

VILLAGE OF LITTLE CHUTE

2024 ADOPTED BUDGET

Adopted: November 1, 2023



Village of Little Chute
108 W Main Street
Little Chute WI 54140



To: Village President and Board of Trustees
 From: Beau Bernhoft, Village Administrator
 Date: September 22, 2023
 Subject: 2024 Budget

I am proud to present you with the 2024 Budget for the Village of Little Chute. First, this budget continues to fund high-quality, efficient, and affordable services while preparing the Village of Little Chute for long-term financial success through strategic investments in our community. The Village has undertaken several initiatives designed to improve the framework in which we provide services and operate as an organization:

- Strategic and downtown planning
- Effective and efficient utilization of our personal, organizational, and capital assets
- Effective citizen outreach
- Focus on strategic economic development opportunities
- Workforce development
- Continuous improvement efforts

The 2024 Budget continues those investments and initiatives while also focusing on the investment of current resources and infrastructure. For a longer-range plan please see the 2024-2028 Capital Improvement Plan (CIP)¹. In addition to capital investments, the 2024 Budget reflects ongoing investments in personnel, equipment, materials, and programming.

The overall equalized property value (Tax Incremental District out) for the Village increased 14.74% while the tax levy increased 2.63%. The estimated aggregate ratio decreased to .791149 from the reassessment completed for the 2021 tax rates (2022 Budget). The 2023 assessed tax rate for the 2024 Budget is \$6.52 (subject to final aggregate ratio) up from the 2022 assessed rate of \$6.36 (2.47% increase). The 2023 equalized tax rate of \$5.16 is down from the 2022 rate of \$5.77 (10.55% decrease). Notable additions or changes to the 2024 Budget by fund include:

General Fund - The General Fund is a major fund for the Village of Little Chute and accounts for all financial resources required to operate General Government, Public Safety (excluding Fox Valley Metro Police Department), Public Works, Culture-Recreation-Education, Conservation & Development, and other financial uses. The 2024 General Fund Budget proposal increases total fund expenses by \$314,664 or 7.04% offset by revenue increases of \$485,793 or 14.71% mainly due to the passage of ACT 12 by the State of Wisconsin. The resulting tax levy for the General Fund is decreasing by \$171,129 or 15.43% for a total of \$937,760. Efficiencies plus eventual cost savings are expected from switching from our on-premises Mitel phone system to Microsoft Teams Calling at Village facilities (exclusive of the Public Safety Building). Four additional Express Voting/E Poll stations and evaluation of staffing position changes will provide an enhanced quality of service to our stakeholders (increase 1.25 Full Time Equivalent [FTE] offset by decrease of 1 FTE). All other services in 2024 across the General Fund are projected to be maintained despite the inflationary environment.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to particular expenditures. The Village of Little Chute has twelve different Special Revenue Funds. Expenditures across all Special Revenue Funds increased 27.2% in

¹ The 2024-2028 CIP can be found here: <https://www.littlechutewi.org/DocumentCenter/View/6909/FINAL-2024-2028-CIP>

2024, totaling \$1,681,041. Most of the expenditures in these funds (54.7%) are attributable to Fox Valley Metro Police Department. In 2024, total expenses for this effort are at \$4,305,408, an increase of \$290,488 or 7.24%. Due to the joint nature of the Fox Valley Metro Police Department, the Village of Little Chute's share of the increase in tax levy is \$173,317 or 7.34%.

Other increases in the Special Revenue Fund in 2024 include an increase of \$50,536 in the tax levy for the Library to fund \$66,308 in expenses (mainly personnel and related benefit elections) not covered by the trust fund or increase in revenues of \$15,772. To maintain an aging Doyle Pool, an addition of \$13,073 or 10.55% of levy dollars funds minimal expenditure increases of \$5,773 added by effect of net reduction of combined revenue and fund balance use of \$7,300 or 9.163%. The Village continues to collaborate with the Margaret Schwaller Trust to create a new community amenity that embodies the rich history of the Heesakker Park.

Debt Service – Projected December 31, 2023, Village of Little Chute will have \$28.4 million of outstanding debt. This will represent ~39% of the Village's legal debt limit. The decrease below the Village's target of 50% of the legal debt limit was a result of our fiscally responsible Fund Balance and Reserve Policy that used \$1,001,000 positive variance to reduce debt issued to finance capital projects further enhanced by over a 14.7% increase in our equalized value. The 2024 Budget does not include a further debt issue as we plan to combine our 2023 and 2024 financing needs together in one issue this November 2023 saving debt issuance costs. This projected sale is reflected in the above statistics.

Capital Project Funds – These accounts manage the fiscal resources to be used for the acquisition or construction of major facilities or infrastructure. There are ten accounts within this fund category. Primary sources of revenue in these accounts are tax levy, special assessments, intergovernmental revenues, and debt proceeds. Expenditures in Capital Projects are proposed to be \$9,765,215 in 2024 including \$2,788,000 for the construction of Evergreen Drive Phase III (Vandenbroek Road to Holland Road), \$750,000 for the construction of the Van Lieshout Park Splash Pad and the \$600,000 for the design of our new fire station planned in 2025. The Tax Incremental Districts will transfer \$2,023,497 of tax increment to fund debt service on prior year capital project expenditures.

Utilities (Proprietary Funds) – The Village of Little Chute's Water, Sewer, and Stormwater Utilities are operated as proprietary funds. The three utilities are proposed to have stable revenues while expenses continue to experience inflationary increases. The Sewer rate study that was placed on hold as we worked through complex meter issues with our industrial and public authority customers is anticipated to be finalized in winter. The 2023 Water Budget included funds to potentially start a rate study; however due to stable 2022 fiscal results, this study was put on hold for one year. The funds are expected to be carried over from 2023 to 2024 to evaluate if the rate of return warrants the application process to begin late summer 2024. The ongoing use of key fiscal ratios provides appropriate and informed fiscal metrics to monitor fiscal administration. Capital items include contributed capital from Tax Incremental District 7 for Evergreen Drive Phase III, future water tower planning (engineering and location search), continued progress of cellular meter installations and Ebben Storm Phase III.

CONCLUSION - In 2024, we will continue to make investments that enable our organization to leverage the resources we have in the continuation and improvement of a wide array of services that the Village of Little Chute provides. As we consider these important decisions, it is vital that the Village Board and all team members remember that our mission of preserving community character, enhancing quality of life, and building a sustainable community for future generations through visionary leadership and citizen engagement is vital.

I would like to thank all Department Heads and staff for responsible and accurate budget submittals. The team working on behalf of the Village of Little Chute takes great pride in their work and it shows! Together we will continue our dedication to exceed expectations and expand our communities' horizons.

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VILLAGE OF LITTLE CHUTE**RESOLUTION NO. 20, SERIES OF 2023****A RESOLUTION ADOPTING THE 2024 BUDGET AND
ESTABLISHING THE TAX LEVY.**

WHEREAS, Chapter 16 Article II, Section 16-31 of the Village of Little Chute requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

WHEREAS, the Village Board of Trustees has duly considered and discussed a Budget for 2024 as recommended by the Village Administrator; and

WHEREAS, the Village Board of Trustees held a public hearing on the 2024 Budget on November 1, 2023, as required; and

WHEREAS, the 2024 Budget requires a tax levy to partially finance the appropriations;

NOW, THEREFORE, BE IT RESOLVED by the Village Board of Trustees, Village of Little Chute, Wisconsin, that:

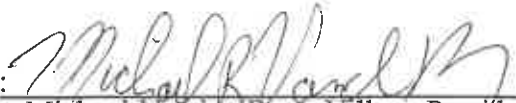
Budgeted revenue estimates and expenditure appropriations for the year 2024 for the Village's General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds be, and are hereby adopted as set forth below in summary and established by department or cost center in the budget document:

BE IT FURTHER RESOLVED, that the property tax levy required to finance the 2024 Budget be certified as follows:

<u>Fund Name</u>	<u>Tax Levy</u>
General Fund	\$ 937,760
Fire Equipment	100,000
Aquatics	136,976
Library/Civic Center	527,263
Fox Valley Metro Police	2,535,126
Nelson Crossing Maintenance	3,482
Debt Service	1,180,494
Major Capital Projects	175,000
Fleet	25,000
Facilities & Technology	144,350
Total	\$ 5,765,451

Introduced, approved, and adopted: November 1, 2023

VILLAGE OF LITTLE CHUTE

By: 
Michael Vanden Berg, Village President

Attest: 
Laurie Decker, Village Clerk

VILLAGE OF LITTLE CHUTE 2024 BUDGET ASSESSED TAX RATES

Outagamie County/ Appleton School Dist.	Assessed 2022 Tax Rate (2023 Budget)	Assessed 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.3633	\$ 6.5203	\$ 0.1570	2.47%
Public Schools	7.8327	8.2543	0.4216	5.38%
Technical College	0.8872	0.9331	0.0459	5.17%
County	3.5108	3.6152	0.1044	2.97%
GROSS TAX RATE	18.5940	19.3229	0.7289	3.92%
Less State Credits	1.1550	1.2903	0.1353	11.71%
NET TAX RATE	\$ 17.4390	\$ 18.0326	\$ 0.5936	3.40%

Outagamie County/ Kaukauna School Dist.	Assessed 2022 Tax Rate (2023 Budget)	Assessed 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.3633	\$ 6.5203	\$ 0.1570	2.47%
Public Schools	6.6349	7.7545	1.1196	16.87%
Technical College	0.8872	0.9331	0.0459	5.17%
County	3.5108	3.6152	0.1044	2.97%
GROSS TAX RATE	17.3962	18.8231	1.4269	8.20%
State Credits	1.1550	1.2903	0.1353	11.71%
NET TAX RATE	\$ 16.2412	\$ 17.5328	\$ 1.2916	7.95%

Outagamie County/ Little Chute School Dist.	Assessed 2022 Tax Rate (2023 Budget)	Assessed 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.3633	\$ 6.5203	\$ 0.1570	2.47%
Public Schools	7.3922	8.4407	1.0485	14.18%
Technical College	0.8872	0.9331	0.0459	5.17%
County	3.5108	3.6152	0.1044	2.97%
GROSS TAX RATE	18.1535	19.5093	1.3558	7.47%
State Credits	1.1550	1.2903	0.1353	11.71%
NET TAX RATE	\$ 16.9985	\$ 18.2190	\$ 1.2205	7.18%

VILLAGE OF LITTLE CHUTE 2024 BUDGET EQUALIZED TAX RATES

Outagamie County/ Appleton School Dist.	Equalized 2022 Tax Rate (2023 Budget)	Equalized 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.7670	\$ 5.1585	\$ (0.6085)	-10.55%
Public Schools	7.1000	6.5304	(0.5696)	-8.02%
Technical College	0.8041	0.7382	(0.0659)	-8.20%
County	3.1819	2.8603	(0.3216)	-10.11%
GROSS TAX RATE	16.8530	15.2874	(1.5656)	-9.29%
Less State Credits	1.0468	1.0209	(0.0259)	-2.47%
NET TAX RATE	\$ 15.8062	\$ 14.2665	\$ (1.5397)	-9.74%

Outagamie County/ Kaukauna School Dist.	Equalized 2022 Tax Rate (2023 Budget)	Equalized 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.7670	\$ 5.1585	\$ (0.6085)	-10.55%
Public Schools	6.0130	6.1349	0.1219	2.03%
Technical College	0.8041	0.7382	(0.0659)	-8.20%
County	3.1819	2.8603	(0.3216)	-10.11%
GROSS TAX RATE	15.7660	14.8919	(0.8741)	-5.54%
State Credits	1.0468	1.0209	(0.0259)	-2.47%
NET TAX RATE	\$ 14.7192	\$ 13.8710	\$ (0.8482)	-5.76%

Outagamie County/ Little Chute School Dist.	Equalized 2022 Tax Rate (2023 Budget)	Equalized 2023 Tax Rate (2024 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.7670	\$ 5.1585	\$ (0.6085)	-10.55%
Public Schools	6.6995	6.6779	(0.0216)	-0.32%
Technical College	0.8041	0.7382	(0.0659)	-8.20%
County	3.1819	2.8603	(0.3216)	-10.11%
GROSS TAX RATE	16.4525	15.4349	(1.0176)	-6.19%
State Credits	1.0468	1.0209	(0.0259)	-2.47%
NET TAX RATE	\$ 15.4057	\$ 14.4140	\$ (0.9917)	-6.44%

GENERAL FUND SUMMARY

	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024
REVENUES							
Taxes	983,687	1,089,854	1,152,789	1,152,789	1,150,713	1,154,418	986,870
Intergovernmental	2,485,103	2,471,461	2,468,055	2,468,055	1,058,965	2,560,833	2,951,976
Licenses and Permits	326,780	238,806	115,950	115,950	77,557	87,020	109,005
Public Charges for Services	128,136	121,026	114,650	114,650	123,209	131,071	122,185
Intergovernmental Charges for Services	37,977	30,035	30,990	30,990	15,152	27,400	30,700
Fines and Forfeitures	86,308	86,768	91,000	91,000	73,453	89,000	88,500
Investment Income	5,290	(15,497)	31,200	31,200	135,655	135,060	62,020
Interest on Advances	60,681	49,294	44,378	44,378	34,410	50,205	45,345
Other	116,213	92,913	141,225	194,107	138,433	187,140	108,300
Total Revenues	4,230,175	4,164,660	4,190,237	4,243,119	2,807,547	4,422,147	4,504,901
EXPENDITURES							
General Government	1,216,577	1,206,152	1,469,881	1,769,370	991,737	1,680,528	1,529,651
Public Safety	821,134	890,318	740,552	812,969	525,747	803,404	767,009
Public Works	1,033,738	955,308	1,166,085	1,296,333	828,445	1,284,634	1,323,217
Culture, Recreation and Education	788,984	902,720	985,016	1,009,976	669,538	988,362	1,057,271
Conservation and Development	66,655	103,315	108,703	108,703	82,439	94,011	107,753
Capital Outlay	52,340	56,699	-	22,310	7,310	22,310	-
Total Expenditures	3,979,428	4,114,512	4,470,237	5,019,661	3,105,217	4,873,249	4,784,901
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	250,747	50,148	(280,000)	(776,542)	(297,669)	(451,102)	(280,000)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	30,053	3,710	4,000	4,000	183,341	183,700	4,000
Transfers In	216,000	220,000	216,000	216,000	144,000	216,000	216,000
Transfers Out	(119,776)	(638,000)	-	-	-	(1,001,000)	-
Total Other Financing Sources (Use)	126,277	(414,290)	220,000	220,000	327,341	(601,300)	220,000
NET CHANGE IN FUND BALANCE	377,024	(364,142)	(60,000)	(556,542)	29,672	(1,052,402)	(60,000)
FUND BALANCE - BEGINNING	5,096,757	5,473,781	5,109,639	5,109,639	5,109,639	5,109,639	4,057,237
FUND BALANCE - ENDING	5,473,781	5,109,639	5,049,639	4,553,097	5,139,311	4,057,237	3,997,237
RESTRICTED FOR ADVANCES	2,037,569	1,747,577	1,747,577	1,747,577	1,747,577	1,574,000	1,446,500
ASSIGNED FUND BALANCE	1,807,503	1,803,871	1,803,871	1,221,000	1,221,000	220,000	770,000
DESIGNATED FOR WORKING CAPITAL	1,111,425	1,117,559	1,117,559	1,117,559	1,117,559	1,117,559	1,196,225
UNRESTRICTED FUND BALANCE	517,284	440,632	380,632	466,961	1,053,175	1,145,678	584,512
GENERAL FUND BALANCE (DEFICIT)	5,473,781	5,109,639	5,049,639	4,553,097	5,139,311	4,057,237	3,997,237

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
GENERAL FUND REVENUES												
Taxes												
101-31111	GENERAL PROPERTY TAXES	952,746	1,052,319	1,108,889	1,108,889	1,108,883	1,108,883	937,760	(171,129)	-15.43%	Nestle Refund due to appeal in 2022, appeal outstanding for 2023	
101-31140	MOBILE HOME PROPERTY TAX	27,687	32,778	27,000	27,000	31,744	33,000	33,150	6,150	22.78%	Adjust to recent occupancy trends at the mobile home parks	
101-31200	USE-VALUE PENALTY TAX	-	-	13,400	13,400	8,035	8,035	11,460	(1,940)	-14.48%	2023 Setzer Property and Robs Import; 2024: Better Way, Excelerate and Cavaini Baseball	
101-31250	ROOM TAX	3,254	4,757	3,500	3,500	2,051	4,500	4,500	1,000	28.57%	Continued growth since pandemic	
Total Taxes		983,687	1,089,855	1,152,789	1,152,789	1,150,713	1,154,418	986,870	(165,919)	-14.39%	Staff allocations based on work priorities, ACT 12 Shared Revenue increase	
Licenses and Permits												
101-32110	LIQUOR & MALT BEV LICENSE	11,547	11,755	11,500	11,500	12,216	12,300	12,000	500	4.35%	Minimal dollar increase reflects increase in sales recently	
101-32120	OPERATORS LICENSE	6,982	9,897	7,000	7,000	6,111	7,000	7,000	-	0.00%		
101-32140	CIGARETTE LICENSE	325	325	325	325	300	300	300	(25)	-7.69%	Renewal occurs March/April and are down one license	
101-32150	MOBILE HOME LICENSE	620	918	460	460	-	460	460	-	0.00%	Change of ownership in 2021 caused additional license revenue	
101-32160	WEIGHTS/MEASURES	8,321	8,561	8,500	8,500	12,120	12,120	12,000	3,500	41.18%	Rate increase for certain categories approved November 2023	
101-32170	DOG LICENSES	1,941	1,939	1,800	1,800	2,621	1,800	1,800	-	0.00%	Settlement with County for their share of revenue to occur in November for 2023	
101-32180	VILLAGE MARKET RENTAL PERMIT	420	-	-	-	-	-	-	-	#DIV/0!		
101-32190	OTHER LICENSE	460	135	125	125	138	140	125	-	0.00%	TDS in 2021	
101-32200	ALCOHOL PERMITS	65	65	40	40	70	70	70	30	75.00%	Updated based on recent historical sales	
101-32210	BUILDING PERMITS	102,287	49,056	50,000	50,000	22,053	30,000	50,000	-	0.00%	2023 slow as minimal residential construction, 23 new lots in 2024 w updated fee schedule	
101-32220	ELECTRICAL PERMITS	12,238	7,630	6,000	6,000	4,494	4,500	6,000	-	0.00%	Only can charge for residential permits	
101-32230	HEATING PERMITS	29,525	10,940	10,000	10,000	2,775	3,000	5,000	(5,000)	-50.00%	Only can charge for residential permits	
101-32240	PLUMBING PERMITS	7,475	7,440	8,000	8,000	2,525	3,000	4,000	(4,000)	-50.00%	Only can charge for residential permits and small commercial (under 15 fixtures)	
101-32270	STREET/CURB PERMITS	64,718	49,871	12,000	12,000	11,804	12,000	10,000	(2,000)	-16.67%	TDS & ATT Fiber Installation is winding down	
101-32290	OTHER PERMITS	133	258	200	200	330	330	250	50	25.00%	Special events, sandwich board sign	
Total Licenses and Permits		247,057	158,790	115,950	115,950	77,557	87,020	109,005	(6,945)	-5.99%	Change in regulations at State are reason this area is experiencing decrease	
Intergovernmental Aid												
101-33110	FEDERAL GRANT	1,519	-	-	-	-	-	1,926	1,926	#DIV/0!	Elections Accessibility and Absentee Ballot Grant	
101-33210	STATE SHARED REVENUE	1,520,543	1,520,238	1,519,776	1,519,776	227,966	1,519,934	1,922,601	402,825	26.51%	\$401,545 supplemental aid is new for 2024	
101-33215	STATE EXEMPT COMPUTER AID	29,069	29,069	29,069	29,069	29,069	29,069	29,069	-	0.00%	Waiting on notification from State	
101-33216	STATE EXPENDITURE RESTRAINT	80,252	85,816	79,991	79,991	79,991	79,991	68,050	(11,941)	-14.93%	Payments in 2025 will be same as 2024, base will be adjusted in 2026	
101-33218	STATE AID - PERSONAL PROPERTY	40,278	39,959	39,959	39,959	39,959	39,959	39,959	-	0.00%	Per State estimate	
101-33219	STATE AID-VIDEO SERVICE PROV	19,266	19,266	19,266	19,266	19,266	19,266	19,266	-	0.00%	Waiting on notification from State	
101-33220	STATE AID LOCAL STREETS	718,935	699,737	699,737	699,737	584,627	779,502	778,856	79,119	11.31%	Per DOT Estimate	
101-33230	STATE AID CONNECTING STREETS	32,204	32,257	32,257	32,257	24,224	39,249	39,249	6,992	21.68%	Per DOT Estimate	
101-33240	STATE FIRE INSURANCE PREMIUM	43,037	45,119	45,000	45,000	50,233	50,233	50,000	5,000	11.11%	Estimate based on actual received in 2023 and potential for hold harmless adjustments	
101-33312	LANDFILL FIRE PROTECTION FEES	8,360	3,000	3,000	3,000	3,630	3,630	3,000	-	0.00%	2021 included back bill for previous years at wrong rate, 2023 also included fire response inv.	
Total Intergovernmental Aid		2,493,464	2,474,461	2,468,055	2,468,055	1,058,965	2,560,833	2,951,976	483,921	19.61%	ACT 12 impact	
Public Charges for Service												
101-34101	PROPERTY INQUIRY FEES	9,405	7,415	8,400	8,400	4,300	4,450	4,400	(4,000)	-47.62%	Market peak was reached and subsiding to active level but not peak sales	
101-34102	PLAT REVIEW/CSM FEES	1,655	2,050	1,600	1,600	2,205	2,205	1,500	(100)	-6.25%	Based on potential activity	
101-34103	PUBLICATION FEES	675	725	725	725	775	775	750	25	3.45%		
101-34110	PLAN REVIEW FEES	2,750	2,400	2,000	2,000	3,700	3,700	2,000	-	0.00%		
101-34290	CROSSING GUARD REIMBURSEMENT	29,617	27,035	30,990	30,990	15,152	27,400	30,700	(290)	-0.94%		
101-34300	FREON STICKERS	1,600	1,240	1,200	1,200	1,220	1,380	1,200	-	0.00%		
101-34303	YARD WASTE STICKERS	7,641	7,500	7,000	7,000	6,819	7,000	6,035	(965)	-13.79%	Limited number of homes being built in the Village (\$20 for new and \$5 renewal)	
101-34305	SNOW REMOVAL	900	1,600	1,500	1,500	2,900	3,000	1,500	-	0.00%		
101-34401	PARK SHELTER RENTAL FEES (TX)	10,088	8,838	9,500	9,500	8,168	9,500	9,500	-	0.00%		
101-34402	TERRACE TREES (TX)	8,180	1,215	1,000	1,000	1,838	1,840	1,600	600	60.00%	Updating for recent trends	
101-34411	LEAGUE/FIELD USE FEES	11,215	10,775	12,500	12,500	12,095	12,095	11,500	(1,000)	-8.00%	Adjust to current use trends	
101-34412	REC SPONSOR FEES	4,825	11,490	6,000	6,000	11,940	11,940	11,000	5,000	83.33%	Increasing budget to reflect increased sponsor participation	
101-34413	REC INSTRUCTION/EVENTS	51,570	48,483	50,000	50,000	52,566	55,000	56,000	6,000	12.00%	Increase reflects price increases approved by Park Plan Commission for 11 programs	
101-34414	SENIOR BUS TRIP-KIMBERLY SPON	-	-	-	-	595	-	-	-	#DIV/0!	Kimberly is running program, check will be cut clearing account to \$0 for VLC participants	
101-34420	EVERY KID COUNTS	250	550	400	400	550	550	500	100	25.00%	Update based on 2022 and 2023 actual	
101-34431	FOOTBALL FEES/ADMISSIONS (TX)	11,066	10,333	7,325	7,325	8,036	8,036	9,000	1,675	22.87%	2021 includes an extra home game, 2022/2023 (normal) is 4 home games	
101-34432	YOUTH FOOTBALL BANQUET	3,220	3,242	3,000	3,000	-	3,200	3,200	200	6.67%	2023 Budget was low based on attendance for past two years	
101-34441	WEED CUTTING (TX)	1,607	1,040	1,000	1,000	189	1,000	1,000	-	0.00%		
101-34901	OTHER CHARGES FOR SERVICES	1,504	2,123	1,500	1,500	5,313	5,400	1,500	-	0.00%	Rock Cancer 50% billing, Open Records, NSF	
101-34990	CASH OVER/(SHORT)	(15)	7	-	-	1	-	-	-	#DIV/0!		
Total Public Charges for Service		157,752	148,061	145,640	145,640	138,362	158,471	152,885	7,245	4.97%	Various aspects netting to small increase	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Fines and Forfeitures											
101-35101	COURT FINES	77,153	71,558	80,000	80,000	60,563	76,000	77,000	(3,000)	-3.75%	
101-35201	PARKING VIOLATIONS	9,155	15,210	11,000	11,000	12,390	12,500	11,500	500	4.55%	Staffing shortages result in reactive vs proactive operations shift so revenue impacted
101-35301	FALSE ALARMS				-	500	500	-	-	#DIV/0!	
Total Fines and Forfeitures		86,308	86,768	91,000	91,000	73,453	89,000	88,500	(2,500)	-2.75%	
Interest											
101-36101	INTEREST ON INVESTMENTS	35,104	69,780	29,000	29,000	127,447	130,000	60,000	31,000	106.90%	Market fluctuations and cash flow
101-36103	INTEREST ON ADVANCE	60,681	49,294	44,378	44,378	34,410	50,205	45,345	967	2.18%	TID 4 Advance paid off in 2023
101-36500	GAIN/LOSS ON INVESTMENTS	(30,224)	(85,499)	2,000	2,000	8,157	5,000	2,000	-	0.00%	Unrealized losses will not be recognized as assets will be held until maturity; market impact
101-38105	INTEREST ON TAXES	404	221	200	200	51	60	20	(180)	-90.00%	Personal Property is being eliminated
Total Interest		65,964	33,795	75,578	75,578	170,065	185,265	107,365	31,787	42.06%	Market fluctuations and cash flow
Miscellaneous Revenue											
101-38221	RENT FROM MUNICIPAL UTILITIES	29,529	29,529	31,800	31,800	21,200	31,800	31,800	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
101-38241	EQUIPMENT RENTAL AND LABOR	-	600	500	500	-	500	500	-	0.00%	Fire call spill clean up
101-38251	PROPERTY RENTAL	7,500	6,000	6,000	6,000	3,000	6,000	6,000	-	0.00%	Rosella Ebben
101-38301	DONATIONS	24,259	7,975	-	21,050	26,018	26,100	-	-	#DIV/0!	
101-38303	FIRE DONATIONS	-	3,575	-	29,584	29,684	29,684	-	-	#DIV/0!	
101-38401	FRANCHISE FEES	79,723	80,016	82,000	82,000	35,476	70,000	70,000	(12,000)	-14.63%	Fee decreased from 4.5% to 4% in 2022, revenues down with consumer market options
101-38611	PROP/LIABILITY INS DIVIDENDS	25,720	7,901	-	-	7,452	7,452	-	-	#DIV/0!	Dependent on operating results for the League so no guarantee of a dividend
101-38621	DAMAGE TO VILLAGE PROPERTY	5,044	10,443	-	-	15,604	15,604	-	-	#DIV/0!	Fire Truck Claim to League (2022), Traffic Control Light Damage (2023)
101-38622	OTHER CLAIM REIMBURSEMENT	21,683	21,040	20,925	23,173	-	-	-	(20,925)	-100.00%	League Reimb Rebound Work Comp 21-22, now included no expense in 101-51900-203
Total Miscellaneous Revenue		193,457	167,079	141,225	194,107	138,433	187,140	108,300	(32,925)	-23.31%	Ready Rebound Program no longer have to cut a check and be reimbursed from the League
Other Financing Sources											
101-39050	SALE OF VILLAGE PROPERTY	30,053	3,710	1,000	1,000	179,762	180,000	1,500	500	50.00%	Bluff lot 2021; Stephen St/Nixon St 2023; Ongoing sale of iron and metal - price varies
101-39101	TRANSFER FROM OTHER FUNDS	-	4,000	-	-	-	-	-	-	#DIV/0!	
101-39110	OTHER FINANCING SOURCES	2,478	5,850	3,000	3,000	3,580	3,700	2,500	(500)	-16.67%	Mainly Purchasing Card Rebate - notification of reduction due to increasing fees
101-39310	PILOT-MUNICIPAL UTILITY	216,000	216,000	216,000	216,000	144,000	216,000	216,000	-	0.00%	
Total Other Financing Sources		248,530	229,560	220,000	220,000	327,341	399,700	220,000	-	0.00%	
TOTAL GENERAL FUND REVENUE		4,476,220	4,388,370	4,410,237	4,463,119	3,134,889	4,821,847	4,724,901	314,664	7.13%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Board
101-51110

MISSION:

The mission of the Village Board is to preserve a high quality of life for our residents, businesses, property owners and organizations in a prudent and efficient manner. The Village Board shall act as stewards of the community to address the needs of our stakeholders by implementing and upholding the Village Code of Ordinances.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Village Board Meeting Hours	70.25	49	55	50
Ordinances Adopted	10	3	8	10
Resolutions Passed	31	25	18	20
Committee Meetings Held	77	93	81	67

2024 GOALS

1. Strive to attend at least 95% of the Village Board and assigned committee meetings, as well as other necessary or applicable meetings involving the Village of Little Chute.
2. Maintain a professional atmosphere during Village Board meetings; address issues honestly and fairly and respect the positions and opinions of others.
3. Continue a strong relationship with surrounding municipalities and taxing jurisdictions.
4. Maintain a positive and respectful relationship with Department Heads, the public, and staff members to promote the best interests of the Village.
5. Continue to exercise policy direction with decisions that are clear and in the best interest of the Village as a whole.
6. Work diligently toward policy decisions using staff whenever it is needed and be willing to accept and respect the will of the majority.
7. Continue to support and offer guidance on efforts related to updating planning documents like the Comprehensive Plan, Strategic Plan and formulate a new 2024-2028 Downtown Master Plan (completed collaboratively in-house).

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Continued efforts on several initiatives aimed at completing the 2018-2022 Downtown Master Plan to assist in the development and redevelopment of the Downtown/Central Business District including the design of the Pine Street pedestrian mall, completion of Cobblestone Hotel and Suites, and purchase of properties for redevelopment purposes. 2023 saw the Downtown/Central Business District fill with new businesses. Only a small handful of vacancies left to fill.
2. Reviewed, considered, and authorized several proposals related to improving the quality of life in Little Chute. These efforts ranged from numerous parks related investments/developments and supported quality of life amenities and services across the community in 2022 despite the challenges posed by COVID-19.
3. Reviewed and considered various development proposals across various sectors of the community that will enable the Village to continue to grow in a responsible manner.
4. Continued Capital Improvement Plan progress through various infrastructure projects across the Village.
5. Listened to various stakeholders of the Village to provide support and a voice for the community.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
GENERAL FUND EXPENSES												
Village Board												
101-51110-100	ELECTED WAGES	30,117	38,909	38,500	38,500	25,667	38,500	38,500	-	0.00%	Adopted pay increases for Trustees 4/22	
101-51110-103	SOCIAL SECURITY	2,728	3,351	3,457	3,457	2,258	3,457	3,457	-	0.00%	↓ Impact from commission members who are employees	
101-51110-104	RETIREMENT	-	3	-	-	-	-	-	-	#DIV/0!		
101-51110-105	HEALTH INSURANCE	(1)	16	-	-	-	-	-	-	#DIV/0!		
101-51110-108	DENTAL INSURANCE	-	1	-	-	-	-	-	-	#DIV/0!	↓	
101-51110-112	PER DIEM	675	-	750	750	-	750	750	-	0.00%		
101-51110-113	BOARD OF REVIEW	500	500	500	500	450	450	500	-	0.00%		
101-51110-114	BOARD OF APPEALS	-	-	200	200	-	200	200	-	0.00%		
101-51110-115	PLAN COMMISSION	1,750	1,600	1,800	1,800	850	1,700	1,800	-	0.00%		
101-51110-116	FIRE COMMISSION	370	600	700	700	500	700	700	-	0.00%		
101-51110-117	PARK COMMITTEE	1,460	1,250	1,500	1,500	1,650	2,500	1,500	-	0.00%		
101-51110-118	CDA	-	-	200	200	-	-	200	-	0.00%		
101-51110-119	SEXUAL OFFENDER BOARD	-	700	500	500	-	100	500	-	0.00%		
101-51110-120	DESIGN REVIEW BOARD	780	250	500	500	400	450	500	-	0.00%		
101-51110-201	TRAINING & CONFERENCES	701	520	3,000	3,000	-	1,000	3,000	-	0.00%		
101-51110-206	OFFICE SUPPLIES	28	-	300	300	-	-	300	-	0.00%		
101-51110-208	BOOKS,SUBSCRIPTIONS	3,491	3,876	4,193	4,193	4,193	4,193	4,743	550	13.12%	League dues increasing; adjusted for population, property value and a 2% increase.	
101-51110-211	FOOD & PROVISION	100	-	200	200	-	-	200	-	0.00%		
101-51110-219	AWARDS & RECOGNITION	60	-	325	325	-	-	325	-	0.00%		
101-51110-221	SMALL EQUIPMENT	-	-	50	50	-	-	50	-	0.00%		
101-51110-262	LEGAL SERVICES	40,367	41,918	45,000	45,000	22,386	45,000	46,800	1,800	4.00%	Ongoing legal matters	
Total Village Board		83,125	93,494	101,675	101,675	58,354	99,000	104,025	2,350	2.31%		

CATEGORY
DEPARTMENT

General Government
Administration

ACCOUNT ORGANIZATION

101-51400

MISSION:

It is the responsibility of the Village Administrator to provide overall direction for the Village government and daily operations in accordance with the policies and budget established by the Village Board. Village operations are reviewed and monitored to maximize efficiency of operations. In addition, recommendations are made to the Village Board and departments for changes in programs, operations, and policies. The Village Administrator also oversees the preparation and monitors the annual operating budget for the Village.

PERFORMANCE MEASUREMENTS

Strategic Initiative	Measures	Actual 2021	Actual 2022	Projected 2023	Target 2024
Fiscal Measures	Assessed Tax Rate	\$7.80	\$6.09	\$6.36	\$6.52
	Equalized Tax Rate	\$6.32	\$6.05	\$5.77	\$5.16
	G.O. Debt (per previous audit)	\$26.721M	\$23.817M	\$21.388M	\$28.429M
Economic Measures	Equalized Value	\$1.092B	\$1.217B	\$1.462B	\$1.609B
	Percent Change	7.5%	11.5%	20.1%	10.0%
Civic Engagement	Website Visits	169,384	541,206*	500,000	525,000
	Facebook Reach	264,055	344,585	450,000	475,000

* Visits to the Great Wisconsin Cheese Festival page attributed to the increased website visits.

2024 GOALS

1. Enhance an effective, successful, and professional working relationship with the Village Board, staff, community, and municipal partners.
2. Provide guidance, insight, study, and review of municipal operations and policies with the staff and the Village Board to ensure that Village operations remain efficient and a reasonable value for the citizens of Little Chute, especially when compared with the neighboring municipal taxing jurisdictions.
3. Evaluate and develop changes and recommendations regarding Village policies and programs that affect how the Village conducts business and operations that will encourage both public input and acceptance of decisions affecting the citizens, taxpayers, and future residents of the Village.
4. Promote and market the Village as a positive and good place to invest in business, industrial, and residential economic development that will keep the Village growing and expanding within the parameters of the Village's adopted Comprehensive Plan.

5. Complete an updated Comprehensive Plan that lays the foundation for future growth in the Village and provides our team with direction for planning development and future critical infrastructure needs.
6. Complete an updated 5-year Strategic Planning process with various stakeholders that sets our team up for success both internally and externally.

SIGNIFICANT PROGRAM/COST CHANGES

1. Hiring a consultant to develop an updated Comprehensive Plan.
2. Complete a community survey to gather input as part of the Strategic Plan Update.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Assisted the Fire Department in the development of a building space needs study. Continuing efforts to acquire land and prepare for design and engineering phases for a new fire station.
2. Updated open records procedures for our team to adhere to Wisconsin Statutes and provide a timely response to our stakeholders.
3. With extensive staff support, appropriately guided several advantageous development projects in the community, ranging from residential to industrial.
4. Successfully restructured the Public Works Department and hired a new position, the Assistant Public Works Director. This was a monumental change for our organization, merging the Engineering department into Public Works to gain efficiency and share resources.
5. Continued efforts to support the downtown through the Village's participation in the Wisconsin Economic Development Corporations Connect Community program and the administration of the Little Chute Business Association.
6. Continued and furthered social media efforts through a Village Hall blog, Facebook, LinkedIn, Instagram, and Twitter with the goal of creating a more engaging government.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Administration											
101-51400-101	FULL-TIME WAGES	61,762	65,236	66,017	66,017	45,455	66,017	73,844	7,827	11.86%	Impact of COLA and step increases
101-51400-102	PART-TIME WAGES	5,860	-	7,500	7,500	-	-	-	(7,500)	-100.00%	No intern budgeted for 2024
101-51400-103	SOCIAL SECURITY	5,201	4,931	5,624	5,624	3,427	5,624	5,649	25	0.44%	Impact of wage increase
101-51400-104	RETIREMENT	3,608	4,247	4,465	4,465	3,091	4,465	5,095	630	14.11%	WRS 1.5% increase and impact of wage increase
101-51400-105	HEALTH INSURANCE	8,351	5,603	5,300	5,300	3,873	5,300	8,055	2,755	51.98%	Health rate increase average 11.3% plus enrollment election change from single to family
101-51400-107	LIFE INSURANCE	24	29	23	23	17	23	23	-	0.00%	
101-51400-108	DENTAL INSURANCE	591	288	265	265	194	265	332	67	25.28%	No rate change but election change from single to employee + spouse
101-51400-109	DISABILITY INSURANCE	155	152	146	146	106	146	163	17	11.64%	No rate change but impact of wage increase
101-51400-201	TRAINING & CONFERENCE	514	3,307	2,500	2,500	298	588	2,500	-	0.00%	Winter & Summer WCMA. League Annual Conference
101-51400-203	TELEPHONE	172	281	310	310	207	310	310	-	0.00%	
101-51400-204	CONTRACTUAL SERVICES	38,620	16,307	10,000	10,000	275	3,000	10,000	-	0.00%	Comp. Plan Consultant, Team training consultant
101-51400-206	OFFICE SUPPLIES	1,188	254	100	100	-	-	100	-	0.00%	
101-51400-207	PRINTING & REPRODUCTION	239	244	400	400	245	245	400	-	0.00%	
101-51400-208	BOOKS,SUBSCRIPTIONS	999	588	2,500	2,500	952	952	3,000	500	20.00%	Increased updated League materials for Electeds
101-51400-211	FOOD & PROVISIONS	266	-	250	250	-	-	250	-	0.00%	
101-51400-221	SMALL EQUIPMENT	88	-	300	300	-	-	350	50	16.67%	Chair replacement for office
101-51400-227	PUBLIC INFORMATION	-	-	150	150	-	-	150	-	0.00%	
101-51400-236	RECRUITING	-	-	200	200	-	-	200	-	0.00%	
Total Administration		127,636	101,466	106,050	106,050	58,140	86,935	110,421	4,371	4.12%	Benefit election change having majority of impact

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Finance
101-51420

MISSION:

In the spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear, and complete information to other Village departments, citizens, ratepayers, and the community at large.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
# Months bank reconciliation completed timely	12	12	12	12
# Of stale checks outstanding	8	13	4	4
Custodial credit risk	\$0	\$0	\$0	\$0
Investment Performance vs 1-3 Year US Treasury Index	(.5)% vs (.6)%	(2.87)% vs (3.8)%	2.5% vs 1.8%	2.5% vs 2.0%
% Of customers paying online	48%	52%	55%	58%
Continuous improvement initiatives	32	26	24	24
Number of special assessment billings	36	7	100	100
Average number of monthly utility bills	4,672	4,743	4,775	4,800
Annual number of utility work orders	1,033	904	900	900
Annual tax certification letters	673	647	675	600
General obligation bond rating	Aa3	Aa3	Aa3	Aa3
# Of auditor's compliance issues	1	0	0	0
% Of time monthly financials closed within 15 days	100%	100%	100%	100%
% Of staff adequately trained/cross trained	90%	90%	100%	100%

2024 GOALS

1. Complete the 2023 PSC Report, State Report/Other Required Filings and Annual Comprehensive Financial Report by applicable deadlines without extensions. File required disclosure requirements in accordance with debt covenants.
2. Achieve the Certificate of Excellence in Financial Reporting for the 2023 Annual Comprehensive Financial Report (ACFR) and the Popular Report from the Government Finance Officers Association (GFOA).
3. Provide knowledgeable, courteous customer service to all individuals who contact the department with payments, questions, or concerns.
4. Explore "miTime," a Civic Systems payroll solution for electronic time keeping replacing our current paper system.
5. Onboard a new Accounts Payable Clerk. Implement an electronic routing and approval process for invoices to create efficiencies across departments and increase payments posting to months in which product/service was provided.

6. Convert W-9 storage to electronic and upload to vendor accounts in Caselle, enhancing vendor relations and compliance.
7. Manage the completion of the Sewer Rate Study.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. 2023 Required filings completed by applicable deadlines: Public Service Commission Report, State Report/Other Required Filings, Annual Comprehensive Financial Report, W-2/Affordable Health Care Compliance/1099 filings, Annual Wisconsin Retirement System Reporting, Annual Tax Incremental District filings and Continuing Disclosure requirements to holders of our debt.
2. Successful completion of third Popular Annual Financial Report to convey the financial results of the Village to stakeholders that do not necessarily have a background in public finance.
3. Continued efforts to automate budget process utilizing conditional formatting to assist departments in making sure to explain variances in services or costs.
4. Continued enhancement of monthly procedures to ensure accurate financials throughout the year to proactively address areas of concern. Focus on payroll and utilities helping staff to understand the how and more importantly why of the internal controls.
5. Rolled out new support and password portal as part of our managed service contract with Amplitel to improve response time and security awareness.
6. Dental insurance renewal was approved by the Village Board on September 13 maintaining the same level of benefits with no rate change locked in through December 31, 2025.
7. Finance Director led creation of 2024-2028 Capital Improvement Plan approved by the Village Board.
8. Calculated health insurance rates upon release of data by the State on September 11, approved by the Village Board on September 13 and released to employees for open enrollment on September 25.
9. Hosted an in-person presentation by our Wisconsin Deferred Compensation plan advisor for VLC and the Village of Kimberly employees. Scheduled two full days for the plan advisor to meet one-on-one with employees per their request following the presentation.

10. In collaboration with the Administrator, the Human Resource Manager rolled out the newly revised background check process. Successfully utilized the new process for hiring in 2023 which streamlined the timeline, minimized impact on other departments and enhanced compliance.
11. Initial efforts to update the Employee Policy Manual began. The Administrator and Human Resource Manager worked in conjunction with a local attorney to trim down what is actual “policy” (defined as self-imposed ministerial duties, functions performed without the use of judgement) as opposed to what are guidelines or procedures.
12. Utility Billing Clerk and Deputy Clerk collaborated to provide electronic forms via the Village website. Residents can now submit requests to start or change a utility service online.
13. The Utility Billing Clerk consistently followed-up with utility customers to reduce past due amounts. Efforts continue to create efficiencies in this process. In addition, new communications were sent educating some residents on Bill Pay Assistance Programs available in WI and the option of Deferred Payment Plans.
14. Accounting Clerk collaborated with Park, Recreation and Forestry Director McDonald to develop aquatic employee training for cashiering and reporting best practices. The education minimized the over / under cash drawer occurrences at the pool for summer 2023.
15. Actively partnered with Public Works Director Taylor and Administrator Bernhoft in the new hire process for the open Assistant Director of Public Works position.
16. Human Resource Manager led the new hire process with assistance from Administrator Bernhoft and the Library Board to hire a new Library Director.
17. Rolled out “miPay,” a Civic Systems payroll solution to allow employee access to online pay slips and W2’s as well as real-time changes to tax elections, direct deposit, and contact information.
18. Payroll and Benefits Specialist revamped the Village’s Employee Injury/Incident report. Existing reports were combined into one 2-sided form for ease of use by Departments. Relevant questions were added to be coordinated with United Heartland reporting requirements.
19. Fire Department wages and positions were reviewed, solidified, and brought forward to the Fire Commission and Village Board for approval. Internal controls were set up to ensure accurate wages are paid.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Finance											
101-51420-101	FULL-TIME WAGES	93,156	115,650	135,772	135,772	92,815	135,772	181,086	45,314	33.38%	COLA and step increase plus .25 FTE from part-time for AP Clerk increase in hours
101-51420-102	PART-TIME WAGES	22,069	23,110	24,730	24,730	17,788	24,730	-	(24,730)	-100.00%	Change from .75 to 1 FTE for Accounts Payable so under full-time
101-51420-103	SOCIAL SECURITY	8,080	9,958	12,336	12,336	7,843	12,336	13,888	1,552	12.58%	Impact of wage and hours increase, no rate change
101-51420-104	RETIREMENT	7,791	9,054	10,965	10,965	7,454	10,965	12,526	1,561	14.24%	WRS 1.5% increase and impact of wage and hours increase
101-51420-105	HEALTH INSURANCE	42,346	42,462	44,061	44,061	30,996	44,061	52,487	8,426	19.12%	Health rate increase average 11.3%, .75 to 1 FTE for AP
101-51420-107	LIFE INSURANCE	108	108	97	97	67	97	97	-	0.00%	
101-51420-108	DENTAL INSURANCE	2,873	3,364	3,765	3,765	2,731	3,765	3,560	(205)	-5.44%	Director change from Family to EE+ Spouse election
101-51420-109	DISABILITY INSURANCE	314	343	355	355	252	355	401	46	12.96%	Impact of wage and hours increase, no rate change
101-51420-110	OVERTIME	354	390	750	750	13	400	450	(300)	-40.00%	Minimal needed for tax collection as result of cross training of staff/team effort
101-51420-201	TRAINING & CONFERENCES	966	4,487	5,000	7,500	2,803	7,500	5,200	200	4.00%	Carryover any remaining funds as will have new staff training
101-51420-204	CONTRACTUAL SERVICES	15,503	14,483	30,000	60,000	10,999	60,000	20,000	(10,000)	-33.33%	Carryover of any used dollars to implement payroll upgrades/efficiencies
101-51420-206	OFFICE SUPPLIES	963	2,786	2,500	2,500	2,209	2,500	2,500	-	0.00%	
101-51420-207	PRINTING & REPRODUCTION	684	384	750	750	513	750	750	-	0.00%	
101-51420-208	BOOKS,SUBSCRIPTIONS	425	610	700	700	668	700	700	-	0.00%	Only updates needed for new GAAFR released
101-51420-221	SMALL EQUIPMENT	-	4,199	2,000	2,000	101	2,000	2,000	-	0.00%	
101-51420-227	PUBLIC INFORMATION	710	710	750	750	710	750	750	-	0.00%	GFOA Popular Report and Certificate of Achievement Review Program
101-51420-229	BANK SERVICE CHARGES	7,878	7,279	8,000	8,000	5,008	8,000	8,000	-	0.00%	Interest earnings offset fees
101-51420-240	COMPUTER MAINTENANCE	-	-	600	600	-	600	600	-	0.00%	Customer service printer
Total Finance		204,223	239,376	283,131	315,631	182,970	315,281	304,995	21,864	7.72%	AP Clerk increase from >.75 to 1 FTE (about 8 hour week impact)

CATEGORY
DEPARTMENT

General Government
Village Clerk
101-51440

ACCOUNT ORGANIZATION

MISSION:

The mission of the Village Clerks office is to maintain care and custody of the corporate seal and all records of the Village; attend the meetings of the board and keep a full record of its proceedings; keep and maintain a record of all licenses and permits granted. The Village Clerks office also administers oaths and affirmations; all elections in the Village of Little Chute; provides agendas and minutes for Regular Board, Committee of the Whole, Plan Commission, Design Review Board, Utility Commission, Library Board, Board of Review and Joint Review Board; publishes all legal documents as required by state law or Village ordinance.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>
Elections held	4	4	2	4
Registered voters	6,752	6,799	6,826	7,800
Absentees mailed and early voting in office	2,043	3,192	2,043	4,000

2024 GOALS

1. Assure compliance of the statutory duties of the Village Clerk's office.
2. Execute four or more elections. Continue to develop procedures to assist with conducting elections in an efficient manner as well as keeping up to date with changes in Election Laws. Educate Citizens and Poll Workers on changes to Election Laws.
3. Updating of the Village Code on a continuous basis.
4. Produce and distribute Village Newsletters and Popular Annual Financial Report.
5. Manage and update Village website and social media sites.
6. Participate in educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations.

SIGNIFICANT PROGRAM/COST CHANGES

Purchase of four additional express vote machines (\$15,050) and electronic poll books (\$8,224) that allow a more efficient voting experience.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully administered 2 elections.
2. Processed 4-year maintenance and Electronic Registration Information Center (ERIC) voter registration cards.
3. Processed and administered over 100 operator licenses as well as 30 liquor licenses renewals.
4. Published 4 newsletters: Public Works Spring and Fall, Parks and Recreation Fall program guide and the Annual Village Newsletter. Newsletters were mailed to all residents and available on website/social media for digital viewing.
5. Designed and implemented the Popular Annual Financial Report.
6. Managed and updated Village website and social media accounts. Worked with other departments to create a social media schedule and implemented best practices.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
Clerk											
101-51440-101	FULL-TIME WAGES	72,450	123,445	128,065	128,065	89,233	130,115	136,843	8,778	6.85%	Impact of COLA and step increases
101-51440-102	PART-TIME WAGES	39,168	1,164	-	-	-	-	-	-	#DIV/0!	
101-51440-103	SOCIAL SECURITY	8,891	9,588	10,139	10,139	6,729	10,314	11,617	1,478	14.58%	Impact of wage increase and number of election hours needed for Presidential election yr.
101-51440-104	RETIREMENT	4,881	7,972	8,708	8,708	6,068	8,848	9,442	734	8.43%	WRS Rate 1.5% increase plus wage increase
101-51440-105	HEALTH INSURANCE	6,421	25,844	26,553	26,553	19,390	26,553	28,994	2,441	9.19%	Health rate increase average of 11.3%
101-51440-107	LIFE INSURANCE	53	94	78	78	57	78	78	-	0.00%	
101-51440-108	DENTAL INSURANCE	828	2,473	2,588	2,588	1,890	2,588	2,588	-	0.00%	
101-51440-109	DISABILITY INSURANCE	193	311	283	283	207	283	302	19	6.71%	Result of wage increase as no change in insurance rate
101-51440-110	OVERTIME	28	508	-	-	-	-	-	-	#DIV/0!	
101-51440-111	ELECTION WORKERS	3,160	10,735	4,464	4,464	4,711	4,711	15,000	10,536	236.02%	Four elections plus factored in early voting office help
101-51440-201	TRAINING & CONFERENCE	15	785	2,000	2,000	250	250	2,000	-	0.00%	
101-51440-204	CONTRACTUAL SERVICES	19,006	17,833	21,000	21,000	17,525	20,900	22,000	1,000	4.76%	5% yearly contract increases
101-51440-206	OFFICE SUPPLIES	720	2,164	1,500	1,500	1,304	1,450	3,000	1,500	100.00%	Required to order the new redesigned absentee envelopes
101-51440-207	PRINTING & REPRODUCTION	-	170	-	-	-	-	500	500	#DIV/0!	Election related costs
101-51440-208	BOOKS,SUBSCRIPTIONS	714	370	300	300	271	370	370	70	23.33%	Monthly Zoom increase
101-51440-211	FOOD & PROVISION	-	53	300	300	-	-	1,000	700	233.33%	Provide lunch and snacks/drinks for election workers
101-51440-221	SMALL EQUIPMENT	-	22,860	19,329	-	-	-	23,274	3,945	20.41%	Four Express Vote Machines (\$15,050) Four Badger Book Machines (\$8,224)
101-51440-227	PUBLIC INFORMATION	2,514	2,003	2,000	2,000	1,560	1,560	2,000	-	0.00%	Many extra notices/info will be published in paper for elections
101-51440-228	EMPLOYEE BONDS	-	40	20	20	-	20	20	-	0.00%	Notary Fees
101-51440-262	LEGAL	30	80	50	50	-	-	50	-	0.00%	
Total Clerk		159,071	228,494	227,377	208,048	149,194	208,040	259,078	31,701	13.94%	Presidential election impact

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Community Development/Assessing
101-51530

MISSION:

Assist Village Board with Village planning and development, complete all statutory responsibilities of Assessor and assist in negotiation of sales and purchases of real estate. Fairly and equitably administer zoning and subdivision regulations, enforce Village Building Inspection regulations, and aid all departments in property matters.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Rezoning	4	2	1	0
Total Equalized Value (RE & PP)	\$1,091,901,000	\$1,217,830,100	\$1,462,895,500	\$1,609,185,000
Zoning Code Amendments	0	1	7	1
Certified Survey Map (CSM)/Land Split	15	12	5	5
Residential Plats (In Limits)	0	0	1	1
Annexations	0	0	0	1
Site Plan Review	9	6	12	5

2024 GOALS

1. Complete 2024 assessments including five active Tax Incremental Districts plus completion of Board of Review.
2. Review and enforce Zoning, Subdivision, and Building codes.
3. Suggest and review future development plans.
4. Disseminate information on assessments, zoning, subdivisions, addresses, building codes, ward boundaries, census data, Village development, and industrial site sales.
5. Assist Board of Appeals, Plan Commission, and the Community Development Authority.
6. Assist Administration and Finance Departments in Tax Incremental Finance management.

7. Assist in attracting and retaining business development.
8. Create a business retention and expansion program.
9. Assist property owners and developers with information regarding annexation, zoning, and available resources in areas within and adjacent to the village.
10. Assist property owners with compliance with the Design Review Manual.
11. Review/update zoning application fees.
12. Improve efficiency of the department and record storage.
13. Update the Comprehensive Plan
14. Review Village Ordinances and create plan to ensure Ordinances are up to date, relevant and clear.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Completed State required Annual Assessment Reports.
2. Supervised the Building Inspector in the enforcement of state and local building codes.
3. Assisted and attended meetings of the Plan Commission.
4. Assisted with the completion of updates to planning documents.
5. Disseminated information and enforced regulations on assessments, zoning codes, subdivisions, address assignments, building codes, and business development.
6. Assisted owners and designers with the Design Review Manual regulations.
7. Assisted the Administrator and other departments as needed.
8. Assisted developers with information regarding zoning and available resources in areas within and adjacent to the Village.
9. Assisted in selling various Village owned properties.
10. Created Standard Operating Procedures for the department.
11. Completed the landfill siting process.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Community Development - Assessing											
101-51530-101	FULL-TIME WAGES	46,911	24,853	30,787	30,787	20,376	30,787	34,959	4,172	13.55%	Impact of COLA and step increases
101-51530-103	SOCIAL SECURITY	3,265	1,741	2,355	2,355	1,672	2,355	2,674	319	13.55%	Impact of wage increase
101-51530-104	RETIREMENT	3,162	1,704	2,094	2,094	1,419	2,094	2,412	318	15.19%	WRS Rate 1.5% increase plus wage increase
101-51530-105	HEALTH INSURANCE	13,970	7,040	7,607	7,607	1,228	1,551	1,680	(5,927)	-77.92%	Health rate increase average of 11.3%, employee election change
101-51530-107	LIFE INSURANCE	34	17	14	14	10	14	14	-	0.00%	
101-51530-108	DENTAL INSURANCE	1,020	583	596	596	435	596	596	-	0.00%	
101-51530-109	DISABILITY INSURANCE	127	68	68	68	50	68	77	9	13.24%	Result of wage increase as no change in insurance rate
101-51530-201	TRAINING & CONFERENCES	320	530	2,000	2,000	125	800	2,000	-	0.00%	
101-51530-203	TELEPHONE	280	400	520	520	230	355	520	-	0.00%	
101-51530-204	CONTRACTUAL SERVICES	116,687	33,681	35,000	86,500	25,059	86,500	35,000	-	0.00%	Carryover for interim market value update
101-51530-206	OFFICE SUPPLIES	144	151	150	150	-	50	150	-	0.00%	
101-51530-207	PRINTING & REPRODUCTION	-	-	50	50	-	-	50	-	0.00%	
101-51530-208	BOOKS,SUBSCRIPTIONS	121	346	3,800	3,800	688	1,000	3,800	-	0.00%	
101-51530-221	SMALL EQUIPMENT	-	68	1,000	1,000	-	1,000	1,000	-	0.00%	
101-51530-225	DOA ANNEXATION FEES	-	-	3,000	3,000	-	-	3,000	-	0.00%	
101-51530-227	PUBLIC INFORMATION	-	8	-	-	-	-	-	-	#DIV/0!	
Total Community Development - Assessing		186,040	71,191	89,041	140,541	51,292	127,170	87,932	(1,109)	-1.25%	

CATEGORY	General Government
DEPARTMENT	Inspection
ACCOUNT ORGANIZATION	101-52050

MISSION:

The Inspection Department protects health, safety, and the welfare of the public by assuring compliance by builders and property owners with the Village Ordinances and State Codes which establish minimum standards for the design, construction, structural strength, quality of materials, sanitary facilities, lighting, heating, and ventilating, energy conservation, fire safety, and maintenance of buildings and property. Enforce local codes in the areas of health, safety, and public nuisances as they relate to use and maintenance of property.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Building Permits Issued	628	528	500	500
New Single-Family Homes	8	5	3	1
New Two-Family Homes	11	7	2	3
Property/Field Inspections	NM	NM	500	500
Permit Fees	\$151,414	\$75,066.33	\$40,000	\$65,000

Note: Changes in staffing, contracts, procedures, and fees made it difficult to attain relevant information in 2021 and 2022 so noted as a "NM" or New Measure and will provide data moving forward.

2024 GOALS

1. Continue to explore ways to convey information and to communicate with the public concerning their building needs.
2. Continue successful and non-confrontational liquor license inspections.
3. Implement a new permit program to allow for online permit submission and increase efficiency in the department.
4. Implement a new format on how ordinance violations are recorded and follow up to provide a better service for residents and faster resolve.
5. Continue to enforce ordinances to maintain a clean, safe, and orderly appearance of the Village.

6. Continue to coordinate with Appleton in enforcement of Weights and Measures inspections.
7. Continue to learn about Zoning Administration.
8. Review process to become delegated for commercial permits.
9. Review website permit page layout to ensure ease of use.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Maintained successful compliance with Local and State building inspections.
2. Conducted successful and non-confrontational liquor license inspections.
3. Continued to improve public relations and information packets.
4. Continued enforcement of ordinances to maintain a clean, safe, and orderly appearance of the Village.
5. Reviewed fee schedule to ensure fees are fair, covering increasing expenses plus be in line with surrounding communities.
6. Reviewed and updated Section 8 of the Village Ordinance

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Inspections											
101-52050-101	FULL-TIME WAGES	46,540	61,065	67,408	67,408	46,542	67,408	71,842	4,434	6.58%	Impact of COLA and Step increases
101-52050-103	SOCIAL SECURITY	3,441	4,435	5,158	5,158	3,404	5,158	5,496	338	6.55%	Impact of wage increase
101-52050-104	RETIREMENT	2,958	3,981	4,584	4,584	3,170	4,584	4,940	356	7.77%	WRS Rate 1.5% increase plus wage increase
101-52050-105	HEALTH INSURANCE	12,026	20,615	21,295	21,295	14,945	21,295	22,736	1,441	6.77%	Health rate increase average of 11.3%, staff election change
101-52050-107	LIFE INSURANCE	35	46	38	38	28	38	38	-	0.00%	
101-52050-108	DENTAL INSURANCE	1,051	1,584	1,668	1,668	1,219	1,668	1,668	-	0.00%	
101-52050-109	DISABILITY INSURANCE	121	153	149	149	109	149	159	10	6.71%	Result of wage increase as no change in insurance rate
101-52050-201	TRAINING & CONFERENCES	965	733	2,500	2,500	469	1,000	2,600	100	4.00%	
101-52050-203	TELEPHONE	269	343	520	520	236	355	520	-	0.00%	
101-52050-204	CONTRACTUAL SERVICES	32,484	32,088	35,000	35,000	22,520	27,280	35,000	-	0.00%	
101-52050-206	OFFICE SUPPLIES	110	-	100	100	336	336	150	50	50.00%	Increase for additional supplies needed
101-52050-207	PRINTING & REPRODUCTION	-	-	300	300	-	-	300	-	0.00%	
101-52050-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	433	181	1,200	1,200	109	200	1,250	50	4.17%	Increase to reflect inflation and need for code books due to updating codes
101-52050-212	CLOTHING ALLOWANCE	347	260	261	261	260	260	261	-	0.00%	
101-52050-218	OPERATIONAL SUPPLIES	352	527	1,800	1,800	172	1,600	1,800	-	0.00%	
101-52050-221	SMALL EQUIPMENT	453	-	1,000	1,000	-	700	1,000	-	0.00%	
101-52050-247	VEHICLE	443	60	3,000	3,000	64	500	3,000	-	0.00%	
Total Inspections		102,028	126,071	145,981	145,981	93,584	132,531	152,760	6,779	4.64%	Minimal dollar increase driven by COLA and Step

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Economic Development
101-56700

MISSION:

Promotion of the Village of Little Chute results in the investment of funds to improve property values across the community and bring in new developments/redevelopments. Concentrated efforts include the production of marketing materials, funding other marketing efforts across the community and assisting in attracting new business and developments.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Marketing/sponsorship events participated in	1	1	1	2
Site Plan Review	9	6	12	5
Development Agreements	5	1	3	1

2024 GOALS

1. Continue to participate in local marketing campaigns.
2. Promote local business with promotional videos and local events.
3. Fund local events to attract more people to experience our community.

2023 ACHIEVEMENTS

1. Participated in "50 on the Fox" to draw people to the area.
2. Promoted local businesses with new signage on the trail system.
3. Increase visibility of the Village through signage on trial system.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Economic Development											
101-56700-201	TRAINING & CONFERENCES	-	120	1,500	1,500	-	-	1,500	-	0.00%	
101-56700-204	CONTRACTUAL SERVICES	4,635	(500)	3,200	3,200	-	-	3,200	-	0.00%	
101-56700-207	PRINTING & REPRODUCTION	-	-	1,000	1,000	-	-	1,000	-	0.00%	
101-56700-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	520	520	1,100	1,100	340	500	1,100	-	0.00%	
101-56700-227	PUBLIC INFORMATION	1,500	1,500	4,000	4,000	500	1,500	4,000	-	0.00%	
101-56700-260	ADMINISTRATION	-	10	100	100	-	-	100	-	0.00%	
101-56700-264	OTHER	-	508	500	500	8	8	500	-	0.00%	
101-56710-101	FULL TIME WAGES	-	21,303	26,389	26,389	17,465	26,389	29,964	3,575	13.55%	COLA and step impact
101-56710-103	SOCIAL SECURITY	-	1,506	2,019	2,019	1,433	2,019	2,292	273	13.52%	Impact of wage increase
101-56710-104	RETIREMENT	-	1,605	1,794	1,794	1,216	1,794	2,068	274	15.27%	WRS Rate increase 1.5%, wage increase effects
101-56710-105	HEALTH INSURANCE	-	5,583	6,520	6,520	1,052	1,220	1,440	(5,080)	-77.91%	Health rate increase average of 11.3% offset by election changes
101-56710-107	LIFE INSURANCE	-	14	12	12	9	12	12	-		
101-56710-108	DENTAL INSURANCE	-	466	511	511	373	511	511	-	0.00%	
101-56710-109	DISABILITY INSURANCE	-	54	58	58	43	58	66	8	13.79%	No rate increase but impact of increased wages
101-56710-262	LEGAL SERVICES	-	10,626	-	-	-	-	-	-	#DIV/0!	
101-57610-263	DEVELOPMENT INC-FOX RIVER GR	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	0.00%	Funds are designated in fund balance so not tax levy impact but does apply to exp restraint
Total Economic Development		66,655	103,315	108,703	108,703	82,439	94,011	107,753	(950)	-0.87%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Hall
101-51650

OBJECTIVE:

The objective of the Village Hall account is funding the overhead, maintenance, and operations of running the Village Hall facility. Primarily the responsibility of the Facilities Superintendent, this effort also accounts for information technology, printing, postage, and other administrative efforts that support the entire enterprise.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Fobbed Access Points to Employee Work Areas	3	6	6	8
Maintenance Projects Completed	3	3	6	4

2024 GOALS

1. Execute exterior and interior maintenance items to the facility so that residents, staff, and Board of Trustees can effectively conduct the business of the Village and do so while representing the community in a positive manner.
2. Provide and maintain administrative operations so that departments can carry out the mission of serving the residents of Little Chute.
3. Continue upgrades in various offices to enhance security and safety for residents and staff.

SIGNIFICANT PROGRAM/COST CHANGES

Utilization of special consideration carryover funds to continue maintenance and security upgrades at Village Hall.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Upgrade lighting to LED fixtures.
2. Upgraded EXIT signs.
3. Upgraded handicap door motor on south end of building.

4. Replace second floor air conditioning unit.
5. Heating and cooling Village Board Room controls upgrade.
6. Replaced carpet in Finance Department to match added offices.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
				BUDGET 2023	BUDGET 2023				BUDGET	BUDGET	
Village Hall											
101-51650-101	FULL-TIME WAGES	20,310	24,291	30,267	30,267	18,543	30,267	33,391	3,124	10.32%	Impact of COLA and step increases plus staff allocations based on 2024 priorities
101-51650-103	SOCIAL SECURITY	1,462	1,761	2,314	2,314	1,345	2,314	2,563	249	10.76%	Impact of wage increase and additional hours
101-51650-104	RETIREMENT	1,246	1,459	1,999	1,999	1,181	1,999	2,172	173	8.65%	WRS Rate 1.5% increase plus wage increase
101-51650-105	HEALTH INSURANCE	6,333	7,171	8,936	8,936	5,384	8,936	10,088	1,152	12.89%	Health rate increase average of 11.3%, additional hours allocated
101-51650-107	LIFE INSURANCE	15	16	17	17	10	17	17	-	0.00%	
101-51650-108	DENTAL INSURANCE	462	550	724	724	422	724	735	11	1.52%	Result of additional hours as no rate change
101-51650-109	DISABILITY INSURANCE	51	55	67	67	39	67	74	7	10.45%	Result of wage increase as no change in insurance rate
101-51650-110	OVERTIME	-	-	-	-	90	100	100	100	#DIV/0!	
101-51650-203	TELEPHONE	2,038	3,878	2,500	2,500	1,532	2,742	3,000	500	20.00%	Rate increases
101-51650-204	CONTRACTUAL SERVICES	106	-	-	-	-	-	-	-	#DIV/0!	
101-51650-205	EQUIPMENT REPAIR	-	-	750	750	54	750	750	-	0.00%	
101-51650-206	OFFICE SUPPLIES	1,218	1,496	1,400	1,400	671	1,400	1,456	56	4.00%	
101-51650-207	PRINTING & REPRODUCTION	4,809	3,422	2,800	2,800	2,462	3,750	3,800	1,000	35.71%	Increased usage of multifunctional machines for projects instead of use of outside printing
101-51650-211	FOOD & PROVISION	-	31	-	-	-	-	-	-	#DIV/0!	
101-51650-212	CLOTHING ALLOWANCE	84	34	100	100	29	100	100	-	0.00%	
101-51650-213	SAFETY EQUIPMENT	-	-	30	30	-	30	30	-	0.00%	
101-51650-218	OPERATIONAL SUPPLIES	-	350	690	690	2	690	690	-	0.00%	
101-51650-221	SMALL EQUIPMENT	-	30	450	450	25	450	450	-	0.00%	
101-51650-226	POSTAGE	9,375	10,281	8,000	8,000	8,881	10,700	11,100	3,100	38.75%	USPS postage increase, volume of mailing increase
101-51650-242	CUSTODIAL BLDG REPAIR/MAINT	2,845	11,505	1,350	48,905	6,595	48,905	1,405	55	4.07%	Security upgrades, air conditioning unit replacement 3rd floor (35+ yrs. old)
101-51650-243	CUSTODIAL - CONTRACTUAL	9,437	10,106	8,400	8,400	7,641	8,400	8,729	329	3.92%	
101-51650-244	CUSTODIAL-OPERATIONS	716	886	750	750	305	750	775	25	3.33%	
101-51650-245	CUSTODIAL - EQUIPMENT	3,496	924	1,500	1,500	431	1,500	1,559	59	3.93%	
101-51650-249	UTILITIES	6,854	8,721	7,800	7,800	5,311	7,800	8,109	309	3.96%	
101-51650-306	BUILDING & GROUNDS	-	7,737	-	-	-	-	-	-	#DIV/0!	Office remodel Finance in 2022
Total Village Hall		70,859	94,705	80,844	128,399	60,954	132,391	91,093	10,249	12.68%	NOTE: ALLOCATION TO UTILITIES FOR SEPTEMBER NOT COMPLETED YET (70% 2022-2024)

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Municipal Court
101-51680

MISSION:

The mission of the Little Chute Municipal Court is to contribute to improvement of quality of life in our community by impartially adjudicating Village ordinance violations. The Court will provide fair, consistent, and timely adjudication of cases so that the legal rights of individuals are safeguarded, and public interest is protected.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
# of months default letters completed timely.	12	12	12	12
% of time LCMC submits completed disposition to the DOT via electronic interface within 8 business days following scheduled hearing/trial	100%	100%	100%	100%

2024 GOALS

1. Achieve Mission by providing fair, timely and just results for those who participate in the judicial proceedings.
2. Continue to work with the Village Prosecutor to schedule or resolve unresolved cases.
3. Continually evaluate and identify additional areas for efficiencies.
4. Maintain mandatory educational requirements.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Continued to collaborate with Clerks in the 8th District through ongoing 8th District Clerk meetings.
2. Worked with Village of Kimberly, and FVMPD to gain efficiency in work processes.

3. Judge and Clerk have maintained all certifications according to the 8th District guideline mandatory educational requirements.
4. Processed past due/unpaid forfeitures utilizing State Debt Collection interface software.
5. Worked with Village Prosecutor to monitor/manage/schedule unresolved cases due to backlog.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
Municipal Court												
101-51680-100	ELECTED WAGES	7,000	7,583	7,000	7,000	4,667	7,000	7,000	-	0.00%		
101-51680-102	PART-TIME WAGES	36,591	37,744	43,649	43,649	30,148	43,649	46,082	2,433	5.57%	Impact of COLA and step increases	
101-51680-103	SOCIAL SECURITY	3,633	3,766	3,921	3,921	2,854	3,921	4,061	140	3.57%		
101-51680-104	RETIREMENT	2,467	2,458	2,968	2,968	2,050	2,968	3,180	212	7.14%	WRS Rate 1.5% increase plus wage increase	
101-51680-105	HEALTH INSURANCE	3,600	3,462	3,600	3,600	2,631	3,600	3,600	-	0.00%		
101-51680-107	LIFE INSURANCE	53	47	39	39	29	39	39	-	0.00%		
101-51680-109	DISABILITY INSURANCE	104	97	96	96	70	96	102	6	6.25%	Result of wage increase as no change in insurance rate	
101-51680-112	PER DIEM	300	300	600	600	-	600	600	-	0.00%		
101-51680-201	TRAINING & CONFERENCES	60	65	1,400	1,400	-	1,400	1,400	-	0.00%		
101-51680-204	CONTRACTUAL SERVICES	6,585	6,997	7,000	7,000	6,509	7,000	7,000	-	0.00%		
101-51680-206	OFFICE SUPPLIES	157	13	500	500	-	250	750	250	50.00%	Inflationary costs of supplies	
101-51680-208	BOOKS,SUBSCRIPTIONS	820	845	1,000	1,000	745	900	1,100	100	10.00%	Dues increase for Municipal Court Clerk Association	
Total Municipal Court		61,370	63,376	71,773	71,773	49,703	71,423	74,914	3,141	4.38%	Minimal dollar increase driven by COLA and Step	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Promotion and Goodwill
101-51960

MISSION:

The mission of the Village Promotion and Goodwill account is to support our community through consistent updates to keep our residents engaged, provide high quality aesthetic features that attract stakeholders to our downtown amenities and to embrace the welcoming downtown vibrancy. This keeps Village representatives engaged with our stakeholders to learn continuous methods of improvement to our Village wide services.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Planters maintained in Village	42	42	42	42
Number of Newsletters	4	4	4	4
Total Newsletters Delivered	22,060	22,317	22,398	22,450

2024 GOALS

1. Newsletter production and distribution quarterly.
2. Continued maintenance and delivery of banner change-outs from the Municipal Services Team.
3. Continued improvement of Village aesthetics through the Garden Club.

SIGNIFICANT PROGRAM/COST CHANGES

The Garden Club was dissolved in 2022. The Department of Parks, Recreation and Forestry has taken over the coordination of duties that have been performed.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully produced and distributed the Village newsletter every quarter throughout 2023.

2. Continued maintenance and delivery of banner change-outs from the Municipal Services Team.
3. Continued purchasing arrangements with Riverside by Reynebeau Floral.
4. Purchased heavy duty totes for winter greens storage.
5. Collaborated with Little Chute Area High School students and faculty to install winter greens.
6. Researched efforts to add holiday lighting plan to downtown light poles.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Village Promotion and Goodwill											
101-51960-101	FULL-TIME WAGES	14,140	17,377	13,084	13,084	13,530	14,830	14,847	1,763	13.47%	Impact of COLA and step increases plus staff allocations based on 2024 priorities
101-51960-102	PART-TIME WAGES	1,152	2,111	2,800	2,800	1,997	2,000	2,800	-	0.00%	
101-51960-103	SOCIAL SECURITY	1,330	1,532	1,444	1,444	1,343	1,517	1,589	145	10.04%	Impact of wage increase and additional hours
101-51960-104	RETIREMENT	1,117	1,197	1,090	1,090	1,117	1,212	1,238	148	13.58%	WRS Rate 1.5% increase plus wage increase
101-51960-105	HEALTH INSURANCE	4,233	4,643	3,418	3,418	4,585	4,638	4,263	845	24.72%	Health rate increase average of 11.3%, additional hours allocated
101-51960-107	LIFE INSURANCE	13	14	8	8	10	15	9	1	12.50%	Result of wage increase as no change in insurance rate
101-51960-108	DENTAL INSURANCE	299	336	276	276	336	347	309	33	11.96%	Result of wage increase as no change in insurance rate
101-51960-109	DISABILITY INSURANCE	39	44	29	29	35	36	31	2	6.90%	Result of wage increase as no change in insurance rate
101-51960-110	OVERTIME	2,814	1,323	3,000	3,000	2,903	3,000	3,120	120	4.00%	
101-51960-206	OFFICE SUPPLIES	148	-	200	200	38	200	200	-	0.00%	
101-51960-211	FOOD & PROVISIONS	1,143	4,329	3,000	3,000	1,808	2,825	3,000	-	0.00%	
101-51960-212	CLOTHING ALLOWANCE	70	2	70	70	-	-	70	-	0.00%	
101-51960-215	BEAUTIFICATION SUPPLIES	678	1,320	2,000	6,000	1,138	6,000	2,000	-	0.00%	Garden club dissolved in 2022. DPRF taking over management
101-51960-218	OPERATIONAL SUPPLIES	50	-	500	500	393	500	500	-	0.00%	
101-51960-219	AWARDS & RECOGNITION	-	2,887	500	500	-	-	500	-	0.00%	2022 Hartwig Bench Memorial
101-51960-227	NEWSLETTER	1,163	1,496	3,500	3,500	240	1,796	2,100	(1,400)	-40.00%	Postage on Winter newsletter, USPS increase, Adobe
Total Village Promotion and Goodwill		28,390	38,610	34,919	38,919	29,472	38,916	36,576	1,657	4.75%	Increase in public events

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
FIRE DEPARTMENT
101-52200

MISSION:

The mission of the Little Chute Fire Department (LCFD) is to minimize the loss of life and property from the effects of fire and other emergencies, and to render assistance where required. Inherent in this goal is the desire to protect and enhance the quality of life of our citizens and community by responding quickly, performing with the excellence, serving at every opportunity, and providing public education with special emphasis on programs for children. All emergency and non-emergency services are developed, maintained, and provided by highly trained volunteers dedicated to excellence.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Fire Department responses	152	181	200	200
Inspections by Fire Inspector	400	812	406	410
	COVID YEAR		REDUCE INSPECTIONS. TO ONE PER YEAR	

2024 GOALS

1. To Upgrade our use of the fire app. IamResponding, to include:
 - a. The Department Standard Operating Guidelines.
 - b. Contact names and phone numbers for all businesses for easy access at a fire scene.
2. We will continue to write and apply for grants to upgrade or replace existing equipment to follow current Wisconsin State Statutes and NFPA standards.
3. Monitor training attendance and other issues significant to firefighters' active participation with the fire department.
4. Establish an agreement with Appleton Fire Department to develop an Auto Aid Response Program for adjacent areas to Little Chute and Appleton.
5. Engineering and design of proposed new fire station.
6. We will maintain efforts to educate and train firefighters and fire officers through our weekly training and courses provided through Fox Valley Technical College and State sponsored conferences, seminars, and local fire department Mutual Aid Box Alarm System (MABAS) mutual incidents and classroom situations.
7. The fire department will procure and train all Little Chute firefighters to ensure Their education and skills are at Wisconsin State National Fire Protection Association and State of Wisconsin mandates which includes: NFPA 1400-1410; 1451-1452; 1504; 1670 and 2500.

8. We will work to enhance our fire prevention in-school sessions and open house programs for the public. We will focus on school visits to the fire station, going on site at the schools and other ways to increase fire prevention education.
9. We will be available for fire extinguisher training and other any other requested assistance for care facilities and manufacturing facilities. We currently provide fire extinguisher classes at three major companies (Outagamie County Garage, Crystal Print and Resource One) in Little Chute.
10. It is our obligation to enhance record keeping filing with the National Fire Reporting Service (NFIRS) Uniform Fire Code 2006 and with the Wisconsin Department of Commerce (WDC) Chapter 14 as well as our weekly department training sessions. The state requires more documentation of Monday Firefighter Drills.
11. We will continue to upgrade the department according to NFPA Uniform Fire Code 2006, WDC Chapter 14 Fire Prevention and Chapter 30 standards, such as safety and fire scene accountability program also Wisconsin SPS 330 Codes regarding fire department safety and health matters.
12. We will continue inspections of commercial businesses and multi-family residential structures per NFPA requirements as required for our 2% dues.
13. Finalize the layout and design for the new rescue squad.

SIGNIFICANT PROGRAM/COST CHANGES

- Exploring an Emergency Medical Responder (EMR) Program to potentially implement in 2025.

PERSONNEL CHANGES/JUSTIFICATION

- No changes for 2024 but are exploring to add personnel to create an Emergency Medical Responder (EMR) Program in 2025.

2023 ACHIEVEMENTS

1. Acquired property to build a new fire station.
2. Participating in a regional grant for department radios administered by Appleton Fire.
3. Received a grant from Capital Credit union to purchase and install a heavy-duty washer and dryer for Personal Protective Equipment (turnout gear).
4. Establish a joint water rescue plan with neighboring fire departments with maps and signed agreements.
5. Finished environment safe firefighting foam agreement with the Appleton Fire Department for their storage and delivery of the foam for Little Chute and other communities in Outagamie County.
6. Received grants from Cheese Fest and Act of Kindness for Fire Department dress uniforms.

7. Established a Little Chute Fire Department member as department administrator in charge of:
 - a) Recording all fire department incidents on the National Fire Incident Reporting System (NFIRS)
 - b) Recording all firefighters training as required by the Wisconsin State Statutes.
 - c) Recording actual department training and indicating the firefighters present for the training.
 - d) Answering inquiries on incident insurance claims.
8. Members of the department completed the drivers' operator course presented by FVTC, with several of them receiving certification.
9. Members of the department are currently in the Fire Officers 1 course offered by FVTC; course is scheduled to finish in October/November 2022.
10. Decide on the location and acquire the property for the new fire station.
11. Three members attended the Wisconsin State Fire Investigation Training Conference to enhance their skills and establish contact with other departments.
12. The Fire Chief and three Assistant Chiefs attended the Wisconsin State Fire Chiefs Association Conference to enhance their skills by attending classes and establish contact with other departments.
13. The Fire Inspector attended the Wisconsin State Fire Inspectors conference to review state codes and establish contact with other departments.
14. Multiple members have attended the Outagamie County Fire Investigation Association meetings, Outagamie County Fire Chiefs Association meetings, Mutual Aid Box Alarm System (MABAS) meetings along with Fire Commission meetings.
15. Worked with Appleton Fire Department on a FEMA grant for over-lapping coverage of adjoining areas.
16. Continued to hold weekly training events for all firefighters and officers' meetings also monthly all department meeting.
17. Continued fire inspections as per National Fire Protection Association (NFPA) requirements.
18. LCFD members are scheduled to train with Kimberly Fire Department and Fox Valley Metro Police Department on active shooter incidents.
19. With the increased usage of the Fox River waterway for recreational use, LCFD is working with several area fire departments on facilitating a water rescue plan.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Fire Operations											
101-52200-101	FULL-TIME WAGES	6,977	6,965	7,372	7,372	5,255	7,372	8,098	726	9.85%	Impact of COLA and step increases
101-52200-102	PART-TIME WAGES	19,675	20,722	22,953	22,953	19,450	22,953	28,860	5,907	25.74%	Impact of COLA and step increases
101-52200-103	SOCIAL SECURITY	3,892	4,059	4,692	4,692	2,463	4,692	5,121	429	9.14%	Impact of wage increase
101-52200-104	RETIREMENT	40,786	46,455	47,485	47,485	47,583	47,583	49,020	1,535	3.23%	Includes LOSAP and LOSA Plan \$48,500 contributions required for annual funding
101-52200-105	HEALTH INSURANCE	2,556	2,360	2,173	2,173	1,655	2,173	2,419	246	11.32%	Health rate increase average of 11.3%
101-52200-107	LIFE INSURANCE	6	6	4	4	3	4	4	-	0.00%	
101-52200-108	DENTAL INSURANCE	602	605	588	588	453	588	588	-	0.00%	
101-52200-109	DISABILITY INSURANCE	20	19	16	16	12	16	18	2	12.50%	Result of wage increase as no change in insurance rate
101-52200-110	OVERTIME	-	-	-	-	26	26	-	-	#DIV/0!	Maintenance overtime
101-52200-111	FIREFIGHTERS	24,704	22,805	25,000	25,000	10,900	23,258	25,000	-	0.00%	
101-52200-112	PER DIEM	900	3,000	6,000	6,000	3,600	4,200	5,000	(1,000)	-16.67%	Decrease to coincide with actual use
101-52200-201	TRAINING & CONFERENCES	3,207	9,338	12,000	12,000	7,088	10,000	12,480	480	4.00%	
101-52200-203	TELEPHONE	4,501	4,168	3,900	3,900	2,546	3,900	3,900	-	0.00%	
101-52200-204	CONTRACTUAL SERVICES	13,340	25,298	26,000	45,728	29,012	42,053	27,040	1,040	4.00%	2023 carryover was for Fire Study \$6,053 and Dress Uniform Budget Adjustment \$13,675
101-52200-205	EQUIPMENT REPAIR	5,707	1,823	6,600	6,600	338	6,000	6,864	264	4.00%	
101-52200-206	OFFICE SUPPLIES	1,775	873	950	950	1,003	1,003	988	38	4.00%	
101-52200-207	PRINTING & REPRODUCTION	860	750	800	800	198	800	800	-	0.00%	
101-52200-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	3,638	3,497	4,800	4,800	3,553	4,800	4,992	192	4.00%	Working to enhance our library of NFPA Codes
101-52200-211	FOOD & PROVISIONS	31,573	34,163	28,000	28,000	23,608	28,000	29,120	1,120	4.00%	
101-52200-212	CLOTHING ALLOWANCE	6,730	8,485	6,500	6,500	4,179	6,500	6,760	260	4.00%	
101-52200-213	SAFETY EQUIPMENT	40,908	72,605	18,000	33,909	27,615	30,000	18,720	720	4.00%	2023 Budget Adjustment for donation of Washer/Dryer \$15,909
101-52200-215	CHEMICALS	-	-	1,500	1,500	433	1,500	1,500	-	0.00%	
101-52200-218	OPERATIONAL SUPPLIES	10,543	15,623	4,000	4,000	4,548	5,000	4,160	160	4.00%	
101-52200-219	AWARDS & RECOGNITION	7,257	4,934	5,700	5,700	2,139	5,700	5,928	228	4.00%	
101-52200-220	INSURANCE	2,503	2,560	2,700	2,700	2,560	2,700	2,700	-	0.00%	
101-52200-221	SMALL EQUIPMENT	10,342	17,025	19,000	49,000	11,380	56,000	19,760	760	4.00%	2023 Carryover for Regional Radio \$30,000 local match with grant coordinated by Appleton
101-52200-225	FIRE PREVENTION PROGRAM	6,027	4,162	3,400	3,400	149	3,400	3,536	136	4.00%	
101-52200-240	COMPUTER MAINTENANCE	720	5,895	5,500	5,500	5,984	5,984	5,500	-	0.00%	
101-52200-242	BLDG & GRNDS REPAIR/MAINTENANC	99	76	-	-	-	-	-	-	#DIV/0!	This account should not be used as Fire Allocated section under Facilities manages.
101-52200-243	CUSTODIAL - CONTRACTUAL	43	-	-	-	-	-	-	-	#DIV/0!	This account should not be used as Fire Allocated section under Facilities manages.
101-52200-247	VEHICLE	27,529	23,992	28,000	28,000	5,109	27,000	29,120	1,120	4.00%	
101-52200-302	EQUIPMENT REPLACEMENT	23,327	-	-	-	-	-	-	-	#DIV/0!	
Total Fire Operations		300,746	342,261	293,633	359,270	222,842	353,205	307,996	14,363	4.89%	Mainly driven by COLA and step increase, LOSA and LOSAP contributions
Fire Allocated											
101-52250-230	WORKERS COMPENSATION INS	5,980	9,636	7,210	7,210	8,352	8,352	13,500	6,290	87.24%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
101-52250-231	PROPERTY & LIABILITY INSURANCE	18,215	19,804	19,286	19,286	20,686	20,686	23,212	3,926	20.36%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
101-52250-242	CUSTODIAL BLDG REPAIR/MAINT	6,702	373	1,500	1,500	2,238	2,238	1,500	-	0.00%	Age of equipment/maintenance increase
101-52250-243	CUSTODIAL - CONTRACTUAL	3,766	3,942	6,250	6,250	3,543	5,437	6,325	75	1.20%	Janitorial, Heating/Air Maintenance, Elevator Inspection, Generator Maintenance
101-52250-244	CUSTODIAL-OPERATIONS	665	170	850	850	171	650	850	-	0.00%	
101-52250-245	CUSTODIAL - EQUIPMENT	90	1,032	4,400	11,180	6,780	10,800	4,400	-	0.00%	Fire duct heater duct exchange replacement 2023
101-52250-248	PUBLIC FIRE PROTECTION	318,720	318,720	318,720	318,720	212,480	318,720	318,720	-	0.00%	
101-52250-249	UTILITIES	8,266	9,367	9,000	9,000	6,063	9,625	9,800	800	8.89%	Power Cost Adj - utility passes along costs or savings as not for profit, experiencing add ons
Total Fire Allocated		362,403	363,045	367,216	373,996	260,314	376,508	378,307	11,091	3.02%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
Crossing Guards
101-52350

MISSION:

The Crossing Guard Program provides safe, supervised, street crossings for students who walk or bicycle to and from school.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Number of intersections covered	12/11	11/10	10	10
Number of students crossed	43,899	41,728	44,000	44,000

2024 GOALS

1. Continue to provide safe, supervised, street crossings for students traveling to and from school.
2. Continue to observe and report activity that is dangerous or threatening to the safety of children at the intersections where and when an adult crossing guard is present.
3. Continue to teach and reinforce traffic safety skills for children and other pedestrians at the intersections where and when an adult crossing guard is present.
4. Provide initial (new-hire guards) and refresher (returning guards) training regarding proper and safe methods for helping students and other pedestrians cross intersections.
5. Follow the recommendations of Safe Routes to School to determine locations and times adult crossing guards need to be placed.
6. Hire and train three substitute crossing guards to have a pool available to cover absences without having to rely on the CSO and patrol officers.
7. Continue to seek a Lead Crossing Guard to assist with scheduling, training, and substituting for short notice absences.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Provided safe, supervised, street crossings for students traveling to and from school.
2. Provided annual training for crossing guards regarding the proper and safe methods of helping students cross intersections.
3. Recognized Crossing Guards during appreciation week. Additional recognition to one crossing guard who has been safely crossing students for over 35 years!

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE (DECREASE) 2023	% CHANGE 2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Crossing Guards											
101-52350-102	PART-TIME WAGES	72,807	65,147	71,930	71,930	38,890	66,550	72,811	881	1.22%	
101-52350-103	SOCIAL SECURITY	5,570	4,984	5,503	5,503	2,975	5,091	5,570	67	1.22%	
101-52350-113	UNEMPLOYMENT COMPENSATION	311	-	-	-	-	-	-	-	#DIV/0!	
101-52350-204	CONTRACTUAL SERVICES	594	368	830	830	302	750	850	20	2.41%	
101-52350-218	OPERATIONAL SUPPLIES	779	1,042	1,440	1,440	425	1,300	1,475	35	2.43%	
Total Crossing Guards		80,061	71,541	79,703	79,703	42,591	73,691	80,706	1,003	1.26%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Administration
101-53100

MISSION

Provide oversight and administrative services for the Public Works Department.

PERFORMANCE MEASUREMENTS

	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Target</u> <u>2024</u>
Street Excavation Permits Issued	109	102	75	80
Sidewalk/Driveway/Curb Cut Permits Issued	34	30	37	35
Street Obstruction Permits Issued	7	5	10	8
Prepared DPW section of Real Estate Inquiry Form	320	229	190	180
Number of DPW Newsletters Composed and Mailed to All Residents, Businesses, and Property Owners (In 2020 started mailing a Fall and Spring Newsletter.)	<u>Spring</u> 5,505 <u>Fall</u> 5,564	<u>Spring</u> 5,650 <u>Fall</u> 5,737	<u>Spring</u> 5,711 <u>Fall</u> 5,783	<u>Spring</u> 5,800 <u>Fall</u> 5,850
Number of new yard waste site users	130	90	70	50
Number of lost cards renewed	31	20	20	20
Number of cards renewed	723	847	875	900
Revenue from yard waste site users	\$6,680	\$6,235	\$5,975	\$5,700
Revenue from stickers for curbside pickup of yard waste	\$961	\$1,265	\$1,025	\$350

2024 GOALS

1. Compose a semiannual Department of Public Works Newsletter for all residents and businesses.
2. Assist with new development within the Village.
3. Complete 100% of planned/commenced public improvements section on the Real Estate Inquiry Form.
4. Work with residents and contractors to answer questions regarding right-of-way permits, issue permits and facilitate invoices for services.
5. Review policies on yard waste pickup.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Composed semiannual Department of Public Works Newsletter for all residents.
2. Assisted with new development within the Village.
3. Completed 100% of planned/commenced public improvements section of the Real Estate Inquiry Form.
4. Approved right-of-way and street obstruction permits.
5. Continued to collect yard waste with Village crews.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Public Works Administration											
101-53100-101	FULL-TIME WAGES	10,981	11,211	11,837	11,837	8,394	11,837	27,404	15,567	131.51%	Merger of Engineering and DPW to one department, COLA and step impact
101-53100-103	SOCIAL SECURITY	819	835	906	906	626	906	2,096	1,190	131.35%	Merger impact and increase in wages
101-53100-104	RETIREMENT	740	730	805	805	571	805	1,889	1,084	134.66%	WRS 1.5% increase, impact of wage increase, merger impact
101-53100-105	HEALTH INSURANCE	1,894	2,014	2,108	2,108	1,541	2,108	5,153	3,045	144.45%	Health rate increase average of 11.3%, increased hours per merger
101-53100-107	LIFE INSURANCE	5	4	4	4	2	4	10	6	150.00%	No rate increase but impact of increased wages and merger impact
101-53100-108	DENTAL INSURANCE	83	85	89	89	65	89	343	254	285.39%	No rate increase but impact of increased wages and merger impact
101-53100-109	DISABILITY INSURANCE	31	29	26	26	19	26	61	35	134.62%	No rate increase but impact of increased wages and merger impact
101-53100-201	TRAINING & CONFERENCE	-	508	1,800	1,800	-	-	1,000	(800)	-44.44%	Minimal dollar impact adjusting to actual
101-53100-202	LOCAL AUTO EXPENSE	-	-	150	150	-	-	100	(50)	-33.33%	Minimal dollar impact adjusting to actual
101-53100-204	CONTRACTUAL SERVICES	-	-	1,000	1,000	275	500	1,000	-	0.00%	
101-53100-206	OFFICE SUPPLIES	-	12	100	100	124	150	3,200	3,100	3100.00%	Purchase 5 new office chairs plus office supplies correction in Construction Fund in past
101-53100-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	-	318	1,000	1,000	41	250	500	(500)	-50.00%	Minimal dollar impact adjusting to actual
101-53100-218	OPERATIONAL SUPPLIES	1,440	-	100	100	-	100	100	-	0.00%	
101-53100-219	AWARDS & RECOGNITION	-	-	200	200	-	100	100	(100)	-50.00%	Minimal dollar impact adjusting to actual
101-53100-227	PUBLIC INFORMATION	-	-	150	150	-	-	100	(50)	-33.33%	Minimal dollar impact adjusting to actual
101-53100-306	BUILDING & GROUNDS	-	-	-	15,000	-	15,000	-	-	#DIV/0!	Originally budgeted for yard stabilization; special consideration carryover for security
Total Public Works Administration		15,993	15,745	20,275	35,275	11,658	31,875	43,056	22,781	112.36%	Merger of Engineering and DPW to one department, COLA and step impact

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

PUBLIC WORKS
GIS
101-51415

MISSION:

Management of Geographical Information Systems (GIS) to provide broad access of information by integrating hardware, software, and workflows to capture, manage, and display different forms of spatially referenced information. These capabilities are used to develop data into resources that can reveal critical information to assist in providing solutions to complex problems.

Engineering plans to increase efficiency through continued improvement by implementation of the following items:

- Continuing to provide and expand a common system on which to quickly build, revise and deploy information for use by other departments.
- Develop methods how the Village can improve decision making, enhance communication, increase efficiency, and make work flows more cost-effective.
- Providing information by expanding the technical knowledge base of current employees through internal training, added use of technology, and continued organization of existing information.
- Improving system capabilities by implementing data standards to ensure that all datasets meet requirements for accuracy and reliability.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Outside Consultant Cost (Data Conversion)	N/A	\$43,156	\$30,000	\$40,000
Added Features	N/A	5431	1635	3500
Edited Features	N/A	11,022	14,720	12,800
GIS Inspection Forms Created	N/A	4	2	5

2024 GOALS

1. Continued storm sewer, sanitary sewer, and watermain additions and revisions of the GIS database to provide access to current and accurate information. Engineering will continue working with outside consultants to convert utility record documents within the GIS software environment.

2. Continued internal cross-training and external software training for engineering staff.
3. Assist all Village Departments with mapping needs.
4. Incorporate PASER road surface evaluations/ratings.

SIGNIFICANT PROGRAM/COST CHANGES

The budget for outside GIS services has increased for 2024 to allow the Village to add additional information to its system and to better improve the accuracy of the information.

PERSONNEL CHANGES/JUSTIFICATION

In 2023, Engineering and GIS were consolidated under the Department of Public Works, versus a standalone department that previously encompassed those functions. The Environmental Permitting Specialist position has been removed from the table of organization.

2023 ACHIEVEMENTS

- 1.) Village and consultant staff added and edited several water main features to the GIS system which included: main breaks, main fittings, hydrants, valves, service valves, services, and water main.
- 2.) Village and consultant staff added and edited several storm sewer features to the GIS system which included: intake/outfall locations, inlets, manholes, casing pipes, laterals, main and forcemain piping, and detention ponds.
- 3.) Village and consultant staff added and edited several sanitary sewer features to the GIS system which included: manholes, main piping, and laterals.
- 4.) Village staff assisted other departments in utilizing the GIS system to produce various maps and resources, as needed.
- 5.) Created hydrant flushing and cross connection inspection forms.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
GIS												
101-51415-101	FULL-TIME WAGES	15,582	7,734	40,060	40,060	18,361	29,890	25,067	(14,993)	-37.43%	Adding specific projects into GIS system is budgeted as part of the project budget ↓	
101-51415-103	SOCIAL SECURITY	1,184	578	3,066	3,066	1,351	2,203	1,924	(1,142)	-37.25%		
101-51415-104	RETIREMENT	1,045	506	2,725	2,725	1,237	2,008	1,731	(994)	-36.48%		
101-51415-105	HEALTH INSURANCE	3,879	2,330	10,665	10,665	4,687	7,742	7,386	(3,279)	-30.75%		
101-51415-107	LIFE INSURANCE	10	6	20	20	9	14	12	(8)	-40.00%		
101-51415-108	DENTAL INSURANCE	298	180	810	810	374	612	522	(288)	-35.56%		
101-51415-109	DISABILITY INSURANCE	38	24	88	88	40	66	56	(32)	-36.36%		
101-51415-110	OVERTIME	-	-	-	-	29	30	100	100	#DIV/0!		
101-51415-201	TRAINING, CONFERENCES	269	125	5,000	5,000	-	-	5,000	-	0.00%	Incorrectly budgeted in Construction Capital Projects Fund in past	
101-51415-202	LOCAL AUTO EXPENSE	-	-	400	400	-	-	400	-	0.00%		
101-51415-203	TELEPHONE	-	-	-	-	1,144	2,100	2,100	2,100	#DIV/0!	Incorrectly budgeted in Construction Capital Projects Fund in past	
101-51415-204	CONTRACTUAL SERVICES	8,945	19,513	6,600	6,600	3,094	6,600	9,600	3,000	45.45%	Estimate From REL , data collection, utility inspection forms, new updates	
101-51415-206	OFFICE SUPPLIES	617	349	1,200	1,200	1,217	1,300	-	(1,200)	-100.00%	Consolidated in DPW Administration	
101-51415-208	BOOKS, SUBSCRIP., DUES	5,757	9,718	15,535	15,535	6,428	9,875	10,270	(5,265)	-33.89%	Types of GIS License were refined early in 2023 to determine level of license users will need	
101-51415-212	CLOTHING ALLOWANCE	356	137	375	375	137	375	375	-	0.00%		
101-51415-213	SAFETY EQUIPMENT	212	359	750	750	-	750	750	-	0.00%		
101-51415-218	OPERATIONAL SUPPLIES	145	75	300	300	120	300	1,500	1,200	400.00%	Calibration of survey equipment	
101-51415-221	SMALL EQUIPMENT	338	2,802	3,200	3,200	497	3,200	3,200	-	0.00%		
Total GIS		38,675	44,436	90,794	90,794	38,723	67,065	69,993	(20,801)	-22.91%	Adding specific projects into GIS system is budgeted as part of the project budget	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Street Repair & Maintenance
101-53300

MISSION:

Provide high quality, innovative and cost-effective maintenance to Village infrastructure, street and traffic signs and rights of way while providing the highest service level possible to the citizens of Little Chute. Maintain proactive and preventative customer-service approach to street repair and maintenance promoting a community in which the citizens of Little Chute are proud to live and work.

PROGRAM GUIDELINES:

Maintenance includes patching and repairing of asphalt and concrete streets including sidewalks, as well as painting, grading, graveling, dust control, and crack sealing.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Village Owned Miles of Streets	51.97	51.97	51.97	51.97
County Owned Miles of Streets	6.15	6.15	6.15	6.15
Total Municipal Miles of Streets	58.12	58.12	58.12	58.12
Percentage of Streets Painted	75%	75%	75%	100%
Square Feet of Concrete Streets Repaired	699	1174	600	800
Square Feet of Concrete Aprons Repaired	54	99	0	60
Square Feet of Concrete Sidewalk Repaired	0	500	750	750
Lineal Feet of Curb and Gutter Repaired	103	0	97	100
Square Feet of Streets Repaired with Hot Mix	1,474	3,600	5,000	2,000
Number of Street Signs Replaced	12	35	20	40
Streets Chip Sealed	Beechwood Avenue Roosevelt St. Coolidge Ave	Cypress St. Harding St. Kennedy Ave	Joan Ct Joyce Street	Garfield Avenue Taylor Street TBD
Lineal Feet of Crack Sealing	1,435	4,648	4,000	4,800

2024 GOALS

1. Continue street sign program.

2. Continue street painting program.
3. Maintain downtown aesthetics.
4. Continue annual sidewalk & rehabilitation program.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added with elimination of the Environmental Permitting Specialist. Impact to Street Repair and Maintenance is the addition of 688 labor hours.

2023 ACHIEVEMENTS

1. Completed 75% of street painting.
2. Repaired 5,000 Sq. Ft. of street pavement with hot mix.
3. Replaced 20 street signs.
4. Crack sealed 4,000 linear feet.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Street Repair and Maintenance											
101-53300-101	FULL-TIME WAGES	220,493	222,851	248,963	248,963	185,863	248,963	301,167	52,204	20.97%	COLA and step impact, increase of 688 labor hours
101-53300-102	PART-TIME WAGES	2,885	1,342	4,000	4,000	1,443	2,000	2,000	(2,000)	-50.00%	Adjust to experience and full time labor increased hours
101-53300-103	SOCIAL SECURITY	16,377	16,514	19,428	19,428	13,773	19,428	23,230	3,802	19.57%	Impact of wage increase
101-53300-104	RETIREMENT	14,269	14,295	16,940	16,940	12,543	16,940	20,566	3,626	21.40%	WRS 1.5% increase and impact of wage increase
101-53300-105	HEALTH INSURANCE	66,312	63,122	70,986	70,986	51,423	70,986	85,178	14,192	19.99%	Health rate increase average of 11.3%, increased hour impact
101-53300-107	LIFE INSURANCE	174	162	147	147	108	147	167	20	13.61%	Result of wage increase as no change in insurance rate
101-53300-108	DENTAL INSURANCE	3,819	4,023	4,867	4,867	3,439	4,867	5,464	597	12.27%	Result of wage increase as no change in insurance rate
101-53300-109	DISABILITY INSURANCE	574	556	550	550	409	550	668	118	21.45%	Result of wage increase as no change in insurance rate
101-53300-110	OVERTIME	345	290	1,000	1,000	286	500	500	(500)	-50.00%	Decrease due to additional staff hours allocated
101-53300-113	UNEMPLOYMENT COMPENSATION	329	-	-	-	-	-	-	-	#DIV/0!	
101-53300-201	TRAINING & CONFERENCE	-	469	1,800	4,800	3,130	4,800	1,800	-	0.00%	
101-53300-204	CONTRACTUAL SERVICES	23,432	2,671	18,000	18,000	20,082	20,100	18,000	-	0.00%	
101-53300-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	585	600	600	600	-	500	500	(100)	-16.67%	Adjusting to recent experience
101-53300-209	TELEPHONE LOCATES	2,535	9,332	2,500	2,500	378	500	1,000	(1,500)	-60.00%	Decrease related to end of TDS contract work
101-53300-210	RENTALS	-	-	100	100	-	100	100	-	0.00%	
101-53300-211	FOOD & PROVISIONS	310	-	100	100	28	50	50	(50)	-50.00%	Adjusting to recent experience
101-53300-212	CLOTHING ALLOWANCE	826	1,396	1,400	1,400	1,201	1,300	1,400	-	0.00%	
101-53300-213	SAFETY EQUIPMENT	543	571	1,000	1,000	14	1,000	6,000	5,000	500.00%	LED Arrow Board
101-53300-215	SIDEWALK TOOLS	840	1,486	1,000	7,500	1,287	7,500	1,000	-	0.00%	Will request to carryover any unexpended funds
101-53300-216	CONSTRUCTION MATERIALS	21,168	11,015	55,000	138,500	15,054	138,500	55,000	-	0.00%	Will request to carryover any unexpended funds
101-53300-217	GAS AND OIL	853	-	-	-	-	-	-	-	#DIV/0!	
101-53300-218	OPERATIONAL SUPPLIES	16,719	12,348	10,000	10,000	8,456	10,000	10,000	-	0.00%	
101-53300-219	AWARDS & RECOGNITION	54	342	200	200	-	100	100	(100)	-50.00%	Adjusting to recent experience
101-53300-221	SMALL EQUIPMENT	897	1,561	2,000	2,000	-	2,000	6,000	4,000	200.00%	New line laser street line painter
101-53300-226	POSTAGE	393	396	350	350	433	433	350	-	0.00%	
101-53300-227	PUBLIC INFORMATION	-	-	400	400	-	100	200	(200)	-50.00%	Adjusting to recent experience
101-53300-246	RAILROAD MAINTENANCE	21,782	31,413	30,000	34,000	24,519	34,000	35,000	5,000	16.67%	Estimate from Railworks for next section of track, tie replacement and track raise
101-53300-248	PUBLIC PARKING LOTS	2,930	2,930	5,000	5,000	1,482	2,000	4,000	(1,000)	-20.00%	Based on project priorities for 2024
101-53300-249	STREET LIGHTING	130,721	132,197	140,000	140,000	86,192	140,000	140,000	-	0.00%	
101-53300-263	CHIP SEAL	30,000	26,312	30,000	30,000	32,690	33,000	30,000	-	0.00%	
101-53300-301	NEW EQUIPMENT	-	12,951	-	7,310	7,310	7,310	-	-	#DIV/0!	2022-2023 Grinder Purchase
Total Street Repair and Maintenance		580,164	571,147	666,331	770,641	471,543	767,674	749,440	83,109	12.47%	Mainly impacted by increase of 688 labor hours from DPW Labor add

CATEGORY**Public Works****DEPARTMENT****Support Services****ACCOUNT ORGANIZATION****101-53310****MISSION:**

This budget provides for the overall coordination of the Village employee safety program, operations, and maintenance of the Municipal Services Building. The Director of Public Works is responsible for the safety program and the overall operations of the building.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
In-house hours spent maintaining Municipal Services Building	432	249	350	210
Hours of safety training per employee	8	8	8	8

2024 GOALS

1. Continue to coordinate Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Continue to coordinate building and grounds operations.
3. Continue to make succession plan work to meet the needs of public works/parks/forestry one team regarding operations and maintenance.
4. Keep the municipal building clean and organized.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (35-hour impact) with elimination of the Environmental Permitting Specialist (no impact).

2023 ACHIEVEMENTS

1. Coordinated Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Contracted hearing tests for employees.
3. Contracted (random) drug and alcohol testing of employees.
4. Coordinated building and grounds operations.
5. Continued to work to make succession plan succeed.
6. Continued in-house cleaning and maintenance of Municipal Service Building.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Public Works Support Services											
101-53310-101	FULL-TIME WAGES	16,125	11,370	15,680	15,680	7,326	15,680	17,648	1,968	12.55%	COLA and step impact, increase of 35 labor hours
101-53310-102	PART-TIME WAGES	243	22	200	200	1,088	1,088	200	-	0.00%	
101-53310-103	SOCIAL SECURITY	1,187	838	1,237	1,237	615	1,237	1,377	140	11.32%	Impact of wage increase
101-53310-104	RETIREMENT	1,054	720	1,074	1,074	487	1,074	1,200	126	11.73%	WRS 1.5% increase and impact of wage increase
101-53310-105	HEALTH INSURANCE	4,810	2,781	3,743	3,743	2,194	3,743	4,571	828	22.12%	Health rate increase average of 11.3%, increased hour impact
101-53310-107	LIFE INSURANCE	14	8	10	10	5	10	11	1	10.00%	Result of wage increase as no change in insurance rate
101-53310-108	DENTAL INSURANCE	345	220	259	259	164	259	288	29	11.20%	Result of wage increase as no change in insurance rate
101-53310-109	DISABILITY INSURANCE	43	26	33	33	17	33	39	6	18.18%	Result of wage increase as no change in insurance rate
101-53310-110	OVERTIME	60	-	300	300	13	300	100	(200)	-66.67%	Decrease due to additional staff hours allocated
101-53310-201	TRAINING & CONFERENCES	-	-	150	150	-	-	150	-	0.00%	
101-53310-203	TELEPHONE	2,841	1,743	3,000	3,000	1,689	3,000	3,000	-	0.00%	
101-53310-204	CONTRACTUAL SERVICES	2,575	2,336	2,400	2,400	2,677	2,900	2,500	100	4.17%	Minimal dollars reflecting inflation increases
101-53310-206	OFFICE SUPPLIES	169	180	250	250	58	200	250	-	0.00%	
101-53310-207	PRINTING & REPRODUCTION	2,190	282	1,850	1,850	320	800	1,850	-	0.00%	
101-53310-212	CLOTHING ALLOWANCE	56	5	100	100	4	4	100	-	0.00%	
101-53310-213	SAFETY EQUIPMENT/PROGRAM	2,208	2,581	2,350	2,350	917	2,000	2,350	-	0.00%	
101-53310-218	OPERATIONAL SUPPLIES	142	331	500	500	438	1,100	500	-	0.00%	
101-53310-221	SMALL EQUIPMENT	-	-	150	150	-	150	150	-	0.00%	
101-53310-240	COMPUTER MAINTENANCE	-	-	100	100	-	100	100	-	0.00%	
101-53310-243	CUSTODIAL - CONTRACTUAL	3,725	4,294	4,950	4,950	2,831	4,850	5,114	164	3.31%	
101-53310-244	CUSTODIAL-OPERATIONAL SUPPLIES	80	-	240	240	-	100	249	9	3.75%	
101-53310-245	CUSTODIAL - EQUIP REPAIR/MAINT	509	275	900	900	1,264	2,100	936	36	4.00%	
101-53310-249	BUILDING UTILITIES	15,298	16,059	14,100	14,100	8,880	14,100	14,640	540	3.83%	
101-53310-306	BUILDING & GROUNDS	-	20,111	-	-	-	-	-	-	#DIV/0!	Fencing at Municipal Service Building installed 2022
Total Public Works Support Services		53,671	64,180	53,576	53,576	30,985	54,828	57,323	3,747	6.99%	NOTE: ALLOCATION TO UTILITIES FOR SEPTEMBER NOT COMPLETED YET (70% 2022-2024)

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Vehicle Maintenance
101-53330

MISSION:

Maintain, repair, and evaluate all Public Works and Parks, Recreation and Forestry vehicles keeping accurate records. The Director of Public Works is responsible for overall operations of this budget.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Total hours spent repairing/maintaining vehicles	1,636	1848	1,830	1,830
Number of repairs done on all vehicles	672	647	710	710
Major repairs/parts (costing over \$2,000 per vehicle)	1 (#6)	6 (#6 2x, #7, #46, #81 2x)	4 (#6, #X #42 and #81)	6

2024 GOALS

1. Continue to streamline the expenditure tracking for vehicle operations and repairs.
2. Track monthly expenditures and charge other departments for their expenses.
3. Track total number of repairs done in-house to vehicles.
4. Track number of major repairs done in-house to vehicles.
5. Provide a reliable fleet for the Village crew to operate.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Streamlined the expenditure tracking for vehicle operations and repairs.
2. Tracked monthly expenditures and charged other departments appropriately.

CAPITAL OUTLAY

None in the operations budget (cross reference Capital Projects Equipment Revolving Fund for Department of Public Works Fleet additions or replacements).

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE	
									(DECREASE) 2023	2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Public Works Vehicle Maintenance											
101-53330-101	FULL-TIME WAGES	61,899	62,944	65,621	65,621	47,210	65,621	69,563	3,942	6.01%	COLA and step impact
101-53330-102	PART-TIME WAGES	3,159	740	300	300	143	300	300	-	0.00%	
101-53330-103	SOCIAL SECURITY	4,800	4,664	5,061	5,061	3,480	5,057	5,362	301	5.95%	Impact of wage increase
101-53330-104	RETIREMENT	4,184	4,084	4,477	4,477	3,210	4,473	4,794	317	7.08%	WRS 1.5% increase and impact of wage increase
101-53330-105	HEALTH INSURANCE	20,164	20,381	20,698	20,698	15,528	20,698	23,134	2,436	11.77%	Health rate increase average of 11.3%
101-53330-107	LIFE INSURANCE	55	48	37	37	30	37	37	-	0.00%	
101-53330-108	DENTAL INSURANCE	1,220	1,201	1,213	1,213	917	1,213	1,213	-	0.00%	
101-53330-109	DISABILITY INSURANCE	176	161	143	143	110	143	154	11	7.69%	No rate increase but impact of increased wages
101-53330-110	OVERTIME	-	59	250	250	-	200	200	(50)	-20.00%	Decrease related to actual use
101-53330-204	CONTRACTUAL SERVICES	3,869	16,113	25,000	25,000	21,029	25,000	25,000	-	0.00%	
101-53330-206	OFFICE SUPPLIES	92	-	100	100	-	100	100	-	0.00%	
101-53330-212	CLOTHING ALLOWANCE	565	280	500	500	280	280	500	-	0.00%	
101-53330-213	SAFETY EQUIPMENT	292	438	500	500	445	500	500	-	0.00%	
101-53330-217	GAS AND OIL	25,354	33,694	30,000	30,000	27,001	38,000	39,000	9,000	30.00%	Fuel price increases & usage
101-53330-218	OPERATIONAL SUPPLIES	17,440	32,636	20,000	20,000	10,836	14,500	19,000	(1,000)	-5.00%	Minimal dollar change adjusting to expected use
101-53330-221	SMALL EQUIPMENT	9,660	5,503	7,000	7,000	1,022	4,750	7,000	-	0.00%	
101-53330-225	VEHICLE PARTS	65,356	64,259	60,000	60,000	53,642	65,000	70,000	10,000	16.67%	Cost of parts has increased and few larger repair instances
101-53330-299	ALLOCATE VEHICLE MAINTENANCE	(83,671)	(112,512)	(90,000)	(90,000)	(84,626)	(95,000)	(95,000)	(5,000)	5.56%	Higher cost repairs billed out to various funds
Total Public Works Vehicle Maintenance		134,613	134,695	150,900	150,900	100,257	150,872	170,857	19,957	13.23%	Cost of parts, aging fleet and COLA and step increase impacts

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Snow and Ice Control
101-53350

MISSION:

To provide safe winter driving conditions for motorists and pedestrians within the budget guidelines established by the Village Board. Objective goal is to provide adequate traction for vehicles properly equipped for winter driving.

PROGRAM GUIDELINES:

Streets are maintained in a priority order during a snow event. During a heavy snowfall event, primary streets may require continuous plowing before secondary routes are maintained.

Factors such as storm intensity, time of day, length of storm activity, amount of accumulation, wind, temperature, and moisture content will determine plowing and or salting. The Village of Little Chute Department of Public Works will apply anti-icing material when snow accumulations are less than two inches, or when conditions warrant them.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Prepared and mailed private snow removal invoices	9	21	35	29
Revenue from snow removal invoices	\$900	\$1,600	\$3,500	\$1,500
Times Village streets salted	11	22	22	18
Times Village streets plowed	6	13	12	10
Times snow removed	2	9	7	6
Hours to routinely complete snowplow routes	6	6	6	6

2024 GOALS

1. To complete all snowplow routes, accident free.
2. To complete all snowplow routes in a six-hour period.
3. To remove snow from the business area in a timely manner after plowing.
4. To continue to update our snow removal and snow plowing equipment.
5. To identify ways of improving our snow removal operations.
6. Continue usage of brine to reduce salt usage.
7. Continue to look for new ways to significantly cut back on salt usage.

8. Continue to research alternative sites for snow dumping.
9. Provide safety for pedestrians and motorists with properly maintained Village streets.
10. Continue to monitor weather conditions to control snowplowing operation.
11. Before a snowstorm, pretreat streets with brine obtained from the Water Utility to reduce salt usage.

SIGNIFICANT PROGRAM/COST CHANGES

No salt contract was signed for the 2022/2023 season. An overflow of salt was used for this season. For 2023/2024 season the cost for road salt will be \$80.35/Ton delivered. Road salt tons have decreased over the past several years. Usage is weather dependent.

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (200 hour) with elimination of the Environmental Permitting Specialist (no impact).

2023 ACHIEVEMENTS

1. Completed all snowplow routes, accident free.
2. Completed all snowplow routes in a six-hour period.
3. Removed snow from the business area in a timely manner after plowing.
4. Continued to update our snow removal and snow plowing equipment.
5. Identified ways of improving snow removal operations.
6. Continued usage of brine to reduce salt usage.
7. Continued to look for new ways to significantly cut back on salt usage.
8. Continued to research alternative sites for snow dumping.
9. Provided safety for pedestrians and motorists with properly maintained Village streets.
10. Continued to monitor weather conditions to control snowplowing operation.
11. Pretreated streets with brine obtained from the Water Utility to reduce salt usage.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE	
									(DECREASE) 2023	2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Snow and Ice Control											
101-53350-101	FULL-TIME WAGES	84,788	69,910	86,207	86,207	75,582	94,828	97,459	11,252	13.05%	COLA and step impact, increase of 200 labor hours
101-53350-102	PART-TIME WAGES	-	50	-	-	25	110	100	100	#DIV/0!	
101-53350-103	SOCIAL SECURITY	7,447	7,309	8,508	8,508	7,612	10,062	9,376	868	10.20%	Impact of wage increase
101-53350-104	RETIREMENT	6,769	6,565	7,535	7,535	7,057	8,907	8,352	817	10.84%	WRS 1.5% increase and impact of wage increase
101-53350-105	HEALTH INSURANCE	32,058	23,718	24,829	24,829	30,636	30,636	29,898	5,069	20.42%	Health rate increase average of 11.3%, impact of increased hours
101-53350-107	LIFE INSURANCE	84	64	53	53	68	68	57	4	7.55%	No rate increase but impact of increased wages
101-53350-108	DENTAL INSURANCE	2,083	1,727	1,834	1,834	2,289	2,289	2,067	233	12.70%	No rate increase but impact of increased wages
101-53350-109	DISABILITY INSURANCE	268	205	192	192	239	239	216	24	12.50%	No rate increase but impact of increased wages
101-53350-110	OVERTIME	18,184	30,645	25,000	25,000	28,504	31,000	25,000	-	0.00%	Additional 200 labor hours expected to stabilize OT but subject to snowfall events
101-53350-201	TRAINING & CONFERENCES	140	160	1,000	1,000	160	500	500	(500)	-50.00%	Adjust to actual experience
101-53350-211	FOOD & PROVISIONS	406	567	500	500	1,085	1,200	500	-	0.00%	
101-53350-212	CLOTHING ALLOWANCE	406	239	500	500	224	300	400	(100)	-20.00%	Adjust to actual experience
101-53350-213	SAFETY EQUIPMENT	-	17	150	150	14	150	150	-	0.00%	
101-53350-218	SALT, CHIPS	48,176	3,420	40,000	71,000	33,995	53,100	40,000	-	0.00%	Will request to carryover any unexpended funds from 2023
101-53350-221	SMALL EQUIPMENT	-	7,995	7,500	9,748	2,248	5,000	7,500	-	0.00%	Tow behind road salt spreader
101-53350-226	POSTAGE	308	486	230	230	382	382	230	-	0.00%	
101-53350-227	PUBLIC INFORMATION	158	168	500	500	-	500	500	-	0.00%	
101-53350-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Snow and Ice Control		201,275	153,243	204,538	237,786	190,121	239,271	222,305	17,767	8.69%	Mainly due to increase of 200 labor hours

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Weeds
101-53460

MISSION:

To provide effective code enforcement of noxious weeds (grass and weeds to not exceed 8" in height – *only one notice given per growing season*).

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Number of weed complaints	58	62	44	51
Weed notices prepared and mailed	36	49	34	36
Weed invoices prepared and mailed	6	8	5	6
Revenue from weed invoices	\$1,607	\$1,040	\$500	\$700

2024 GOALS

1. Communicate noxious weed code information to the public.
2. Monitor and consistently enforce code requirements.
3. Prepare and mail out noxious weed notices and invoices to owners of non-compliance.
4. Village crew to monitor and eradicate weeds at Village railroad spur.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (36 hours) with elimination of the Environmental Permitting Specialist (no impact).

2023 ACHIEVEMENTS

1. Communicated noxious weed code information to the public.
2. Monitored and consistently enforced code requirements.
3. Prepared and mailed out noxious weed out-of-compliance notices to residents.
4. Village crew cut/trimmed long grass and noxious weeds at private residences after non-compliance.
5. Prepared and mailed out noxious weed invoices.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED	YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Weed Control											
101-53460-101	FULL-TIME WAGES	3,615	3,849	12,061	12,061	1,803	6,031	13,697	1,636	13.56%	COLA and step impact, increase of 36 labor hours
101-53460-102	PART-TIME WAGES	2,381	282	1,000	1,000	963	1,926	1,000	-	0.00%	
101-53460-103	SOCIAL SECURITY	449	300	1,000	1,000	203	609	1,127	127	12.70%	Impact of wage increase
101-53460-104	RETIREMENT	240	250	815	815	123	810	939	124	15.21%	WRS 1.5% increase and impact of wage increase
101-53460-105	HEALTH INSURANCE	1,185	1,113	3,910	3,910	532	1,955	4,763	853	21.82%	Health rate increase average of 11.3%
101-53460-107	LIFE INSURANCE	4	3	7	7	1	4	8	1	14.29%	No rate increase but impact of increased wages
101-53460-108	DENTAL INSURANCE	101	84	332	332	38	166	361	29	8.73%	No rate increase but impact of increased wages
101-53460-109	DISABILITY INSURANCE	10	9	26	26	4	13	30	4	15.38%	No rate increase but impact of increased wages
101-53460-212	CLOTHING ALLOWANCE	56	-	60	60	-	-	-	(60)	-100.00%	Minimal dollar impact adjusting to actual
101-53460-218	OPERATIONAL SUPPLIES	149	17	200	200	14	50	150	(50)	-25.00%	Minimal dollar impact adjusting to actual
101-53460-226	POSTAGE	32	68	50	50	60	70	50	-	0.00%	
101-53460-227	PUBLIC INFORMATION	79	84	200	200	84	100	150	(50)	-25.00%	Minimal dollar impact adjusting to actual
101-53460-247	VEHICLE	1,330	973	1,000	1,000	1,159	1,200	1,000	-	0.00%	
Total Weed Control		9,630	7,034	20,661	20,661	4,984	12,934	23,275	2,614	12.65%	Mainly due to increase of 200 labor hours

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Recycling
101-53650

MISSION:

Provide timely curbside pickup of recyclable items. End of month non-metal items are picked up monthly that do not fit inside of the refuse polycart and quarterly pick up of large metal items Services also include quarterly pickup of appliances normally containing freon and twice a year pickup of residential tires.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Refrigerant Stickers	60	64	69	60
Refrigerant Sticker Purchase Revenue	\$1,600	\$1,240	\$1,380	\$1,200
Recycling Polycarts Change Outs to Residents (Upsize/Downsize/Worn)	67	115	130	145
Recycling Polycarts Given to New Residents	74	31	35	35
Tons of Residential Tires Picked-up Curbside	5.55	9.28	8	8

2024 GOALS

1. Curtail refuse tonnage, continue public education on recycling.
2. Work with County on their recycling program and surrounding communities.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (80 hours) with elimination of the Environmental Permitting Specialist (no impact).

2023 ACHIEVEMENTS

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. In-house collection of recycling at all Village buildings.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Recycling											
101-53650-101	FULL-TIME WAGES	28,651	27,851	31,926	31,926	16,873	31,926	36,261	4,335	13.58%	COLA and step impact, increase of 80 labor hours
101-53650-102	PART-TIME WAGES	1,524	1,049	1,000	1,000	840	1,000	1,200	200	20.00%	Seasonal wage plan increase
101-53650-103	SOCIAL SECURITY	2,206	2,129	2,517	2,517	1,305	2,517	2,867	350	13.91%	Impact of wage increase
101-53650-104	RETIREMENT	1,915	1,800	2,228	2,228	1,148	2,228	2,458	230	10.32%	WRS 1.5% increase and impact of wage increase
101-53650-105	HEALTH INSURANCE	8,378	7,379	9,611	9,611	4,368	9,611	11,608	1,997	20.78%	Health rate increase average of 11.3% and increased h
101-53650-107	LIFE INSURANCE	26	24	21	21	12	21	23	2	9.52%	No rate increase but impact of increased wages
101-53650-108	DENTAL INSURANCE	621	614	707	707	359	707	813	106	14.99%	No rate increase but impact of increased wages
101-53650-109	DISABILITY INSURANCE	77	70	69	69	39	69	81	12	17.39%	No rate increase but impact of increased wages
101-53650-110	OVERTIME	-	-	-	-	11	11				
101-53650-204	CONTRACTUAL SERVICES	700	888	800	800	707	800	800	-	0.00%	
101-53650-212	CLOTHING ALLOWANCE	182	58	200	200	56	100	200	-	0.00%	
101-53650-226	POSTAGE	281	465	475	475	488	500	450	(25)	-5.26%	Minimal dollar impact adjusting to actual
101-53650-227	PUBLIC INFORMATION	-	-	250	250	-	-	200	(50)	-20.00%	Minimal dollar impact adjusting to actual
Total Recycling		44,560	42,327	49,804	49,804	26,207	49,490	56,961	7,157	14.37%	Mainly due to increase of 80 labor hours

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation & Education
Parks
55200

MISSION:

The Parks Department maintains over 90 acres of parks, open space areas and wilderness for various activities. Uses include playground equipment, picnicking and shelters, trails, softball, baseball, soccer, football, volleyball, tennis, basketball, ice-skating and festivals. The Parks Department provides opportunities for participants, residents, spectators, and an array of other leisure time activities.

PERFORMANCE MEASUREMENTS

	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Target</u> <u>2024</u>
Total Acreage	86.11	86.11	86.11	86.11
Total Parks & Tot lots	11	11	11	11
Paved Park Trails (Miles)	2.7	2.7	3.23	3.23
Playgrounds	9	9	9	9
Outdoor Open-Air Shelters (<i>reservable</i>)	5	5	5	5
Shelter/Plaza Reservations	215	272	170	200
Athletic Field Use	689	720	640	635

2024 GOALS

1. Replace and update bandshell fascia boards.
2. Update Legion Park batting cages.
3. Implement 'safe trail use' signs on trail systems.
4. Paint bathroom doors and inside bathrooms.
5. Restore shelter peaks.
6. Continue efforts to enhance Ebben Trail with amenities such as benches, picnic tables garbage cans and dog waste stations.
7. Continued efforts for the upkeep of hard surfaces within our park system.
8. Install three pickleball courts.
9. Update low areas in Pavers in front of band stage.
10. Reduce the number of geese in select parks, which results in less waste from the waterfowl, more usable park open space and less maintenance efforts.

SIGNIFICANT PROGRAM/COST CHANGES

Added \$8,000 to Utilities to cover anticipated opening of the Splash Pad to accommodate approximately two months of operation.

PERSONNEL CHANGES/JUSTIFICATION

Seasonal Wage Scale approved by Village Board in July of 2023 recognizes the vital role positions contribute to our community.

2023 ACHIEVEMENTS

1. Established 6 cellular cameras with solar kit between Island and Heesakker Parks.
2. Completed Doyle Park Poured In Place project.
3. Installed eight (8) message boards throughout the parks and downtown business district.
4. Purchased sound system for Village events.
5. Continued partner with Kayak WI to host Kayak rental system.
6. Continued taking reservations online for the Doyle Canal Shelter, Heesakker Shelter, and Van Lieshout Outdoor Shelter.
7. Crack sealed then hot mix asphalt trail and parking lot systems as needed.
8. Created maintenance project list for park systems.
9. Established draft of Splash Pad design.
10. Renovated Doyle Field #2.
11. Renovated Doyle Field #1 and #2, score shack staircases and roof systems.
12. Restored and upgraded Doyle Park Bathroom outside doors and partitions.
13. Updated Doyle Park restroom sump pit station for efficiency.
14. Completed various maintenance items, painted, and updated Cheese Fest stage and shelter roof systems.

CAPITAL OUTLAY

In the Equipment Revolving Capital Projects Fund, a \$35,000 Pick-up Truck to replace the current #87 2000 Ford vehicle is budgeted.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE	
									(DECREASE) 2023	2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Parks											
101-55200-101	FULL-TIME WAGES	172,172	187,778	209,683	209,683	139,368	209,683	228,630	18,947	9.04%	COLA and step impact
101-55200-102	PART-TIME WAGES	48,700	49,617	62,520	62,520	43,010	47,482	62,520	-	0.00%	Seasonal wage plan increased rates, step increases; 2023 did not have full seasonal staff
101-55200-103	SOCIAL SECURITY	16,558	17,690	20,958	20,958	13,631	19,826	22,405	1,447	6.90%	Impact of wage increase
101-55200-104	RETIREMENT	10,856	12,279	14,329	14,329	9,525	14,395	15,635	1,306	9.11%	WRS Rate increase 1.5%, wage increase effects
101-55200-105	HEALTH INSURANCE	42,197	49,499	60,889	60,889	37,209	60,889	67,795	6,906	11.34%	Health rate increase average of 11.3%
101-55200-107	LIFE INSURANCE	145	142	122	122	83	122	122	-	0.00%	
101-55200-108	DENTAL INSURANCE	2,603	2,676	3,695	3,695	2,083	3,695	3,720	25	0.68%	
101-55200-109	DISABILITY INSURANCE	446	468	466	466	314	466	506	40	8.58%	No rate increase but impact of increased wages
101-55200-110	OVERTIME	935	1,395	1,750	1,750	2,176	2,176	1,750	-	0.00%	
101-55200-113	UNEMPLOYMENT COMPENSATION	-	-	-	-	504	504	-	-	#DIV/0!	
101-55200-201	TRAINING & CONFERENCES	-	809	1,692	1,692	651	1,692	1,692	-	0.00%	
101-55200-203	TELEPHONE	581	1,372	1,470	1,470	1,006	1,470	1,470	-	0.00%	
101-55200-204	CONTRACTUAL SERVICES	39,588	28,569	26,000	26,000	10,368	26,000	29,000	3,000	11.54%	Fertilizing increase, concrete, portables, various maint Doyle Park, signs for trails
101-55200-205	EQUIPMENT REPAIRS	502	101	800	800	24	800	800	-	0.00%	
101-55200-206	OFFICE SUPPLIES	41	46	100	100	77	100	100	-	0.00%	
101-55200-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	432	500	200	200	150	200	200	-	0.00%	
101-55200-210	RENTALS	-	-	250	250	720	720	250	-	0.00%	
101-55200-212	CLOTHING ALLOWANCE	1,215	954	1,000	1,000	932	975	1,000	-	0.00%	
101-55200-213	SAFETY EQUIPMENT	1,208	2,067	3,000	3,354	1,062	3,000	3,000	-	0.00%	
101-55200-215	HORTICULTURAL SUPPLIES	2,519	1,112	2,700	4,700	3,410	3,500	2,700	-	0.00%	
101-55200-216	CONSTRUCTION MATERIALS	789	7,126	20,000	33,950	20,806	32,250	20,000	-	0.00%	Increase materials costs, racks for trucks, Legion batting cages, pickle ball lines & bathrooms
101-55200-218	OPERATIONAL SUPPLIES	2,210	2,097	3,000	3,000	3,238	3,238	3,000	-	0.00%	
101-55200-221	SMALL EQUIPMENT	1,724	4,010	2,600	2,600	464	2,600	2,600	-	0.00%	
101-55200-222	JANITORIAL SUPPLIES	1,245	2,227	1,200	1,200	1,220	1,220	1,200	-	0.00%	
101-55200-225	OTHER NON-PERSON	22,755	8,434	10,500	10,500	353	10,000	7,500	(3,000)	-28.57%	Lock Tender Wages (50%) and Insurance (20%); 2023 includes charges for 2022 and 2023
101-55200-227	PUBLIC INFORMATION	675	50	-	-	-	-	-	-	#DIV/0!	
101-55200-242	BLDG & GRNDS REPAIRS & MAINT	7,343	11,804	14,375	14,375	9,367	14,300	14,375	-	0.00%	Bathroom improvements and field rebuild, skate board ramps, painting
101-55200-243	CUSTODIAL - CONTRACTUAL	3,146	2,602	3,146	3,146	-	-	-	(3,146)	-100.00%	Polycarts not billed through JE but part of UM Billing system so included in utility line
101-55200-247	VEHICLE	29,392	40,696	24,000	24,000	30,301	30,301	24,000	-	0.00%	Unexpected vehicle repairs due to age of equipment
101-55200-249	UTILITIES	39,422	42,987	36,000	36,000	33,908	45,000	54,146	18,146	50.41%	Power Cost Adj - utility passes along costs; increase for Splash Pad (~two months \$8K)
Total Park		449,402	479,106	526,445	542,749	365,961	536,604	570,116	43,671	8.30%	Wage impacts and increase in utilities for anticipated open of Splash Pad

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Recreation
55300

MISSION:

Carry out a community commitment to quality of life that provides an array of opportunities to improve an individual's physical health and outlook on life. These opportunities include instructional, athletic, and social programs that are designed to satisfy a wide range of interests and to accommodate more age groups.

PERFORMANCE MEASUREMENTS

PROGRAM PARTICIPATION	Actual 2021	Actual 2022	Projected 2023	Target 2024
Enrichment Classes	638	847	895	850
Youth/Club Sports Leagues	1,159	907	870	850
One-Day Youth Events	1,351	1,577	1,452	1,450
Adult Softball	276	253	224	220
Senior Activities/Trips	525	1,117	1,070	1,000
Community Events	4,200	4,255	6,034	6,000
TOTALS	8,149	8,956	10,545	10,370

2024 GOALS

1. Continue to offer a variety of programs for all ages.
2. Collaborative working relationship with the Little Chute School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
3. Work to increase social media promotion of recreation programs.
4. Continue to work with local food businesses to be a part of Pints on the Plaza.
5. Continue to improve Little Chute Business Association relationships, increase attendance numbers through family-friendly events, and expand advertising to Northeast Wisconsin region to allow for new foot traffic to Little Chute.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

Seasonal Wage Scale approved by Village Board in July of 2023 recognizes the vital role positions contribute to our community.

2023 ACHIEVEMENTS

1. Continued to improve the working relationship with the Little Chute Area School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
2. Expanded summer program offerings and increased attendance maximums in some programs.
3. Offered joint community park scavenger hunt program with Kimberly Rec Dept.
4. Continued “Be Active Wisconsin Community Fitness Challenge” with other community recreation departments in Wisconsin.
5. Hosted two Pints on the Plaza events.
6. Offered joint community adult bus trip to Cedarburg.
7. Hosted Market on Main event.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Recreation											
101-55300-101	FULL-TIME WAGES	58,069	61,118	72,260	72,260	50,051	72,260	78,262	6,002	8.31%	COLA and step impact
101-55300-102	PART-TIME WAGES	27,944	30,878	46,238	46,238	27,138	36,000	46,306	68	0.15%	Seasonal wage plan increased rates, step increases
101-55300-103	SOCIAL SECURITY	6,367	6,782	9,064	9,064	5,689	8,646	9,988	924	10.19%	Impact of wage increase
101-55300-104	RETIREMENT	3,944	3,916	4,914	4,914	3,403	4,914	5,400	486	9.89%	WRS Rate increase 1.5%, wage increase effects
101-55300-105	HEALTH INSURANCE	19,345	20,672	21,367	21,367	15,621	21,367	23,807	2,440	11.42%	Health rate increase average of 11.3%
101-55300-107	LIFE INSURANCE	52	46	38	38	28	38	38	-	0.00%	
101-55300-108	DENTAL INSURANCE	1,078	1,085	1,140	1,140	832	1,140	1,036	(104)	-9.12%	Based on current staff elections, no rate change
101-55300-109	DISABILITY INSURANCE	163	154	160	160	117	160	173	13	8.13%	No rate increase but impact of increased wages
101-55300-110	OVERTIME	123	168	-	-	-	-	-	-	#DIV/0!	
101-55300-111	SPORTS OFFICIALS	4,154	4,397	6,000	6,000	4,003	4,750	6,000	-	0.00%	Had only three officials in 2023 versus four for 2024
101-55300-201	TRAINING & CONFERENCE	217	1,340	1,642	1,642	792	800	1,225	(417)	-25.40%	Program Supervisor not attending fall workshop
101-55300-203	TELEPHONE	867	827	750	750	533	825	840	90	12.00%	2023 Budget error based on cell phone plan/phones assigned to staff
101-55300-204	CONTRACTUAL SERVICES	4,100	3,102	3,000	3,000	3,476	5,010	5,110	2,110	70.33%	Participation increase and broadcast license increase for use of music
101-55300-206	OFFICE SUPPLIES	1,662	1,160	900	900	935	935	900	-	0.00%	
101-55300-207	PRINTING & REPRODUCTION	4,772	5,572	5,750	5,750	6,114	6,114	2,500	(3,250)	-56.52%	Only printing 1000 books for Rec Dept/Library as promoted online
101-55300-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	4,228	4,100	4,200	4,200	4,513	4,525	4,750	550	13.10%	Rec desk increased fee
101-55300-213	SAFETY EQUIPMENT	920	372	400	400	-	250	400	-	0.00%	
101-55300-218	OPERATIONAL SUPPLIES	36,663	37,602	37,750	37,750	26,493	37,500	42,500	4,750	12.58%	Increased costs for costumes and supplies, additional registrations
101-55300-219	AWARDS & RECOGNITION	131	52	100	100	150	150	200	100	100.00%	Men's softball tourney prize payout properly classified here as was in account 218 last year
101-55300-221	SMALL EQUIPMENT	5,496	1,864	4,000	4,000	3,177	4,000	5,000	1,000	25.00%	Purchase of park equipment
101-55300-225	OTHER NON-PERSON	371	697	450	450	266	450	450	-	0.00%	
101-55300-226	POSTAGE	1,594	1,846	2,000	2,000	2,149	2,149	-	(2,000)	-100.00%	Not mailing program books anymore
101-55300-232	SPECIAL EVENTS	331	300	1,750	2,556	2,034	2,100	1,500	(250)	-14.29%	Not purchasing sound system and managing costs for artists for two events
101-55300-233	CHEESE FEST	-	-	-	-	-	-	-	-	#DIV/0!	Clearing account used for Cheeseifest that will balance to \$0 each year
101-55300-247	VEHICLE	750	937	2,500	2,500	1,356	1,750	2,500	-	0.00%	
Total Recreation		183,338	188,988	226,373	227,179	158,871	215,833	238,885	12,512	5.53%	Wage and COLA impact, increase in public events

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Forestry
55440

MISSION:

The Forestry Department provides quality maintenance, preservation and enhancement of the Village of Little Chute's trees and shrubs. Forestry is responsible for regulating and controlling the planting, transplanting, removal, maintenance and protection of village trees and shrubs. The focus is to improve the Village's appearance and alleviate any unsafe conditions.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Number of Trees Trimmed	444	500	450	450
Number of Trees Removed	46	121	100	100
Number of Trees Planted	15	48	50	50

2024 GOALS

1. Continue to enhance and grow urban forest to maintain Tree City USA status.
2. Apply for a grant to aid in Emerald Ash Borer removals and plantings.
3. Continue terrace tree planting program.
4. Continue 10-year plan to remove all ash trees from public property. 2024 will be year four of the program that will focus on trees in Zone C and remaining Zone B trees.
5. Remove Stumps in Zone B and various locations throughout Village.
6. Continue to plant trees to replace the ash trees being removed as funding allows.
7. Restructure work order operations to better meet department needs.
8. Trim all trees located within Zone B of the village.

SIGNIFICANT PROGRAM/COST CHANGES

Purchase of a brush mower attachment (\$7,500) to increase time efficiencies and improve ergonomically efficient physical labor for maintaining the edges of the trail system. This addition is offset by reduction in contractual services that will lower the amount of Ash Trees and Stump Removals for 2024. In 2025, the department would plan to request \$7,500 back into contractual services to help maintain the ten-year program timeline.

PERSONNEL CHANGES/JUSTIFICATION

Seasonal Wage Scale approved by Village Board in July of 2023 recognizes the vital role positions contribute to our community.

2023 ACHIEVEMENTS

1. Received 29th Tree City USA Award.
2. Performed our annual tree trimming in Zone A.
3. Celebrated Arbor Day with the Little Chute Area School District Elementary students. Planted two Swamp Oak Trees near Legion Park.
4. Continued to update GIS as we plant, remove, and work on trees.
5. Made modifications to our municipal forestry manual per ANSI standards.
6. Removed 121 ash trees within the village through a combined effort of Ash Tree Removal RFP, MBS Tree Services for trees in powerlines, and Village staff. This accounts for approximately 10% of the village's ash trees.
7. Will be applying for the Tree City Growth Award at the end of 2023.
8. Cleared canal and levy of overgrowth and invasive species.
9. Cleared lock property line of overgrowth and invasive species.
10. Purchased forestry safety helmets for each labor staff per ANSI standards.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Forestry											
101-55440-101	FULL-TIME WAGES	66,738	78,001	86,973	86,973	56,830	86,973	94,279	7,306	8.40%	COLA and step impact
101-55440-102	PART-TIME WAGES	4,040	6,422	5,000	5,000	2,135	5,000	5,000	-	0.00%	Seasonal wage plan increased rates, step increases offset by reduced hours
101-55440-103	SOCIAL SECURITY	5,216	6,215	7,035	7,035	4,332	7,035	7,594	559	7.95%	Impact of wage increase
101-55440-104	RETIREMENT	4,360	5,056	5,893	5,893	3,865	5,893	6,446	553	9.38%	WRS Rate increase 1.5%, wage increase effects
101-55440-105	HEALTH INSURANCE	18,361	21,672	22,881	22,881	14,506	22,881	25,482	2,601	11.37%	Health rate increase average of 11.3% offset by election changes
101-55440-107	LIFE INSURANCE	55	61	53	53	34	53	53	-	0.00%	
101-55440-108	DENTAL INSURANCE	1,338	1,458	1,422	1,422	969	1,422	1,425	3	0.21%	
101-55440-109	DISABILITY INSURANCE	165	193	193	193	124	193	209	16	8.29%	No rate increase but impact of increased wages
101-55440-110	OVERTIME	56	72	-	-	-	-	-	-	#DIV/0!	
101-55440-201	TRAINING & CONFERENCES	380	656	1,142	1,142	375	375	1,142	-	0.00%	
101-55440-203	TELEPHONE	-	-	150	150	-	150	150	-	0.00%	
101-55440-204	CONTRACTUAL SERVICES	19,307	16,000	29,500	29,500	15,722	29,500	22,000	(7,500)	-25.42%	Reduction in funding for Ash Tree program to accommodate Brush Mower attachment
101-55440-205	EQUIPMENT REPAIR	11	-	300	300	-	300	300	-	0.00%	
101-55440-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	-	-	50	50	35	50	50	-	0.00%	
101-55440-212	CLOTHING ALLOWANCE	439	252	325	325	246	300	325	-	0.00%	
101-55440-215	TREE PROGRAM	5,106	9,298	15,000	15,000	220	9,000	15,000	-	0.00%	
101-55440-218	OPERATIONAL SUPPLIES	214	1,052	850	850	96	850	850	-	0.00%	
101-55440-221	SMALL EQUIPMENT	1,072	1,273	1,300	1,300	974	1,300	8,800	7,500	576.92%	Brush Mower attachment (\$7,500)
101-55440-225	OTHER NON-PERSON	25	115	100	100	-	100	100	-	0.00%	
101-55440-247	VEHICLES	17,585	27,968	16,000	16,000	19,061	19,061	17,000	1,000	6.25%	Unexpected vehicle repairs due to age of equipment- Chipper and Kubota
101-55440-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Forestry		144,467	175,763	194,167	194,167	119,524	190,436	206,205	12,038	6.20%	Wage and COLA impact, vehicle repairs

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Youth Football
101-55460

MISSION:

Provide a 6th, 7th & 8th grade youth football program each fall to promote teamwork, participation, and the learning of fundamental football skills and plays to ready the players for high school football. All coaches are instructed to coach that "winning is not all that matters." At the end of the season participants receive recognition and awards at the annual banquet to recognize each player for their accomplishments.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Number of Jets Football Team	3	3	3	3
Number of Jets Football Players	85	85	71	75
Number of Games	8 per team	8 per team	8 per team	8 per team

2024 GOALS

1. Replace scheduled number of helmets annually.
2. Teach good sportsmanship to each youth player, team manager, and others associated with the team, so in fact the situation is a positive learning experience.
3. Increase total participation.
4. Continue and enhance working relationship with the Gridiron Association and School District: game supervision, flag football coaching, banquet sponsorship, goals, and objectives.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully certified coaching staff in CPR/AED and First Aid for Professional Rescuer.

2. Complied with concussion laws and provided athletic trainer supervision at home games.
3. Continued working relationship with Little Chute Gridiron Association to supervise and score/time all Jets home games.
4. Continued working relationship with Little Chute School District to use high school field for Jets home games.
5. Replaced practice jerseys, blocking sled, and helmets.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE (DECREASE) 2023	% CHANGE 2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Youth Football											
101-55460-101	FULL-TIME WAGES	4,208	4,359	5,169	5,169	3,570	5,169	5,648	479	9.27%	COLA and step impact
101-55460-103	SOCIAL SECURITY	307	315	395	395	258	395	432	37	9.37%	Impact of wage increase
101-55460-104	RETIREMENT	279	284	351	351	243	351	390	39	11.11%	WRS Rate increase 1.5%, wage increase effects
101-55460-105	HEALTH INSURANCE	1,280	1,457	1,513	1,513	1,103	1,513	1,686	173	11.43%	Health rate increase average of 11.3%
101-55460-107	LIFE INSURANCE	3	3	3	3	2	3	3	-	0.00%	
101-55460-108	DENTAL INSURANCE	72	75	79	79	58	79	72	(7)	-8.86%	Based on current staff elections, no rate increase
101-55460-109	DISABILITY INSURANCE	11	11	12	12	8	12	12	-	0.00%	
101-55460-110	OVERTIME	-	11	-	-	-	-	-	-	#DIV/0!	
101-55460-111	SPORTS OFFICIALS	7,015	5,900	6,580	6,580	1,872	5,800	6,580	-	0.00%	Three home games 2023 versus normal four planned
101-55460-204	CONTRACTUAL SERVICES	1,651	27,605	2,200	2,200	-	2,650	2,300	100	4.55%	2023 increase due to five away games
101-55460-211	FOOD & PROVISIONS	4,098	4,690	5,000	5,000	-	5,000	5,200	200	4.00%	
101-55460-213	SAFETY EQUIPMENT	156	142	200	200	56	200	200	-	0.00%	
101-55460-218	OPERATIONAL SUPPLIES	7	-	-	-	-	-	-	-	#DIV/0!	
101-55460-225	EQUIPMENT	7,319	5,039	6,000	13,100	12,025	13,000	6,250	250	4.17%	Minimal increase based on recent cost trends for equipment
Total Youth Football		26,408	49,892	27,502	34,602	19,194	34,172	28,773	1,271	4.62%	Official increase and COLA and Step increase

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Community Band
55480

MISSION:

A volunteer community band performs at community events and festivals.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Number of Band Members	75	81	81	80
Number of Band Concerts – Doyle Park/Plaza	9	7	9	10
Number of Parades/Special Performances	0	4	9	9

2024 GOALS

1. Continue to develop as a musical group.
2. Look for other concert opportunities to continue to grow the offerings provided by the Little Chute Community Band.
3. Listen to the membership and make the organization a welcoming group to be enjoyed by all members.
4. Provide an opportunity to bring those who share common interests together in a relaxing and non-pressure environment.
5. Provide concerts that appeal to all ages.
6. Prepare for centennial celebration at the Market on Main event.
7. Replace wheels on band trailer.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successful summer concert series and parade performances.
2. Maintained a consistent and improving membership.

3. Continued progress in transforming a very traditional focus by accommodating the needs and lifestyles of the younger generation.
4. Worked with the Little Chute School District to continue to utilize space at the High School.
5. Developed and printed sheet music for centennial celebration.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE (DECREASE) 2023	% CHANGE 2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Community Band											
101-55480-101	FULL-TIME WAGES	2,485	2,575	3,043	3,043	2,088	3,043	3,403	360	11.83%	COLA and step impact
101-55480-102	PART-TIME WAGES	2,585	3,650	3,650	3,650	1,825	3,650	3,650	-	0.00%	
101-55480-103	SOCIAL SECURITY	380	465	512	512	291	512	540	28	5.47%	Impact of wage increase
101-55480-104	RETIREMENT	163	168	207	207	142	207	235	28	13.53%	WRS Rate increase 1.5%, wage increase effects
101-55480-105	HEALTH INSURANCE	655	829	865	865	626	865	965	100	11.56%	Health rate increase average of 11.3%
101-55480-107	LIFE INSURANCE	2	2	2	2	1	2	2	-	0.00%	
101-55480-108	DENTAL INSURANCE	39	40	43	43	31	43	40	(3)	-6.98%	Based on current staff elections, no rate increase
101-55480-109	DISABILITY INSURANCE	6	7	7	7	5	7	7	-	0.00%	
101-55480-110	OVERTIME	-	4	-	-	-	-	-	-	#DIV/0!	
101-55480-202	LOCAL AUTO EXPENSES	260	200	200	200	-	200	200	-	0.00%	
101-55480-205	EQUIPMENT REPAIR	-	17	200	200	-	200	200	-	0.00%	
101-55480-211	FOOD & PROVISIONS	140	204	200	200	-	200	476	276	138.00%	Centennial celebration cake
101-55480-218	OPERATIONAL SUPPLIES	714	810	1,600	2,350	941	2,350	3,574	1,974	123.38%	Centennial Celebration stickers and shirts
101-55480-221	SMALL EQUIPMENT	-	-	-	-	38	38	-	-	#DIV/0!	
101-55480-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Community Band		7,429	8,971	10,529	11,279	5,988	11,317	13,292	2,763	26.24%	Centennial celebration

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

GENERAL GOVERNMENT
UNALLOCATED/INSURANCE/TRANSFERS
101-51780, 51900

OBJECTIVES: The unallocated portion of the budget includes local support of the fixed route services for Valley Transit, costs for long-term investment services and any other costs that serve all departments.

Insurance covers the cost of the defined benefit post-employment healthcare plan that provides health care coverage from retirement until death for employees hired prior to September 1, 1980, and their spouses. It also covers the general fund portion of workers compensation, property, and liability insurance.

Transfers incorporates monies transferred from the general fund to cover expenses in another fund.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Workers Compensation Experience Mod	.92	.91	1.18	1.24
# of Post Employment Healthcare Participants	28	27	25	25

2024 GOALS

Village wide training on safety to raise awareness with our increasing Workers Compensation experience rating.

SIGNIFICANT PROGRAM/COST CHANGES

All individuals covered by the post-employment healthcare plan are Medicare age eligible.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2023 ACHIEVEMENTS

Allocation of funds set aside for debt defeasance that results in interest savings.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
Unallocated												
101-51780-204	CONTRACTUAL SERVICES	7,819	3,891	3,800	3,800	3,619	3,933	4,000	200	5.26%	T Vandenbroek fire service for landfill, fire response in 2021; EAP services	
101-51780-229	INVESTMENT SERVICES	2,618	2,538	2,750	2,750	1,357	2,478	2,750	-	0.00%		
101-51780-233	VALLEY TRANSIT SERVICE	89,746	88,939	105,870	105,870	70,584	105,870	108,114	2,244	2.12%		
101-51780-249	UTILITIES	59	10	-	-	-	-	-	-	#DIV/0!		
101-51780-290	CONTINGENCY	-	-	-	183,263	-	183,263	-	-	#DIV/0!	Not expected to be used in 2023 and carried over to 2024	
101-51780-299	VALLEY TRANSIT GRANT	(72,781)	(73,155)	(86,526)	(86,526)	(29,823)	(86,526)	(88,147)	(1,621)	1.87%		
Total Unallocated		27,462	22,223	25,894	209,157	45,737	209,018	26,717	823	3.18%		
Insurance												
101-51900-105	RETIREE HEALTH INSURANCE	92,504	88,362	80,000	80,000	51,856	70,000	84,000	4,000	5.00%	All retirees now Medicare eligible, OPEB Actuary Valuation in 2022 and 2024	
101-51900-230	WORKERS COMPENSATION INS	83,957	80,203	74,485	74,485	71,479	72,479	72,429	(2,056)	-2.76%	Exp mod incr 1.18 to 1.24; Rebound now included by League, base Work Comp Rates down	
101-51900-231	PROPERTY & LIABILITY INSURANCE	53,267	51,252	57,917	57,917	50,279	50,279	54,718	(3,199)	-5.52%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines	
Total Insurance		229,728	219,817	212,402	212,402	173,614	192,758	211,147	(1,255)	-0.59%		

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

		AMENDED						INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Transfers											
101-59000-490	TRANSFER TO CAPITAL PROJECTS	19,776	538,000	-	-	-	467,000	-	-	#DIV/0!	2021 Nelson Crossing run/walk & kayak launch to Park Imp; 2022 Debt reduction to Park Imp
101-59000-491	TRANSFER TO SPECIAL REVENUE	100,000	100,000	-	-	-	534,000	-	-	#DIV/0!	Transfer to Façade Loan Program per Village Board action
Total Transfers		119,776	638,000	-	-	-	1,001,000	-	-	#DIV/0!	
Total General Fund Expenses		4,099,196	4,752,510	4,470,237	5,019,661	3,105,217	5,874,249	4,784,901	314,664	7.04%	Health and Business insurance, COLA and Step increases, Vehicle operating costs
GENERAL FUND NET REVENUES (EXPENSES)		377,024	(364,140)	(60,000)	(556,542)	29,672	(1,052,402)	(60,000)	-	0.00%	
GENERAL FUND BALANCE (DEFICIT)		5,473,781	5,109,641	5,049,641	4,553,099	5,139,313	4,057,239	3,997,239			
RESTRICTED FOR ADVANCES/PREPAID EXPENSES		2,037,569	1,747,577	1,747,577	1,747,577	1,747,577	1,574,000	1,446,500			TID 6 (\$802,500) & 8 (\$550,000), Van Lieshout (\$84,000) & Prepaid (\$10,000)
ASSIGNED FUND BALANCE		1,807,503	1,803,871	1,803,871	1,221,000	1,221,000	220,000	770,000			Fox River Group Incentive \$220K; \$500K Debt Retirement
COMMITTTED FOR WORKING CAPITAL		1,111,425	1,117,559	1,117,559	1,117,559	1,117,559	1,117,559	1,196,225			25% 2024 Budget Expenditures
UNRESTRICTED FUND BALANCE		517,284	440,634	380,634	466,963	1,053,177	1,145,680	584,514			
GENERAL FUND BALANCE (DEFICIT)		5,473,781	5,109,641	5,049,641	4,553,099	5,139,313	4,057,239	3,997,239			

SPECIAL REVENUE FUND SUMMARY

				AMENDED			
	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024
REVENUES							
Property Taxes	2,847,589	3,019,588	3,060,921	3,060,921	3,060,921	3,060,921	3,302,847
Intergovernmental	1,633,001	1,791,203	2,546,151	2,565,528	1,396,124	3,135,312	1,897,262
Licenses and Permits	75	-	-	-	-	-	-
Public Charges for Services	671,936	691,585	715,850	715,850	532,579	740,757	732,725
Fines and Forfeitures	765	75	-	-	1,262	2,900	2,900
Investment Income	5,248	30,028	9,454	9,454	90,892	105,425	55,450
Contributions	150,151	39,999	25,400	25,400	23,878	24,395	816,400
Other	92,963	19,995	1,750	1,750	4,363	4,595	4,500
Total Revenues	5,401,728	5,592,473	6,359,526	6,378,903	5,110,018	7,074,305	6,812,084
EXPENDITURES							
Current:							
General Government	106,664	113,229	-	-	-	-	-
Public Safety	3,427,975	3,637,414	3,925,020	4,047,982	2,730,619	4,010,071	5,471,508
Public Works	531,517	500,634	463,730	478,160	316,878	461,338	512,780
Culture, Recreation and Education	762,526	822,173	875,115	887,715	623,334	881,801	947,368
Conservation and Development	20,256	32,893	809,500	1,435,046	31,317	1,317,341	834,750
Capital Outlay	277,497	118,925	92,000	92,000	84,108	96,596	70,000
Total Expenditures	5,126,435	5,225,268	6,165,365	6,940,903	3,786,256	6,767,147	7,836,406
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	275,293	367,205	194,161	(562,000)	1,323,762	307,158	(1,024,322)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	632	564	-	-	12,309	14,300	-
Issuance of Debt	-	-	-	-	-	-	-
Transfers In	140,000	100,000	-	-	-	534,000	-
Transfers Out	(25,000)	(29,000)	(25,000)	(25,000)	(16,664)	(25,000)	(35,000)
Total Other Financing Sources (Use)	115,632	71,564	(25,000)	(25,000)	(4,355)	523,300	(35,000)
NET CHANGE IN FUND BALANCE	390,925	438,769	169,161	(587,000)	1,319,407	830,458	(1,059,322)
FUND BALANCE - BEGINNING	1,292,507	1,683,432	2,122,201	2,122,201	2,122,201	2,122,201	2,952,659
FUND BALANCE - ENDING	1,683,432	2,122,201	2,291,362	1,535,201	3,441,608	2,952,659	1,893,337

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitation
201-53620

MISSION:

Provide refuse collection on scheduled days plus keep the roadside free of accumulated garbage or rubbish. We also provide refuse collection for businesses within the Village at a competitive cost. With the cooperation of the community, this mission can be a reality.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Garbage Tonnage	3,518	3,349	3,200	3,100
Revenue from Business Sanitation Pickup	\$59,584	\$59,060	\$64,000	\$64,000
Revenue from Residential Sanitation Pickup	\$522,280	\$529,429	\$527,000	\$527,000
Billed Village of Kimberly for Shared "Sanitation" Costs	\$5,670	N/A	N/A	N/A
Garbage Polycarts Change Outs to Businesses (Upsize/Downsize/Worn)	21	9	14	14
Garbage Polycarts Change Outs to Residences (Upsize/Downsize/Worn)	134	100	110	110
Refuse Polycarts Given to New Businesses	7	12	9	9
Refuse Polycarts Given to New Residents	74	31	35	30

2024 GOALS

1. Improve safety during garbage collection including increased driver awareness of their surroundings.
2. Continue to look at ways of improving routes and services.
3. Continue to track refuse container (polycart) change outs (normal wear, increase or decrease size of polycart, and new homes that request polycarts).

SIGNIFICANT PROGRAM/COST CHANGES

For 2024 the residential and commercial tipping fees from Outagamie County are anticipated to increase \$2 per ton (residential \$54 and business \$56)

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added with elimination of the Environmental Permitting Specialist. Impact to Sanitation is the addition of 400 labor hours.

2023 ACHIEVEMENTS

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. Established better public relations.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
SANITATION											
Sanitation Revenues											
201-34301	COMMERCIAL SANITATION FEE	59,584	59,167	63,800	63,800	46,276	64,000	64,000	200	0.31%	
201-34304	RESIDENTIAL SANITATION FEE	496,256	502,129	500,000	500,000	338,424	500,000	500,000	-	0.00%	
201-34305	MOBILE HOME RESIDENTIAL SANIT	26,024	27,300	24,000	24,000	20,784	27,000	27,000	3,000	12.50%	Update based on history and current usage
201-34901	OTHER CHARGES FOR SERVICES	1,759	2,184	1,800	1,800	1,150	1,400	1,400	(400)	-22.22%	Mainly due to upgrade in size requests
201-36101	INTEREST ON INVESTMENTS	245	1,797	250	250	6,374	7,500	5,000	4,750	1900.00%	Market impacts and cash flow
201-37901	INTEREST	-	7	-	-	-	-	-	-	#DIV/0!	
201-39470	FORFEITED DISCOUNTS(PENALTIES)	3,098	3,253	-	-	1,262	2,900	2,900	2,900	#DIV/0!	Budget for 2023 was missed in error - penalties for late payment and tax roll charge
Total Sanitation Revenues		586,966	595,836	589,850	589,850	414,270	602,800	600,300	10,450	1.77%	
Sanitation Expenses											
201-53620-101	FULL-TIME WAGES	147,648	144,995	123,970	123,970	87,827	123,970	144,771	20,801	16.78%	COLA and step impact, increase of 400 labor hours, 2021-2022 also had retirement payouts
201-53620-102	PART-TIME WAGES	1,839	5,309	2,500	2,500	1,671	2,500	-	(2,500)	-100.00%	AP Clerk .75 to FT
201-53620-103	SOCIAL SECURITY	10,892	11,001	9,696	9,696	6,533	9,696	11,100	1,404	14.48%	Impact of wage increase
201-53620-104	RETIREMENT	9,330	8,804	8,413	8,413	6,141	8,413	9,925	1,512	17.97%	WRS Rate increase 1.5%, wage increase effects
201-53620-105	HEALTH INSURANCE	43,911	40,416	26,035	26,035	27,077	28,035	32,664	6,629	25.46%	Health rate increase average of 11.3% and increased hours
201-53620-107	LIFE INSURANCE	121	113	89	89	58	89	97	8	8.99%	No rate increase but impact of increased wages
201-53620-108	DENTAL INSURANCE	2,401	3,084	1,476	1,476	2,199	2,300	1,817	341	23.10%	No rate increase but impact of increased wages
201-53620-109	DISABILITY INSURANCE	371	353	1,476	1,476	198	280	320	(1,156)	-78.32%	No rate increase impact of error in 2023 Budget for this line
201-53620-110	OVERTIME	253	95	300	300	90	300	300	-	0.00%	
201-53620-204	LANDFILL TIPPING FEES	173,487	170,726	175,000	175,000	113,396	172,000	180,000	5,000	2.86%	Residential & Commercial tipping fees Outagamie County anticipated to increase \$2 per ton
201-53620-206	OFFICE SUPPLIES	1,658	1,372	1,000	1,000	948	1,000	1,000	-	0.00%	
201-53620-208	SOFTWARE SUPPORT FEES	960	323	1,000	1,000	49	1,000	1,040	40	4.00%	
201-53620-212	CLOTHING ALLOWANCE	681	531	500	500	588	600	500	-	0.00%	
201-53620-218	OPERATIONAL SUPPLIES	-	17	150	150	53	100	150	-	0.00%	
201-53620-221	SMALL EQUIPMENT	14,066	8,614	9,000	9,000	8,846	9,000	10,000	1,000	11.11%	Need to purchase containers, existing ones are getting to the end of their lifecycle
201-53620-226	POSTAGE	3,756	4,266	3,500	3,500	3,404	4,100	4,400	900	25.71%	USP increases offset by email vs mail for some reminder notices
201-53620-227	PUBLIC INFORMATION	-	-	400	400	-	-	100	(300)	-75.00%	Minimal dollar impact adjusting to experience
201-53620-228	SERVICE FEE/FINANCE CHARGE UT	1,036	1,190	800	800	824	1,200	1,250	450	56.25%	Increased fees from PSN for credit card processing
201-53620-230	WORKERS COMPENSATION INS	6,993	6,300	7,130	7,130	7,008	7,008	7,022	(108)	-1.51%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
201-53620-231	PROPERTY & LIABILITY INSURANCE	10,795	10,559	11,295	11,295	9,747	9,747	10,936	(359)	-3.18%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
201-53620-247	VEHICLE	77,087	80,773	80,000	80,000	40,219	80,000	80,000	-	0.00%	
201-53620-249	UTILITIES	242	213	-	-	-	-	-	-	#DIV/0!	
201-53620-499	TRANSFERS TO OTHER FUNDS	25,000	25,000	25,000	25,000	16,664	25,000	35,000	10,000	40.00%	Increase to fund cost of Sanitation Vehicles
Total Sanitation Expenses		532,527	524,054	488,730	488,730	333,542	486,338	532,392	43,662	8.93%	Increase funding to Fleet Replacement, tipping fee increase and increased labor hours
SANITATION NET REVENUES (EXPENSES)		54,439	71,781	101,120	101,120	80,728	116,462	67,908	(33,212)		
SANITATION FUND BALANCE (DEFICIT)		125,241	197,022	298,142	298,142	277,751	313,484	381,392			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue Fund
Fire Equipment and Donations
202-51960

OBJECTIVE:

This account accumulates donations to maintain the large flagpole and statues at Interstate 41 and Moasis Drive. In addition, this fund is supported by annual tax levy to fund major apparatus replacement.

PERFORMANCE MEASUREMENTS

	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Target</u> <u>2024</u>
Flag replacement	905	2,001	1,447	2,100
Tax levy for apparatus replacement	85,000	90,000	95,000	100,000

2024 GOALS

Since we will be placing an order for our replacement of our Command Center vehicle, we are looking forward to its arrival in 2025.

SIGNIFICANT PROGRAM/COST CHANGES

Resolution 16 Series 2023 approved by Village Board to annually set aside a minimum of \$100,000 for the replacement of the 2001 Pierce Dash Engine tentatively scheduled in 2029.

PERSONNEL CHANGES/JUSTIFICATION

Not applicable

2023 ACHIEVEMENTS

With the help of Finance and the Village Board, we will be placing an order to replace Squad #3671 which is our command center, personnel and equipment hauler, an especially important aspect to our fire department.

CAPITAL OUTLAY

Purchase of replacement for Rescue Squad #3671 that will be twenty-six years old. This unit serves as our rescue squad, but it is also our command center during large scale events. The National Fire Protection Association (NFPA) strongly recommends replacing front line fire emergency apparatus every twenty years or sooner.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023					(DECREASE) 2023	2023	
										BUDGET	BUDGET	
FIRE EQUIPMENT DONATION												
Fire Equipment Donation Revenues												
202-31111	GENERAL PROPERTY TAXES	85,000	90,000	95,000	95,000	95,000	95,000		100,000	5,000	5.26%	Per Resolution 16 Series 2023
202-36101	INTEREST ON INVESTMENTS	1,283	6,189	2,000	2,000	19,416	25,000		20,000	18,000	900.00%	Account will be depleted for Rescue Squad replacement
202-36104	INTEREST-PASSBOOK	55	-	-	-	-	-		-	-	#DIV/0!	Consolidated account
202-38301	DONATIONS-EQUIPMENT	6,000	6,700	-	-	-	-		-	-	#DIV/0!	None known at this time
202-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	534,000		-	-	#DIV/0!	
Total Fire Equipment Donation Revenues		92,338	102,889	97,000	97,000	114,416	654,000		120,000	23,000	23.71%	Resolution finalized and increased cost of equipment replacement
Flag Pole Memorial Expenses												
202-51960-221	SMALL EQUIPMENT	905	2,001	2,100	2,100	1,447	1,500		2,100	-	0.00%	
202-51960-301	NEW EQUIPMENT	-	-	-	-	-	-		1,234,000	1,234,000	#DIV/0!	Rescue Squad replacement
Total Flag Pole Memorial Expenses		905	2,001	2,100	2,100	1,447	1,500		1,236,100	1,234,000	58761.90%	↓
FIRE EQUIPMENT DONATION NET REVENUES (EXPENSES)		91,434	100,888	94,900	94,900	112,969	652,500		(1,116,100)	(1,211,000)		
FIRE EQUIPMENT FUND BALANCE (DEFICIT)		440,072	540,960	635,860	635,860	653,929	1,193,460		77,360			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue Fund
Heesakker Park Trust
203-551100

MISSION:

The Village of Little Chute will collaborate with the Margaret Schwaller Revocable Living Trust to create a new community amenity that embodies the rich history associated with Heesakker Park. Our Park Planning Committee and Village Board will explore all opportunities with this available funding such as the development a new welcoming facility that invites the community to learn about the Heesakker farm. To accomplish this, our team will need a finalized plan of action approved by the representatives of the trust by February 4th, 2027, according to the information provided to the Village. Any funds not expended to Heesakker Park will be available to the Community Foundation for future maintenance of Heesakker Park.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Approximate Acres of Wooded Area	19.8	19.8	19.8	19.8
Park Amenities	15	15	15	15

2024 GOALS

1. Continue communication with Trust officials and family members per the trust.
2. Successfully agree upon use of funds for a “club house” or another project.

SIGNIFICANT PROGRAM/COST CHANGES

1. Design and Engineering of “club house” or other project for use of funds.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully received notice of award for Trust funds.
2. Established communication with trust officials and family members per the Trust stipulations.
3. Established relationship and communication between Park Planning Committee, Trust officials, and family members per the Trust stipulations.

4. Researched preservation and enhancement projects for the wooded area of Heesakker Park and presented to Trust officials, family members per the Trust stipulations, Village staff, and Park Planning Committee.

CAPITAL OUTLAY

Based on mutually agreed upon funding for “club house” or project between Village of Little Chute staff, Park Planning Committee, Village Board, and Trust officials per the Trust stipulations.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE (DECREASE) 2023	% CHANGE 2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
HEESAKKER PARK TRUST												
Heesakker Park Trust Revenues												
203-38301	DONATIONS	-	-	-	-	-	-	800,000	800,000	#DIV/0!	<div>New Project - Planning and Construction</div> <div>↓</div>	
Total Heesakker Park Trust Revenues		-	-	-	-	-	-	800,000	800,000	#DIV/0!		
Heesakker Park Expenses												
203-51100-101	FULL-TIME WAGES	-	-	-	-	-	-	18,403	18,403	#DIV/0!		
203-51100-103	SOCIAL SECURITY	-	-	-	-	-	-	1,408	1,408	#DIV/0!		
203-51100-104	RETIREMENT	-	-	-	-	-	-	1,265	1,265	#DIV/0!		
203-51100-105	HEALTH INSURANCE	-	-	-	-	-	-	5,267	5,267	#DIV/0!		
203-51100-107	LIFE INSURANCE	-	-	-	-	-	-	9	9	#DIV/0!		
203-51100-108	DENTAL INSURANCE	-	-	-	-	-	-	340	340	#DIV/0!		
203-51100-109	DISABILITY	-	-	-	-	-	-	40	40	#DIV/0!		
203-51100-263	CONSTRUCTION	-	-	-	-	-	-	773,268	773,268	#DIV/0!		
Total Heesakker Park Trust Expenses		-	-	-	-	-	-	800,000	800,000	#DIV/0!		
HEESAKKER PARK TRUST NET REVENUES (EXPENSES)												
		-	-	-	-	-	-	-	-	#DIV/0!		
HEESAKKER PARK TRUST FUND BALANCE (DEFICIT)												
		-	-	-	-	-	-	-				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation & Education
Aquatics
204-55420

MISSION

The mission of the Little Chute Pool is to provide all patrons with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment. These activities will contribute to the mental and physical health of the community and to its economic and social well-being. We will meet the aquatic needs of all ages, physical conditions, and lifestyles by providing appropriate programs to serve the needs of the community. We will strive to teach all children how to swim through swim lessons.

PERFORMANCE MEASUREMENTS

AQUATICS PARTICIPATION	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Scheduled Days Pool Open – Public	77	77	77	77
Actual Number of Days Open - Public	72	70	71	72
Total Patron Attendance for Season	10,095	10,952	11,385	10,250
Session 1 – Swim Lesson Participants	127	146	130	120
Session 2 – Swim Lesson Participants	202	216	200	200
Session 3 – Swim Lesson Participants	277	205	220	215
Number of Season Passes	59	107	93	80
Number of Special Events	3	4	4	4
Number of Private Rentals	13	22	25	20
Number of Birthday Parties	n/a	13	12	10

2024 GOALS

1. Refine hiring strategies to account for private sector wages.
2. Replace mechanical room piping as needed.
3. Add more deck chairs to deck.
4. Host 'Easter Egg Hunt' event.
5. Maintain pool basin for operation.
6. Install lane rope anchors for lap swimming.
7. Establish pool longevity.

SIGNIFICANT PROGRAM/COST CHANGE

In 2023, Doyle Pool entered its 35th year of operation. Outdoor municipal pool lifespans typically have 20 to 25 years of operation before the risk of major renovations increases dramatically. Since 2006, the Village has performed several major repairs/renovations along with a combination of three pool analysis studies. Repairs include but are not limited to sandblasting, priming, painting, updating mechanical building plumbing, renovation of the staff/concession offices, and pump replacement.

In 2023 a request for additional funding of \$100,000 to sandblast, prime, paint and conduct concrete repairs to both the main and zero depth pools was not approved. There is extensive cracking, void areas, and concrete repairs necessary to extend the longevity of the pool.

After a comparative evaluation of water usage from 2017 through 2023, it was noted that 2023 utilized approximately 900,000 gallons more water than previous trends. The Village hired outside contracted services to determine a reason for the extra loss of water. A report will be given to board for review and future direction of pool operations.

PERSONNEL CHANGES/JUSTIFICATION

Seasonal Wage Scale approved by Village Board in July of 2023 recognizes the vital role positions contribute to our community.

2023 ACHIEVEMENTS

1. Operated for a full summer and stayed within budget.
2. Partnered with Unison Credit Union to host our third successful Dive in Movie event.
3. Hosted Cardboard box Races and 'Easter Egg Hunt'.
4. Increased the daily admission, season pass, private pool parties, and swim lesson fees.
5. Went out for bids on plaster work to basin of pool.
6. Hired two new Pool Managers
7. Fully staffed and scheduled operations.
8. Scheduled a leak detection test for fall season.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				(DECREASE) 2023	2023						
				BUDGET 2023	BUDGET 2023				BUDGET	BUDGET	
AQUATICS											
Aquatics Revenue											
204-31111	GENERAL PROPERTY TAXES	115,722	120,791	123,903	123,903	123,903	123,903	136,976	13,073	10.55%	Expense increase not offset by other revenues thus pressure on tax levy funding
204-34420	EVERY KID COUNTS	-	850	400	400	600	600	400	-	0.00%	
204-34421	AQUATICS (TX)	27,703	28,164	30,000	30,000	29,616	30,056	30,000	-	0.00%	
204-34422	SEASON PASS	3,731	7,414	6,000	6,000	7,159	7,159	7,000	1,000	16.67%	Increase revenue projection for historical trends
204-34423	SWIMMING LESSONS	19,505	20,045	17,000	17,000	22,500	22,500	20,000	3,000	17.65%	Increase revenue projection for historical trends
204-34433	POOL CONCESSIONS (TX)	10,975	11,427	11,000	11,000	13,772	13,772	11,000	-	0.00%	
204-34990	POOL CASH OVER/(SHORT)	(18)	139	-	-	174	174	-	-	#DIV/0!	
204-36101	INTEREST ON INVESTMENTS	224	827	300	300	3,794	4,000	3,000	2,700	900.00%	Market impact and cash flow by month impacts
204-38301	DONATIONS	1,500	117	-	-	1,000	1,000	1,000	1,000	#DIV/0!	
204-38622	OTHER CLAIM/REIMBURSEMENT	76	-	-	-	-	-	-	-	#DIV/0!	
Total Aquatics Revenue		179,419	189,775	188,603	188,603	202,518	203,164	209,376	20,773	11.01%	Increase in costs not offset by any rate increases for use
Aquatics Expenses											
204-55420-101	FULL-TIME WAGES	6,683	6,725	7,939	7,939	5,496	7,939	9,325	1,386	17.46%	Impact of COLA and step increases
204-55420-102	PART-TIME WAGES	70,525	78,105	82,000	82,000	77,302	77,302	82,000	-	0.00%	Seasonal wage plan increased rates, step increases offset by number of hours
204-55420-103	SOCIAL SECURITY	5,899	6,457	6,880	6,880	6,362	6,571	6,986	106	1.54%	Due to wage increases
204-55420-104	RETIREMENT	430	438	540	540	374	540	643	103	19.07%	WRS Rate increase 1.5%, wage increase effects
204-55420-105	HEALTH INSURANCE	1,188	2,014	2,108	2,108	1,541	2,108	2,357	249	11.81%	Health rate increase average of 11.3%
204-55420-107	LIFE	5	5	4	4	3	4	4	-	0.00%	
204-55420-108	DENTAL INSURANCE	86	85	89	89	65	89	89	-	0.00%	
204-55420-109	DISABILITY INSURANCE	16	17	18	18	13	18	21	3	16.67%	No rate increase but impact of increased wages
204-55420-110	OVERTIME	86	-	-	-	655	655	-	-	#DIV/0!	
204-55420-201	TRAINING & CONFERENCES	-	642	650	650	650	650	650	-	0.00%	
204-55420-203	TELEPHONE	1,193	538	550	550	759	759	600	50	9.09%	Increased cost of cellular plans
204-55420-204	CONTRACTUAL SERVICES	1,658	198	2,800	8,300	1,449	7,500	2,800	-	0.00%	
204-55420-206	OFFICE SUPPLIES	45	316	500	500	240	240	500	-	0.00%	
204-55420-211	FOOD & PROVISIONS	6,857	8,312	8,100	8,100	8,567	8,567	8,100	-	0.00%	
204-55420-213	SAFETY EQUIPMENT	1,354	2,344	1,500	1,500	1,349	1,349	1,500	-	0.00%	
204-55420-216	CONSTRUCTION MATERIALS	-	-	350	350	104	300	350	-	0.00%	
204-55420-218	OPERATIONAL SUPPLIES	2,618	3,969	3,000	3,000	3,824	3,824	3,000	-	0.00%	
204-55420-221	SMALL EQUIPMENT	902	245	1,300	1,300	170	170	1,300	-	0.00%	
204-55420-222	JANITORIAL SUPPLIES	30	276	400	400	-	-	400	-	0.00%	
204-55420-225	POOL CHEMICALS	10,165	13,302	15,700	15,700	16,266	16,266	16,900	1,200	7.64%	Market increases in cost of chemicals
204-55420-226	POSTAGE	533	636	750	750	815	815	800	50	6.67%	USPS rate increase
204-55420-230	WORKERS COMPENSATION	4,392	4,356	5,088	5,088	4,976	4,976	4,429	(659)	-12.95%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
204-55420-231	PROPERTY & LIABILITY INSURANCE	3,004	3,133	3,337	3,337	3,325	3,325	3,542	205	6.14%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
204-55420-242	BLDG & GRNDS REPAIRS/MAINT	7,522	6,017	20,000	20,000	14,340	18,000	14,200	(5,800)	-29.00%	Leak detection costs incurred late in 2023 versus planned in 2024 Budget
204-55420-249	UTILITIES	35,004	46,270	40,000	40,000	35,263	47,000	48,880	8,880	22.20%	Increased water usage and utility pass through charges for resource price increases
204-55420-302	EQUIPMENT REPLACEMENT	4,415	-	-	-	-	-	-	-	#DIV/0!	
Total Aquatics Expenses		164,607	184,401	203,603	209,103	183,905	208,967	209,376	5,773	2.84%	
AQUATICS NET REVENUES (EXPENSES)		14,811	5,374	(15,000)	(20,500)	18,613	(5,803)	-	15,000		Fund maintenance items as one time expenditures with fund balance
AQUATICS FUND BALANCE (DEFICIT)		53,946	59,320	44,320	38,820	77,932	53,517	53,517			25% Working Capital Projection at End of 2024

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue
Library/Civic Center
206-55110

MISSION:

The Little Chute Public Library strives to provide a welcoming space and diverse materials that enhance and support the community, recreation, literacy, and lifelong learning.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Little Chute Patrons (Home Agency)	5,048	4,884	5,000	5,000
Circulating Collection	45,421	45,469	45,600	45,600
Library Visits	25,493	83,747	59,000	55,000
Physical Circulation	68,888	141,043	119,000	120,000
Digital Circulation WPLC & Recorded Books	14,247	15,556	16,500	17,000
Lynda sessions	N/A	N/A	N/A	N/A
Hoopla Circulation	2,865	5,526	6,000	6,500
Attendance at Programs	6,214	7,822	13,000	13,000
Attendance at Virtual Programs	14,505	1,890	7,000	8,000

2024 GOALS

1. Continue expanding collection of Library of Things (specialty items available for checkout).
2. Continued partnerships with local businesses.
3. Continue current marketing strategy.
4. Maintain collection size at current level. Library square footage cannot accommodate increasing the size of the collection.
5. Increase staffing hours.

SIGNIFICANT PROGRAM/COST CHANGES

Outreach to other communities plus impact of increased Hoopla use by patrons. Purchase of dedicated work space furniture for staff to complete necessary tasks to better perform their duties (\$7,000) funded by the Library Trust Fund since a one-time expenditure.

PERSONNEL CHANGES/JUSTIFICATION

Increased staffing costs from Village Wage and Compensation Study and benefit change implications for transition of Library Director position.

2023 ACHIEVEMENTS

1. Planned and approved Library Strategic Plan 2023-2028
2. Maintained welcoming space for families.
3. Strengthened Storytime offerings for families.
4. Provided extensive continuing education for library staff.
5. Hosted Outagamie Waupaca Library System Conference.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
LIBRARY/CIVIC CENTER											
Library/Civic Center Revenues											
206-31111	GENERAL PROPERTY TAXES	462,655	440,593	476,727	476,727	476,727	476,727	527,263	50,536	10.60%	Expense increase not offset by other revenues thus pressure on tax levy funding
206-33311	OWLS REIMBURSEMENT	162,668	156,686	133,983	133,983	133,983	133,986	140,805	6,822	5.09%	OC \$115,847(108,685 2023), BC \$1,240(1,740) CC \$23,718(23558)
206-33312	OWLS YOUTH SERVICE LIASON	3,500	3,500	3,500	3,500	3,594	3,594	-	(3,500)	-100.00%	Previous Director was the Liaison for OWLS so will not receive in 2024
206-33410	MISCELLANEOUS GRANT	-	6,703	-	-	-	-	-	-	#DIV/0!	2022: Book a Bike \$5K, OWLS Grant \$1,203 (Dive in Movie, Party on Plaza)
206-34901	LIBRARY COPY MACHINE	1,227	2,515	1,550	1,550	1,467	2,000	2,000	450	29.03%	Increased use by patrons
206-36101	INTEREST ON INVESTMENTS	992	4,205	1,500	1,500	14,736	18,000	12,000	10,500	700.00%	Market fluctuations increase from pandemic lows
206-38211	ROOM RENTAL - CIVIC CENTER	3,151	7,583	6,000	6,000	7,596	8,000	9,000	3,000	50.00%	Increased demand for rental space
206-38301	DONATIONS	17,019	1,325	-	-	1,350	1,350	-	-	#DIV/0!	
206-38621	LIBRARY LOST AND DAMAGED	2,319	1,571	2,000	2,000	968	1,290	1,500	(500)	-25.00%	Varies however less enforcement of collection efforts impacts revenue
206-38622	OTHER CLAIM REIMBURSEMENT	69,548	-	-	-	-	-	-	-	#DIV/0!	Close out of Joint Trust from demerger in 2021
Total Library/Civic Center Revenues		723,079	624,681	625,260	625,260	640,421	644,947	692,568	67,308	10.76%	Increase in expenses not offset by grants or other revenues
Library/Civic Center Expenses											
206-55110-101	FULL-TIME WAGES	155,550	162,198	163,349	163,349	111,182	159,735	172,853	9,504	5.82%	Library Director vacancy budgeted at Step 2 with family benefits
206-55110-102	PART-TIME WAGES	109,138	145,507	168,927	168,927	100,455	168,567	181,796	12,869	7.62%	Seasonal wage plan increased rates, step increases
206-55110-103	SOCIAL SECURITY	20,100	23,711	25,594	25,594	16,365	25,292	27,307	1,713	6.69%	Due to wage increases
206-55110-104	RETIREMENT	13,298	13,891	14,397	14,397	9,408	14,249	15,556	1,159	8.05%	WRS Rate increase 1.5%, wage increase effects
206-55110-105	HEALTH INSURANCE	26,935	22,184	20,153	20,153	13,794	19,712	40,078	19,925	98.87%	Health rate increase average of 11.3% plus impact of past Director taking incentive vs insur.
206-55110-107	LIFE INSURANCE	129	108	90	90	57	78	88	(2)	-2.22%	
206-55110-108	DENTAL INSURANCE	1,082	910	953	953	694	1,095	2,571	1,618	169.78%	Past Director waived dental insurance
206-55110-109	DISABILITY INSURANCE	405	386	361	361	222	353	382	21	5.82%	No rate increase but impact of increased wages
206-55110-110	OVERTIME	97	351	500	500	437	437	500	-	0.00%	
206-55110-111	LIBRARY BOARD PER DIEM	1,500	2,350	1,800	1,800	1,450	1,800	1,800	-	0.00%	
206-55110-201	TRAINING AND CONFERENCES	418	1,150	1,700	1,700	2,023	2,023	1,700	-	0.00%	
206-55110-203	TELEPHONE	4	668	100	100	457	700	720	620	620.00%	Phone system converted in 2021, discovered inaccurate billing
206-55110-205	PROGRAMS	11,015	11,855	11,300	11,300	7,050	11,300	11,600	300	2.65%	
206-55110-206	BOOKS	65,686	43,177	55,000	55,000	26,092	55,000	60,000	5,000	9.09%	Reallocation from Special Collections Budget
206-55110-207	PERIODICALS	2,016	1,869	1,500	1,500	957	1,500	1,200	(300)	-20.00%	Periodicals continue to decrease in circulation requiring less subscriptions
206-55110-208	DIGITAL COLLECTIONS	11,191	14,518	14,000	14,000	10,429	17,000	17,500	3,500	25.00%	OWLSNet Buying Pool Fee (\$3,434), increased Hoopla use, reducing # items allowed @ time
206-55110-209	ELECTRONIC TECHNOLOGY	7,717	17,132	8,500	8,500	6,207	8,500	9,000	500	5.88%	Lease for copier expires in 2024 so will be able to get lower costs alternative
206-55110-210	AUDIO VISUAL	8,892	12,742	13,000	13,000	5,126	13,000	18,000	5,000	38.46%	Wonder books are increasingly popular, increasing development of this collection
206-55110-211	OWLSNET FEES	23,710	24,014	25,929	25,929	25,929	25,929	28,978	3,049	11.76%	Fee based on five year average - post pandemic VLC high %
206-55110-212	CLOTHING ALLOWANCE	84	84	84	84	84	84	84	-	0.00%	Facility Manager share of allowance
206-55110-213	SPECIAL COLLECTIONS	-	15,290	8,000	8,000	5,660	8,000	3,000	(5,000)	-62.50%	Collections established, can now maintain collection
206-55110-218	OPERATIONAL SUPPLIES	4,508	4,657	6,000	6,000	4,040	6,000	13,000	7,000	116.67%	Staff work stations (\$7,000) to be funded by Library Trust
206-55110-221	SMALL EQUIPMENT	1,992	3,982	3,500	3,500	-	3,200	3,500	-	0.00%	
206-55110-225	PRINTING AND REPRODUCTION	4,007	3,070	3,500	3,500	2,159	3,500	3,625	125	3.57%	Production costs of programming guides/promotional materials
206-55110-226	POSTAGE	277	444	325	325	276	400	450	125	38.46%	Marketing mailers to Freedom and Vandenbroek
206-55110-230	WORKERS COMPENSATION INSURANCE	302	472	447	447	592	592	639	192	42.95%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
206-55110-231	PROPERTY & LIABILITY INSURANCE	8,239	8,041	9,101	9,101	9,009	9,009	9,666	565	6.21%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
206-55110-238	VANDALISM REPAIR	51	205	-	-	42	150	200	200	#DIV/0!	Damaged items are increasing
206-55110-242	BLDG & GRNDS - REPAIRS & MAINT	1,155	5,467	5,500	12,600	10,069	12,400	5,720	220	4.00%	ADA operator replacement and concrete replacement back door to driveway in 2023
206-55110-243	CUSTODIAL - CONTRACTUAL	20,419	22,892	29,500	29,500	16,694	26,000	27,040	(2,460)	-8.34%	Adjusting budget to actual experience
206-55110-244	CUSTODIAL-OPERATIONAL SUPPLIES	3,846	2,075	3,000	3,000	1,719	2,980	3,115	115	3.83%	
206-55110-245	CUSTODIAL - EQUIPMENT REP/MAIN	1,394	3,796	6,650	6,650	218	5,000	5,000	(1,650)	-24.81%	Unexpected issues may occur but based on past recent history have reduced this line
206-55110-247	VEHICLE	747	3,135	1,000	1,000	590	1,000	1,200	200	20.00%	Increased outreach efforts
206-55110-249	UTILITIES	24,915	29,873	29,000	29,000	18,178	30,000	31,200	2,200	7.59%	Power Cost Adj - utility passes along costs or savings as not for profit, experiencing add ons
206-55110-262	LEGAL/AUDIT SERVICES	246	247	500	500	2,478	2,800	500	-	0.00%	Legal costs incurred in 2023 for patron issue
206-55110-306	BUILDING & GROUNDS	108,058	-	-	-	-	-	-	-	#DIV/0!	
Total Library/Civic Center Expenses		639,125	602,453	633,260	640,360	410,141	637,385	699,568	66,308	10.47%	Increase in Director wage and change from incentive to family benefits, outreach efforts
LIBRARY/CIVIC CENTER NET REVENUES (EXPENSES)		83,954	22,229	(8,000)	(15,100)	230,280	7,562	(7,000)	1,000	-12.50%	Fund office furniture from Trust as one-time in nature vs ongoing operational costs
LIBRARY/CIVIC CENTER FUND BALANCE (DEFICIT)		250,758	272,987	264,987	257,887	503,267	280,549	273,549	Target Minimum Working Capital 25% \$174,892; Potential use for security upgrade in future		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
Police (Fox Valley Metro)
207-52120

MISSION:

The Fox Valley Metro Police Department is a joint service police department that provides municipal law enforcement services to both the villages of Little Chute and Kimberly, Wisconsin. The department serves a population of over 19,000 people and patrols an area of approximately ten square miles. It is the mission of the Fox Valley Metro Police Department to respond to calls for service, proactively patrol, detect and reduce crime, strengthen our community partnerships, and enhance the safety and overall quality of life for those in the communities we serve. We embrace and practice the following core values: *Compassion, Integrity, and Professionalism*.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Calls for Service / Incident Reports	12,477	13,394	14,000	14,250
UCR – Reportable Arrests	478	600	500	500
Traffic Citations Issued	1,016	1,129	1,200	1,200
Non- Traffic Citations Issued	304	208	250	250
Parking Citations Issued	520	1083	800	750

Note: When the dept. experiences staffing shortages, patrol operations shift to more reactive vs. proactive. Proactive patrolling relative to traffic enforcement and parking enforcement could cause a decline in activity and citations issued.

2024 GOALS

Our goal is to maintain a high level of professional law enforcement services to our communities. By employing excellent people and supporting them with the necessary resources, we can serve the public with our core values of *Compassion, Integrity, and Professionalism*.

1. Information Technology Goal: Replace several computers and squad car wi-fi access points, renew firewall protection, and maintain CJIS security compliance.

Our department relies heavily on the use of information technology (IT) systems to do our work efficiently, effectively, and safely.

We use over nineteen different IT systems internally or externally. Some of these systems are a requirement by local, state and/or federal entities. Some of these systems are housed on local servers and some are cloud-based platforms. To

maintain access and security for these systems, we must keep our software and hardware systems up to date.

Our IT vendor, Amplitel Technologies, has identified several areas that need to be updated or replaced.

- Windows 10 systems to be updated to new operating system.
- Older servers need to be replaced with new servers.
- Virtual servers require updating.
- Cradlepoint Wi-Fi access systems for the squad cars need to be replaced with updated hardware.
- Replacement of older mobile data computers (MDC's) and PC's that can no longer be upgraded to Windows 11.

2. Fleet Goal: Continue to replace older fleet vehicles based on a long-term replacement schedule. By rotating vehicles out at a reasonable term, we can maintain a decent residual value when it comes time to sell or trade them in.

We have an aging fleet with most patrol vehicles carrying close to 100,000 miles on them. We typically put 30,000 miles on a squad per year. The average serviceability of these squads is about 100,000 miles or three years.

SIGNIFICANT PROGRAM/COST CHANGES

1. Phone Costs: -\$8,400 (plan change and usage monitoring)
2. Contractual Services: +\$5,300 (reallocation and increased IT services cost)
3. Contractual Services: +7,000 (squad camera licensing and storage cost increase)
4. Contractual Services: +\$3,558 (Village of Combined Locks property storage facility lease increased 60%)
5. Subscription/Memberships: -\$8,000 (Lexipol policy yearly membership vs. initial startup cost from 2023)
6. Safety Equipment: +\$4,000 (purchase new speed board signs for traffic safety)
7. Firearms and Ammunition: -\$6,900 (purchased new duty pistols in 2023)
8. Vehicle Equipment: +\$34,300 (purchase new antennas and Cradlepoint Wi-Fi access devices to replace outdated/unsupported ones)
9. Vehicle Equipment: +\$15,500 (purchase new squad computers to replace aging, outdated/unsupported ones)
10. Vehicle Replacement (CIP): -\$53,000 (only purchase one new squad – not two)

PERSONNEL CHANGES/JUSTIFICATION

It is people who get the work done. We have sworn officers who respond to calls for service and non-sworn, civilian positions who support our operations bureau. In recent years we have seen an uptick in sworn staff turnover. We have had officers leave Metro to go work at other, area departments. Most of these departments are larger, offer more specialty opportunities, and have competitive pay rates. Replacing these officers has been difficult. Law Enforcement is suffering from a nation-wide recruitment shortage. We are experiencing about 50 to 75% less candidates applying for these positions and the quality of candidates isn't always on par with our expectations.

Our clerical staff supports our public safety mission by doing the following:

- Answering phone calls.
- Walk-in customer service.
- Records management and incident report routing.
- Open records request fulfillment.
- Dispatching low priority calls for service.
- Processing reports and citations for the two municipal courts.
- Processing and reporting incident-based reporting data for state and national crime reporting requirements.
- Payroll calculations.
- Finance/account payable coding.

We currently employ one full-time clerk and one part-time clerk. Both clerks are supervised by our full-time administrative manager.

Fulfilling open records requests has become more complicated since our department has integrated video recording in our squad cars and on the officer's person.

Open records requests by year:

2015: 336	2020: 603 (Pandemic)
2016: 385	2021: 616
2017: 426	2022: 642
2018: 470	2023: 450 YTD (850 Anticipated)
2019: 738	

PERSONNEL CHANGE REQUEST: Upgrade the part-time police clerk position to a full-time position to help keep up with the clerical division's job responsibilities and current workload requirements.

2023 ACHIEVEMENTS

1. In the process of implementing the new Lexipol policy solutions system. Anticipated completion in a few months.
2. Issued the new firearms (Glock duty pistols) and equipped the majority with Red Dot Sight (RDS) system. New holsters were purchased and issued also.
3. Purchased two new fleet vehicles including a patrol squad and a Community Service Officer (CSO) van.
4. Approval for portable radio replacement project with 2022 carry over funds and grant funding. Three of the 22 new radios have arrived.
5. Hired and trained two new patrol officers and a new CSO who replaced staff that left the department.

CAPITAL OUTLAY

1. Purchase a new squad car to include the vehicle upfitting and graphics: \$70,000.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023					
					BUDGET 2023	YTD 2023			BUDGET	BUDGET	
CONSOLIDATED POLICE SERVICES											
Consolidated Police Services Revenue											
207-31111	GENERAL PROPERTY TAXES	2,162,519	2,333,036	2,361,809	2,361,809	2,361,809	2,361,809	2,535,126	173,317	7.34%	Revenues up exclusive levy \$26,890 offset expenses up \$290,488 = total levy incr \$263,598
207-32170	DANGEROUS ANIMAL FEE	75	-	-	-	-	-	-	-	#DIV/0!	
207-33110	FEDERAL AID	-	4,551	-	-	30,030	30,029	2,000	2,000	#DIV/0!	
207-33290	OTHER STATE AID	3,598	3,680	3,000	22,377	1,329	22,377	3,000	-	0.00%	
207-33310	COUNTY SUBSIDY/AID	14,426	25,538	10,000	10,000	19,412	38,000	15,000	5,000	50.00%	Bureau of Transportation Safety grant allocation through county
207-33321	POLICE SERVICES - KIMBERLY	1,284,235	1,417,222	1,475,411	1,475,411	1,106,613	1,475,411	1,565,692	90,281	6.12%	Revenues up exclusive levy \$26,890 offset expenses up \$290,488 = total levy incr \$263,598
207-33322	LOCAL SCHOOL SERVICES	162,456	163,104	155,000	155,000	101,164	179,750	170,765	15,765	10.17%	contractual wage increase
207-33323	CONTRACTED POLICE SERVICE	1,860	4,274	1,000	1,000	765	3,400	2,500	1,500	150.00%	staffing per Incident Response Plan, wage increase
207-34105	COPY FEES (TX)	910	1,131	500	500	909	909	600	100	20.00%	increase in records requests
207-34201	POLICE DEPARTMENT FEES	3,304	2,214	2,000	2,000	1,461	2,000	2,000	-	0.00%	
207-34901	OTHER CHARGES FOR SERVICES	1,750	1,911	1,200	1,200	-	1,575	1,225	25	2.08%	
207-35301	FALSE ALARMS	765	75	-	-	-	-	-	-	#DIV/0!	
207-38301	DONATIONS	2,000	6,300	-	-	2,000	2,000	-	-	#DIV/0!	
207-38302	K9 DONATIONS	98,799	5,695	5,000	5,000	9,578	9,895	5,000	-	0.00%	
207-38612	INSURANCE REIMBURSEMENT	11,758	-	-	-	2,500	2,500	2,500	2,500	#DIV/0!	League reimbursement for participating in Lexipol
207-38622	OTHER CLAIM REIMBURSEMENT	360	112	-	-	95	95	-	-	#DIV/0!	
207-39050	SALE OF VILLAGE PROPERTY	632	565	-	-	12,309	14,300	-	-	#DIV/0!	
Total Consolidated Police Services Revenue		3,749,448	3,969,408	4,014,920	4,034,297	3,649,972	4,144,050	4,305,408	290,488	7.24%	Contractual increases, Step and COLA along with health insurance impacts
Police Services Consolidated Expenses											
207-52120-100	FULL-TIME WAGES	432,791	454,759	496,685	496,685	330,702	479,500	552,043	55,358	11.15%	Wage and Comp Study Implementation, retirement and expected promotion impact
207-52120-101	FULL-TIME WAGES	1,460,036	1,575,057	1,645,398	1,645,398	1,101,050	1,605,000	1,701,617	56,219	3.42%	WPPA contractual plus retirement of one officer
207-52120-102	CLERICAL WAGES	156,072	153,118	172,780	172,780	106,699	155,900	209,123	36,343	21.03%	Seasonal wage plan increased rates, step increases (CSO), clerical increase of .5 FTE
207-52120-103	SOCIAL SECURITY	165,240	180,980	187,112	187,112	126,687	187,000	198,512	11,400	6.09%	Due to wage increases
207-52120-104	RETIREMENT	247,666	267,349	302,013	302,013	210,689	307,150	338,910	36,897	12.22%	WRS increase of 1.1% for WPPA and .1% for non-sworn, wage increase impacts
207-52120-105	HEALTH INSURANCE	388,210	349,421	363,024	363,024	249,622	356,000	431,550	68,526	18.88%	Health rate increase average of 11.3%, election changes
207-52120-106	PHYSICAL FITNESS	9,000	21,000	22,000	22,000	-	22,000	22,000	-	0.00%	
207-52120-107	LIFE INSURANCE	3,333	3,092	2,400	2,400	1,926	2,350	2,504	104	4.33%	No rate change; .5 FTE clerical impact
207-52120-108	DENTAL INSURANCE	31,218	30,451	32,142	32,142	23,441	31,750	35,265	3,123	9.72%	No rate change, updated for employee benefit enrollment changes
207-52120-109	DISABILITY INSURANCE	5,471	5,209	4,985	4,985	3,430	4,900	5,224	239	4.79%	No rate change; .5 FTE clerical impact
207-52120-110	OVERTIME	128,994	183,999	91,425	91,425	128,232	193,500	91,725	300	0.33%	
207-52120-112	POLICE COMMISSION	940	750	1,680	1,680	750	1,590	1,680	-	0.00%	
207-52120-115	OVERTIME SPECIAL EVENTS	2,259	-	-	-	-	-	-	-	#DIV/0!	Due to change in tracking process, moved to one line item
207-52120-201	TRAINING & CONFERENCES	9,223	13,671	19,000	19,000	12,756	19,000	19,250	250	1.32%	
207-52120-203	TELEPHONE	26,003	24,508	32,900	32,900	13,510	22,000	24,500	(8,400)	-25.53%	lower cost with carrier switch and usage monitoring, advantage of unlimited data plan
207-52120-204	CONTRACTUAL SERVICES	132,557	114,178	132,305	132,305	96,388	135,415	148,800	16,495	12.47%	reallocation/increased IT costs, axon fleet storage, 60% evidence storage increase
207-52120-205	EQUIPMENT REPAIRS	2,601	4,979	25,500	25,500	18,269	21,000	6,500	(19,000)	-74.51%	Carrier changeover allowed replacement of radios for all of patrol, warranty for new radios
207-52120-206	OFFICE SUPPLIES	924	882	2,000	2,000	1,004	1,250	2,000	-	0.00%	
207-52120-207	PRINTING & REPRODUCTION	4,617	4,026	7,200	7,200	3,756	5,500	7,000	(200)	-2.78%	
207-52120-208	BOOKS,SUBSCRIPTION, MEMBERSHIP	843	656	22,855	22,855	26,667	26,666	14,855	(8,000)	-35.00%	Lexipol annual cost (offset by revenue of \$2,500 from League for participating)
207-52120-212	CLOTHING ALLOWANCE	21,485	22,566	21,980	21,980	19,104	19,500	24,380	2,400	10.92%	honor guard uniforms for 5 officers, CSO uniforms
207-52120-213	SAFETY EQUIPMENT	5,002	18,728	10,750	108,835	4,139	102,000	17,250	6,500	60.47%	speed boards, tactical equipment, bike patrol equipment
207-52120-218	OPERATIONAL SUPPLIES	9,981	15,232	16,600	16,600	9,248	11,000	20,850	4,250	25.60%	kitchen appliances, dept awards for retirements and promotions, community support
207-52120-219	AWARDS & RECOGNITION	-	-	-	-	-	-	-	-	#DIV/0!	
207-52120-221	SMALL OFFICE EQUIPMENT	12,709	27,723	9,150	28,527	5,579	6,500	11,450	2,300	25.14%	Replace 1 AED unit
207-52120-223	GUNS & AMMUNITION	11,331	12,342	17,650	17,650	5,104	17,800	10,750	(6,900)	-39.09%	weapons purchased in 2023 (\$8,500), replace 2 tasers (\$3,200)
207-52120-225	RECRUITMENT, TESTING	1,769	6,388	3,850	3,850	3,471	3,870	4,150	300	7.79%	addition of DISC assessment (\$250)
207-52120-226	POSTAGE	1,366	1,683	2,400	2,400	1,390	1,875	2,400	-	0.00%	
207-52120-227	PUBLIC SERVICE PROGRAM	300	-	250	250	-	250	250	-	0.00%	
207-52120-228	EMPLOYEE BONDS	160	-	200	200	-	75	200	-	0.00%	
207-52120-230	WORKERS COMPENSATION INS	54,831	49,397	62,215	62,215	66,966	66,965	61,377	(838)	-1.35%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
207-52120-231	PROPERTY & LIABILITY INSURANCE	47,391	51,048	53,671	53,671	53,446	54,158	55,733	2,062	3.84%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
207-52120-236	K9 UNIT	36,550	5,863	5,000	5,000	9,849	9,895	5,000	-	0.00%	
207-52120-240	COMPUTER MAINTENANCE	4,341	4,511	9,350	9,350	4,000	9,100	11,000	1,650	17.65%	2023: Back up upgrade 2024: Switch, firewall refresh for end of life & CJIS compliance IT work
207-52120-242	BLDG & GRNDS REPAI/MAINTENANCE	3,587	4,174	5,750	5,750	3,879	5,750	5,975	225	3.91%	Basement flooring and replace dishwasher
207-52120-243	CUSTODIAL - CONTRACTUAL	13,849	13,022	19,000	19,000	11,262	18,250	19,000	-	0.00%	
207-52120-244	CUSTODIAL-OPERATIONAL SUPPLIES	615	561	1,600	1,600	412	1,000	1,585	(15)	-0.94%	
207-52120-245	CUSTODIAL - EQUIP REPAIR/MAINT	2,932	8,926	4,700	10,200	11,301	11,350	5,400	700	14.89%	Aging building and adjustment to recent experience

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
207-52120-247	VEHICLE OPERATIONS	77,419	89,272	84,000	84,000	48,418	68,900	84,000	-	0.00%	
207-52120-248	VEHICLE EQUIPMENT	1,985	2,133	7,900	7,900	3,662	3,662	58,600	50,700	641.77%	13 Cradlepoints/antennas (\$34,300), 6 mdc (\$15,500), 2 radar (\$3,500), 1 light bar (\$2,400)
207-52120-249	UTILITIES	14,596	16,205	18,500	18,500	10,811	17,000	18,000	(500)	-2.70%	
207-52120-262	LEGAL/AUDIT	3,099	9,037	5,000	5,000	1,556	2,200	5,000	-	0.00%	
207-52120-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	Reduced drone from Capital Improvement Plan
207-52120-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	#DIV/0!	
207-52120-303	VEHICLE REPLACEMENT	127,954	118,925	92,000	92,000	84,108	96,596	70,000	(22,000)	-23.91%	Reduced to one squad from Capital Improvement Plan
207-52120-306	BUILDING & GROUNDS	76,304	-	-	-	-	-	-	-	#DIV/0!	
Total Police Services Consolidated Expenses		3,737,554	3,865,822	4,014,920	4,137,882	2,813,281	4,105,167	4,305,408	290,488	7.24%	Contract, COLA, step and health insurance impacts, aging building, equipment needs
CONSOLIDATED POLICE SERVICES NET REVENUES (EXPENSES)		11,894	103,585	-	(103,585)	836,691	38,883	-	-		
CONSOLIDATED POLICE SERVICES FUND BALANCE (DEFICIT)		206,987	310,572	310,572	206,987	1,147,264	349,455	349,455			

CATEGORY**Special Revenue****DEPARTMENT****Van Lieshout Recreation Center****ACCOUNT ORGANIZATION****52900****MISSION:**

The Van Lieshout Recreation Center was built in partnership with the Little Chute Diamond Club. The Recreation Center provides our only indoor programming and facility rental space within the Village's Park system for the department to utilize.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Shelter Rentals	58	81	78	80
Programs/Meetings (Room bookings)	111	101	100	100
The Cage Usage	18	36	36	36
Recreation Participants (Yoga, Archery, Babysitter Course)	296	350	325	300

2024 GOALS

1. Increase the facility rentals. Focus on the late fall, winter, and early spring months.
2. Increase the program offerings within the Recreation Center.
3. Add more counter space for enhanced rental experience.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

Seasonal Wage Scale approved by Village Board in July of 2023 recognizes the vital role positions contribute to our community.

2023 ACHIEVEMENTS

1. Added Arlo Camera System for security and monitoring.
2. Added Smart TV for enhanced renting experience. This is aimed at helping increase rentals and revenue.
3. Continued to grow the archery program.
4. Added countertop for convenience and enhanced renting experience.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023					
					BUDGET 2023	YTD 2023			BUDGET	BUDGET	
VAN LIESHOUT RECREATION CENTER											
Van Lieshout Rec Center Revenues											
208-34401	RECREATION CENTER RENTAL	8,070	10,600	8,000	8,000	9,170	9,170	8,300	300	3.75%	
208-34413	RECREATION PROGRAMS	13,718	15,668	13,000	13,000	13,060	13,200	13,200	200	1.54%	
208-36101	INTEREST ON INVESTMENTS	0	98	-	-	164	200	100	100	#DIV/0!	
208-38622	OTHER CLAIM REIMBURSEMENT	1,764	1,700	1,750	1,750	1,768	2,000	2,000	250	14.29%	Utility Billing to Diamond Club - increase in rates and usage
Total Van Lieshout Rec Center Revenues		23,552	28,066	22,750	22,750	24,162	24,570	23,600	850	3.74%	
Van Lieshout Rec Center Expenses											
208-52900-102	PART-TIME WAGES	1,260	626	1,350	1,350	351	700	750	(600)	-44.44%	Decrease based on actual use
208-52900-103	SOCIAL SECURITY	96	48	104	104	27	54	58	(46)	-44.23%	Decrease based on actual use
208-52900-204	CONTRACTUAL SERVICES	8,321	9,743	7,000	7,000	6,221	7,000	7,000	-	0.00%	
208-52900-218	OPERATIONAL SUPPLIES	149	583	725	725	348	725	725	-	0.00%	
208-52900-221	SMALL EQUIPMENT	237	1,053	929	929	392	929	929	-	0.00%	
208-52900-222	JANITORIAL SUPPLIES	147	153	400	400	176	400	400	-	0.00%	
208-52900-242	BLDG & GRNDS - REPAIRS & MAINT	-	-	950	950	69	950	950	-	0.00%	
208-52900-249	UTILITIES	3,327	4,073	3,500	3,500	2,713	3,500	4,000	500	14.29%	Power Cost Adj - utility passes along costs or savings as not for profit, experiencing add ons
208-52900-310	LEASE PAYMENTS	17,812	17,812	17,813	17,813	17,812	17,812	17,812	(1)	-0.01%	Village portion of lease payment
208-52900-431	OTHER INTEREST	933	1,478	1,995	1,995	1,160	1,905	2,295	300	15.04%	Interest on General Fund Advance - cash flow is net deficient
Total Van Lieshout Rec Center Expenses		32,282	35,567	34,766	34,766	29,270	33,975	34,919	153	0.44%	
VAN LIESHOUT NET REVENUES (EXPENSES)		(8,730)	(7,502)	(12,016)	(12,016)	(5,108)	(9,405)	(11,319)	697		
VAN LIESHOUT REC CENTER FUND BALANCE (DEFICIT)		(42,374)	(49,876)	(61,892)	(61,892)	(54,984)	(59,281)	(70,600)			

CATEGORY	Special Revenue
DEPARTMENT	Promotional Fund
ACCOUNT ORGANIZATION	209-56900

MISSION:

This account is funded through Hotel Room Taxes in the Village of Little Chute. The efforts related to this account must support tourism or tourism-related activities. In the past, this account has funded wayfinding signage and other efforts related to supporting visitors and visitor spending in the Village of Little Chute.

The Room Tax rate is 10 percent: 3% Visitors and Convention Bureau, 3% Expo Center, 3% Sports Facility and Village of Little Chute 1%. The Village General Fund receives 5% of the total amount collected for dedicated regional tourism endeavors to cover administrative overhead costs.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Reported LC Room Tax Revenue Collections	\$21,693	\$31,715	\$30,000	\$30,500
Market on Main Attendance	2000	900	2200	2500
Market on Main Vendor Attendance	19	30	45	50
Special Event Permits	10	15	15	18

2024 GOALS

1. Enhance wayfinding signage to support and attract visitors.
2. Fund the participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort will likely be offset by contributing businesses across Little Chute.
3. Enhance the Market on Main summer event. Work with additional partners to assist the Village on overseeing the event.
4. Potential continued participation to support the Independence Day fireworks event.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Funded the cost of participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort was offset by contributing businesses across Little Chute.
2. In conjunction with community partners, initiated promotion of trail system including Nelson Family Heritage Crossing.
3. Another successful year of Village sponsored Market on Main event.
4. Participated in the Independence Day fireworks event for the second year and had an increased turnout from last year.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
PROMOTIONAL FUND											
Promotional Fund Revenues											
209-31250	LOCAL ROOM TAX	21,693	31,715	25,000	25,000	13,676	29,500	30,000	5,000	20.00%	Impacts of COVID
209-34901	OTHER CHARGES FOR SERVICES	550	1,800	2,000	2,000	3,652	3,652	2,000	-	0.00%	Market on Main
209-36101	INTEREST ON INVESTMENTS	371	1,758	400	400	5,458	7,000	5,000	4,600	1150.00%	Impact of COVID on interest rate market
209-38301	DONATIONS	20,750	18,291	20,000	20,000	9,350	9,550	10,000	(10,000)	-50.00%	Market on Main - Loss of Cobblestone sponsorship
Total Promotional Fund Revenues		43,364	53,565	47,400	47,400	32,136	49,702	47,000	(400)	-0.84%	
Promotional Fund Expenses											
209-56900-101	FULL-TIME WAGES	815	-	-	-	-	-	-	-	#DIV/0!	
209-56900-102	PART-TIME WAGES	341	-	-	-	-	-	-	-	#DIV/0!	
209-56900-103	SOCIAL SECURITY	74	-	-	-	-	-	-	-	#DIV/0!	
209-56900-104	RETIREMENT	54	-	-	-	-	-	-	-	#DIV/0!	
209-56900-105	HEALTH INSURANCE	231	-	-	-	-	-	-	-	#DIV/0!	
209-56900-107	LIFE INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
209-56900-108	DENTAL INSURANCE	22	-	-	-	-	-	-	-	#DIV/0!	
209-56900-109	DISABILITY INSURANCE	2	-	-	-	-	-	-	-	#DIV/0!	
209-56900-204	CONTRACTUAL SERVICES	13,557	19,697	30,000	30,000	18,438	21,446	30,000	-	0.00%	2021:Refurbish Hwy 41 Sign/Mkt Main; 2022/2023/2024: Fireworks match \$5K, Mkt Main
209-56900-227	PUBLIC INFORMATION	2,895	1,389	3,500	3,500	-	1,500	3,500	-	0.00%	2020 Street Banners; 2021/2022/2023 FCVCB Guide Advertising, Professional Photos
209-59000-499	TRANSFER TO OTHER FUNDS	-	4,000	-	-	-	-	-	-	#DIV/0!	
Total Promotional Fund Expenses		17,992	25,086	33,500	33,500	18,438	22,946	33,500	-	0.00%	
PROMOTIONAL NET REVENUES (EXPENSES)		25,372	28,478	13,900	13,900	13,698	26,756	13,500	(400)		
PROMOTIONAL FUND BALANCE (DEFICIT)		131,339	159,817	173,717	173,717	173,515	186,573	200,073			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

SPECIAL REVENUE
AMERICAN RESCUE PLAN ACT
211-50000

MISSION: The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
File regulatory compliance reports timely	100%	100%	100%	100%
Purchasing policy compliance	N/A	N/A	100%	N/A
Documentation for Single Audit	N/A	N/A	100%	N/A

2024 GOALS

1. Complete any capital projects that remain open.
2. Complete regulatory reporting requirements including single audit requirements.

SIGNIFICANT PROGRAM/COST CHANGES

The final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Since the Village selected the standard allowance, we can use our full award for eligible government services with streamlined reporting requirements.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Complete expansion of the Little Chute Community Area Network (LC CAN) that will benefit cyber security modernization for vital utility functions, availability for potential future economic development considerations, additional public safety and traffic control camera locations and enhancements for services at the Municipal Service Building and Yard Waste Center.

2. Completed regulatory reporting requirements.

CAPITAL OUTLAY

Transfer out to fund the Playground Pour In Place Surface Doyle Park (Capital Projects Fund Park Improvement \$122,140), Dump Truck Replacement (Capital Projects Fund Equipment Revolving Fund \$261,475), and portion of the Village share of Buchanan Street Paving (Capital Projects Construction Fund \$300,000)

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED	YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
AMERICAN RESCUE FUND											
211-33110	FEDERAL GRANTS	2,118	10,219	765,257	765,257	-	1,252,165	-	(765,257)	-100.00%	\$1,264,501 received, recognize revenue when spent
211-36101	INTEREST ON INVESTMENTS	1,084	10,676	4,000	4,000	27,894	29,000	-	(4,000)	-100.00%	Funds will be spent
Total American Rescue Fund Revenues		3,202	20,895	769,257	769,257	27,894	1,281,165	-	(769,257)	-100.00%	Projects will be completed
Total American Rescue Fund Expenses											
211-50000-204	CONTRACTUAL SERVICES	2,118	10,219	45,000	669,546	11,418	609,280	-	(45,000)	-100.00%	LC CAN Expansion
211-50000-229	BANK SERVICE CHARGES	15	15	-	-	-	-	-	-	#DIV/0!	
211-59000-495	TRANSFER TO CAPITAL PROJECTS	-	-	730,000	730,000	-	683,615	-	(730,000)	-100.00%	Pour In Place Surface Doyle (122,140), Dump Truck (261,475), Village share Buchanan (~300K)
Total American Rescue Fund Expenses		2,133	10,234	775,000	1,399,546	11,418	1,292,895	-	(1,544,257)	-199.26%	Projects will be completed
AMERICAN RESCUE NET REVENUES (EXPENSES)		1,069	10,661	(5,743)	(630,289)	16,476	(11,730)	-	45,000		
AMERICAN RESCUE FUND BALANCE (DEFICIT)		1,069	11,730	5,987	(618,559)	28,206	(0)	(0)			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

SPECIAL REVENUE
TRANSPORTATION STUDY
216-50100

OBJECTIVE:

The focus of the fund is a study to compare a potential Transportation Utility versus other funding options to help determine the best solution for the Village of Little Chute to fund its transportation infrastructure. Alternatives being evaluated include general obligation borrowing, special assessments, vehicle registration fees, tax incremental districts, and grants.

Study is currently on hold due to awaiting litigation outcomes filed in other jurisdictions challenging the formation of such utilities.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Municipalities with Active Transportation Fees	N/A	6	6	7
Municipalities with Transportation Study on Hold	N/A	6	6	6
Municipalities Considered but Deferred	N/A	6	0	2

2024 GOALS

Consider options after the Wisconsin Supreme Court ruled in June of 2023 that the Town of Buchanan transportation fee is illegal while the courts denied the Wisconsin Manufacturers and Commerce suit against Pewaukee.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

No actions taken as were monitoring court cases and surrounding communities actions.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023					(DECREASE) 2023	2023	
TRANSPORTATION SPECIAL REVENUE FUND												
216-36101	INTEREST ON INVESTMENTS	39	169	-	-	466	550	200	200		#DIV/0!	
216-39101	TRANSFER FROM OTHER FUNDS	40,000	-	-	-	-	-	-	-		#DIV/0!	
Total Transportation Fund Revenues		40,039	169	-	-	466	550	200	200		#DIV/0!	
Total Transportation Fund Expenses												
216-50100-204	CONTRACTUAL SERVICES	23,990	1,580	-	14,430	-	-	15,388	15,388		#DIV/0!	Study on hold pending outcome of recent litigation with other communities, carryover expected
Total Transportation Fund Expenses		23,990	1,580	-	14,430	-	-	15,388	15,588		#DIV/0!	
TRANSPORTATION NET REVENUES (EXPENSES)		16,049	(1,411)	-	(14,430)	466	550	(15,188)	(15,188)			
TRANSPORTATION FUND BALANCE (DEFICIT)		16,049	14,638	14,638	208	15,104	15,188	(0)	(15,188)			

CATEGORY
DEPARTMENT

SPECIAL REVENUE
NELSON CROSSING MAINTENANCE
224-56900

ACCOUNT ORGANIZATION

MISSION: The Village of Little Chute and City of Kaukauna each created a special revenue fund for ongoing maintenance of Nelson Crossing Bridge. The agreement covers potential snow removal, maintenance, bridge utilities and insurance costs. All work shall be agreed upon in writing by both the Village and City prior to any such work commencing.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Patron Usage	39,709*	52,877	50,600	52,225
Calls for Maintenance	N/A	2	1	2

Measure started 7/23/2021.

2024 GOALS

1. Find innovative ways to manage spider control on the bridge to maintain enjoyable amenities for all.
2. Continue marketing efforts to draw individuals to our community to experience the Nelson Family Heritage Bridge Crossing and connecting trail systems.
3. Work with City of Kaukauna on creating a maintenance checklist for semiannual review.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully used spider cleaner attachment to assist in spider control.
2. Successfully monitored and recorded patron usage.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
NELSON CROSSING MAINTENANCE FUND											
Nelson Crossing Maintenance Fund Revenues											
224-31111	PROPERTY TAXES	-	3,453	3,482	3,482	3,482	3,482	3,482	-	0.00%	
224-36101	INTEREST ON INVESTMENTS	-	29	4	4	142	175	150	146	3650.00%	Market and cash flow
Total Nelson Crossing Maintenance Fund Revenues		-	3,482	3,486	3,486	3,624	3,657	3,632	146	4.19%	Minimal dollars driven by interest rates
Nelson Crossing Maintenance Fund Expenses											
224-56900-218	OPERATIONAL SUPPLIES	-	226	2,000	2,000	18	18	2,000	-	0.00%	
224-56900-231	PROPERTY & LIABILITY INSURANCE	-	1,182	1,276	1,276	-	1,276	1,325	49	3.84%	
224-56900-249	UTILITIES	131	165	210	210	-	180	180	(30)	-14.29%	Adjust to actual experience
Total Nelson Crossing Maintenance Fund Expenses		131	1,573	3,486	3,486	18	1,474	3,505	19	0.55%	
NELSON CROSSING MAINTENANCE NET REVENUES (EXPENSES)		(131)	1,909	-	-	3,606	2,183	127			
NELSON CROSSING MAINTENANCE FUND BALANCE (DEFICIT)		(131)	1,778	1,778	1,778	5,384	3,961	4,088			

CATEGORY**Special Revenue****DEPARTMENT****Micro Loan and Façade Loan Funds****ACCOUNT ORGANIZATION****221, 222-56700**

MISSION: The Village of Little Chute established various loan programs to support community and economic development.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Micro Loan Program Loans Outstanding	\$0	\$0	\$0	\$0
Façade Loan Program Loans Outstanding	\$192,905	\$192,905	\$206,745	\$206,745

2024 GOALS

1. The Village of Little Chute Small Business Micro Loan Program will target small businesses (ten or fewer employees) providing maximum loan to any one business capped at \$30,000 to help business development in the community.
2. The Village of Little Chute Business Improvement/Façade Renovation Financial Assistance Program assists in the exterior renovations to encourage business owners to reinvest in downtown Little Chute and other commercial areas implementing the requirements of the Little Chute Design Manual.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Collection of Bakers Outlet Façade Loan program upon sale of the property.
2. Issuance of \$1,000 sign grant for Stone Arch Brewpub Inc.
3. Façade Loan for \$43,840 issued to Duch Boyz Little Chute LLC for Jet's Pizza.

CAPITAL OUTLAY

None

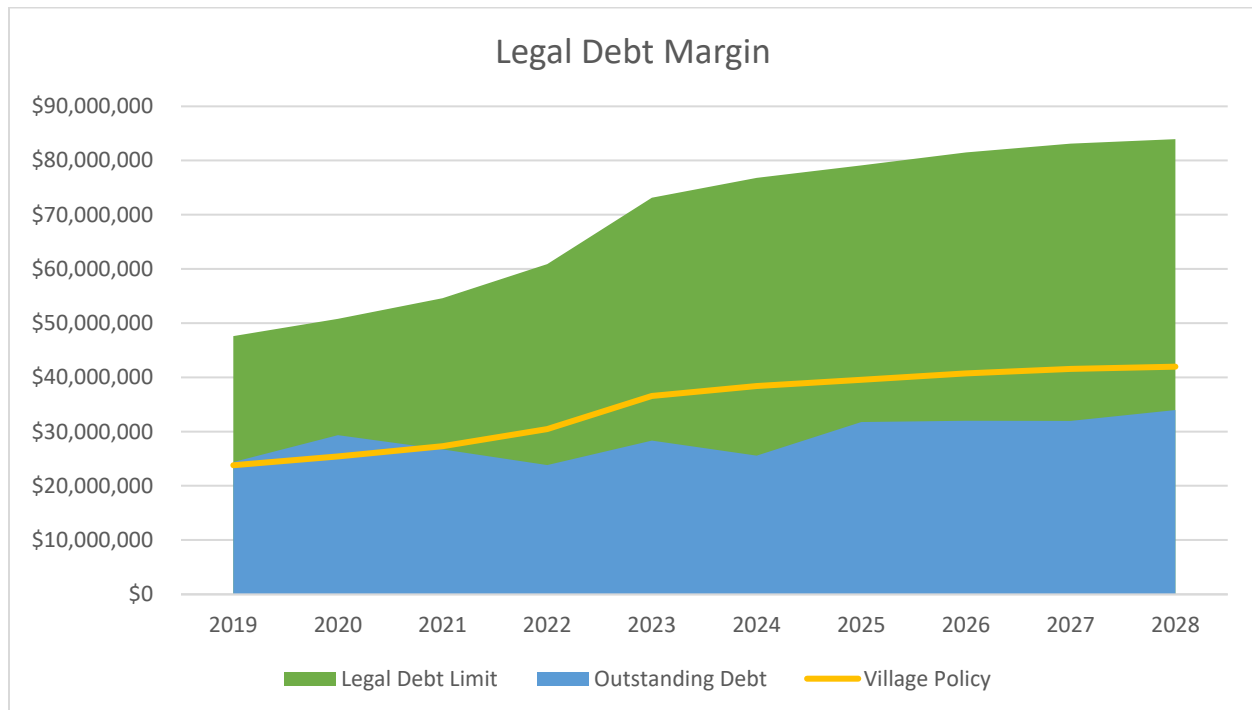
VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023						
					BUDGET 2023					BUDGET	BUDGET	
COMMUNITY DEVELOPMENT GRANT FUND												
220-36101	INTEREST ON INVESTMENTS	54	-	-	-	-	-	-	-	-	#DIV/0!	
220-56700-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	-	#DIV/0!	
COMMUNITY DEVELOPMENT FUND BALANCE (DEFICIT)												
		-	-	-	-	-	-	-	-			Fund closed out to State
SMALL BUSINESS MICRO LOAN												
221-36101	INTEREST ON INVESTMENTS	624	1,973	800	800	6,208	7,000	5,000	4,200	525.00%	Market fluctuations	
221-36102	INTEREST ON LOANS	-	-	-	-	-	-	-	-	#DIV/0!		
221-56700-262	LEGAL SERVICES	-	-	500	500	-	-	500	-	0.00%	Budget for legal services if any loan activity	
SMALL BUSINESS LOAN NET REVENUES (EXPENSES)		624	1,973	300	300	6,208	7,000	4,500	4,200	1400.00%	Interest income impacts	
SMALL BUSINESS MICRO LOAN FUND BALANCE (DEFICIT)		193,467	195,440	195,740	195,740	201,648	202,440	206,940			No loans currently outstanding - consideration of closing fund to popular Façade program	
FAÇADE RENOVATION LOAN												
222-36101	INTEREST ON INVESTMENTS	276	2,299	200	200	6,239	7,000	5,000	4,800	2400.00%	Market fluctuations	
222-39101	TRANSFER IN-GENERAL FUND	100,000	100,000	-	-	-	-	-	-	#DIV/0!		
222-56700-204	CONTRACTUAL SERVICES	-	-	-	1,000	1,000	1,000	-	-	#DIV/0!	Stone Arch Sign Grant (\$1,000)and Jets Pizza Façade Loan (\$43,840) in 2023	
222-56700-262	LEGAL SERVICES	189	1,499	500	500	461	500	750	250	50.00%	Budget for legal services if any loan activity	
FAÇADE RENOVATION LOAN NET REVENUES (EXPENSES)		100,087	100,801	(300)	(1,300)	4,778	5,500	4,250	4,550	-1516.67%	Minimal dollar impact driven by legal costs	
FAÇADE RENOVATION LOAN FUND BALANCE (DEFICIT)		307,009	407,810	407,510	406,510	412,588	413,310	417,560			Current loans total \$206,745	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Debt Service Fund
Debt Service
301 to 341-60000

OBJECTIVES: The Debt Service Fund (Major Fund) is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs (other than those being financed by proprietary funds).



PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Debt Service as % of Total Levy	19.5%	19.4%	20.0%	20.4%
General Obligation Bond Rating	Aa3	Aa3	Aa3	Aa3
Funds Designated for Debt Defeasance	\$600K	\$600K	\$500K	\$200K

2024 GOALS

1. Pay all debt service payments timely.
2. File continuing disclosure requirement by September 30 deadline.

SIGNIFICANT PROGRAM/COST CHANGES

Combined the 2023 and 2024 debt issues together to reduce issuance costs.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

Compliance with our Debt Policy and Structurally Balanced Budget Policy.

CAPITAL OUTLAY

The 2023 Debt issue included capital projects from 2023 and 2024.

VILLAGE OF LITTLE CHUTE 2024 BUDGET

DEBT SERVICE

Fund	<u>332</u>	<u>333</u>	<u>334</u>	<u>335</u>	<u>336</u>	<u>337</u>	<u>338</u>	<u>339</u>	<u>340</u>	<u>341</u>	TOTAL
Name of Debt Issue	2014A	2015A	2016B	2017A	2017B	2019	2019	2020	2020	2023	G.O.
	G.O.	G.O.	Storm	G.O.	G.O.	G.O.	Refunding	Private	G.O.	G.O.	DEBT
	Notes	Bonds	Revenue	Bonds	Notes	Notes	G. O. Notes	Placement	Notes	Notes	SERVICE
<u>Governmental Revenue</u>											
31111 Property Taxes	161,960	-		350,350	332,609	60,875	263,550		11,150	-	1,180,494
39101 Transfer In-Assessment	-	-					147,000			40,656	187,656
39101 Transfer In-TID 4	-	-				170,338		444,210			614,548
39101 Transfer In-TID 5	-	249,600	27,548								277,148
39101 Transfer In-TID 6	-	-			15,514	122,285			106,550	199,875	444,224
39101 Transfer In-TID 7	-	-				274,352				270,240	544,592
39101 Transfer In-TID 8	-	-			73,880	6,300		41,205	21,600	-	142,985
Total Revenue	161,960	249,600	27,548	350,350	422,003	634,150	410,550	485,415	139,300	510,771	3,391,647
<u>Expenditures - 60000</u>											
426 Principal on Debt	160,000	185,000	20,000	230,000	373,453	530,000	375,000	483,000	60,000	188,000	2,604,453
427 Interest on Debt	1,960	64,600	7,548	120,350	48,550	104,150	35,550	2,415	79,300	322,771	787,194
Total Expenditures	161,960	249,600	27,548	350,350	422,003	634,150	410,550	485,415	139,300	510,771	3,391,647
Revenue less Net Expenditures	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, December 31, 2022	-	-	331		1		-	310	(26)	-	616
Fund Balance, December 31, 2023	-	-	331	-	1	-	-	310	(26)	-	616

CAPITAL PROJECTS FUND SUMMARY

			AMENDED				
	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024
REVENUES							
Property Taxes	616,727	495,077	324,800	324,800	324,800	324,800	344,350
Tax Incremental Property Taxes	3,475,670	3,363,018	4,218,240	4,218,240	3,955,114	3,955,115	4,912,000
Intergovernmental	937,483	306,934	204,934	224,934	131,401	236,934	216,934
Public Charges for Services	15,500	12,388	600	600	3,500	3,500	3,000
Special Assessments	544,741	383,510	240,750	240,750	459,690	661,250	168,100
Investment Income	47,799	122,386	32,175	32,175	281,082	310,475	51,205
Contributions	109,329	10,000	10,000	10,000	10,000	10,000	10,000
Insurance Reimbursement	549	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	5,747,798	4,693,313	5,031,499	5,051,499	5,165,587	5,502,074	5,705,589
EXPENDITURES							
Current:							
General Government	85,329	112,643	100,000	100,000	63,863	100,000	161,550
Public Safety	-	-	-	-	-	-	600,000
Public Works	350,422	248,318	565,968	815,968	213,243	804,103	273,490
Culture, Recreation and Education	2,792	242	231,134	778,364	160,357	750,912	879,016
Conservation and Development	3,426,804	2,028,842	2,309,524	2,309,524	2,000,973	2,227,249	5,074,660
Capital Outlay	4,093,464	1,816,314	5,894,028	7,309,829	2,608,357	7,089,738	565,346
Interest Fees and Issuance Costs	80,043	145,635	-	-	-	-	-
Total Expenditures	8,038,854	4,351,994	9,100,654	11,313,685	5,046,793	10,972,002	7,554,062
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,291,056)	341,319	(4,069,155)	(6,262,186)	118,795	(5,469,928)	(1,848,473)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	269,848	71,747	-	-	2,876	2,876	-
Discount on Debt Issued	-	-	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-	-	-
Issuance of Debt	-	-	1,600,000	1,600,000	-	5,371,000	-
Transfers In	44,776	563,000	730,000	730,000	16,664	1,175,615	35,000
Transfers Out	(1,856,426)	(1,924,499)	(1,492,080)	(1,492,080)	(1,464,216)	(1,468,081)	(2,211,153)
Total Other Financing Sources (Use)	(1,541,802)	(1,289,752)	837,920	837,920	(1,444,676)	5,081,410	(2,176,153)
NET CHANGE IN FUND BALANCE	(3,832,858)	(948,433)	(3,231,235)	(5,424,266)	(1,325,882)	(388,518)	(4,024,626)
FUND BALANCE - BEGINNING	11,046,661	7,213,803	6,265,370	6,265,370	6,265,370	6,265,370	5,876,852
FUND BALANCE - ENDING	7,213,803	6,265,370	3,034,135	841,104	4,939,488	5,876,852	1,852,226

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Equipment Revolving Fund
403-57324

OBJECTIVES:

The Equipment Revolving Fund is the primary account used to fund all rolling fleet equipment. Managed by the Fleet Manager (Public Works Director), this fund addresses most fleet related acquisitions for the Village of Little Chute outside of public safety efforts.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Number of vehicles budgeted/actual procured	2/1	4/2	7/3	5/4
Proceeds from sale of fleet no longer in use	\$11,111 Slope Mower & Kimberly Refuse Buyout	\$71,747 Plow, Mobile Truck Lifts, Crack Sealer	\$3,042 1987 Ford and miscellaneous equipment attachments	\$5,000

2024 GOALS

1. Continue to procure a dump truck to replace the 1999 International Truck purchased in 1999. Supply chain logistics are reported in August 2023 to the Village Board have created challenges. Three pick-up trucks will also be replaced (2011 DPW employee use, 2011 DPW Manager use and 2000 DPRF employee vehicle).
2. We intend to sell any vehicles being replaced or no longer used.

SIGNIFICANT PROGRAM/COST CHANGES

Inflation and supply chain impacting purchases.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2023 ACHIEVEMENTS

1. This fund was able to procure the following items in 2023: Two used pickup trucks from the City of Green Bay resulting in costs saving so \$16,660 for vehicles that will effectively meet our needs, purchase of one dump truck to replace 2005 International.
2. Through sound management practices, this fund sells items that were no longer of use to the staff. This revenue can then be used to procure other items.

CAPITAL OUTLAY

Purchases in this fund are all capital in nature.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
EQUIPMENT REVOLVING FUND												
Equipment Revolving Revenue												
403-31111	GENERAL PROPERTY TAXES	23,424	20,000	20,000	20,000	20,000	20,000	25,000	5,000	25.00%	Increased cost of vehicles, monitoring fund balance for ongoing affordability	
403-31114	LOCAL SHARE COUNTY SALES TAX	137,208	166,507	148,000	148,000	74,468	160,000	160,000	12,000	8.11%	3% increase from 2021 expected	
403-34302	SANITATION SERVICES-KIM	49,941	-	-	-	-	-	-	-	#DIV/0!	Refuse buyout	
403-36101	INTEREST ON INVESTMENTS	2,280	10,671	3,000	3,000	32,497	35,000	15,000	12,000	400.00%	Market fluctuations	
403-39050	SALE OF VILLAGE PROPERTY	11,111	71,747	-	-	2,876	2,876	-	-	#DIV/0!		
403-39101	TRANSFER FROM OTHER FUNDS	25,000	25,000	280,000	280,000	16,664	286,475	35,000	(245,000)	-87.50%	Dump Truck from ARPA (2023) and Sanitation transfer (Annual - increase to \$35,000 2024)	
Total Equipment Revolving Revenue		248,964	293,926	451,000	451,000	146,504	504,351	235,000	(216,000)	-47.89%	ARPA funds transfer in 2023	
Equipment Revolving Expenses												
403-57324-303	VEHICLE REPLACEMENT - PW	78,209	32,545	350,000	600,000	22,170	600,000	95,000	(255,000)	-72.86%	2023: Dump Truck (2) & Pick-up; 2024 CIP Pick-up (#28 and #47)	
403-57620-303	VEHICLE REPLACEMENT - DPRF	-	41,350	35,000	90,000	21,170	90,000	120,000	85,000	242.86%	2023: Pick-Up (2) & Utility Vehicle; 2024 CIP 11 foot deck mover (#46)	
Total Equipment Revolving Expenses		78,209	73,895	385,000	690,000	43,339	690,000	215,000	(170,000)	-44.16%	Varies with equipment that needs to be replaced each year	
EQUIPMENT NET REVENUES (EXPENSES)		170,755	220,030	66,000	(239,000)	103,165	(185,649)	20,000	(46,000)	-69.70%	Varies with applicable equipment replacement and funding sources	
EQUIPMENT REVOLVING FUND BALANCE (DEFICIT)		817,340	1,037,370	1,103,370	798,370	1,140,535	851,721	871,721				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Facility and Technology Fund
404-57190

OBJECTIVES:

Under the Capital Project Fund, the Facility and Technology Fund is the primary account used to fund all facility technology upgrades, primarily related to information technology. Managed by the Administrator and Finance Director, this fund addresses most information technology related purchases for the Village of Little Chute.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Server replacement	0	0	0	1
Devices	72	64	59	52

2024 GOALS

1. Continuing improvements for our managed service format of services.
2. Long-term goals: Making sure all equipment compliant for Windows 11 in 2024 and procedures to always keep license and device inventory current.
3. Implement Microsoft Teams Phone option that will save carrier costs ongoing.

SIGNIFICANT PROGRAM/COST CHANGES

We are working in conjunction with Amplitel Technologies to improve our IT service in the Village. We want employees to have their IT concerns addressed efficiently and with high quality solutions.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2023 ACHIEVEMENTS

1. Implement new support and password portal as part of our managed service contract with Amplitel to improve response time and security awareness.

2. Working with Amplitel to strategically plan for Windows 11 upgrade as Microsoft will no longer support lower versions of Windows starting in October 2025. Through this process, we have securely destroyed obsolete devices, consolidated two devices to one mobile laptop in three instances, plus completed an accurate inventory and assured compliance with security. Our contract with Amplitel for managed services and security is device based. We will reap the benefits of these strategic changes in our next annual renewal with Amplitel avoiding unnecessary additional costs.
3. Workforce is ready to work remotely if necessary due to reactions from the pandemic.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023						
					BUDGET 2023					BUDGET	BUDGET	
FACILITY AND TECHNOLOGY FUND												
Facility and Technology Revenue												
404-31111	GENERAL PROPERTY TAXES	74,132	75,000	79,800	79,800	79,800	79,800	144,350	64,550	80.89%	Increase to address phone system change	
404-36101	INTEREST ON INVESTMENTS	261	856	200	200	2,661	3,000	200	-	0.00%	Declining cash balance	
Facility and Technology Fund Revenues		74,393	75,856	80,000	80,000	82,461	82,800	144,550	64,550	80.69%	Phone system change	
Facility and Technology Fund Expenditures												
404-57190-204	CONTRACTUAL SERVICES	46,886	60,693	55,000	80,000	56,875	80,000	77,000	22,000	40.00%	Amplitel Managed Services, WISCNet and Email/Social Media Archiving	
404-57190-208	SOFTWARE LICENSE RENEWALS	19,727	28,482	25,000	-	-	-	-	(25,000)	-100.00%	Accurately budgeted under contractual services as part of Managed Services	
404-57190-221	SMALL EQUIPMENT	-	-	-	-	-	-	67,550	67,550	#DIV/0!	Phone system to Microsoft Teams, computer replacement for Windows 11, firewall/switch	
404-57190-302	EQUIPMENT REPLACEMENT	9,168	-	20,000	20,000	6,988	20,000	17,000	(3,000)	-15.00%	One server replacement scheduled for 2024 and other will be in 2025	
Total Facility and Technology Fund Expenditures		75,780	89,175	100,000	100,000	63,863	100,000	161,550	61,550	61.55%	Phone system change to Microsoft Teams and Computer replacement for Windows 11	
FACILITY AND TECHNOLOGY NET REVENUES (EXPENSES)		(1,387)	(13,319)	(20,000)	(20,000)	18,598	(17,200)	(17,000)	3,000	-15.00%	Target deadline for computer refresh and consolidating devices	
FACILITY AND TECHNOLOGY FUND BALANCE (DEFICIT)		68,717	55,398	35,398	35,398	73,996	38,198	21,198				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

New Fire Station
Capital Projects Fund
405-51100

MISSION:

As our community continues to grow and require more emergency services, our Fire Department has surpassed the existing facilities' capacity and has a need to expand its space by constructing a modernized, standalone facility to exceed community expectations. Our Fire Department has worked diligently on a plan to appropriately utilize public funds to develop our future fire station. This station will focus on operational efficiencies, training spaces and incorporate best practices to continuously provide a high-quality service to our community and region.

PERFORMANCE MEASUREMENTS

	Actual <u>2021</u>	Actual <u>2022</u>	Projected <u>2023</u>	Target <u>2024</u>
Construction Multi-Year Project	N/A	N/A	N/A	\$600K
Fire Service Responses	181	189	200	200

2024 GOALS

Complete the design and engineering phase for construction of a new fire station. All plans related to the construction of this facility must be approved and ready for the 2025 construction period.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

Completed a Space Needs Analysis of the existing facility to guide our Village Board in the process to develop a new facility. This study was completed by Short Elliott Hendrickson (SEH), Inc.

CAPITAL OUTLAY

\$600,000 for planning and land acquisition costs.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
FIRE STATION CONSTRUCTION CAPITAL PROJECTS FUND											
Fire Station Construction Revenues											
405-39311	BOND PROCEEDS	-	-	-	-	-	600,000	-	-	-	#DIV/0!
Total Fire Station Construction Revenues		-	-	-	-	-	600,000	-	-	-	#DIV/0!
Fire Station Construction Expenditures											
405-51100-101	FULL-TIME WAGES	-	-	-	-	-	-	2,410	2,410	#DIV/0!	Fire Station Planning ↓
405-51100-103	SOCIAL SECURITY	-	-	-	-	-	-	185	185	#DIV/0!	
405-51100-104	RETIREMENT	-	-	-	-	-	-	165	165	#DIV/0!	
405-51100-105	HEALTH INSURANCE	-	-	-	-	-	-	687	687	#DIV/0!	
405-51100-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
405-51100-108	DENTAL INSURANCE	-	-	-	-	-	-	43	43	#DIV/0!	
405-51100-109	DISABILITY INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!	
405-51100-263	CONSTRUCTION	-	-	-	-	-	-	596,504	596,504	#DIV/0!	
Total Fire Station Construction Expenditures		-	-	-	-	-	-	600,000	600,000	#DIV/0!	
FIRE STATION CONSTRUCTION NET REVENUES (EXPENSES)		-	-	-	-	-	600,000	(600,000)			
FIRE STATION CONSTRUCTION FUND BALANCE (DEFICIT)		-	-	-	-	-	600,000	-			

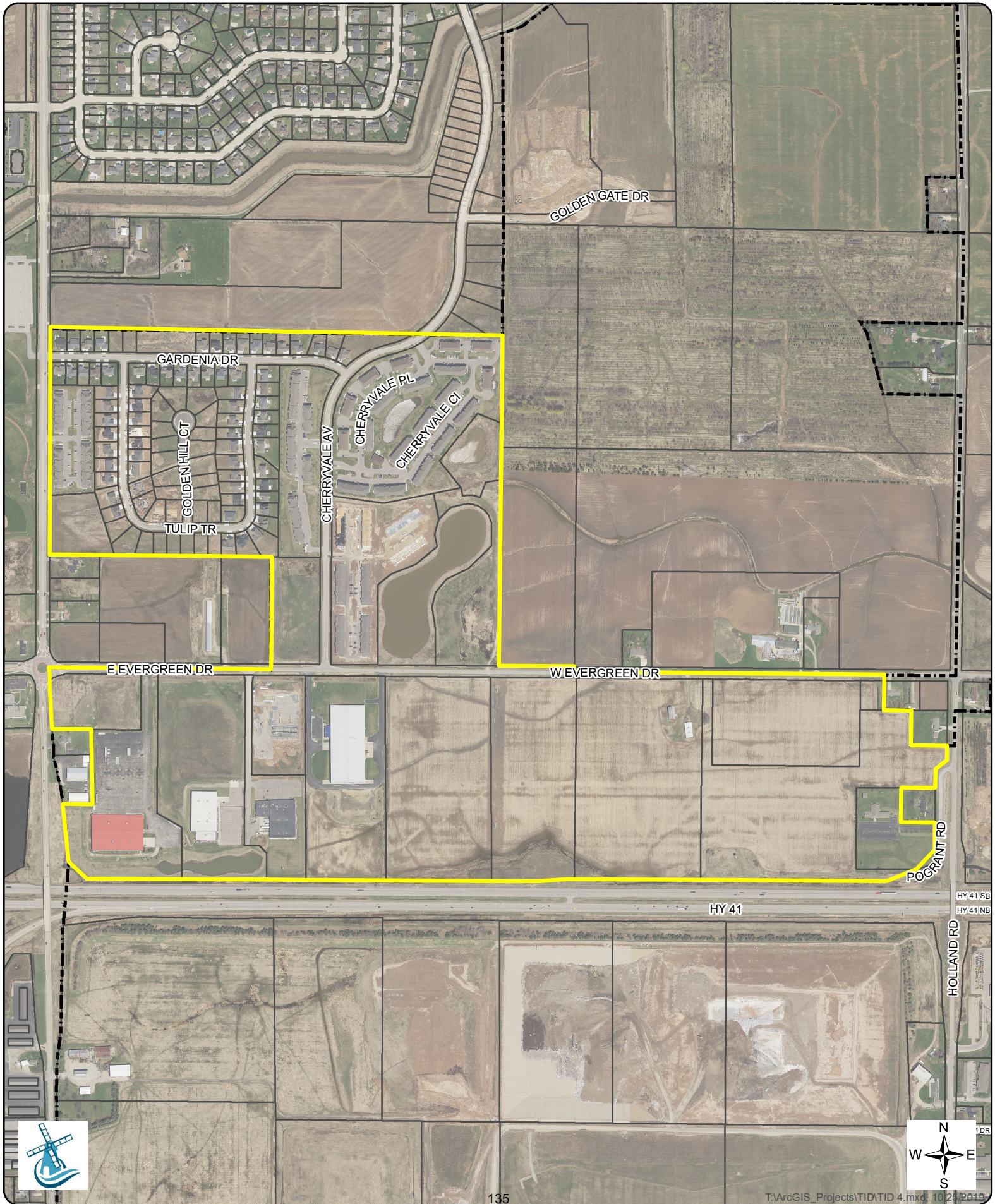
2024 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 4

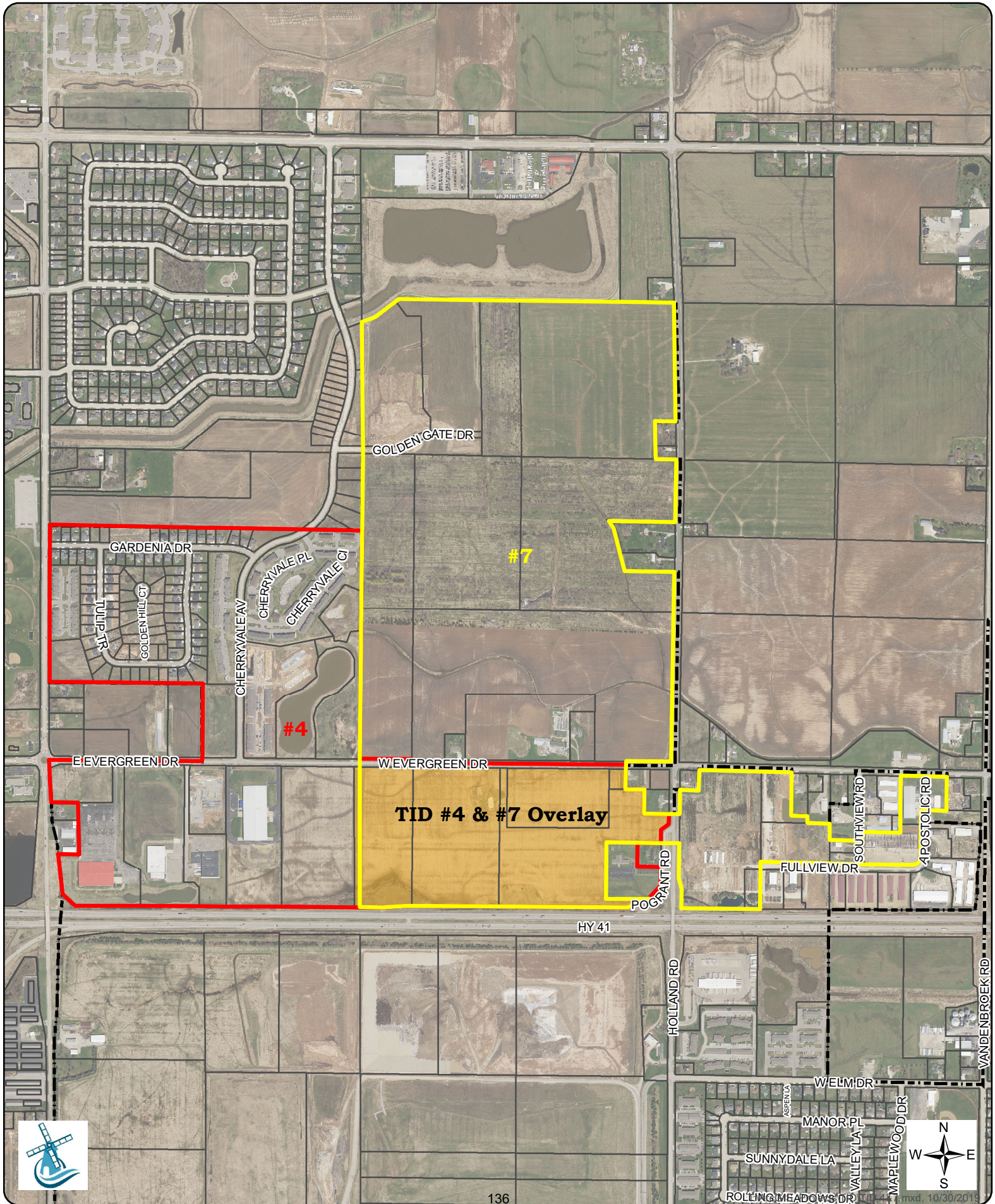
- **Created:** September 19, 2007
- **Type:** Industrial
- **Termination:** September 19, 2027
- **Base Value at creation:** \$3,413,400
- **2023 Value:** \$116,621,100
- **Increment:** \$113,207,700
- **Major Developments:** U.S. Auto Force, Crosswinds, Meadow Breeze, Windgate, Prairie Water, Winters and Associates Development (Feeding America, Eagle Plastics, Marmon Keystone, *PODs*), Cherryvale Avenue, and Evergreen Pond Homes
- **Project Expenditure Period Expired**

VILLAGE OF LITTLE CHUTE TID #4							
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	440147 - APPLETON	442758 - KAUKAUNA
2014	\$14,918,900	\$3,413,400	\$11,505,500	\$5,149,200	81%	\$5,283,700	-\$134,500
2015	\$20,698,300	\$3,413,400	\$17,284,900	\$5,779,400	50%	\$5,732,600	\$46,800
2016	\$33,109,500	\$3,413,400	\$29,696,100	\$12,411,200	72%	\$12,433,600	-\$22,400
2017	\$41,576,700	\$3,413,400	\$38,163,300	\$8,467,200	29%	\$8,464,800	\$2,400
2018	\$51,900,200	\$3,413,400	\$48,486,800	\$10,323,500	27%	\$10,317,600	\$5,900
2019	\$72,068,100	\$3,413,400	\$68,654,700	\$20,167,900	42%	\$20,168,100	-\$200
2020	\$75,461,700	\$3,413,400	\$72,048,300	\$3,393,600	5%	\$3,386,900	\$6,700
2021	\$75,916,900	\$3,413,400	\$72,503,500	\$455,200	1%	\$468,400	-\$13,200
2022	\$91,487,700	\$3,413,400	\$88,074,300	\$15,570,800	21%	\$15,564,200	\$6,600
2023	\$116,621,100	\$3,413,400	\$113,207,700	\$25,133,400	29%	\$25,133,400	\$0

2023 VILLAGE OF LITTLE CHUTE BUDGET TAX INCREMENTAL DISTRICT #4



2023 VILLAGE OF LITTLE CHUTE BUDGET TAX INCREMENTAL DISTRICT #4 & #7



VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				(DECREASE) 2023	2023						
				BUDGET 2023	BUDGET 2023				BUDGET	BUDGET	
TAX INCREMENT DISTRICT 4											
Tax Increment District 4 Revenues											
414-31112	TID PROPERTY TAXES	1,362,454	1,312,305	1,598,000	1,598,000	1,484,312	1,484,312	1,678,000	80,000	5.01%	Increment increased \$25,133,400, estimated ~\$2 drop in equalized rate
414-33215	STATE EXEMPT COMPUTER AID	900	900	900	900	900	900	900	-	0.00%	
414-33218	STATE AID - PERSONAL PROPERTY	8,758	7,750	7,750	7,750	7,750	7,750	7,750	-	0.00%	
414-36101	INTEREST ON INVESTMENTS	2,371	6,332	100	100	26,399	29,000	5,000	4,900	4900.00%	Cash flow and market rates
414-37100	SPECIAL ASSESSMENT REVENUE	-	-	55,000	55,000	361,399	431,000	70,000	15,000	27.27%	Cherryvale Avenue assessments - Premier paid in full
414-37901	SPECIAL ASSESSMENT INT REVENUE	-	-	-	-	611	4,000	4,500	4,500	#DIV/0!	
Total Tax Increment District 4 Revenues		1,374,483	1,327,287	1,661,750	1,661,750	1,881,371	1,956,962	1,766,150	104,400	6.28%	Construction complete on development projects
Tax Increment District 4 Expenses											
Cherryvale											
414-50228-101	FULL-TIME WAGES	11,236	25,006	4,127	4,127	59	4,127	-	(4,127)	-100.00%	Project is closed <div></div>
414-50228-103	SOCIAL SECURITY	848	2,063	316	316	4	316	-	(316)	-100.00%	
414-50228-104	RETIREMENT	782	1,818	281	281	4	281	-	(281)	-100.00%	
414-50228-105	HEALTH INSURANCE	3,051	6,769	1,102	1,102	13	1,102	-	(1,102)	-100.00%	
414-50228-107	LIFE INSURANCE	7	14	2	2	0	2	-	(2)	-100.00%	
414-50228-108	DENTAL INSURANCE	218	475	77	77	1	77	-	(77)	-100.00%	
414-50228-109	DISABILITY INSURANCE	31	60	9	9	0	9	-	(9)	-100.00%	
414-50228-110	OVERTIME	348	2,959	-	-	-	-	-	-	#DIV/0!	
414-50228-261	ENGINEERING	144	-	-	-	-	-	-	-	#DIV/0!	
414-50228-263	CONSTRUCTION	-	863,316	-	-	-	-	-	-	#DIV/0!	
Evergreen Drive Phase 1											
414-51025-101	FULL-TIME WAGES	389	-	-	-	-	-	-	-	#DIV/0!	
414-51025-102	PART-TIME WAGES	-	-	-	-	-	-	-	-	#DIV/0!	
414-51025-103	SOCIAL SECURITY	31	-	-	-	-	-	-	-	#DIV/0!	
414-51025-104	RETIREMENT	29	-	-	-	-	-	-	-	#DIV/0!	
414-51025-105	HEALTH INSURNACE	108	-	-	-	-	-	-	-	#DIV/0!	
414-51025-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
414-51025-108	DENTAL INSURANCE	6	-	-	-	-	-	-	-	#DIV/0!	
414-51025-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
414-51025-110	OVERTIME	33	-	-	-	-	-	-	-	#DIV/0!	
414-51025-263	CONSTRUCTION	10,278	-	-	-	-	-	-	-	#DIV/0!	
General											
414-57400-101	FULL-TIME WAGES	11,049	11,056	8,398	8,398	5,687	8,398	5,085	(3,313)	-39.45%	Project expenditure period has ended so less time allocated from administrative salaries <div></div>
414-57400-103	SOCIAL SECURITY	825	823	643	643	429	643	390	(253)	-39.35%	
414-57400-104	RETIREMENT	717	721	570	570	388	570	351	(219)	-38.42%	
414-57400-105	HEALTH INSURANCE	2,086	1,893	1,499	1,499	879	1,499	869	(630)	-42.03%	
414-57400-107	LIFE INSURANCE	5	5	2	2	2	2	1	(1)	-50.00%	
414-57400-108	DENTAL INSURANCE	140	125	107	107	78	107	41	(66)	-61.68%	
414-57400-109	DISABILITY INSURANCE	30	28	18	18	13	18	11	(7)	-38.89%	
414-57400-204	CONTRACTUAL SERVICES	1,645	2,389	-	-	-	-	-	-	#DIV/0!	
414-57400-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
414-57400-262	LEGAL/AUDIT	2,645	1,257	4,000	4,000	1,210	5,000	2,000	(2,000)	-50.00%	100% Project Expenditure Audit in 2023
414-57400-265	DEVELOPMENT INC - PREMIER	255,453	63,412	-	-	-	-	-	-	#DIV/0!	Incentive fully paid
414-57400-266	DEVELOPMENT INC - EAGLE	25,680	-	-	-	-	-	-	-	#DIV/0!	Incentive fully paid
414-57400-267	DEVELOPMENT INC - CROSSWINDS	443,919	441,660	483,200	483,200	444,855	444,856	445,000	(38,200)	-7.91%	Impact of tax rate declines
414-57400-268	DEVELOPMENT INC - PRAIREWATER	57,895	54,947	58,200	58,200	55,269	55,269	55,300	(2,900)	-4.98%	↓
414-57400-269	DEVLOPMENT INC - HONOR POINT	36,971	35,275	37,400	37,400	35,479	35,478	26,062	(11,338)	-30.32%	
414-57400-270	DEVELOPMENT INC - EVERGREEN	-	-	43,400	43,400	53,601	53,601	54,000	10,600	24.42%	
414-57400-271	DEVELOPMENT INCENTIVE- BETTER	-	-	151,280	151,280	-	-	145,000	(6,280)	-4.15%	Occupancy December 2022, certified value 1-1-23 so first payment due in 2024
414-57400-431	OTHER INTEREST	-	1,800	5,400	5,400	3,150	3,150	-	(5,400)	-100.00%	General Fund Advance paid off
414-60000-497	TRANSFER TO DEBT SERVICE	569,018	622,567	619,188	619,188	619,188	619,188	614,548	(4,640)	-0.75%	
Total Tax Increment District 4 Expenses		1,435,766	2,140,588	1,419,369	1,419,369	1,220,459	1,233,843	1,348,808	(70,561)	-4.97%	Incentive payments decline with tax rate impacts
TAX INCREMENTAL DISTRICT 4 NET REVENUES (EXPENSES)		(61,283)	(813,301)	242,381	242,381	660,912	723,119	417,342	174,961	72.18%	
TID 4 NET FUND BALANCE (DEFICIT)		724,287	(89,014)	153,367	153,367	571,897	634,105	1,051,447			

VILLAGE OF LITTLE CHUTE 2024 BUDGET

TID 4 DEBT SCHEDULE

2019A Issue G O				2020 Private Placement Refunding		
TID 4				TID 4		
Year	Principal	Interest	Total	Principal	Interest	Total
2024	145,000.00	25,337.50	170,337.50	442,000.00	2,210.00	444,210.00
2025	145,000.00	20,987.50	165,987.50			-
2026	145,000.00	16,637.50	161,637.50			-
2027	145,000.00	12,287.50	157,287.50			-
2028	145,000.00	7,937.50	152,937.50			-
2029	143,500.00	3,587.50	147,087.50			-
	868,500.00	86,775.00	955,275.00	442,000.00	2,210.00	444,210.00

TOTAL DEBT			
TID 4			
Year	Principal	Interest	Total
2024	587,000.00	27,547.50	614,547.50
2025	145,000.00	20,987.50	165,987.50
2026	145,000.00	16,637.50	161,637.50
2027	145,000.00	12,287.50	157,287.50
2028	145,000.00	7,937.50	152,937.50
2029	143,500.00	3,587.50	147,087.50
	1,310,500.00	88,985.00	1,399,485.00

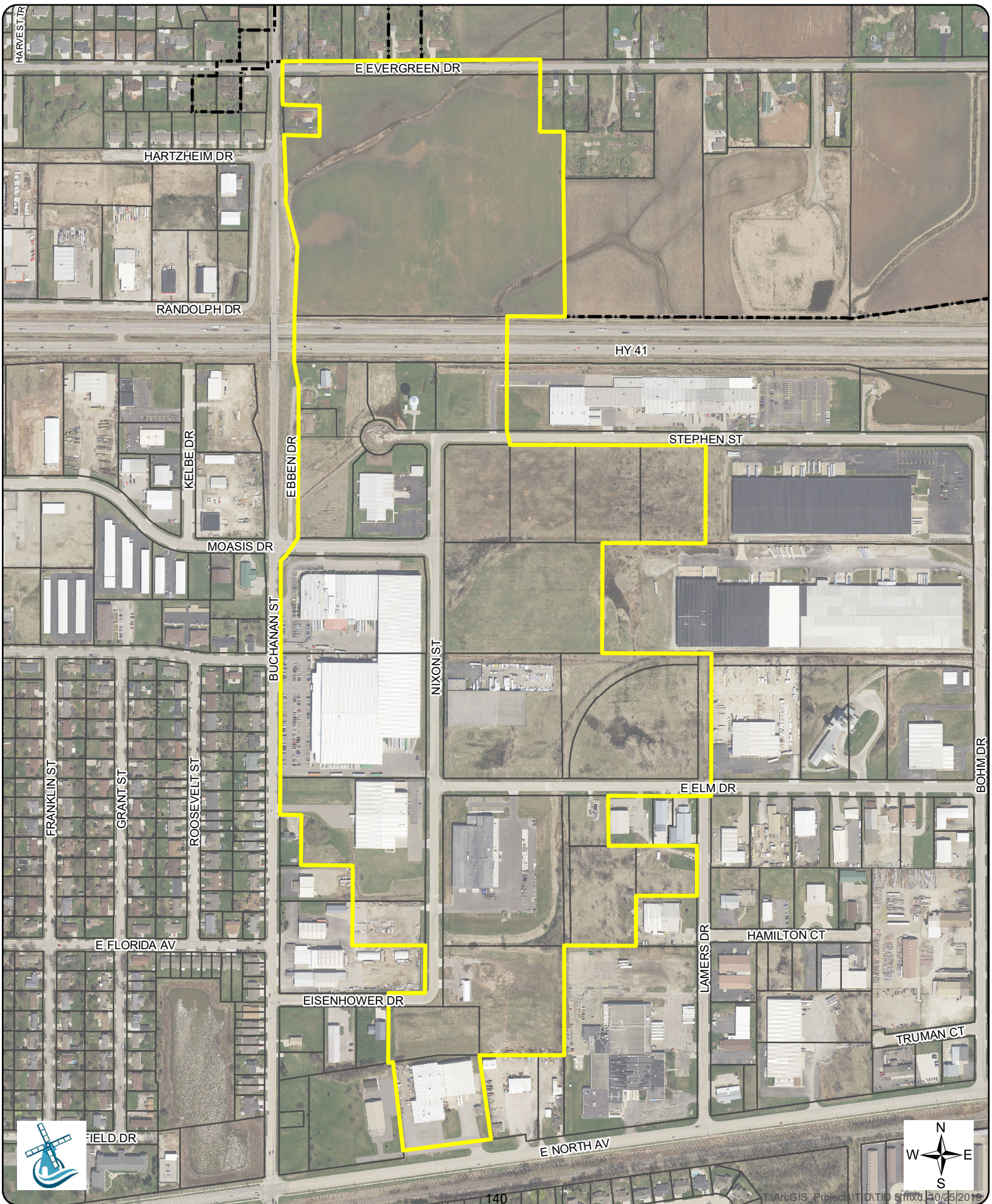
2024 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 5

- **Created:** September 25, 2013
- **Type:** Industrial
- **Termination:** September 25, 2033
- **Base Value at creation:** \$11,735,700
- **2023 Value:** \$37,425,600
- **Increment:** \$25,689,900
- **Major Developments:** Trilliant Foods and Nutrition, Shapes Unlimited, Midwest Carriers
- **Project Plan:** There have been significant upgrades to the stormwater system. Nothing additional in the current 2024-2028 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #5							
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE	442758 - KAUKAUNA
2014	\$15,003,900	\$11,735,700	\$3,268,200	\$3,268,200	N/A	\$3,371,400	-\$103,200
2015	\$15,148,600	\$11,735,700	\$3,412,900	\$144,700	4%	\$67,300	\$77,400
2016	\$24,432,400	\$11,735,700	\$12,696,700	\$9,283,800	272%	\$9,052,100	\$231,700
2017	\$28,690,200	\$11,735,700	\$16,954,500	\$4,257,800	34%	\$1,726,100	\$2,531,700
2018	\$30,198,200	\$11,735,700	\$18,462,500	\$1,508,000	9%	\$5,642,700	-\$4,134,700
2019	\$30,677,400	\$11,735,700	\$18,941,700	\$479,200	3%	-\$1,543,200	\$2,022,400
2020	\$32,805,000	\$11,735,700	\$21,069,300	\$2,127,600	11%	\$1,816,800	\$310,800
2021	\$33,207,400	\$11,735,700	\$21,471,700	\$402,400	2%	\$481,700	-\$79,300
2022	\$34,512,000	\$11,735,700	\$22,776,300	\$1,304,600	6%	\$1,032,300	\$272,300
2023	\$37,425,600	\$11,735,700	\$25,689,900	\$2,913,600	13%	\$2,321,100	\$592,500

2023 VILLAGE OF LITTLE CHUTE BUDGET TAX INCREMENTAL DISTRICT #5



VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED	YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
TAX INCREMENT DISTRICT 5											
Tax Increment District 5 Revenues											
415-31112	TID PROPERTY TAXES	421,954	378,393	391,400	391,400	371,566	371,566	368,000	(23,400)	-5.98%	Increment increased \$2,913,600, estimated ~ \$2 drop in equalized rate
415-33215	STATE EXEMPT COMPUTER AID	47,262	47,262	47,262	47,262	47,262	47,262	47,262	-	0.00%	
415-33218	STATE AID - PERSONAL PROPERTY	(2,124)	436	436	436	436	436	436	-	0.00%	
415-36101	INTEREST ON INVESTMENTS	806	2,111	200	200	10,955	18,000	2,000	1,800	900.00%	Decreased cash as General Fund Advance repaid, market fluctuations
Total Tax Increment District 5 Revenues		467,897	428,202	439,298	439,298	430,218	437,264	417,698	(21,600)	-4.92%	Tax rate declines
Tax Increment District 5 Expenses											
General											
415-57500-101	FULL-TIME WAGES	21,421	19,298	19,086	19,086	13,220	19,086	17,805	(1,281)	-6.71%	Lower staff allocation due to no active projects ↓
415-57500-103	SOCIAL SECURITY	1,575	1,426	1,460	1,460	1,005	1,460	1,363	(97)	-6.64%	
415-57500-104	RETIREMENT	1,407	1,261	1,296	1,296	903	1,296	1,229	(67)	-5.17%	
415-57500-105	HEALTH INSURANCE	4,535	3,605	3,388	3,388	1,857	3,388	2,202	(1,186)	-35.01%	
415-57500-107	LIFE INSURANCE	11	9	8	8	5	8	7	(1)	-12.50%	
415-57500-108	DENTAL INSURANCE	308	245	227	227	173	227	168	(59)	-25.99%	
415-57500-109	DISABILITY INSURANCE	58	50	41	41	31	41	39	(2)	-4.88%	
415-57500-204	CONTRACTUAL SERVICES	5,244	2,799	400	400	400	400	400	-	0.00%	Bond Trust Service Fees
415-57500-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
415-57500-262	LEGAL/AUDIT	561	235	3,000	3,000	640	3,000	3,000	-	0.00%	Legal and audit
415-57500-431	OTHER INTEREST	6,907	2,862	-	-	-	-	-	-	#DIV/0!	General Fund Advance fully repaid
Debt Service											
415-59000-497	TRANSFER TO DEBT SERVICE	268,828	280,128	276,128	276,128	272,264	276,128	277,148	1,020	0.37%	
Total Tax Increment District 5 Expenses		311,006	312,069	305,184	305,184	290,647	305,184	303,511	(1,673)	-0.55%	
TAX INCREMENTAL DISTRICT 5 NET REVENUES (EXPENSES)		156,891	116,133	134,114	134,114	139,571	132,080	114,187	(19,927)	-14.86%	Interest income decline due to paying off General Fund Advance, lower cash balance
TID 5 NET FUND BALANCE (DEFICIT)		19,914	136,047	270,161	270,161	275,618	268,127	382,314			

VILLAGE OF LITTLE CHUTE 2024 BUDGET

TID 5 DEBT SCHEDULE

Year	2015 G O			2016 Revenue Bond		
	TID 5			TID 5		
	Principal	Interest	Total	Principal	Interest	Total
2024	185,000.00	64,600.00	249,600.00	20,000.00	7,548.00	27,548.00
2025	195,000.00	60,437.50	255,437.50	21,000.00	7,179.00	28,179.00
2026	200,000.00	56,050.00	256,050.00	21,000.00	6,780.00	27,780.00
2027	205,000.00	50,050.00	255,050.00	21,000.00	6,360.00	27,360.00
2028	210,000.00	43,900.00	253,900.00	23,000.00	5,885.50	28,885.50
2029	225,000.00	37,600.00	262,600.00	23,000.00	5,356.50	28,356.50
2030	230,000.00	30,850.00	260,850.00	24,000.00	4,792.00	28,792.00
2031	235,000.00	23,950.00	258,950.00	25,000.00	4,179.50	29,179.50
2032	250,000.00	16,900.00	266,900.00	25,000.00	3,529.50	28,529.50
2033	270,000.00	8,775.00	278,775.00	26,000.00	2,841.00	28,841.00
2034				27,000.00	2,085.00	29,085.00
2035				28,000.00	1,260.00	29,260.00
2036				28,000.00	420.00	28,420.00
	2,205,000.00	393,112.50	2,598,112.50	312,000.00	58,216.00	370,216.00

TOTAL DEBT			
TID 5			
Year	Principal	Interest	Total
2024	205,000.00	72,148.00	277,148.00
2025	216,000.00	67,616.50	283,616.50
2026	221,000.00	62,830.00	283,830.00
2027	226,000.00	56,410.00	282,410.00
2028	233,000.00	49,785.50	282,785.50
2029	248,000.00	42,956.50	290,956.50
2030	254,000.00	35,642.00	289,642.00
2031	260,000.00	28,129.50	288,129.50
2032	275,000.00	20,429.50	295,429.50
2033	296,000.00	11,616.00	307,616.00
2034	27,000.00	2,085.00	29,085.00
2035	28,000.00	1,260.00	29,260.00
2036	28,000.00	420.00	28,420.00
	2,517,000.00	451,328.50	2,968,328.50

2024 VILLAGE OF LITTLE CHUTE BUDGET

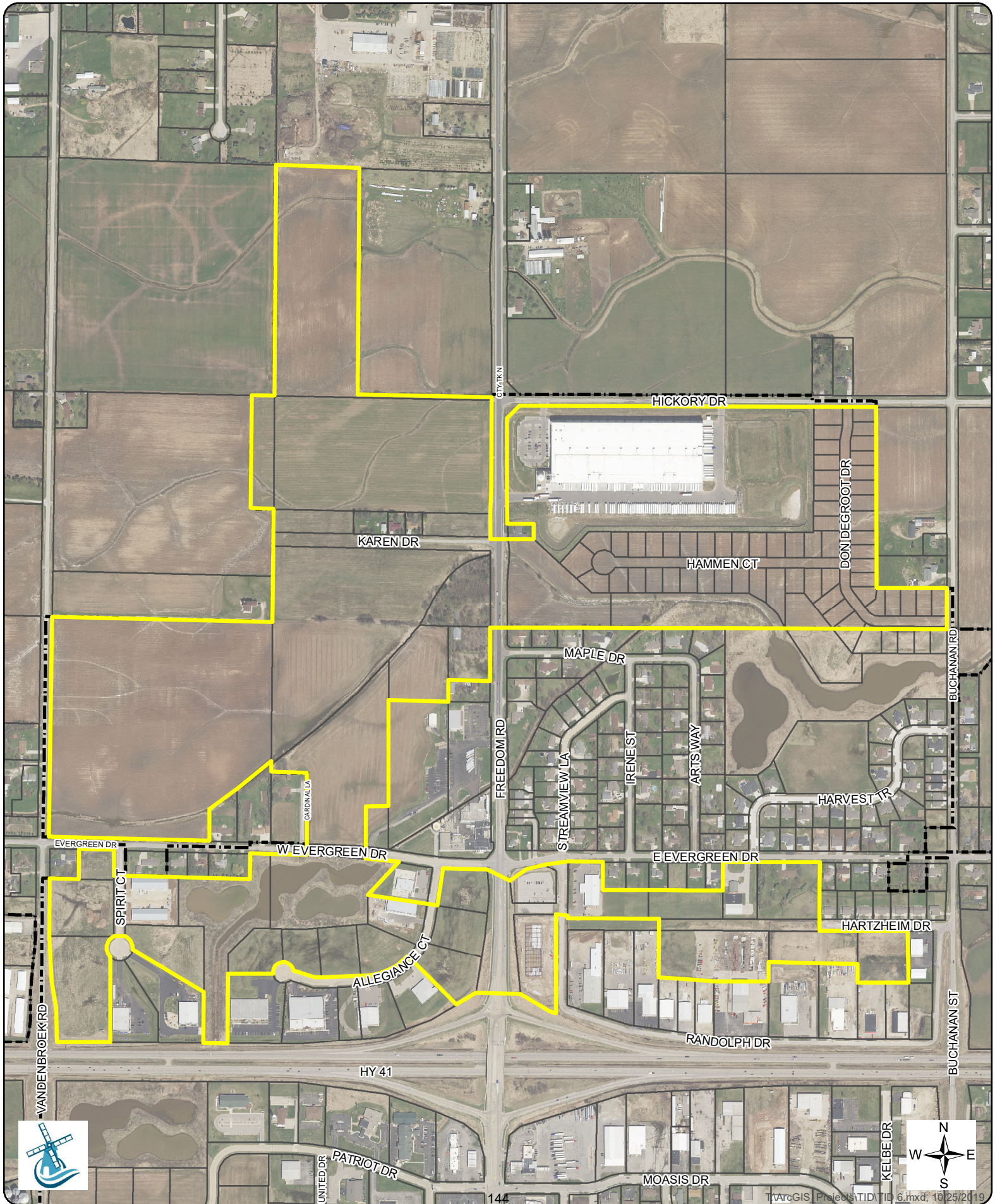
Tax Incremental District 6

- **Created:** July 20, 2016
- **Type:** Mixed Use
- **Termination:** July 20, 2036
- **Base Value at amendment:** \$2,075,700
- **2023 Value:** \$150,925,600
- **Increment:** \$148,849,900
- **Major Developments:** Nestle Cold Storage/Freedom Distribution Center, Evergreen Power, All-Star Cutting, Quella Brothers, CR Structures, Fuel Moto, FedEx, and Agropur
- **Project Plan:** The plan includes upgrades to Evergreen Drive (2021), storm water conveyance upgrades, traffic control upgrades at CTH N (2021), pedestrian accommodations along a storm water conveyance ditch (2021) and regional storm water treatment additions. Other projects include Hartzheim (2021) and Randolph Drive (2023). No additional projects are included in the 2024-2028 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #6						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	442758 - KAUKAUNA
2016	\$1,151,700	\$1,151,700	\$0	\$0	N/A	\$0
2017	\$2,174,000	\$1,151,700	\$1,022,300	\$1,022,300	0%	\$1,022,300
2018	\$43,372,000	\$1,151,700	\$42,220,300	\$41,198,000	4030%	\$41,198,000
2019	\$51,194,400	\$2,075,700	\$49,118,700	\$6,898,400	16%	\$6,898,400
2020	\$55,906,100	\$2,075,700	\$53,830,400	\$4,711,700	10%	\$4,711,700
2021	\$59,838,100	\$2,075,700	\$57,762,400	\$3,932,000	7%	\$3,932,000
2022	\$83,581,400	\$2,075,700	\$81,505,700	\$23,743,300	41%	\$23,743,300
2023	\$150,925,600	\$2,075,700	\$148,849,900	\$67,344,200	83%	\$67,344,200

2023 VILLAGE OF LITTLE CHUTE BUDGET

TAX INCREMENTAL DISTRICT #6



VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023					
					BUDGET 2023	YTD 2023			BUDGET	BUDGET	
TAX INCREMENT DISTRICT 6											
Tax Increment District 6 Revenues											
416-31112	TID PROPERTY TAXES	1,046,510	1,009,726	1,365,000	1,365,000	1,285,014	1,285,014	2,065,000	700,000	51.28%	Increment increased \$67,344,200, estimated ~ \$2 drop in equalized rate
416-33218	STATE AID - PERSONAL PROPERTY	991	586	586	586	586	586	586	-	0.00%	
416-36101	INTEREST ON INVESTMENTS	13,852	25,025	500	500	79,739	83,000	2,000	1,500	300.00%	Decreasing cash as projects completed and market
416-37100	SPECIAL ASSESSMENT REVENUE	-	189,214	46,400	46,400	82,155	100,000	22,000	(24,400)	-52.59%	More constituents paid up front
416-37901	INTEREST ON SPECIAL ASSESSMENT	-	1,913	3,000	3,000	1,261	2,700	1,000	(2,000)	-66.67%	Decreasing balances due
416-39060	LAND ACQUISITION	258,737	-	-	-	-	-	-	-	#DIV/0!	
416-39110	OTHER FINANCING SOURCES	43,658	-	-	-	-	-	-	-	#DIV/0!	
416-39311	BOND PROCEEDS	-	-	1,600,000	1,600,000	-	1,600,000	-	(1,600,000)	-100.00%	No projects to borrow for in 2024
Total Tax Increment District 6 Revenues		1,363,748	1,226,464	3,015,486	3,015,486	1,448,754	3,071,300	2,090,586	(924,900)	-30.67%	Impact of debt issue in 2023
Tax Increment District 6 Expenses											
Buchanan											
416-50227-101	FULL-TIME WAGES	76	-	-	-	-	-	-	-	#DIV/0!	
416-50227-103	SOCIAL SECURITY	10	-	-	-	-	-	-	-	#DIV/0!	
416-50227-104	RETIREMENT	9	-	-	-	-	-	-	-	#DIV/0!	
416-50227-105	HEALTH INSURANCE	33	-	-	-	-	-	-	-	#DIV/0!	
416-50227-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
416-50227-108	DENTAL INSURANCE	2	-	-	-	-	-	-	-	#DIV/0!	
416-50227-109	DISABILITY INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
416-50227-110	OVERTIME	57	-	-	-	-	-	-	-	#DIV/0!	
Hartzheim											
416-50240-101	FULL-TIME WAGES	43,846	7,203	-	-	371	371	-	-	#DIV/0!	
416-50240-103	SOCIAL SECURITY	3,398	595	-	-	29	29	-	-	#DIV/0!	
416-50240-104	RETIREMENT	3,117	525	-	-	27	27	-	-	#DIV/0!	
416-50240-105	HEALTH INSURANCE	11,892	2,104	-	-	102	102	-	-	#DIV/0!	
416-50240-107	LIFE INSURANCE	30	5	-	-	0	-	-	-	#DIV/0!	
416-50240-108	DENTAL INSURANCE	838	143	-	-	7	7	-	-	#DIV/0!	
416-50240-109	DISABILITY INSURANCE	127	21	-	-	1	1	-	-	#DIV/0!	
416-50240-110	OVERTIME	2,491	872	-	-	29	29	-	-	#DIV/0!	
416-50240-204	CONTRACTUAL SERVICES	10,451	-	-	-	-	-	-	-	#DIV/0!	
416-50240-263	CONSTRUCTION	955,123	-	-	-	-	-	-	-	#DIV/0!	
Evergreen Drive Phase 2											
416-51027-101	FULL TIME WAGES	62,653	12,039	-	-	1,303	1,303	-	-	#DIV/0!	
416-51027-103	SOCIAL SECURITY	5,124	1,061	-	-	97	97	-	-	#DIV/0!	
416-51027-104	RETIREMENT	4,692	933	-	-	90	90	-	-	#DIV/0!	
416-51027-105	HEALTH INSURANCE	17,278	3,555	-	-	344	344	-	-	#DIV/0!	
416-51027-107	LIFE INSURANCE	44	8	-	-	1	1	-	-	#DIV/0!	
416-51027-108	DENTAL INSURANCE	1,206	255	-	-	26	26	-	-	#DIV/0!	
416-51027-109	DISABILITY INSURANCE	165	32	-	-	3	3	-	-	#DIV/0!	
416-51027-110	OVERTIME	6,872	2,320	-	-	27	27	-	-	#DIV/0!	
416-51027-204	CONTRACTUAL SERVICES	36,226	-	-	-	-	-	-	-	#DIV/0!	
416-51027-263	CONSTRUCTION	1,476,366	-	-	-	-	-	-	-	#DIV/0!	
Karen Drive											
416-51211-204	CONTRACTUAL SERVICES	450	-	-	-	-	-	-	-	#DIV/0!	
Ebben Storm Sewer											
416-51216-101	FULL TIME WAGES	12,701	-	-	-	-	-	-	-	#DIV/0!	
416-51216-103	SOCIAL SECURITY	1,120	-	-	-	-	-	-	-	#DIV/0!	
416-51216-104	RETIREMENT	1,026	-	-	-	-	-	-	-	#DIV/0!	
416-51216-105	HEALTH INSURANCE	3,891	-	-	-	-	-	-	-	#DIV/0!	
416-51216-107	LIFE INSURANCE	10	-	-	-	-	-	-	-	#DIV/0!	
416-51216-108	DENTAL INSURANCE	291	-	-	-	-	-	-	-	#DIV/0!	
416-51216-109	DISABILITY INSURANCE	38	-	-	-	-	-	-	-	#DIV/0!	
416-51216-110	OVERTIME	2,493	-	-	-	-	-	-	-	#DIV/0!	
416-51216-261	ENGINEERING	23,773	-	-	-	-	-	-	-	#DIV/0!	
416-51216-263	CONSTRUCTION	527,358	-	-	-	-	-	-	-	#DIV/0!	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

		AMENDED						INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Randolph											
416-51217-101	FULL TIME WAGES	-	39,437	46,144	46,144	46,311	50,942	7,079	(39,065)	-84.66%	Construction complete and final close out and GIS
416-51217-103	SOCIAL SECURITY	-	3,118	3,532	3,532	4,252	4,677	541	(2,991)	-84.68%	
416-51217-104	RETIREMENT	-	2,772	3,138	3,138	3,953	4,349	487	(2,651)	-84.48%	
416-51217-105	HEALTH INSURANCE	-	10,105	12,464	12,464	14,510	15,961	2,011	(10,453)	-83.87%	
416-51217-107	LIFE INSURANCE	-	20	23	23	26	29	4	(19)	-82.61%	
416-51217-108	DENTAL INSURANCE	-	759	923	923	1,074	1,182	122	(801)	-86.78%	
416-51217-109	DISABILITY INSURANCE	-	86	102	102	117	129	16	(86)	-84.31%	
416-51217-110	OVERTIME	-	3,147	-	-	11,825	13,007	-	-	#DIV/0!	
416-51217-204	CONTRACTUAL SERVICES	-	12,666	-	-	2,299	2,299	-	-	#DIV/0!	
416-51217-261	ENGINEERING	-	-	-	-	18	18	-	-		
416-51217-263	CONSTRUCTION	-	-	3,819,674	3,819,674	1,795,861	3,793,407	-	(3,819,674)	-100.00%	
Traffic Signal N & Evergreen											
416-51218-101	FULL TIME WAGES	181	78	-	-	-	-	-	-	#DIV/0!	
416-51218-103	SOCIAL SECURITY	13	6	-	-	-	-	-	-	#DIV/0!	
416-51218-104	RETIREMENT	12	5	-	-	-	-	-	-	#DIV/0!	
416-51218-105	HEALTH INSURANCE	49	18	-	-	-	-	-	-	#DIV/0!	
416-51218-107	LIFE INSURANCE	0	0	-	-	-	-	-	-	#DIV/0!	
416-51218-108	DENTAL INSURANCE	3	1	-	-	-	-	-	-	#DIV/0!	
416-51218-109	DISABILITY INSURANCE	1	0	-	-	-	-	-	-	#DIV/0!	
416-51218-263	CONSTRUCTION	168,529	-	-	-	-	-	-	-	#DIV/0!	
General											
416-57600-101	FULL-TIME WAGES	24,171	22,593	27,552	27,552	18,546	27,552	29,794	2,242	8.14%	Impact of COLA and step increases
416-57600-103	SOCIAL SECURITY	1,786	1,660	2,107	2,107	1,431	2,107	2,279	172	8.16%	Due to wage increases
416-57600-104	RETIREMENT	1,578	1,480	1,870	1,870	1,271	1,870	2,055	185	9.89%	WRS Rate increase 1.5%, wage increase effects
416-57600-105	HEALTH INSURANCE	5,178	4,303	4,825	4,825	2,084	4,825	3,174	(1,651)	-34.22%	Health rate increase average of 11.3% offset by election changes
416-57600-107	LIFE INSURANCE	13	11	11	11	7	11	11	-	0.00%	
416-57600-108	DENTAL INSURANCE	350	308	330	330	237	330	317	(13)	-3.94%	
416-57600-109	DISABILITY INSURANCE	65	58	60	60	44	60	67	7	11.67%	No rate increase but impact of increased wages
416-57600-110	OVERTIME	51	-	-	-	-	-	-	-	#DIV/0!	
416-57600-204	CONTRACTUAL SERVICES	2,404	2,404	100	100	15	100	100	-	0.00%	Bond Trust Service Fees
416-57600-249	UTILITIES	67	-	300	300	-	-	-	(300)	-100.00%	Utilities removed from demolished site for redevelopment owned by Village
416-57600-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
416-57600-262	LEGAL/AUDIT	8,216	9,741	41,500	41,500	4,292	41,500	8,000	(33,500)	-80.72%	Project activity results in increased legal costs, debt issuance costs
416-57600-266	DEVELOPMENT INC - LC PROP MGMT	-	21,654	50,000	50,000	47,108	47,108	48,000	(2,000)	-4.00%	2022 and 2023 included chargeback for not meeting minimum assessment
416-57600-267	DEVELOPER INCENTIVE - DELLA M	114,721	189,404	354,300	354,300	281,652	281,652	380,000	25,700	7.25%	Continued buildout on lots
416-57600-268	DEVELOPER INCENTIVE NESTLE	742,103	586,892	590,000	590,000	577,802	577,802	580,000	(10,000)	-1.69%	Decreased tax rate
416-57600-269	DEVELOPER INCENTIVE AGROPUR	1,246,112	-	-	-	-	-	248,400	248,400	#DIV/0!	Assumes \$30 million improvement value
416-57600-270	DEVELOPER INCENTIVE ROBS IMPOR	-	-	-	-	-	-	11,520	11,520	#DIV/0!	Assumes \$1.045 million improvement value
416-57600-431	OTHER INTEREST	55,415	55,965	55,965	55,965	37,310	55,965	53,243	(2,722)	-4.86%	Advance from Storm (\$881,500) and General Fund (\$802,500)
416-59000-497	TRANSFER TO DEBT SERVICE	140,700	172,708	194,757	194,757	170,757	170,757	444,224	249,467	128.09%	Addition of 2023 Debt Issue
Total Tax Increment District 6 Expenses		5,727,143	1,173,220	5,209,827	5,209,827	3,025,408	5,100,246	1,821,594	(3,388,233)	-65.04%	No projects in 2024
TAX INCREMENTAL DISTRICT 6 NET REVENUES (EXPENSES)		(4,363,395)	53,244	(2,194,341)	(2,194,341)	(1,576,654)	(2,028,946)	268,992	2,463,333	-112.26%	No projects in 2024
TID 6 NET FUND BALANCE (DEFICIT)		481,707	534,951	(1,659,390)	(1,659,390)	(1,041,703)	(1,493,995)	(1,225,003)			

VILLAGE OF LITTLE CHUTE 2024 BUDGET

TID 6
DEBT SCHEDULE

2017B Issue G O				2019A Issue G O			2020A Issue G O		
TID 6				TID 6			TID 6		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	13,729.13	1,784.78	15,513.91	100,000.00	22,285.00	122,285.00	50,000.00	56,550.00	106,550.00
2025	15,010.52	1,372.92	16,383.44	120,000.00	19,285.00	139,285.00	50,000.00	55,550.00	105,550.00
2026	15,193.57	922.60	16,116.17	125,000.00	15,685.00	140,685.00	890,000.00	54,550.00	944,550.00
2027	15,559.69	466.80	16,026.49	125,000.00	11,935.00	136,935.00	910,000.00	36,750.00	946,750.00
2028	-	-	-	125,000.00	8,185.00	133,185.00	910,000.00	27,650.00	937,650.00
2029	-	-	-	177,400.00	4,435.00	181,835.00	925,000.00	18,550.00	943,550.00
2030	-	-	-	-	-	-	930,000.00	9,300.00	939,300.00
	59,492.91	4,547.10	64,040.01	772,400.00	81,810.00	854,210.00	4,665,000.00	258,900.00	4,923,900.00

Proposed 2023A Issue G O				TOTAL DEBT		
TID 6				TID 6		
Year	Principal	Interest	Total	Principal	Interest	Total
2024	100,000.00	65,875.00	165,875.00	263,729.13	146,494.78	410,223.91
2025	100,000.00	61,625.00	161,625.00	285,010.52	137,832.92	422,843.44
2026	100,000.00	57,375.00	157,375.00	1,130,193.57	128,532.60	1,258,726.17
2027	100,000.00	53,125.00	153,125.00	1,150,559.69	102,276.80	1,252,836.49
2028	100,000.00	48,875.00	148,875.00	1,135,000.00	84,710.00	1,219,710.00
2029	100,000.00	44,625.00	144,625.00	1,202,400.00	67,610.00	1,270,010.00
2030	500,000.00	31,875.00	531,875.00	1,430,000.00	41,175.00	1,471,175.00
2031	500,000.00	10,625.00	510,625.00	500,000.00	10,625.00	510,625.00
	1,600,000.00	374,000.00	1,974,000.00	7,096,892.91	719,257.10	7,816,150.01

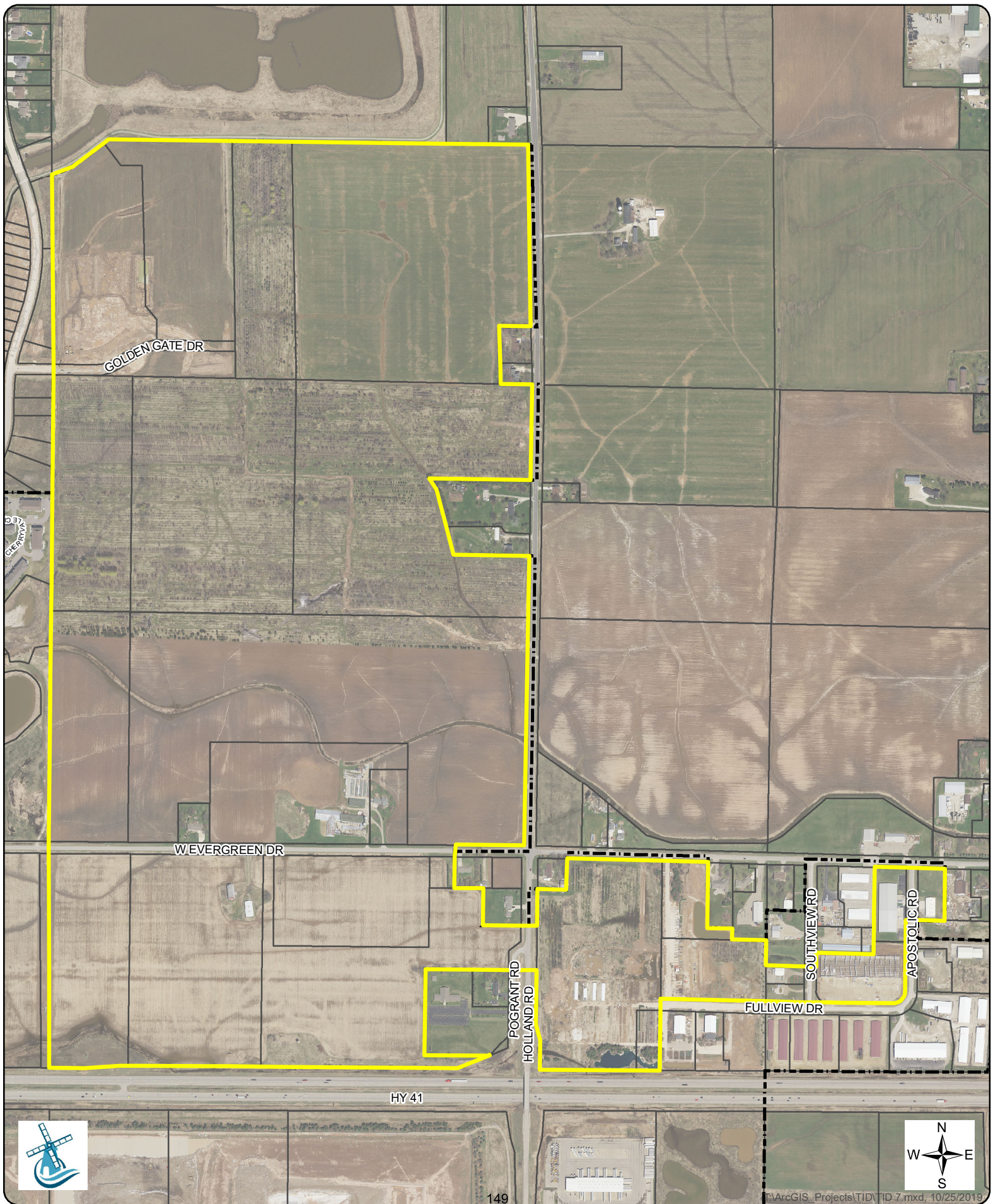
2024 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 7

- **Created:** July 18, 2018
- **Type:** Mixed Use
- **Termination:** July 18, 2038
- **Base Value at creation:** 3,436,200
- **2023 Value:** \$53,706,000
- **Increment:** \$50,269,800
- **Major Developments:** Bridgewater Apartments and Oh Snap!
- **Project Plan:** Includes upgrades to Evergreen Drive (partial complete in 2019 with remainder in 2024), numerous utility related extensions and upgrades (2025), and a new water tower (2026).

VILLAGE OF LITTLE CHUTE TID #7						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	442758 - KAUKAUNA
2019	\$8,064,200	\$3,436,200	\$4,628,000	\$4,628,000	N/A	\$4,628,000
2020	\$30,088,300	\$3,436,200	\$26,652,100	\$22,024,100	476%	\$22,024,100
2021	\$41,340,600	\$3,436,200	\$37,904,400	\$11,252,300	42%	\$11,252,300
2022	\$49,369,700	\$3,436,200	\$45,933,500	\$8,029,100	21%	\$8,029,100
2023	\$53,706,000	\$3,436,200	\$50,269,800	\$4,336,300	9%	\$4,336,300

2024 VILLAGE OF LITTLE CHUTE BUDGET TAX INCREMENTAL DISTRICT #7



VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

		AMENDED						INCREASE		% CHANGE	
				(DECREASE) 2023		2023					
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
TAX INCREMENT DISTRICT 7											
Tax Increment District 7 Revenues											
417-31112	TID PROPERTY TAXES	518,140	662,595	769,000	769,000	724,185	724,185	697,000	(72,000)	-9.36%	Increment increased \$4,336,300, estimated ~ \$2 drop in equalized rate
417-36101	INTEREST ON INVESTMENTS	775	5,958	1,200	1,200	29,897	33,000	1,000	(200)	-16.67%	Declining cash balance and market fluctuations
417-39311	BOND PROCEEDS	-	-	-	-	-	2,888,000	-	-	#DIV/0!	No projects to borrow for in 2024 - combined issue in late 2023
Total Tax Increment District 7 Revenues		518,915	668,553	770,200	770,200	754,082	3,645,185	698,000	(72,200)	-9.37%	Result of 2023 Debt issue
Tax Increment District 7 Expenses											
Evergreen Drive Phase 1											
417-51025-101	FULL-TIME WAGES	457	-	-	-	-	-	-	-	#DIV/0!	
417-51025-102	PART-TIME WAGES	-	-	-	-	-	-	-	-	#DIV/0!	
417-51025-103	SOCIAL SECURITY	36	-	-	-	-	-	-	-	#DIV/0!	
417-51025-104	RETIREMENT	33	-	-	-	-	-	-	-	#DIV/0!	
417-51025-105	HEALTH INSURANCE	129	-	-	-	-	-	-	-	#DIV/0!	
417-51025-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
417-51025-108	DENTAL INSURANCE	7	-	-	-	-	-	-	-	#DIV/0!	
417-51025-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
417-51025-110	OVERTIME	39	-	-	-	-	-	-	-	#DIV/0!	
417-51025-263	CONSTRUCTION	11,987	-	-	-	-	-	-	-	#DIV/0!	
Evergreen Drive Phase 3											
417-51028-101	FULL-TIME WAGES	38	-	43,303	43,303	10,891	32,477	52,138	8,835	20.40%	2024 project ↓
417-51028-103	SOCIAL SECURITY	3	-	3,466	3,466	824	2,600	4,142	676	19.50%	
417-51028-104	RETIREMENT	3	-	3,081	3,081	772	2,311	3,722	641	20.80%	
417-51028-105	HEALTH INSURANCE	10	-	11,461	11,461	2,901	8,596	15,116	3,655	31.89%	
417-51028-107	LIFE INSURANCE	0	-	20	20	5	15	25	5	25.00%	
417-51028-108	DENTAL INSURANCE	1	-	840	840	222	630	1,020	180	21.43%	
417-51028-109	DISABILITY INSURANCE	0	-	95	95	24	71	115	20	21.05%	
417-51028-110	OVERTIME	-	-	2,000	2,000	464	1,500	2,000	-	0.00%	
417-51028-263	CONSTRUCTION	-	-	-	-	-	-	2,709,722	2,709,722	#DIV/0!	
Ebben Trail and Storm Phase III											
417-51216-101	FULL-TIME WAGES	-	-	5,153	5,153	-	-	-	(5,153)	-100.00%	Budget error in 2023 as not a TID project ↓
417-51216-103	SOCIAL SECURITY	-	-	395	395	-	-	-	(395)	-100.00%	
417-51216-104	RETIREMENT	-	-	350	350	-	-	-	(350)	-100.00%	
417-51216-105	HEALTH INSURANCE	-	-	1,372	1,372	-	-	-	(1,372)	-100.00%	
417-51216-107	LIFE INSURANCE	-	-	2	2	-	-	-	(2)	-100.00%	
417-51216-108	DENTAL INSURANCE	-	-	99	99	-	-	-	(99)	-100.00%	
417-51216-109	DISABILITY INSURANCE	-	-	12	12	-	-	-	(12)	-100.00%	
New Water Tower											
417-51236-101	FULL-TIME WAGES	-	-	-	-	-	-	2,565	2,565	#DIV/0!	2024 CIP Project - Planning Phase ↓
417-51236-103	SOCIAL SECURITY	-	-	-	-	-	-	197	197	#DIV/0!	
417-51236-104	RETIREMENT	-	-	-	-	-	-	177	177	#DIV/0!	
417-51236-105	HEALTH INSURANCE	-	-	-	-	-	-	744	744	#DIV/0!	
417-51236-107	LIFE INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	
417-51236-108	DENTAL INSURANCE	-	-	-	-	-	-	52	52	#DIV/0!	
417-51236-109	DISABILITY INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!	
417-51236-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	96,257	96,257	#DIV/0!	
Ebben Trail Phase IV											
417-51237-101	FULL-TIME WAGES	-	-	-	-	-	-	6,565	6,565	#DIV/0!	2024 CIP Project - Planning Phase ↓
417-51237-103	SOCIAL SECURITY	-	-	-	-	-	-	501	501	#DIV/0!	
417-51237-104	RETIREMENT	-	-	-	-	-	-	452	452	#DIV/0!	
417-51237-105	HEALTH INSURANCE	-	-	-	-	-	-	1,884	1,884	#DIV/0!	
417-51237-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
417-51237-108	DENTAL INSURANCE	-	-	-	-	-	-	124	124	#DIV/0!	
417-51237-109	DISABILITY INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE		
									(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
General												
417-57600-431	OTHER INTEREST	3,190	-	-	-	-	-	-	-	-	#DIV/0!	General Fund Advance paid off August 2021
417-57700-101	FULL-TIME WAGES	23,480	24,063	28,710	28,710	19,100	28,710	43,293	14,583	50.79%	Impact of COLA and step increases, increased projects in 2024	
417-57700-103	SOCIAL SECURITY	1,733	1,772	2,196	2,196	1,473	2,196	3,312	1,116	50.82%	Due to wage increases	
417-57700-104	RETIREMENT	1,527	1,575	1,949	1,949	1,308	1,949	2,987	1,038	53.26%	WRS Rate increase 1.5%, wage increase effects	
417-57700-105	HEALTH INSURANCE	4,816	4,521	5,042	5,042	2,157	5,042	3,797	(1,245)	-24.69%	Health rate increase average of 11.3% offset by election changes	
417-57700-107	LIFE INSURANCE	12	12	12	12	7	12	16	4	33.33%	No rate increase but impact of increased wages	
417-57700-108	DENTAL INSURANCE	327	316	347	347	246	347	537	190	54.76%	No rate increase but impact of increased wages	
417-57700-109	DISABILITY INSURANCE	63	62	62	62	45	62	96	34	54.84%	No rate increase but impact of increased wages	
417-57700-204	OTHER CONTRACTUAL SERVICES	2,389	2,389	-	-	-	-	-	-	-	#DIV/0!	
417-57700-262	LEGAL SERVICES	1,672	780	2,000	2,000	341	74,000	4,000	2,000	100.00%	Audit, legal and debt issuance	
417-57700-267	TID 7 INCENTIVE PETER PICKLE	157,189	174,858	398,060	158,060	157,672	157,672	158,000	(240,060)	-60.31%	Tax rate decline	
417-57700-268	TID 7 INCENTIVE BRIDGEWATER	-	-	-	240,000	238,582	238,582	240,000	240,000	-	#DIV/0!	
417-59000-497	TRANSFER TO DEBT SERVICE	30,552	65,703	70,102	70,102	70,103	70,103	544,592	474,490	676.86%	Increase for new debt issue late 2023	
417-60000-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%		
Total Tax Increment District 7 Expenses		239,847	276,199	580,279	580,279	507,288	627,025	3,898,325	3,318,046	571.80%	Increased projects	
TAX INCREMENTAL DISTRICT 7 NET REVENUES (EXPENSES)		279,068	392,354	189,921	189,921	246,793	3,018,160	(3,200,325)	(3,390,246)	-1785.08%	Increment will be received over time to pay for projects	
TID 7 NET FUND BALANCE (DEFICIT)		121,934	514,288	704,209	704,209	761,081	3,532,448	332,123				

VILLAGE OF LITTLE CHUTE 2024 BUDGET

TID 7 DEBT SCHEDULE

2019A G O				Proposed 2023A Issue G O		
TID 7				TID 7		
Year	Principal	Interest	Total	Principal	Interest	Total
2024	230,000.00	44,352.50	274,352.50	88,000.00	120,870.00	208,870.00
2025	250,000.00	37,452.50	287,452.50	100,000.00	116,875.00	216,875.00
2026	250,000.00	29,952.50	279,952.50	100,000.00	112,625.00	212,625.00
2027	270,000.00	22,452.50	292,452.50	100,000.00	108,375.00	208,375.00
2028	275,000.00	14,352.50	289,352.50	200,000.00	102,000.00	302,000.00
2029	244,100.00	6,102.50	250,202.50	200,000.00	93,500.00	293,500.00
2030	-	-	-	300,000.00	82,875.00	382,875.00
2031	-	-	-	400,000.00	68,000.00	468,000.00
2032	-	-	-	400,000.00	51,000.00	451,000.00
2033	-	-	-	1,000,000.00	21,250.00	1,021,250.00
	1,519,100.00	154,665.00	1,673,765.00	2,888,000.00	877,370.00	3,765,370.00

TOTAL DEBT			
TID 7			
Year	Principal	Interest	Total
2024	318,000.00	165,222.50	483,222.50
2025	350,000.00	154,327.50	504,327.50
2026	350,000.00	142,577.50	492,577.50
2027	370,000.00	130,827.50	500,827.50
2028	475,000.00	116,352.50	591,352.50
2029	444,100.00	99,602.50	543,702.50
2030	300,000.00	82,875.00	382,875.00
2031	400,000.00	68,000.00	468,000.00
2032	400,000.00	51,000.00	451,000.00
2033	1,000,000.00	21,250.00	1,021,250.00
	4,407,100.00	1,032,035.00	5,439,135.00

2024 VILLAGE OF LITTLE CHUTE BUDGET

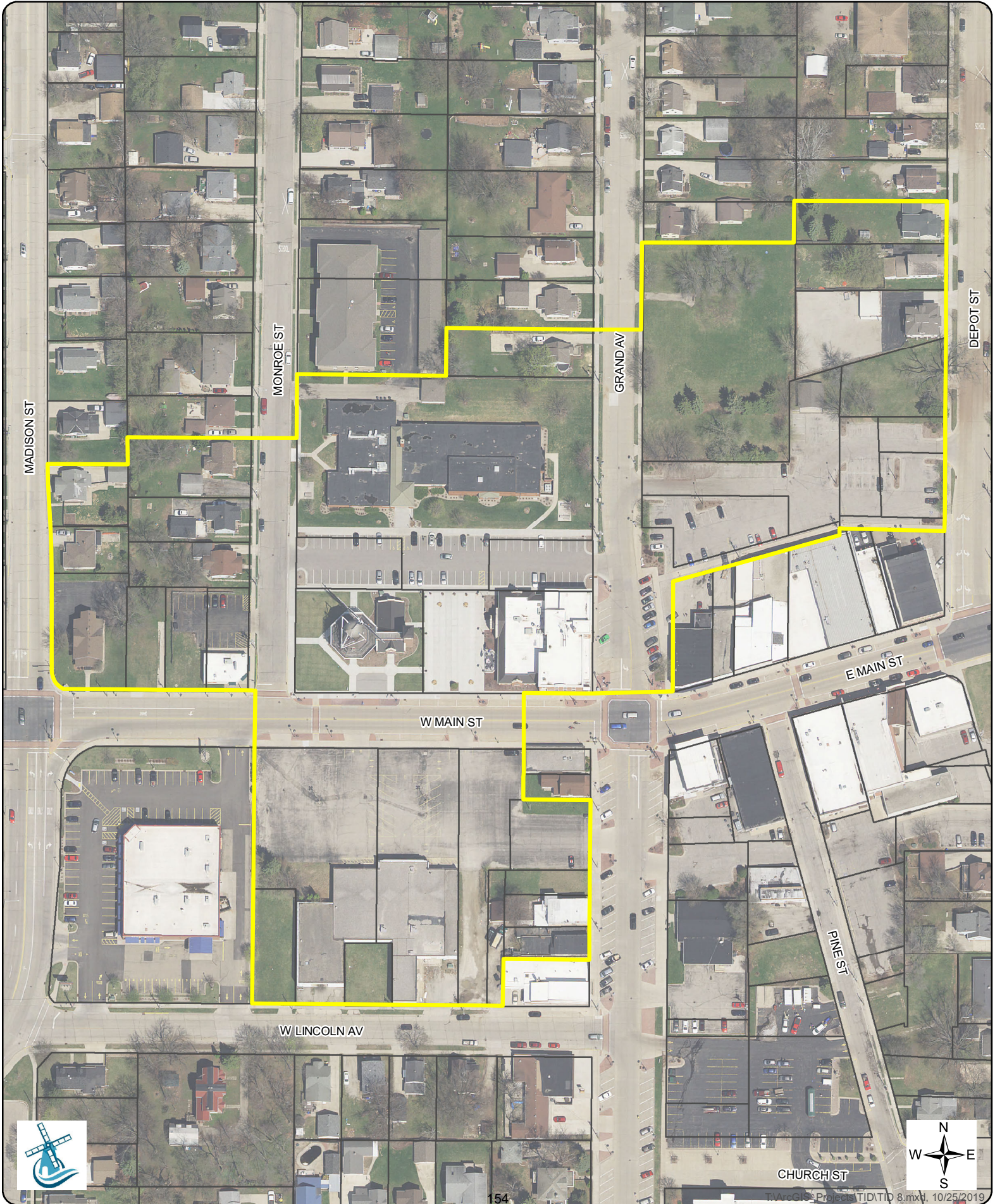
Tax Incremental District 8

- **Created:** July 18, 2018
- **Type:** Rehabilitation or conservation
- **Termination:** July 18, 2045
- **Base Value at creation:** \$2,624,500
- **2023 Value:** \$9,855,700
- **Increment:** \$5,818,500
- **Major Developments:** Redevelopment of former commercial property and Regency Senior Apartments, Cobblestone Hotel, Main Street sidewalk/intersection.
- **Project Plan:** Includes upgrades to stormwater (2018 and 2021), improvements to parking lots (2023-2024), future property acquisition and redevelopment opportunities. No additional projects are included in the 2024-2028 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #8						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE
2019	\$3,145,400	\$2,624,500	\$520,900	\$520,900		\$520,900
2020	\$8,898,000	\$2,624,500	\$6,273,500	\$5,752,600		\$5,752,600
2021	\$2,278,600	\$2,624,500	-\$345,900	-\$6,619,400		-\$6,619,400
2022	\$8,097,100	\$2,624,500	\$5,472,600	\$5,818,500	185%	\$5,818,500
2023	\$9,855,700	\$2,624,500	\$7,231,200	\$1,758,600	20%	\$1,758,600

NOTE: 2021 adjustment for Regency Place value corrected before taxes went out but not soon enough for the equalized value to be corrected. This skews individual year % change in increment so have provided 2022 forward.

2023 VILLAGE OF LITTLE CHUTE BUDGET TAX INCREMENTAL DISTRICT #8



VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
		AMENDED						(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
TAX INCREMENT DISTRICT 8											
Tax Increment District 8 Revenues											
418-31112	TID PROPERTY TAXES	126,612	-	94,840	94,840	90,038	90,038	104,000	9,160	9.66%	Increment increased \$1,758,600, estimated ~ \$2 drop in equalized rate
418-33290	OTHER STATE AID	-	250,000	-	-	-	-	-	-	#DIV/0!	
418-36101	INTEREST ON INVESTMENTS	4,291	11,615	-	-	30,527	35,000	1,000	1,000	#DIV/0!	Project completion and market
418-38622	OTHER CLAIM REIMBURSEMENT	549	-	-	-	-	-	-	-	#DIV/0!	
Tax Increment District 8 Revenues		131,452	261,615	94,840	94,840	120,565	125,038	105,000	10,160	10.71%	Increase in valuation
Tax Increment District 8 Expenses											
Pine Street Parking											
418-50232-101	FULL-TIME WAGES	22,637	17,864	39,024	39,024	98	11,707	7,846	(31,178)	-79.89%	Decrease in design hours and focus on construction
418-50232-103	SOCIAL SECURITY	1,762	1,453	2,985	2,985	7	896	599	(2,386)	-79.93%	
418-50232-104	RETIREMENT	1,620	1,291	2,653	2,653	7	796	539	(2,114)	-79.68%	
418-50232-105	HEALTH INSURANCE	5,814	4,956	10,424	10,424	26	3,127	2,245	(8,179)	-78.46%	
418-50232-107	LIFE INSURANCE	14	12	20	20	0	6	4	(16)	-80.00%	
418-50232-108	DENTAL INSURANCE	389	362	778	778	2	233	150	(628)	-80.72%	Expected to be carried over
418-50232-109	DISABILITY INSURANCE	59	53	86	86	0	65	18	(68)	-79.07%	
418-50232-110	OVERTIME	1,376	1,996	-	-	-	-	-	-	#DIV/0!	
418-50232-204	CONTRACTUAL SERVICES	2,500	161	-	-	-	-	-	-	#DIV/0!	
418-50232-263	CONSTRUCTION	-	-	-	1,161,925	-	1,201,065	-	-	#DIV/0!	
Main Street Sidewalk/Intersections											
418-50712-101	FULL-TIME WAGES	190	6,314	3,036	3,036	507	1,014	-	(3,036)	-100.00%	Project Complete
418-50712-103	SOCIAL SECURITY	14	578	232	232	43	86	-	(232)	-100.00%	
418-50712-104	RETIREMENT	13	509	207	207	40	80	-	(207)	-100.00%	
418-50712-105	HEALTH INSURANCE	49	1,883	818	818	149	298	-	(818)	-100.00%	
418-50712-107	LIFE INSURANCE	0	4	-	-	0	-	-	-	#DIV/0!	
418-50712-108	DENTAL INSURANCE	3	109	58	58	8	16	-	(58)	-100.00%	Expected to be carried over
418-50712-109	DISABILITY INSURANCE	1	18	7	7	1	2	-	(7)	-100.00%	
418-50712-110	OVERTIME	-	1,513	-	-	88	176	-	-	#DIV/0!	
418-50712-263	CONSTRUCTION	-	96,267	-	-	-	-	-	-	#DIV/0!	
Hotel Development Storm											
418-51219-101	FULL-TIME WAGES	9,187	805	-	-	-	-	-	-	#DIV/0!	
418-51219-103	SOCIAL SECURITY	760	63	-	-	-	-	-	-	#DIV/0!	
418-51219-104	RETIREMENT	699	56	-	-	-	-	-	-	#DIV/0!	
418-51219-105	HEALTH INSURANCE	2,780	213	-	-	-	-	-	-	#DIV/0!	
418-51219-107	LIFE INSURANCE	7	1	-	-	-	-	-	-	#DIV/0!	
418-51219-108	DENTAL INSURANCE	184	15	-	-	-	-	-	-	#DIV/0!	
418-51219-109	DISABILITY INSURANCE	27	2	-	-	-	-	-	-	#DIV/0!	
418-51219-110	OVERTIME	1,162	51	-	-	-	-	-	-	#DIV/0!	
418-51219-204	CONTRACTUAL SERVICES	1,430	-	-	-	-	-	-	-	#DIV/0!	
418-51219-263	CONSTRUCTION	348,089	-	-	-	-	-	-	-	#DIV/0!	
Downtown Environmental Remediation											
418-51224-204	CONTRACTUAL SERVICES	12,700	-	-	207,300	-	207,300	-	-	#DIV/0!	Expected to be carried over
Land for Downtown Mixed Use											
418-51225-204	CONTRACTUAL SERVICES	-	-	-	30,518	-	30,518	-	-	#DIV/0!	Expected to be carried over
418-51225-249	UTILITIES	36	1,186	-	-	500	750	750	750	#DIV/0!	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE	
									(DECREASE) 2023	2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
General											
418-57800-101	FULL-TIME WAGES	17,024	16,783	18,604	18,604	12,643	18,604	20,862	2,258	12.14%	Impact of COLA and step increases, increased projects in 2024
418-57800-103	SOCIAL SECURITY	1,263	1,241	1,425	1,425	968	1,425	1,596	171	12.00%	Due to wage increases
418-57800-104	RETIREMENT	1,092	1,097	1,263	1,263	864	1,263	1,440	177	14.01%	WRS Rate increase 1.5%, wage increase effects
418-57800-105	HEALTH INSURANCE	3,372	2,927	3,022	3,022	1,481	3,022	2,340	(682)	-22.57%	Health rate increase average of 11.3% offset by election changes
418-57800-107	LIFE INSURANCE	9	8	7	7	5	7	7	-	0.00%	
418-57800-108	DENTAL INSURANCE	232	203	207	207	150	207	208	1	0.48%	No rate increase but impact of increased wages
418-57800-109	DISABILITY INSURANCE	45	43	41	41	30	41	46	5	12.20%	No rate increase but impact of increased wages
418-57800-204	CONTRACTUAL SERVICES	2,788	2,964	1,400	1,400	407	1,400	1,400	-	0.00%	Utilities Land Held for Resale
418-57800-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
418-57800-262	LEGAL SERVICES	3,388	5,667	6,500	6,500	1,897	6,500	8,000	1,500	23.08%	Increase for ongoing projects
418-57800-266	DEVELOPMENT INC COBBLESTONE	-	250,000	78,300	78,300	-	-	-	(78,300)	-100.00%	Guaranteed value not achieved'
418-57800-431	OTHER INTEREST	8,380	11,505	14,415	14,415	10,420	15,630	16,065	1,650	11.45%	General Fund Advance as needed for cash flow
418-59000-497	TRANSFER TO DEBT SERVICE	142,328	143,393	141,905	141,905	141,904	141,905	142,985	1,080	0.76%	
Total Tax Increment District 8 Expenses		593,572	573,714	327,567	1,727,310	172,397	1,648,289	207,250	(120,317)	-36.73%	Project completion or carryover from 2023 to 2024
TAX INCREMENTAL DISTRICT 8 NET REVENUES (EXPENSES)		(462,120)	(312,099)	(232,727)	(1,632,470)	(51,832)	(1,523,251)	(102,250)	130,477	-56.06%	Increment over time will pay for project expenditures
TID 8 NET FUND BALANCE (DEFICIT)		1,393,043	1,080,944	848,217	(551,526)	1,029,112	(442,307)	(544,557)			

VILLAGE OF LITTLE CHUTE 2024 BUDGET

TID 8
DEBT SCHEDULE

2017B G O				2019A G O			2020 Private Placement		
TID 8				TID 8			TID 8		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	65,380.38	8,499.44	73,879.82	5,000.00	1,300.00	6,300.00	41,000.00	205.00	41,205.00
2025	71,482.54	6,538.04	78,020.58	5,000.00	1,150.00	6,150.00			-
2026	72,354.28	4,393.56	76,747.84	5,000.00	1,000.00	6,000.00			-
2027	74,097.77	2,222.94	76,320.71	10,000.00	850.00	10,850.00			-
2028	-	-	-	10,000.00	550.00	10,550.00			-
2029	-	-	-	10,000.00	250.00	10,250.00			-
2030	-	-	-			-			-
	283,314.97	21,653.98	304,968.95	45,000.00	5,100.00	50,100.00	41,000.00	205.00	41,205.00

2020A G O				TOTAL DEBT		
TID 8				TID 8		
Year	Principal	Interest	Total	Principal	Interest	Total
2024		21,600.00	21,600.00	111,380.38	31,604.44	142,984.82
2025		21,600.00	21,600.00	76,482.54	29,288.04	105,770.58
2026	350,000.00	21,600.00	371,600.00	427,354.28	26,993.56	454,347.84
2027	360,000.00	14,600.00	374,600.00	444,097.77	17,672.94	461,770.71
2028	365,000.00	11,000.00	376,000.00	375,000.00	11,550.00	386,550.00
2029	365,000.00	7,350.00	372,350.00	375,000.00	7,600.00	382,600.00
2030	370,000.00	3,700.00	373,700.00	370,000.00	3,700.00	373,700.00
	1,810,000.00	101,450.00	1,911,450.00	2,179,314.97	128,408.98	2,307,723.95

CATEGORY
DEPARTMENT

Capital Project Funds
Park Improvement Fund

ACCOUNT ORGANIZATION

420

OBJECTIVES:

The Park Improvement Fund is used for capital park improvements. Managed by the Director of Parks, Recreation and Forestry, this fund receives revenue primarily from fees, grants and general obligation note proceeds.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Village Population	12,525	12,213	12,168	12,168
Acres of Park Land	85	85	85	85
Square miles of park space	6.5	6.5	6.5	6.5
Park Impact Fees	\$15,500	\$8,500	\$3,500	\$3,000

2024 GOALS

1. Successfully construct Splash Pad in Van Lieshout Park.
2. Continue to build relationships with donors and businesses in and around the Fox Valley.
3. Continue efforts with Community Development to increase Park Impact Fees from new developments.
4. Continue research efforts to establish a park in the Northwest section of the Village corporate limits as population increases.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Successfully installed Poured in Place safety surfacing at Doyle Park Playground.
2. Received \$2.5 million donation from Margaret Schwaller Revocable Trust.
3. Successfully completed Design & Engineering for Splash Pad.
4. Successfully completed installed two bridges on Ebben Trail.

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE)	2023	
PARK IMPROVEMENT											
Park Improvement Revenue											
420-33110	FEDERAL GRANT	241,637	-	-	-	-	-	-	-	#DIV/0!	
420-33290	STATE GRANT	590,118	-	-	-	-	-	-	-	#DIV/0!	
420-33410	MISCELLANEOUS GRANT	-	-	-	20,000	-	20,000	-	-	#DIV/0!	
420-34401	PARK FEES-SUBDIVISIONS	15,500	8,500	600	600	3,500	3,500	3,000	2,400	400.00%	Founders Plat (only infill lots available after this)
420-36101	INTEREST ON INVESTMENTS	71	3,184	100	100	15,900	15,900	100	-	0.00%	Funds will be spent in 2023, minimal balance to remain
420-36102	INTEREST ON LOANS	4,481	1,618	850	850	850	850	-	(850)	-100.00%	Loan has been paid off by Diamond Club
420-38301	DONATIONS	65,671	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%	Unsion donation due on Boardwalk - fully paid in 2024, Heesakker Donation
420-39060	SALE OF REAL ESTATE	-	-	-	-	-	-	-	-	#DIV/0!	
420-39101	TRANSFER FROM OTHER FUNDS	19,776	538,000	150,000	150,000	-	589,140	-	(150,000)	-100.00%	Use of assigned funds for debt reduction (2022 and 2023) ARPA funds (2023)
420-39311	BOND PROCEEDS	-	-	-	-	-	283,000	-	-	#DIV/0!	\$467,000 of funds designated to reduce debt offset \$750,000 Debt Issue for Splash Pad
420-39312	PREMIUM ON DEBT ISSUE	-	-	-	-	-	-	-	-	#DIV/0!	
Total Park Improvement Revenue		937,253	561,301	161,550	181,550	30,249	922,390	13,100	(148,450)	-91.89%	Increased projects for 2024
Park Improvement Expenses											
420-51024-101	FULL-TIME WAGES	1,979	804	4,154	4,154	2,737	4,154	6,444	2,290	55.13%	Engineering Labor Ebben Trail Phase II (Creekview Park to Vandenbroek Rd)
420-51024-103	SOCIAL SECURITY	146	61	316	316	200	316	493	177	56.01%	
420-51024-104	RETIREMENT	134	54	283	283	186	283	444	161	56.89%	
420-51024-105	HEALTH INSURANCE	500	201	1,102	1,102	665	1,102	519	(583)	-52.90%	
420-51024-107	LIFE INSURANCE	1	0	2	2	1	2	2	-	0.00%	
420-51024-108	DENTAL INSURANCE	26	14	80	80	44	80	100	20	25.00%	↓
420-51024-109	DISABILITY INSURANCE	5	2	9	9	5	9	14	5	55.56%	
420-51024-110	OVERTIME	-	25	-	-	-	-	-	-	#DIV/0!	
420-57600-431	OTHER INTEREST EXPENSE	6,151	1,605	188	188	-	-	-	(188)	-100.00%	Final contribution collection on Nelson Crossing five year commitment
420-57620-270	DOYLE	-	-	150,000	150,000	122,140	122,140	-	(150,000)	-100.00%	Playground Pour In Play Surface Doyle Park
420-57620-271	HEESAKKER	120,529	1,650	-	-	-	-	-	-	#DIV/0!	
420-57620-274	VAN LIESHOUT	-	-	40,000	40,000	8,715	40,000	750,000	710,000	1775.00%	Splash Pad Engineering and Public Information
420-57620-277	FOX RIVER BOARDWALK	208,987	(3,888)	-	-	-	-	-	-	#DIV/0!	
420-57620-280	EBBEN TRAIL PHASE II	-	64,420	-	492,230	3,898	492,230	-	-	#DIV/0!	Ebben Trail Phase II (Creekview Park to Vandenbroek Rd); any portion not completed carried over
420-59000-260	ADMINISTRATION	-	243	-	-	596	596	1,000	1,000	#DIV/0!	
Park Improvement Expenses		338,457	65,192	196,134	688,364	139,188	660,912	759,016	562,882	286.99%	Increased projects for 2024
PARK IMPROVEMENTS NET REVENUES (EXPENSES)		598,796	496,109	(34,584)	(506,814)	(108,938)	261,478	(745,916)	(711,332)	2056.82%	Slight increase to fund balance
PARK IMPROVEMENTS FUND BALANCE (DEFECIT)		110,835	606,944	572,360	100,130	498,006	868,422	122,506			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Construction Projects Fund
452-57331

OBJECTIVES: Under the Capital Project Fund, the Construction Projects Fund is the primary account used to fund all paving infrastructure related projects. Projects are determined based on need and can be generated by community growth or replacement of existing infrastructure.

Reconstruction projects are identified based on their yearly evaluations of pavement. Information is collected during the life cycle of the infrastructure to determine if maintenance or full reconstruction is required.

Full reconstruction is necessary when the pavement has reached its full design life and is consistent with continued increased costs for maintenance.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
<u>2021:</u> Concrete Median - CTN – Madison Street	1			
<u>2022:</u> #1 Buchanan Street Improvement with Town #2 Quiet Zone – Concrete Paving #3 Main Street Lane – Concrete Lane Extension		3		
<u>2023:</u> #1 Buchanan Street – Utility & Street Reconstruction #2 CTH OO & French Road Intersection – Traffic Lights & Lane Updates #3 Crosswinds Subdivision (Originally 2022) - Sidewalk			3	
<u>2024:</u> Ebben Trail Phase III small paving portion				1

2024 GOALS

Due to TID #7 funding both construction projects in 2024, the Construction Projects Fund will only be utilized for small portion of Ebben Trail Phase III (\$54,000), necessary preliminary planning for 2025 Capital Improvement Projects and final closeout of 2023 projects.

SIGNIFICANT PROGRAM/COST CHANGES

Construction Projects Fund will be minimal due to majority of projects in 2024 are Tax Incremental Finance funded.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

Completed the following 2023 projects:

-Buchanan Street-Utility & Street Reconstruction -Construction of new sanitary & storm sewer and watermain, along with new concrete pavement to better accommodate the local residential traffic on Buchanan Street. The project also provides improved ride quality for regional traffic connecting STH 96 and CTH OO. Median improvements at the rail crossing allow for the rail quiet zone to be enacted.

-Crosswinds Subdivision Sidewalks – Construction of sidewalks within this subdivision provide for safer pedestrian movement within the neighborhood and provide for connectivity onto Cherryvale Avenue.

-CTH OO & French Road Intersection Improvement - Addition of intersection traffic signals, lengthened eastbound left turn lane on CTH OO, and added southbound right turn lane on French Road provide improved intersection traffic efficiency and safety.

CAPITAL OUTLAY

All projects are considered capital outlay. There are also projects that are managed in our Tax Incremental Districts and Park Improvement Fund that relate to paving infrastructure.

								INCREASE (DECREASE) 2023	% CHANGE 2023		
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	
CAPITAL PROJECTS											
Capital Projects Revenue											
452-31111	GENERAL PROPERTY TAXES	381,963	233,570	225,000	225,000	225,000	225,000	175,000	(50,000)	-22.22%	Less projects in 2024
300-36101	INTEREST ON INVESTMENTS	27,471	37,979	18,000	18,000	43,901	45,000	17,000	(1,000)	-5.56%	Cash balance declining, market fluctuations
300-37112	SPEC ASSMT CONCRETE PAVING	538,129	188,605	138,000	138,000	16,137	129,000	76,000	(62,000)	-44.93%	Older projects paid off, fewer special assessment projects in recent years
300-37131	SPEC ASSMT SIDEWALK	4,211	4,211	-	-	-	-	-	-	#DIV/0!	
452-37321	SPECIAL ASSESSMENTS UTILITIES	2,401	1,480	1,350	1,350	-	1,250	100	(1,250)	-92.59%	Will be completely paid off in 2024
300-37901	INTEREST ON ASSESSMENTS	14,820	10,729	5,025	5,025	562	5,025	2,405	(2,620)	-52.14%	Older projects paid off, fewer special assessment projects in recent years
452-39101	TRANSFER FROM OTHER FUNDS	-	-	300,000	300,000	-	300,000	-	(300,000)	-100.00%	ARPA Funding for Buchanan Street
300-39500	GAIN/LOSS ON INVESTMENTS	(23,681)	(67,500)	-	-	5,323	1,000	-	-	#DIV/0!	
Total Capital Projects Revenue		945,314	409,077	687,375	687,375	290,922	706,275	270,505	(416,870)	-60.65%	ARPA funding in 2023
Construction Projects											
Buchanan Street Improvement											
452-50227-101	FULL-TIME WAGES	-	4,087	-	-	644	644	-	-	#DIV/0!	
452-50227-103	SOCIAL SECURITY	-	305	-	-	47	47	-	-	#DIV/0!	
452-50227-104	RETIREMENT	-	271	-	-	44	44	-	-	#DIV/0!	
452-50227-105	HEALTH INSURANCE	-	1,045	-	-	150	150	-	-	#DIV/0!	
452-50227-107	LIFE INSURANCE	-	2	-	-	0	-	-	-	#DIV/0!	
452-50227-108	DENTAL INSURANCE	-	78	-	-	8	8	-	-	#DIV/0!	
452-50227-109	DISABILITY INSURANCE	-	10	-	-	1	1	-	-	#DIV/0!	
452-50227-110	OVERTIME	-	88	-	-	-	-	-	-	#DIV/0!	
452-50227-204	CONTRACTUAL SERVICES	-	5,700	-	-	-	-	-	-	#DIV/0!	
452-50227-263	CONSTRUCTION	-	33,612	-	-	9	9	-	-	#DIV/0!	
Mill Street Bridge											
452-50422-263	CONSTRUCTION	-	397	-	-	-	-	-	-	#DIV/0!	
Crosswinds Estates											
452-50905-101	FULL-TIME WAGES	7,736	10,662	15,515	15,515	13,624	15,515	806	(14,709)	-94.81%	Project close and GIS ↓
452-50905-103	SOCIAL SECURITY	594	911	1,187	1,187	1,058	1,254	62	(1,125)	-94.78%	
452-50905-104	RETIREMENT	547	807	1,055	1,055	987	1,115	55	(1,000)	-94.79%	
452-50905-105	HEALTH INSURANCE	2,126	2,837	4,167	4,167	3,721	4,167	221	(3,946)	-94.70%	
452-50905-107	LIFE INSURANCE	5	6	7	7	7	7	-	(7)	-100.00%	
452-50905-108	DENTAL INSURANCE	154	196	302	302	266	302	11	(291)	-96.36%	
452-50905-109	DISABILITY INSURANCE	20	25	34	34	30	34	2	(32)	-94.12%	
452-50905-110	OVERTIME	364	1,736	-	-	884	884	-	-	#DIV/0!	
452-50905-204	CONTRACTUAL SERVICES	-	-	-	-	21,815	21,815	-	-	#DIV/0!	
452-50905-263	CONSTRUCTION	-	-	579,733	579,733	309,258	556,907	-	(579,733)	-100.00%	
Homewood Court											
452-51016-101	FULL-TIME WAGES	2,643	681	-	-	-	-	-	-	#DIV/0!	
452-51016-103	SOCIAL SECURITY	196	50	-	-	-	-	-	-	#DIV/0!	
452-51016-104	RETIREMENT	180	44	-	-	-	-	-	-	#DIV/0!	
452-51016-105	HEALTH INSURANCE	685	167	-	-	-	-	-	-	#DIV/0!	
452-51016-107	LIFE INSURANCE	2	0	-	-	-	-	-	-	#DIV/0!	
452-51016-108	DENTAL INSURANCE	42	10	-	-	-	-	-	-	#DIV/0!	
452-51016-109	DISABILITY INSURANCE	7	2	-	-	-	-	-	-	#DIV/0!	
452-51016-110	OVERTIME	18	-	-	-	-	-	-	-	#DIV/0!	
452-51016-204	CONTRACTUAL SERVICES	2,876	-	-	-	-	-	-	-	#DIV/0!	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE (DECREASE) 2023	% CHANGE 2023
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET
									BUDGET
<i>Carol Lynn</i>									
452-51019-101	FULL-TIME WAGES	2,241	488	-	-	-	-	-	#DIV/0!
452-51019-102	PART-TIME WAGES	-	-	-	-	-	-	-	#DIV/0!
452-51019-103	SOCIAL SECURITY	165	38	-	-	-	-	-	#DIV/0!
452-51019-104	RETIREMENT	151	33	-	-	-	-	-	#DIV/0!
452-51019-105	HEALTH INSURANCE	578	129	-	-	-	-	-	#DIV/0!
452-51019-107	LIFE INSURANCE	1	0	-	-	-	-	-	#DIV/0!
452-51019-108	DENTAL INSURANCE	36	8	-	-	-	-	-	#DIV/0!
452-51019-109	DISABILITY INSURANCE	6	1	-	-	-	-	-	#DIV/0!
452-51019-110	OVERTIME	-	27	-	-	-	-	-	#DIV/0!
452-51019-204	CONTRACTUAL SERVICES	2,681	-	-	-	-	-	-	#DIV/0!
<i>Miami Circle</i>									
452-51109-101	FULL-TIME WAGES	-	-	-	-	-	-	3,834	#DIV/0!
452-51109-103	SOCIAL SECURITY	-	-	-	-	-	-	294	#DIV/0!
452-51109-104	RETIREMENT	-	-	-	-	-	-	263	#DIV/0!
452-51109-105	HEALTH INSURANCE	-	-	-	-	-	-	1,112	#DIV/0!
452-51109-107	LIFE INSURANCE	-	-	-	-	-	-	2	#DIV/0!
452-51109-108	DENTAL INSURANCE	-	-	-	-	-	-	77	#DIV/0!
452-51109-109	DISABILITY INSURANCE	-	-	-	-	-	-	9	#DIV/0!
<i>Quiet Zone</i>									
452-51213-101	FULL-TIME WAGES	2,026	19,284	3,446	3,446	1,803	3,446	2,821	(625) -18.14%
452-51213-103	SOCIAL SECURITY	157	1,503	263	263	140	263	216	(47) -17.87%
452-51213-104	RETIREMENT	144	1,329	235	235	130	235	194	(41) -17.45%
452-51213-105	HEALTH INSURANCE	559	4,968	913	913	583	913	780	(133) -14.57%
452-51213-107	LIFE INSURANCE	1	12	1	1	1	1	1	- 0.00%
452-51213-108	DENTAL INSURANCE	41	347	60	60	39	60	41	(19) -31.67%
452-51213-109	DISABILITY INSURANCE	5	50	8	8	5	8	6	(2) -25.00%
452-51213-110	OVERTIME	105	1,144	-	-	114	114	-	#DIV/0!
452-51213-263	CONSTRUCTION	273	231,835	-	-	-	-	-	#DIV/0!
<i>Ebben Trail & Storm Phase III</i>									
452-51216-101	FULL-TIME WAGES	-	-	780	780	-	780	549	(231) -29.62%
452-51216-103	SOCIAL SECURITY	-	-	59	59	-	59	42	(17) -28.81%
452-51216-104	RETIREMENT	-	-	52	52	-	52	38	(14) -26.92%
452-51216-105	HEALTH INSURANCE	-	-	209	209	-	209	159	(50) -23.92%
452-51216-107	LIFE INSURANCE	-	-	-	-	-	-	-	#DIV/0!
452-51216-108	DENTAL INSURANCE	-	-	15	15	-	15	11	(4) -26.67%
452-51216-109	DISABILITY INSURANCE	-	-	2	2	-	2	1	(1) -50.00%
452-51216-263	CONSTRUCTION	-	-	-	-	-	-	53,200	53,200 #DIV/0!
<i>Buchanan Street - OO to Main</i>									
452-51222-101	FULL-TIME WAGES	-	16,492	13,482	13,482	17,090	20,508	7,079	(6,403) -47.49%
452-51222-103	SOCIAL SECURITY	-	1,269	1,031	1,031	1,342	1,675	541	(490) -47.53%
452-51222-104	RETIREMENT	-	1,129	917	917	1,250	1,594	487	(430) -46.89%
452-51222-105	HEALTH INSURANCE	-	4,207	3,623	3,623	4,670	5,604	2,011	(1,612) -44.49%
452-51222-107	LIFE INSURANCE	-	10	7	7	8	10	4	(3) -42.86%
452-51222-108	DENTAL INSURANCE	-	313	266	266	329	395	122	(144) -54.14%
452-51222-109	DISABILITY INSURANCE	-	41	30	30	38	46	16	(14) -46.67%
452-51222-110	OVERTIME	-	856	-	-	1,286	1,386	-	#DIV/0!
452-51222-204	CONTRACTUAL SERVICES	-	2,188	-	-	900	900	-	#DIV/0!
452-51222-263	CONSTRUCTION	-	-	958,644	958,644	282,601	945,882	-	(958,644) -100.00%

2024 CIP Project - Planning Phase



Project close and GIS



2024 CIP Project



Project close and GIS



								INCREASE (DECREASE) 2023	% CHANGE 2023	
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET
CTH N Madison Center Concrete Median at Railroad Crossing										
452-51224-263	CONSTRUCTION	88,708	437	-	-	-	-	-	-	#DIV/0!
Hickory Drive										
452-51226-101	FULL-TIME WAGES	663	273	-	-	-	-	-	-	#DIV/0!
452-51226-103	SOCIAL SECURITY	49	20	-	-	-	-	-	-	#DIV/0!
452-51226-104	RETIREMENT	45	18	-	-	-	-	-	-	#DIV/0!
452-51226-105	HEALTH INSURANCE	176	66	-	-	-	-	-	-	#DIV/0!
452-51226-107	LIFE INSURANCE	0	0	-	-	-	-	-	-	#DIV/0!
452-51226-108	DENTAL INSURANCE	11	4	-	-	-	-	-	-	#DIV/0!
452-51226-109	DISABILITY INSURANCE	2	1	-	-	-	-	-	-	#DIV/0!
452-51226-204	CONTRACTUAL SERVICES	9,952	-	-	-	-	-	-	-	#DIV/0!
CTH OO & French Road Int Sign										
452-51231-101	FULL-TIME WAGES	-	-	2,790	2,790	263	2,790	403	(2,387)	-85.56%
452-51231-103	SOCIAL SECURITY	-	-	210	210	19	210	31	(179)	-85.24%
452-51231-104	RETIREMENT	-	-	191	191	18	191	28	(163)	-85.34%
452-51231-105	HEALTH INSURANCE	-	-	746	746	65	746	111	(635)	-85.12%
452-51231-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!
452-51231-108	DENTAL INSURANCE	-	-	54	54	4	54	5	(49)	-90.74%
452-51231-109	DISABILITY INSURANCE	-	-	7	7	1	7	1	(6)	-85.71%
452-51231-263	CONSTRUCTION	8,788	6,248	67,002	83,060	-	83,060	-	(67,002)	-100.00%
Main Street Lanes										
452-51232-101	FULL-TIME WAGES	1,239	15,605	3,719	3,719	1,442	3,719	-	(3,719)	-100.00%
452-51232-103	SOCIAL SECURITY	95	1,234	284	284	105	284	-	(284)	-100.00%
452-51232-104	RETIREMENT	87	1,088	253	253	98	253	-	(253)	-100.00%
452-51232-105	HEALTH INSURANCE	337	4,046	996	996	418	996	-	(996)	-100.00%
452-51232-107	LIFE INSURANCE	1	9	1	1	1	1	-	(1)	-100.00%
452-51232-108	DENTAL INSURANCE	25	283	71	71	25	71	-	(71)	-100.00%
452-51232-109	DISABILITY INSURANCE	3	37	9	9	3	9	-	(9)	-100.00%
452-51232-110	OVERTIME	53	1,119	-	-	-	-	-	-	#DIV/0!
452-51232-204	CONTRACTUAL SERVICES	-	21,085	-	-	-	-	-	-	#DIV/0!
452-51232-263	CONSTRUCTION	-	171,395	-	-	-	-	-	-	#DIV/0!
County OO & Holland Road Signalization										
452-51233-101	FULL-TIME WAGES	-	-	724	724	-	724	2,405	1,681	232.18%
452-51233-103	SOCIAL SECURITY	-	-	54	54	-	54	184	130	240.74%
452-51233-104	RETIREMENT	-	-	50	50	-	50	165	115	230.00%
452-51233-105	HEALTH INSURANCE	-	-	188	188	-	188	681	493	262.23%
452-51233-107	LIFE INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!
452-51233-108	DENTAL INSURANCE	-	-	12	12	-	12	42	30	250.00%
452-51233-109	DISABILITY INSURANCE	-	-	2	2	-	2	6	4	200.00%
Arthur Street										
452-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	3,079	3,079	#DIV/0!
452-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	234	234	#DIV/0!
452-51234-104	RETIREMENT	-	-	-	-	-	-	211	211	#DIV/0!
452-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	889	889	#DIV/0!
452-51234-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!
452-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	60	60	#DIV/0!
452-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	7	7	#DIV/0!

								INCREASE (DECREASE) 2023	% CHANGE 2023			
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET		
Ebben Trail & Storm Phase IV											Project planning	
452-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	277	277	#DIV/0!	↓	
452-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	21	21	#DIV/0!		
452-51234-104	RETIREMENT	-	-	-	-	-	-	20	20	#DIV/0!		
452-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	79	79	#DIV/0!		
452-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
452-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!		
452-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
Construction Projects Total		137,598	574,398	1,663,406	1,679,464	667,345	1,680,481	84,015	(1,579,391)	-94.95%	Projects vary by year impacted by TID eligibility	
Construction Administration Expenses												
452-57331-101	FULL-TIME WAGES	168,069	188,171	135,495	135,495	132,601	135,495	119,832	(15,663)	-11.56%	↓	Proper allocation of engineering tech general to various funds
452-57331-102	PART-TIME WAGES	1,839	2,700	7,461	7,461	1,484	2,000	-	(7,461)	-100.00%		
452-57331-103	SOCIAL SECURITY	12,559	13,903	10,936	10,936	9,679	10,518	9,207	(1,729)	-15.81%		
452-57331-104	RETIREMENT	11,594	12,346	9,344	9,344	8,125	9,358	8,294	(1,050)	-11.24%		
452-57331-105	HEALTH INSURANCE	44,742	48,886	34,672	34,672	30,670	34,672	25,710	(8,962)	-25.85%		
452-57331-107	LIFE INSURANCE	112	109	64	64	59	64	56	(8)	-12.50%		
452-57331-108	DENTAL INSURANCE	3,016	3,461	2,440	2,440	2,405	2,440	1,876	(564)	-23.11%	↓	
452-57331-109	DISABILITY INSURANCE	456	476	306	306	272	306	265	(41)	-13.40%		
452-57331-110	OVERTIME	2,213	108	-	-	64	300	500	500	#DIV/0!		
452-57331-201	TRAINING & CONFERENCES	-	-	200	200	-	-	-	(200)	-100.00%	Correction operations costs budgeted in general fund not capital projects fund	
452-57331-203	TELEPHONE	1,655	1,979	2,100	2,100	-	-	-	(2,100)	-100.00%	↓	
452-57331-204	CONTRACTUAL SERVICES	2,723	2,565	3,000	3,000	2,800	3,000	3,000	-	0.00%		
452-57331-206	OFFICE SUPPLIES	-	-	400	400	-	-	-	(400)	-100.00%	Correction operations costs budgeted in general fund not capital projects fund	
452-57331-208	SOFTWARE & SUBSCRIPTION COSTS	964	1,018	1,000	1,000	673	1,000	1,200	200	20.00%	GIS allocation for general capital items, Workhorse Special Assessment Software	
452-57331-212	CLOTHING ALLOWANCE	721	746	750	750	621	750	750	-	0.00%	Clothing Allowance for general capital items	
452-57331-221	SMALL EQUIPMENT	-	-	1,000	1,000	-	1,000	1,000	-	0.00%		
300-57331-226	POSTAGE	76	14	200	200	5	200	200	-	0.00%		
300-57331-229	BANK SERVICE CHARGES	2,083	2,004	2,100	2,100	1,232	2,000	2,100	-	0.00%		
300-57331-497	TRANSFER TO DEBT SERVICE	665,000	640,000	190,000	190,000	190,000	190,000	187,656	(2,344)	-1.23%	Structure of debt adjusting to managed structure for ongoing affordable tax levy support	
452-57331-261	ENGINEERING	-	-	3,500	3,500	-	-	3,500	-	0.00%	For any specialty engineering technical costs	
452-57331-262	LEGAL SERVICES	77	3,770	1,000	1,000	383	1,000	1,000	-	0.00%	Legal costs related to construction projects	
452-59000-491	TRANSFER TO SPECIAL REVENUE	40,000	-	-	-	-	-	-	-	#DIV/0!		
Total Construction Administration Expenses		957,898	922,257	405,968	405,968	381,073	394,103	366,146	(39,822)	-9.81%	Planned use of funds balance for capital projects	
Total Construction Expenses		1,095,496	1,496,655	2,069,374	2,085,432	1,048,418	2,074,584	450,161	(1,619,213)	-78.25%	Planned use of funds balance for capital projects	
CAPITAL PROJECTS NET REVENUES (EXPENSES)		(150,182)	(1,087,577)	(1,381,999)	(1,398,057)	(757,496)	(1,368,309)	(179,656)		0.00%		
CONSTRUCTION FUND BALANCE (DEFECIT)		3,476,026	2,388,449	1,006,450	990,392	1,630,953	1,020,140	840,484				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitary Sewer
610

MISSION:

The mission is to maintain an efficient sanitary sewer collection system and to provide efficient operation of the sewer system. This includes monitoring inflow/infiltration into the sewer system, repairing and replacing defective sanitary pipes, and working to improve the system by cooperating with the Heart of the Valley Metropolitan Sewerage District, which is responsible for the wastewater treatment.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$645	\$76	\$3,700	\$2,000
Lineal Feet of Sanitary Main Installed	3,181	2,398	4,375	0
Number of Sanitary Laterals Installed	30	25	45	2
Vertical Feet of Sanitary Manholes Installed	147	29	229	0

2024 GOALS

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continuing with private lateral replacement project.
3. Continuing with Capacity, Management, Operation and Management (CMOM) Program that is on record with the Wisconsin Department of Natural Resources (WDNR).
4. Continue with all elements of monitoring inflow and infiltration (I & I).
5. Continue metering high and low flows and visual checks.
6. Take proper measures to correct any I & I found.
7. Continue to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

SIGNIFICANT PROGRAM/COST CHANGES

Sewer rate study continues hoping to update results late fall.

Working with Nestle to attain accurate readings from sewer meter installed to meet our ordinance requirements for measuring industrial flow into the sanitary system.

Outagamie County Landfill has agreed to provide a holding tank and metering station to help prevent slug loading to meet the Heart of the Valley Metropolitan Sewerage District. The new equipment will decrease the amount of leachate that enters the Village sanitary collection system.

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (200-hour addition) with elimination of the Environmental Permitting Specialist (42-hour reduction).

2023 ACHIEVEMENTS

1. Continued sanitary sewer lining / grouting projects.
2. Continued with CMOM Program.
3. Continued with all elements of monitoring inflow and infiltration (I & I).
4. Continued metering high and low flows and visual checks.
5. Took proper measures to correct any I & I found.
6. Continued to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

CAPITAL OUTLAY

Evergreen Drive Phase III (Holland Road to Vandebroek Road) will contribute capital as Tax Incremental District 7 funded (\$28,000).

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
SEWER											
Sewer Revenues and Sources of Funds											
610-32290	LATERALS	2,370	1,530	2,000	2,000	990	1,200	1,200	(800)	-40.00%	Permit Fees
610-34449	RESIDENTIAL-MULTI FAMILY	227,104	245,443	240,000	240,000	152,813	230,000	230,000	(10,000)	-4.17%	Seeing slight decrease that can be result of higher efficiency fixtures
610-34450	METERED SALES - RESIDENTIAL	1,201,645	1,194,262	1,185,000	1,185,000	801,544	1,002,000	1,000,000	(185,000)	-15.61%	Water conservation efforts/efficiency fixtures
610-34451	METERED SALES - COMMERCIAL	258,505	298,832	280,000	280,000	183,586	280,000	280,000	-	0.00%	
610-34452	METERED SALES - INDUSTRIAL	1,312,060	909,787	850,000	850,000	898,293	1,150,000	1,350,000	500,000	58.82%	Oh Snap correction 4" set up plus hauling offsite; Nestle meter adj offset by incr @ Agropur
610-34464	METERED SALES - PUBLIC AUTH.	387,864	362,056	375,000	375,000	263,717	440,000	440,000	65,000	17.33%	Increase from Water Utility charged @ correct rate; error uncovered past practice back 2014
610-34470	FORFEITED DISCOUNTS(PENALTIES)	9,492	10,289	8,000	8,000	3,647	9,145	9,000	1,000	12.50%	Adjust to actual results based on customer payment vs roll to taxes
610-34471	LATERAL NON-COMPLIANCE FEE	4,695	3,860	3,600	3,600	2,400	3,600	3,600	-	0.00%	Currently six accounts billed \$50/month
610-34474	SURCHARGE (25%)	82,790	75,408	75,000	75,000	26,736	53,472	60,000	(15,000)	-20.00%	Final settlement with Landfill decreased revenue for 2023
610-34475	OTHER OPERATING REVENUE	30,772	35,904	500	500	-	600	500	-	0.00%	TDS Metrocom Permits; Misc items
610-34901	OTHER CHARGES FOR SERVICES	645	76	400	400	3,400	3,700	2,000	1,600	400.00%	Sewer Jetter charges to Kimberly - larger repairs in 2023
610-36101	INTEREST ON INVESTMENTS	33,473	57,687	25,000	25,000	90,431	110,000	25,000	-	0.00%	Declining cash balances, market
610-37901	INTEREST ON SPECIAL ASSMT	1,261	757	295	295	5	280	-	(295)	-100.00%	All lateral special assessments will be paid off in 2023
610-39500	GAIN/LOSS ON INVESTMENTS	(31,815)	(89,999)	-	-	5,963	-	-	-	#DIV/0!	2021-2022 Pandemic impact on market, unrealized and plan to hold asset to maturity
610-39521	MISC NON OPERATING INC-UTILIT	2,916	2,509	2,080	2,080	121,816	121,816	1,537	(543)	-26.11%	Amortization of Debt Premium, PCB settlement and Landfill reimbursement of legal/other
610-39600	CAPITAL CONTRIBUTIONS	301,748	236,233	626,000	626,000	-	626,000	238,000	(388,000)	-61.98%	2022 Trail View Phase 3, 2023 Randolph, 2024 Evergreen Drive Phase III and Founders Estate
Total Sewer Revenues and Sources of Funds		3,825,524	3,344,634	3,672,875	3,672,875	2,555,341	4,031,813	3,640,837	(32,038)	-0.87%	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED	YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Sewer Capital											
Miami Circle											
610-51109-101	FULL-TIME WAGES	-	-	-	-	-	-	1,919	1,919	#DIV/0!	Project planning ↓
610-51109-103	SOCIAL SECURITY	-	-	-	-	-	-	146	146	#DIV/0!	
610-51109-104	RETIREMENT	-	-	-	-	-	-	132	132	#DIV/0!	
610-51109-105	HEALTH INSURANCE	-	-	-	-	-	-	557	557	#DIV/0!	
610-51109-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
610-51109-108	DENTAL INSURANCE	-	-	-	-	-	-	38	38	#DIV/0!	
610-51109-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
Buchanan Street - OO to Main											
610-51222-101	FULL-TIME WAGES	-	-	12,050	12,050	16,417	18,059	-	(12,050)	-100.00%	Project closeout ↓
610-51222-103	SOCIAL SECURITY	-	-	922	922	1,303	1,433	-	(922)	-100.00%	
610-51222-104	RETIREMENT	-	-	819	819	1,210	1,331	-	(819)	-100.00%	
610-51222-105	HEALTH INSURANCE	-	-	3,247	3,247	4,387	4,826	-	(3,247)	-100.00%	
610-51222-107	LIFE INSURANCE	-	-	6	6	8	9	-	(6)	-100.00%	
610-51222-108	DENTAL INSURANCE	-	-	237	237	318	350	-	(237)	-100.00%	
610-51222-109	DISABILITY INSURANCE	-	-	27	27	35	35	-	(27)	-100.00%	
610-51222-110	OVERTIME	-	-	-	-	1,383	1,521	-	-	#DIV/0!	
610-51222-204	CONTRACTUAL SERVICES	-	-	-	-	75	75	-	-	#DIV/0!	
610-51222-263	CONSTRUCTION	-	-	399,692	399,692	285,989	389,100	-	(399,692)	-100.00%	
Trailview South											
610-51227-101	FULL-TIME WAGES	-	-	-	-	72	72	-	-	#DIV/0!	
610-51227-103	SOCIAL SECURITY	-	-	-	-	5	5	-	-	#DIV/0!	
610-51227-104	RETIREMENT	-	-	-	-	5	5	-	-	#DIV/0!	
610-51227-105	HEALTH INSURANCE	-	-	-	-	19	19	-	-	#DIV/0!	
610-51227-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
610-51227-108	DENTAL INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!	
610-51227-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
CTH OO Lamers to Bohm											
610-51230-101	FULL-TIME WAGES	-	-	3,740	3,740	744	3,740	-	(3,740)	-100.00%	Project closeout ↓
610-51230-103	SOCIAL SECURITY	-	-	285	285	56	287	-	(285)	-100.00%	
610-51230-104	RETIREMENT	-	-	254	254	52	256	-	(254)	-100.00%	
610-51230-105	HEALTH INSURANCE	-	-	998	998	195	998	-	(998)	-100.00%	
610-51230-107	LIFE INSURANCE	-	-	1	1	0	1	-	(1)	-100.00%	
610-51230-108	DENTAL INSURANCE	-	-	71	71	13	71	-	(71)	-100.00%	
610-51230-109	DISABILITY INSURANCE	-	-	8	8	2	8	-	(8)	-100.00%	
610-51230-110	OVERTIME	-	-	-	-	27	27	-	-	#DIV/0!	
Arthur Street											
610-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	761	761	#DIV/0!	Project planning ↓
610-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	60	60	#DIV/0!	
610-51234-104	RETIREMENT	-	-	-	-	-	-	52	52	#DIV/0!	
610-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	219	219	#DIV/0!	
610-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!	
610-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
Founders Estate											
610-51235-101	FULL-TIME WAGES	-	-	-	-	-	-	8,316	8,316	#DIV/0!	2024 Project ↓
610-51235-103	SOCIAL SECURITY	-	-	-	-	-	-	635	635	#DIV/0!	
610-51235-104	RETIREMENT	-	-	-	-	-	-	572	572	#DIV/0!	
610-51235-105	HEALTH INSURANCE	-	-	-	-	-	-	2,397	2,397	#DIV/0!	
610-51235-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
610-51235-108	DENTAL INSURANCE	-	-	-	-	-	-	161	161	#DIV/0!	
610-51235-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!	
Total Sewer Capital Expenses		-	-	422,357	422,357	312,320	422,230	16,009	(422,357)	-100.00%	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
									(DECREASE) 2023	2023	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	
Sewer Financing											
610-53610-403	DEPRECIATION	231,966	239,757	242,000	242,000	161,328	242,000	250,000	8,000	3.31%	
610-53610-409	PAYMENT IN LIEU OF TAX	7,350	7,555	8,000	8,000	5,200	8,000	8,000	-	0.00%	
610-53610-427	INTEREST ON LONG TERM DEBT	6,908	5,771	4,800	4,800	4,600	4,600	3,600	(1,200)	-25.00%	Declining balance of debt
610-53610-428	DEBT DISCOUNT AMORTIZATION	773	818	718	718	718	718	718	-	0.00%	
Total Sewer Financing		246,996	253,901	255,518	255,518	171,846	255,318	262,318	6,800	2.66%	
Sewer Treatment											
610-53611-204	CONTRACTUAL SERVICES	1,420	1,510	1,600	1,600	785	1,550	1,600	-	0.00%	
610-53611-225	HOV METRO DISPOSAL FEES	2,211,718	2,479,261	2,400,000	2,400,000	1,703,709	2,730,160	2,780,203	380,203	15.84%	Projected 2023 Volume (up 275 million gallons) at projected 2024 rates from HOVMSD
Total Sewer Treatment		2,213,138	2,480,770	2,401,600	2,401,600	1,704,494	2,731,710	2,781,803	380,203	15.83%	▼
Sewer Collection											
610-53612-101	FULL-TIME WAGES	82,275	113,212	104,043	104,043	76,784	104,043	110,686	6,643	6.38%	COLA and step impact, inc. 200 labor hours offset by dec. 42 Environmental Specialist hours
610-53612-102	PART-TIME WAGES	2,979	447	5,400	5,400	-	1,000	1,000	(4,400)	-81.48%	Due to increased labor hours, decrease in part-time seasonal expected
610-53612-103	SOCIAL SECURITY	6,772	8,044	8,438	8,438	5,649	8,101	8,584	146	1.73%	Due to wage increases
610-53612-104	RETIREMENT	5,617	7,084	7,115	7,115	5,051	7,115	7,595	480	6.75%	WRS Rate increase 1.5%, wage increase effects
610-53612-105	HEALTH INSURANCE	25,260	31,073	28,927	28,927	19,156	28,927	30,509	1,582	5.47%	Health rate increase average of 11.3% offset by election changes
610-53612-107	LIFE INSURANCE	64	73	57	57	42	57	60	3	5.26%	No rate increase but impact of increased wages
610-53612-108	DENTAL INSURANCE	1,697	2,228	271	271	1,620	2,430	2,462	2,191	808.49%	No rate increase but impact of increased wages and election changes
610-53612-109	DISABILITY INSURANCE	226	263	231	231	165	231	244	13	5.63%	No rate increase but impact of increased wages
610-53612-110	OVERTIME	238	569	500	500	24	500	500	-	0.00%	
610-53612-204	CONTRACTUAL SERVICES	9,896	5,674	15,000	15,000	927	5,000	15,000	-	0.00%	
610-53612-209	TELEPHONE LOCATES	14,327	20,127	11,000	11,000	4,854	5,000	5,000	(6,000)	-54.55%	TDS Fiber Project additional utility locates 2021-2023 that increased costs
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	-	250	-	0.00%	
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	380	-	0.00%	
610-53612-212	CLOTHING ALLOWANCE	209	503	300	300	501	510	300	-	0.00%	
610-53612-213	SAFETY EQUIPMENT	432	75	500	500	53	100	500	-	0.00%	
610-53612-216	CONSTRUCTION MATERIALS	-	137	2,000	2,000	-	1,000	2,000	-	0.00%	
610-53612-218	OPERATIONAL SUPPLIES	424	369	200	200	322	400	200	-	0.00%	
610-53612-221	SMALL EQUIPMENT	4,756	5,000	5,000	5,000	-	5,000	5,000	-	0.00%	
610-53612-227	PUBLIC INFORMATION	-	-	130	130	-	-	100	(30)	-23.08%	For any potential customer notifications
610-53612-247	VEHICLE	6,461	11,525	7,500	7,500	10,693	12,000	12,000	4,500	60.00%	Increased vehicle parts cost and fuel
610-53612-249	UTILITIES	625	768	700	700	-	700	700	-	0.00%	
610-53612-251	MAINTENANCE OF MAINS	3,476	3,529	3,000	3,000	2,849	3,000	3,000	-	0.00%	
610-53612-253	MAINTENANCE OF METERS	5,126	5,957	12,500	12,500	3,440	6,500	7,500	(5,000)	-40.00%	Allocation from Water for Rate of Return on average meter investment
610-53612-256	MAINTENANCE-I & I	9,058	5,024	15,000	15,000	559	2,000	15,000	-	0.00%	
Total Sewer Collection		180,298	222,062	228,442	228,442	133,070	193,994	228,570	128	0.06%	
Sewer Customer A/R											
610-53613-101	FULL-TIME WAGES	26,257	27,944	27,547	27,547	19,442	27,547	35,090	7,543	27.38%	COLA and step impact, inc. 200 labor hours offset by dec. 42 Environmental Specialist hours
610-53613-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	7,122	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation
610-53613-103	SOCIAL SECURITY	2,029	2,734	2,691	2,691	1,561	2,691	3,090	399	14.83%	Due to wage increases
610-53613-104	RETIREMENT	1,997	2,045	2,187	2,187	1,514	2,187	2,442	255	11.66%	WRS Rate increase 1.5%, wage increase effects
610-53613-105	HEALTH INSURANCE	12,795	13,027	12,317	12,317	9,197	12,317	14,516	2,199	17.85%	Health rate increase average of 11.3% and increase in hours
610-53613-107	LIFE INSURANCE	32	29	24	24	17	24	24	-	0.00%	
610-53613-108	DENTAL INSURANCE	676	714	715	715	535	715	715	-	0.00%	
610-53613-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages
610-53613-110	OVERTIME	208	291	500	500	27	500	300	(200)	-40.00%	Workflow management
610-53613-204	BILLING SERVICES	76,093	89,298	100,000	100,000	58,306	93,700	100,000	-	0.00%	MCO overall contract estimated at 2.93% increase, allocation of work
610-53613-226	POSTAGE	3,725	4,500	4,800	4,800	3,297	4,800	4,990	190	3.96%	USPS increases
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	3,107	3,570	3,700	3,700	2,474	3,700	3,848	148	4.00%	PSN Fees - third party payment processor; ever increasing cost for credit card payments
Total Sewer Customer A/R		130,678	151,883	161,673	161,673	99,576	155,373	170,092	8,419	5.21%	Increased labor hours

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
Sewer Admin and General											
610-53614-101	FULL-TIME WAGES	36,992	51,718	54,674	54,674	37,542	54,674	66,987	12,313	22.52%	COLA and step impact, appropriate allocation of hours for engineering general
610-53614-103	SOCIAL SECURITY	2,746	3,775	4,182	4,182	2,852	4,182	5,127	945	22.60%	Due to wage increases
610-53614-104	RETIREMENT	(25,370)	(28,426)	3,715	3,715	2,553	3,715	4,620	905	24.36%	WRS Rate increase 1.5%, wage increase effects
610-53614-105	HEALTH INSURANCE	7,803	9,032	9,040	9,040	6,465	9,040	11,004	1,964	21.73%	Health rate increase average of 11.3% and increase in hours
610-53614-107	LIFE INSURANCE	21	26	23	23	15	23	27	4	17.39%	No rate increase but impact of increased wages
610-53614-108	DENTAL INSURANCE	455	697	770	770	551	770	806	36	4.68%	No rate increase but impact of increased wages
610-53614-109	DISABILITY INSURANCE	101	123	121	121	87	121	149	28	23.14%	No rate increase but impact of increased wages
610-53614-110	OVERTIME	-	131	-	-	-	-	-	-	#DIV/0!	
610-53614-201	TRAINING & CONFERENCE	-	621	500	500	162	500	750	250	50.00%	New staff that need additional resources
610-53614-203	TELEPHONE	2,835	2,924	3,300	3,300	1,891	3,100	3,300	-	0.00%	
610-53614-204	CONTRACTUAL SERVICES	11,428	19,750	13,000	20,323	4,004	20,323	9,575	(3,425)	-26.35%	GIS (\$7600), Sewer Rate Study (carryover - delayed), Itron Shared w Water (\$1,975)
610-53614-205	EQUIPMENT REPAIR	-	-	1,000	1,000	34	500	500	(500)	-50.00%	Based on experience
610-53614-206	OFFICE SUPPLIES	2,402	2,207	2,400	2,400	1,404	2,400	2,496	96	4.00%	
610-53614-207	PRINTING & REPRODUCTION	3,482	1,319	3,800	3,800	1,756	2,635	3,000	(800)	-21.05%	Based on current use and updated allocation for Village Hall and MSB OH costs
610-53614-208	BOOKS,SUBSCRIPTIONS	7,172	8,536	9,900	9,900	7,830	8,900	9,900	-	0.00%	CIVIC Systems allocation, GIS Software; Allocation increased to 19% from 18% per 2021 audit
610-53614-211	FOOD & PROVISIONS	-	35	-	-	19	35	50	50	#DIV/0!	
610-53614-213	SAFETY EQUIP/PROGRAM	1,194	1,203	1,200	1,200	447	1,200	1,200	-	0.00%	
610-53614-218	OPERATIONAL SUPPLIES	209	371	400	400	277	400	437	37	9.25%	Based on 2022 allocation formula for OH Village Hall and MSB
610-53614-221	SMALL EQUIPMENT	-	1,135	-	-	16	100	285	285	#DIV/0!	Computer and other work equipment needs for Deputy/Dir HR Position
610-53614-226	POSTAGE	71	35	100	100	98	100	100	-	0.00%	
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
610-53614-229	INVESTMENT SERVICES	2,756	2,672	2,900	2,900	1,806	2,800	2,900	-	0.00%	
610-53614-230	WORKERS COMPENSATION	3,839	6,180	7,218	7,218	7,084	8,764	6,143	(1,075)	-14.89%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
610-53614-231	PROPERTY & LIABILITY INSURANCE	3,672	25,022	26,996	26,996	26,003	31,919	26,816	(180)	-0.67%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
610-53614-239	RENT	8,177	8,177	8,632	8,632	5,752	8,632	8,632	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
610-53614-240	COMPUTER MAINTENANCE	-	-	500	500	-	-	-	(500)	-100.00%	This account has not been used but small equipment instead
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	1,732	5,983	855	855	4,155	4,200	3,000	2,145	250.88%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
610-53614-243	CUSTODIAL-CONTRACTUAL	7,364	7,490	8,455	8,455	4,902	8,455	8,768	313	3.70%	
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	366	462	627	627	192	627	649	22	3.51%	
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,177	480	1,520	1,520	1,069	1,520	1,580	60	3.95%	
610-53614-249	BUILDING UTILITIES	13,137	12,886	13,870	13,870	8,941	13,870	14,408	538	3.88%	
610-53614-262	LEGAL/AUDIT	19,654	16,209	18,000	18,000	25,697	30,000	18,000	-	0.00%	Landfill billing disputes/Audit/Customer open records and complaints
610-53614-350	UNCOLLECTIBLE ACCOUNTS EXPENSE	402,239	13,162	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Sewer Admin and General		516,654	173,936	197,798	205,121	153,606	223,605	211,309	13,511	6.83%	COLA and step impact, appropriate allocation of hours for engineering general
Total Sewer Capital and Operating Expenses		3,287,764	3,282,552	3,667,388	3,674,711	2,574,911	3,982,230	3,670,101	2,713	0.07%	Treatment up increased volume (I & I impacts profitability since no revenue for this volume
SEWER NET REVENUES/SOURCES (EXPENSES/USES)		537,760	62,083	5,487	(1,836)	(19,570)	49,583	(29,264)	(34,751)	-633.33%	Rates need to be addressed to cover operational costs, last increase was in 2011

VILLAGE OF LITTLE CHUTE SEWER UTILITY

	AMENDED						
	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	ACTUAL 2023	ESTIMATED 2023	BUDGET 2024
OPERATING REVENUES							
Charges for Services	3,477,678	3,091,254	3,011,000	3,011,000	2,333,480	3,163,972	3,366,800
Other	40,264	46,193	8,500	8,500	3,647	9,745	9,500
Total Operating Revenue	3,517,942	3,137,447	3,019,500	3,019,500	2,337,127	3,173,717	3,376,300
OPERATING EXPENSES							
Operation and Maintenance	3,040,768	3,015,489	2,989,513	2,996,836	2,090,746	3,304,682	3,391,774
Depreciation	231,966	239,757	242,000	242,000	161,328	242,000	250,000
Total Operating Expenses	3,272,734	3,255,246	3,231,513	3,238,836	2,252,074	3,546,682	3,641,774
OPERATING INCOME	245,208	(117,799)	(212,013)	(219,336)	85,053	(372,965)	(265,474)
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	2,922	(31,555)	25,295	25,295	96,399	110,280	25,000
Landfill Projection Estimate	-	(13,162)	-	-	-	-	-
Interest Expense	(7,681)	(6,589)	(5,518)	(5,518)	(5,318)	(5,318)	(4,318)
Other	2,916	2,509	2,080	2,080	121,816	121,816	1,537
Total Non-Operating Revenue (Expenses)	(1,843)	(48,797)	21,857	21,857		226,778	22,219
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	243,365	(166,596)	(190,156)	(197,479)	85,053	(146,187)	(243,255)
CAPITAL CONTRIBUTIONS	301,748	236,233	626,000	626,000	-	626,000	238,000
TRANSFERS IN (OUT)	(7,350)	(7,555)	(8,000)	(8,000)	(5,200)	(8,000)	(8,000)
CHANGE IN NET POSITION	537,763	62,082	427,844	420,521	79,853	471,813	(13,255)
NET POSITION - BEGINNING OF YEAR AS RESTATED	17,803,913	18,341,676	18,403,758	18,403,758	18,403,758	18,403,758	18,875,571
NET POSITION - END OF YEAR	18,341,676	18,403,758	18,831,602	18,824,279	18,483,611	18,875,571	18,862,316
RECONCILIATION OF CHANGE IN NET POSITION TO							
NET CASH FROM OPERATING ACTIVITIES							
Change in Net Position	537,763	62,082	427,844	420,521	79,853	471,813	(13,255)
Noncash Items in Operating Income:							
Depreciation	231,966	239,757	242,000	242,000	161,328	242,000	250,000
Amortization	(2,143)	(1,691)	(1,362)	(1,362)	(121,098)	(121,098)	(819)
Deferred Speical Assessment Write-Off	402,239	13,162	-	-	-	-	-
Capital Contributions	(301,748)	(236,233)	(626,000)	(626,000)	-	(626,000)	(238,000)
Long Term Debt	-	-	-	-	-	-	-
Fixed Assets	(314,866)	(464,481)	(422,357)	(422,357)	(312,320)	(422,230)	(16,009)
Principal Repayment	(47,131)	(47,684)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET CHANGE	506,080	(435,089)	(419,875)	(427,198)	(232,236)	(495,515)	(58,083)

VILLAGE OF LITTLE CHUTE
SEWER UTILITY

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
KEY RATIOS							
Debt Coverage Ratio	8.85	1.69	1.23	1.07	7.65	(0.46)	0.22
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	428	447	387	387	387	387	269
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	1%	1%	1%	1%	1%	1%	1%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	22%	10%	22%	22%	10%	22%	7%
Return on Rate Base	3.83%	0.44%	2.96%	2.91%	0.06%	3.26%	-0.09%

VILLAGE OF LITTLE CHUTE 2024 BUDGET
SEWER UTILITY
DEBT SCHEDULE

2019 Refunding			
Sanitary			
Year	Principal	Interest	Total
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	120,000.00	7,350.00	127,350.00

TOTAL DEBT			
Sanitary			
Year	Principal	Interest	Total
2024	40,000.00	3,600.00	43,600.00
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	120,000.00	7,350.00	127,350.00

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Utility
Water
620

MISSION:

To provide the Village of Little Chute safe and reliable water while dealing with high treatment and operating cost increases, increasing regulations from Department of Natural Resources (DNR) and Environmental Protection Agency (EPA) in addition to industry wide operator staffing shortages.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Capital Projects	\$738K	\$508K	\$1,418K	\$632K
100% DNR/EPA Sampling Requirements	100%	100%	100%	100%
100% DNR/EPA Reporting Requirements	100%	100%	100%	100%
Complete All Preventive Maintenance Schedules	100%	100%	100%	100%

2024 GOALS

1. Complete scheduled tasks on time.
2. Complete new lead service inventory audit required by DNR due in September 2024.
3. Complete 700+ meter changes and Cellular endpoint conversions.
4. 100% Compliance on all DNR/EPA Reporting and Sampling Requirements
5. Monitor rate of return to evaluate when a rate study should be conducted.

SIGNIFICANT PROGRAM/COST CHANGES

Increase meter and meter radio change outs for the next 5-6 years, replacing 15- to 20-year-old expiring meter radio heads.

PERSONNEL CHANGES/JUSTIFICATION

None

2023 ACHIEVEMENTS

1. Completed 25% of New DNR required lead service inventory audit.
2. Meter change back log due to COVID is now up to date.
3. Completed all UCMR5 (sample collection for 30 chemical contaminants) between 2023 and 2025 using analytical methods developed by EPA. This action provides EPA and other interested parties with scientifically valid data on the national occurrence of these contaminants in drinking water.

4. The department was able to manage increased: new meter installations, large customer new installs, 25% increase of pumping and chemical use and the increased required DNR and EPA water sampling.

CAPITAL OUTLAY

1. Start New Tower Engineering and location search (\$100,000)
2. Add new truck (\$42,500)
3. Install radio heads and new meters (\$280,700)
4. Evergreen Drive Phase III – Water main relays that include water services, hydrants, and valves (\$120,000).

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED				INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
				BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	(DECREASE) 2023		2023
WATER UTILITY											
Water Utility Revenues and Sources of Funds											
620-32280	WELL PERMIT	800	800	700	700	100	800	800	100	14.29%	Addition of GLK Foods, Removal of 1401 E Evergreen
620-34449	RESIDENTIAL-MULTI FAMILY	135,579	141,520	140,000	140,000	90,256	138,000	140,000	-	0.00%	
620-34450	METERED SALES - RESIDENTIAL	930,173	926,516	945,000	945,000	640,664	950,000	950,000	5,000	0.53%	Efficiency fixtures, rainfall impacts
620-34451	METERED SALES - COMMERCIAL	178,433	200,230	190,000	190,000	123,512	190,000	190,000	-	0.00%	
620-34452	METERED SALES - INDUSTRIAL	479,661	499,963	470,000	470,000	440,398	600,000	600,000	130,000	27.66%	Agropur increased use with new plant
620-34462	PRIVATE FIRE PROTECTION	59,198	65,309	60,000	60,000	46,220	65,000	65,000	5,000	8.33%	
620-34463	PUBLIC FIRE PROTECTION	425,848	428,175	424,000	424,000	286,124	428,000	428,000	4,000	0.94%	
620-34464	METERED SALES - PUBLIC AUTH.	45,848	50,759	47,000	47,000	40,500	55,000	50,000	3,000	6.38%	Village use up - pool
620-34470	FORFEITED DISCOUNTS(PENALTIES)	7,321	8,096	8,200	8,200	3,539	8,000	8,000	(200)	-2.44%	
620-34471	MISCELLANEOUS CHARGES	275	500	400	400	150	400	400	-	0.00%	NSF Fees - increases at tax roll time
620-34472	TOWER LEASE	57,223	56,982	57,500	57,500	38,853	57,700	59,500	2,000	3.48%	
620-34473	RECONNECTION FEE	120	40	200	200	-	100	100	(100)	-50.00%	
620-34475	OTHER OPERATING REVENUE	18,326	31,436	6,000	6,000	3,640	6,000	6,000	-	0.00%	TDS Metrocom Permits, Maint of Meters Sewer, Bulk Water
620-36101	INTEREST ON INVESTMENTS	13,034	17,481	8,750	8,750	15,118	18,000	8,000	(750)	-8.57%	Market and declining cash balance
620-37901	INTEREST ON SPECIAL ASSMT	72	-	100	100	-	100	-	(100)	-100.00%	All lateral special assessments will be paid off in 2023
620-37902	SPECIAL CHARGES - INTEREST	336	276	400	400	-	300	300	(100)	-25.00%	Based on recent experience
620-38621	DAMAGE TO VILLAGE PROPERTY	540	2,518	-	-	-	-	-	-	#DIV/0!	
620-39500	GAIN/LOSS ON INVESTMENTS	(15,908)	(45,000)	-	-	3,861	-	-	-	#DIV/0!	Market effects of pandemic, assets will be held to maturity so do not expect any realized losses
620-39520	PREMIUM AMORTIZATION	12,585	10,876	9,152	9,152	9,152	9,152	7,372	(1,780)	-19.45%	
620-39600	CAPITAL CONTRIBUTIONS	525,019	137,361	736,000	736,000	-	736,000	450,000	(286,000)	-38.86%	Trailview III 2022, Randolph 2023, Evergreen Drive III; Water Tower, Founders Estate 2024
Total Water Utility Revenues and Sources of Funds		2,874,484	2,533,836	3,103,402	3,103,402	1,742,088	3,262,552	2,963,472	(139,930)	-4.51%	Decrease in contributed capital for 2024

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Water Capital Projects											
Miami Circle											
Project planning											
620-51115-101	FULL-TIME WAGES	-	-	-	-	-	-	1,999	1,999	#DIV/0!	↓
620-51115-103	SOCIAL SECURITY	-	-	-	-	-	-	152	152	#DIV/0!	
620-51115-104	RETIREMENT	-	-	-	-	-	-	137	137	#DIV/0!	
620-51115-105	HEALTH INSURANCE	-	-	-	-	-	-	581	581	#DIV/0!	
620-51115-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
620-51115-108	DENTAL INSURANCE	-	-	-	-	-	-	39	39	#DIV/0!	
620-51115-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
Buchanan Street OO to Main											
620-51222-101	FULL-TIME WAGES	-	-	12,050	12,050	15,071	16,578	-	(12,050)	-100.00%	Project completed
620-51222-103	SOCIAL SECURITY	-	-	937	937	1,174	1,291	-	(937)	-100.00%	
620-51222-104	RETIREMENT	-	-	833	833	1,091	1,200	-	(833)	-100.00%	
620-51222-105	HEALTH INSURANCE	-	-	3,247	3,247	3,935	4,329	-	(3,247)	-100.00%	
620-51222-107	LIFE INSURANCE	-	-	6	6	7	8	-	(6)	-100.00%	
620-51222-108	DENTAL INSURANCE	-	-	237	237	285	314	-	(237)	-100.00%	
620-51222-109	DISABILITY INSURANCE	-	-	27	27	32	35	-	(27)	-100.00%	
620-51222-110	OVERTIME	-	-	200	200	978	1,076	-	(200)	-100.00%	
620-51222-204	CONTRACTUAL SERVICES	-	-	-	-	500	500	-	-	#DIV/0!	↓
620-51222-263	CONSTRUCTION	-	-	498,463	498,463	395,683	490,469	-	(498,463)	-100.00%	
Trail View South											
620-51227-101	FULL-TIME WAGES	-	-	-	-	72	72	-	-	#DIV/0!	
620-51227-103	SOCIAL SECURITY	-	-	-	-	5	5	-	-	#DIV/0!	
620-51227-104	RETIREMENT	-	-	-	-	5	5	-	-	#DIV/0!	
620-51227-105	HEALTH INSURANCE	-	-	-	-	19	19	-	-	#DIV/0!	
620-51227-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
620-51227-108	DENTAL INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!	
620-51227-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
CTH OO Bohm to Joyce											
620-51229-101	FULL-TIME WAGES	-	-	3,740	3,740	944	3,740	-	(3,740)	-100.00%	Project completed
620-51229-103	SOCIAL SECURITY	-	-	285	285	69	285	-	(285)	-100.00%	
620-51229-104	RETIREMENT	-	-	254	254	64	254	-	(254)	-100.00%	
620-51229-105	HEALTH INSURANCE	-	-	998	998	239	998	-	(998)	-100.00%	
620-51229-107	LIFE INSURANCE	-	-	1	1	0	1	-	(1)	-100.00%	
620-51229-108	DENTAL INSURANCE	-	-	71	71	17	71	-	(71)	-100.00%	
620-51229-109	DISABILITY INSURANCE	-	-	8	8	2	8	-	(8)	-100.00%	
Arthur Street											
620-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	1,082	1,082	#DIV/0!	Project planning
620-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	82	82	#DIV/0!	
620-51234-104	RETIREMENT	-	-	-	-	-	-	74	74	#DIV/0!	
620-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	313	313	#DIV/0!	
620-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
620-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	21	21	#DIV/0!	
620-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	
Founders Estate											
620-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	8,316	8,316	#DIV/0!	2024 Project
620-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	637	637	#DIV/0!	
620-51234-104	RETIREMENT	-	-	-	-	-	-	572	572	#DIV/0!	
620-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	2,397	2,397	#DIV/0!	
620-51234-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
620-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	161	161	#DIV/0!	
620-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!	
Total Water Capital Projects		-	-	521,357	521,357	420,194	521,260	16,593	(521,357)	-100.00%	2024 Projects are in TID

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					(DECREASE) 2023	2023					
					BUDGET 2023	YTD 2023			BUDGET	BUDGET	
Water Financing Expense											
620-53600-403	DEPRECIATION	386,849	372,870	405,000	405,000	270,000	400,000	420,000	15,000	3.70%	
620-53600-404	DEPRECIATION CONTRIBUTED	107,390	112,984	120,000	120,000	80,000	118,500	125,000	5,000	4.17%	Increased infrastructure contributed
620-53600-408	TAXES	2,680	2,253	2,800	2,800	-	2,800	2,800	-	0.00%	PSC Charge
620-53600-409	PAYMENT IN LIEU OF TAX	208,650	208,445	209,000	209,000	138,800	209,000	209,500	500	0.24%	
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(31,400)	(31,400)	(31,400)	(20,920)	(31,400)	(328)	31,072	-98.96%	PSC Regulatory Liability fully amortized in 2024
620-53600-427	INTEREST ON LONG TERM DEBT	52,891	50,751	55,031	55,031	32,133	44,568	57,426	2,395	4.35%	Increase for 2023 Debt Issue
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	1,191	1,236	781	781	781	781	781	-	0.00%	
Total Water Financing Expense		728,253	717,139	761,212	761,212	500,793	744,249	815,179	53,967	7.09%	Debt issue and increased capital assets
Water Source Expense											
620-53604-116	MCO ALLOCATED	25,806	10,889	7,700	7,700	9,454	10,600	10,500	2,800	36.36%	MCO Contract increase of 2.93%, more time on source maint. offset by service maint.
620-53604-221	SMALL EQUIPMENT	-	13	2,500	2,500	-	1,500	2,500	-	0.00%	
620-53604-257	MAINTENANCE-WELLS	4,341	2,428	15,000	15,000	3,198	16,830	5,000	(10,000)	-66.67%	General maintenance, decrease due to purchase of control valve in 2023
620-53604-302	EQUIPMENT REPLACEMENT	-	-	70,000	70,000	3,140	70,000	42,500	(27,500)	-39.29%	Replace 2011 VFD on Well # 3, Security upgrades to follow fiber network \$10,000
Total Water Source Expense		30,147	13,330	95,200	95,200	15,792	98,930	60,500	(34,700)	-36.45%	Variance due to project priorities
Pumping Expense											
620-53624-101	FULL-TIME WAGES	4,790	4,994	5,213	5,213	3,006	5,213	5,438	225	4.32%	COLA and step impact
620-53624-103	SOCIAL SECURITY	351	369	399	399	228	399	416	17	4.26%	Impact of wage increase
620-53624-104	RETIREMENT	318	322	354	354	170	354	375	21	5.93%	WRS Rate increase 1.5%, wage increase effects
620-53624-105	HEALTH INSURANCE	967	951	978	978	301	978	240	(738)	-75.46%	Health rate increase average of 11.3% offset by election changes
620-53624-107	LIFE INSURANCE	2	2	2	2	1	2	2	-	0.00%	
620-53624-108	DENTAL INSURANCE	71	73	77	77	43	77	85	8	10.39%	No rate increase but impact of increased wages
620-53624-109	DISABILITY INSURANCE	13	13	12	12	6	12	12	-	0.00%	
620-53624-116	MCO ALLOCATED	27,181	38,705	37,500	37,500	26,427	38,600	38,000	500	1.33%	MCO overall contract estimated at 2.93% increase
620-53624-204	CONTRACTUAL SERVICES	-	21,743	-	-	-	-	-	-	#DIV/0!	2022 payment of special assessment Hartzheim Drive
620-53624-221	SMALL EQUIPMENT	-	647	2,000	2,000	36	2,000	2,000	-	0.00%	
620-53624-248	GENERATOR FUEL AND MAINTENANCE	-	4,682	9,856	9,856	16,336	17,336	13,400	3,544	35.96%	Unexpected repairs in 2023 to generator at Well # 4, CIP includes replacement in 2028
620-53624-249	POWER PURCHASED	142,813	157,009	152,000	152,000	118,118	168,036	174,070	22,070	14.52%	Pumping is up on average 25% each month
620-53624-255	MAINTENANCE OF PLANT	11,617	1,228	25,000	25,000	6,429	21,000	6,500	(18,500)	-74.00%	General Maintenance to include: Oil Changes, Split of (2) Dehumid units with 53634 \$4,000
620-53624-302	EQUIPMENT REPLACEMENT	-	-	17,500	32,500	7,530	28,500	48,750	31,250		Booster Pumps #2 & #4 \$25K, VFD/Softstart Replacement (\$10K) SCADA upgrade (\$13.7K)
Total Pumping Expense		188,123	230,738	250,891	265,891	178,630	282,507	289,288	38,397	15.30%	Pumping has been up 25%
Water Treatment Expense											
620-53634-101	FULL-TIME WAGES	4,790	4,994	5,213	5,213	3,006	5,213	5,438	225	4.32%	COLA and step impact
620-53634-103	SOCIAL SECURITY	351	369	399	399	228	399	416	17	4.26%	Impact of wage increase
620-53634-104	RETIREMENT	318	322	354	354	170	354	375	21	5.93%	WRS Rate increase 1.5%, wage increase effects
620-53634-105	HEALTH INSURANCE	967	951	978	978	301	978	240	(738)	-75.46%	Health rate increase average of 11.3% offset by election changes
620-53634-107	LIFE INSURANCE	2	2	2	2	1	2	2	-	0.00%	
620-53634-108	DENTAL INSURANCE	71	73	77	77	43	77	85	8	10.39%	No rate increase but impact of increased wages
620-53634-109	DISABILITY INSURANCE	13	13	12	12	6	12	12	-	0.00%	
620-53634-116	MCO ALLOCATED	47,558	50,795	54,000	54,000	29,763	49,000	55,000	1,000	1.85%	MCO overall contract estimated at 2.93% increase
620-53634-214	CHLORINE	14,597	17,171	16,500	16,500	13,819	20,213	21,693	5,193	31.47%	Chlorine is estimated at a 19% increase; Pumping is also up by 25%
620-53634-220	SODIUM SILICATE	59,572	71,166	72,000	72,000	58,774	87,900	99,890	27,890	38.74%	Sodium Silicate is estimated at a 10% increase; Pumping is also up by 25%
620-53634-221	SMALL EQUIPMENT	3,336	884	2,500	2,500	1,239	1,900	2,500	-	0.00%	
620-53634-224	SALT	183,702	201,907	243,000	243,000	206,989	296,500	280,475	37,475	15.42%	Salt decrease of 5%;offset by Pumping is up by 25%
620-53634-225	SANITARY DISCHARGE	17,836	17,276	17,000	17,000	122,700	176,362	182,000	165,000	970.59%	Rate charged for discharge to sewer system via JE was incorrect historically - universal rates
620-53634-255	MAINTENANCE OF PLANT	27,068	10,601	38,500	38,500	4,763	29,500	24,000	(14,500)	-37.66%	General Maint: Brine pumps, Softener Valves, Brine tank cleaning, Split (2) Dehumid units
620-53634-302	EQUIPMENT REPLACEMENT	-	-	17,500	32,500	180	28,500	-	(17,500)	-100.00%	Security upgrades to follow fiber network \$15,000
Total Water Treatment Expense		360,182	376,524	468,035	483,035	441,982	696,910	672,126	204,091	43.61%	Increased usage

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

									INCREASE (DECREASE) 2023	% CHANGE 2023	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	
Water Distribution Expense											
620-53644-101	FULL-TIME WAGES	19,807	24,705	33,465	33,465	14,004	26,718	24,378	(9,087)	-27.15%	Staff allocation change with DPW merger ↓
620-53644-102	PART-TIME WAGES	3,676	905	5,400	5,400	1,267	2,374	3,000	(2,400)	-44.44%	
620-53644-103	SOCIAL SECURITY	1,684	2,221	2,988	2,988	1,145	2,182	2,110	(878)	-29.38%	
620-53644-104	RETIREMENT	1,279	1,883	2,286	2,286	877	1,666	1,680	(606)	-26.51%	
620-53644-105	HEALTH INSURANCE	5,427	6,994	8,202	8,202	3,012	5,804	5,420	(2,782)	-33.92%	
620-53644-107	LIFE INSURANCE	13	18	16	16	6	12	12	(4)	-25.00%	
620-53644-108	DENTAL INSURANCE	342	523	640	640	255	490	481	(159)	-24.84%	
620-53644-109	DISABILITY INSURANCE	52	71	75	75	31	60	54	(21)	-28.00%	
620-53644-110	OVERTIME	60	-	200	200	-	200	200	-	0.00%	
620-53644-115	MCO CONTRACT	-	-	-	-	38,785	-	-	-	#DIV/0!	
620-53644-116	MCO - TANKS	16,570	20,812	8,750	8,750	6,244	9,200	9,000	250	2.86%	MCO overall contract estimated at 2.93% increase plus allocation work priorities ↓
620-53644-117	MCO - METERS	74,387	87,516	100,000	100,000	58,306	94,000	100,000	-	0.00%	
620-53644-118	MCO - MAINS	95,554	80,594	97,500	97,500	71,800	101,000	100,000	2,500	2.56%	
620-53644-119	MCO - SERVICES	25,383	31,929	32,500	32,500	22,845	30,800	27,895	(4,605)	-14.17%	
620-53644-120	MCO - HYDRANTS	36,241	40,426	36,500	36,500	27,138	37,600	38,661	2,161	5.92%	Increase is yearly hydrant maintenance time, offset with decrease in service maintenance time.
620-53644-204	WATER TESTING	3,108	3,798	11,500	11,500	7,370	11,700	7,500	(4,000)	-34.78%	Decrease due to removal of UCMR testing for 2024 but anticipate increase in 2025
620-53644-209	TELEPHONE LOCATES	23,390	35,891	40,000	40,000	10,261	14,000	15,000	(25,000)	-62.50%	Decrease due to demand for fiber installation has lowered
620-53644-212	CLOTHING ALLOWANCE	71	120	-	-	120	120	-	-	#DIV/0!	
620-53644-213	SAFETY EQUIPMENT	-	19	1,000	1,000	-	425	1,000	-	0.00%	
620-53644-216	CONSTRUCTION MATERIALS	5,257	-	-	-	-	-	-	-	#DIV/0!	
620-53644-218	OPERATIONAL SUPPLIES	756	1,432	5,000	5,000	260	2,950	5,000	-	0.00%	
620-53644-221	SMALL EQUIPMENT	1,811	2,316	5,000	5,000	1,572	5,000	5,000	-	0.00%	iPad Replacement \$1300
620-53644-225	SCADA	-	584	7,500	7,500	-	7,500	35,000	27,500	366.67%	Network all locations for SCADA communications and security \$35,000
620-53644-247	VEHICLE	9,598	14,471	14,500	14,500	7,821	14,000	15,000	500	3.45%	
620-53644-250	MAINTENANCE OF TANKS	5,199	18,381	31,200	31,200	7,072	30,772	30,000	(1,200)	-3.85%	Decrease Reservoir #1 & Tower #1 work completed, add (1) altitude valve Tower # 2 \$20,000
620-53644-251	MAINTENANCE OF MAINS	37,376	31,358	64,000	64,000	21,507	55,000	64,000	-	0.00%	
620-53644-252	MAINTENANCE OF SERVICES	10,760	18,823	20,000	20,000	11,923	21,000	22,000	2,000	10.00%	Increased material cost
620-53644-253	MAINTENANCE OF METERS	20,066	4,466	5,000	5,000	1,798	4,900	5,000	-	0.00%	
620-53644-254	MAINTENANCE OF HYDRANTS	25,244	16,785	30,000	30,000	1,262	30,000	30,000	-	0.00%	
620-53644-255	BACKFLOW INSPECTION	919	608	500	500	-	500	500	-	0.00%	
620-53644-301	NEW EQUIPMENT	-	-	280,700	280,700	205,909	241,355	321,000	40,300	14.36%	Replace valve operator \$15K, Meter and meter end points \$263K, MCO Truck (\$43K)
Total Water Distribution Expense		424,027	447,649	844,422	844,422	522,589	751,328	868,891	24,469	2.90%	
Customer A/R Expense											
620-53904-101	FULL-TIME WAGES	26,259	27,924	27,547	27,547	19,442	27,547	35,090	7,543	27.38%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE
620-53904-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	7,122	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation
620-53904-103	SOCIAL SECURITY	2,029	2,724	2,691	2,691	1,561	2,691	3,090	399	14.83%	Impact of wage increase
620-53904-104	RETIREMENT	1,997	2,035	2,187	2,187	1,514	2,187	2,442	255	11.66%	WRS Rate increase 1.5%, wage increase effects
620-53904-105	HEALTH INSURANCE	12,794	12,977	12,497	12,497	9,197	12,497	14,516	2,019	16.16%	Health rate increase average of 11.3% plus increased hours
620-53904-107	LIFE INSURANCE	32	29	24	24	17	24	24	-	0.00%	
620-53904-108	DENTAL INSURANCE	676	712	715	715	535	715	715	-	0.00%	
620-53904-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages
620-53904-110	OVERTIME	208	149	500	500	27	500	300	(200)	-40.00%	Workflow management
620-53904-201	TRAINING & CONFERENCES	-	-	1,000	1,000	-	1,000	1,000	-	0.00%	Lack of training options due to COVID, PSC offering training this fall and into 2023
620-53904-204	CONTRACTUAL SERVICES	1,706	1,873	2,000	2,000	-	1,960	2,040	40	2.00%	Itron maintenance contract split 50/50 with Sewer
620-53904-206	OFFICE SUPPLIES	1,658	1,372	1,750	1,750	948	1,600	1,750	-	0.00%	
620-53904-214	METER READING CELLULAR	-	1,507	8,544	8,544	3,750	7,279	12,700	4,156	48.64%	Cellular Read Costs - increased installation of cellular endpoints
620-53904-226	POSTAGE	3,971	4,716	4,200	4,200	3,321	4,981	5,180	980	23.33%	Postage cost, increased finals
620-53904-228	SERVICE FEE/FINANCE CHARGE UT	3,094	3,570	3,600	3,600	2,474	3,750	3,900	300	8.33%	Credit card fees increasing via PSN Portal for customer payment
Total Customer A/R Expense		58,182	67,319	74,447	74,447	45,991	73,923	87,824	13,377	17.97%	FTE increase, COLA and Step along with cellular changeout of meters

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Admin and General Expense											
620-53924-101	FULL-TIME WAGES	25,257	33,514	35,119	35,119	23,690	35,119	46,593	11,474	32.67%	COLA and step impact, appropriate allocation of hours for engineering general
620-53924-103	SOCIAL SECURITY	2,020	2,598	2,686	2,686	1,891	2,686	3,718	1,032	38.42%	Impact of wage increase
620-53924-104	RETIREMENT	(5,698)	(18,956)	2,386	2,386	1,611	2,386	3,213	827	34.66%	WRS Rate increase 1.5%, wage increase effects
620-53924-105	HEALTH INSURANCE	6,245	5,388	5,743	5,743	4,058	5,743	7,423	1,680	29.25%	Health rate increase average of 11.3% plus increased hours
620-53924-107	LIFE INSURANCE	16	18	17	17	12	17	21	4	23.53%	No rate increase but impact of increased wages
620-53924-108	DENTAL INSURANCE	420	517	616	616	439	616	657	41	6.66%	No rate increase but impact of increased wages
620-53924-109	DISABILITY INSURANCE	68	73	78	78	55	78	104	26	33.33%	No rate increase but impact of increased wages
620-53924-110	OVERTIME	122	-	-	-	-	-	-	-	#DIV/0!	
620-53924-112	COMMISSION PER DIEM	1,675	2,050	2,000	2,000	1,000	2,000	2,000	-	0.00%	
620-53924-201	TRAINING & CONFERENCE	125	687	2,000	2,000	-	1,000	2,000	-	0.00%	Possible (3) commissioners going to WRWA conference
620-53924-203	TELEPHONE	6,346	6,260	6,300	6,300	4,079	6,252	7,064	764	12.13%	Verizon Cell, AT&T Phone, Time Warner Cable and replacement of iPad (\$1100)
620-53924-204	CONTRACTUAL SERVICES	12,497	6,665	5,400	5,400	3,817	5,400	29,175	23,775	440.28%	GIS, Village Hall OH Allocation, Itron Maintenance w/Sewer (\$1,975), Corrosion control study
620-53924-205	EQUIPMENT REPAIR	-	-	2,000	2,000	33	2,000	2,000	-	0.00%	
620-53924-206	OFFICE SUPPLIES	1,691	4,243	2,500	2,500	1,123	2,100	2,500	-	0.00%	1200 MCO
620-53924-207	PRINTING & REPRODUCTION	3,232	1,224	3,600	3,600	1,692	2,540	2,675	(925)	-25.69%	Recent experience with impact of multifunctional device contract change
620-53924-208	BOOKS,SUBSCRIPTIONS	7,988	9,993	10,000	10,000	9,257	10,100	11,000	1,000	10.00%	GIS Allocation, CIVIC System Allocation, AWWA, WI Rural Water Association
620-53924-211	FOOD & PROVISION	-	32	-	-	18	50	50	50	#DIV/0!	
620-53924-213	SAFETY EQUIP/PROGRAM	1,109	1,118	1,000	1,000	431	1,000	1,040	40	4.00%	
620-53924-218	OPERATIONAL SUPPLIES	80	305	600	600	267	400	415	(185)	-30.83%	Management of costs
620-53924-221	SMALL EQUIPMENT	-	1,072	1,500	1,500	15	1,500	1,000	(500)	-33.33%	Share of cost of new printer for customer service area
620-53924-226	POSTAGE	364	343	500	500	458	600	624	124	24.80%	Postage for finals charged to Customer A/R
620-53924-227	PUBLIC INFORMATION	-	-	350	350	-	100	100	(250)	-71.43%	Any customer notification needs
620-53924-229	INVESTMENT SERVICES	1,778	1,736	2,200	2,200	1,176	1,825	2,000	(200)	-9.09%	Decreasing cash balances in Water
620-53924-230	WORKERS COMPENSATION	1,082	2,712	3,812	3,812	3,751	4,651	2,630	(1,182)	-31.01%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
620-53924-231	PROPERTY & LIABILITY INSURANCE	17,361	17,749	19,940	19,940	20,743	20,743	22,663	2,723	13.66%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
620-53924-239	OFFICE RENT	7,723	7,723	8,177	8,177	5,456	8,177	8,177	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
620-53924-240	COMPUTER MAINTENANCE	1,942	-	5,000	5,000	1,974	4,100	5,000	-	0.00%	Replace (1) computer and workstation
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	1,609	5,555	4,085	4,085	4,002	4,085	4,200	115	2.82%	2021: Remove install new flooring at Well # 4 office All yrs: Village Hall and MSB Allocation
620-53924-243	CUSTODIAL - CONTRACTUAL	7,411	7,527	8,010	8,010	4,716	8,010	8,306	296	3.70%	
620-53924-244	CUSTODIAL SERVICES	339	429	900	900	184	800	800	(100)	-11.11%	Minimal dollars adjusting to actual
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,021	446	1,440	1,440	1,029	1,440	1,497	57	3.96%	
620-53924-249	UTILITIES	12,205	11,970	13,140	13,140	8,610	13,140	13,649	509	3.87%	
620-53924-262	LEGAL/AUDIT	4,571	9,165	38,000	38,000	10,509	38,000	15,000	(23,000)	-60.53%	Legal & PSC charges for investigations, Water Rate Study (\$30K - carryover) and audit fees
620-53924-350	UNCOLLECTIBLE EXPENSE	383,633	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Admin and General Expense		505,232	122,156	189,099	189,099	116,096	186,658	207,294	18,195	9.62%	Staffing allocation; insurance impacts both health and business
Total Water Capital and Operating Expenses		2,294,146	1,974,854	3,204,663	3,234,663	2,242,067	3,355,765	3,017,695	(203,561)	-6.35%	Pumping is up in addition to rate corrections on charged to Water for sanitary discharge
WATER NET REVENUES/SOURCES (EXPENSES/USES)		580,338	558,982	(101,261)	(131,261)	(499,979)	(93,213)	(54,223)	63,631	-62.84%	Sanitary discharge rate correction accounts for most of this change

**VILLAGE OF LITTLE CHUTE
WATER UTILITY**

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>YEAR TO DATE 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
OPERATING REVENUES							
Charges for Services	2,255,540	2,313,272	2,276,700	2,276,700	1,667,775	2,426,800	2,423,800
Other	83,265	97,054	72,300	72,300	46,181	72,200	74,000
Total Operating Revenue	2,338,805	2,410,326	2,349,000	2,349,000	1,713,956	2,499,000	2,497,800
OPERATING EXPENSES							
Operation and Maintenance	1,568,576	1,259,971	1,539,194	1,539,194	1,104,321	1,724,701	1,776,473
Depreciation	494,239	485,854	525,000	525,000	350,000	518,500	545,000
Total Operating Expenses	2,062,815	1,745,825	2,064,194	2,064,194	1,454,321	2,243,201	2,321,473
OPERATING INCOME	275,990	664,501	284,806	284,806	259,635	255,799	176,327
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	(2,466)	(27,242)	9,150	9,150	18,979	18,300	8,300
Interest Expense	(41,497)	(41,111)	(46,660)	(46,660)	(23,761)	(36,197)	(50,835)
Emergency Federal Grant	-	-	-	-	-	-	-
Other	540	2,518	100	100	-	100	-
Total Non-Operating Revenue (Expenses)	(43,423)	(65,835)	(37,410)	(37,410)	(4,782)	(17,797)	(42,535)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	232,567	598,666	247,396	247,396	254,853	238,002	133,792
CAPITAL CONTRIBUTIONS	525,019	137,361	736,000	736,000	-	736,000	450,000
TRANSFERS IN (OUT)	(208,650)	(208,445)	(209,000)	(209,000)	(138,800)	(209,000)	(209,500)
CHANGE IN NET POSITION	548,936	527,582	774,396	774,396	116,053	765,002	374,292
NET POSITION - BEGINNING OF YEAR AS RESTATED	13,759,692	14,308,628	14,836,210	14,836,210	14,836,210	14,836,210	15,601,212
NET POSITION - END OF YEAR	14,308,628	14,836,210	15,610,606	15,610,606	14,952,263	15,601,212	15,975,504
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	548,936	527,582	774,396	774,396	116,053	765,002	374,292
Noncash Items in Operating Income:							
Depreciation	494,239	485,854	525,000	525,000	350,000	518,500	545,000
Amortization	(11,394)	(9,641)	(8,371)	(8,371)	(8,371)	(8,371)	(6,591)
Deferred Special Assessment Write-Off	383,633	-	-	-	-	-	-
Capital Contributions	(525,019)	(137,361)	(736,000)	(736,000)	-	(736,000)	(450,000)
Long Term Debt	-	-	470,000	470,000	470,000	470,000	-
Fixed Assets	(152,288)	(482,847)	(907,057)	(937,057)	(636,953)	(889,615)	(428,843)
Principal Repayment	(389,547)	(392,950)	(318,432)	(318,432)	(318,432)	(318,432)	(354,517)
NET CHANGE	348,561	(9,363)	(200,464)	(230,464)	(27,703)	(198,916)	(320,659)

VILLAGE OF LITTLE CHUTE
WATER UTILITY

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>YEAR TO DATE 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
KEY RATIOS							
Debt Coverage Ratio	1.72	3.06	2.23	2.23	1.71	2.16	2.11
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	90	120	60	60	60	60	62
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	17%	14%	15%	15%	15%	15%	13%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	45%	42%	55%	55%	27%	51%	37%
Return on Rate Base	5.31%	5.15%	3.77%	3.77%	3.16%	3.48%	2.74%

VILLAGE OF LITTLE CHUTE 2024 BUDGET

WATER UTILITY
DEBT SCHEDULE

2014A Issue				2017B Issue			2016 Water Revenue		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	45,000.00	551.25	45,551.25	1,546.74	201.08	1,747.82	80,000.00	3,720.00	83,720.00
2025				1,691.11	154.68	1,845.79	80,000.00	2,280.00	82,280.00
2026				1,711.73	103.94	1,815.67	80,000.00	760.00	80,760.00
2027				1,752.96	52.58	1,805.54			
	45,000.00	551.25	45,551.25	6,702.54	512.28	7,214.82	240,000.00	6,760.00	246,760.00
2017 Safe Drinking Bonds				2019A Issue			2019 Refunding		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	57,970.29	15,528.62	73,498.91	35,000.00	6,850.00	41,850.00	55,000.00	4,950.00	59,950.00
2025	58,990.57	14,499.38	73,489.95	40,000.00	5,800.00	45,800.00	55,000.00	3,300.00	58,300.00
2026	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00	55,000.00	1,650.00	56,650.00
2027	61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00			
2028	62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00			
2029	63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00			
2030	64,367.71	9,074.91	73,442.62						
2031	65,500.58	7,932.06	73,432.64						
2032	66,653.39	6,769.11	73,422.50						
2033	67,826.49	5,585.69	73,412.18						
2034	69,020.23	4,381.43	73,401.66						
2035	70,234.99	3,155.99	73,390.98						
2036	71,471.13	1,908.98	73,380.11						
2037	72,729.02	640.01	73,369.03						
	911,293.35	116,813.97	1,028,107.32	235,000.00	23,850.00	258,850.00	165,000.00	9,900.00	174,900.00
2020 Issue							TOTAL DEBT		
Water							Water		
Year	Principal	Interest	Total				Principal	Interest	Total
2024	55,000.00	5,650.00	60,650.00				329,517.03	37,450.95	366,967.98
2025	55,000.00	4,550.00	59,550.00				290,681.68	30,584.06	321,265.74
2026	55,000.00	3,450.00	58,450.00				291,740.53	24,015.93	315,756.46
2027	55,000.00	2,350.00	57,350.00				157,838.27	18,188.77	176,027.04
2028	60,000.00	1,800.00	61,800.00				162,160.41	15,301.63	177,462.04
2029	60,000.00	1,200.00	61,200.00				163,254.43	12,397.98	175,652.41
2030	60,000.00	600.00	60,600.00				124,367.71	9,674.91	134,042.62
2031							65,500.58	7,932.06	73,432.64
2032							66,653.39	6,769.11	73,422.50
2033							67,826.49	5,585.69	73,412.18
2034							69,020.23	4,381.43	73,401.66
2035							70,234.99	3,155.99	73,390.98
2036							71,471.13	1,908.98	73,380.11
2037							72,729.02	640.01	73,369.03
	400,000.00	19,600.00	419,600.00				2,002,995.89	177,987.50	2,180,983.39

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Storm Sewer
630

MISSION:

Operate a storm water drainage system that provides safe, dependable surface drainage in each neighborhood that can be maintained easily and at a reasonable cost. Provide planning for new developments that will not have a negative impact on existing neighborhoods including a flood protection system that will protect the residents. Improve the quality of storm water runoff working with the Northeast Wisconsin Storm Water Consortium in compliance with Environmental Protection Agency and the Wisconsin Department of Natural Resources regulations.

PERFORMANCE MEASUREMENTS

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Target 2024</u>
Labor hours spent on pond maintenance	1,107	410	435	435
Labor expenses for pond maintenance	\$59,310	\$38,997	\$41,644	\$94,424
Street sweeping tonnage	193.19	169.03	210	200
Billed out storm laterals	16	None	5	15
Lineal feet of storm main installed	4,183	798	6,781	2,865
Vertical feet of storm manholes installed	217	53	253	114
Number of storm inlets installed	45	7	58	24
Parcels receiving new storm laterals	16	0	31	15

2024 GOALS

1. Public education of storm runoff and detention.
2. Inspect storm basins and reconstruct failing structures.
3. Perform preventative maintenance to ensure maximum flow usage.
4. Continue to remove unwanted species and pests from ponds.
5. Continue maintaining native prairie plants around ponds.
6. Do control burn around two ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Encourage employee education.
9. Review site plans and issue erosion control permits.

SIGNIFICANT PROGRAM/COST CHANGES

For 2024, the street sweeping tipping fees are anticipated to increase \$2 per ton to \$54 per notification from Outagamie County Landfill

PERSONNEL CHANGES/JUSTIFICATION

DPW Laborer position added (350 labor hours) with elimination of the Environmental Permitting Specialist (956 hours).

2023 ACHIEVEMENTS

1. Inspected and cleaned storm basins on public streets.
2. Removed unwanted species around ponds to ensure aquatic plants growth.
3. Transplanted aquatic plants to help reduce the cost of new plants.
4. Reviewed site plans and issued erosion control permits.
5. Swept streets at regular intervals to provide a clean environment and reduce sediment going into our waterways.

CAPITAL OUTLAY

Stormwater Infrastructure:

- a. Ebben Storm Phase III (Vandenbroek Road to Holland Road) (\$2,439,000)
- b. Evergreen Drive Phase III (Holland Road to Vandenbroek Road) (\$745,000)

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
STORMWATER UTILITY											
Stormwater Revenue and Sources of Funds											
630-32290	STORM WATER PERMIT	19,226	8,159	6,000	6,000	8,660	8,660	7,000	1,000	16.67%	Varies based on development
630-33290	STATE GRANT	-	117,800	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond
630-34449	RESIDENTIAL-MULTI FAMILY	80,052	81,609	80,000	80,000	55,856	82,000	82,000	2,000	2.50%	
630-34450	RESIDENTIAL	355,445	356,723	356,000	356,000	229,384	355,000	355,000	(1,000)	-0.28%	
630-34451	COMMERCIAL	497,425	549,915	535,000	535,000	381,570	565,000	565,000	30,000	5.61%	Increased development
630-34452	INDUSTRIAL	153,438	159,842	155,000	155,000	119,175	175,000	175,000	20,000	12.90%	Increased development
630-34464	PUBLIC AUTHORITY	80,144	118,481	90,000	90,000	90,668	125,000	125,000	35,000	38.89%	Outagamie County Landfill aerial audit correction increasing impervious area
630-34470	FORFEITED DISCOUNTS(PENALTIES)	2,982	4,629	3,500	3,500	1,387	3,800	3,800	300	8.57%	
630-34475	OTHER OPERATING REVENUE	30,572	32,345	2,000	2,000	-	500	500	(1,500)	-75.00%	TDS Metrocom Permits
630-36101	INTEREST ON INVESTMENTS	46,323	45,071	25,000	25,000	34,101	50,000	25,000	-	0.00%	
630-36103	INTEREST ON ADVANCE	26,445	26,445	26,445	26,445	17,630	26,445	26,445	-	0.00%	
630-37901	INTEREST ON SPECIAL ASSESSMENT	473	278	145	145	-	145	40	(105)	-72.41%	Amount of outstanding storm assessments decreasing
630-39500	GAIN/LOSS ON INVESTMENTS	(57,447)	(161,999)	-	-	15,308	2,000	-	-	#DIV/0!	Unrealized loss only due to markets; assets planned to be held to maturity
630-39519	INTEREST INCOME	3,984	3,505	2,800	2,800	534	534	-	(2,800)	-100.00%	Spiering's Bankruptcy - has stopped making payments
630-39600	CAPITAL CONTRIBUTIONS	2,039,108	142,624	842,000	842,000	-	842,000	1,030,000	188,000	22.33%	2022 Quiet Zone & Cherryvale 2023 Randolph, 2024 Evergreen Drive Phase III & Founders Est
Total Stormwater Revenue and Sources of Funds		3,278,169	1,485,428	2,123,890	2,123,890	954,272	2,236,084	2,394,785	270,895	12.75%	Increase in Contributed Capital Projects for 2024

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED	YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%	
					BUDGET 2023				(DECREASE) 2023	2023		
									BUDGET	BUDGET		
Stormwater Capital Projects												
Miami Circle												
630-51109-101	FULL-TIME WAGES	-	-	-	-	-	-	1,839	1,839	#DIV/0!	Project planning ↓	
630-51109-103	SOCIAL SECURITY	-	-	-	-	-	-	140	140	#DIV/0!		
630-51109-104	RETIREMENT	-	-	-	-	-	-	126	126	#DIV/0!		
630-51109-105	HEALTH INSURANCE	-	-	-	-	-	-	534	534	#DIV/0!		
630-51109-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!		
630-51109-108	DENTAL INSURANCE	-	-	-	-	-	-	36	36	#DIV/0!		
630-51109-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!		
Pheasant Run												
630-51140-101	FULL-TIME WAGES	-	-	18,678	18,678	1,833	18,678	15,132	(3,546)	-18.98%	Project alternatives ↓	
630-51140-103	SOCIAL SECURITY	-	-	1,429	1,429	134	1,429	1,158	(271)	-18.96%		
630-51140-104	RETIREMENT	-	-	1,269	1,269	127	1,269	1,041	(228)	-17.97%		
630-51140-105	HEALTH INSURANCE	-	-	4,915	4,915	492	4,915	4,326	(589)	-11.98%		
630-51140-107	LIFE INSURANCE	-	-	8	8	1	8	7	(1)	-12.50%		
630-51140-108	DENTAL INSURANCE	-	-	358	358	39	358	280	(78)	-21.79%		
630-51140-109	DISABILITY INSURANCE	-	-	41	41	4	41	34	(7)	-17.07%		
630-51140-110	OVERTIME	-	-	-	-	29	29	-	-	#DIV/0!	Will carryover any unexpended funds	
630-51140-263	CONSTRUCTION	-	-	-	12,532	-	12,532	-	-	#DIV/0!		
Vandenbroek Pond												
630-51214-101	FULL-TIME WAGES	-	-	-	-	797	797	-	-	#DIV/0!	2024 Project ↓	
630-51214-103	SOCIAL SECURITY	-	-	-	-	58	58	-	-	#DIV/0!		
630-51214-104	RETIREMENT	-	-	-	-	54	54	-	-	#DIV/0!		
630-51214-105	HEALTH INSURANCE	-	-	-	-	239	239	-	-	#DIV/0!		
630-51214-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
630-51214-108	DENTAL INSURANCE	-	-	-	-	17	17	-	-	#DIV/0!		
630-51214-109	DISABILITY INS	-	-	-	-	2	2	-	-	#DIV/0!		
Ebben Trail & Storm Phase III												
630-51216-101	FULL-TIME WAGES	-	-	780	780	-	780	26,537	25,757	3302.18%		
630-51216-103	SOCIAL SECURITY	-	-	59	59	-	59	2,030	1,971	3340.68%		
630-51216-104	RETIREMENT	-	-	52	52	-	52	1,824	1,772	3407.69%		
630-51216-105	HEALTH INSURANCE	-	-	209	209	-	209	7,684	7,475	3576.56%		
630-51216-107	LIFE INSURANCE	-	-	-	-	-	-	13	13	#DIV/0!		
630-51216-108	DENTAL INSURANCE	-	-	15	15	-	15	513	498	3320.00%		
630-51216-109	DISABILITY INS	-	-	2	2	-	2	59	57	2850.00%		
630-51216-263	CONSTRUCTION	-	-	-	-	-	-	2,404,840	2,404,840	#DIV/0!		
Buchanan Street - OO to Main												
630-51222-101	FULL-TIME WAGES	-	-	12,161	12,161	15,445	16,990	-	(12,161)	-100.00%	Project completed ↓	
630-51222-103	SOCIAL SECURITY	-	-	953	953	1,219	1,341	-	(953)	-100.00%		
630-51222-104	RETIREMENT	-	-	847	847	1,134	1,248	-	(847)	-100.00%		
630-51222-105	HEALTH INSURANCE	-	-	3,263	3,263	4,170	4,587	-	(3,263)	-100.00%		
630-51222-107	LIFE INSURANCE	-	-	6	6	8	9	-	(6)	-100.00%		
630-51222-108	DENTAL INSURANCE	-	-	234	234	301	331	-	(234)	-100.00%		
630-51222-109	DISABILITY INSURANCE	-	-	27	27	34	37	-	(27)	-100.00%		
630-51222-110	OVERTIME	-	-	300	300	1,231	1,354	-	(300)	-100.00%		
630-51222-204	CONTRACTUAL SERVICES	-	-	-	-	359	359	-	-	#DIV/0!	Project planning ↓	
630-51222-263	CONSTRUCTION	-	-	448,209	448,209	378,190	437,744	-	(448,209)	-100.00%		
Arthur Street												
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	761	761	#DIV/0!	Project planning ↓	
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	60	60	#DIV/0!		
630-51234-104	RETIREMENT	-	-	-	-	-	-	52	52	#DIV/0!		
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	219	219	#DIV/0!		
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	15	15	#DIV/0!		
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!		

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

								INCREASE	% CHANGE		
								(DECREASE) 2023	2023		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED BUDGET 2023	YTD 2023	ESTIMATED 2023	BUDGET 2024	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
Founders Estate											
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	8,356	8,356	#DIV/0!	2024 Project ↓
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	639	639	#DIV/0!	
630-51234-104	RETIREMENT	-	-	-	-	-	-	575	575	#DIV/0!	
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	2,408	2,408	#DIV/0!	
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	19	19	#DIV/0!	
Founders Estate											
630-51234-101	FULL-TIME WAGES	-	-	-	-	-	-	1,910	1,910	#DIV/0!	Project planning ↓
630-51234-103	SOCIAL SECURITY	-	-	-	-	-	-	146	146	#DIV/0!	
630-51234-104	RETIREMENT	-	-	-	-	-	-	132	132	#DIV/0!	
630-51234-105	HEALTH INSURANCE	-	-	-	-	-	-	548	548	#DIV/0!	
630-51234-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51234-108	DENTAL INSURANCE	-	-	-	-	-	-	36	36	#DIV/0!	
630-51234-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	
Total Stormwater Capital Projects		-	-	493,815	506,347	405,915	505,543	2,484,204	1,974,342	399.81%	Large project in 2024
Storm Financing Expense											
630-53440-403	DEPRECIATION	444,181	460,029	505,000	505,000	336,664	480,000	500,000	(5,000)	-0.99%	Increased assets both constructed by Village and contributed
630-53440-410	VANDENBROEK DISTRICT BASE	3,128	3,164	4,800	4,800	3,229	3,229	4,844	44	0.92%	Reduced fee in 2021-2023 due to COVID, anticipate to increase again in 2024
630-53440-427	INTEREST ON LONG TERM DEBT	68,086	61,114	55,523	55,523	36,192	58,485	100,368	44,845	80.77%	Debt issuance for large project
630-53440-428	DEBT DISCOUNT AMORTIZATION	1,186	1,195	895	895	895	895	895	-	0.00%	
630-53440-434	AMORTIZATION/REFUNDING LOSS	(12,353)	(10,522)	(8,721)	(8,721)	(8,721)	(8,721)	(6,921)	1,800	-20.64%	Decreasing as issue is paid off
630-53440-435	NONOPERATING EXPENSE	-	98,880	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond pavement work
Total Storm Financing Expense		504,227	613,860	557,497	557,497	368,259	533,888	599,186	41,689	7.48%	Increased capital assets and debt
Storm Pond Maintenance Expense											
630-53441-101	FULL-TIME WAGES	38,862	23,427	64,366	64,366	14,989	28,906	63,780	(586)	-0.91%	COLA and step impact, decrease in hours with environmental specialist replacement
630-53441-102	PART-TIME WAGES	185	7	-	-	-	-	-	-	#DIV/0!	
630-53441-103	SOCIAL SECURITY	2,854	1,626	4,923	4,923	1,110	2,142	4,878	(45)	-0.91%	Impact of hours decrease
630-53441-104	RETIREMENT	(36,524)	(29,679)	4,360	4,360	978	1,882	4,370	10	0.23%	WRS Rate increase 1.5% offset by hours decrease
630-53441-105	HEALTH INSURANCE	13,625	5,986	19,439	19,439	4,112	7,976	20,528	1,089	5.60%	Health rate increase average of 11.3% plus impact of decreased hours
630-53441-107	LIFE INSURANCE	34	15	39	39	9	16	39	-	0.00%	
630-53441-108	DENTAL INSURANCE	1,018	455	1,623	1,623	341	658	1,639	16	0.99%	No rate increase but impact of hour changes
630-53441-109	DISABILITY INSURANCE	108	53	144	144	33	64	141	(3)	-2.08%	No rate increase but impact of hour changes
630-53441-204	CONTRACTUAL SERVICES	1,268	6,101	6,500	6,500	-	6,500	6,700	200	3.08%	
630-53441-212	CLOTHING ALLOWANCE	134	168	150	150	168	170	170	20	13.33%	Staff allocation results in increase
630-53441-218	OPERATIONAL SUPPLIES	601	322	1,500	1,500	96	100	1,500	-	0.00%	
630-53441-227	PUBLIC INFORMATION	-	-	300	300	-	-	200	(100)	-33.33%	
630-53441-247	VEHICLE	1,212	3,236	1,500	1,500	834	1,500	1,500	-	0.00%	
630-53441-249	UTILITIES	6,595	8,189	7,200	7,200	5,066	8,000	8,000	800	11.11%	Increased parts costs and fuel cost
630-53441-253	MAINTENANCE OF PONDS	14,725	8,994	30,000	30,000	5,933	30,000	30,000	-	0.00%	
630-53441-261	ENGINEERING	-	-	500	500	-	500	500	-	0.00%	
630-53441-263	CONSTRUCTION	-	-	5,000	5,000	-	1,000	5,000	-	0.00%	
Total Storm Pond Maintenance Expense		44,699	28,899	147,544	147,544	33,669	89,414	148,945	1,401	0.95%	

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	AMENDED		YTD 2023	ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
				BUDGET 2023	BUDGET 2023				(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Storm Collection Expense											
630-53442-101	FULL-TIME WAGES	133,123	107,697	98,498	98,498	68,256	98,498	70,295	(28,203)	-28.63%	COLA and step impact, decrease in hours with environmental specialist replacement
630-53442-102	PART-TIME WAGES	3,017	447	5,400	5,400	29	500	500	(4,900)	-90.74%	Decrease based on use
630-53442-103	SOCIAL SECURITY	10,104	8,541	7,957	7,957	5,014	7,957	5,429	(2,528)	-31.77%	Impact of reduction in hours
630-53442-104	RETIREMENT	8,905	7,614	6,688	6,688	3,943	6,688	4,831	(1,857)	-27.77%	WRS Rate increase 1.5% offset by decrease in hours
630-53442-105	HEALTH INSURANCE	43,002	35,691	26,740	26,740	16,953	26,740	20,815	(5,925)	-22.16%	Health rate increase average of 11.3% plus impact of decreased hours
630-53442-107	LIFE INSURANCE	109	81	52	52	33	52	40	(12)	-23.08%	No rate increase but impact of decreased wages
630-53442-108	DENTAL INSURANCE	2,894	2,782	2,179	2,179	1,455	2,179	1,647	(532)	-24.41%	No rate increase but impact of decreased wages
630-53442-109	DISABILITY INSURANCE	362	288	219	219	132	219	155	(64)	-29.22%	No rate increase but impact of decreased wages
630-53442-110	OVERTIME	116	99	150	150	-	150	150	-	0.00%	
630-53442-201	TRAINING & CONFERENCE	60	-	1,000	1,000	-	500	1,000	-	0.00%	
630-53442-204	CONTRACTUAL SERVICES	9,914	16,533	18,000	18,000	7,772	10,000	18,000	-	0.00%	More volume in 2021 and 2022 for TDS
630-53442-209	TELEPHONE LOCATES	17,674	24,662	14,000	14,000	6,592	7,000	10,000	(4,000)	-28.57%	▼
630-53442-212	CLOTHING ALLOWANCE	631	421	500	500	386	500	500	-	0.00%	
630-53442-213	SAFETY EQUIPMENT	176	75	150	150	34	150	150	-	0.00%	
630-53442-216	CONSTRUCTION MATERIALS	3,054	1,798	1,500	1,500	1,011	1,500	1,500	-	0.00%	
630-53442-218	OPERATIONAL SUPPLIES	1,059	323	1,000	1,000	886	1,000	1,000	-	0.00%	
630-53442-247	VEHICLE	19,571	24,275	25,000	25,000	14,434	25,000	25,000	-	0.00%	
630-53442-249	UTILITIES	249	259	-	-	-	-	-	-	#DIV/0!	
630-53442-251	MAINTENANCE OF MAINS	264	4,136	5,100	5,100	5,065	5,100	5,100	-	0.00%	
630-53442-260	EASEMENT	150	150	150	150	150	150	150	-	0.00%	
630-53442-261	ENGINEERING	-	-	1,000	1,000	-	1,000	1,000	-	0.00%	
630-53442-263	CONSTRUCTION	-	-	2,000	2,000	-	1,000	2,000	-	0.00%	
630-53442-301	NEW EQUIPMENT	-	-	-	239,000	-	239,000	-	-	#DIV/0!	Street Sweeper (Replaces #14 2015 Elgin); 2021 completion of storage bins/trash pump
Total Storm Collection Expense		254,435	235,874	217,283	456,283	132,143	434,883	169,262	(48,021)	-22.10%	Impact of reduction in hours
Storm Customer A/R Expense											
630-53443-101	FULL-TIME WAGES	26,682	28,333	27,547	27,547	19,441	27,547	35,090	7,543	27.38%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE
630-53443-102	PART-TIME WAGES	3,678	7,655	7,122	7,122	3,154	6,308	5,000	(2,122)	-29.80%	Part-time assistance for Utility portal implementation
630-53443-103	SOCIAL SECURITY	2,028	2,723	2,684	2,684	1,561	2,605	3,067	383	14.27%	Impact of wage increase
630-53443-104	RETIREMENT	1,997	2,035	2,180	2,180	1,514	2,166	2,421	241	11.06%	WRS Rate increase 1.5%, wage increase effects
630-53443-105	HEALTH INSURANCE	12,808	12,976	12,497	12,497	9,197	12,497	14,516	2,019	16.16%	Health rate increase average of 11.3% plus impact of increased hours
630-53443-107	LIFE INSURANCE	33	29	24	24	17	24	24	-	0.00%	
630-53443-108	DENTAL INSURANCE	675	711	715	715	535	715	715	-	0.00%	
630-53443-109	DISABILITY INSURANCE	81	77	70	70	51	70	77	7	10.00%	No rate increase but impact of increased wages
630-53443-110	OVERTIME	208	149	400	400	27	200	300	(100)	-25.00%	Workflow management
630-53443-206	OFFICE SUPPLIES	1,667	1,372	1,800	1,800	948	1,600	1,800	-	0.00%	
630-53443-226	POSTAGE	3,731	4,500	4,500	4,500	3,297	4,945	5,140	640	14.22%	Postage cost, increased finals
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	3,107	3,570	3,500	3,500	2,474	3,700	3,850	350	10.00%	Credit card fees for payment option with PSN continues to increase
Total Storm Customer A/R Expense		56,694	64,130	63,039	63,039	42,216	62,377	72,000	8,961	14.22%	Increase in FTE, postage and credit card fees

VILLAGE OF LITTLE CHUTE 2024 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	AMENDED		ESTIMATED 2023	BUDGET 2024	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 4.0%
					BUDGET 2023	YTD 2023			(DECREASE) 2023	2023	
									BUDGET	BUDGET	
Storm Admin and General Expense											
630-53444-101	FULL-TIME WAGES	52,269	65,900	68,082	68,082	53,904	68,082	83,143	15,061	22.12%	COLA and step impact, appropriate allocation of hours for engineering general
630-53444-102	PART-TIME WAGES	-	8,825	-	-	-	-	-	-	#DIV/0!	
630-53444-103	SOCIAL SECURITY	3,853	5,471	5,207	5,207	4,095	5,215	6,361	1,154	22.16%	Impact of wage increase
630-53444-104	RETIREMENT	3,470	4,113	4,628	4,628	3,670	4,635	5,735	1,107	23.92%	WRS Rate increase 1.5%, wage increase effects
630-53444-105	HEALTH INSURANCE	11,291	10,714	10,582	10,582	9,428	10,582	12,760	2,178	20.58%	Health rate increase average of 11.3% plus impact of increased hours
630-53444-107	LIFE INSURANCE	31	33	30	30	22	30	34	4	13.33%	No rate increase but impact of increased wages
630-53444-108	DENTAL INSURANCE	687	909	1,014	1,014	875	1,014	1,055	41	4.04%	No rate increase but impact of increased wages
630-53444-109	DISABILITY INSURANCE	145	155	150	150	124	150	185	35	23.33%	No rate increase but impact of increased wages
630-53444-110	OVERTIME	-	-	-	-	59	100	-	-	#DIV/0!	
630-53444-201	TRAINING & CONFERENCE	99	1,035	1,500	1,500	422	1,500	1,500	-	0.00%	Impacts of COVID
630-53444-203	TELEPHONE	4,657	4,807	5,100	5,100	3,294	5,000	5,200	100	1.96%	Contract for reduced costs with AT&T
630-53444-204	CONTRACTUAL SERVICES	21,247	15,735	14,000	14,000	9,523	13,800	14,000	-	0.00%	GIS, Leaf Study with the League complete
630-53444-205	EQUIPMENT REPAIRS	-	-	825	825	59	825	825	-	0.00%	
630-53444-206	OFFICE SUPPLIES	1,218	1,363	1,550	1,550	795	1,400	1,550	-	0.00%	
630-53444-207	PRINTING & REPRODUCTION	5,723	2,162	6,000	6,000	3,056	5,500	6,000	-	0.00%	
630-53444-208	BOOKS,SUBSCRIPTIONS	7,398	13,022	12,158	12,158	13,415	14,000	14,600	2,442	20.09%	Civic Systems, GIS Software
630-53444-211	FOOD & PROVISIONS	-	56	-	-	32	50	50	50	#DIV/0!	
630-53444-212	CLOTHING ALLOWANCE	-	-	-	-	(4)	(4)	-	-	#DIV/0!	Environmental Specialist proration at retirement
630-53444-213	SAFETY EQUIP/PROGRAM	1,963	1,976	3,000	3,000	778	2,800	3,000	-	0.00%	
630-53444-218	OPERATIONAL SUPPLIES	593	601	1,300	1,300	617	1,250	1,300	-	0.00%	
630-53444-221	SMALL EQUIPMENT	-	1,891	2,750	2,750	27	2,500	2,750	-	0.00%	Share of cost of new printer for customer service area
630-53444-225	OTHER (PERMITS)	3,520	3,320	3,600	3,600	3,375	3,500	3,600	-	0.00%	MS4 Permit, NEWSC Membership
630-53444-226	POSTAGE	468	362	600	600	485	725	750	150	25.00%	Postage for finals charged to Customer A/R
630-53444-227	PUBLIC INFORMATION	-	-	600	600	-	600	600	-	0.00%	
630-53444-229	INVESTMENT SERVICES	5,384	5,209	5,700	5,700	2,992	5,129	5,700	-	0.00%	
630-53444-230	WORKERS COMPENSATION INSURANCE	10,775	8,820	11,935	11,935	11,122	11,122	9,328	(2,607)	-21.84%	Exp mod incr 1.18 to 1.24; Work Comp Rates down but impact by fund varies by classification
630-53444-231	PROPERTY & LIABILITY INSURANCE	10,154	9,233	10,737	10,737	10,560	10,560	11,332	595	5.54%	Rising property values and ~4% increase in auto physical liability & ~2% in other lines
630-53444-239	RENT	13,629	13,629	14,992	14,992	9,992	14,992	14,992	-	0.00%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	2,848	9,824	1,485	1,485	7,232	7,232	1,544	59	3.97%	Based on 2022 ACFR Property Base - 30% GF, 19% Sewer, 18% Water and 33% Storm
630-53444-243	CUSTODIAL-CONTRACTUAL	12,106	12,314	14,685	14,685	8,524	14,685	15,228	543	3.70%	
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	601	755	1,089	1,089	333	1,089	1,127	38	3.49%	
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	3,577	790	2,640	2,640	1,857	2,640	3,745	1,105	41.86%	Smaller dollar impact; adjusting for experience and aging assets
630-53444-249	BUILDING UTILITIES	21,582	21,169	24,090	24,090	15,562	23,843	24,796	706	2.93%	
630-53444-261	ENGINEERING	40	-	-	-	-	-	-	-	#DIV/0!	
630-53444-262	LEGAL/AUDIT	15,930	13,874	17,000	17,000	12,333	17,000	19,000	2,000	11.76%	Allocation for Audit Fees based on allocation note above/Legal
630-53444-350	UNCOLLECTIBLE ACCOUNT EXPENSE	194,213	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Storm Admin and General Expense		409,471	238,066	247,029	247,029	188,557	251,546	271,790	24,761	10.02%	Staff allocation impact plus COLA, step and insurance impacts (health and business)
Total Stormwater Capital and Operating Expenses		1,269,526	1,180,829	1,726,207	1,977,739	1,170,759	1,877,651	3,745,387	2,019,180	116.97%	
STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)		2,008,643	304,599	397,683	146,151	(216,487)	358,433	(1,350,602)	(1,748,285)	-439.62%	

VILLAGE OF LITTLE CHUTE STORMWATER UTILITY

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>YEAR TO DATE 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
OPERATING REVENUES							
Charges for Services	1,185,730	1,274,729	1,222,000	1,222,000	885,313	1,310,660	1,309,000
Other	33,554	36,974	5,500	5,500	1,387	4,300	4,300
Total Operating Revenue	1,219,284	1,311,703	1,227,500	1,227,500	886,700	1,314,960	1,313,300
OPERATING EXPENSES							
Operation and Maintenance	768,425	570,133	679,695	918,695	399,814	602,449	666,841
Depreciation	444,181	460,029	505,000	505,000	336,664	480,000	500,000
Total Operating Expenses	1,212,606	1,030,162	1,184,695	1,423,695	736,478	1,082,449	1,166,841
OPERATING INCOME	6,678	281,541	42,805	(196,195)	150,222	232,511	146,459
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	19,776	(86,697)	54,390	54,390	67,572	79,124	51,485
Interest Expense	(56,919)	(51,787)	(47,697)	(47,697)	(28,367)	(50,659)	(94,342)
Grant Income	-	117,800	-	-	-	-	-
Sale of Village Property	-	-	-	-	-	-	-
Other	-	(98,880)	-	-	-	-	-
Total Non-Operating Revenue (Expenses)	(37,143)	(119,564)	6,693	6,693	39,206	28,465	(42,857)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(30,465)	161,977	49,498	(189,502)	189,428	260,976	103,602
CAPITAL CONTRIBUTIONS	2,039,108	142,624	842,000	842,000	-	842,000	1,030,000
TRANSFERS IN (OUT)	-	-	-	-	-	-	-
CHANGE IN NET POSITION	2,008,643	304,601	891,498	652,498	189,428	1,102,976	1,133,602
NET POSITION - BEGINNING OF YEAR AS RESTATED	27,215,743	29,224,386	29,528,987	29,528,987	29,528,987	29,528,987	30,631,963
NET POSITION - END OF YEAR	29,224,386	29,528,987	30,420,485	30,181,485	29,718,415	30,631,963	31,765,565
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	2,008,643	304,601	891,498	652,498	189,428	1,102,976	1,133,602
Noncash Items in Operating Income:							
Depreciation	444,181	460,029	505,000	505,000	336,664	480,000	500,000
Amortization	(11,167)	(9,327)	(7,826)	(7,826)	(7,826)	(7,826)	(6,026)
Deferred Speical Assessment Write-Off	194,213	-	-	-	-	-	-
Capital Contributions	(2,039,108)	(142,624)	(842,000)	(842,000)	-	(842,000)	(1,030,000)
Long Term Debt/Advance to other funds	-	-	-	-	-	1,200,000	-
Fixed Assets	(436,625)	(544,466)	(493,815)	(745,347)	(405,915)	(744,543)	(2,484,204)
Principal Repayment	(304,500)	(301,886)	(249,503)	(249,503)	(249,503)	(249,503)	(250,275)
NET CHANGE	(144,363)	(233,673)	(196,646)	(687,178)	(137,152)	939,104	(2,136,903)

VILLAGE OF LITTLE CHUTE
STORMWATER UTILITY

	<u>ACTUAL 2021</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>AMENDED BUDGET 2023</u>	<u>YEAR TO DATE 2023</u>	<u>ESTIMATED 2023</u>	<u>BUDGET 2024</u>
KEY RATIOS							
Debt Coverage Ratio	1.29	2.12	1.95	1.18	1.80	2.57	2.27
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	1,562	1,270	862	762	762	762	576
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	9%	8%	7%	7%	7%	7%	6%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	34%	47%	45%	26%	59%	56%	46%
Return on Rate Base	7.17%	1.08%	3.17%	2.30%	6.68%	38.92%	40.00%

VILLAGE OF LITTLE CHUTE 2024 BUDGET

STORM UTILITY
DEBT SCHEDULE

2016 Storm Revenue				2010 Clean Water Fund			2019 Refunding		
Storm				Storm			Storm		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	80,000.00	30,192.00	110,192.00	25,275.30	4,776.24	30,051.54	95,000.00	9,000.00	104,000.00
2024	84,000.00	28,716.00	112,716.00	26,072.23	3,966.75	30,038.98	100,000.00	6,150.00	106,150.00
2025	84,000.00	27,120.00	111,120.00	26,894.29	3,131.75	30,026.04	105,000.00	3,150.00	108,150.00
2026	84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65			-
2027	92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87			-
2028	92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65			-
2029	96,000.00	19,168.00	115,168.00						
2030	100,000.00	16,718.00	116,718.00						
2031	100,000.00	14,118.00	114,118.00						
2032	104,000.00	11,364.00	115,364.00						
2033	108,000.00	8,340.00	116,340.00						
2034	112,000.00	5,040.00	117,040.00						
2035	112,000.00	1,680.00	113,680.00						
	1,248,000.00	232,864.00	1,480,864.00	164,120.35	15,992.38	180,112.73	300,000.00	18,300.00	318,300.00

2020 G O Note				TOTAL DEBT		
Storm				Storm		
Year	Principal	Interest	Total	Principal	Interest	Total
2023	50,000.00	5,400.00	55,400.00	250,275.30	49,368.24	299,643.54
2024	55,000.00	4,400.00	59,400.00	265,072.23	43,232.75	308,304.98
2025	55,000.00	3,300.00	58,300.00	270,894.29	36,701.75	307,596.04
2026	55,000.00	2,200.00	57,200.00	166,742.27	29,910.38	196,652.65
2027	55,000.00	1,650.00	56,650.00	175,616.98	26,573.89	202,190.87
2028	55,000.00	1,100.00	56,100.00	176,519.28	22,991.37	199,510.65
2029	55,000.00	550.00	55,550.00	151,000.00	19,718.00	170,718.00
2030				100,000.00	16,718.00	116,718.00
2031				100,000.00	14,118.00	114,118.00
2032				104,000.00	11,364.00	115,364.00
2033				108,000.00	8,340.00	116,340.00
2034				112,000.00	5,040.00	117,040.00
2035				112,000.00	1,680.00	113,680.00
	380,000.00	18,600.00	398,600.00	2,092,120.35	285,756.38	2,377,876.73