000 cost. Friends group installed additional solar lights and new concrete ramp, and barn approach and railings. (Strategic Plan 4)
** Organized and held new Regner Beach House Beer Garden to raise additional funding for Swim Pond operating expenses. Installed new Inflatable Zone to boost attendance and revenue. (Strategic Plan 4)
** Created Non Profit group to promote and fundraise for new Skatepark, and researching location options. (Strategic Plan 3 and 4)
** Worked closely with the new downtown citizen advisory group to incorporate new landscaping planters in the downtown. (Strategic Plan 2, 3, & 4)
** Work with GEARS, a local biking organization, to incorporate trails in the wooded sections of Regner Park. (Strategic Plan 4)
Organized and hosted a new winter event, Bockfest, at Regner Park with 1,700 participants

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Work with citizen group to obtain funding and donations for the new skatepark. (Strategic Plan 4)
** Complete new Nature Playground at Lac Lawrann Conservancy. (Strategic Plan 4)
** Complete the renovation to the Jim and Anne White Family Cabin at Ridge Run. (Strategic Plan 3)
** Continue updating the Urban Forestry Master Plan. (Strategic Plan 3)
** Work with citizen group toward the development of a new skatepark. (Strategic Plan 4)
** Work closely with neighorhood volunteers to install a new playground at Wingate Park. (Strategic Plan 3 & 4)

CULTURE AND RECREATION ~ Administration

Downtown Riverwalk Tree Planting



Tree identfication tags installed with funding from Urban Forestry Grant

Regner Bike Trails

Villa Park Playground

Lac Lawrann Conservancy Nature Playground

2025 Department Detail Information

PUBLIC AREAS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	599,753	694,256	289,726	728,221	728,221
Overtime	13,455	16,000	9,364	18,000	18,000
Fringes	86,047	99,108	48,010	99,720	99,720
Memberships	476	900	305	900	900
Seminars	3,490	3,500	3,254	3,500	3,500
Supplies	89,501	88,150	42,892	92,450	92,450
Small Tools	2,317	3,000	393	3,000	3,000
Gas/Oil	38,787	47,357	14,600	47,432	47,432
Equip. Maint.	164,213	158,950	52,147	169,700	169,700
Uniforms	3,262	8,900	5,280	8,900	8,900
Fuel/Heating	24,285	22,650	11,458	23,350	23,350
Light/Power	59,391	71,200	31,615	71,200	71,200
Water	44,708	34,500	9,216	47,000	47,000
Archery	2,770	-	-	-	-
Disc Golf	9,435	-	-	-	-
Contractual	94,620	108,660	44,594	115,200	115,200
Special Purpose	10,558	1,000	652	1,100	1,100
Capital Outlay	106,343	-	29,065	-	-
Outlay Under $5,000	8,084	-	-	-	-
Grand Total	**$ 1,361,495**	**$ 1,358,131**	**$ 592,571**	**$ 1,429,673**	**$ 1,429,673**
Total Sal/FB	699,255	809,364	347,100	845,941	845,941
Total Other Exp.	662,240	548,767	245,471	583,732	583,732
Grand Total	**$ 1,361,495**	**$ 1,358,131**	**$ 592,571**	**$ 1,429,673**	**$ 1,429,673**

2025 Department Detail Information

CULTURE & RECREATION - Administration ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	255,213	269,054	128,135	282,229	282,229
Fringes	37,973	41,145	18,937	43,621	43,621
Telephone	3,981	4,237	1,320	4,237	4,237
Postage	918	1,181	550	1,240	1,240
Memberships	895	1,065	400	1,065	1,065
Seminars	4,477	2,500	2,636	3,500	3,500
Supplies	2,151	2,400	1,261	2,400	2,400
Gas & Oil	2,354	2,310	840	2,309	2,309
Equip Maint	12,686	17,555	13,670	17,965	17,965
Contractual	3,750	4,000	-	4,000	4,000
Leasing/Contractual	31,823	31,649	19,234	31,495	31,495
GASB 87	97,191	-	-	-	-
Special Purpose	5,447	7,850	4,926	7,850	7,850
Grand Total	**$ 458,859**	**$ 384,946**	**$ 191,909**	**$ 401,911**	**$ 401,911**
Total Sal/FB	293,186	310,199	147,072	325,850	325,850
Total Other Exp.	165,673	74,747	44,837	76,061	76,061
Grand Total	**$ 458,859**	**$ 384,946**	**$ 191,909**	**$ 401,911**	**$ 401,911**

2025 Department Detail Information

PARK, RECREATION AND FORESTRY ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
014524.452300 Damages	238	1,500	345	1,000
014674.467440 Facility Rental	81,415	65,500	66,469	71,000
Total	**$ 81,653**	**$ 67,000**	**$ 66,814**	**$ 72,000**

Account 014524.452300 ~ Damages	238	1,500	345	1,000

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

Account 014674.467440 ~ Facility Rental				
Barton Park Shelter	1,353	1,100	1,600	1,100
Regner Park Picnic Groves	1,730	1,000	1,500	1,400
Regner Park Beach House Rentals	20,458	12,000	17,000	18,100
Regner Park Camp Lodge	7,790	5,000	5,300	6,000
Regner Park Centennial Shelter	2,170	2,300	1,750	2,000
Regner Park Early Riser's Kiwanis Shelter	780	600	900	700
Regner Park Strachota Bandstand	2,000	1,000	1,100	1,300
Regner Park Kiwanis Building	1,470	1,600	2,100	1,400
Regner Park Rotary Building	510	250	320	350
Regner Park Pavilion	250	500	550	250
Regner Park Pavilion Kiwanis and Rotary	2,860	3,000	1,900	1,600
Regner Park Silver Lining Stage	1,470	1,750	1,000	1,400
Ridge Run Park	10,408	10,000	9,599	10,000
Riverside Park Pavilion	17,295	15,000	13,000	16,000
Quaas Creek Community Building	4,480	3,500	3,300	3,500
Softball Fields	2,718	4,000	3,000	2,600
Soccer/Football/Tennis	256	200	150	200
Sound Permits & Misc Charges	1,901	1,800	900	1,600
Enchantment Electrical Fee**	1,516	900	1,500	1,500

***fee is paid for previous year.*

2025 Department Detail Information

FORESTRY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2024	Gen. Fund
Supplies	24,304	15,228	8,553	15,228	15,228
Small Tools	1,160	2,800	1,493	2,800	2,800
Contractual	46,500	32,000	306,944	32,000	32,000
Grand Total	**$ 71,964**	**$ 50,028**	**$ 316,990**	**$ 50,028**	**$ 50,028**

2025 Department Detail Information

LAC LAWRANN ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund
Salaries	63,239	66,808	30,907	71,742	71,742
Overtime	-	-	-	-	-
Fringes	8,944	9,676	4,342	10,424	10,424
Postage	9	105	8	110	110
Memberships	125	145	125	145	145
Seminars	50	315	397	315	315
Supplies	3,331	5,150	1,318	5,150	5,150
Equip Maint	500	450	77	450	450
Uniforms	-	150	-	650	650
Special Purpose	10,942	900	-	900	900
Grand Total	**$ 87,140**	**$ 83,699**	**$ 37,174**	**$ 89,886**	**$ 89,886**
Total Sal/FB	72,183	76,484	35,249	82,166	82,166
Total Other Exp.	14,957	7,215	1,925	7,720	7,720
Grand Total	**$ 87,140**	**$ 83,699**	**$ 37,174**	**$ 89,886**	**$ 89,886**

LAC LAWRANN ~ REVENUES

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Lac Lawrann	23,177	23,525	6,340	23,500
Total	**$ 23,177**	**$ 23,525**	**$ 6,340**	**$ 23,500**

Account 014684.468210 ~Lac Lawrann				
Nature Camps Youth	4,805	4,000	4,883	4,000
Preschool Programming	78	325	200	300
Group School Field Trips	180	1,020	1,000	1,000
Scouting Group Programs	-	180	-	200
Public Programs all	614	500	258	500
Contribution from Friends of LLC	17,500	17,500	-	17,500
Sponsorships	-	-	-	-

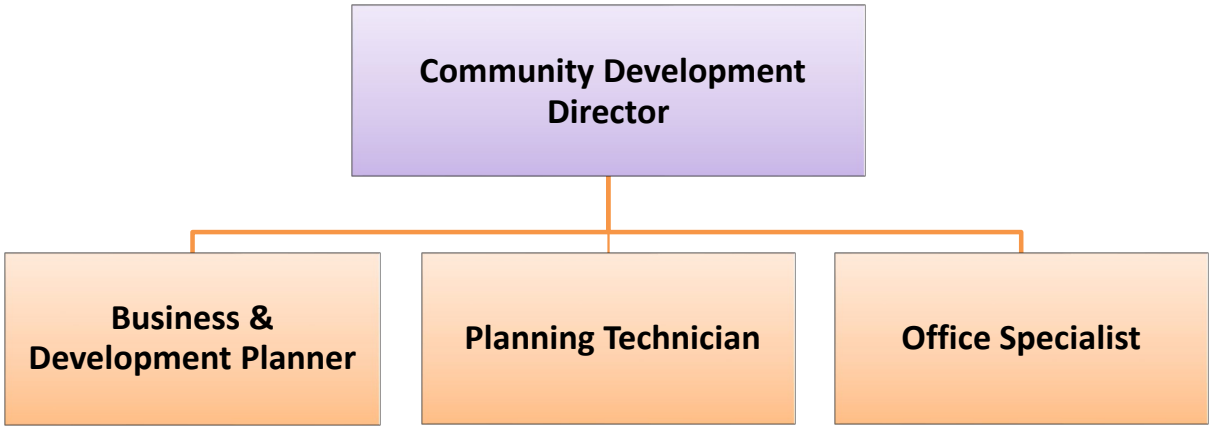
2025 Department Detail Information

ECONOMIC DEVELOPMENT ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer	Comm.	Other
Salaries	62,606	-	-	-	-	-	-	-	-
Fringes	9,274	-	-	-	-	-	-	-	-
Telephone	358	-	-	-	-	-	-	-	-
Memberships	523	-	-	-	-	-	-	-	-
Publications	173	-	-	-	-	-	-	-	-
Seminars	4,773	-	-	-	-	-	-	-	-
Supplies	80	-	-	-	-	-	-	-	-
Equip Maint	-	-	-	-	-	-	-	-	-
Marketing	4,425	-	-	-	-	-	-	-	-
Contractual	117,170	-	-	-	-	-	-	-	-
Special Purpose	-	-	-	-	-	-	-	-	-
Outlay	34,976	-	-	-	-	-	-	-	-
Grand Total	**$ 234,358**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Sal/FB	71,880	-	-	-	-	-	-	-	-
Total Other Exp	162,478	-	-	-	-	-	-	-	-
Grand Total	**$ 234,358**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Administration and Economic Development budget merged in 2024

CONSERVATION and DEVELOPMENT ~ Department of Community Development



MISSION:

The mission of the Department of Community 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 Community Development

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Community Development Director	1.00	1.00	1.00
Business & Development Planner	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
TOTAL FULL-TIME POSITIONS	**4.00**	**4.00**	**4.00**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Land Division (csm, xcsm, etc.)	12	20	11
Site Plans (major, minor, reapplication)	24	18	16
Zoning Amendments	4	10	5
Erosion Control permits	16	15	12
Conditional Use (zoning verifications, grant of privileges, etc.)	12	18	9

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Completed The District (HKS) development within TID 15 (Strategic Plan 2)
** Continued growth of TID #14 with start of Kettle Moraine Metal Products (Strategic Plan 2)
** Expansion of and attraction of various businesses such as Menards, Taco John's, Merry Dental, etc. (Strategic Plan 2)
** Continued growth of TID#12 with start of The Emree (F Street) (Strategic Plan 2)
** Coordinated with Washington County on Next Gen Housing, Farmland Preservation and Site Redevelopment programs (Strategic Plan 2)
** Worked with and encouraged the development community to participate in the Next Gen Housing (Strategic Plan 2)
** Creation and adoption of Downtown Master Plan (Strategic Plan 2 and 3)
** Implementation of infrastructure (Sand Rd.) for TID #16 (Strategic Plan 2 and 3)
** Reopening of newly improved Airport runway's (Strategic Plan 3)
** Assisted with coordination of west riverwalk infrastructure (Strategic Plan 3)
** Collaborated with West Bend Friends of Sculptures for installation of new works (Strategic Plan 4)
** Development reviews for a number of new cultural amenities such as the installation of commissioned artwork (Strategic Plan 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Work with and encourage the development community to participate in the Next Gen Housing (Strategic Plan 2)
** Creation and Implementation of Downtown Design Guidelines (Strategic Plan 2)
** Comprehensive Plan and Zoning Code Update (Strategic Plan 2)
** Continued growth of TID #14 (Strategic Plan 2)
** Expansion and attraction of various business and housing opportunities (Strategic Plan 2)

CONSERVATION and DEVELOPMENT ~ Department of Community Development

GOALS FOR 2025 (Continued)
** Coordination with Washington County on Next Gen Housing, Farmland Preservation and Site Redevelopment programs (Strategic Plan 2)
** Continued implementation of Downtown Master Plan (Strategic Plan 2 & 3)
** Implementation of infrastructure in TID #16 and #14 as necessary (Strategic Plan 3)
** Continue to advance airport expansion (Strategic Plan 3)
** Assist with coordination of activation of public space along the riverwalk and downtown (Strategic Plan 3)
** Assist City Departments with various infrastructure and facility projects (Strategic Plan 3)
** Assist West Bend Friends of Sculptures for installation of new works (Strategic Plan 4)
** Work with cultural resources within the community to assist with continued growth of cultural resources (Strategic Plan 4)

The District was completed August 2024

The Emree under construction, August 2024

2025 Department Detail Information

COMMUNITY DEVELOPMENT ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Gen. Fund	Water	Sewer
Salaries	167,235	233,271	107,840	300,935	240,747	30,094	30,094
Fringes	25,827	34,587	14,601	45,033	34,011	5,511	5,511
Telephone	887	1,210	390	1,460	1,168	146	146
Postage	263	560	370	760	608	76	76
Memberships	347	348	-	983	787	98	98
Publications	1,990	2,048	494	1,980	1,584	198	198
Seminars	340	720	-	2,033	1,627	203	203
Supplies	3,172	5,680	1,074	8,635	6,907	864	864
Gas & Oil	570	580	206	763	611	76	76
Equip Maint	1,822	1,563	991	1,163	931	116	116
Contractual	-	-	-	-	-	-	-
Leasing/Contractual	3,191	3,192	1,626	5,108	4,086	511	511
Grand Total	**$ 205,644**	**$ 283,759**	**$ 127,592**	**$ 368,853**	**$ 293,067**	**$ 37,893**	**$ 37,893**
Total Sal/FB	193,062	267,858	122,441	345,968	274,758	35,605	35,605
Total Other Exp	12,582	15,901	5,151	22,885	18,309	2,288	2,288
Grand Total	**$ 205,644**	**$ 283,759**	**$ 127,592**	**$ 368,853**	**$ 293,067**	**$ 37,893**	**$ 37,893**

2025 Department Detail Information

COMMUNITY DEVELOPMENT ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Erosion Control	11,100	10,000	9,700	9,200
Zoning Permits & Fees	3,590	4,840	4,155	3,590
Copy Charges	-	-	-	-
Subdivision Fees	3,000	6,000	2,550	5,600
Site Plan Fees	11,060	11,800	7,140	9,600
Total	**$ 28,750**	**$ 32,640**	**$ 23,545**	**$ 27,990**

014434.443150 ~ Erosion Control				
Erosion Control (Multi-Family, Commercial, Industrial, Institutional, Miscellaneous grading)	11,100	10,000	9,700	9,200
014444.444150 ~ Zoning Permits & Fees				
Conditional Use - Major Home Occupations	300	300	-	300
Conditional Use - All other CUP's	2,000	2,800	2,400	2,000
Temporary Use Permit	90	90	105	90
Zoning Verifications	200	150	150	200
Zoning Amendment	1,000	1,500	1,500	1,000
014614.461550 ~ Copy charges				
Miscellaneous Copies	-	-	-	-
014684.468410 ~ Subdivision				
Certified Survey Map (average 2 lots)	1,250	2,400	1,550	1,000
Extraterritorial CSM	1,750	2,000	1,000	1,000
Concept Plan (average 3 acres)	-	400	-	800
Preliminary Plat (average 30 lots/plat)	-	-	-	1,700
Extraterritorial Prelim Plat (aver 10 lots/plt)	-	-	-	-
Final Plat (average 30 lots/plat)	-	1,200	-	1,100
Extraterritorial Final Plat (10 lots/plat)	-	-	-	-
014684.468420 ~ Site Plan Fees				
Site Plan - Major	6,360	8,000	5,440	6,400
Site Plan - Minor	3,900	3,000	900	2,400
Reapplication	800	800	800	800

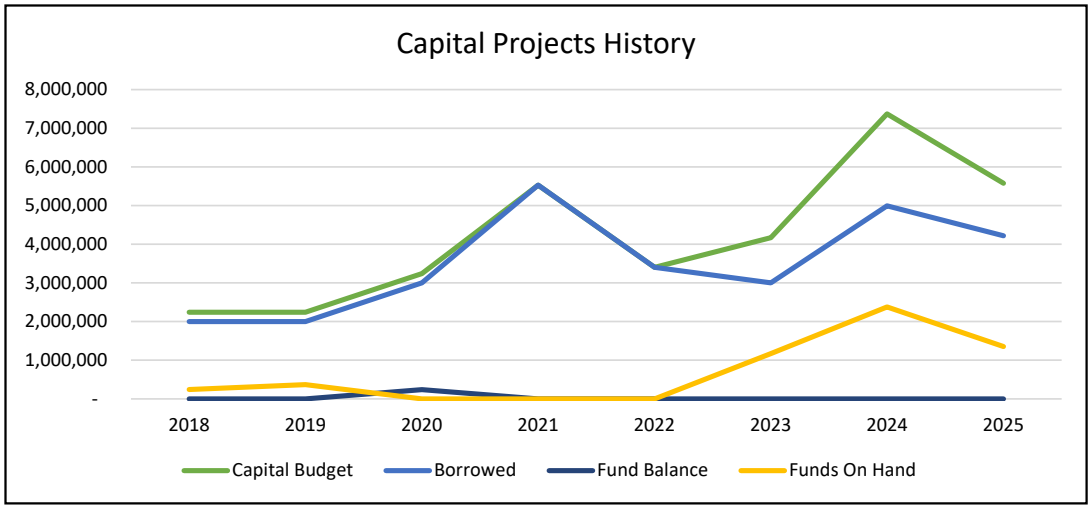
CAPITAL BUDGET

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. For the years 2018 and 2019, Common Council borrowed $2.0 million. For the years 2020 through 2024, Common Council increased the borrowing to $3.0 million for CIP projects. For year 2025, Common Council will increase the borrowing to $4.0 million, adding an additional $1 million for road funding. The City has been trying to reduce its overall debt and pay off more principal than what is being borrowed.

For 2025 Common Council approved an additional borrowing of $220,000 for TIF 16 Indiana Avenue project. 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 in the General Fund. 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.

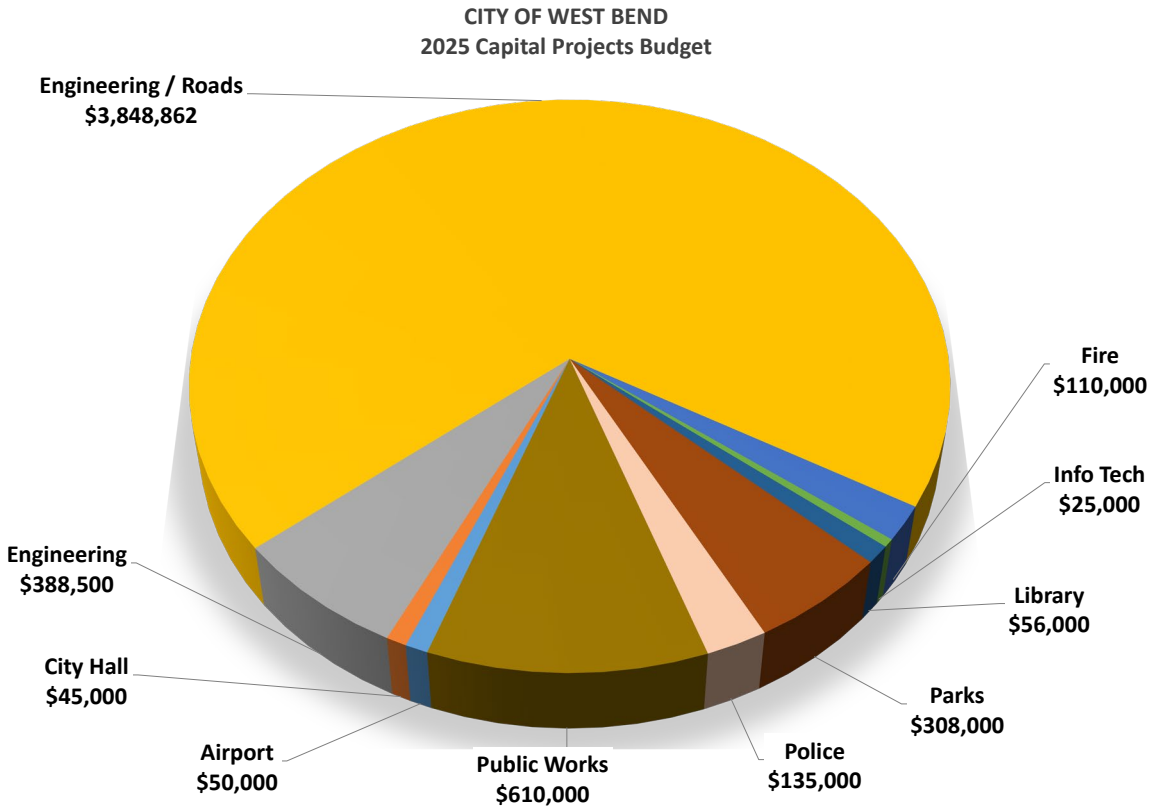
Below is a table that displays the City's history of annual Approved Capital Budgets and the funding sources used to purchase the capital assets. The borrowing is the highest in 2021 due to an additional borrowing for the 7th Avenue and 18th Avenue road construction project(s), which were included as part of the Pavement Maintenance Program. American Rescue Plan funds (ARPA) of $1,003,500 were used in 2023 to fund the City Hall employee parking lot and lighting as well as the Laurel Drive reconstruction project. An additional $414,700 of ARPA funds were used in 2023 to fund the Main Street reconstruction project and another $1,510,315 used in 2024 for the Hawthorn Drive and Summit Drive reconstruction projects. The remaining balance of the American Rescue Plan funds in the amount of $378,280 are planned on being used towards the Kilbourn Avenue reconstruction project in 2025. Common Council also authorized to use PMP unspent funds for the remaining $121,780 of approved 2025 CIP projects.

	2018	2019	2020	2021	2022	2023	2024	2025
Capital Budget	2,241,645	2,241,645	3,239,639	5,530,000	3,400,000	4,173,500	7,372,112	5,576,362
Borrowed	2,000,000	2,000,000	3,000,000	5,530,000	3,400,000	3,000,000	4,993,517	4,220,000
Fund Balance	-	-	239,639	-	-	-	-	-
Funds On Hand	241,645	368,800	-	-	-	1,173,500	2,378,595	1,356,362



2025 CAPITAL PROJECTS BUDGET

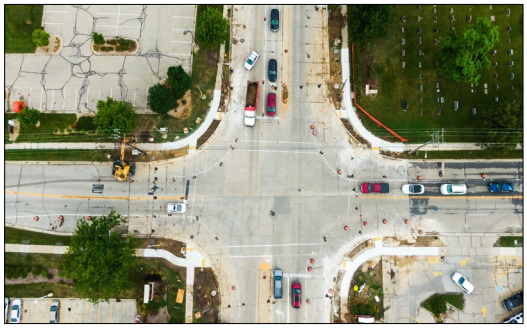
PROJECT NAME	DEPARTMENT	AMOUNT	BORROWED CP	BORROWED TID 16	FUNDS ON HAND
Tree & brush removal	Airport	25,000	25,000	-	-
Equipment - Broom	Airport	25,000	25,000	-	-
Parks Workshop - Roof	City Hall	45,000	45,000	-	-
Emergency vehicle pre-emption	Engineering	16,000	16,000	-	-
Sidewalk program (annual)	Engineering	100,000	100,000	-	-
MS4 - Milwaukee River TMDL Implementation Plan					
Wet Pond MR 26 (Decorah Hills park) - Construction	Engineering	80,000	80,000	-	-
Wet Pond MR 26 (Decorah Hills park) - Contract Admin	Engineering	8,000	8,000	-	-
Filter Strip #3 (Private property - Shirley Mayer) - Design	Engineering	12,500	12,500	-	-
Total MS4 - Milwaukee River TMDL Implementation Plan		**100,500**	**100,500**	**-**	**-**
Pavement Maintenance Program					
Cracks and Joints Sealing	Engineering	72,000	50,220	-	21,780
Permit Reimbursements (curb and gutter replacements)	Engineering	25,000	-	-	25,000
Mastic (for DPW machine)	Engineering	75,000	-	-	75,000
Kilbourn Ave (M to I) - Constr. 2025 TNSP IDs 4686, 4691, 4772, 4990, 5378 $1,476,834 (W: $649,895 S: $811,689)	Engineering / Roads	1,550,700	1,172,420	-	378,280
Kilbourn Avenue (Main to Indiana) - Contract Admin 2025	Engineering / Roads	45,000	45,000	-	-
Kilbourn Avenue (Main to Indiana) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering / Roads	60,000	-	-	60,000
Kilbourn Avenue (Indiana to Winchester) - Design (2,520 ft) 2024-2025	Engineering / Roads	47,342	47,342	-	-
Edgewood Lane (Wisconsin to Indiana) - Construction 2025	Engineering / Roads	502,000	502,000	-	-
Edgewood Lane (Wisconsin to Indiana) - Contract Admin 2025	Engineering / Roads	35,000	35,000	-	-
Edgewood Lane (Wisconsin to Indiana) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering / Roads	90,000	-	-	90,000
3rd Avenue (Chestnut to Sycamore) - Construction 2025	Engineering / Roads	947,000	947,000	-	-
3rd Avenue (Chestnut to Sycamore) - Inspection 2025	Engineering / Roads	56,820	56,820	-	-
3rd Avenue (Sycamore to Chestnut) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering / Roads	240,000	-	-	240,000
Sidewalk along south side of Water Street (Forest to Indiana) installation by TIF 12 - Construction	Engineering / Roads	25,000	-	-	25,000
Indiana Avenue (Decorah to Kilbourn) - TIF 16 Funding; includes SAN and Water - Design	Engineering / Roads	220,000	-	220,000	-
Heather Drive (Eder to Sylvan) 800 ft - Design 2025	Engineering / Roads	30,000	30,000	-	-
Total Pavement Maintenance Program		**4,020,862**	**2,885,802**	**220,000**	**915,060**
2010 Chevy Plow Pick-up #1337 (replacement)	Fire	110,000	110,000	-	-
City Hall Campus Camera/Security Upgrades	Info Tech	25,000	25,000	-	-
Security Modifications	Library	25,000	25,000	-	-
Window blind replacement	Library	13,500	13,500	-	-
Slate removal replacement with carpeting	Library	17,500	17,500	-	-
Street Tree Planting, Street Tree Replacement & post street construction	Parks	20,000	20,000	-	-
Toro Groundsmaster 5900 (replace a 16' mower, year 2000 mower)	Parks	100,000	100,000	-	-
Wingate Playground (replace a 1999 playground system)	Parks	110,000	110,000	-	-
Camp Lodge, Interior, final phase	Parks	39,500	39,500	-	-
Security Cameras, Regner Kuss Field, Riverside & Quass Creek	Parks	28,000	28,000	-	-
Handicap Parking, 2 stalls, Labyrinth Garden	Parks	10,500	10,500	-	-
Canine Program (Squad, Squad Equipment, Dog, and Initial Training)	Police	125,000	125,000	-	-
DAAT Room Training Mats	Police	10,000	10,000	-	-
2016 IHC-Refuse Truck #1404	Public Works	370,000	121,398	-	248,602
2005 IHC Patrol Truck #1138	Public Works	240,000	47,300	-	192,700
Totals:		**5,576,362**	**4,000,000**	**220,000**	**1,356,362**



2024 Major Road Construction Projects

Summit Drive

Sand Drive



Intersection of Main Street and Decorah Road

Sand Drive

2025 CAPITAL PROJECTS BUDGET

PROJECT NAME	PROJECT DESCRIPTION
AIRPORT	
Tree & brush removal	To keep runway approaches clear and to follow FAA guidelines.
	Operating Effect: Savings on operating maintenance costs.
Equipment - broom	Replacement of motorized broom head for Holland snow equipment.
	Operating Effect: Savings on operating maintenance costs.
FACILITIES	
Parks workshop - roof	Replace failing roof.
	Operating Effect: Savings on operating maintenance costs.
ENGINEERING	
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.
	Operating Effect: Improved response times and safety can translate into cost savings for the community.
Sidewalk program (annual)	Program implemented to provide necessary maintenance to City sidewalks, spot repairs, and extensions of the network. The projects contribute to improved quality of life by providing infrastructure for alternate mode of transportation to the public.
	Operating Effect: Savings on maintenance costs; increase in debt service levy for borrowing. Also addresses locations of known deficiencies to avoid injuries from future trip and falls, thus saving everyone money and other resources needed for medical care, lawsuits, or legal claims.
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.
	Operating Effect: These projects are being done as an effort to improve the environmental and health & safety of the general public.
Pavement maintenance program	Program implemented to provide necessary maintenance of city roads, storm sewer system, 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 recent years, most of the funds have 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.
	Operating Effect: Savings on maintenance costs; increase in debt service levy for borrowing. In addition to the borrowing, the City is using $378,280 of ARPA funds on hand to cover the cost of the Kilbourn Avenue construction project.

2025 CAPITAL PROJECTS BUDGET (CONTINUED)

PROJECT NAME	PROJECT DESCRIPTION
FIRE	
2010 Chevy plow pick-up #1337 (replacement)	Currently the Battalion #1 vehicle, a 2015 Chevy Silverado 3500, is nearing its 12-year projected life expectancy, however, has relatively low mileage. The Fire Department is requesting to replace the Battalion #1 vehicle with a new equivalent vehicle and repurpose the existing Battalion #1 vehicle to one of our other support vehicles as appropriate based on age and condition of those units.
	Operating Effect: Savings on operating maintenance costs.
INFORMATION TECHNOLOGY	
City Hall campus camera/security upgrades	Project is to improve safety around City Hall for employees and constituents entering the building.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
LIBRARY	
Security modifications	FOB entries for staff area access (no FOB access is installed currently). Additional cameras for areas that cannot be currently monitored.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Window blind replacement	Replacement of 24 year old window blinds throughout the library that are nonfunctional and/or unsafe (potential choking hazards) with roller shades.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Slate removal replacement with carpeting	The slate floor in the circulation area has deteriorated and unevenness creates tripping hazards especially for our aging populations. Replacement with either carpet or luxury vinyl plank.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
PARKS	
Street tree planting, street tree replacement & post street construction	This project supports the planting of street trees that have been removed the previous year and replace trees that were removed during road construction projects.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Toro groundsmaster 5900	The replacement of a 24 year-old mower that is used daily during the growing season. This replacement will increase efficiency and decrease maintenance costs.
	Operating Effect: Savings on operating maintenance costs.
Wingate playground	Replace a 25 year-old playground system. We can no longer get replacement parts for this system. The new playground system will provide our young residents a safe environment.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.

2025 CAPITAL PROJECTS BUDGET (CONTINUED)

PROJECT NAME	PROJECT DESCRIPTION
Camp lodge, interior, final phase	These improvements will be the third and final phase of the interior & exterior remodeling of this rental facility. The improvements would include interior remodeling of the community room and entrance.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Security cameras, Regner Kuss Field, Riverside & Quass Creek	Security cameras will reduce vandalism attempts and provide the Police Department with the proper tools to conduct investigations when acts of vandalism do occur – as shown by the success of those at the Regner Beach House.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Two handicap parking stalls, Labyrinth Garden	Install two handicap parking stalls along the Main St entrance into Regner Park. Currently visitors to the garden are required to walk approximately 380' to the entrance to the garden.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
POLICE	
Canine program (squad, squad equipment, dog, and initial training)	2025 Ford Explorer with complete K9 package installed, squad rifle and active response armor, fully trained certified police service dog and handler training.
	Operating Effect: No cost savings; increase in debt service levy for borrowing.
Defensive and arrest tactics (DAAT) room training mats	Resilite Police Combat Sports Mat System - INJURY PREVENTION
	Operating Effect: Injury prevention will create savings on health care costs.
PUBLIC WORKS	
2016 IHC refuse truck #1404	Replacement of Refuse truck with new model to begin annual replacement program.
	Operating Effect: Savings on operating maintenance costs.
2005 IHC patrol truck #1138	Replacing end of useful life plow truck.
	Operating Effect: Savings on operating maintenance costs.

FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
Tree & brush removal	Airport	25,000	25,000	-	-	-
Equipment - Broom	Airport	25,000	-	-	-	-
Terminal (based on potential grant)	Airport	-	300,000	-	-	-
Airport Expansion - Based on 10% grant match if grant is received (projection)	Airport	-	-	2,000,000	2,000,000	2,000,000
Airport Lighting	Airport	-	-	-	-	45,000
City Hall - Re-tile atrium floor	Facilities	-	21,250	-	-	-
City Hall - Return fans/blower fans	Facilities	-	37,349	-	-	-
City Hall - Shed	Facilities	-	-	-	-	65,000
City Hall - Boiler	Facilities	-	-	625,000	-	-
City Hall - Elevator controls	Facilities	-	-	-	120,000	-
City Hall - Upgrade failing plumbing chaise / remodel bathrooms City Hall	Facilities	-	-	100,000	-	-
Fire Station 1 - Exhaust air and MAU (if station stays)	Facilities	-	35,332	-	-	-
Fire Station 1 - AHL and CU (if station stays)	Facilities	-	179,033	-	-	-
Fire Station 1 - Boilers (if station stays)	Facilities	-	480,269	-	-	-
Fire Station 1 - IR heat in garage (if station stays)	Facilities	-	88,295	-	-	-
Fire Station 2 - Roof	Facilities	-	-	99,000	-	-
Dept of Public Works - IR heat in garage	Facilities	-	167,742	-	-	-
Parks Workshop - Roof	Facilities	45,000	-	-	-	-
Parks Workshop - Windows in garage	Facilities	-	93,841	-	-	-
Riverside Park - Condition Building - HVAC	Facilities	-	-	20,999	-	-
Ridge Run - Woodside Shelter roof	Facilities	-	4,200	-	-	-
Ridge Run - Pick Pavilion roof	Facilities	-	20,654	-	-	-
Ridge Run - BBQ Shelter roof	Facilities	-	3,550	-	-	-
Ridge Run - Cabin roof	Facilities	-	12,609	-	-	-
Ridge Run - Meadow Shelter roof	Facilities	-	11,055	-	-	-
Regner Park - Centennial Pavilion roof	Facilities	-	-	35,112	-	-
Traffic Signals	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
MS4 - Milwaukee River TMDL Implementation Plan	**Engineering**	**100,500**	**81,000**	**53,000**	**150,000**	**54,000**
Pond Retrofit QC11 (Industrial Park South) - Construction	Engineering	-	-	-	-	25,000
Pond Retrofit QC11 (Industrial Park South) - Contract Admin	Engineering	-	-	-	-	2,000
Pond Retrofit QC08 (Forest View Park) - Construction	Engineering	-	-	-	-	25,000
Pond Retrofit QC08 (Forest View Park) - Contract Admin	Engineering	-	-	-	-	2,000
Wet Pond MR 26 (Decorah Hills park) - Design	Engineering	-	-	-	-	-
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	-	21,000	-	-	-
Filter Strip #3 (Private property - Shirley Mayer) - Construction	Engineering	-	-	30,000	-	-
Filter Strip #3 (Private property - Shirley Mayer) - Contract Admin	Engineering	-	-	3,000	-	-
Filter Strip #1 (Priv. prop. 6 parcels - T2_0489...etc) - Design	Engineering	-	60,000	-	-	-
Filter Strip #1 (Priv. prop. 6 parcels - T2_0489...etc) - Real Estate	Engineering	-	-	20,000	-	-
Filter Strip #1 (Priv. prop. 6 parcels - T2_0489...etc) - Construction	Engineering	-	-	-	150,000	-
Pavement Maintenance Program	**Engineering**	**4,020,862**	**6,673,533**	**3,429,116**	**3,001,806**	**5,163,544**

FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
LATEX Pavement markings - Postponed for 2025	Engineering	-	96,000	96,000	96,000	96,000
EPOXY Pavement markings - Postponed for 2025	Engineering	-	180,000	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
Main Street STP-U (Progress to Humar) - Construction Let Date 02/11/2025	Engineering	-	482,000	-	-	-
Main Street STP-U (Progress to Humar) - Contract Admin Let Date 02/11/2025	Engineering	-	55,000	-	-	-
Paradise Drive (Main to Eisenbahn) - Construction WisDOT confirmed 2028 for construction	Engineering	-	-	-	300,000	-
Paradise Drive (Main to Eisenbahn) - Contract Admin WisDOT confirmed 2028 for construction	Engineering	-	-	-	30,000	-
Kilbourn Avenue (Main to Indiana) - Design (1,820 ft) 2024	Engineering	-	-	-	-	-
Kilbourn Ave (M to I) - Constr. 2025 TNSP IDs 4686, 4691, 4772, 4990, 5378 $1,476,834 (W: $649,895 S: $811,689)	Engineering	1,172,420	-	-	-	-
Kilbourn Ave (M to I) - Constr. 2025 TNSP IDs 4686, 4691, 4772, 4990, 5378 $1,476,834 (W: $649,895 S: $811,689)	Engineering	378,280	-	-	-	-
Kilbourn Avenue (Main to Indiana) - Contract Admin 2025 (split with Water and Sewer)	Engineering	45,000	-	-	-	-
Kilbourn Avenue (Main to Indiana) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering	60,000	-	-	-	-
Kilbourn Avenue (Indiana to Winchester) - Design (2,520 ft) 2024-2025	Engineering	47,342	-	-	-	-
Kilbourn Ave (I to W) - Constr. 2026 TNSP IDs 4903,5173,5896,6001 $1,964,197 (W: $864,365 S: $1,079,551)	Engineering	-	2,063,000	-	-	-
Kilbourn Avenue (Indiana to Winchester) - Contract Admin 2026 (split with Water and Sewer)	Engineering	-	138,250	-	-	-
Kilbourn Avenue (Indiana to Winchester) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering	-	35,000	-	-	-
Kilbourn Avenue (Winchester to River) - Design (1,510 ft) 2024-2026	Engineering		47,342	-	-	-
Kilbourn Ave (W to R) - Constr. 2027 TNSP IDs 4834, 4863, 4938, 5388, 5745 $1,324,274 (W: $582,760 S: $727,839)	Engineering	-	-	930,000	-	-
Kilbourn Avenue (Winchester to River) - Contract Admin 2027	Engineering	-	-	125,390	-	-
Edgewood Lane (Wisconsin to Indiana) - Design 2024 [Preliminary estimate full construction including	Engineering	-	-	-	-	-
Edgewood Lane (Wisconsin to Indiana) - Construction 2025 [sewer and water: **$1,105,000**... Estim. 53% for	Engineering	502,000	-	-	-	-
Edgewood Lane (Wisconsin to Indiana) - Contract Admiin 2025 [road items, and 6% for Contract Admiin	Engineering	35,000	-	-	-	-
Edgewood Lane (Wisconsin to Indiana) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering	90,000	-	-	-	-
3rd Avenue (Chestnut to Sycamore) - Design 2024 [Preliminary estimate full construction including	Engineering	-	-	-	-	-
3rd Avenue (Chestnut to Sycamore) - Construction 2025 [sewer and water: **$1,864,900**... Estim. 53% for	Engineering	947,000	-	-	-	-
3rd Avenue (Chestnut to Sycamore) - Inspection 2025 [road items, and 6% for Contract Admiin	Engineering	56,820	-	-	-	-
3rd Avenue (Sycamore to Chestnut) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering	240,000	-	-	-	-
Sidewalk along south side of Water Street (Forest to Indiana) installation by TIF 12 - Design already completed	Engineering	-	-	-	-	-
Sidewalk along south side of Water Street (Forest to Indiana) installation by TIF 12 - Construction	Engineering	25,000	-	-	-	-
Sidewalk along south side of Water Street (Forest to Indiana) installation by TIF 12 - Inspection	Engineering	-	-	-	-	-
Indiana Avenue (Decorah to Kilbourn) - TIF 16 Funding; includes SAN and Water - Design	Engineering	220,000	-	-	-	-
Indiana Avenue (Decorah to Kilbourn) - TIF 16 Funding; includes SAN and Water - Construction	Engineering	-	2,441,175	-	-	-
Indiana Avenue (Decorah to Kilbourn) - TIF 16 Funding; includes SAN and Water - Contract Admin	Engineering	-	150,000	-	-	-
Indiana Avenue (Decorah to Kilbourn) - PRIVATE Lead laterals to be reimbursed by Washington County	Engineering	-	49,000	-	-	-
Heather Drive (Eder to Sylvan) *800 ft* - Design 2025	Engineering	30,000	-	-	-	-
Heather Drive (Eder to Sylvan) - Constr. 2026 TNSP ID 4714 $626,242 (W: $275,584 S: $344,191)	Engineering	-	658,350	-	-	-
Heather Drive (Eder to Sylvan) - Contract Admin 2026	Engineering	-	40,000	-	-	-
Badger Lane (Hawthorn to Hawthorn) - Design 2025	Engineering	-	40,000	-	-	-
Badger Lane (Hawthorn Loop) - Constr. 2026 TNSP IDs 5899; 5906 $1,224,886 (W: $539,023 S: $673,215)	Engineering	-	-	1,286,250	-	-
Badger Lane (Hawthorn to Hawthorn) - Contract Admin 2026	Engineering	-	-	50,000	-	-
Wildwood Sidewalk - Design	Engineering	-	24,820	-	-	-

FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
Wildwood Sidewalk - Constr.	Engineering	-	-	413,630	-	-
Wildwood Sidewalk - Contract Admin	Engineering	-	-	37,250	-	-
Stonebridge Sidewalk - Design	Engineering	-	1,596	-	-	-
Stonebridge Sidewalk - Constr.	Engineering	-	-	32,000	-	-
Stonebridge Sidewalk - Contract Admin	Engineering	-	-	1,596	-	-
Crestview Drive (Spring to Decorah) - Design 2027	Engineering	-	-	30,000	-	-
Crestview Drive (Spring to Decorah) - Constr. 2028 TNSP ID 5068 $624,206 (W: $274,688 S: $343,073)	Engineering	-	-	-	656,250	-
Crestview Drive (Spring to Decorah) - Contract Admin 2028	Engineering	-	-	-	35,000	-
River Road (Gatewood to Whitewater) - Design 2025	Engineering	-	-	40,000	-	-
River Road (Gatewd to Ww) - Constr. 2026 TNSP IDs 5131, 5794 $487,529 (W: $214,541 S: $267,953)	Engineering	-	-	-	514,500	-
River Road (Gatewood to Whitewater) - Contract Admin 2026	Engineering	-	-	-	50,000	-
Spring Drive (7th to Badger) - Design 2025	Engineering	-	-	35,000	-	-
Spring Drive (7th to Badger) - Constr. 2026 TNSP IDs 5131, 5794 $669,930 (W: $294,809 S: $368,202)	Engineering	-	-	-	703,500	-
Spring Drive (7th to Badger) - Contract Admin 2026	Engineering	-	-	-	40,000	-
Pulverize and Repave **Progress Drive (S. Main - Ruscso Rd.)** - Design	Engineering	-	-	-	25,577	-
Pulverize and Repave Progress Drive (S. Main - Ruscso Rd.) - Construction	Engineering	-	-	-	-	511,525
Pulverize and Repave Progress Drive (S. Main - Ruscso Rd.) - Contract Admin	Engineering	-	-	-	-	25,577
Pulverize and Repave **Sylvan Way (W. Paradise Dr. - Progress Dr.)** - Design	Engineering	-	-	-	12,537	-
Pulverize and Repave Sylvan Way (W. Paradise Dr. - Progress Dr.) - Construction	Engineering	-	-	-	-	250,730
Pulverize and Repave Sylvan Way (W. Paradise Dr. - Progress Dr.) - Contract Admin	Engineering	-	-	-	-	12,537
Pulverize and Repave **Minz Park Circle (Sylvan Way- Sylvan Way)** - Design	Engineering	-	-	-	11,031	-
Pulverize and Repave Minz Park Circle (Sylvan Way- Sylvan Way) - Construction	Engineering	-	-	-	-	220,620
Pulverize and Repave Minz Park Circle (Sylvan Way- Sylvan Way) - Contract Admin	Engineering	-	-	-	-	11,031
Pulverize and Repave **Marie Court (Minz Park Cr.-dead end)** - Design	Engineering	-	-	-	2,007	-
Pulverize and Repave Marie Court (Minz Park Cr.-dead end) - Construction	Engineering	-	-	-	-	40,125
Pulverize and Repave Marie Court (Minz Park Cr.-dead end) - Contract Admin	Engineering	-	-	-	-	2,007
Pulverize and Repave **Stone Bridge Road (Progress Dr.-W. Paradise Dr.)** - Design	Engineering	-	-	-	10,073	-
Pulverize and Repave Stone Bridge Road (Progress Dr.-W. Paradise Dr.) - Construction	Engineering	-	-	-	-	201,450
Pulverize and Repave Stone Bridge Road (Progress Dr.-W. Paradise Dr.) - Contract Admin	Engineering	-	-	-	-	10,073
Pulverize and Repave **Stone Bridge Circle (Stone Bridge Dr.-StoneBridge Dr.)** - Design	Engineering	-	-	-	16,938	-
Pulverize and Repave Stone Bridge Circle (Stone Bridge Dr.-StoneBridge Dr.) - Construction	Engineering	-	-	-	-	338,758
Pulverize and Repave Stone Bridge Circle (Stone Bridge Dr.-StoneBridge Dr.) - Contract Admin	Engineering	-	-	-	-	16,938
Pulverize and Repave **S. Main Street (Progress Dr.-Ruscso Rd.)** - Design	Engineering	-	-	-	6,719	-
Pulverize and Repave S. Main Street (Progress Dr.-Ruscso Rd.) - Construction	Engineering	-	-	-	-	134,370
Pulverize and Repave S. Main Street (Progress Dr.-Ruscso Rd.) - Contract Admin	Engineering	-	-	-	-	6,719
Pulverize and Repave **S. 18th Avenue (W. Paradise Dr.-Hwy NN)** - Design	Engineering	-	-	-	21,416	-
Pulverize and Repave S. 18th Avenue (W. Paradise Dr.-Hwy NN) - Construction	Engineering	-	-	-	-	428,310
Pulverize and Repave S. 18th Avenue (W. Paradise Dr.-Hwy NN) - Contract Admin	Engineering	-	-	-	-	21,416
Pulverize and Repave **W. Decorah Road (S. 18th Ave.-Univeristy Dr.)** - Design	Engineering	-	-	-	10,854	-
Pulverize and Repave W. Decorah Road (S. 18th Ave.-Univeristy Dr.) - Construction	Engineering	-	-	-	-	217,080
Pulverize and Repave W. Decorah Road (S. 18th Ave.-Univeristy Dr.) - Contract Admin	Engineering	-	-	-	-	10,854
Pulverize and Repave **University Drive (W. Decorah Rd.- UWM Campus property)** - Design	Engineering	-	-	-	9,827	-
Pulverize and Repave University Drive (W. Decorah Rd.- UWM Campus property) - Construction	Engineering	-	-	-	-	196,540

FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
Pulverize and Repave University Drive (W. Decorah Rd.- UWM Campus property) - Contract Admin	Engineering	-	-	-	-	9,827
Pulverize and Repave **Wildwood Road (W. Washington St.-Jansen Dr(city limits))** - Design	Engineering	-	-	-	12,542	-
Pulverize and Repave Wildwood Road (W. Washington St.-Jansen Dr(city limits)) - Construction	Engineering	-	-	-	-	250,830
Pulverize and Repave Wildwood Road (W. Washington St.-Jansen Dr(city limits)) - Contract Admin	Engineering	-	-	-	-	12,542
Pulverize and Repave **Park Avenue (Wildwood Rd.-Cherrywood Cr.)** - Design	Engineering	-	-	-	7,145	-
Pulverize and Repave Park Avenue (Wildwood Rd.-Cherrywood Cr.) - Construction	Engineering	-	-	-	-	142,885
Pulverize and Repave Park Avenue (Wildwood Rd.-Cherrywood Cr.) - Contract Admin	Engineering	-	-	-	-	7,145
Pulverize and Repave **Jefferson Street (Glacerhills park area(within city limits))** - Design	Engineering	-	-	-	2,595	-
Pulverize and Repave Jefferson Street (Glacerhills park area(within city limits)) - Construction	Engineering	-	-	-	-	51,900
Pulverize and Repave Jefferson Street (Glacerhills park area(within city limits)) - Contract Admin	Engineering	-	-	-	-	2,595
Pulverize and Repave **Salisbury Road (Babalee Ln.- Woodford Dr.)** - Design	Engineering	-	-	-	4,130	-
Pulverize and Repave Salisbury Road (Babalee Ln.- Woodford Dr.) - Construction	Engineering	-	-	-	-	82,588
Pulverize and Repave Salisbury Road (Babalee Ln.- Woodford Dr.) - Contract Admin	Engineering	-	-	-	-	4,130
Pulverize and Repave **S. River Road (E. Decorah Rd.-Hwy NN)** - Design	Engineering	-	-	-	63,726	-
Pulverize and Repave S. River Road (E. Decorah Rd.-Hwy NN) - Construction	Engineering	-	-	-	-	1,274,510
Pulverize and Repave S. River Road (E. Decorah Rd.-Hwy NN) - Contract Admin	Engineering	-	-	-	-	63,726
Pulverize and Repave **Kuester Lane North (N. Main St.-Dead end)** - Design	Engineering	-	-	-	3,596	-
Pulverize and Repave Kuester Lane North (N. Main St.-Dead end) - Construction	Engineering	-	-	-	-	71,920
Pulverize and Repave Kuester Lane North (N. Main St.-Dead end) - Contract Admin	Engineering	-	-	-	-	3,596
Pulverize and Repave **Kuester Lane South (N. Main St.- Kuester Ln N.)** - Design	Engineering	-	-	-	3,843	-
Pulverize and Repave Kuester Lane South (N. Main St.- Kuester Ln N.) - Construction	Engineering	-	-	-	-	76,848
Pulverize and Repave Kuester Lane South (N. Main St.- Kuester Ln N.) - Contract Admin	Engineering	-	-	-	-	3,843
Station 1 and 2 Alerting System	Fire	-	135,000	-	-	-
2003 International/US Tender	Fire	-	-	-	200,000	200,000
2000 Fire Engine 12 #995	Fire	-	406,000	-	-	-
2010 Chevy Plow Pick-up #1337 (replacement)	Fire	110,000	-	-	-	-
2015 FORD F450/LIFELINE AMBULANCE	Fire	-	-	-	200,000	200,000
Wireless AP & Controller replacements	Info Tech	-	20,000	-	-	-
IT Security audit and penetration test	Info Tech	-	40,000	-	-	-
Server room UPS (replacement)	Info Tech	-	-	30,000	-	-
Disaster Recovery Hot Site (Water)	Info Tech	-	-	25,000	-	-
City MAN Fiber Test/Replace/Take Over From Spectrum	Info Tech	-	75,000	-	-	-
Host Server Replacement	Info Tech	-	-	-	-	40,000
Switch Replacements	Info Tech	-	20,000	20,000	-	-
City Hall Campus Camera/Security Upgrades	Info Tech	25,000	50,000	50,000	-	-
Nursing Room	Library	-	30,000	-	-	-
Security Modifications	Library	25,000	-	-	-	-
Interior Restoration due to water infiltration	Library	-	-	-	-	-
Window blind replacement	Library	13,500	-	-	-	-
Slate removal replacement with carpeting	Library	17,500	-	-	-	-
Parking lot resurfacing, concrete repairs	Library	-	80,000	-	-	-
Automated Material Handler	Library	-	180,000	-	-	-
HVAC	Library	-	-	200,000	200,000	764,580
Generator	Library	-	-	320,000	-	-

FIVE YEAR CAPITAL PROJECTS PLAN

PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
Street Tree Planting, Street Tree Replacement & post street construction	Parks	20,000	10,000	10,000	10,000	10,000
Toro Groundsmaster 5900 (replace a 16' mower, year 2000 mower)	Parks	100,000	-	-	-	-
Wingate Playground (replace a 1999 playground system)	Parks	110,000	-	-	-	-
Camp Lodge, Interior, final phase	Parks	39,500	-	-	-	-
Security Cameras, Regner Kuss Field, Riverside & Quass Creek	Parks	28,000	20,000	-	-	-
Handicap Parking, 2 stalls, Labyrinth Garden	Parks	10,500	-	-	-	-
Quaas Creek, main concession, crack sealing, last done in 2012	Parks	-	20,000	-	-	-
Riverside, pavilion, HVAC Replacement	Parks	-	25,000	-	-	-
Decorah Park, Court Repair	Parks	-	128,000	-	-	-
Muench Playlot, replace a 1991 play system	Parks	-	100,000	-	-	-
1999 John Deere Tractor #934	Parks	-	90,000	-	-	-
Glacial Blue Hills parking lot, engineering & survey	Parks	-	20,000	-	-	-
Asphalt Crack Maint. & Sealing, Regner Entertainment Area	Parks	-	40,000	-	-	-
Rolfs Park, parking lot replacement	Parks	-	-	60,000	-	-
Ridge Run, Pick Pavilion, structural repairs	Parks	-	-	25,000	-	-
Ridge Run, Driveway Repairs, University Dr	Parks	-	-	40,000	-	-
Quaas Creek Field Lights, upgrades	Parks	-	-	150,000	-	-
2002 Bobcat Skid Loader #1061	Parks	-	-	75,000	-	-
Regner Park, Beach House playground replacement, ADA compliant	Parks	-	-	140,000	-	-
Glacial Blue Hills, paving phase I parking lot & driveway	Parks	-	-	90,000	-	-
Regner Asphalt Maintenance: Park Ave Parking Lot, & Main St. drive and parking lot	Parks	-	-	-	100,000	-
Quaas Creek, painting, exterior and interior	Parks	-	-	-	8,000	-
2003 Dump Truck #1118	Parks	-	-	-	90,000	-
Regner, Centennial Shelter, Roof	Parks	-	-	-	35,000	-
Regner tennis lights	Parks	-	-	-	90,000	-
Regner softball lights	Parks	-	-	-	220,000	-
Riverside, windows	Parks	-	-	-	7,000	-
2002 Vermeer Stump Cutter #1059	Parks	-	-	-	75,000	-
2003 Tiger Boom Mower #1109	Parks	-	-	-	-	40,000
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
Security Cameras	Parks	-	-	-	-	25,000
Decorah Hills, tennis and basketball	Parks	-	-	-	-	90,000
Canine Program (Squad, Squad Equipment, Dog, and Initial Training)	Police	125,000	-	-	-	-
DAAT Room Training Mats	Police	10,000	-	-	-	-
Security CCTV Monitor System Upgrade	Police	-	14,000	-	-	-
Four New Handheld Radios (if not funded by the county grant)	Police	-	36,000	-	-	-
Special Response Team Rifle Replacement	Police	-	30,000	-	-	-
Lenco Bearcat Rescue Vehicle (Year 1)	Police	-	-	200,000	-	-
Lenco Bearcat Rescue Vehicle (Year 2)	Police	-	-	-	200,000	-
Taser Holster Upgrade	Police	-	-	-	12,000	-

FIVE YEAR CAPITAL PROJECTS PLAN

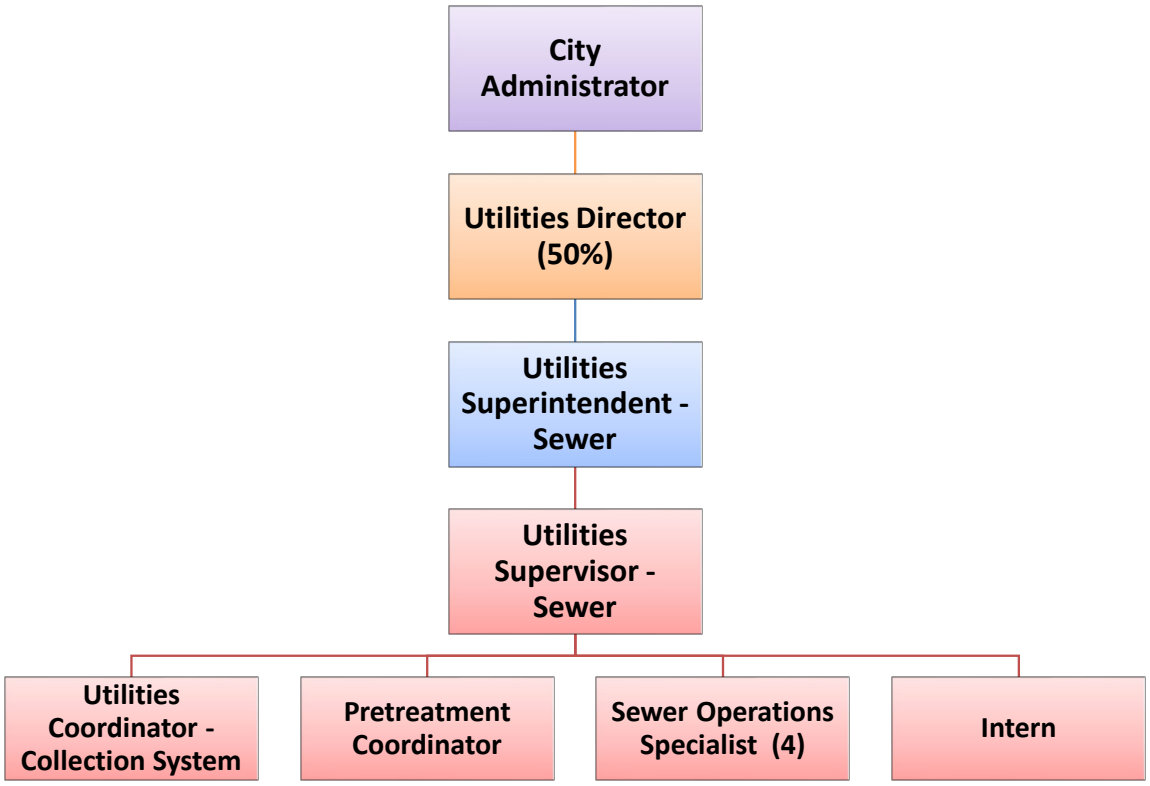
PROJECT DESCRIPTION	DEPARTMENT	2025	2026	2027	2028	2029
Replacement Radio Consoles for Dispatch	Police	-	-	-	-	230,000
Salt dome roof (replacement)	Public Works	-	-	75,000	-	-
2016 IHC-Refuse Truck #1404	Public Works	370,000	-	-	-	-
2003 GMC Pave Service truck #1090	Public Works	-	95,000	-	-	-
2003 GMC Storm Service truck #1091	Public Works	-	110,000	-	-	-
2003 GMC 1 ton dump truck #1092	Public Works	-	70,000	-	-	-
2005 IHC Patrol Truck #1138	Public Works	240,000	-	-	-	-
2005 IHC Patrol truck #1155	Public Works	-	-	240,000	-	-
2005 IHC Patrol truck #1156	Public Works	-	-	240,000	-	-
2008 IHC Patrol truck #1244	Public Works	-	200,000	-	-	-
2008 IHC Patrol Truck #1238	Public Works	-	240,000	-	-	-
2009 IHC Patrol Truck #1278	Public Works	-	-	240,000	-	-
2008 Isuzu Street Sweeper #1325	Public Works	-	162,500	162,500	-	-
2014 Takeuchi Mini Excavator	Public Works	-	60,000	-	-	-
2014 Husqvarana Concrete Saw	Public Works	-	5,000	-	-	-
2001 Morbark 5600 Woodhog(Grinder) #1013	Public Works	-	-	-	-	650,000
2012 IHC 7400 Tandem Patrol Truck #1323	Public Works	-	-	-	250,000	-
2012 IHC 7400 Tandem Patrol Truck #1335	Public Works	-	-	-	250,000	-
2012 IHC 7400 Single Patrol Truck #1336	Public Works	-	-	-	250,000	-
2013 IHC 7400 Tandem Patrol Truck #1357	Public Works	-	-	-	-	250,000
2009 Gehl Skid loader 5640E #1257	Public Works	-	-	-	50,000	-
TOTAL		**$ 5,576,362**	**$ 10,862,212**	**$ 8,870,727**	**$ 7,634,806**	**$ 10,178,124**

Annual CIP Borrowing	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
PMP Unspent Funds	121,780	-	-	-	-
Using American Rescue Plan Act (ARPA) Funds	378,280	-	-	-	-
Lead Lateral costs to be reimbursed by Washington County	390,000	84,000	-	-	-
TIF 12	25,000	-	-	-	-
TIF 16	220,000	2,591,175	-	-	-
Funded by Economic Development Fund or ARPA Interest Income	441,302				
Shortfall		4,271,037	4,870,727	3,634,806	6,178,124

Transfer from Economic Development Fund	(192,700)
ARPA Interest Income	(248,602)
	-

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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
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
TOTAL FULL TIME POSITIONS	**8.50**	**8.50**	**8.50**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Compliance Maintenance Annual Review (CMAR) Point Total	4.0	4.0	4.0

**** Indicates if associated with one of the City's Strategic Plan initiatives**

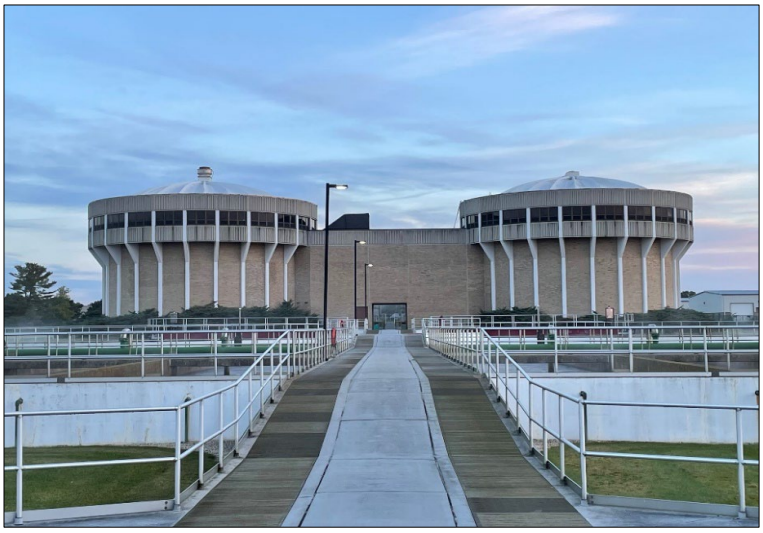
ACHIEVEMENTS IN 2024
** Compliance with WI Pollution Discharge Elimination System Permit (WPDES) (Strategic Plan 1)
** Hauled 3,500,000 gallons of treated processed bio-solids (sludge) (Strategic Plan 1)
** Compliance with Industrial Pretreatment Program Requirements (Industry) (Strategic Plan 1)
** Maintained 83,054 feet of interceptor mains and 639,318 feet of collection system mains (Strategic Plan 3)
** Cleaned 127,680 feet of sanitary sewer system as part of a preventative maintenance plan (Strategic Plan 3)
** Televised 23,940 feet of sanitary sewer system (Strategic Plan 3)
** Televised various storm sewer for the Engineering and Public Works Departments (Strategic Plan 3)
** Repaired 12 sanitary sewer manholes (Strategic Plan 3)
** Continued to inspect major interceptor mains (Strategic Plan 3)
** Maintained and operated two lift stations (Strategic Plan 3)
** Continued annual inspection and maintenance of facility (Strategic Plan 3)
** Maintained process equipment (Strategic Plan 3)
** Replaced sanitary sewer on Hawthorn Drive, Butternut Street and Maplewynde Road (Strategic Plan 3)
** Cleaned out and inspected one (1) digester (Strategic Plan 3)
** Replaced one step screen (Strategic Plan 3)
** Completed D3 Digester Cover Rehabilitation (Strategic Plan 3)
** Replaced SLP1 Sludge Loadout Pump (Strategic Plan 3)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

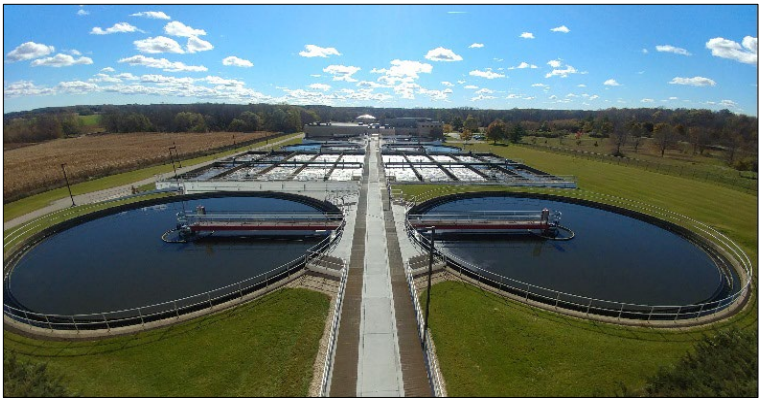
GOALS FOR 2025
** Achieve compliance with 5-year WPDES permit (Strategic Plan 1)
** Haul 3,500,000 gallons of treated processed bio-solids (sludge) (Strategic Plan 1)
** Work with local industry on maintaining its pretreatment program compliance (Strategic Plan 1)

SEWER UTILITY

GOALS FOR 2025 (Continued)
** Continue to inspect and repair sanitary sewer system (CMOM) (Strategic Plan 3)
** Continue to inspect our sanitary sewer interceptor mains (Strategic Plan 1)
** Complete Sand Filter Rehabilitation Project for phosphorus compliance project (Strategic Plan 1, 3)
** 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 (Strategic Plan 3)
** Clean and televise sanitary and storm sewer systems located in the 2025 Pavement Maintenance Program (Strategic Plan 3)
** Inspect all rubber roofs at the plant (annually) (Strategic Plan 3)
** Clean out and inspect one (1) digester (Strategic Plan 3)
** Replace sanitary sewer on Heather Drive and Kilbourn Avenue (Main Street to Indiana) (Strategic Plan 3)
** Design sanitary sewer - Crestview Drive and Kilbourn Avenue (Indiana Avenue to Winchester) (Strategic Plan 3)
** Rebuild raw pump #2 pump and check valve (Strategic Plan 3)
** Continue valve replacement program (Strategic Plan 3)



Aeration Bays and Trickling Filter Towers



Overhead view from Trickling Filters

SEWER UTILITY

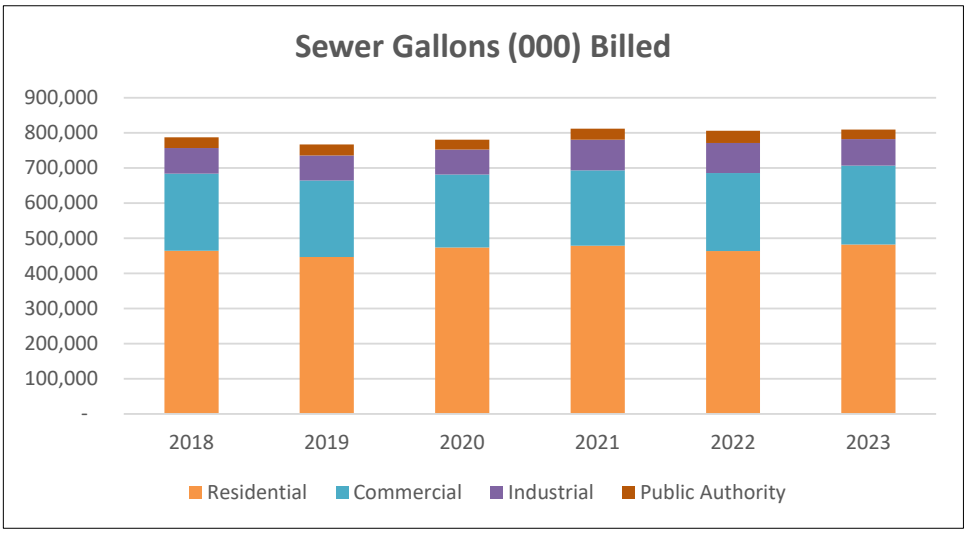
The Sewer Utility is a self-supporting entity and a separate enterprise fund of the City of West Bend. The utility provides sewer service to the City of West Bend, Wallace Lake, Silver Lake, and outside waste haulers.

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.

On May 6, 2024, the Sewer Utility received authorization to increase rates to reflect a 5% rate of return to include a two-step increase structure. The 2024 increase in rates, effective June 1, 2024, was 35.22%. A subsequent adjustment in rates is scheduled for January 1, 2025, with an increase in rates of 8.26%. This incremental approach aims to gradually align the utility's revenues with its financial goals while managing the impact on customers.

The graph listed below shows the history of sewer gallons (000) billed starting in 2018. 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.

	2018	2019	2020	2021	2022	2023
Residential	464,854	446,684	473,635	478,999	463,871	482,355
Commercial	219,261	218,036	207,906	214,422	221,479	224,378
Industrial	72,420	71,199	71,001	87,317	85,998	75,244
Public Authority	30,801	31,330	28,021	31,080	34,576	27,118
Total	787,336	767,249	780,563	811,818	805,924	809,095



2025 SEWER UTILITY - BUDGET SUMMARY

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
OPERATING REVENUES				
Treatment Charges	4,405,640	4,140,000	1,768,283	5,670,142
Other	149,334	279,600	31,447	264,131
Total Operating Revenues	**4,554,974**	**4,419,600**	**1,799,730**	**5,934,273**
OPERATING EXPENSES				
Operation and Maintenance	3,389,944	3,748,611	1,412,038	3,901,710
Depreciation	1,387,988	-	694,200	-
Total Operating Expenses	**4,777,932**	**3,748,611**	**2,106,238**	**3,901,710**
OPERATING INCOME	(222,958)	670,989	(306,508)	2,032,563
NONOPERATING REVENUES (EXPENSES)				
Investment Income	780,227	200,000	418,797	200,000
Grant Revenues	-	-	-	-
Miscellaneous Revenues (Expenses)	-	-	-	-
Income From Merchandising and Jobbing	2,135	5,000	2,275	5,000
Insurance Reimbursment	-	-	4,880	-
Gain (Loss) on Impairment	142	-	-	-
Interest Expense	(3,096)	-	(600)	-
Total Nonoperating Revenues (Expenses)	**779,408**	**205,000**	**425,352**	**205,000**
Income Before Contributions and Transfers	556,450	875,989	118,844	2,237,563
CAPITAL CONTRIBUTIONS	184,092	-	-	-
TRANSFERS IN (OUT)	537,984	-	47,561	-
CHANGE IN NET POSITION	1,278,526	875,989		2,237,563
NET POSITION - Beginning of Year	**$ 42,557,422**	**$ 43,835,948**		**$ 44,711,937**
NET POSITION - End of Year	**$ 43,835,948**	**$ 44,711,937**		**$ 46,949,500**

CASH ADJUSTMENTS:

Change in Net Position (From 2025 Above)	2,237,563
Less:	
Reserve for Future Expenses	(200,000)
Capital Projects	(8,716,401)
Debt Repayment	(30,994)
Replacement Fund Transfers	(509,741)
Add:	
Replacement Funding on Hand	7,219,573
NET CHANGE IN CASH	-

2025 SEWER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
OPERATING REVENUES				
TREATMENT CHARGES:				
084044.404750 Revenue from other Funds/Dept	8,839	5,000	2,090	5,000
084044.406221 Residential Revenues	2,339,302	2,350,000	920,534	3,292,453
084044.406222 Commercial Revenues	542,939	500,000	236,455	820,665
084044.406223 Industrial Revenues	319,932	300,000	160,805	316,156
084044.406224 Service to Public Authority	167,785	185,000	47,803	182,714
084044.406226 Multi-Family Res	343,649	330,000	135,387	536,533
084044.406240 Service to Other Systems	-	-	-	-
084044.406250 Other Sewerage Service	683,194	470,000	265,209	516,621
Subtotal Treatment Charges	**4,405,640**	**4,140,000**	**1,768,283**	**5,670,142**
OTHER:				
084044.406225 Microturbine Revenue	104,878	115,000	20,335	25,000
084044.406252 Holding & Septic Tanks Rev	-	124,600	-	199,131
084044.406310 Late Payment Penalties	44,456	40,000	11,112	40,000
Subtotal Other	**149,334**	**279,600**	**31,447**	**264,131**
Total Operating Revenues	**4,554,974**	**4,419,600**	**1,799,730**	**5,934,273**

OPERATING EXPENSES				
OPERATION AND MAINTENANCE:				
08408001.50203 FICA Taxes	67,401	77,844	-	78,231
08408002.53550 Taxes Supplies	13,679	-	6,600	-
08595512.59500 Salary Market Correction	-	-	-	20,000
08820001.50100 Supervision & Labor Salary	212,880	281,390	96,872	284,400
08820001.50110 Overtime Supervision Labor	14,391	23,738	9,180	24,451
08820001.50201 WRS Expense Supervisor	-	-	6,974	-
08820001.50203 FICA Taxes Supervisor	-	-	7,840	-
08820001.50205 Life Insurance Supervisor	-	-	505	-
08820001.50207 HSA Supervisor	-	-	620	-
08821002.56900 Power&Fuel for Pump Light/Pwr	406,992	381,823	176,242	435,067
08822002.57700 Sludge Hauling Cont Services	124,662	131,625	55,929	131,625
08824002.53550 Phosphorous Rem Chem Sup	343,027	330,000	175,966	360,000
08826002.53550 Other Chem/Sewer Treat Supply	63,345	87,791	23,382	87,791
08827002.53550 Other Operating Supplies	89,257	82,098	39,584	86,238
08827002.56400 Other Oper Supplies Uniforms	5,017	5,000	2,597	5,000
08827102.54300 Natural Gas Expense Gas & Oil	65,796	92,360	30,043	92,457
08827302.53550 Laboratory Expense Supplies	5,543	2,832	2,201	2,832
08827302.57700 Laboratory Expense Cont Serv	46,213	111,961	24,363	111,961
08828001.50100 Transportation Expense Salary	-	4,810	-	4,954
08828001.50110 Transportation Exp Overtime	286	-	-	-
08828001.50201 WRS Exp Wtr Transportation	-	-	-	-
08828001.50203 FICA Taxes Sewer Transportation	-	-	-	-
08828001.50205 Life Insurance Transportation	-	-	-	-
08828002.53550 Transportation Expense Supply	3,750	6,900	494	6,900
08828002.54300 Transportation Expense Gas&Oil	11,749	14,910	5,086	15,619
08828002.55610 Transportation Exp Veh/Equip	566	4,025	742	4,025
08828002.57701 Leasing/Contractual	13,490	19,182	10,026	18,863
08831001.50100 Maint Sewage Collection Salary	52,648	44,279	20,641	46,693

2025 SEWER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
08831001.50110 Maint Sewage Collection Overtime	2,306	4,203	1,781	4,329
08831001.50201 WRS Exp Maint Sewage	-	-	1,547	-
08831001.50203 FICA Maint Sewage	-	-	1,621	-
08831001.50205 Life Insurance Maint Sewage	-	-	28	-
08831001.50207 HSA Sewage	-	-	-	-
08831002.53550 Maint Sewage Collection Supply	30,591	29,500	8,658	29,500
08831002.55610 Maint Sewage Coll. Veh/Equip	3,880	14,251	8,076	14,251
08831002.57700 Maint Sewage Coll. Cont Serv	82,253	99,255	45,935	99,255
08832001.50100 Maint Collect Sys Pump Salary	693	4,034	294	4,155
08832001.50110 Maint Collect System	275	-	-	-
08832001.50201 WRS Exp Maint Collect System	-	-	20	-
08832001.50203 FICA Taxes Maint Collect System	-	-	21	-
08832001.50205 Life Insurance Maint Collect System	-	-	1	-
08832002.53550 Maint Collect Sys Pump Supply	3,973	7,500	-	7,500
08832002.56900 Maint Collect Sys Pump Lte/Pwr	3,716	4,364	1,907	4,364
08833001.50100 Maint/Treat DisposPlant Salary	112,181	99,911	46,544	101,752
08833001.50110 MaintTreatDsp Plant Overtime	5,379	10,980	873	11,309
08833001.50201 WRS Expense Maint TreatDsp	-	-	3,272	-
08833001.50203 FICA TaxesMaint TreatDsp	-	-	3,456	-
08833001.50205 Life Insurance MntDsp Plan	-	-	56	-
08833001.50207 HSA Maint Treat Dsp	-	-	686	-
08833002.53550 Maint/Treat Dispos Plant Supply	301,220	212,078	70,722	214,328
08834001.50100 Maint Gen Plant Struct Salary	35,807	48,412	36,051	49,858
08834001.50110 Maint Gen Plant Struct Overtime	453	4,291	695	4,420
08834001.50201 WRS Exp Maint Gen Plant Struct	-	-	2,535	-
08834001.50203 FICA Tx Maint Gen Plant Struct	-	-	2,693	-
08834001.50205 Life Ins Maint Gen Plant Struct	-	-	48	-
08834001.50207 HSA Maint Gen Plant Struct	-	-	1,967	-
08834002.53550 Maint Gen Plant Struct Supply	60,696	80,626	22,315	80,626
08834002.56900 Light and Power	197	-	10	-
08840001.50100 Billing Collect & Acct Salary	52,472	51,105	23,635	55,302
08840001.50110 Billing Collect & Acct Overtime	-	-	66	-
08840001.50201 WRS Exp Sewer Acct	-	-	1,566	-
08840001.50203 FICA Tx Swr Billing	-	-	1,701	-
08840001.50205 Billing Collect & Acct	-	-	92	-
08840001.50207 HSA Billing Collect & Acct	-	-	375	-
08840002.51700 Billing Collect & Acct Postage	13,973	14,755	6,810	14,755
08840002.53550 Billing Collect & Acct Suppy	1,923	4,330	20	4,330
08840002.55600 Billing Collect&AcctEquipMaint	569	1,056	528	1,056
08840002.57700 Billing Collect&Acct Cont Serv	11,745	12,000	6,370	12,000
08842001.50100 Meter Reading Salaries	19,981	18,836	7,050	15,209
08842001.50110 Meter Reading Overtime	-	-	-	-
08842001.50201 Meter Reading WRS	-	7,531	436	7,638
08842001.50203 Meter Reading FICA Taxes	-	8,350	526	8,407
08842001.50205 Meter Reading Life Ins Ben	-	604	25	700
08842001.50207 Meter Reading Health Savings	-	-	84	-
08842002.53550 Meter Reading Supplies	3,625	1,000	1,755	3,000
08842002.55600 Meter Reading Equip Maint	-	5,600	-	5,600

2025 SEWER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
08842002.56400 Meter Reading Uniforms	-	700	-	700
08842202.59900 Depreciation of Meters	71,565	64,800	36,000	64,800
08842301.50100 Maint of Meters Salary	11,053	39,205	8,810	39,383
08842301.50110 Maint of Meters Overtime	252	-	164	-
08842301.50201 Maint of Meters WRS	-	-	619	-
08842301.50203 Maint of Meters FICA	-	-	657	-
08842301.50205 Maint of Meters Life Insurance	-	-	24	-
08842301.50207 Maint of Meters Health Savings	-	-	153	-
08842302.53550 Maint of Meters Supplies	1,600	3,200	317	3,200
08842302.57700 Maint of Meters Cont Services	3,236	6,500	3,469	6,500
08845002.59500 Uncollectible Acct Spec Purpose	-	-	-	-
08850001.50100 Admin & General Salaries	120,044	150,341	64,832	154,709
08850001.50110 Admin & Gen Salaries	-	-	-	-
08850001.50201 WRS Exp Swr Admin	-	-	4,473	-
08850001.50203 FICA Taxes Sewer Admin	-	-	4,904	-
08850001.50205 Admin & General Life Insurance	-	-	286	-
08850001.50207 Admin & General Health Savings	-	-	-	-
08850101.50100 Adm/Gen Salaries Allocate Sal	220,922	271,002	124,032	252,382
08850101.50110 Adm/Gen Sal Allocated Overtime	65	151	82	154
08850101.50201 WRS Exp Swr Adm/Gen	-	-	7,897	-
08850101.50203 FICA Taxes Sewer Adm/Gen	-	-	8,942	-
08850101.50205 Adm & Gen Allocated Life Ins	-	-	452	-
08850101.50207 Admin & Gen Alloc Health Savings	-	-	2,511	-
08851002.51600 Office Supplies&Exp Telephone	5,394	10,523	2,492	10,943
08851002.51700 Office Supplies & Exp Postage	774	5,398	624	2,042
08851002.52000 Office Supplies & Exp Membership	2,743	3,822	1,337	3,950
08851002.52100 Office Supplies&Exp Publication	632	692	331	636
08851002.52200 Office Supplies & Exp Seminars	7,416	13,571	5,011	15,194
08851002.53550 Office Supplies & Exp Supplies	11,814	22,351	7,890	23,435
08851002.55600 Office Supplies&Exp Equip Mnt	17,105	29,337	12,326	41,061
08851002.57300 Office Supplies&Exp Advertising	9	320	-	320
08851002.57400 Marketing	859	3,161	69	3,161
08851002.59500 Sewer COVID Operating Expense	22	-	21	-
08852002.57700 Outside Serv Employed ContSer	103,005	148,182	47,694	171,311
08853002.59100 Liability Insurance Expense	66,366	69,286	-	72,241
08854001.50200 Employers Pens & Bnft Fringe	140,656	80,489	-	74,331
08854101.50100 Hol/Vac/Sick/Fun Exp Salaries	87,832	70,012	24,718	79,089
08854101.50201 WRS Hol/Vac/Fnrl/Sick	-	-	1,706	-
08854101.50203 FICA Taxes Vac/Hol	-	-	1,822	-
08854101.50205 Hol/Vac/Sick/Fun Exp Life Ins	-	-	117	-
08854101.50207 Hol/Vac/Sick/Fun Exp HSA	-	-	36	-
08854202.59000 Health Ins Claims/Premiums	181,181	180,020	873	183,376
08855002.57700 Regulatory Comm Exp Cont Serv	6,984	16,043	7,545	16,043
08856002.53550 Misc General Expense Supplies	-	1,825	-	1,825
08857002.59700 Rents	38,019	107,600	19,200	107,600
08858002.59500 Admin/Special Purpose	1,796	2,940	862	2,573
08965001.50203 FICA Taxes IMPUTED LIFE INS	-	-	2	-
Subtotal Operation and Maintenance	**3,389,944**	**3,748,611**	**1,412,038**	**3,901,710**

2025 SEWER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
DEPRECIATION:				
08428112.59950 Lease Amortization Expense	6,033	-	-	-
08403102.59900 Depreciation Expense	1,381,135	-	694,200	-
08852002.59951 Subscription Amort Exp	820	-	-	-
Subtotal Depreciation	**1,387,988**	**-**	**694,200**	**-**
Total Operating Expenses	**4,777,932**	**3,748,611**	**2,106,238**	**3,901,710**
OPERATING INCOME	(222,958)	670,989	(306,508)	2,032,563
NONOPERATING REVENUES (EXPENSES)				
Investment Income				
084014.404190 Interest Income	737,049	200,000	383,022	200,000
084014.404195 Interest Income-LT Advance	43,178	-	35,775	-
Subtotal Investment Income	**780,227**	**200,000**	**418,797**	**200,000**
Grant Revenues				
084354.435206 Routes to Recovery	-	-	-	-
Miscellaneous Revenues (Expenses)				
084834.483100 Sale of Property	-	-	-	-
Income From Merchandising and Jobbing				
084014.404150 Rev from Merchand, Job, Contract	2,135	5,000	2,275	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	**2,135**	**5,000**	**2,275**	**5,000**
Insurance Reimbursement				
084044.406355 Insurance Reimbursement	-	-	4,880	-
Gain (Loss) on Disposal				
08595502.55900 Loss on Disposal	-	-	-	-
084034.404340 Misc Non Operating Revenue	142	-	-	-
08833052.53500 Sewer Plant Damage Exp	-	-	-	-
Subtotal Gain (Loss) on Impairment	**142**	**-**	**-**	**-**
Interest Expense				
08431012.55920 Lease Interest Expense	(263)	-	-	-
08430002.55920 Interest on Debt to Municiplty	(2,800)	-	(600)	-
08852002.55918 Subscription Interest Expense	(33)	-	-	-
Subtotal Interest Expense	**(3,096)**	**-**	**(600)**	**-**
Total Nonoperating Revenues (Expenses)	**779,408**	**205,000**	**425,352**	**205,000**
Income Before Contributions and Transfers	556,450	875,989	118,844	2,237,563
CAPITAL CONTRIBUTIONS				
084014.404219 Contributions Revenue	184,092	-	-	-

2025 SEWER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
TRANSFERS IN (OUT)				
084934.492055 TRANSFER FROM TIF#5	-	-	-	-
084934.492057 TRANSFER FROM TIF#7	-	-	-	-
084934.492059 TRANSFER FROM TIF#9	451,391	-	-	-
084934.492062 TRANSFER FROM TIF#12	-	-	-	-
` 084934.492063 TRANSFER FROM TIF#13	86,593	-	47,561	-
Subtotal Transfers In (Out)	**537,984**	**-**	**47,561**	**-**
CHANGE IN NET POSITION	1,278,526	875,989		2,237,563
NET POSITION - Beginning of Year	**$ 42,557,422**	**$ 43,835,948**		**$ 44,711,937**
NET POSITION - End of Year	**$ 43,835,948**	**$ 44,711,937**		**$ 46,949,500**

2025 Department Detail Information

SEWER UTILITY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Sewer
Salaries	926,513	1,083,337	453,478	1,087,886	1,087,886
Overtime	23,406	43,363	12,841	44,663	44,663
Fringe	208,057	174,818	73,297	169,307	169,307
Telephone	5,394	10,523	2,492	10,943	10,943
Postage	14,747	20,153	7,434	16,797	16,797
Memberships	2,743	3,822	1,337	3,950	3,950
Publications	632	692	331	636	636
Seminars	7,416	13,571	5,012	15,194	15,194
Plant Damages	-	-	-	-	-
Supplies	934,065	872,031	359,906	911,505	911,505
Natural Gas/Gas and Oil	77,545	107,270	35,129	108,076	108,076
Equipment Maintenance	17,675	35,993	12,854	47,717	47,717
Veh. And Equip. Maintenance	4,445	18,276	8,818	18,276	18,276
Uniforms	5,017	5,700	2,597	5,700	5,700
Light and Power	410,906	386,187	178,159	439,431	439,431
Advertising	9	320	-	320	320
Marketing	859	3,161	69	3,161	3,161
Contractual Services	378,098	525,566	191,305	548,695	548,695
Leasing/Contractual	13,490	19,182	10,026	18,863	18,863
Health Insurance	181,181	180,020	873	183,376	183,376
Liability Insurance	66,366	69,286	-	72,241	72,241
Admin./Special Purpose	1,796	2,940	883	2,573	2,573
Meter - Rent	38,019	107,600	19,200	107,600	107,600
Meter - Depreciation	71,565	64,800	36,000	64,800	64,800
Uncollectible Accounts	-	-	-	-	-
Depreciation	1,381,135	-	694,200	-	-
Interest	2,800	-	600	-	-
GASB 87 Interest	263		-		
GASB 96 Interest	33		-		
Reserve for Future Expenses	-	200,000	-	200,000	200,000
Lease Amortization Exp	6,033	-	-	-	-
SBITA Amortization Exp	820	-	-	-	-
Loss on Disposal	-	-	-	-	-
Capital Projects	-	7,757,500	-	8,716,401	8,716,401
Debt Repayment	-	31,613	-	30,994	30,994
Replacement Fund	-	509,741	-	509,741	509,741
Salary Market Correction	-	-	-	20,000	20,000
Grand Total	**$ 4,781,028**	**$ 12,247,465**	**$ 2,106,841**	**$ 13,358,846**	**$ 13,358,846**
Total Salaries & Fringe Benefits	1,157,976	1,301,518	539,616	1,301,856	1,301,856
Total Other Expenses	3,623,052	10,945,947	1,567,225	12,056,990	12,056,990
Grand Total	**$ 4,781,028**	**$ 12,247,465**	**$ 2,106,841**	**$ 13,358,846**	**$ 13,358,846**

REVENUE SUMMARY:	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Operating Revenue:				
Metered Sales:				
084044.406221 ~ Residential	2,339,302	2,350,000	920,534	3,292,453
084044.406226 ~ Multi-Family Residential	343,649	330,000	135,387	536,533
084044.406222 ~ Commercial	542,939	500,000	236,455	820,665
084044.406223 ~ Industrial	319,932	300,000	160,805	316,156
084044.406224 ~ Public Authority	167,785	185,000	47,803	182,714
Total Metered Revenue	**$ 3,713,607**	**$ 3,665,000**	**$ 1,500,984**	**$ 5,148,521**
Other Operating Revenue:				
084044.406225 ~ Micro Turbine Electrical Revenue	104,878	115,000	20,335	25,000
084044.406252 ~ Holding and Septic	-	124,600	-	199,131
084044.406240 ~ Service to Other Systems	-	-	-	-
084044.406310 ~ Forfeited Discounts	44,456	40,000	11,112	40,000
084044.406250 ~ Outside Industrial Waste	683,194	470,000	265,209	516,621
084044.404750 ~ Revenue from Other Funds/Dept.	8,839	5,000	2,090	5,000
Total Other Operating Revenue	**$ 841,367**	**$ 754,600**	**$ 298,746**	**$ 785,752**
Non-Operating Revenue:				
084014.404150 ~ Contractor Revenue (televising)	2,135	5,000	2,275	5,000
084014.404190 ~ Interest Income	737,049	200,000	383,022	200,000
084014.404195 ~ Interest Income-LT Advance	43,178	-	35,775	-
084014.404219 ~ Contributions Revenue	184,092	-	-	-
084034.404340 ~ Misc Non Operating Revenue	142	-	-	-
084044.406355 ~ Insurance Reimbursement	-	-	4,880	-
084354.435206 ~ Routes to Recovery	-	-	-	-
084834.483100 ~ Sale of Property	-	-	-	-
084934.492055 ~ Transfer from TIF #5	-	-	-	-
084934.492057 ~ Transfer from TIF #7	-	-	-	-
084934.492059 ~ Transfer from TIF #9	451,391	-	-	-
084934.492062 ~ Transfer from TIF #12	-	-	-	-
084934.492063 ~ Transfer from TIF #13	86,593	-	47,561	-
Total Non-Operating Revenue	**$ 1,504,580**	**$ 205,000**	**$ 473,513**	**$ 205,000**
Other Sources of Cash:				
Replacement Fund	-	7,622,865	-	7,219,573
Borrowing	-	-	-	-
TIF Payments	-	-	-	-
Total Other Sources of Cash	**$ -**	**$ 7,622,865**	**$ -**	**$ 7,219,573**
TOTAL REVENUE	**$ 6,059,554**	**$ 12,247,465**	**$ 2,273,243**	**$ 13,358,846**

EXPENDITURE SUMMARY:	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Salaries	1,157,976	1,301,518	539,616	1,301,856
Other Expenses	3,623,052	2,647,093	1,567,225	2,779,854
Capital Projects	-	7,757,500	-	8,716,401
Debt Service	-	31,613	-	30,994
Salary Market Correction	-	-	-	20,000
Equipment Replacement Fund	-	237,070	-	237,070
Collection Replacement Fund	-	272,671	-	272,671
TOTAL EXPENDITURES:	**$ 4,781,028**	**$ 12,247,465**	**$ 2,106,841**	**$ 13,358,846**

SEWER UTILITY

Capital Projects	Estimated Cost	Funding Source
Miscellaneous Sanitary Collection System Repairs Based on (3) Year Average	$ 155,000	Collection Replacement Fund
3rd Avenue - Construction Costs	$ 430,900	Collection Replacement Fund
Edgewood Lane - Construction Costs	$ 243,812	Collection Replacement Fund
Heather Drive - Design Costs	$ 20,000	Collection Replacement Fund
Kilbourn Avenue (Main Street to Indiana Avenue) - Construction Costs	$ 811,689	Collection Replacement Fund
Kilbourn Avenue (Indiana Avenue to Winchester) - Design Costs	$ 15,000	Collection Replacement Fund
Annual Roof Maintenance	$ 20,000	Funds on Hand
Phosphorus Removal Equipment(2 - 4 year compliance schedule)	$ 6,000,000	Equipment Replacement Fund
West Grit Washer and Auger (Emergency Repair/Replacement)	$ 20,000	Equipment Replacement Fund
Coat Fiberglass Covers on Trickling Filters (2 Towers Total). Coatings deteriorate from the weather.	$ 150,000	Funds on Hand
Raw Pump #3 Rebuild & Check Valve	$ 75,000	Equipment Replacement Fund
DeZurik Valve Replacement (20)	$ 25,000	Funds on Hand
SP6 Sludge Pump Replacement	$ 15,000	Equipment Replacement Fund
Chlorine Room Upgrade	$ 50,000	Equipment Replacement Fund
Sludge Recirculation Pump (Digester Room)	$ 30,000	Equipment Replacement Fund
High Voltage Breaker Upgrades - Based on annual testing.	$ 50,000	Funds on Hand
South Digester Sludge Boiler . (This would replace Turbine Heat Source.)	$ 500,000	Equipment Replacement Fund
Digester Cleanout	$ 50,000	Funds on Hand
Cracksealing/Pavement Maintenance	$ 30,000	Funds on Hand
Annual Upgrades to Security System	$ 25,000	Funds on Hand
GRAND TOTAL	$ 8,716,401	

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
Replace Vehicles -					
Sewer Jet (5 year replacement)	-	-	-	-	500,000
Replace 1-Ton Dump Truck	-	-	-	70,000	-
TOTAL VEHICLE REPLACEMENT	**-**	**-**	**-**	**70,000**	**500,000**
System Improvements -					
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	-
TOTAL SYSTEM IMPROVEMENTS	**-**	**-**	**-**	**3,000,000**	**-**
Sanitary Sewer Main Replacements - BASED ON RESULTS OF TVING					
10th Avenue N - McKinley to Jefferson and Grant Street	-	-	-	-	234,700
11th Avenue N - Park to High; High Street - 10th to 11th	-	-	-	-	165,000
15th Avenue - Princeton Place to Evergreen	-	-	-	-	275,000
17th Avenue - Chestnut to Columbia	-	-	-	-	120,000
18th Avenue N - Washington to Cherry	-	-	-	-	225,000
3rd Avenue	430,900				
6th Avenue S - Hawthorn to Decorah	-	-	-	-	235,000
16th Avenue S - West Oak to Evergreen	-	-	-	-	160,000

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
Babalee Lane	-	-	-	-	200,000
Badger Lane - East & West - Design	-	40,000	-	-	-
Badger Lane - East & West	-	-	350,000	-	-
Beverly Lane - 18th Ave to 950' northeast	-	-	-	-	160,000
Chestnut Street - Highway 45 to 16th Ave.	-	-	-	-	320,000
Concord Lane - 16th to end	-	-	-	-	235,000
Crestview Drive - Design	-	-	30,000	-	-
Crestview Drive - Construction	-	-	-	275,000	-
Decorah Road E - River Rd S to Eastern	-	-	-	-	890,000
Eastern Avenue - Decorah to Pleasant	-	-	-	-	135,000
Edgewood Lane	243,812	-	-	-	-
Greentree - Meadowbrook to Park Avenue	-	-	-	-	300,000
Hawthorn - Birchwood to Sunset; Birchwood - Decorah to Hawthorn	-	-	-	-	-
Heather Drive - Design	20,000	-	-	-	-
Heather Drive - Construction & Inspection	-	300,000	-	-	-
Kilbourn Avenue -Main Street to Indiana Avenue (Construction)	811,689	-	-	-	-
Kilbourn Avenue -Indiana Avenue to Winchester (Design)	15,000	-	-	-	-
Kilbourn Avenue -Indiana Avenue to Winchester (Construction)	-	1,079,551	-	-	-
Kilbourn Avenue -Winchester to River Road (Design)	-	12,000	-	-	-
Kilbourn Avenue -Winchester to River Road (Construction)	-	-	727,839	-	-
Main Street N - Jefferson to Fairview; Fairview - Main to Woodlawn	-	-	-	-	400,000
Main Street S - Vine to Butternut	-	-	-	-	475,000
Meadowbrook - Sherman to Greentree	-	-	-	-	100,000
Morgan Drive & 400' on Bender	-	-	-	-	230,000
Park Avenue - N 12th St to N Main St	-	-	-	-	245,000
Park Avenue - 18th to Greentree	-	-	-	-	220,000
Princeton Place	-	-	-	-	120,000
Oak Street - 14th to Silverbrook	-	-	-	-	300,000
Riverview Drive & Riverview Place - E Kilbourn Avenue to Locust Drive	-	-	-	-	160,000
Scenic Drive W - Washington to Valley	-	-	-	-	869,000

LONG RANGE CAPITAL PLANNING: 2025-2029

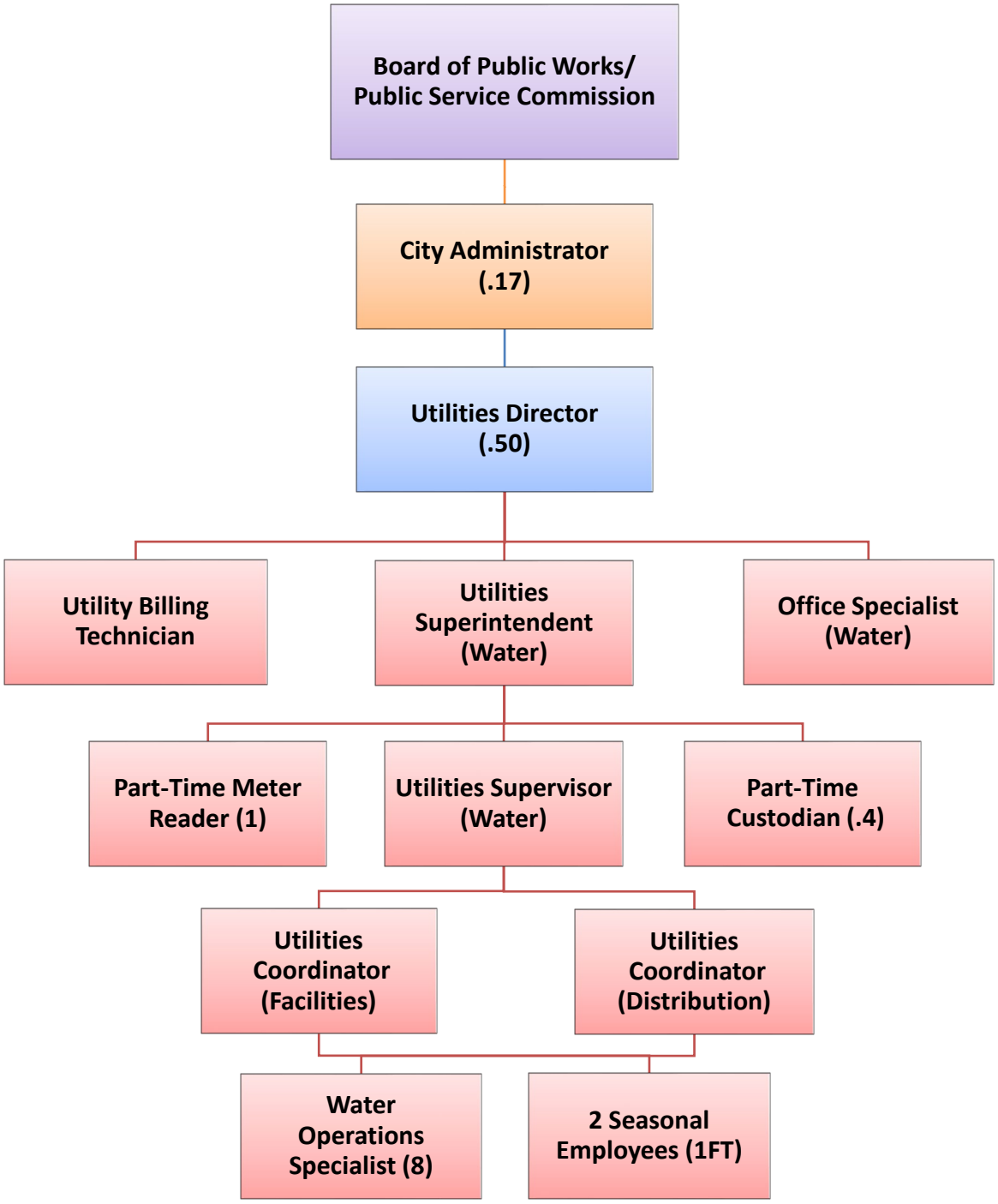
Request	2025	2026	2027	2028	2029
South River Road & Whitewater/Gatewood - Design	-	-	-	-	-
South River Road & Whitewater/Gatewood - Construction	-	-	-	-	-
Spring Drive - 7th to Badger Lane (Construction)	-	247,500	-	-	-
Road Construction Projects - Estimated cost of sanitary repairs, City to decide on projects.	-	-	-	-	-
TOTAL SEWER MAIN REPLACEMENT	**1,521,401**	**1,679,051**	**1,107,839**	**275,000**	**6,773,700**
Sanitary Collection System Repairs	**155,000**	**155,000**	**155,000**	**155,000**	**155,000**
TOTAL SANITARY COLLECTION SYSTEM REPAIRS	**155,000**	**155,000**	**155,000**	**155,000**	**155,000**
WWTP Improvements:					
Roof Maintenance	20,000	20,000	20,000	20,000	20,000
West Grit Washer and Auger (Emergency Repair/Replacement)	20,000	-	-	-	-
Raw Pump #3 Rebuild & Check Valve	75,000	-	-	-	-
Phosphorus Removal Equipment (2 to 4 year compliance schedule based on new WPDES permit renewal in September of 2021.)	6,000,000	-	-	-	-
DeZurik Valve Replacement (20)	25,000	-	-	-	-
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.	150,000	-	-	-	-
SP6 Sludge Pump Replacement	15,000	-	-	-	-
Chlorine Room Upgrade	50,000	-	-	-	-
Sludge Recirculation Pump (Digester Room)	30,000	-	-	-	-
High Voltage Breaker Upgrades - Based on annual testing.	50,000				

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
South Digester Sludge Boiler. (This would replace Turbine Heat Source.)	500,000				
Digester Cleanout	50,000	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	30,000	30,000	-	-	-
TOTAL WWTP IMPROVEMENTS	**7,015,000**	**480,000**	**1,950,000**	**450,000**	**70,000**
Office Equipment					
Computer and server replacements as recommended by the I/S Department.	-	-	-	-	-
TOTAL OFFICE EQUIPMENT	**-**	**-**	**-**	**-**	**-**
Security System					
Annual upgrades to the security system.	25,000	25,000	25,000	25,000	25,000
SCADA Upgrades	-	-	-	-	-
TOTAL SECURITY SYSTEM	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
GRAND TOTAL -	**8,716,401**	**2,339,051**	**3,237,839**	**3,975,000**	**7,523,700**
FUNDING SOURCES:					
Utility Funds:	8,716,401	Varies	Varies	Varies	Varies
Proposed Borrowing:	-	Varies	Varies	Varies	Varies
Grand Totals:	8,716,401	2,339,051	3,237,839	3,975,000	7,523,700

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.

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
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	8.00	8.00	8.00
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
TOTAL FULL TIME POSITIONS	**16.90**	**16.90**	**16.90**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Number of Wells Rehabilitated	2	2	2
Number of Samples Taken	2,800	2,800	2,800
Number of Pumps Rehabilitated	1	1	1
Hydrants Painted	0	200	200
Hydrants Inspected	552	450	450
Diggers Tickets Located	5,000	5,000	5,000
Valves Inspected	757	750	750
Services Inspected	250	250	250
Number of Towers Inspected	1	1	1

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Daily fluoride samples (1,095) (Strategic Plan 1)
** Weekly chlorine and polyphosphate samples (1,040) (Strategic Plan 1)
** Monthly Bac-T samples (360) (Strategic Plan 1)
** Met the sampling requirements set forth by the WDNR and the EPA as follows: VOCs, Nitrates, HaloAcedic Acid, Trihalomethanes, Inorganics, Synthetics, Byproducts, Quarterly Bac-T Samples (Strategic Plan 1)
** Replaced Watermain - Maplewynde Road (Strategic Plan 3)
Completed the construction of a heated storage building
Replaced all chemical feed lines at all well houses
Inspected 750 valves, 450 hydrants, and located 155 services boxes
** Repaired 25 watermain breaks (Strategic Plan 3)
** Repaired 10 service leaks (Strategic Plan 3)
** Replaced 7 hydrants (Strategic Plan 3)
** Inspected Cathodic Protection in the towers and standpipes (Strategic Plan 3)
** Replaced watermain - Hawthorn Drive (Strategic Plan 3)
** Replaced watermain - Butternut Street (Strategic Plan 3)
** Well #10 Well Maintenance Program performed (Strategic Plan 3)
** Inspected Air Stripper Reservoir (Strategic Plan 1 and 3)
Rebuilt chlorine pumps at all well houses
** Well #5 Building Reconstruction - Constructed and put into service (Strategic Plan 3)
Replaced vehicle #1243
Completed all private well permitting and abandonment program for 2024
** Completed Cross connection inspection with HydroCorp Company for Industrial, Commercial, and Public Authority accounts (Strategic Plan 1)
** Painted 200 fire hydrants (Strategic Plan 3)
Completed meter exchanges: 27 - compound meters, 88 - 1 1/2'' -2'' meters and 750 - residential meters
Installed 103 electronic meter reading devices
Continued work on implementing a Wellhead Protection Program
Up-to-date with all safety training and continuing education programs
Continued work on the Water System Master Plan
** Obtained WDNR grants for PFAS treatment (Strategic Plan 1)
** Provided necessary tools for Water Utility crew and office staff to succeed (Strategic Plan 4)
** Started construction on PFAS Treatment Plant (Strategic Plan 3)
** Continued backflow inspection program for Residential, Public Authority, Commercial, and Industrial customers (Strategic Plan 1)
Completed inventory on 4 pump stations
** Future well site exploration still in progress (Strategic Plan 3)
** Completed a Granular Activated Carbon Pilot study (Strategic Plan 1)
** Rehabbed Well #5 (Strategic Plan 3)
** Completed lead service line replacement ordinance (Strategic Plan 1)
** Well #11 Well Maintenance Program performed (Strategic Plan 3)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Meet the sampling requirements set forth by the WDNR and EPA (Strategic Plan 1)
** Implement DNR suggestions from the Corrosion Control Demonstration Study (Strategic Plan 1)
Landscape Well #5 and PFAS Treatment Plant
** Well #10 & Well #11 Well Maintenance Programs (Strategic Plan 3)
Lead Lateral Replacement Program on 7th Avenue and 8th Avenue
Continue maintenance program for all chemical pumps
** Paint 200 hydrants (Strategic Plan 3)
** Replace 5 hydrants (Strategic Plan 3)
** Inspect 450 hydrants, 750 valves, and 150 service boxes (Strategic Plan 3)
Perform 650 meter exchanges
Complete 100 new meter installations
Cathodic protection to be done on all Towers and Standpipes
** Replace Granular Activate Carbon at Well 8 (Strategic Plan 1 and 3)
** Obtain additional qualifying WDNR grants for PFAS treatment (Strategic Plan 1)
** Continue pump station building updates (Strategic Plan 3)
Replace Truck #1242
Complete the installation of electronic reading devices at various locations throughout the City
** Continue backflow inspection program for Public Authority, Commercial, and Industrial customers (Strategic Plan 1)
Continue private well abandonment and permitting program
Continue inventory at all pump stations
** Implement wellhead protection program (Strategic Plan 1)
** Update safety training and continuing education programs for Utility crew and office staff (Strategic Plan 4)
Paint exterior of Air Stripper building
** Continue security system updates and camera replacements (Strategic Plan 3)
** Inspection of Hospital Tower (Strategic Plan 3)
** Epoxy coat floor at Air Stripper (Strategic Plan 3)
** Continue to plan and investigate land for future well site (Strategic Plan 3)
** Continue monitoring PFAS (Strategic Plan 1)
** Paint piping at Well House #6 (Strategic Plan 3)
** PFAS Treatment Plant - Completion and put into service (Strategic Plan 1 and 3)
** Continue to provide necessary tools for Water Utility crew and office staff to succeed (Strategic Plan 4)
** Watermain replacement - Kilbourn Avenue, 3rd Avenue and Edgewood Lane (Strategic Plan 3)
** Well Rehab Air Stripper , Well 6 and Well 9 (Strategic Plan 3)

10th Avenue Water Tower

Inside of Well #4

Well #5 Interior

Fire Hydrant

WATER UTILITY

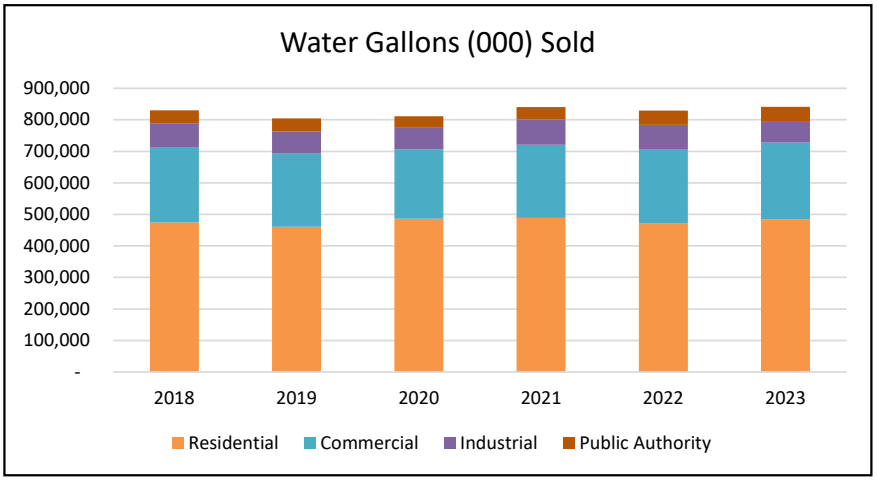
The Water Utility is a self-supporting entity and a separate enterprise fund of the City of West Bend. The utility provides water service to the City of West Bend and a small portion of the Town of Barton residents adjacent to the corporate boundaries of the City of West Bend.

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 May 6, 2024, the Water Utility received authorization from the Board of Public Works to file an application to increase rates with the Public Service Commission. The proposed rate adjustment is estimated to be 16.85%. The last time rates were increased was April 1, 2021, with an average increase of 7.55%. This proposed increase reflects the Utility's ongoing efforts to address operational costs and infrastructure needs while ensuring continued service reliability.

The graph listed below shows the history of water gallons (000) sold starting in 2018. The water industry has shown a continual decrease in overall usage of water due to water conservation.

	2018	2019	2020	2021	2022	2023
Residential	474,532	460,488	486,151	488,816	470,809	485,092
Commercial	237,195	232,227	220,288	231,881	236,292	242,657
Industrial	77,154	70,065	68,433	80,643	76,768	65,854
Public Authority	41,354	41,491	36,298	39,138	45,296	47,489
Total	830,235	804,271	811,170	840,478	829,165	841,092



2025 WATER UTILITY - BUDGET SUMMARY

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
OPERATING REVENUES				
Sales of Water	4,971,532	4,924,780	2,024,230	5,795,225
Other	133,063	400,937	171,373	406,143
Total Operating Revenues	**5,104,595**	**5,325,717**	**2,195,603**	**6,201,368**
OPERATING EXPENSES				
Operation and Maintenance	3,206,078	3,568,652	1,211,356	3,699,070
Depreciation	1,166,907	-	547,200	-
Total Operating Expenses	**4,372,985**	**3,568,652**	**1,758,556**	**3,699,070**
OPERATING INCOME	731,610	1,757,065	437,047	2,502,298
NONOPERATING REVENUES (EXPENSES)				
Investment Income	439,242	150,000	126,735	150,000
Grant Revenues	-	-	227,729	-
Miscellaneous Revenues (Expenses)	354,478	-	1,577	-
Interest Expense Subsidy	-	-	-	-
Interest Expense	(60,830)	-	(22,800)	-
Amortization of Premium and Issuance Costs	19,606	-	-	-
Total Nonoperating Revenues (Expenses)	**752,496**	**150,000**	**333,241**	**150,000**
Income Before Contributions and Transfers	1,484,106	1,907,065	770,288	2,652,298
CAPITAL CONTRIBUTIONS	200,303	-	-	-
TRANSFERS IN (OUT)	-	-	-	-
TRANSFERS - TAX EQUIVALENT	(499,819)	(664,461)	(267,000)	(522,965)
CHANGE IN NET POSITION	1,184,590	1,242,604		2,129,333
NET POSITION - Beginning of Year	**$ 32,144,295**	**$ 33,328,885**		**$ 34,571,489**
NET POSITION - End of Year	**$ 33,328,885**	**$ 34,571,489**		**$ 36,700,822**

CASH ADJUSTMENTS:

Change in Net Position (From 2025 Above)	2,129,333
Less:	
Engineering Labor	(47,387)
Debt Repayment	(467,702)
Capital Outlay	(2,468,895)
Add:	
Cash on Hand	854,651
NET CHANGE IN CASH	-

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
OPERATING REVENUES				
SALES OF WATER:				
074044.404611 Metered Sales - Residential	2,380,769	2,400,000	943,587	2,963,736
074044.404612 Metered Sales - Commercial	599,582	550,000	250,157	718,375
074044.404613 Metered Sales - Industrial	200,861	225,000	93,259	223,782
074044.404615 Metered Sales Multi-Family Res	334,478	320,000	132,415	408,193
074044.404620 Private Fire Protection Serv	174,521	174,780	79,538	176,856
074044.404630 Public Fire Protection Serv	1,116,818	1,110,000	475,017	1,120,000
074044.404640 Other Sales to Public Auth	164,503	145,000	50,257	184,283
Subtotal Sales of Water	**4,971,532**	**4,924,780**	**2,024,230**	**5,795,225**
OTHER:				
074044.404700 Late Payment Penalties	59,675	50,000	15,000	50,000
074044.404710 Misc Service Revenue	750	2,000	825	1,000
074044.404721 Rental of Water Property	17,979	298,937	135,524	310,143
074044.404741 Other Water Revenues	42,724	50,000	19,779	45,000
074044.404750 Revenue from other Funds/Dept	11,935	-	245	-
Subtotal Other	**133,063**	**400,937**	**171,373**	**406,143**
Total Operating Revenues	**5,104,595**	**5,325,717**	**2,195,603**	**6,201,368**

OPERATING EXPENSES				
OPERATION AND MAINTENANCE:				
07107111.50100 Salaries	-	-	-	-
07107331.50201 WRS Expense	-	-	-	-
07107331.50203 FICA Taxes	-	-	(154)	-
07107731.50100 Salaries	-	-	(253)	-
07107731.50110 Overtime	-	-	253	-
07107731.50203 FICA Taxes	-	-	154	-
07107731.50205 Life Insurance Benefits	-	-	-	-
07408001.50203 FICA Taxes	82,856	120,264	-	121,850
07408202.52000 Assessments Memberships	4,202	10,100	4,484	10,100
07595512.59500 Salary Market Correction - Water	-	-	-	24,000
07601102.53550 Source of Supply Supplies	-	250	-	250
07610001.50100 Maintenance Supervision Salary	10,008	10,134	4,326	10,436
07610001.50201 Maint Supervisor WRS	-	-	299	-
07610001.50203 FICA Taxes Maint Supervisor	-	-	308	-
07610001.50205 Maint Supervisor Life Insurance	-	-	44	-
07610001.50207 Maint Supervisor Health Savings	-	-	156	-
07614101.50100 Maint of Wells/Spring Salary	24,481	15,860	9,530	16,903
07614101.50110 Maint of Wells Overtime	-	-	-	-
07614101.50201 Maint of Wells WRS	-	-	658	-
07614101.50203 FICA Taxes Maint of Wells	-	-	679	-
07614101.50205 Maint of Wells Life Insurance	-	-	29	-
07614101.50207 Maint of Wells Health Savings	-	-	335	-
07614102.51700 Maint of Wells/Spring Postage	335	2,739	5	2,739
07614102.53550 Maint of Wells/Spring Supplies	1,145	2,000	472	2,000
07614102.57700 Maint of Well/Spring Cont Serv	11,236	36,750	7,664	36,750
07620001.50100 Pumping Supervision Salary	10,008	12,199	4,365	12,638
07620001.50201 Pumping Super WRS	-	-	301	-
07620001.50203 FICA Taxes Pumping Super	-	-	310	-

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
07620001.50205 Pumping Supervision Life Insurance	-	-	45	-
07620001.50207 Pumping Supervision Health Savings	-	-	156	-
07623002.56900 Fuel&Power for Pump Light/Pwr	216,292	219,859	109,393	219,859
07624001.50100 Pumping Labor Salaries	25,948	22,142	11,394	23,033
07624001.50110 Pumping Overtime	215	6,624	-	6,912
07624001.50201 WRS Expense Pumping	-	-	786	-
07624001.50203 FICA Taxes Pumping	-	-	837	-
07624001.50205 Pumping Labor Life Insurance	-	-	38	-
07624001.50207 Pumping Labor Health Savings	-	-	282	-
07624002.53550 Pumping Labor Supplies	-	-	41	-
07624002.57700 Pumping Labor Cont Services	-	5,000	-	5,000
07626001.50100 Misc Pumping Salaries	12,472	6,411	1,788	6,579
07626001.50110 Misc Pumping Overtime	-	-	-	-
07626001.50201 Misc Pumping WRS	-	-	123	-
07626001.50203 FICA Taxes Misc Pumping	-	-	130	-
07626001.50205 Misc Pumping Life Insurance Benefit	-	-	6	-
07626001.50207 Misc Pumping Health Savings	-	-	141	-
07626002.53550 Misc Pumping Supplies	2,808	2,500	172	2,500
07626002.56800 Misc Pumping Fuel-Heating	7,972	12,822	3,274	12,822
07626002.57000 Misc Pumping Water	599	707	498	1,200
07626002.57700 Misc Pumping Contractual Serv	26,446	27,000	7,754	27,000
07630001.50100 Building Supervision Salary	10,008	12,699	4,384	13,170
07630001.50110 Bld Supervision Overtime	-	-	-	-
07630001.50201 Building Supervision WRS	-	-	303	-
07630001.50203 FICA Taxes Building Supervision	-	-	312	-
07630001.50205 Building Supervision Life Insurance	-	-	45	-
07630001.50207 Building Supervision Health Savings	-	-	156	-
07630002.53550 Supplies	10	-	-	-
07631001.50100 Maint Struct/Imp Salaries	15,824	25,841	7,701	26,880
07631001.50110 Maint Structure/Imp Overtime	61	-	-	-
07631001.50201 Maint Structure/Imp WRS	-	-	531	-
07631001.50203 FICA Taxes Maint Structure/Imp	-	-	550	-
07631001.50205 Maint Struct/Imp Life Insurance	-	-	35	-
07631001.50207 Maint Struct/Imp Health Savings	-	-	218	-
07631002.53550 Maint Struct/Imp Supplies	2,990	9,000	2,094	9,000
07631002.57700 Maint Struct/Imp Contr Serv	18,595	10,000	-	10,000
07633001.50100 Maint Pumping Equip Salary	22,375	26,641	10,264	27,940
07633001.50110 Maint Pumping Equip Overtime	508	-	145	-
07633001.50201 WRS Expense Maint Pumping Equip	-	-	718	-
07633001.50203 FICA Taxes Maint Pumpling Equip	-	-	748	-
07633001.50205 Maint Pumping Equip Life Insurance	-	-	20	-
07633001.50207 Maint Pumping Equip Health Savings	-	-	792	-
07633002.51600 Maint Pumping Equip Telephone	1,440	1,440	1,631	1,440
07633002.53550 Maint Pumping Equip Supplies	6,832	23,000	3,463	23,000
07633002.57700 Maint Pumping Equip Cont Serv	53,497	35,500	27,980	35,500
07640001.50100 Water Treatment Super Salary	10,099	10,133	4,326	10,436
07640001.50201 Water Treatment Super WRS	-	-	298	-
07640001.50203 Water Treatment Super FICA	-	-	308	-
07640001.50205 Water Treatment Super Life Ins	-	-	44	-

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
07640001.50207 Water Treatment Super Health Savings	-	-	156	-
07641002.53550 Chemicals Materials & Supplies	141,310	119,695	57,908	119,695
07642001.50100 Water Treatmt Operation Salary	26,273	30,012	11,554	31,264
07642001.50110 Water Treatment Oper Overtime	248	6,624	63	6,912
07642001.50201 Water Treatment Oper WRS	-	-	802	-
07642001.50203 FICA Taxes Water Treatment Oper	-	-	854	-
07642001.50205 Water Treatment Oper Life Insurance	-	-	37	-
07642001.50207 Water Treatment Oper Health Savings	-	-	298	-
07643002.53550 Misc Water Treatmt Exp Supply	-	1,000	16	1,000
07650001.50100 Treatment Equip Superv Salary	10,283	10,133	4,529	10,436
07650001.50201 WRS Expense Treatment Equip	-	-	312	-
07650001.50203 FICA Taxes Treatment Equip	-	-	323	-
07650001.50205 Life Ins Treatment Equip	-	-	45	-
07650001.50207 Health Savings Treatment Equip	-	-	156	-
07652001.50100 MaintWaterTreatmt Equip Salary	7,942	17,632	2,969	18,395
07652001.50110 Maint Wtreatment Equip OT	-	-	-	-
07652001.50201 WRS Maint Watertreatment Equip	-	-	205	-
07652001.50203 FICA Watertreatment Equip	-	-	212	-
07652001.50205 Maint Water Treatmt Life Insurance	-	-	2	-
07652001.50207 Maint Water Treatmt Health Savings	-	-	-	-
07652002.53550 MaintWater Treatmt Equip Suply	12,225	7,000	1,580	7,000
07652002.57700 Maint Water Treatmt Equip Cont	10,840	1,500	856	1,500
07660001.50100 Trans/Dist Supervision Salary	10,374	10,133	4,482	10,436
07660001.50201 WRS Ex Trans/Dist Supervision	-	-	309	-
07660001.50203 FICA Tx Trans/Dist Supervision	-	-	319	-
07660001.50205 Trans/Dist Supervision Life Insurance	-	-	45	-
07660001.50207 Trans/Dist Supervision Health Savings	-	-	156	-
07661001.50100 Storage Facilities Salary	1,415	1,818	93	1,883
07661001.50201 WRS Expense	-	-	6	-
07661001.50203 FICA Taxes	-	-	7	-
07661001.50205 Life Insurance Benefits	-	-	-	-
07661001.50207 Health Savings	-	-	-	-
07661002.56900 Storage Facilities Light/Power	17,585	15,000	9,178	17,500
07661002.57700 Storage Facilities Cont Serv	5,676	8,500	448	8,500
07663001.50100 Meter Expenses Salary	5,008	15,675	1,274	16,235
07663001.50110 Meter Exp Overtime	295	-	94	-
07663001.50201 WRS Meter Exp	-	-	94	-
07663001.50203 Meter Expenses FICA	-	-	99	-
07663001.50205 Meter Exp Life Ins	-	-	3	-
07663001.50207 Meter Exp Health Savings	-	-	-	-
07663002.53550 Meter Expenses Supplies	70	1,500	77	1,500
07663002.57700 Meter Expenses Cont Service	-	1,500	-	1,500
07664001.50100 Customer Installation Salary	-	1,066	67	1,104
07664001.50201 Customer Installation WRS	-	-	5	-
07664001.50203 Customer Installation FICA	-	-	5	-
07665101.50100 Misc Operating Exp Salary	-	815	-	844
07665101.50201 WRS Expense Misc Operating	-	-	-	-
07665101.50203 FICA Taxes Misc Operating	-	-	-	-
07665101.50205 Life Ins Operating Exp	-	-	-	-

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
07665102.53550 Misc Op Exp Materials/Supplies	-	1,000	-	1,000
07665102.57700 Misc Operating Exp Cont Serv	28,794	35,215	13,940	35,215
07670001.50100 Maint of T & D Salary	10,283	12,465	4,572	12,922
07670001.50201 WRS Maint of T & D	-	-	315	-
07670001.50203 FICA Taxes Maint of T & D	-	-	325	-
07670001.50205 Maint of T&D Life Ins	-	-	46	-
07670001.50207 Maint of T&D Health Savings	-	-	156	-
07672001.50100 MaintofDist Resv/Stdpipe Salry	8,701	9,163	2,338	9,590
07672001.50110 Overtime Maint of DistRevs	-	-	-	-
07672001.50201 WRS Maint of Dist Resv/St	-	-	161	-
07672001.50203 FICA Maint of Dist Resv/St	-	-	168	-
07672001.50205 Life Ins Maint of Dist Resv/St	-	-	2	-
07672001.50207 Health Savings Maint of Dist Resv/St	-	-	79	-
07672002.53550 Maint of Dist Resv/Stdp Supply	905	4,000	3,224	4,000
07672002.57700 Maintof DistResv/Stdp ContServ	34,703	8,000	-	10,000
07673001.50100 Maint Trans/Dist Mains Salary	344,742	223,842	141,222	232,731
07673001.50110 Overtime Maint Trans/Dist Main	18,754	60,618	14,243	63,150
07673001.50201 WRS Maint Trans/Dis	-	-	10,727	-
07673001.50203 FICA Tx Maint Trans/Dis	-	-	11,302	-
07673001.50205 Life Ins Maint Trans/Dis	-	-	589	-
07673001.50207 HSA Maint Trans/Dis	-	-	3,347	-
07673002.53550 Maint Trans/Dist Mains Supply	101,273	117,759	34,413	117,759
07673002.56400 Maint Trans/Dist Mains Uniform	12,361	11,500	5,191	14,000
07673002.57700 Maint Trans/Dist Main Cont Ser	175,662	70,477	10,071	70,477
07675001.50100 Maint of Services Salary	153,868	173,897	35,625	181,122
07675001.50110 Maint of Services Overtime	1,569	24,763	841	25,811
07675001.50201 WRS Exp Maintenance	-	-	2,516	-
07675001.50203 FICA Taxes Maint of Services	-	-	2,692	-
07675001.50205 Life Ins Maint of Services	-	-	92	-
07675001.50207 HSA Maint of Services	-	-	326	-
07675002.53550 Maint of Services Supplies	41,653	40,000	10,705	40,000
07675002.57000 Maint of Services Water	-	5,000	-	5,000
07675002.57700 Maint of Services Cont Service	142,282	35,000	138	45,000
07676001.50100 Maint of Meters Salary	8,228	23,530	7,703	23,148
07676001.50110 Overtime Maint of Meters	-	-	-	-
07676001.50201 WRS Expense Maint of Meters	-	-	536	-
07676001.50203 FICA Taxes Maint of Meters	-	-	570	-
07676001.50205 Life Insur Maint of Meters	-	-	21	-
07676001.50207 HSA Maint of Meters	-	-	139	-
07676002.53550 Maint of Meters Supplies	(2,494)	1,700	(460)	1,700
07676002.57700 Maint of Meters Cont Services	3,236	5,000	3,469	5,000
07677001.50100 Maint of Hydrants Salary	17,070	41,945	10,261	43,369
07677001.50110 Overtime Maint of Hydrants	23	-	-	-
07677001.50201 WRS Exp Maint of Hydrants	-	-	736	-
07677001.50203 FICA Taxes Maint of Hydrants	-	-	781	-
07677001.50205 Life Insurance Maint of Hydrants	-	-	28	-
07677001.50207 HSA Maint of Hydrants	-	-	227	-
07677002.53550 Maint of Hydrants Supply	9,759	10,000	(12)	10,000
07677002.57700 Maint of Hydrants Cont Service	-	20,000	-	30,000

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
07680001.50100 Maint of Equip/Trucks Salary	35,253	55,579	21,157	58,350
07680001.50110 Overtime Maint of Equip/Trks	282	701	478	736
07680001.50201 WRS Expense Maint of Equip/Trks	-	-	1,405	-
07680001.50203 FICA Taxes Maint of Equip/Trks	-	-	1,536	-
07680001.50205 Life Insurance Maint of Equip/Trks	-	-	78	-
07680001.50207 HSA Maint of Equip/Trks	-	-	122	-
07680002.53550 Maint of Equip/Trucks Supply	13,744	20,817	5,890	20,840
07680002.54300 Maint of Equip/Trucks Gas&Oil	30,569	43,483	13,763	45,662
07680002.57700 Maint of Equip/Truck Cont Serv	10,678	37,014	20,418	37,165
07680002.57701 Water Vehicle Leasing/Contr	8,194	13,863	7,655	14,246
07901001.50100 Account Supervision Salaries	-	2,055	-	2,156
07901001.50201 WRS Expense Acct Supervision	-	-	-	-
07901001.50203 FICA Taxes Acct Supervision	-	-	-	-
07901001.50205 Life Insurance Acct Supervision	-	-	-	-
07901001.50207 HSA Acct Supervision	-	-	-	-
07902001.50100 Meter Reading Exp Salary	17,798	16,781	7,069	13,053
07902001.50110 Overtime Meter Reading Exp Salary	-	-	-	-
07902001.50201 WRS Expense Meter Reading	-	-	439	-
07902001.50203 FICA Taxes Meter Reading	-	-	526	-
07902001.50205 Life Ins Meter Reading	-	-	25	-
07902001.50207 HSA Meter Reading	-	-	84	-
07902002.53550 Meter Reading Exp Supplies	3,625	1,000	1,642	3,000
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	58,142	59,987	26,582	64,268
07903001.50110 Overtime Wtr Acct/Collecting	-	-	-	-
07903001.50201 WRS Expense Wtr Acct/Collecting	-	-	1,763	-
07903001.50203 FICA Taxes Water Acct/Collecting	-	-	1,920	-
07903001.50205 Life Insurance Acct/Collecting	-	-	100	-
07903001.50207 HSA Acct/Collecting	-	-	375	-
07903002.51700 Acct/Collecting Labor Postage	13,973	14,755	6,811	14,755
07903002.53550 Acct/Collecting Labor Supply	1,923	4,330	133	4,330
07903002.55600 Acct/Collecting Labor EquipMnt	569	1,056	528	1,056
07903002.57500 Acct/Collecting Labor Printing	-	-	-	-
07903002.57700 Acct/CollectingLabor Cont Serv	11,745	12,000	6,370	12,000
07904002.59500 Uncollectible Accounts SpcPurp	63	-	(102)	-
07920101.50100 Admin & Gen Salaries Salary	340,219	390,641	174,625	380,012
07920101.50110 Overtime Admin & General	34	76	382	80
07920101.50201 WRS Expense WTR Admin & General	-	-	11,397	-
07920101.50203 FICA Taxes Wtr Admin & General	-	-	12,853	-
07920101.50205 Life Insurance Admin & General	-	-	779	-
07920101.50207 HSA Admin & General	-	-	2,219	-
07920102.57700 Admin & Gen Salaries ContServ	12,340	12,340	12,479	12,710
07921002.51600 Office Supplies &Exp Telephone	13,492	20,818	6,433	21,356
07921002.51700 Office Supplies & Exp Postage	806	5,357	646	1,649
07921002.52100 Office Supplies & Exp Publicat	451	592	79	532
07921002.53500 Office Supplies & Exp Supplies	8,999	20,723	4,637	28,774
07921002.55600 Office Supplies& Exp Equip Mnt	26,486	46,827	15,879	65,420
07921002.57500 Office Supplies & Exp Printing	-	625	-	625

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
07921002.57700 Office Supplies & Exp ContServ	319	1,200	-	1,200
07921002.59500 Water COVID Operating Expense	27	-	68	-
07923002.57700 Outside Serv Employed ContSer	20,921	35,000	20,990	35,000
07924002.59500 Property Insurance Spec Purp	20,245	19,653	-	21,587
07925002.59500 Injuries & Damages Spec Purp	45,493	53,065	1,614	54,313
07926001.50100 Employee Pension&Ben Salary	115,288	-	-	-
07926001.50201 Employee Pension&Ben Retire	74,832	104,615	-	107,921
07926001.50203 Employee Pension&Ben FICA	-	-	-	-
07926001.50205 Employee Pension&Ben LifeIns	5,237	6,248	-	6,238
07926101.50100 Holiday,Vac,Sick Fun Salary	11,489	149,321	31,458	156,421
07926101.50201 WRS Exp Hol, Vac, Sick	-	-	2,171	-
07926101.50203 FICA Taxes Hol, Vac, Sick	-	-	2,271	-
07926101.50205 Life Insurance Hol, Vac, Sick	-	-	198	-
07926101.50207 HSA Hol, Vac, Sick	12,896	13,231	16	-
07926202.59000 Health Insurance Claims	286,940	304,649	31,195	288,163
07928002.57700 Regulatory Comm Exp Cont Serv	15,240	25,000	9,645	25,000
07930001.50100 Misc General Exp Salary	665	-	-	-
07930001.50110 Overtime Misc General Exp	-	-	-	-
07930001.50203 FICA Taxes Wtr Msc General	-	-	-	-
07930002.51700 Misc General Exp Postage	-	123	2	123
07930002.52000 Misc General Exp Memberships	2,943	4,895	2,045	5,086
07930002.52100 Misc General Exp Publications	364	998	200	998
07930002.52200 Misc General Exp Seminars	9,290	19,177	7,948	21,256
07930002.53550 Misc General Exp Supply	557	4,000	53	4,000
07930002.57700 Misc General Exp Cont Services	58,095	97,616	26,083	133,991
07930002.59500 Misc General Exp Spc Purpose	5	-	69	-
07931002.57700 Computer Rentals Rent	-	-	-	-
07932001.50100 Maint of Gen Plant Salary	35,085	24,659	14,104	26,070
07932001.50110 Main of Gen Plant OT	856	-	1,564	-
07932001.50201 WRS Expense Maint of Gen Plant	-	-	676	-
07932001.50203 FICA Taxes Maint of Gen Plant	-	-	1,150	-
07932001.50205 Life Insurance Maint of Gen Plant	-	-	16	-
07932001.50207 HSA Maint of Gen Plant	-	-	807	-
07932002.53550 Maint of Gen Plant Supply	7,207	10,019	2,488	10,020
07932002.56800 Maint of Gen Plant Fuel-Heat	5,243	11,383	2,990	11,504
07932002.56900 Maint of Gen Plant Light&Power	16,019	19,004	9,809	19,279
07932002.57000 Maint of Gen Plant Water	930	1,259	386	1,465
07932002.57700 Maint of Gen Plant Cont Serv	8,765	23,725	1,273	23,725
07932002.59500 Special Purpose Admin	-	-	-	-
07999002.59261 Transportation Clearing - Allc	(98,436)	-	-	-
Subtotal Operation and Maintenance	**3,206,078**	**3,568,652**	**1,211,356**	**3,699,070**
DEPRECIATION:				
07428102.59950 Lease Amortization Expense	36,035	-	-	-
07403102.59900 Depreciation Expense	885,131	-	547,200	-
07403102.59999 Depreciation Expense CIAC	244,676	-	-	-
07930002.59951 Subscription Amort Exp	1,065	-	-	-
Subtotal Depreciation	**1,166,907**	**-**	**547,200**	**-**
Total Operating Expenses	**4,372,985**	**3,568,652**	**1,758,556**	**3,699,070**

2025 WATER UTILITY - BUDGET DETAIL

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
OPERATING INCOME	731,610	1,757,065	437,047	2,502,298
NONOPERATING REVENUES (EXPENSES)				
Investment Income				
074014.404190 Interest Income	300,458	150,000	126,735	150,000
074814.482300 Lease Interest Income	138,784	-	-	-
Subtotal Investment Income	**439,242**	**150,000**	**126,735**	**150,000**
Grant Revenues				
074354.435207 DOA Principal Forgiveness	-	-	227,729	-
Miscellaneous Revenues (Expenses)				
074054.404210 Miscellaneous Non-Oper Rev	978	-	380	-
074844.484100 Insurance Recoveries/Damages	9,265	-	1,197	-
074954.484500 Lease Revenue	344,235	-	-	-
Subtotal Miscellaneous Revenues (Expenses)	**354,478**	**-**	**1,577**	**-**
Interest Expense Subsidy				
074014.481650 Interest Rebate	-	-	-	-
Interest Expense				
07430002.55920 Interest on Debt to Municiplty	(58,800)	-	(22,800)	-
07431012.55920 Lease Interest Expense	(1,987)	-	-	-
07930002.55918 Subscription Interest Expense	(43)	-	-	-
Subtotal Interest Expense	**(60,830)**	**-**	**(22,800)**	**-**
Amortization of Premium and Issuance Costs				
07428002.55920 Amort Debt Disc Interest Exp	19,606	-	-	-
Total Nonoperating Revenues (Expenses)	**752,496**	**150,000**	**333,241**	**150,000**
Income Before Contributions and Transfers	1,484,106	1,907,065	770,288	2,652,298
CAPITAL CONTRIBUTIONS				
074014.404219 Developers Contribution	200,303	-	-	-
074214.421000 Developers Contribution	-	-	-	-
Subtotal Transfers In (Out)	**200,303**	**-**	**-**	**-**
TRANSFERS IN (OUT)				
074924.492003 Transfer From Debt Service	-	-	-	-
074924.492053 Transfer From TIF #3	-	-	-	-
074924.492054 Transfer From TIF #4	-	-	-	-
074924.492056 Transfer From TIF#6	-	-	-	-
074924.492080 Transfer Water From OPEB	-	-	-	-
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	-	-	-	-
Subtotal Transfers In (Out)	**-**	**-**	**-**	**-**
TRANSFERS - TAX EQUIVALENT				
07408102.59800 Property Tax Equiv Expense	(499,819)	(664,461)	(267,000)	(522,965)
CHANGE IN NET POSITION	1,184,590	1,242,604		2,129,333
NET POSITION - Beginning of Year	**$ 32,144,295**	**$ 33,328,885**		**$ 34,571,489**
NET POSITION - End of Year	**$ 33,328,885**	**$ 34,571,489**		**$ 36,700,822**

2025 Department Detail Information

WATER UTILITY ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Water
Salaries	1,359,349	1,413,209	559,509	1,441,824	1,441,824
Overtime	22,845	99,406	18,063	103,601	103,601
Fringe	175,821	244,358	93,998	236,009	236,009
Telephone	14,932	22,258	8,064	22,796	22,796
Postage	15,114	22,974	7,464	19,266	19,266
Memberships	7,145	14,995	6,529	15,186	15,186
Publications	815	1,590	279	1,530	1,530
Seminars	9,290	19,177	7,948	21,256	21,256
Supplies	354,540	401,293	128,536	411,368	411,368
Gas & Oil	30,569	43,483	13,763	45,662	45,662
Equipment Maintenance	27,055	53,483	16,407	72,076	72,076
Uniforms	12,361	12,200	5,191	14,700	14,700
Fuel & Oil	13,215	24,205	6,264	24,326	24,326
Light & Power	249,896	253,863	128,380	256,638	256,638
Water	1,529	6,966	884	7,665	7,665
Printing	-	625	-	625	625
Contractual Serv.	649,070	543,337	169,578	602,233	602,233
Leasing/Contractual	8,194	13,863	7,655	14,246	14,246
Health Insurance	286,940	304,649	31,195	288,163	288,163
Sp. Purpose	65,833	72,718	1,649	75,900	75,900
Depreciation	1,129,807	-	547,200	-	-
Amort. Debt Disc. Int.	-	-	-	-	-
Interest	41,182	-	22,800	-	-
GASB 96 Interest	43	-	-	-	-
Transfer to Others	-	-	-	-	-
Transportation Clearing	(98,436)	-	-	-	-
Engineering Labor	-	48,094	-	47,387	47,387
Reserve for OPEB	-	-	-	-	-
Debt Repayment	-	492,586	-	467,702	467,702
Lease Amortization Exp	36,035	-	-	-	-
SBITA Amortization Exp	1,065	-	-	-	-
Property Taxes	499,819	664,461	267,000	522,965	522,965
Capital Outlay	-	1,719,000	-	2,468,895	2,468,895
Salary Market Correction	-	-	-	24,000	24,000
Grand Total	**$ 4,914,028**	**$ 6,492,793**	**$ 2,048,356**	**$ 7,206,019**	**$ 7,206,019**
Total Sal/FB	1,558,015	1,756,973	671,570	1,781,434	1,781,434
Total Other Exp.	3,356,013	4,735,820	1,376,786	5,424,585	5,424,585
Grand Total	**$ 4,914,028**	**$ 6,492,793**	**$ 2,048,356**	**$ 7,206,019**	**$ 7,206,019**

2025 Department Detail Information

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Interest Income	300,458	150,000	126,735	150,000
Metered Sales - Residential	2,380,769	2,400,000	943,587	2,963,736
Metered Sales - Commercial	599,582	550,000	250,157	718,375
Metered Sales - Industrial	200,861	225,000	93,259	223,782
Metered Sales - Multi-Family	334,478	320,000	132,415	408,193
Private Fire Protection	174,521	174,780	79,538	176,856
Public Fire Protection	1,116,818	1,110,000	475,017	1,120,000
Other Sales to Public Authority	164,503	145,000	50,257	184,283
Late Payment Penalties	59,675	50,000	15,000	50,000
Misc. Service Revenue	750	2,000	825	1,000
Rental of Water Property	17,979	298,937	135,524	310,143
Other Water Revenues	42,724	50,000	19,779	45,000
Revenue From Other Funds/Depts	11,935	-	245	-
Misc. Non-Oper Revenue	978	-	380	-
Insurance Recoveries	9,265	-	1,197	-
Lease Revenue	344,235	-	-	-
Lease Interest Revenue	138,784	-	-	-
DOA Principal Forgiveness	-	-	227,729	-
Transfer From Other Funds	-	-	-	-
Estimated Cash as of 12/31	-	1,017,076	-	854,651
Developers Contribution Revenue	200,303	-	-	-
Total	**$ 6,098,618**	**$ 6,492,793**	**$ 2,551,644**	**$ 7,206,019**

074014.404190 INTEREST INCOME $ 150,000

074044.404611 METERED SALES - RESIDENTIAL $ 2,963,736

074044.404612 METERED SALES - COMMERCIAL $ 718,375

074044.404613 METERED SALES - INDUSTRIAL $ 223,782

074044.404615 METERED SALES - MULTI FAMILY RESIDENTIAL $ 408,193

074044.404620 PRIVATE FIRE PROTECTION $ 176,856

Service Size	Fee	No.	Total/Quarter
1 1/2"	$ 18.00	13	$ 234
2"	$ 18.00	13	$ 234
3"	$ 36.00	1	$ 36
4"	$ 60.00	55	$ 3,300
6"	$ 117.00	188	$ 21,996
8"	$ 186.00	82	$ 15,252
10"	$ 279.00	6	$ 1,674
12"	$ 372.00	4	$ 1,488

074044.404630 PUBLIC FIRE PROTECTION $ 1,120,000

074044.404640 OTHER SALES TO PUBLIC AUTHORITY $ 184,283

074044.404700 LATE PAYMENT PENTALTIES $ 50,000

074044.404710 MISC. SERVICE REVENUES $ 1,000

2025 Department Detail Information

074044.404721	**RENTAL OF WATER PROPERTY**			$	310,143
	AT&T	10th Avenue Tower	$ 41,792		
	US Cellular	10th Avenue Tower	$ 97,241		
	Verizon	Barton Tower	$ 31,635		
	Verizon	Hospital Tower	$ 31,551		
	T-Mobile	Hospital Tower	$ 38,257		
	T-Mobile	Barton Tower	$ 34,030		
	US Cellular	University Tower	$ 32,800		
	Verizon (contract not signed)	Northwest Tower	$ -		
	Public Works Dept.	Building Rental Expense	$ 2,837		
074044.404741	**OTHER WATER REVENUES**			$	45,000

WATER UTILITY

Capital Projects	Estimated Cost	Funding Source
Water Meters for Exchange Program	$ 100,000	Utility Funds
Water Meters for New Installation	$ 24,000	Utility Funds
Security System Annual Upgrades	$ 100,000	Utility Funds
Computer Replacements	$ 5,000	Utility Funds
Pump Station Upgrades	$ 100,000	Utility Funds
Replace Watermain - 3rd Avenue Construct	$ 691,000	Utility Funds
Replace Watermain - Edgewood Lane Construct	$ 364,000	Utility Funds
Replace Watermain - Heather Drive - Design	$ 20,000	Utility Funds
Replace Watermain - Kilbourn Avenue - Main to Indiana - Construction	$ 649,895	Utility Funds
Replace Watermain - Kilbourn Avenue - Indiana to Winchester - Design	$ 15,000	Utility Funds
Well Rehabs	$ 150,000	Utility Funds
3/4 ton Service Truck #1242 (2009)	$ 85,000	Utility Funds
PFAS Treatment Facility - Construction (Phase 2 of 2)	$ 1,550,000	Borrowed Funds
Replace GAC - Well #8	$ 85,000	Utility Funds
Paradise & Progress Valve Replacement	$ 80,000	Utility Funds
TOTAL UTILITY FUNDS	**$ 2,468,895**	
TOTAL BORROWED FUNDS	**$ 1,550,000**	
GRAND TOTAL	**$ 4,018,895**	

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
	-	-	-	-	-
3/4 ton Service Truck #1242 (2009)	85,000	-	-	-	-
1 ton Truck #1261 (2009)	-	-	85,000	-	-
3/4 ton Service Truck #1366 (2014)	-	85,000	-	-	-
3/4 ton Service Truck #1400 (2015)	-		-	85,000	-
VEHICLE REPLACEMENT TOTAL	**$ 85,000**	**$ 85,000**	**$ 85,000**	**$ 85,000**	**$ -**
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. **Phase 1**		-	2,500,000	-	-
Construct New Well Site 16 - This is a recommended system upgrade to serve and improve pumping capacities in the Center System. **Phase 2**	-	-	-	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	-
Paradise and Progress Valve Replacement	80,000	-	-	-	-
Airstripper Epoxy Interior Reservoir	-	65,000	-	-	-
Well Rehabs	150,000	150,000	150,000	-	-
PFAS Treatment Facility - Construction	1,550,000	-	-	-	-
Replace GAC - Well #8	85,000	-	-	-	-
Pump Station Upgrades	100,000	100,000	100,000	100,000	100,000
Barton Tower Repainting - Update coatings performed in 2002.	-	586,000	-	-	-
Painting - Northwest Tower - Last painted in 1997	-	-	350,000	-	-
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	-
WELLS & TOWERS TOTAL	**$1,965,000**	**$1,051,000**	**$3,250,000**	**$6,100,000**	**$100,000**

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
Watermain Replacements:					
*In the Watermain Replacement section, the **blue** numbers represent watermain replacement projects that **will** be done in the years listed.*					
*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.*					
10th Avenue N - McKinley to Jefferson and Grant Street	-	-	-	-	234,700
11th Avenue N - Park to High; High Street - 10th to 11th	-	-	-	-	165,000
15th Avenue - Princeton Place to Evergreen Street	-	-	-	-	275,000
17th Avenue - Chestnut to Columbia	-	-	-	-	120,000
18th Avenue N - Washington to Cherry	-	-	-	-	225,000
3rd Avenue	691,000				
6th Avenue S - Hawthorn to Decorah	-	-	-	-	235,000
16th Avenue S - West Oak to Evergreen	-	-	-	-	160,000
Babalee Lane	-	-	-	-	200,000
Badger Lane - East & West (Design)	-	40,000	-	-	-
Badger Lane - East & West	-	-	540,000	-	-
Beverly Lane - 18th Avenue to 950' northeast	-	-	-	-	160,000
Chestnut Street - Highway 45 to 16th Avenue	-	-	-	-	320,000
Concord Lane - 16th to end	-	-	-	-	235,000
Crestview Drive - Design	-	-	30,000	-	-
Crestview Drive - Construction		-		275,000	
Decorah Road E - River Road S to Eastern	-	-	-	-	890,000
Eastern Avenue - Decorah to Pleasant	-		-	-	135,000
Edgewood Lane	364,000				
Greentree - Meadowbrook to Park Avenue	-	-	-	-	300,000
Hawthorn Drive - Birchwood to Sunset; Birchwood - Decorah to Hawthorn	-	-	-	-	240,000
Hawthorn Drive - Main Street to 7th Avenue	-	-	-	-	-
Heather Drive (Design)	20,000	-	-	-	-
Heather Drive	-	300,000	-	-	-
Kilbourn Avenue - Main Street to Indiana Avenue - Design	-	-	-	-	-
Kilbourn Avenue - Main Street to Indiana Avenue - Construction	649,895	-	-	-	-

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
Kilbourn Avenue - Indiana Avenue to Winchester - Design	15,000	-	-	-	-
Kilbourn Avenue - Indiana Avenue to Winchester - Construction	-	864,365	-	-	-
Kilbourn Avenue - Winchester to River Road - Design	-	12,000	-	-	-
Kilbourn Avenue - Winchester to River Road - Construction	-	-	582,760	-	-
Main Street N - Jefferson to Fairview; Fairview - Main to Woodlawn	-	-	-	-	400,000
Main Street S - Vine Street to Butternut Street	-	-	-	-	475,000
Meadowbrook Drive - Sherman to Greentree	-	-	-	-	100,000
Morgan Drive & 400' on Bender Road	-	-	-	-	230,000
Park Avenue - N 12th Street to N Main Street	-	-	-	-	245,000
Park Avenue - 18th Avenue to Greentree	-	-	-	-	220,000
Princeton Place	-	-	-	-	120,000
Oak Street - 14th to Silverbrook Drive	-	-	-	-	300,000
Riverview Drive & Riverview Place - E Kilbourn Avenue to Locust Drive	-	-	-	-	160,000
Scenic Drive W - Washington to Valley	-	-	-	-	869,000
South River Road & Whitewater/Gatewood - Design	-	-	30,000	-	-
South River Road & Whitewater/Gatewood - Construction	-	-	-	215,000	-
Spring Drive - 7th to Badger Lane - Design	-	-	30,000	-	-
Spring Drive - 7th to Badger Lane	-	-	-	300,000	-
WATERMAIN REPLACEMENT TOTAL	**$1,739,895**	**$1,216,365**	**$ 1,212,760**	**$ 790,000**	**$ 7,013,700**
Water meters for exchange program	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
Radio read meter heads	-	-	-	-	-
WATER METERS TOTAL	**$ 124,000**	**$ 124,000**	**$ 124,000**	**$ 124,000**	**$ 124,000**
Simco 2400 Drilling Rig (2009)	-	120,000	-	-	-
EQUIPMENT TOTAL	**$ -**	**$ 120,000**	**$ -**	**$ -**	**$ -**
TOTAL BUILDINGS & GROUNDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

LONG RANGE CAPITAL PLANNING: 2025-2029

Request	2025	2026	2027	2028	2029
Computer Replacements (as recommended by the IT Department)	5,000	5,000	5,000	5,000	5,000
OFFICE EQUIPMENT TOTAL	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
Annual upgrades to the security system	100,000	25,000	25,000	25,000	25,000
SECURITY SYSTEM TOTAL	**$ 100,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**
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.	-	-	-	-	-
MASTER PLAN TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Cost (estimated)	**$ 4,018,895**	**$ 2,626,365**	**$ 4,701,760**	**$ 7,129,000**	**$ 7,267,700**

Funding Source for Capital Projects	2025	2026	2027	2028	2029
Utility Funds	2,468,895	Varies	Varies	Varies	Varies
Borrowed Funds	1,550,000	Varies	Varies	Varies	Varies
Subtotal	**$ 4,018,895**	**$ 2,626,365**	**$ 4,701,760**	**$ 7,129,000**	**$ 7,267,700**

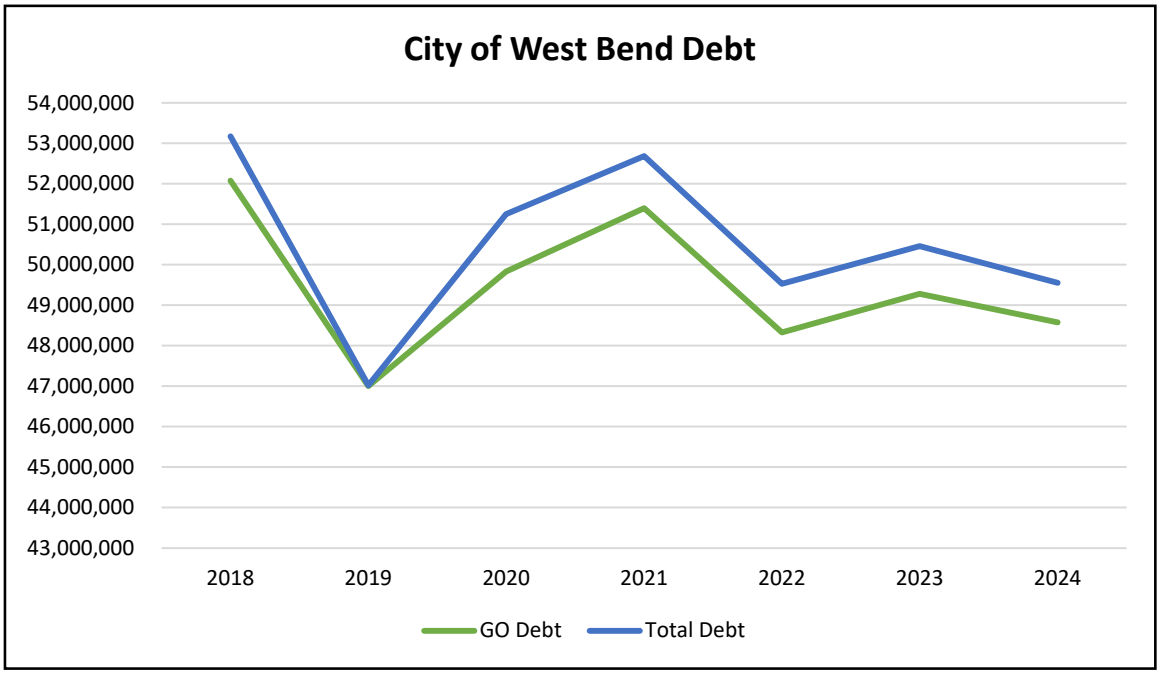
DEBT SERVICE FUND

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, 2023 of $49,285,000 (includes Debt Service Fund, TIFs, and Enterprise Funds) represents approximately 22.34% of the City's legal debt limit as per Wisconsin Statutes (5% of equalized property value). The equalized value as of January 1, 2023 was $4,412,863,400. The legal debt limit as of December 31, 2023 was $220,643,170. The City has $171,358,170 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. In 2023, additional borrowings were done for new TIFs 15 and 16. The Water Utility did an additional borrowing in 2024 for the PFAS Safe Drinking Water project.

	2018	2019	2020	2021	2022	2023	2024
GO Debt	52,077,207	47,002,456	49,831,375	51,398,900	48,330,000	49,285,000	48,579,496
Total Debt	53,172,207	47,021,816	51,251,613	52,680,878	49,532,442	50,463,304	49,552,920



DEBT SERVICE SUMMARY

REVENUES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
034114.411100 General Property Tax	3,429,846	3,577,619	3,577,619	3,627,968
034814.481280 Interest Income	52,739	1,700	46,071	1,900
034814.481012 Interest Income 2021B	765	-	12	-
034814.481621 Interest Income 2021A	1,467	-	-	-
034814.481622 Interest Income 2022A	3,294	-	-	-
034814.481623 Interest Income 2023A	5,653	-	2,423	-
034814.481619 Interest Income 2023B	7,379	-	3,317	-
034814.481624 Interest Income 2024A	-	-	1,319	-
034924.492066 Transfer From TIF 16	15,139	-	147,926	-
034924.492300 Transfer From Capital Projects	393,246	-	231,603	56,180
034934.493700 Transfer From Fund Balance (Existing Funds)	-	128,442	-	193,850
TOTAL REVENUES	**3,909,528**	**3,707,761**	**4,010,290**	**3,879,898**

EXPENSES	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
03581652.55910 GO'13A Principal	240,000	250,000	250,000	250,000
03581652.55920 GO'13A Interest	76,600	71,687	37,250	66,063
03581662.55910 LTN'13B Principal	65,000	-	-	-
03581662.55920 LTN'13B Interest	569	-	-	-
03581682.55910 GO'14A Principal	80,000	80,000	80,000	85,000
03581682.55920 GO'14A Interest	37,665	35,745	18,352	33,637
03581692.55910 LTN'14B Principal	400,000	400,000	400,000	-
03581692.55920 LTN'14B Interest	16,000	5,500	5,500	-
03581822.55910 GO2015A Principal	240,000	245,000	245,000	260,000
03581822.55920 GO2015A Interest	26,125	19,153	11,353	11,700
03581722.55910 GO2016A Principal	270,000	275,000	275,000	280,000
03581722.55920 GO2016A Interest	33,950	28,500	15,625	22,950
03581922.55910 2017A Principal	210,000	210,000	210,000	210,000
03581922.55920 2017A Interest	23,328	17,028	10,089	11,725
03581002.55910 Principal Exp 2018A	245,000	205,000	205,000	275,000
03581002.55920 Interest Exp 2018A	42,075	35,325	19,200	28,125
03581192.55910 Principal Exp 2019A	310,000	320,000	320,000	330,000
03581192.55920 Interest Exp 2019A	87,650	75,050	40,725	62,050
03582002.55910 Principal Exp 2020B	285,000	310,000	310,000	310,000
03582002.55920 Interest Exp 2020B	57,500	51,550	27,325	45,350
03582212.55910 Principal Exp 2021A	350,000	330,000	330,000	330,000
03582212.55920 Interest Exp 2021A	94,273	87,473	45,386	80,873
03582022.55910 Principal Exp 2022A	310,000	300,000	300,000	335,000
03582022.55920 Interest Exp 2022A	196,208	123,850	65,675	107,975
03582302.55910 Principal Exp 2023A	-	50,000	50,000	275,000
03582302.55920 Interest Exp 2023A	52,183	120,200	60,600	113,700
03582402.55910 Principal Exp 2024A	-	-	-	100,000
03582402.55920 Interest Exp 2024A	-	60,000	-	193,850
03582502.55910 Principal Exp 2025A	-	-	-	-
03582502.55920 Interest Exp 2025A	-	-	-	60,000
03592002.55965 Transfer to TIF 15	100,315	-	81,936	-
03592002.55966 Transfer to TIF 16	4,392	-	5,100	-
03594112.59500 Underwriter Discount Expense	-	-	-	-
03594122.59500 Debt Issuance Expense	-	-	-	-
03594202.59500 Paying Agent Fees	1,177	1,700	570	1,900
TOTAL EXPENSES	**3,855,010**	**3,707,761**	**3,419,686**	**3,879,898**

EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	**$ 54,518**	**$ -**	**$ -**
FUND BALANCE, JANUARY 1	**$ 666,010**	**$ 720,528**	**$ 592,086**
TRANSFER FROM FUND BALANCE	**$ -**	**$ (128,442)**	**$ (193,850)**
FUND BALANCE, DECEMBER 31	**$ 720,528**	**$ 592,086**	**$ 398,236**

DEBT SERVICE SCHEDULES:

GENERAL CITY OBLIGATIONS:

Debt Description	Bond Rating (*)	Purpose of Borrowing	Original Amount of Loan
2013A GO Bond Principal 2013A GO Bond Interest	Aa2	Construction of Police Facility; 2013 Capital Projects Budget	4,745,000.00
2014A GO Bond Principal 2014A GO Bond Interest	Aa3	Construction of Police Facility	1,740,000.00
2015A GO Bond Principal 2015A GO Bond Interest	Aa3	2015 Capital Projects Budget	2,050,000.00
2016A GO Bond Principal 2016A GO Bond Interest	Aa3	2016 Capital Projects Budget; 2010 Capital Projects Budget Refinanced	3,210,000.00
2017A GO Note Principal 2017A GO Note Interest	Aa3	2017 Capital Projects Budget	1,530,000.00
2018A GO Note Principal 2018A GO Note Interest	Aa3	2018 Capital Projects Budget	2,030,000.00
2019A GO Note Principal 2019A GO Note Interest	Aa3	2019 Capital Projects Budget; 2011 Capital Projects Budget Refinanced	3,540,000.00
2020B GO Note Principal 2020B GO Note Interest	AA	2020 Capital Projects Budget	2,925,000.00
2021A GO Bond Principal 2021A GO Bond Interest	AA	2021 Capital Projects Budget	5,370,000.00
2022A GO Bond Principal 2022A GO Bond Interest	AA	2022 Capital Projects Budget	3,455,000.00
2023A GO Note Principal 2023A GO Note Interest	AA	2023 Capital Projects Budget	3,030,000.00
2024A GO Note Principal 2024A GO Note Interest	AA	2024 Capital Projects Budget	2,970,000.00
Total Principal Payments			
Total Interest Payments			
Total General City Obligations			

OTHER CITY FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	Purpose of Borrowing	Original Amount of Loan
Fire Ladder Truck Principal Fire Ladder Truck Interest	NA	Lease of Fire Aerial Ladder Truck	1,303,912.64
Airport Loader Principal Airport Loader Interest	NA	Lease of Small Wheel Loader for Airport	106,292.00
IT Equipment Principal IT Equipment Interest	NA	Lease of Veeam and Back-up Storage	64,915.45
Public Works Loader Principal Public Works Loader Interest	NA	Lease of Loader for Public Works	179,910.00
Total Principal Payments			
Total Interest Payments			
Total Other City Finance Purchase Leases			

DEBT SERVICE SCHEDULES:

GENERAL CITY OBLIGATIONS:

Debt Description	Balance as of 12/31/24	2025	2026	2027	2028
2013A GO Bond Principal	2,515,000.00	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
2014A GO Bond Principal	1,015,000.00	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
2015A GO Bond Principal	520,000.00	260,000.00	260,000.00	-	-
2015A GO Bond Interest		11,700.00	3,900.00	-	-
2016A GO Bond Principal	1,185,000.00	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	645,000.00	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	1,075,000.00	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	2,065,000.00	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	1,930,000.00	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	4,385,000.00	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	2,845,000.00	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
2023A GO Note Principal	2,980,000.00	275,000.00	275,000.00	300,000.00	305,000.00
2023A GO Note Interest		113,700.00	102,700.00	91,200.00	79,100.00
2024A GO Note Principal	2,970,000.00	100,000.00	250,000.00	225,000.00	225,000.00
2024A GO Note Interest		193,850.00	137,250.00	125,375.00	114,125.00
Total Principal Payments	24,130,000.00	3,040,000.00	3,230,000.00	2,875,000.00	2,665,000.00
Total Interest Payments		777,997.50	632,746.25	535,075.00	442,063.75
Total General City Obligations		3,817,997.50	3,862,746.25	3,410,075.00	3,107,063.75

OTHER CITY FINANCE PURCHASE LEASES:

Debt Description	Balance as of 12/31/24	2025	2026	2027	2028
Fire Ladder Truck Principal	826,651.87	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	22,529.88	-	-	-
Airport Loader Interest		673.64	-	-	-
IT Equipment Principal	26,779.09	12,914.46	13,864.63	-	-
IT Equipment Interest		1,964.46	1,014.31	-	-
Public Works Loader Principal	89,909.58	44,236.03	45,673.55	-	-
Public Works Loader Interest		2,919.68	1,482.16	-	-
Total Principal Payments	965,870.42	207,960.80	191,474.60	135,696.61	139,563.96
Total Interest Payments		29,117.34	22,400.04	16,143.38	12,276.03
Total Other City Finance Purchase Leases		237,078.14	213,874.64	151,839.99	151,839.99

DEBT SERVICE SCHEDULES:

GENERAL CITY OBLIGATIONS:

Debt Description	2029	2030	2031	2032
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
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
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
2023A GO Note Principal	320,000.00	340,000.00	375,000.00	385,000.00
2023A GO Note Interest	66,600.00	53,400.00	39,100.00	23,900.00
2024A GO Note Principal	225,000.00	225,000.00	290,000.00	400,000.00
2024A GO Note Interest	102,875.00	91,625.00	78,750.00	61,500.00
Total Principal Payments	2,500,000.00	2,345,000.00	1,965,000.00	1,955,000.00
Total Interest Payments	353,035.00	273,731.25	205,647.50	141,862.50
Total General City Obligations	2,853,035.00	2,618,731.25	2,170,647.50	2,096,862.50

OTHER CITY FINANCE PURCHASE LEASES:

Debt Description	2029	2030	2031	2032
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	-	-	-	-
Public Works Loader Principal	-	-	-	-
Public Works Loader Interest	-	-	-	-
Total Principal Payments	143,541.53	147,632.92	-	-
Total Interest Payments	8,298.46	4,207.57	-	-
Total Other City Finance Purchase Leases	151,839.99	151,840.49	-	-

DEBT SERVICE SCHEDULES:

GENERAL CITY OBLIGATIONS:

Debt Description	2033	2034	2035	2036
2013A GO Bond Principal	310,000.00	-	-	-
2013A GO Bond Interest	4,650.00	-	-	-
2014A GO Bond Principal	115,000.00	120,000.00	-	-
2014A GO Bond Interest	7,100.00	2,400.00	-	-
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	-	-	-	-
2023A GO Note Principal	405,000.00	-	-	-
2023A GO Note Interest	8,100.00	-	-	-
2024A GO Note Principal	500,000.00	530,000.00	-	-
2024A GO Note Interest	39,000.00	13,250.00	-	-
Total Principal Payments	1,715,000.00	1,040,000.00	400,000.00	400,000.00
Total Interest Payments	79,308.75	30,780.00	9,400.00	3,200.00
Total General City Obligations	1,794,308.75	1,070,780.00	409,400.00	403,200.00

OTHER CITY FINANCE PURCHASE LEASES:

Debt Description	2033	2034	2035	2036
Fire Ladder Truck Principal	-	-	-	-
Fire Ladder Truck Interest	-	-	-	-
Airport Loader Principal	-	-	-	-
Airport Loader Interest	-	-	-	-
IT Equipment Principal	-	-	-	-
IT Equipment Interest	-	-	-	-
Public Works Loader Principal	-	-	-	-
Public Works Loader Interest	-	-	-	-
Total Principal Payments	-	-	-	-
Total Interest Payments	-	-	-	-
Total Other City Finance Purchase Leases	-	-	-	-

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	Bond Rating (*)
2011 Taxable Refunding Principal	Aa2
2011 Taxable Refunding Interest	
2012B GO Refunding Principal	Aa2
2012B GO Refunding Interest	
2013A GO Bond Principal	Aa2
2013A GO Bond Interest	
2015A GO Refunding Principal	Aa3
2015A GO Refunding Interest	
2016A GO Refunding Principal	Aa3
2016A GO Refunding Interest	
2020A Taxable GO Refunding Principal	AA
2020A Taxable GO Refunding Interest	
2020B Taxable GO Refunding Principal	AA
2020B Taxable GO Refunding Interest	
2020C Taxable GO Refunding Principal	AA
2020C Taxable GO Refunding Interest	
2021B Taxable GO Principal	AA
2021B Taxable GO Interest	
2023A GO Note Principal	AA
2023A GO Note Interest	
2023B GO Comm Dev Bond Principal	AA
2023B GO Comm Dev Bond Interest	
2024A GO Note Principal	AA
2024A GO Note Interest	
Total Principal Payments	
Total Interest Payments	
Total TIF District Obligations	

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	Purpose of Borrowing
2011 Taxable Refunding Principal 2011 Taxable Refunding Interest	TIF Projects for TIFs 3, 5, 7, 9, 11, and 12 Refinanced *(TIFs 5, 7, 9, 11, and 12 have Outstanding Balances)*
2012B GO Refunding Principal 2012B GO Refunding Interest	Refinancing of TIFs 5, 9, 10, and 11 Projects *(All TIFs Listed have Outstanding Balances)*
2013A GO Bond Principal 2013A GO Bond Interest	Refinancing of TIF 10 Project Costs *(TIF 10 has Outstanding Balance)*
2015A GO Refunding Principal 2015A GO Refunding Interest	Refinancing of TIFs 9, 10, and 11 Projects *(TIFs 9 and 11 have Outstanding Balances)*
2016A GO Refunding Principal 2016A GO Refunding Interest	Refinancing of TIFs 3, 5, 9, 10, 11, and 12 Projects *(TIFs 5, 9, 10, 11, and 12 have Outstanding Balances)*
2020A Taxable GO Refunding Principal 2020A Taxable GO Refunding Interest	Land Acquistion for TIF 14 *(TIF 14 has Outstanding Balance)*
2020B Taxable GO Refunding Principal 2020B Taxable GO Refunding Interest	TIF 14 Infrastructure *(TIF 14 has Outstanding Balance)*
2020C Taxable GO Refunding Principal 2020C Taxable GO Refunding Interest	Refinancing of TIFs projects for TIFs 3, 5, 7, 9, 11, 12, and 13 *(TIFs 5, 7, 9, 11, 12, and 13 have Outstanding Balances)*
2021B Taxable GO Principal 2021B Taxable GO Interest	Finance projects for TIFs 12, 14, and 15
2023A GO Note Principal 2023A GO Note Interest	Finance projects for TIF 16
2023B GO Comm Dev Bond Principal 2023B GO Comm Dev Bond Interest	Finance projects for TIF 15
2024A GO Note Principal 2024A GO Note Interest	Finance projects for TIF 16
Total Principal Payments	
Total Interest Payments	
Total TIF District Obligations	

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	Original Amount of Loan	Balance as of 12/31/24	2025
2011 Taxable Refunding Principal	735,000.00	140,000.00	50,000.00
2011 Taxable Refunding Interest			3,565.00
2012B GO Refunding Principal	6,570,000.00	1,780,000.00	995,000.00
2012B GO Refunding Interest			28,234.38
2013A GO Bond Principal	4,315,000.00	3,415,000.00	600,000.00
2013A GO Bond Interest			80,750.00
2015A GO Refunding Principal	1,475,000.00	320,000.00	155,000.00
2015A GO Refunding Interest			7,275.00
2016A GO Refunding Principal	1,540,000.00	515,000.00	110,000.00
2016A GO Refunding Interest			9,925.00
2020A Taxable GO Refunding Principal	3,530,000.00	3,430,000.00	80,000.00
2020A Taxable GO Refunding Interest			90,645.00
2020B Taxable GO Refunding Principal	2,965,000.00	2,695,000.00	150,000.00
2020B Taxable GO Refunding Interest			58,518.76
2020C Taxable GO Refunding Principal	3,750,000.00	1,170,000.00	410,000.00
2020C Taxable GO Refunding Interest			15,887.50
2021B Taxable GO Principal	2,835,000.00	2,585,000.00	160,000.00
2021B Taxable GO Interest			49,312.50
2023A GO Note Principal	255,000.00	255,000.00	-
2023A GO Note Interest			10,200.00
2023B GO Comm Dev Bond Principal	3,790,000.00	3,790,000.00	-
2023B GO Comm Dev Bond Interest			161,100.00
2024A GO Note Principal	1,405,000.00	1,405,000.00	-
2024A GO Note Interest			84,225.56
Total Principal Payments		21,500,000.00	2,710,000.00
Total Interest Payments			599,638.70
Total TIF District Obligations			3,309,638.70

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	2026	2027	2028	2029
2011 Taxable Refunding Principal	50,000.00	40,000.00	-	-
2011 Taxable Refunding Interest	2,015.00	620.00	-	-
2012B GO Refunding Principal	785,000.00	-	-	-
2012B GO Refunding Interest	8,831.25	-	-	-
2013A GO Bond Principal	650,000.00	715,000.00	725,000.00	725,000.00
2013A GO Bond Interest	65,875.00	48,812.50	29,906.25	9,968.75
2015A GO Refunding Principal	165,000.00	-	-	-
2015A GO Refunding Interest	2,475.00	-	-	-
2016A GO Refunding Principal	115,000.00	100,000.00	90,000.00	100,000.00
2016A GO Refunding Interest	7,675.00	5,525.00	3,512.50	1,250.00
2020A Taxable GO Refunding Principal	100,000.00	100,000.00	120,000.00	135,000.00
2020A Taxable GO Refunding Interest	88,885.00	86,835.00	84,465.00	81,592.50
2020B Taxable GO Refunding Principal	150,000.00	155,000.00	155,000.00	155,000.00
2020B Taxable GO Refunding Interest	55,518.76	52,468.76	48,593.76	43,943.76
2020C Taxable GO Refunding Principal	215,000.00	150,000.00	150,000.00	100,000.00
2020C Taxable GO Refunding Interest	9,637.50	5,987.50	3,700.00	2,362.50
2021B Taxable GO Principal	160,000.00	160,000.00	160,000.00	165,000.00
2021B Taxable GO Interest	47,592.50	45,512.50	43,152.50	40,551.25
2023A GO Note Principal	25,000.00	25,000.00	25,000.00	30,000.00
2023A GO Note Interest	9,700.00	8,700.00	7,700.00	6,600.00
2023B GO Comm Dev Bond Principal	100,000.00	150,000.00	150,000.00	175,000.00
2023B GO Comm Dev Bond Interest	158,600.00	152,350.00	144,850.00	136,725.00
2024A GO Note Principal	-	75,000.00	75,000.00	100,000.00
2024A GO Note Interest	63,700.00	61,825.00	58,075.00	53,700.00
Total Principal Payments	2,515,000.00	1,670,000.00	1,650,000.00	1,685,000.00
Total Interest Payments	520,505.01	468,636.26	423,955.01	376,693.76
Total TIF District Obligations	3,035,505.01	2,138,636.26	2,073,955.01	2,061,693.76

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	2030	2031	2032	2033
2011 Taxable Refunding Principal	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
2013A GO Bond Principal	-	-	-	-
2013A GO Bond Interest	-	-	-	-
2015A GO Refunding Principal	-	-	-	-
2015A GO Refunding Interest	-	-	-	-
2016A GO Refunding Principal	-	-	-	-
2016A GO Refunding Interest	-	-	-	-
2020A Taxable GO Refunding Principal	155,000.00	180,000.00	200,000.00	220,000.00
2020A Taxable GO Refunding Interest	78,218.75	74,192.50	69,487.50	64,127.50
2020B Taxable GO Refunding Principal	160,000.00	160,000.00	165,000.00	170,000.00
2020B Taxable GO Refunding Interest	39,218.76	35,218.76	31,968.76	28,618.76
2020C Taxable GO Refunding Principal	100,000.00	45,000.00	-	-
2020C Taxable GO Refunding Interest	1,187.50	281.25	-	-
2021B Taxable GO Principal	165,000.00	170,000.00	180,000.00	180,000.00
2021B Taxable GO Interest	37,705.00	34,690.00	31,360.00	27,760.00
2023A GO Note Principal	35,000.00	35,000.00	40,000.00	40,000.00
2023A GO Note Interest	5,300.00	3,900.00	2,400.00	800.00
2023B GO Comm Dev Bond Principal	175,000.00	200,000.00	200,000.00	200,000.00
2023B GO Comm Dev Bond Interest	127,975.00	118,600.00	109,600.00	101,600.00
2024A GO Note Principal	100,000.00	100,000.00	100,000.00	100,000.00
2024A GO Note Interest	48,700.00	43,700.00	38,700.00	33,700.00
Total Principal Payments	890,000.00	890,000.00	885,000.00	910,000.00
Total Interest Payments	338,305.01	310,582.51	283,516.26	256,606.26
Total TIF District Obligations	1,228,305.01	1,200,582.51	1,168,516.26	1,166,606.26

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	2034	2035	2036	2037
2011 Taxable Refunding Principal	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
2013A GO Bond Principal	-	-	-	-
2013A GO Bond Interest	-	-	-	-
2015A GO Refunding Principal	-	-	-	-
2015A GO Refunding Interest	-	-	-	-
2016A GO Refunding Principal	-	-	-	-
2016A GO Refunding Interest	-	-	-	-
2020A Taxable GO Refunding Principal	245,000.00	265,000.00	290,000.00	305,000.00
2020A Taxable GO Refunding Interest	57,960.00	51,008.75	43,305.00	34,898.75
2020B Taxable GO Refunding Principal	170,000.00	175,000.00	180,000.00	180,000.00
2020B Taxable GO Refunding Interest	25,218.76	21,768.76	18,218.76	14,506.26
2020C Taxable GO Refunding Principal	-	-	-	-
2020C Taxable GO Refunding Interest	-	-	-	-
2021B Taxable GO Principal	180,000.00	190,000.00	135,000.00	140,000.00
2021B Taxable GO Interest	23,980.00	19,910.00	16,200.00	12,900.00
2023A GO Note Principal	-	-	-	-
2023A GO Note Interest	-	-	-	-
2023B GO Comm Dev Bond Principal	250,000.00	250,000.00	250,000.00	250,000.00
2023B GO Comm Dev Bond Interest	92,600.00	82,600.00	72,600.00	62,600.00
2024A GO Note Principal	100,000.00	110,000.00	125,000.00	130,000.00
2024A GO Note Interest	28,700.00	24,000.00	19,300.00	14,200.00
Total Principal Payments	945,000.00	990,000.00	980,000.00	1,005,000.00
Total Interest Payments	228,458.76	199,287.51	169,623.76	139,105.01
Total TIF District Obligations	1,173,458.76	1,189,287.51	1,149,623.76	1,144,105.01

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	2038	2039	2040	2041
2011 Taxable Refunding Principal	-	-	-	-
2011 Taxable Refunding Interest	-	-	-	-
2012B GO Refunding Principal	-	-	-	-
2012B GO Refunding Interest	-	-	-	-
2013A GO Bond Principal	-	-	-	-
2013A GO Bond Interest	-	-	-	-
2015A GO Refunding Principal	-	-	-	-
2015A GO Refunding Interest	-	-	-	-
2016A GO Refunding Principal	-	-	-	-
2016A GO Refunding Interest	-	-	-	-
2020A Taxable GO Refunding Principal	325,000.00	345,000.00	365,000.00	-
2020A Taxable GO Refunding Interest	25,840.00	16,038.75	5,475.00	-
2020B Taxable GO Refunding Principal	185,000.00	190,000.00	195,000.00	-
2020B Taxable GO Refunding Interest	10,628.13	6,525.00	2,193.75	-
2020C Taxable GO Refunding Principal	-	-	-	-
2020C Taxable GO Refunding Interest	-	-	-	-
2021B Taxable GO Principal	140,000.00	150,000.00	150,000.00	-
2021B Taxable GO Interest	9,435.00	5,737.50	1,912.50	-
2023A GO Note Principal	-	-	-	-
2023A GO Note Interest	-	-	-	-
2023B GO Comm Dev Bond Principal	250,000.00	290,000.00	300,000.00	300,000.00
2023B GO Comm Dev Bond Interest	52,600.00	41,800.00	30,000.00	18,000.00
2024A GO Note Principal	135,000.00	155,000.00	-	-
2024A GO Note Interest	8,900.00	3,100.00	-	-
Total Principal Payments	1,035,000.00	1,130,000.00	1,010,000.00	300,000.00
Total Interest Payments	107,403.13	73,201.25	39,581.25	18,000.00
Total TIF District Obligations	1,142,403.13	1,203,201.25	1,049,581.25	318,000.00

DEBT SERVICE SCHEDULES:

TIF DISTRICT OBLIGATIONS:

Debt Description	2042
2011 Taxable Refunding Principal	-
2011 Taxable Refunding Interest	-
2012B GO Refunding Principal	-
2012B GO Refunding Interest	-
2013A GO Bond Principal	-
2013A GO Bond Interest	-
2015A GO Refunding Principal	-
2015A GO Refunding Interest	-
2016A GO Refunding Principal	-
2016A GO Refunding Interest	-
2020A Taxable GO Refunding Principal	-
2020A Taxable GO Refunding Interest	-
2020B Taxable GO Refunding Principal	-
2020B Taxable GO Refunding Interest	-
2020C Taxable GO Refunding Principal	-
2020C Taxable GO Refunding Interest	-
2021B Taxable GO Principal	-
2021B Taxable GO Interest	-
2023A GO Note Principal	-
2023A GO Note Interest	-
2023B GO Comm Dev Bond Principal	300,000.00
2023B GO Comm Dev Bond Interest	6,000.00
2024A GO Note Principal	-
2024A GO Note Interest	-
Total Principal Payments	300,000.00
Total Interest Payments	6,000.00
Total TIF District Obligations	306,000.00

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

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

WATER UTILITY:

Debt Description	Bond Rating (*)	Purpose of Borrowing
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		
2024B GO Note Principal	**NA**	Water System Projects - PFAS
2024B GO Note Interest		*State of WI Safe Drinking Water Loan Prog*
Total Principal Payments		
Total Interest Payments		
Total Water Utility Obligations		

TOTAL ENTERPRISE FUNDS PRINCIPAL:
TOTAL ENTERPRISE FUNDS INTEREST:
TOTAL ENTERPRISE FUNDS OBLIGATIONS:

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	Purpose of Borrowing
IT Equipment Principal	NA	Lease of Veeam and Back-up Storage
IT Equipment Interest		
Total Principal Payments		
Total Interest Payments		
Total Other Enterprise Finance Purchase Leases		

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

Debt Description	Bond Rating (*)	Original Amount of Loan	Balance as of 12/31/24	2025
2012B GO Refunding Principal	Aa2	235,000.00	60,000.00	30,000.00
2012B GO Refunding Interest				993.75
Total Principal Payments			60,000.00	30,000.00
Total Interest Payments				993.75
Total Sewer Utility Obligations				30,993.75

WATER UTILITY:

Debt Description	Bond Rating (*)	Original Amount of Loan	Balance as of 12/31/24	2025
2016A GO Refunding Principal	Aa3	775,000.00	370,000.00	60,000.00
2016A GO Refunding Interest				7,600.00
2016C GO Note Principal (Bank Loan)	NA	800,000.00	175,000.00	85,000.00
2016C GO Note Interest (Bank Loan)				1,788.75
2017A GO Note Principal	Aa3	700,000.00	230,000.00	75,000.00
2017A GO Note Interest				4,181.25
2018A GO Note Principal	Aa3	530,000.00	235,000.00	55,000.00
2018A GO Note Interest				6,225.00
2019A GO Note Principal	Aa3	1,350,000.00	575,000.00	105,000.00
2019A GO Note Interest				17,250.00
2020B GO Note Principal	AA	300,000.00	180,000.00	30,000.00
2020B GO Note Interest				4,200.00
2024B GO Note Principal	**NA**	1,124,495.92	1,124,495.92	-
2024B GO Note Interest				24,588.71
Total Principal Payments			2,889,495.92	410,000.00
Total Interest Payments				65,833.71
Total Water Utility Obligations				475,833.71
TOTAL ENTERPRISE FUNDS PRINCIPAL:			2,949,495.92	440,000.00
TOTAL ENTERPRISE FUNDS INTEREST:				66,827.46
TOTAL ENTERPRISE FUNDS OBLIGATIONS:				506,827.46

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	Original Amount of Loan	Balance as of 12/31/24	2025
IT Equipment Principal	NA	18,310.55	7,553.50	3,642.75
IT Equipment Interest				554.12
Total Principal Payments			7,553.50	3,642.75
Total Interest Payments				554.12
Total Other Enterprise Finance Purchase Leases				4,196.87

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

Debt Description	Bond Rating (*)	2026	2027	2028	2029
2012B GO Refunding Principal	Aa2	30,000.00	-	-	-
2012B GO Refunding Interest		337.50	-	-	-
Total Principal Payments		30,000.00	-	-	-
Total Interest Payments		337.50	-	-	-
Total Sewer Utility Obligations		30,337.50	-	-	-

WATER UTILITY:

Debt Description	Bond Rating (*)	2026	2027	2028	2029
2016A GO Refunding Principal	Aa3	60,000.00	60,000.00	60,000.00	65,000.00
2016A GO Refunding Interest		6,400.00	5,200.00	3,925.00	2,437.50
2016C GO Note Principal (Bank Loan)	NA	90,000.00	-	-	-
2016C GO Note Interest (Bank Loan)		607.50	-	-	-
2017A GO Note Principal	Aa3	75,000.00	80,000.00	-	-
2017A GO Note Interest		2,606.25	900.00	-	-
2018A GO Note Principal	Aa3	60,000.00	60,000.00	60,000.00	-
2018A GO Note Interest		4,500.00	2,700.00	900.00	-
2019A GO Note Principal	Aa3	105,000.00	105,000.00	110,000.00	110,000.00
2019A GO Note Interest		13,050.00	9,375.00	6,150.00	2,850.00
2020B GO Note Principal	AA	30,000.00	30,000.00	30,000.00	30,000.00
2020B GO Note Interest		3,600.00	3,000.00	2,250.00	1,350.00
2024B GO Note Principal	NA	48,564.62	49,606.33	50,670.39	51,757.27
2024B GO Note Interest		23,599.58	22,546.70	21,471.24	20,372.70
Total Principal Payments		468,564.62	384,606.33	310,670.39	256,757.27
Total Interest Payments		54,363.33	43,721.70	34,696.24	27,010.20
Total Water Utility Obligations		522,927.95	428,328.03	345,366.63	283,767.47
TOTAL ENTERPRISE FUNDS PRINCIPAL:		498,564.62	384,606.33	310,670.39	256,757.27
TOTAL ENTERPRISE FUNDS INTEREST:		54,700.83	43,721.70	34,696.24	27,010.20
TOTAL ENTERPRISE FUNDS OBLIGATIONS:		553,265.45	428,328.03	345,366.63	283,767.47

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	2026	2027	2028	2029
IT Equipment Principal	NA	3,910.75	-	-	-
IT Equipment Interest		286.10	-	-	-
Total Principal Payments		3,910.75	-	-	-
Total Interest Payments		286.10	-	-	-
Total Other Enterprise Finance Purchase Leases		4,196.85	-	-	-

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

Debt Description	Bond Rating (*)	2030	2031	2032	2033	2034
2012B GO Refunding Principal	Aa2	-	-	-	-	-
2012B GO Refunding Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Sewer Utility Obligations		-	-	-	-	-

WATER UTILITY:

Debt Description	Bond Rating (*)	2030	2031	2032	2033	2034
2016A GO Refunding Principal	Aa3	65,000.00	-	-	-	-
2016A GO Refunding Interest		812.50	-	-	-	-
2016C GO Note Principal (Bank Loan)	NA	-	-	-	-	-
2016C GO Note Interest (Bank Loan)		-	-	-	-	-
2017A GO Note Principal	Aa3	-	-	-	-	-
2017A GO Note Interest		-	-	-	-	-
2018A GO Note Principal	Aa3	-	-	-	-	-
2018A GO Note Interest		-	-	-	-	-
2019A GO Note Principal	Aa3	20,000.00	20,000.00	-	-	-
2019A GO Note Interest		900.00	300.00	-	-	-
2020B GO Note Principal	AA	30,000.00	-	-	-	-
2020B GO Note Interest		450.00	-	-	-	-
2024B GO Note Principal	NA	52,867.46	54,001.47	55,159.80	56,342.98	57,551.54
2024B GO Note Interest		19,250.60	18,104.43	16,933.67	15,737.80	14,516.28
Total Principal Payments		167,867.46	74,001.47	55,159.80	56,342.98	57,551.54
Total Interest Payments		21,413.10	18,404.43	16,933.67	15,737.80	14,516.28
Total Water Utility Obligations		189,280.56	92,405.90	72,093.47	72,080.78	72,067.82
TOTAL ENTERPRISE FUNDS PRINCIPAL:		167,867.46	74,001.47	55,159.80	56,342.98	57,551.54
TOTAL ENTERPRISE FUNDS INTEREST:		21,413.10	18,404.43	16,933.67	15,737.80	14,516.28
TOTAL ENTERPRISE FUNDS OBLIGATIONS:		189,280.56	92,405.90	72,093.47	72,080.78	72,067.82

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	2030	2031	2032	2033	2034
IT Equipment Principal	NA	-	-	-	-	-
IT Equipment Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Other Enterprise Finance Purchase Leases		-	-	-	-	-

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

Debt Description	Bond Rating (*)	2035	2036	2037	2038	2039
2012B GO Refunding Principal	Aa2	-	-	-	-	-
2012B GO Refunding Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Sewer Utility Obligations		-	-	-	-	-

WATER UTILITY:

Debt Description	Bond Rating (*)	2035	2036	2037	2038	2039
2016A GO Refunding Principal	Aa3	-	-	-	-	-
2016A GO Refunding Interest		-	-	-	-	-
2016C GO Note Principal (Bank Loan)	NA	-	-	-	-	-
2016C GO Note Interest (Bank Loan)		-	-	-	-	-
2017A GO Note Principal	Aa3	-	-	-	-	-
2017A GO Note Interest		-	-	-	-	-
2018A GO Note Principal	Aa3	-	-	-	-	-
2018A GO Note Interest		-	-	-	-	-
2019A GO Note Principal	Aa3	-	-	-	-	-
2019A GO Note Interest		-	-	-	-	-
2020B GO Note Principal	AA	-	-	-	-	-
2020B GO Note Interest		-	-	-	-	-
2024B GO Note Principal	**NA**	58,786.02	60,046.97	61,334.98	62,650.61	63,994.47
2024B GO Note Interest		13,268.56	11,994.08	10,692.26	9,362.51	8,004.24
Total Principal Payments		58,786.02	60,046.97	61,334.98	62,650.61	63,994.47
Total Interest Payments		13,268.56	11,994.08	10,692.26	9,362.51	8,004.24
Total Water Utility Obligations		72,054.58	72,041.05	72,027.24	72,013.12	71,998.71
TOTAL ENTERPRISE FUNDS PRINCIPAL:		58,786.02	60,046.97	61,334.98	62,650.61	63,994.47
TOTAL ENTERPRISE FUNDS INTEREST:		13,268.56	11,994.08	10,692.26	9,362.51	8,004.24
TOTAL ENTERPRISE FUNDS OBLIGATIONS:		72,054.58	72,041.05	72,027.24	72,013.12	71,998.71

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	2035	2036	2037	2038	2039
IT Equipment Principal	NA	-	-	-	-	-
IT Equipment Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Other Enterprise Finance Purchase Leases		-	-	-	-	-

DEBT SERVICE SCHEDULES:

ENTERPRISE FUNDS:

SEWER UTILITY:

Debt Description	Bond Rating (*)	2040	2041	2042	2043	2044
2012B GO Refunding Principal	Aa2	-	-	-	-	-
2012B GO Refunding Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Sewer Utility Obligations		-	-	-	-	-

WATER UTILITY:

Debt Description	Bond Rating (*)	2040	2041	2042	2043	2044
2016A GO Refunding Principal	Aa3	-	-	-	-	-
2016A GO Refunding Interest		-	-	-	-	-
2016C GO Note Principal (Bank Loan)	NA	-	-	-	-	-
2016C GO Note Interest (Bank Loan)		-	-	-	-	-
2017A GO Note Principal	Aa3	-	-	-	-	-
2017A GO Note Interest		-	-	-	-	-
2018A GO Note Principal	Aa3	-	-	-	-	-
2018A GO Note Interest		-	-	-	-	-
2019A GO Note Principal	Aa3	-	-	-	-	-
2019A GO Note Interest		-	-	-	-	-
2020B GO Note Principal	AA	-	-	-	-	-
2020B GO Note Interest		-	-	-	-	-
2024B GO Note Principal	**NA**	65,367.16	66,769.27	68,201.48	69,664.39	71,158.71
2024B GO Note Interest		6,616.84	5,199.68	3,752.12	2,273.51	763.18
Total Principal Payments		65,367.16	66,769.27	68,201.48	69,664.39	71,158.71
Total Interest Payments		6,616.84	5,199.68	3,752.12	2,273.51	763.18
Total Water Utility Obligations		71,984.00	71,968.95	71,953.60	71,937.90	71,921.89
TOTAL ENTERPRISE FUNDS PRINCIPAL:		65,367.16	66,769.27	68,201.48	69,664.39	71,158.71
TOTAL ENTERPRISE FUNDS INTEREST:		6,616.84	5,199.68	3,752.12	2,273.51	763.18
TOTAL ENTERPRISE FUNDS OBLIGATIONS:		71,984.00	71,968.95	71,953.60	71,937.90	71,921.89

OTHER ENTERPRISE FINANCE PURCHASE LEASES:

Debt Description	Bond Rating (*)	2040	2041	2042	2043	2044
IT Equipment Principal	NA	-	-	-	-	-
IT Equipment Interest		-	-	-	-	-
Total Principal Payments		-	-	-	-	-
Total Interest Payments		-	-	-	-	-
Total Other Enterprise Finance Purchase Leases		-	-	-	-	-

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 and the Outreach Program. The General Library fund is used to account for the majority of the Library's daily activities, tax roll funding, and the County Wide funds from Washington County. 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 strategic communications, including community television programming, tourism promotion and tourism development, and organization-wide internal and external communications. The primary revenue funding sources are cable franchise fees and State video service provider aid.

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.

Room Tax: This fund is used to account for the tourism promotion and tourism development for the City of West Bend. The funding source is an 8% lodging tax imposed by the City on hotel visitors. The Tourism Commission determines the allocation of room tax acollections to be utilized for general government and contracts with the Communications Fund. Funds are also distributed by the Tourism Commission for tourism event promotion and major new event grants.

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.

The new German beer festival, Bockfest debuted in 2024

Kids participating in the 2024 *Dirty Ninja Mud Run For Kids* put on by the Park and Recreation Department

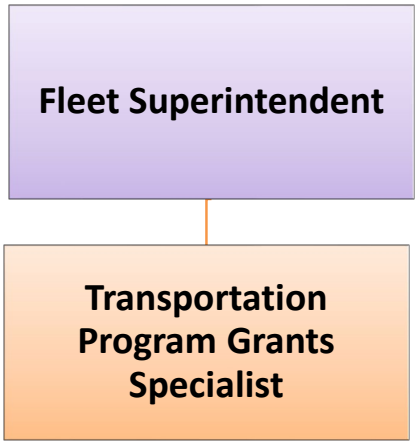
2025 BUDGET SUMMARY - OTHER SPECIAL REVENUE FUNDS

REVENUES	TAXI	LIBRARY	COMMUNICATIONS	ECONOMIC DEVELOPMENT	RECREATION	ROOM TAX	AMERICAN RESCUE PLAN	OTHER MISC *	TOTAL
Taxes	-	1,074,741	-	-	-	575,000	-	-	1,649,741
Intergovernmental Revenues	775,732	764,103	88,316	-	30,000	-	378,280	-	2,036,431
Licenses and Permits	-	-	290,000	-	-	-	-	-	290,000
Public Charges for Services	400,000	45,311	55,250	-	372,782	-	-	-	873,343
Investment Income	-	50,000	60,000	-	-	17,500	10,866	-	138,366
Miscellaneous Revenue	-	-	210,000	-	-	7,500	-	-	217,500
Transfer In From Other Funds	186,385	-	-	-	-	-	-	-	186,385
Transfer From Fund Balance	-	-	11,296	-	-	-	-	-	11,296
TOTAL REVENUES	**$ 1,362,117**	**$ 1,934,155**	**$ 714,862**	**$ -**	**$ 402,782**	**$ 600,000**	**$ 389,146**	**$ -**	**$ 5,403,062**

EXPENSES	TAXI	LIBRARY	COMMUNICATIONS	ECONOMIC DEVELOPMENT	RECREATION	ROOM TAX	AMERICAN RESCUE PLAN	OTHER MISC *	TOTAL
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	1,362,117	-	-	-	-	-	-	-	1,362,117
Culture and Recreation	-	1,868,518	652,362	-	402,782	600,000	-	-	3,523,662
Conservation and Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	65,637	62,500	-	-	-	389,146	-	517,283
Debt Service	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Transfer Out to Other Funds	-	-	-	192,700	-	-		-	192,700
TOTAL EXPENSES	**$ 1,362,117**	**$ 1,934,155**	**$ 714,862**	**$ 192,700**	**$ 402,782**	**$ 600,000**	**$ 389,146**	**$ -**	**$ 5,595,762**
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ (192,700)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (192,700)**
FUND BALANCE, JANUARY 1	**$ 36,397**	**$ 672,378**	**$ 1,409,203**	**$ 192,700**	**$ 100,406**	**$ 480,175**	**$ 207,887**	**$ 772,161**	**$ 3,871,307**
TRANSFER FROM FUND BALANCE	**$ -**	**$ -**	**$ (11,296)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (11,296)**
FUND BALANCE, DECEMBER 31	**$ 36,397**	**$ 672,378**	**$ 1,397,907**	**$ -**	**$ 100,406**	**$ 480,175**	**$ 207,887**	**$ 772,161**	**$ 3,667,311**

*** 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Fleet Superintendent (41 hrs.)	0.10	0.02	0.02
Transportation Program Grants Specialist (312 hrs.)	1.00	0.15	0.15
TOTAL FULL-TIME POSITIONS	**1.10**	**0.17**	**0.17**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Ridership	75,302	85,000	75,000
Ridership Revenue	419,623	435,000	400,000

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Transportation of citizens to patronize local businesses (Strategic Plan 2)
Delivery of 2 new minibuses
** Transportation of citizens to engage in City events (Strategic Plan 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Continuing transportation of citizens to patronize local businesses (Strategic Plan 2)
Purchase 2 minivans & 1 minibus

2025 Department Detail Information

TAXI ~ Summary

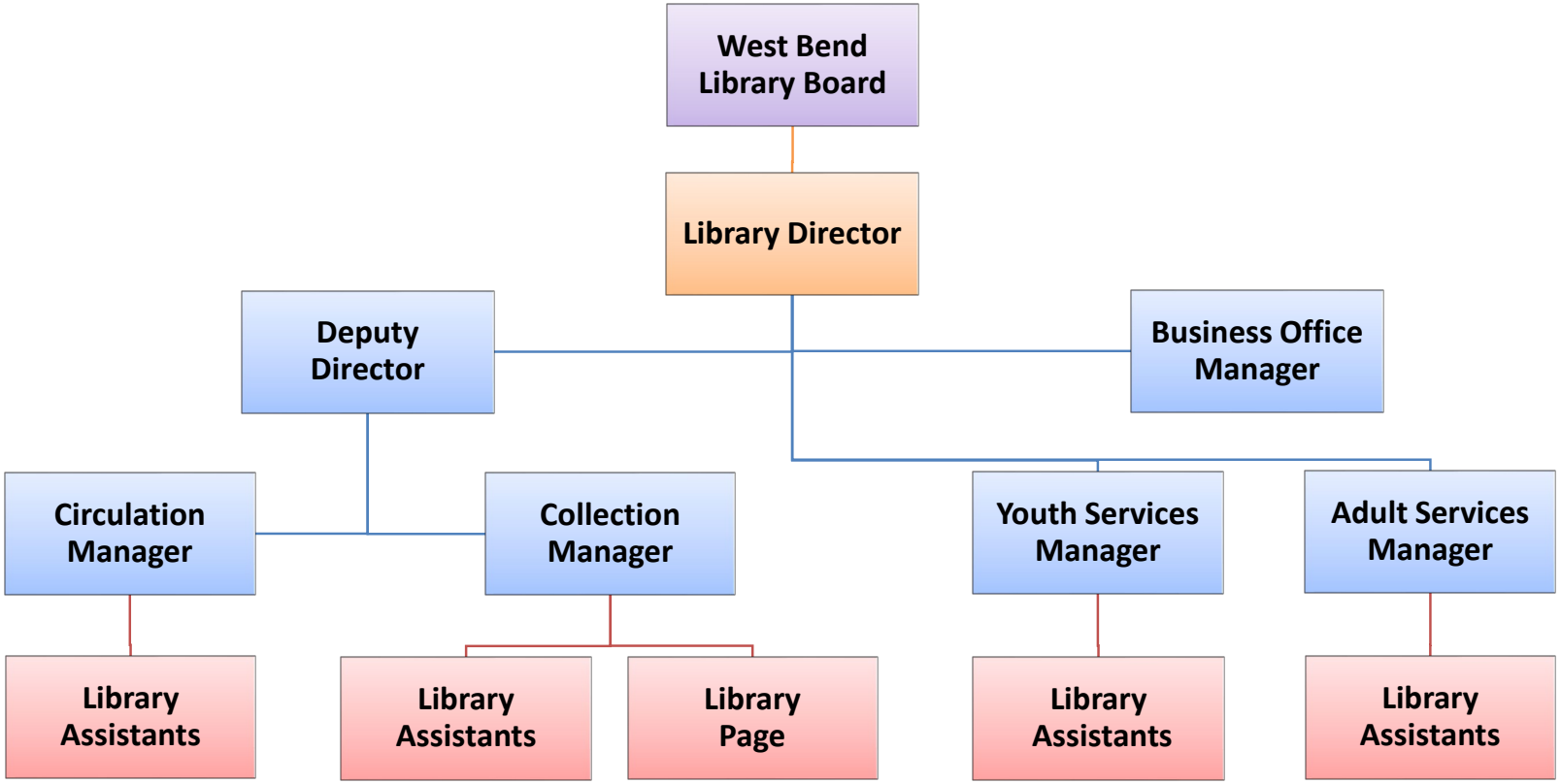
	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Taxi
Salaries	53,286	8,925	3,678	9,432	9,432
Fringes	7,144	1,333	493	1,398	1,398
Adm. Expenses	753	1,529	170	1,276	1,276
Advertising	2,017	2,000	1,320	2,500	2,500
Contractual	1,187,929	1,259,380	553,106	1,286,280	1,286,280
Risk Management	1,596	626	-	694	694
Health Insurance	20,882	3,176	-	3,427	3,427
Audit	3,505	3,368	2,911	8,910	8,910
Outlay and Auction	215,688	50,000	129,435	48,200	48,200
Grand Total	**$ 1,492,800**	**$ 1,330,337**	**$ 691,113**	**$ 1,362,117**	**$ 1,362,117**
Total Sal/FB	60,430	10,258	4,171	10,830	10,830
Total Other Exp.	1,432,370	1,320,079	686,942	1,351,287	1,351,287
Grand Total	**$ 1,492,800**	**$ 1,330,337**	**$ 691,113**	**$ 1,362,117**	**$ 1,362,117**

TAXI ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
State Share (amt projected)	359,436	375,563	83,719	387,866
Federal Share (amt projected)	297,168	375,563	-	387,866
Federal Capital Grant	133,075	-	103,548	-
CARES Act	16,949	-	-	-
American Rescue Plan Act	223,673	-	-	-
Local Share	13,925	144,211	144,211	186,385
Fares (estimate)	419,622	435,000	197,777	400,000
Interest	48	-	-	-
Insurance Recoveries/Damages	-	-	-	-
Sale of City Property	21,788	-	-	-
Total	**$ 1,485,684**	**$ 1,330,337**	**$ 529,255**	**$ 1,362,117**

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.

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
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 Assistants	5.54	5.54	5.54
Head of Outreach/Adult Services Manager	1.00	1.00	1.00
Pages	1.50	1.00	0.50
Head of Technical Services/Collection Manager	1.00	1.00	1.00
Technical Services Assistant/Library Assistant	0.63	0.63	0.63
Book Processor/Page/Library Assistant	0.63	0.63	0.63
Outreach Assistant/Library Assistant	0.50	0.50	1.00
Youth Services Librarian/Youth Services Manager	1.00	1.00	1.00
Library Assistants	4.00	5.00	6.00
Business Office Manager	0.63	0.63	0.63
Custodian	1.00	1.00	1.00
TOTAL FULL TIME POSITIONS	**20.43**	**20.93**	**21.93**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Total Patron Count	203,126	180,000	205,000
Total Circulation	406,714	410,000	410,000
Total Card Holders	22,588	25,000	23,500
Total Programs	448	500	450
Total Program Attendance	21,686	25,000	23,000
Total Computer Logins	7,796	7,200	7,200
Total Items Added to Library Collections	7,498	9,500	8,500
Total Reference Questions Answered	10,832	15,000	11,000
Total Wireless Logins	45,750	35,000	45,000
Digital Use of Materials	81,951	83,000	83,000

LIBRARY ~ West Bend Community Memorial Library

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Established a 20-year building plan including condition assessment/space needs evaluation. (Strategic Plan 3)
** Expanded evening programming for adults by 10%. (Strategic Plan 4)
** Engaged five new community organizations in planning library events/activities. (Strategic Plan 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Provide a safe, welcoming environment for all community members. (Strategic Plan 1)
Actions: Train staff in conflict resolution, mental health first aid, and emergency response; establish partnerships with local social services, law enforcement, and health organizations; create policies to support vulnerable populations.
** Foster entrepreneurship and small business growth. (Strategic Plan 2)
Actions: Provide business resources (e.g., databases, market research tools), co-working spaces, and mentorship opportunities; host workshops on business planning, marketing, and financial management.
** Build strong partnerships with local organizations and stakeholders. (Strategic Plan 2)
Actions: Engage in collaborations with local schools, nonprofits, government agencies, and community groups to expand programs and services; involve community members in library planning and decision-making.
** Promote Sustainable and Resilient Infrastructure (Strategic Plan 3)
** Support Community Cohesion and Cultural Vitality (Strategic Plan 4)
Actions: Demonstrate the impact of green design elements in new or renovated buildings (e.g., energy-efficient lighting, solar panels, green roofs)
** Foster entrepreneurship and small business growth. (Strategic Plan 4)
Actions: Host cultural events, workshops, and exhibitions that celebrate local and global cultures; partner with local cultural organizations and artists; create inclusive programming that reflects the community's diversity.
** Encourage partnerships to enhance cultural and recreational amenities. (Strategic Plan 4)
Actions : Collaborate with local parks, recreation centers, museums, and arts organizations to co-host events and programs; support community-led recreational initiatives.

2025 Department Detail Information

LIBRARY ~ Summary

Totals	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	City 2025	Outreach 2025
Salaries	814,347	915,539	419,490	995,731	963,360	32,371
Fringes	104,613	112,937	53,496	123,338	118,444	4,894
Telephone	3,106	2,856	1,308	6,186	5,349	837
Postage	1,771	1,768	1,237	2,006	2,006	-
Library Materials	172,200	220,280	110,265	233,706	224,239	9,467
Supplies	33,043	30,885	17,516	30,260	29,260	1,000
Gas & Oil	278	500	36	500	-	500
Equip Maint	15,841	28,286	11,747	36,797	36,797	-
Fuel/Heating	27,439	36,500	16,352	41,975	41,975	-
Light & Power	85,968	80,000	39,040	92,000	92,000	-
Water	1,953	3,000	1,206	3,500	3,500	-
Audit	4,253	3,937	3,402	4,259	4,259	-
Contractual	65,714	59,777	32,151	60,128	57,462	2,666
Risk Management	39,631	42,214	-	42,220	41,003	1,217
Health Insurance	77,524	129,733	1,688	128,540	124,926	3,614
Special Purpose	11,873	10,000	8,760	9,972	9,972	-
Capital Outlay	-	-	-	57,687	57,687	-
Outlay	179,098	3,035	6,930	7,950	7,950	-
Building Maint.	34,139	32,000	86,876	40,000	40,000	-
Concession	1,160	1,500	486	900	900	-
GASB 87	4,394	-	-	-	-	-
Salary Market Correction	-	-	-	16,500	16,500	-
Grand Total	**$ 1,678,345**	**$ 1,714,747**	**$ 811,986**	**$ 1,934,155**	**$ 1,877,589**	**$ 56,566**
Total Sal/FB	918,960	1,028,476	472,986	1,119,069	1,081,804	37,265
Total Other Exp.	759,385	686,271	339,000	815,086	795,785	19,301
Grand Total	**$ 1,678,345**	**$ 1,714,747**	**$ 811,986**	**$ 1,934,155**	**$ 1,877,589**	**$ 56,566**

2025 Department Detail Information

LIBRARY ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
County-Wide Library	585,905	617,068	671,023	707,537
Outreach Services	64,243	53,364	66,071	56,566
Total Other Funding Sources	**$ 650,148**	**$ 670,432**	**$ 737,094**	**$ 764,103**
Copy Revenue	2,364	2,400	1,310	2,600
Book Sales	897	-	475	900
Library Misc Revenue	12,792	10,000	19,022	15,000
Library Summer Program	-	-	227	-
Library Fines	18,202	10,000	3,067	6,500
Adjacent County Payment	13,624	18,806	18,811	19,411
Meeting Room Rental	625	-	-	-
Concessions	809	1,500	441	900
Interest Income	64,749	30,000	43,035	50,000
Sale of City Property	-	-	5,600	-
Insurance Recoveries	-	-	-	-
Donations	9,052	-	981	-
Total Revenue	**$ 123,114**	**$ 72,706**	**$ 92,969**	**$ 95,311**
Sub-Total: Other Sources, Revenue and Reserve				**$ 859,414**
Total Revenue Needed				**$ 1,934,155**
City Levy		**(Prior Year 2024 $971,609)**		**$ 1,074,741**

214734.473860 **COUNTY-WIDE LIBRARY** **Total:** **$ 653,850**

1284734.473890 **OUTREACH SERVICES** **Total:** **$ 56,566**

214674.467110 **COPY REVENUE** **Total:** **$ 2,600**

214674.467120 **BOOK SALES** **Total:** **$ 900**

214674.467140 **LIBRARY MISC. REVENUE** **Total:** **$ 15,000**
Revenue collected for lost books, library cards, discs

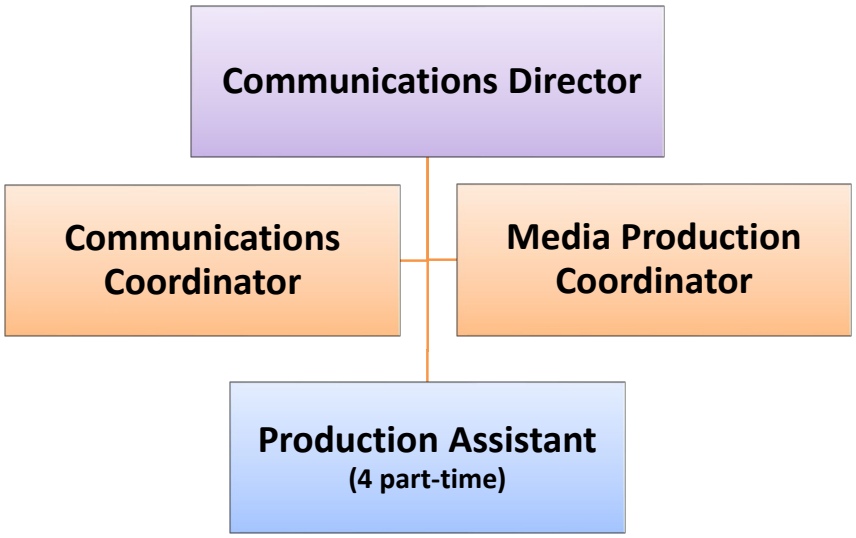
214674.467160 **LIBRARY FINES** **Total:** **$ 6,500**

214674.467180 **ADJACENT COUNTY PAYMENT** **Total:** **$ 19,411**

214674.467141 **CONCESSIONS** **Total:** **$ 900**
The library has a Keurig machine wherein patrons can purchase a pod for a cup of coffee on the second floor.

214814.481540 **INTEREST INCOME** **Total:** **$ 50,000**
Interest projected on Fund 21 account to be received in 2025

COMMUNICATIONS



MISSION

The City of West Bend Communications Department serves as a bridge between local government and the community. The department informs, educates, and promotes West Bend through diverse and ever-evolving media communication channels, and aspires to enhance and empower the community through strategic communications.

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

- Community Television (live broadcasts, recording, cable channels, feature videos)
- Destination Marketing Organization (Visit West Bend tourism promotion and development)
- 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

POSITIONS (FTE)	2023 Actual	2024 Actual	2025 Budget
Director	1.00	1.00	1.00
Media Production Coordinator	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00
Production Assistant 3-4 (part-time 10hrs/week)	0.25	0.25	0.25
TOTAL FULL TIME POSITIONS	**3.25**	**3.25**	**3.25**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Facebook Followers	26,399	30,000	32,000
YouTube Followers	1,244	1,250	1,300
LinkedIn Followers	1344	1,400	2,000
Instagram Followers	3,100	3,500	3,600

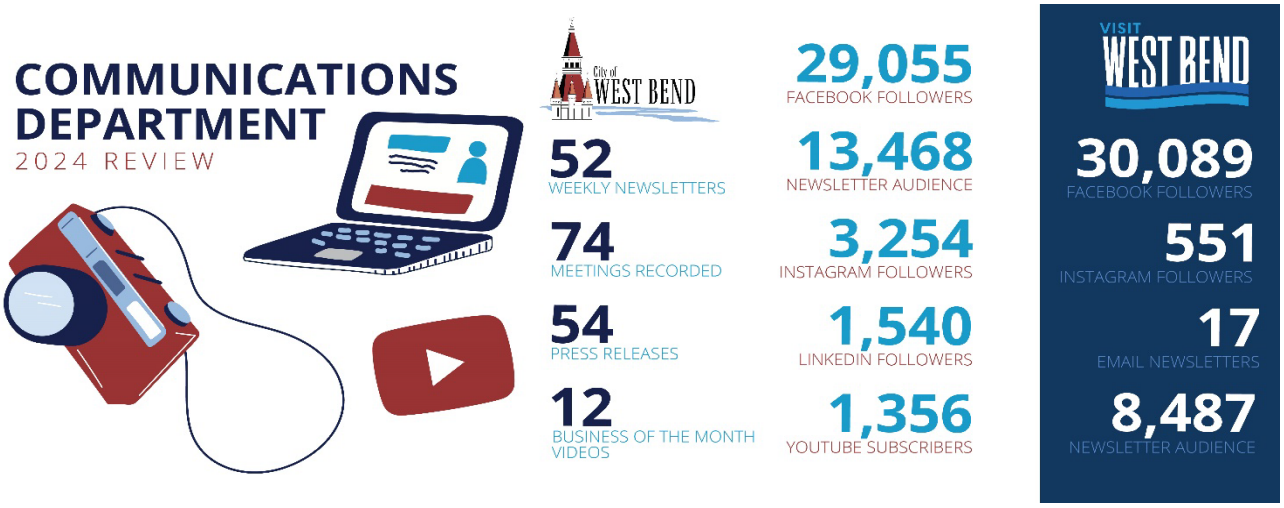
**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Expanded social media network followers to exceed 28,000 Facebook, 3,200 Instagram, 2,000 LinkedIn (Strategic Plan 2).
** Visit West Bend successfully launched BockFest, welcoming over 1,700 attendees with nearly 1,800 tickets sold, resulting in an estimated economic impact of $91,458 (Strategic Plans 2 and 4).
** Secured WI Department of Tourism Joint Effort Marketing (JEM) grant worth $8,750 for Bockfest 2025 (Strategic Plan 4).
**Created a five-year community action plan for SMILE West Bend (Supporting Multigenerational Inclusive Learning Environment) as part of our AARP Age-Friendly Community designation (Strategic Plan 2).
** Supported Tourism Commission with facilitation of Event Promotion Grant program, Visit West Bend DMO presence, and supported overall promotion of West Bend events, outdoor recreation and activities (Strategic Plans 2 and 4).
** Served the Downtown Business Improvement District (BID) Board as Executive Director (Strategic Plan 2).
Upgraded Council Chambers and PD classroom technology and design.
**Created 3-year Communication Plan (Strategic Plan 2).
Refreshed website with Revize support, implemented westbendwi.gov URL/email, add AI search bot.
Assisted Clerk's Office with PSAs and informational content ahead of three elections.
**Financially assisted with IT firewall upgrades and the citywide phone system (Strategic Plan 4).
Created an internal "Connect" employee newsletter to enhance communication, foster a positive work culture, and strengthen connections across city departments.
Contracted with Placer AI.
Produced Business of the Month, PSAs, and local community event videos.

COMMUNICATIONS

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Enhance and expand Visit West Bend campaign (Strategic Plan 4).
** Expand Facebook Followers to exceed 32,000 (Strategic Plan 2).
** Develop programming that highlights products "Made in West Bend" (Strategic Plan 2).
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 (Strategic Plan 1).
Explore innovative technology solutions, including automated camera systems for live-streaming events and enhance public communication efforts.
Consolidate public assess cable stations and enhance YouTube Channel.
Implement a cohesive city brand, including updates to business cards, signage, and other visual elements, to reinforce a unified city identity.
Use Placer AI to report on visitor data.



2025 Department Detail Information

COMMUNICATIONS ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Water	Sewer	Comm.
Salaries	275,153	312,656	131,079	328,529	-	-	328,529
Fringes	39,060	44,676	18,862	46,600	-	-	46,600
Administrative Exp	11,237	19,483	8,033	25,204	-	-	25,204
Telephone	2,031	3,015	1,270	5,190	-	-	5,190
Postage	3	160	31	160	-	-	160
Memberships	403	825	88	913	-	-	913
Publications	-	120	-	120	-	-	120
Seminars	1,179	4,425	1,726	2,000	-	-	2,000
Supplies	1,488	1,300	(1,077)	2,500	-	-	2,500
Gas and Oil	952	990	564	1,562	-	-	1,562
Equip Maint	20,063	13,213	12,193	14,175	-	-	14,175
Marketing	38,510	96,813	74,148	127,110	-	-	127,110
Contractual	43,188	42,861	35,509	50,816	-	-	50,816
Leasing/Contractual	7,629	7,504	3,903	9,081	-	-	9,081
Risk Management	7,646	7,560	-	8,306	-	-	8,306
Health Insurance	40,086	52,220	842	26,253	-	-	26,253
Outlay	79,669	207,030	83,810	62,500	-	-	62,500
Audit	1,557	1,593	1,377	1,593	-	-	1,593
Salary Market Correction	-	-	-	2,250	-	-	2,250
Grand Total	**$ 569,854**	**$ 816,444**	**$ 372,358**	**$ 714,862**	**$ -**	**$ -**	**$ 714,862**
Total Sal/FB	314,213	357,332	149,941	375,129	-	-	375,129
Total Other Exp.	255,641	459,112	222,417	339,733	-	-	339,733
Grand Total	**$ 569,854**	**$ 816,444**	**$ 372,358**	**$ 714,862**	**$ -**	**$ -**	**$ 714,862**

COMMUNICATIONS ~ Revenue

		2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
234864.486120.200	**Bockfest Revenue**	-	22,500	27,775	52,250
234864.486100	**Cable TV Income**	-	3,000	-	3,000
234854.485360	**Donations**	2,000	-	-	-
234864.486110	**Franchise Fees**	289,958	300,000	67,808	290,000
234814.481685	**Interest Income**	67,060	8,000	39,298	60,000
234614.461970	**Room Tax Funding**	199,502	195,000	97,500	200,000
234934.493700	**Tfr from Fund Balance**	-	173,378	-	11,296
234374.432563.200	**Tourism Commission Major Event Grant**	-	20,000	20,000	10,000
234364.436200	**Video Provider Aid**	79,566	79,566	-	79,566
234354.435601.200	**WI Tourism (JEM) Grant**	-	15,000	15,000	8,750
	TOTAL	**$ 638,086**	**$ 816,444**	**$ 267,381**	**$ 714,862**

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.

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Revolving Loans	4	2	0

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Successfully marketed the availability of funds to the business community both locally and regionally (Strategic Plan 2)
Successful close out of Affiliated Clinic loan in 2024
Successful early close out of Delta Defense loan in 2024

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Close out the Economic Development Fund and transfer remaining funds to the Capital Projects Fund to be used on road improvement projects (Strategic Plan 3)

2025 Department Detail Information

ECONOMIC DEVELOPMENT ~ Expense

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Econ Dev Admin/Spec Purpose	1,753	3,834	342	-
Interest on LT Advance-Sewer	6,210	-	-	-
Interest on LT Advance-Communications	1,610	-	-	-
Transfer to Capital Projects	-	-	-	192,700
TOTAL EXPENSES	**$ 9,573**	**$ 3,834**	**$ 342**	**$ 192,700**

20151912.59500 ECON DEV ADMIN/SPEC PURPOSE **$ -**

Budget is based on calculation of monthly principal balance of various loans. A fee of 1%/12 months is paid quarterly. All loans paid in full in 2024.

20158182.55920 INTEREST ON LT ADVANCE-SEWER **$ -**

Budget is based on amortization schedule of repayment of the advance to the Sewer Utility. *(Paid off in 2023)*

20158192.55920 INTEREST ON LT ADVANCE-COMMUNICATIONS **$ -**

Budget is based on the amortization schedule of repayment of the advance to Communications. *(Paid off in 2023)*

20159202.55905 TRANSFER TO CAPITAL PROJECTS **$ 192,700**

Transfer remaining fund balance to Capital Projects Fund for road improvement projects

2025 Department Detail Information

ECONOMIC DEVELOPMENT ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Interest Income/RLF Econ Develop	31,467	-	1,470	-
Interest Income Museum of WI Art	970	-	-	-
Interest Income Delta Defense	1,718	1,076	619	-
Interest Income Affiliated Clinic	2,974	2,758	1,406	-
Interest Income Urban Vantage	771	-	-	-
Total	**$ 37,900**	**$ 3,834**	**$ 3,495**	**$ -**

2014814.481565 INTEREST INCOME/RLF ECON DEVELOP **$ -**
Interest earned on the money market account

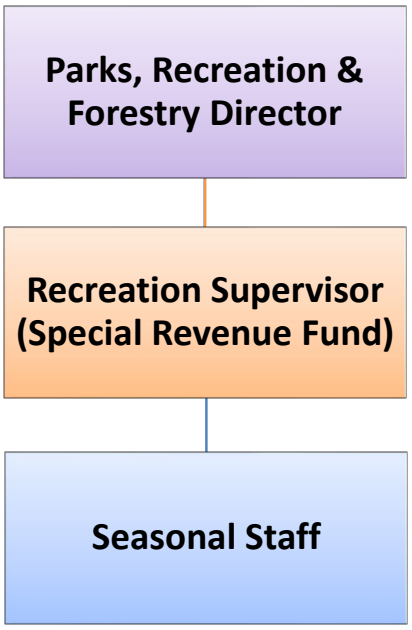
2014814.481568 INTEREST INCOME MUSEUM OF WI ART **$ -**
Budget is based on amortization schedule showing principal and interest payments. Pd in full in 2023.

2014814.481574 INTEREST INCOME DELTA DEFENSE **$ -**
Budget is based on amortization schedule showing principal and interest payments.
Delta Defense started a new loan in December 2015. Pd in full in 2024.

2014814.481578 INTEREST INCOME AFFILIATED CLINIC **$ -**
Budget is based on amortization schedule showing principal and interest payments. Pd in full in 2024.

2014814.481580 INTEREST INCOME URBAN VANTAGE **$ -**
Budget is based on amortization schedule showing principal and interest payments. Pd in full in 2023.

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)	2023 Actual	2024 Actual	2025 Budget
Recreation Supervisor (1)	1.00	1.00	1.00
Seasonal Staff (6.5)	6.50	6.50	6.50
TOTAL FULL-TIME POSITIONS	**7.50**	**7.50**	**7.50**

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Participants in the Dirty Ninja Mud Run for Kids™	2,443	2,500	2,500

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Dirty Ninja Mud Run for Kids welcomed highest number of registrants to date, 2,477 (Strategic Plan 4)
**Assisted with the creation of Friends of West Bend Skatepark, a 501 (c)(3), to begin efforts of creating a new skatepark in West Bend. (Strategic Plan 4)
** Regner Park Beach Swim Pond improved on all metrics from the 2023 season. Staff was composed of 35 Lifeguards and nine Beach House Attendants. Successfully implemented small quantity of Aquaglide Inflatables into Beach operations. (Strategic Plan 4)
** Achieved full enrollment across multiple programs, reflecting on our community's increasing engagement and enthusiasm for activities. (Strategic Plan 4)
** Worked with local entities and individuals to offer contracted programs for youth and adults. (Strategic Plan 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Increase program registration numbers to increase Recreation Enterprise revenue. (Strategic Plan 4)
** Reach the goal of having 2,500 kids registered for the Dirty Ninja Mud Run for Kids event and increase financial sponsorship revenue. (Strategic Plan 4)
** Explore developing new programs, both organically and with contracting with others, to expand on current offerings. (Strategic Plan 4)
** Identify a new Skatepark location, secure approval from both the Parks and Recreation Commission and the City Common Council, and begin fundraising efforts to support Skatepark's development. (Strategic Plan 4)
** Build from a successful 2024 Regner Inflatable Zone operations by introducing a complete Aqua Park at Regner Beach in 2025. (Strategic Plan 4)

RECREATION

The 2024 Dirty Ninja Mud Run for Kids set a new record for participants - 2,447! Click on the video or 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

Hosted the first ever Regner Beach Beer Garden as a fundraiser for Recreation Fund.

Regner Beach Lifeguards participating in pre-season orientation in the Delta Defense Community Room.

NEW Inflatable Zone installed on Regner Swim Pond.

Expanded Pickleball Leagues and held NEW "Rally at Regner" Tournament to increase revenue.

2025 Department Detail Information

RECREATION ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Recreation
Salaries	259,360	268,726	94,175	285,512	285,512
Fringes	24,887	25,982	10,124	26,758	26,758
Membership	170	125	125	170	170
Seminars	335	500	300	500	500
Supplies	78,854	48,575	48,092	68,700	68,700
Special Events	-	-	960	-	-
Materials & Equip	648	700	-	700	700
Contractual	18,490	9,500	4,056	9,500	9,500
Liability Insurance	2,162	2,505	-	2,283	2,283
Health	7,228	7,249	-	7,228	7,228
Audit	812	896	774	936	936
Credit Card	495	495	206	495	495
Capital Outlay	5,495	-	-	-	-
Tfr to Cap. Proj.	-	-	-	-	-
Grand Total	**$ 398,936**	**$ 365,253**	**$ 158,812**	**$ 402,782**	**$ 402,782**
Total Sal/FB	284,247	294,708	104,299	312,270	312,270
Total Other Exp.	114,689	70,545	54,513	90,512	90,512
Grand Total	**$ 398,936**	**$ 365,253**	**$ 158,812**	**$ 402,782**	**$ 402,782**

2025 Department Detail Information

RECREATION ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
404734.473860.890 Washington County Pmt	66,200	60,000	-	30,000
404674.467400 PROGRAMS	326,034	305,253	201,502	372,782
404854.467415 Rec Program Donations	1,000	-	-	-
404854.485310 In Kind Donations	5,495	-	-	-
Total	**$ 398,729**	**$ 365,253**	**$ 201,502**	**$ 402,782**

700 ARCHERY	3,397	3,250	2,375	3,000
702 ARTS & CRAFTS	-	-		-
706 BALLET, TAP & JAZZ	22,859	20,500	9,277	27,500
708 BASEBALL/T-BALL Instruction	4,103	4,000	2,639	4,000
710 BASKETBALL Instruction	2,505	2,750	2,581	2,750
715 CONTRACTED PROGRAMS	30,474	15,000	15,241	11,500
722 FOOTBALL Instruction	1,678	1,300	-	1,500
731 ADULT FITNESS	3,240	2,000	1,336	3,000
735 TRACK & FIELD	1,170	1,200	1,003	1,200
748 SOCCER	5,737	4,750	4,397	5,000
750 SPORTIES FOR SHORTIES	2,529	2,500	2,316	2,500
753 TENNIS LEAGUE	-	5,000	5,105	5,250
754 TENNIS INSTRUCTION	10,724	6,000	5,280	5,500
756 PICKLEBALL	-	-	50	8,500
760 VOLLEYBALL Instruction	1,777	1,750	1,551	1,750
766 YOUTH THEATER	3,865	4,000	4,610	4,600
782 SWIM Instruction	22,355	17,500	14,815	20,000
791 SOFTBALL Youth League	6,746	7,000	5,740	6,500
805 DIRTY NINJA MUD RUN	100,155	103,753	80,107	102,307
810 BASKETBALL HS League	-	-	-	-
828 GYMNASTICS	3,468	3,000	1,936	3,000
846 VOLLEYBALL Adult League	4,398	5,000	261	4,500
850 BALLROOM DANCE	-	-		-
860 DANCE COSTUMES FEE	14,031	13,000	4,077	14,500
865 BABYSITTING Instruction	-	-	-	-
880 JUDO Adult & Youth	5,902	2,500	1,654	6,000
890 BEACH	58,820	65,000	26,641	100,000
895 CONCESSIONS	11,941	13,000	5,459	20,000
905 SPECIAL EVENTS (Regner Beer Garden)		-	300	4,000
CONVENIENCE FEE REIMB	86	-	98	175
INTEREST	4,074	1,500	2,653	4,250

ROOM TAX

Tourism Commission

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, Bockfest, and various other events, marketing campaigns, and tourism-related activities. The Tourism Commission provides financial support to local tourism entities and initiatives through event grants, and operational and capital project funding for tourism promotion and tourism development.

ROOM TAX

PERFORMANCE MEASUREMENTS/BENCHMARKS	2023 Actual	2024 Budget	2025 Budget
Number of hotels and rental locations	7	7	7
Number of special events	55	55	57

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Contracted with Communications as the Visit West Bend Destination Marketing Organization (DMO). (Strategic Plan 2 and 4)
** Awarded first New Major Event Grant worth $20,000 to support Bockfest 2024 (1,798 tickets sold from 20 states). (Strategic Plan 2 and 4)
** Supported local tourism entities with annual funding totaling $175,000. (Strategic Plan 2 and 4)
** Awarded $25,000 in Special Event Promotion Grants, a $20,000 New Major Event Grant, and $10,000 to The Bend to support two Block Party events. (Strategic Plan 2 and 4)
** Achieved record-breaking participation in the 2024 Dirty Ninja Mud Run for Kids with a total of 2,475 participants from 10 different states, Germany and Turkey. It is estimated that this event welcomed more than 10,000 to Regner Park. (Strategic Plan 2 and 4)
** Promoted West Bend at the Wisconsin State Fair in partnership with Travel Wisconsin and distributed 3,000 Visit West Bend bags filled with promotion materials in a single day. (Strategic Plan 2 and 4)
** Sponsored the Washington County Fair as the Friday Sponsor and handed out 4,000 Visit West Bend bags filled with promotional materials over six days. (Strategic Plan 2 and 4)
** Contracted with Hunden Partners to conduct a hotel and convention center market and financial feasbility study. (Strategic Plan 2)
** Promoted West Bend events and tourism attractions throughout the year. (Strategic Plan 2 and 4)

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Recruit and support a real estate developer to explore in a downtown hotel and convention center. (Strategic Plan 2)
** Continue Wisconsin State Fair Partnership with Travel Wisconsin. (Strategic Plan 2 and 4)
** Continue to expand tourism promotion and special event promotion grant opportunities. (Strategic Plan 2 and 4)
** Allocate funds to support tourism-friendly infrastructure. (Strategic Plan 2)
** Develop new special event to activate Downtown Riverwalk location. (Strategic Plan 2 and 4)
** Utilize Placer AI data to make informed decisions on grant awards. (Strategic Plan 2 and 4)

ROOM TAX

Clockwise from top left: Bockfest 2024, aerial shot of Dirty Ninja Mud Run for Kids, aerial shot of downtown Block Party on historic Main Street.

2025 Department Detail Information

ROOM TAX ~ Summary

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025	Room Tax
Salaries	11,292	12,166	5,618	12,621	12,621
Fringes	1,669	1,842	912	1,891	1,891
Contractual	199,501	195,000	97,500	205,000	205,000
Risk Management	219	255	-	361	361
Health Insurance	1,256	1,591	-	1,586	1,586
Special Purpose	232,248	385,000	116,385	377,011	377,011
Audit	1,256	1,152	996	1,530	1,530
Grand Total	**$ 447,441**	**$ 597,006**	**$ 221,411**	**$ 600,000**	**$ 600,000**
Total Sal/FB	12,961	14,008	6,530	14,512	14,512
Total Other Exp	434,480	582,998	214,881	585,488	585,488
Grand Total	**$ 447,441**	**$ 597,006**	**$ 221,411**	**$ 600,000**	**$ 600,000**

ROOM TAX ~ Revenue

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025 Estimate
Room Tax	587,266	575,000	97,197	575,000
Fireworks Donation	-	7,500	7,500	7,500
Interest Income	18,030	14,506	11,564	17,500
Total	**$ 605,296**	**$ 597,006**	**$ 116,261**	**$ 600,000**

304124.412200 Room Tax

This includes proceeds from 8% room tax assessed by local hotels and paid to the City.

304854.485330 ~ DONATION

Donation received from Horicon Bank

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 $3,303,653.60 and then additional payment of $3,141.09 was awarded in 2023 for a combined total of $3,306,794.69. 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	2023 Actual	2024 Budget	2025 Budget
Projects funded by the grant funds	3	2	1

**** Indicates if associated with one of the City's Strategic Plan initiatives**

ACHIEVEMENTS IN 2024
** Completed the Hawthorn Drive (5th to 7th) reconstruction project (Strategic Plan 3).
** Completed the Summit Drive (Oak to Chestnut) reconstruction project (Strategic Plan 3).
** Completed the Maplewynde Road reconstruction project (Strategic Plan 3).
** Finalized projects to complete with remaining grant funds in 2025 (Strategic Plan 3).

**** Indicates if associated with one of the City's Strategic Plan initiatives**

GOALS FOR 2025
** Use remaining balance of American Rescue Plan Funds for approved projects (Strategic Plan 3).

LIST OF FUTURE PROJECTS BEING FUNDED BY ARPA GRANT FUNDS:

	2025	2026
Kilbourn Avenue - Construction	378,280	-
Totals:	378,280	-

2025 Department Detail Information

AMERICAN RESCUE PLAN ~ Expense

	2023 Actual	2024 Budget	2024 Actual as of 6/30	2025
Laurel Drive Construction	433,941	-	-	-
Main Street Reconstruction	414,700	-	-	-
Hawthorn Drive Construction	-	338,595	-	-
Summit Drive Construction	-	1,550,000	-	-
Maplewynde Road Construction	-	-	-	-
Kilbourn Avenue Construction	-	-	-	378,280
City Hall Parking Lot Improvements	301,774	-	(18,248)	-
Audit Expense	-	9,753	2,206	10,866
TOTAL EXPENSES	**$ 1,150,415**	**$ 1,898,348**	**$ (16,042)**	**$ 389,146**

45700322.57700 LAUREL DRIVE CONSTRUCTION **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of Laurel Drive.

45700332.57700 MAIN STREET RECONSTRUCTION **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of the Main Street downtown.

45700342.57700 HAWTHORN DRIVE CONSTRUCTION **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of Hawthorn Drive.

45700352.57700 SUMMIT DRIVE CONSTRUCTION **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of Summit Drive.

45700362.57700 MAPLEWYNDE ROAD CONSTRUCTION **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of Maplewynde Road.

45700372.57700 KILBOURN AVENUE CONSTRUCTION **$ 378,280**
Budget is based on estimated costs from Engineering for the reconstruction of Kilbourn Avenue.

45780002.57700 CITY HALL PARKING LOT IMPROVEMENTS **$ -**
Budget is based on estimated costs from Engineering for the reconstruction of the City Hall employee parking lot.

45515702.57700 AUDIT EXPENSE **$ 10,866**
Budget is based on estimated costs from Finance for the annual audit.

2025 Department Detail Information

AMERICAN RESCUE PLAN ~ Revenue

	2023 Actual	2023 Budget	2024 Actual as of 6/30	2025 Estimate
American Rescue Plan Act (ARPA) Revenue	1,150,415	1,888,595	-	378,280
Interest Income	157,094	9,753	64,569	10,866
Total	**$ 1,307,509**	**$ 1,898,348**	**$ 64,569**	**$ 389,146**

454324.432000 AMERICAN RESCUE PLAN - FED GRANT **$ 378,280**

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

454814.481900 INTEREST INCOME **$ 10,866**

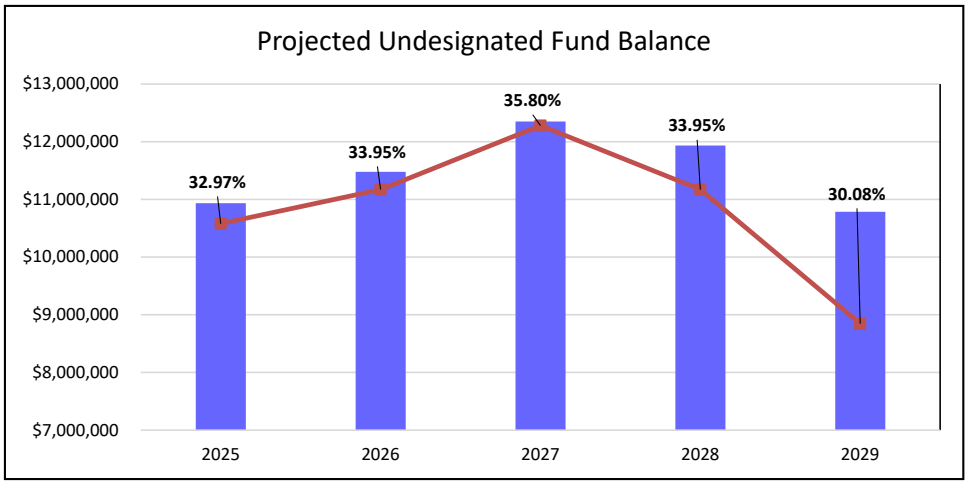
Interest earned on the money market account

LONG-RANGE FINANCIAL PLAN

The 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 2% for Shared Taxes - this is based on comparable percentage increase from 2024 to 2025
* Increase of 10% for Road Allotment based on increase from 2024 to 2025
* Increase of 15% for Connecting Streets based on increase from 2024 to 2025
* Increase of 1% for Ambulance Revenues based on anticipated rate increase
* Increase of 1% for the Commercial Card Rebate program
* Projected Debt Service Levy shortfall reimbursement from Tax Incremental Financing Districts 3, 5, 7, 9 and 13; estimates are calculated with collaboration from our financial advisor, Ehlers
* The City of West Bend Fire Department was awarded a three-year SAFER grant to fund nine additional firefighters being hired. The SAFER grant funding runs from 2025-2027.
* The City of West Bend is projected to cease qualifying for the Expenditure Restraint funding starting in 2026; 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 (2026 and 2028)
* Addition of one new Public Works Technician I ($55,100) in 2026 and one new Parks Arborist ($58,406) in 2026
* Increase of 2% in the taxi transfer is being projected
* A 2% increase in the 2029 Total Budgeted/Projected Expenses is used for the Projected 2030 Total Expenses for the Fund Balance as a Percentage of Next Year's Budget calculation under the Projected 2029 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 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Undesignated Fund Balance	$ 10,935,768	$ 10,935,768	$ 11,477,556	$ 12,351,006	$ 11,936,185
Budgeted/Projected Revenues	32,520,681	33,714,293	34,677,870	34,084,149	34,007,160
Budgeted/Projected Expenses	32,520,681	33,172,505	33,804,420	34,498,970	35,157,414
Estimated Surplus (Deficit)	-	541,788	873,450	(414,821)	(1,150,254)
Ending Undesignated Fund Balance	**$ 10,935,768**	**$ 11,477,556**	**$ 12,351,006**	**$ 11,936,185**	**$ 10,785,930**
Fund Balance as a Percentage of Next Year's Budget	**32.97%**	**33.95%**	**35.80%**	**33.95%**	**30.08%**

2025-2029 GENERAL FUND REVENUE BUDGET

	2025 Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
TAXES					
014114.411100 General Property Tax	19,054,363	19,435,450	19,824,159	20,220,642	20,625,055
014114.411400 Mobile Home Tax	48	48	48	48	48
014114.411410 Delinquent PP Chargeback	202	202	202	202	202
014134.413200 Housing Authority	38,500	38,500	38,500	38,500	38,500
014134.413400 Pyt in Lieu Tax Cell Towers	7,894	7,894	7,894	7,894	7,894
014184.418200 Interest on Delinquent PP Tax	-	-	-	-	-
014184.418300 Interest on Del Special Assess	5,500	5,500	5,500	5,500	5,500
TOTAL TAXES	**19,106,507**	**19,487,594**	**19,876,303**	**20,272,786**	**20,677,199**
INTERGOVERNMENTAL REVENUES					
014324.432110 Public Safety Bulletproof Vest	1,600	1,600	1,600	1,600	1,600
014324.434151 Fire SAFER Grant	901,017	935,949	1,001,112	-	-
014344.434100 Shared Taxes From State	1,965,646	2,004,959	2,045,058	2,085,959	2,127,678
014344.434110 Expenditure Restraint Program	366,140	-	-	-	-
014344.434200 Fire Insurance Tax	210,000	210,000	210,000	210,000	210,000
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
014344.434401 Personal Property Aid WI Act 12	212,025	212,025	212,025	212,025	212,025
014354.435220 Law Enforcement Trng Rmbrmnt	8,000	8,000	8,000	8,000	8,000
014354.435225 State Funds: Beat Patrol Grant	121,434	121,434	121,434	121,434	121,434
014354.435310 Road Allotment	1,416,275	1,557,903	1,713,693	1,885,062	2,073,568
014354.435320 Connecting Streets	179,787	206,755	237,768	273,433	314,448
014354.435400 Recycling Assistance	108,473	108,473	108,473	108,473	108,473
014364.436100 Service to State Facilities	89,875	89,875	89,875	89,875	89,875
014734.473210 Fire Dept Public Education	4,000	4,000	4,000	4,000	4,000
TOTAL INTERGOVERNMENTAL REVENUES	**5,764,661**	**5,641,362**	**5,933,427**	**5,180,250**	**5,451,490**
LICENSES AND PERMITS					
014414.441100 Liquor and Malt Beverage	77,950	77,950	77,950	77,950	77,950
014414.441200 Operator License	29,670	29,670	29,670	29,670	29,670
014414.441210 Weights & Measures License	16,200	16,200	16,200	16,200	16,200
014414.441220 Cigarette Licenses	3,100	3,100	3,100	3,100	3,100
014414.441230 Amusement Device License	7,960	7,960	7,960	7,960	7,960
014414.441250 Misc License	16,445	16,445	16,445	16,445	16,445
014424.442100 Bicycle License	1,400	1,400	1,400	1,400	1,400
014424.442200 Dog License	21,644	21,644	21,644	21,644	21,644
014424.442300 Cat Licenses	3,738	3,738	3,738	3,738	3,738
014424.442400 Pig Pet Licenses	8	8	8	8	8
014424.442500 Chicken Licenses	750	750	750	750	750
014434.443100 Building Permits	154,500	154,500	154,500	154,500	154,500
014434.443150 Erosion Control Permit(DCD)	9,200	9,200	9,200	9,200	9,200
014434.443200 Electrical Permit	31,500	31,500	31,500	31,500	31,500
014434.443300 Plumbing Permit	48,000	48,000	48,000	48,000	48,000
014434.443400 State Building Permit Fee	500	500	500	500	500
014434.443500 Erosion Control Permit	2,200	2,200	2,200	2,200	2,200
014434.443600 Occupancy Permit	13,700	13,700	13,700	13,700	13,700
014434.443700 Heating Permits	31,000	31,000	31,000	31,000	31,000
014434.443900 Inspect Plan Examination Fees	34,000	34,000	34,000	34,000	34,000
014434.443910 Street Opening Permits	40,000	40,000	40,000	40,000	40,000
014434.443950 Inspection Service to Others	18,000	18,000	18,000	18,000	18,000
014444.444100 Inspection- Zone Permits & Fee	19,500	19,500	19,500	19,500	19,500
014444.444150 Econ/ComDvl Zoning Permits	3,590	3,590	3,590	3,590	3,590
014444.444200 Sign Permits	12,000	12,000	12,000	12,000	12,000
014494.449100 Sidewalk Permits	5,000	5,000	5,000	5,000	5,000
014494.449200 Stormwater Management Permits	3,000	3,000	3,000	3,000	3,000
014494.449400 Other Regulatory Permits/Fees	30	30	30	30	30

2025-2029 GENERAL FUND REVENUE BUDGET

	2025 Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
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
014654.465400 Engineering Cemetery Site & Admin Serv	250	250	250	250	250
014684.468230 Engineering Plan Review Fees	1,500	1,500	1,500	1,500	1,500
TOTAL LICENSES AND PERMITS	**682,835**	**682,835**	**682,835**	**682,835**	**682,835**
FINES, FORFEITURES, AND PENALTIES					
014494.449450 PrkPermits/Prkg Authority	24,000	24,000	24,000	24,000	24,000
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-Prklots	2,000	2,000	2,000	2,000	2,000
014514.451900 Muni court Fines/Penalties	250,000	250,000	250,000	250,000	250,000
014524.452200 PD/Damages/Restitutions	5,000	5,000	5,000	5,000	5,000
014524.452300 Damages - Park Rec & Forestry	1,000	1,000	1,000	1,000	1,000
014624.462130 Police Dpt Warrant Fees	2,500	2,500	2,500	2,500	2,500
TOTAL FINES, FORFEITURES, AND PENALTIES	**353,500**	**353,500**	**353,500**	**353,500**	**353,500**
PUBLIC CHARGES FOR SERVICES					
014614.461100 Clerk Fees	68	68	68	68	68
014614.461110 License Publication Fees	1,350	1,350	1,350	1,350	1,350
014614.461200 Treasurer Fees	29,455	29,455	29,455	29,455	29,455
014614.461210 NSF Fees	1,600	1,600	1,600	1,600	1,600
014614.461300 Assessor Fees	-	-	-	-	-
014614.461400 Payroll fees	455	455	455	455	455
014614.461500 Inspec Copy/House No. Rev	150	150	150	150	150
014614.461550 Economic Dv Copy Chrgs	-	-	-	-	-
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)	200,000	200,000	200,000	200,000	200,000
014614.461960 Interdept Service Revenue	4,600	4,600	4,600	4,600	4,600
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	9,000	9,000	9,000	9,000	9,000
014624.462240 FD-False Alarm Assessments	4,250	4,250	4,250	4,250	4,250
014624.462300 Ambulance Revenue	2,078,040	2,098,820	2,119,809	2,141,007	2,162,417
014634.463110 Snow and Ice Control	1,000	1,000	1,000	1,000	1,000
014634.463120 PW Sale of Materials and Serv	14,000	14,000	14,000	14,000	14,000
014634.463200 Veh Mnt Outside Services	40,000	40,000	40,000	40,000	40,000
014634.463400 Airport Revenue	84,869	84,869	84,869	84,869	84,869
014644.464200 Garbage and Refuse Collection	250	250	250	250	250
014644.464300 San Sale of Materials and Serv	3,500	3,500	3,500	3,500	3,500
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	71,000	71,000	71,000	71,000	71,000
014684.468210 Lac Lawrann Conservancy Rev	23,500	23,500	23,500	23,500	23,500
014684.468410 Subdivision Fees	5,600	5,600	5,600	5,600	5,600
014684.468420 Comm Dev Site Plan Review Fees	9,600	9,600	9,600	9,600	9,600
014694.469200 Uncollectible A/R Collected	40,000	40,000	40,000	40,000	40,000
TOTAL PUBLIC CHARGES FOR SERVICES	**2,652,292**	**2,673,072**	**2,694,061**	**2,715,259**	**2,736,669**
INTERGOVERNMENTAL CHARGES FOR SERVICES					
014734.473220 Local Fire Protection	510,250	510,250	510,250	510,250	510,250
014734.473221 Local EMS Service Contracts	110,597	110,597	110,597	110,597	110,597
TOTAL INTERGOVERNMENTAL CHARGES	**620,847**	**620,847**	**620,847**	**620,847**	**620,847**

2025-2029 GENERAL FUND REVENUE BUDGET

	2025 Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
SPECIAL ASSESSMENTS					
014204.422100 Sanitary Sewers	-	-	-	-	-
014204.423100 Street Construction	-	-	-	-	-
014204.423200 Curb & Gutter	-	-	-	-	-
014204.423300 Sidewalk	-	-	-	-	-
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	-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
INVESTMENT INCOME					
014204.425103 Interest / Special Assessments	1,153	1,153	1,153	1,153	1,153
014814.481100 Interest- General Fund Invest	750,000	750,000	750,000	750,000	750,000
TOTAL INVESTMENT INCOME	**751,153**	**751,153**	**751,153**	**751,153**	**751,153**
MISCELLANEOUS REVENUES					
014614.461250 Commercial Card Rebate	52,000	52,520	53,045	53,575	54,111
014824.482100 Rent of City Property	28,127	28,127	28,127	28,127	28,127
014824.482104 Rent of City Property-Prk Lots	3,267	3,267	3,267	3,267	3,267
014824.482140 Rent of Airport Property	127,327	127,327	127,327	127,327	127,327
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
TOTAL MISCELLANEOUS REVENUES	**243,921**	**244,441**	**244,966**	**245,496**	**246,032**
OTHER FINANCING SOURCES					
014134.413100 Tax From Municipal Utility	522,965	522,965	522,965	522,965	522,965
014834.483100 Sale of City Property	40,000	40,000	40,000	40,000	40,000
014924.492053 Transfer from TIF 3	210,000	210,000	210,000	210,000	210,000
014924.492055 Transfer from TIF 5	800,000	1,042,262	1,195,121	1,910,605	1,632,470
014924.492057 Transfer from TIF 7	320,000	320,000	275,571	-	-
014924.492059 Transfer from TIF 9	370,000	1,042,262	1,195,121	496,453	-
014924.492063 Transfer from TIF 13	80,000	80,000	80,000	80,000	80,000
TOTAL OTHER FINANCING SOURCES	**2,342,965**	**3,257,489**	**3,518,778**	**3,260,023**	**2,485,435**
TOTAL REVENUES	**$ 32,520,681**	**$ 33,714,293**	**$ 34,677,870**	**$ 34,084,149**	**$ 34,007,160**

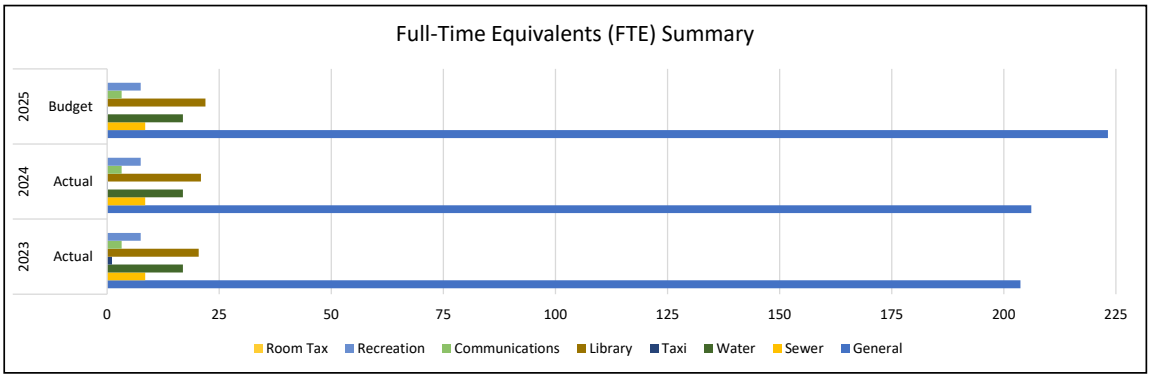
2025-2029 GENERAL FUND EXPENSE BUDGET

EXPENSES	2025 Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
Council	44,530	44,530	44,530	44,530	44,530
Mayor	9,638	9,638	9,638	9,638	9,638
Attorney	107,600	107,600	107,600	107,600	107,600
Administration	236,164	240,887	245,705	250,619	255,631
City Clerk	220,081	224,483	228,973	233,552	238,223
Human Resources	2,822,874	2,879,331	2,936,918	2,995,656	3,055,569
Elections	98,744	125,719	103,233	130,298	107,904
Finance	425,253	433,758	442,433	451,282	460,308
Independent Audit	45,464	46,373	47,300	48,246	49,211
A/R Collection Agency	160,000	160,000	160,000	160,000	160,000
Other Finance	5,045	5,045	5,045	5,045	5,045
Assessor	320,186	326,590	333,122	339,784	346,580
Municipal Building Maintenance	595,529	607,440	619,589	631,981	644,621
Information Systems	683,150	696,813	710,749	724,964	739,463
GIS	25,060	25,561	26,072	26,593	27,125
Parking Authority	11,500	11,730	11,965	12,204	12,448
TOTAL GENERAL GOVERNMENT	**5,810,818**	**5,945,498**	**6,032,872**	**6,171,992**	**6,263,896**
Police	10,197,142	10,401,085	10,609,107	10,821,289	11,037,715
Fire	7,666,362	7,819,689	7,976,083	8,135,605	8,298,317
Emergency Communications - 911	68,100	69,462	70,851	72,268	73,713
Building Inspection	266,138	271,461	276,890	282,428	288,077
TOTAL PUBLIC SAFETY	**18,197,742**	**18,561,697**	**18,932,931**	**19,311,590**	**19,697,822**
Public Works Administration	235,363	240,070	244,871	249,768	254,763
Streets and Related Facilities	1,005,552	1,067,539	1,088,890	1,110,668	1,132,881
Snow and Ice Control	447,852	456,809	465,945	475,264	484,769
Street Maintenance	378,705	386,279	394,005	401,885	409,923
Traffic Control	55,285	56,391	57,519	58,669	59,842
Street Lighting	804,500	820,590	837,002	853,742	870,817
Storm Sewers	56,670	57,803	58,959	60,138	61,341
Sanitation	163,541	166,812	170,148	173,551	177,022
Sanitary Landfill	722,900	737,358	752,105	767,147	782,490
Recycling	791,525	820,580	836,992	853,732	870,807
Engineering	414,594	422,886	431,344	439,971	448,770
Vehicle Maintenance	493,992	503,872	513,949	524,228	534,713
Airport	212,196	216,440	220,769	225,184	229,688
TOTAL PUBLIC WORKS	**5,782,675**	**5,953,429**	**6,072,498**	**6,193,947**	**6,317,826**
Park and Rec - Public Areas	1,429,673	1,516,672	1,547,005	1,577,945	1,609,504
Park & Rec - Administration	401,911	409,949	418,148	426,511	435,041
TOTAL CULTURE AND RECREATION	**1,831,584**	**1,926,621**	**1,965,153**	**2,004,456**	**2,044,545**
Forestry	50,028	51,029	52,050	53,091	54,153
Lac Lawrann Conservancy	89,886	91,684	93,518	95,388	97,296
Department of Development	293,067	298,928	304,907	311,005	317,225
TOTAL CONSERVATION AND DEVELOPMENT	**432,981**	**441,641**	**450,475**	**459,484**	**468,674**
Contingency	150,496	153,506	156,576	159,708	162,902
Salary Market Adjustment	128,000	-	-	-	-
TOTAL OTHER	**278,496**	**153,506**	**156,576**	**159,708**	**162,902**
Transfer to Taxi Fund	186,385	190,113	193,915	197,793	201,749
TOTAL TRANSFERS OUT	**186,385**	**190,113**	**193,915**	**197,793**	**201,749**
TOTAL EXPENSES	**$ 32,520,681**	**$ 33,172,505**	**$ 33,804,420**	**$ 34,498,970**	**$ 35,157,414**

SUPPLEMENTAL INFORMATION

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

GENERAL FUND:	2023 Actual	2024 Actual	2025 Budget	Comments
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	1.50	3.00	3.00	No change in staffing
Clerk	3.00	3.00	3.00	No change in staffing
Human Resources	2.00	2.00	2.00	No change in staffing
Elections	0.73	0.47	1.59	2024 Actual is as of 6/30/2024
Finance	7.30	7.30	7.30	No change in staffing
Assessor	3.20	3.20	3.20	No change in staffing
Municipal Building Maintenance	4.75	4.75	4.75	No change in staffing
Information Technology	4.00	4.00	4.00	No change in staffing
GIS	1.00	1.00	-	Contracted out GIS Services
Parking Authority	-	-	-	No change in staffing
Police	76.00	77.00	84.00	Added four new Officers and three Dispatchers
Fire	49.70	49.70	59.70	Added nine new Firefighters, a part-time Fire Inspector and a part-time Admin Assistant
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	4.00	4.00	4.00	No change in staffing
Vehicle Maintenance	4.95	5.88	5.88	No change in staffing
Airport	0.42	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	-	-	No change in staffing
Community Development	4.00	4.00	4.00	No change in staffing
ENTERPRISE FUNDS:				
Sewer Utility	8.50	8.50	8.50	No change in staffing
Water Utility	16.90	16.90	16.90	No change in staffing
NON-MAJOR SPECIAL REVENUE FUNDS:				
Taxi	1.10	0.17	0.17	No change in staffing
Library	20.43	20.93	21.93	Added two part-time Library Assistants
Communications	3.25	3.25	3.25	No change in staffing
Recreation	7.50	7.50	7.50	No change in staffing
Room Tax	-	-	-	No change in staffing
Totals	**261.38**	**263.38**	**281.50**	



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

ADA	**A**mericans with **D**isabilities **A**ct
BAN	**B**ond **A**nticipation **N**otes
BOA	**B**ureau **o**f **A**eronautics
CDBG	**C**ommunity **D**evelopment **B**lock **G**rant
CIP	**C**apital **I**mprovement **P**rogram
CSM	**C**ertified **S**urvey **M**ap
DPW	**D**epartment of **P**ublic **W**orks
EMS	**E**mergency **M**edical **S**ervices
FTE	**F**ull-**T**ime **E**quivalent Position
GASB	**G**overnmental **A**ccounting **S**tandards **B**oard
GFOA	**G**overnment **F**inance **O**fficers **A**ssociation
GIS	**G**eographical **I**nformation **S**ystem
G.O.	**G**eneral **O**bligation
ICMA	**I**nternational **C**ity/**C**ounty **M**anagement **A**ssociation
LRIP	**L**ocal **R**oad **I**mprovement **P**rogram
MABAS	**M**utual **A**id **B**ox **A**larm **S**ystem
MUTCD	**M**anual on **U**niform **T**raffic **C**ontrol **D**evices
NIMS	**N**ational **I**ncident **M**anagement **S**ystem
OPEB	**O**ther **P**ost **E**mployment **B**enefits
PASER	**P**avement **S**urface **E**valuation and **R**ating
PILOT	**P**ayment **I**n **L**ieu **O**f **T**axes
PSC	**P**ublic **S**ervice **C**ommission
RDA	**R**edevelopment **A**uthority
RFP	**R**equest **F**or **P**roposal
SCADA	**S**ystem **C**ontrol **a**nd **D**ata **A**cquisition
SRT	**S**pecial **R**esponse **T**eam
SVRS	**S**tate **V**oter **R**egistration **S**oftware
TID	**T**ax **I**ncremental **D**istrict
TIF	**T**ax **I**ncremental **F**inancing District
TRIP	**T**ax **R**efund **I**nterception **P**rogram
WDNR	**W**isconsin **D**epartment of **N**atural **R**esources
WDOT	**W**isconsin **D**epartment **o**f **T**ransportation
WMCA	**W**isconsin **M**unicipal **C**lerks **A**ssociation