



# City of West Allis

## Meeting Agenda

### Common Council

*Mayor Dan Devine, Chair*

*Aldersperson Thomas G. Lajsic, Council President*

*Alderspersons: Suzzette Grisham, Kevin Haass, Danna Kuehn, Thomas G. Lajsic, Rosalie L. Reinke, Daniel J. Roadt, Tracy Stefanski, Ray Turner, Vincent Vitale, and Martin J. Weigel*

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Tuesday, November 14, 2023

7:00 PM

City Hall, Common Council Chambers  
7525 W. Greenfield Avenue

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#### REGULAR MEETING

#### A. CALL TO ORDER

#### B. ROLL CALL

#### C. PLEDGE OF ALLEGIANCE

*Led by Ald. Lajsic.*

#### D. PUBLIC HEARINGS

1. [2023-0629](#) Conditional Use Permit for SoNa Lofts Phase 2, a proposed 5+ Unit Dwelling, at 6600 W. Mitchell St.
2. [2023-0645](#) Conditional Use Permit for Checker's, a proposed Restaurant with accessory drive-through service, at 11013 W. Greenfield Ave.
3. [2023-0651](#) Conditional Use Permit for Nico's Authentic Premium Pizza, a proposed Restaurant, at 9638 W. National Ave.

#### E. CITIZEN PARTICIPATION

The Common Council may receive information from members of the public during this 30-minute period. Each speaker must announce to the council his or her name and address, sign in at the podium, and limit comments to one statement of no more than 5 minutes. The council cannot take action on topics raised by speakers and will not discuss topics with speakers.

#### F. ANNOUNCEMENT OF RECESS MEETINGS OF STANDING COMMITTEES

New and Previous Matters referred to Committees may be considered and acted upon by Committees during the Common Council recess. Unless otherwise announced during the meeting, the Standing Committees of the Common Council will meet during recess in the following rooms and in the following order:

Art Gallery – Administration & Economic Development

Room 128 – Public Safety & Public Works

The general public may contact the Committee Chair relative to an agenda item of interest that could be discussed or acted on during the recess meetings simultaneously occurring in different conference rooms. Additionally, if a member has interest in multiple agenda items which are scheduled for discussion or action during the recess meetings simultaneously occurring, they should contact the chair of the committee to inform of such interest.

## G. MAYOR'S REPORT

This item is a report from the Mayor to the public regarding recent events attended, awards and commendations, and upcoming events. No discussion or action shall take place by members of the Council unless otherwise listed below.

## H. ALDERPERSON'S REPORT

This item is a report from individual Alderpersons to the public regarding recent events attended, awards and commendations, and upcoming events. No discussion or action shall take place by members of the Council unless otherwise listed below.

## I. APPROVAL OF MINUTES

4. [2023-0690](#) November 7, 2023 Common Council Minutes.

**Recommendation:** Approve

## J. STANDING COMMITTEE REPORTS

*None.*

## K. ITEMS NOT REFERRED TO COMMITTEE (CONSENT AGENDA)

5. [O-2023-0075](#) Ordinance to reclassify and create certain positions, increase pay for election officials, and increase performance zone maximum pay.

**Recommendation:** Pass

6. [R-2023-0711](#) Resolution relative to continuing the contract with Cities & Villages Mutual Insurance Company (CVMIC) for furnishing worker's compensation third party administrative services.

**Recommendation:** Adopt

7. [2023-0679](#) Renewal applications for Pawn Shop, Secondhand Stores, and Secondhand Jewelry Dealers  
for:  
  
Ed Check d/b/a 2 Brothers-In-Law Vintage, 7332 W. Becher St. (PNSH-22-5)  
  
Robin Franke d/b/a Pawn America, 7530 W. Lincoln Ave. (PNSH-22-23)  
  
Olena Cochran d/b/a Get It Now #02403, 6826 W. Greenfield Ave. Ste A112 (PNSH-22-35)  
  
Darlesha Brown d/b/a Xclusive Threads Buy Sell Trade, 7911 W. Becher St. (PNSH-23-3)  
  
**Recommendation:** Grant
8. [2023-0694](#) New application for Pawn Shop, Secondhand Stores, and Secondhand Jewelry Dealers for John Rudig d/b/a John Rudig, 8018 W. Becher St. (PNSH-23-9)  
  
**Recommendation:** Grant
9. [2023-0687](#) October 2023 Municipal Judge Report, consisting of all fines, costs and fees collected by the City of West Allis in the sum of \$73,272.10.  
  
**Recommendation:** Place on File
10. [2023-0688](#) Communication regarding 2024 Special Assessment Rates.  
  
**Recommendation:** Approve

#### L. COMMON COUNCIL RECESS

#### M. NEW AND PREVIOUS MATTERS

#### ADMINISTRATION COMMITTEE

11. [2023-0692](#) 2022 Single Audit report and Corrective Action Plan.  
  
**Recommendation:** Place on File
12. [R-2023-0712](#) Resolution establishing Health, Dental, and Vision Insurance Plans, Premium Rates, Employee Contributions, and Benefits Continuation for the Plan Year of March 1, 2024 to February 28, 2025.  
  
**Recommendation:** Adopt
13. [O-2023-0074](#) Ordinance appropriating the necessary funds for the operation and administration of the City of West Allis for Calendar Year 2024.  
  
**Recommendation:** Pass

14. [2023-0638](#) 2024 City of West Allis Mayor's Recommended Budget.

**Recommendation:** Approve

#### **PUBLIC WORKS COMMITTEE**

15. [2023-0691](#) Correspondence from the City Engineer regarding Street without Sidewalks.

#### **ECONOMIC DEVELOPMENT COMMITTEE**

##### **Public Hearing Items (Economic Development Committee)**

16. [2023-0629](#) Conditional Use Permit for SoNa Lofts Phase 2, a proposed 5+ Unit Dwelling, at 6600 W. Mitchell St.
17. [2023-0645](#) Conditional Use Permit for Checker's, a proposed Restaurant with accessory drive-through service, at 11013 W. Greenfield Ave.
18. [2023-0651](#) Conditional Use Permit for Nico's Authentic Premium Pizza, a proposed Restaurant, at 9638 W. National Ave.

#### **PUBLIC SAFETY COMMITTEE**

19. [2023-0654](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Russell Waarvik.  
(BART 903) (Second appearance)
20. [2023-0658](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Kia Payne.  
(BART 951) (Second appearance)
21. [2023-0678](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Jesse Gull.  
(BART 958) (Second appearance)
22. [2023-0689](#) Discussion regarding Place of Last Drink data and possible role of the Public Safety Committee.

#### **N. ADJOURNMENT**



All meetings of the Common Council are public meetings. In order for the general public to make comments at the committee meetings, the individual(s) must be scheduled (as an appearance) with the chair of the committee or the appropriate staff contact; otherwise, the meeting of the committee is a working session for the committee itself, and discussion by those in attendance is limited to committee members, the mayor, other alderpersons, staff and others that may be a party to the matter being discussed.

**NOTICE OF POSSIBLE QUORUM**

It is possible that members of, and possibly a quorum of, members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

**NON-DISCRIMINATION STATEMENT**

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

**AMERICANS WITH DISABILITIES ACT NOTICE**

Upon reasonable notice the City will furnish appropriate auxiliary aids and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

**LIMITED ENGLISH PROFICIENCY STATEMENT**

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services and/or benefits.



**CITY OF WEST ALLIS  
NOTICE OF PUBLIC HEARING  
November 14, 2023 at 7:00PM**

«MailingName1»  
«MailingName2»  
«MailingAddress1»  
«MailingCSZ»

**NOTICE IS HEREBY GIVEN** that the Common Council of the City of West Allis will conduct a Public Hearing on November 14, 2023 at 7:00PM, or soon thereafter in the Common Council Chambers at West Allis City Hall, 7525 W. Greenfield Avenue, West Allis, Wisconsin on the following:

**Conditional Use Permit for SoNa Lofts Phase 2, a proposed 5+ Unit Dwelling, at 6600 W. Mitchell St.**

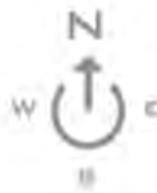
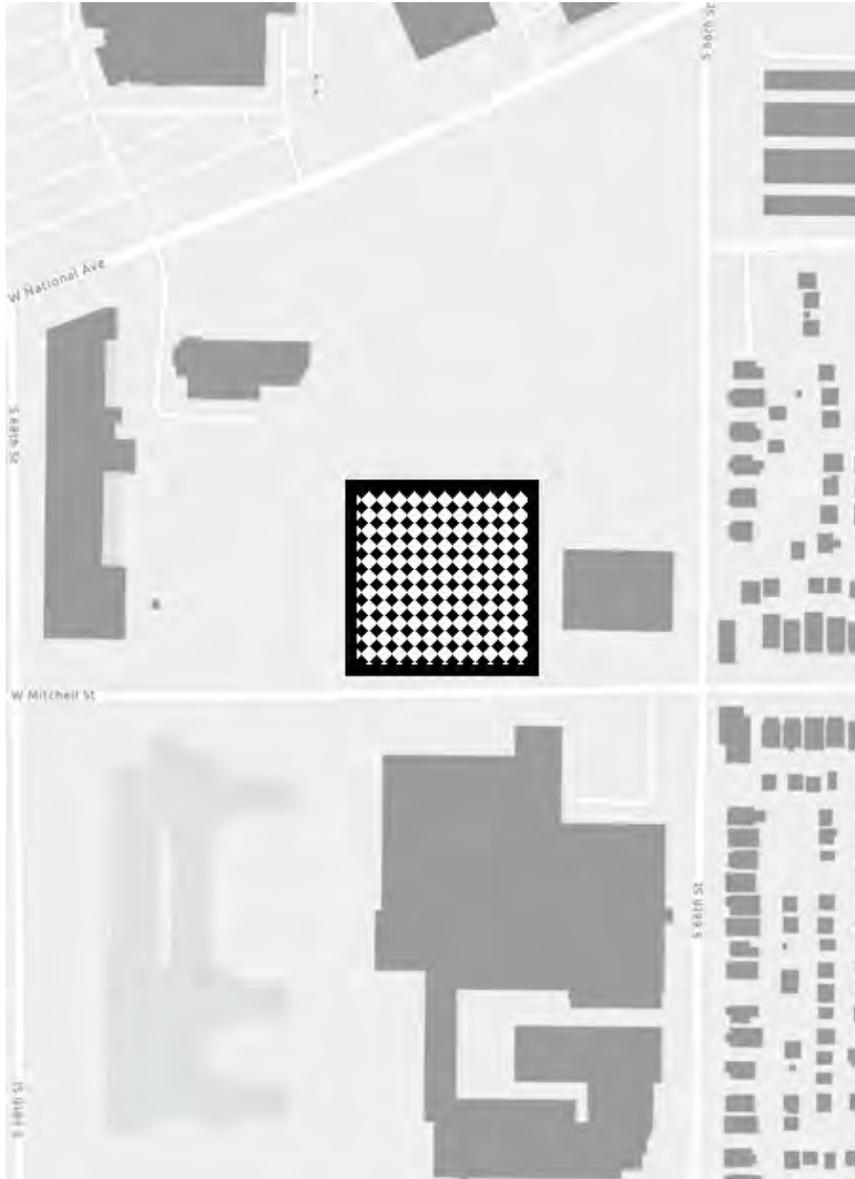
Additional project information, comments, questions or concerns can be addressed by emailing [planning@westalliswi.gov](mailto:planning@westalliswi.gov) or calling 414.302.8460. You may express your opinion prior to the meeting in writing by emailing [clerk@westalliswi.gov](mailto:clerk@westalliswi.gov), or in person at the public hearing at the above date, time and location.

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# Conditional Use Permit for SoNa Lofts Phase 2, a proposed 5+ Unit Dwelling, at 6600 W. Mitchell St.



**Legend**

- Parcel
- Structure
- Project Area





**CITY OF WEST ALLIS  
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«MailingName1»  
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**Conditional Use Permit for Nico's Authentic Premium Pizza, a proposed Restaurant,  
at 9638 W. National Ave.**

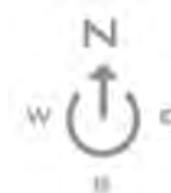
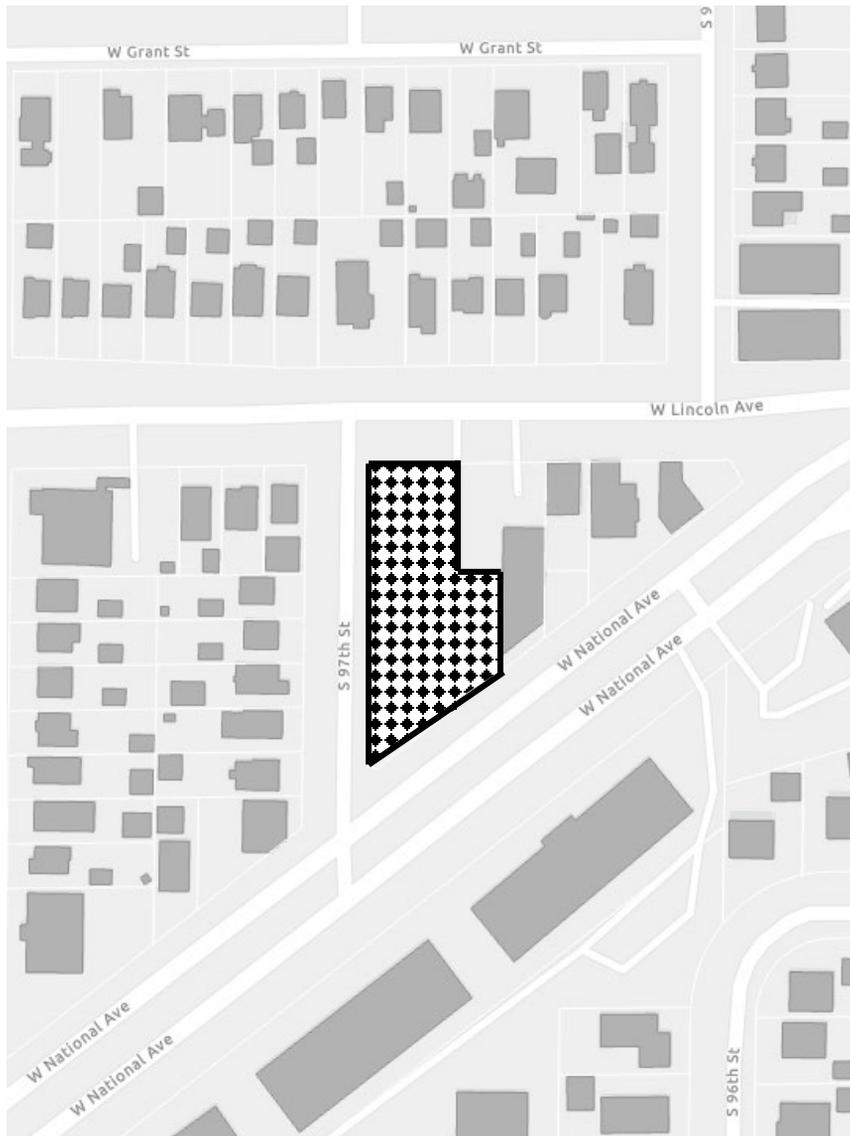
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Conditional Use Permit for Nico's Authentic Premium  
Pizza, a proposed Restaurant, at 9638 W. National Ave.  
(Tax Key No. 479-0430-001)



**Legend**

- Parcel
- Structure
- Project Area

**From:** [wendy.poulos](#)  
**To:** [Clerk - Shared](#)  
**Subject:** Nico's Authentic Premium Pizza  
**Date:** Monday, October 30, 2023 8:56:49 AM

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**wendy.poulos** <[wypoulos@gmail.com](mailto:wypoulos@gmail.com)>

Sun, Oct 29, 2:39 PM (18 hours ago)



to clerk



To whom it may concern:

The other day, I received a notice in the mail about a conditional use permit for Nico's Authentic Premium Pizza moving into the 9638 W. National location. My husband and I were very excited to hear that they would be potentially moving in and welcome a new restaurant to that location. I talked with my neighbor about it and he was very excited about it too. Our only concern would be the hours of operation. We would prefer that the restaurant would close by midnight so as not to attract the late-night bar crowd into the neighborhood.

Thank you for your consideration.

Wendy Poulos  
2316 S 98th St, West Allis, WI 53227



# City of West Allis

## Meeting Minutes

### Common Council

*Mayor Dan Devine, Chair*

*Aldersperson Thomas G. Lajsic, Council President*

*Alderspersons: Suzzette Grisham, Kevin Haass, Danna Kuehn, Thomas G. Lajsic, Rosalie L. Reinke, Daniel J. Roadt, Tracy Stefanski, Ray Turner, Vincent Vitale, and Martin J. Weigel*

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Tuesday, November 7, 2023

7:00 PM

City Hall, Common Council Chambers  
7525 W. Greenfield Avenue

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#### REGULAR MEETING

#### A. CALL TO ORDER

*Mayor Devine called the meeting to order at 7:00 p.m.*

#### B. ROLL CALL

**Present** 10 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

#### C. PLEDGE OF ALLEGIANCE

*Led by Ald. Kuehn.*

#### D. PUBLIC HEARINGS

1. [2023-0638](#) 2024 City of West Allis Mayor's Recommended Budget.

*Administrator/Clerk Grill and Finance Director Kaczmarek presented.*

#### E. CITIZEN PARTICIPATION

*None.*

#### F. ANNOUNCEMENT OF RECESS MEETINGS OF STANDING COMMITTEES

*Mayor Devine announced that the following Standing Committees would meet during recess: Administration, Economic Development, Public Safety and Public Works.*

#### G. MAYOR'S REPORT

*Mayor Devine spoke about the Veteran's Day recognition on 11/10/23 at 11 a.m. at Veteran's Park.*

#### H. ALDERPERSON'S REPORT

*Ald. Weigel spoke about Su Plus Two's new location and The Deco's open house Thursday from 7-11 p.m.*

#### I. APPROVAL OF MINUTES

2. [2023-0667](#) October 17, 2023 Common Council Minutes.

**Ald. Lajsic moved to approve, Ald. Stefanski seconded, motion carried.**

**J. STANDING COMMITTEE REPORTS**

*None.*

**K. ITEMS NOT REFERRED TO COMMITTEE (CONSENT AGENDA)**

**Passed The Consent Vote**

**Ald. Lajsic moved to approve the Consent Agenda, items #3 - #26, Ald. Reinke seconded, motion carried by roll call vote:**

**Aye:** 10 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 0

- 3. [O-2023-0071](#) Ordinance to adopt parking restrictions on the East side of the 400 block of S. 116th St.

**Sponsors:** Alderperson Haass and Alderperson Reinke

**Passed**

- 4. [O-2023-0072](#) Ordinance to adopt parking restrictions on the South side of W. Rogers St. from the driveway at 11225 W. Rogers St. to 110' West of the driveway at 11225 W. Rogers St.

**Sponsors:** Alderperson Haass and Alderperson Reinke

**Passed**

- 5. [O-2023-0073](#) Ordinance to codify spring primary standards.

**Sponsors:** Alderperson Lajsic

**Passed**

- 6. [R-2021-0525](#) Resolution relative to determination of an Application for a Special Use Permit to establish a mixed use (commercial and residential), of the existing residential duplex property, located at 1416-18 S. 81st St.

**Sponsors:** Economic Development Committee and Alderperson Haass

**Placed on File**

- 7. [R-2023-0136](#) Resolution to vacate a part of the alley north of the 7400 Block of W. Greenfield Ave.

**Sponsors:** Public Works Committee

**Placed on File**

- 8. [R-2023-0278](#) Resolution approving the terms & conditions for an Economic Development Loan to Fire Cycle LLC, located at 9242 W. National Ave., under the National Avenue Commercial Corridor InStore Forgivable Loan Program in an amount up to \$50,000.

**Placed on File**

9. [R-2023-0658](#) Resolution authorizing the Library to accept and expend funding from BLH Technologies, Inc.
- Sponsors:** Alderperson Turner
- Adopted**
10. [R-2023-0678](#) Resolution relative to the agreement with the Village of West Milwaukee for public works services for years 2023-2026.
- Adopted**
11. [R-2023-0702](#) Resolution accepting work of LaLonde Contractors, Inc. for 2022 project No. 5 and authorizing final payment in the amount of \$1,000.
- Sponsors:** Public Works Committee
- Adopted**
12. [R-2023-0704](#) Resolution to align worker's compensation pay for all public safety employees.
- Adopted**
13. [R-2023-0705](#) Resolution to accept the proposals of Bobcat Plus, Inc. and LF George Inc. for furnishing and delivering one UW56 Bobcat Tool Cat with attachments for \$114,273.57 and one Toro 22538 Power Broom attachment for \$7,957 for a total sum of \$122,230.57.
- Adopted**
14. [R-2023-0706](#) Resolution to accept the proposals of McNeilus Truck and Manufacturing and R.N.O.W., Inc. for furnishing and delivering one 2024 McNeilus model 2016 REL 20 yard refuse packer body for \$142,166 and one 2024 Battle Motors LET2-46 refuse truck chassis and snow plow package for \$206,029.50 for a total sum of \$348,195.50.
- Adopted**
15. [R-2023-0708](#) Resolution to approve a Commercial Facade Improvement Contract by and between the City of West Allis and Unit Drop Forge Co. Inc., property owner for the property located at 1903 S. 62 St., in an amount not to exceed \$20,000.
- Adopted**
16. [R-2023-0710](#) Resolution to accept the proposal of Brooks Tractor for furnishing and delivering one 2024 John Deere 710 P-Tier Backhoe Loader with attachments for a total of \$197,900.
- Adopted**
17. [2022-0070](#) Claim by Darius Wade regarding personal injuries from a motor vehicle accident on N. 60th St. at or near its intersection with W. Chambers St. in the City of Milwaukee on November 16, 2021.
- Placed on File**

18. [2022-0930](#) Claim by Darius L. Wade regarding personal and vehicle injuries at N. 60th St. and W. Chambers St. on November 16, 2021.  
**Placed on File**
19. [2022-0731](#) Claim by US Bank National Association vs. Joyce L. VanBeek, a/k/a Joyce L. VanBeek et al, regarding Foreclosure of Mortgage.  
(Case#2022-CV003307)  
**Placed on File**
20. [2023-0685](#) Claim by CIM Trust 2023-R1 vs. The Estate of Joyce L. VanBeek, Deceased et al, regarding a Foreclosure of Mortgage.  
(Case#2023-CV008077)  
**Referred to City Attorney**
21. [2023-0585](#) Claim by Omar Malone for alleged vehicle damage on August 17, 2023, at 1744 S. 63rd St. alley/parking lot.  
**Denied**
22. [2023-0596](#) Claim by Erol Kolcu for alleged expenses incurred at 1909 S. 73rd St. on September 18, 2023.  
**Denied**
23. [2023-0665](#) Claim by Isaiah McVey regarding alleged property damage on 61st St. on August 18, 2023.  
**Referred to City Attorney**
24. [2023-0677](#) Re-Appointment by Mayor Devine of Wayne Clark and Don Nehmer to the Community Development Authority District for a 4-year term to expire November 7, 2027.  
**Approved**
25. [2023-0686](#) Re-Appointment by Mayor Devine of Dawn Groshek, Steve Hook, Alfred Sumrall, Hollis Patzer, Carri Morreau and Marcia Lawson to the Block Grant Committee for a 2-year term to expire November 14, 2025.  
**Approved**
26. [2023-0682](#) Finance Director/Comptroller submitting report for October 2023 indicating City of West Allis checks issued in the amount of \$5,382,237.26.  
**Placed on File**

#### L. COMMON COUNCIL RECESS

Ald. Lajsic moved that the Council recess until completion of the Standing Committee meetings, Ald. Stefanski seconded, motion carried.

The Council recessed at 7:19 p.m. and returned at 8:41 p.m.

#### M. NEW AND PREVIOUS MATTERS

**ADMINISTRATION COMMITTEE**

Committee convened at 7:23 p.m.

**Passed The Block Vote**

Ald. Lasjic moved to approve items #27 - #28, motion carried by roll call vote:

**Aye:** 10 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 0

- 27. [2023-0653](#) October 17, 2023 Administration Committee Minutes.

**Committee Action:**

Ald. Lajsic moved to pass, Ald. Weigel seconded, motion carried.

**Council Action: Passed**

- 28. [R-2023-0709](#) Resolution to provide Text-to-911 services.

Sponsors: Alderperson Haass and Alderperson Grisham

**Committee Action:**

Ald. Lajsic moved to adopt, Ald. Kuehn seconded, motion carried.

Ald. Lajsic moved to adjourn at 7:27 p.m., Ald. Vatale seconded, motion carried.

**Council Action: Adopted**

**PUBLIC WORKS COMMITTEE**

Committee convened at 7:24 p.m.

**Passed The Block Vote**

Ald. Roadt moved to approve item #29, motion carried by roll call vote.

**Aye:** 10 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 0

- 29. [R-2023-0703](#) Resolution granting a Privilege to 9524 West LLC for property located at 9524 W. Greenfield Ave. Tax Key No. 443-0215-000.

**Committee Action:**

Ald. Grisham moved to adopt, Ald. Stefanski seconded, motion carried.

Committee adjourned at 7:25 p.m.

**Council Action: Adopted**

**ECONOMIC DEVELOPMENT COMMITTEE**

Committee convened at 7:44 p.m.

30. [2023-0656](#) New Class B Tavern License, Cigarette and Electronic Cigarette License for Liquor Outlet 108th St., Inc., d/b/a Barrel House Rare Spirits & Fine Wine, 1350 S. 108th St. Agent: Navpreet Manhani. (ALC-23-32)

**Committee Action:**

**Ald. Kuehn moved to grant contingent upon staying consistent with their business plan, Ald. Vitale seconded, motion carried.**

**Council Action:**

**Ald. Lajsic moved to grant, motion carried by following roll call vote:**

**Aye:** 9 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 1 - Ald. Reinke

31. [2023-0657](#) New Class B Tavern License, Cigarette and Electronic Cigarette License for Liquor Outlet National Ave., Inc., d/b/a The Rare Fine Wine, Spirits & Cigars, 7235 W. National Ave. Agent: Navpreet Manhani. (ALC-23-31)

**Committee Action:**

**Ald. Kuehn moved to grant contingent upon staying consistent with their business plan, no window signage and closing at 9 p.m., Ald. Haass seconded, motion carried.**

**Council Action:**

**Ald. Lajsic moved to grant, motion carried by following roll call vote:**

**Aye:** 9 - Ald. Grisham, Ald. Haass, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 1 - Ald. Kuehn

32. [O-2023-0070](#) Ordinance to create event space and theater an accessory use in all districts.

**Sponsors:** Alderperson Stefanski

**Committee Action:**

**Ald. Vitale moved to place on file, Ald. Haass seconded, motion carried with one Nay from Ald. Kuehn.**

**Ald. Weigel moved to adjourn at 8:33 p.m., Ald. Vitale seconded, motion carried.**

**Council Action:**

**Ald. Lajsic moved to place on file, motion carried by following roll call vote:**

**Aye:** 7 - Ald. Haass, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 3 - Ald. Grisham, Ald. Kuehn, Ald. Stefanski

**PUBLIC SAFETY COMMITTEE**

**Committee convened at 7:25 p.m.**

**Passed The Block Vote**

**Ald. Grisham moved to approve the items #33 - #40, motion carried by roll call vote:**

**Aye:** 10 - Ald. Grisham, Ald. Haass, Ald. Kuehn, Ald. Lajsic, Ald. Reinke, Ald. Roadt, Ald. Stefanski, Ald. Turner, Ald. Vitale, Ald. Weigel

**No:** 0

33. [2023-0619](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Haylee Wojtczak. (BART 922) (Third appearance)

**Committee Action:**

**Ald. Stefanski moved to grant, Ald. Roadt seconded, motion carried.**

**Council Action: Granted**

34. [2023-0640](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Hannah Ondriezek. (BART 937) (Second appearance)

**Committee Action:**

**Ald. Stefanski moved to deny due to non-appearance and police report, Ald. Roadt seconded, motion carried.**

**Council Action: Denied**

35. [2023-0654](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Russell Waarvik. (BART 903) (First appearance)

**Committee Action:**

**Ald. Stefanski moved to hold, Ald. Turner seconded, motion carried.**

**Council Action: Held**

36. [2023-0655](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Caleb Gray. (BART 948) (First appearance)

**Committee Action:**

**Ald. Stefanski moved to grant, Ald. Turner seconded, motion carried.**

**Council Action: Granted**

37. [2023-0658](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Kia Payne. (BART 951) (First appearance)

**Committee Action:**

**Ald. Stefanski moved to hold, Ald. Turner seconded, motion carried.**

**Council Action: Held**

38. [2023-0678](#) 2023-2025 New Operator's License (Bartender/Class D Operator) application for Jesse Gull.  
(BART 958) (First appearance)  
**Committee Action:**  
**Ald. Stefanski moved to hold, Ald. Turner seconded, motion carried.**  
**Council Action: Held**
39. [R-2023-0709](#) Resolution to provide Text-to-911 services.  
**Sponsors:** Alderperson Haass and Alderperson Grisham  
**Discussion Only**
40. [2023-0680](#) Summons and Complaint in the matter of complaint against ODD-E's Pub L.L.C, 8812 W. Greenfield Ave. Agent: Adi Sarkanjac.  
**Committee Action:**  
**Deputy City Attorney Cerwin advised to hold due to applicant's denial of allegations and possible stipulations.**  
**Ald. Reinke moved to adjourn at 7:42 p.m., Ald. Stefanski seconded, motion carried.**  
**Council Action: Held**

## N. ADJOURNMENT

**Ald. Lajsic moved to adjourn at 8:45 p.m., Ald, Grisham seconded, motion carried.**

**Next scheduled meeting is November 14, 2023 at 7:00 p.m.**

YouTube Meeting Links for November 7, 2023:

Common Council Part 1

<https://www.youtube.com/watch?v=t3srNC4NUgo>

Recess - Administration & Economic Development

<https://www.youtube.com/watch?v=a5duzW6qqJE>

Recess - Public Works & Public Safety

<https://www.youtube.com/watch?v=bC7TrSXV5pk>

Common Council Part 2

<https://www.youtube.com/watch?v=S3b7QA5S6fY>



All meetings of the {bdName} are public meetings. In order for the general public to make comments at the committee meetings, the individual(s) must be scheduled (as an appearance) with the chair of the committee or the appropriate staff contact; otherwise, the meeting of the committee is a working session for the committee itself, and discussion by those in attendance is limited to committee members, the mayor, other alderpersons, staff and others that may be a party to the matter being discussed.

**NON-DISCRIMINATION STATEMENT**

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

**AMERICANS WITH DISABILITIES ACT NOTICE**

Upon reasonable notice the City will furnish appropriate auxiliary aids and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

**LIMITED ENGLISH PROFICIENCY STATEMENT**

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services and/or benefits.

**CITY OF WEST ALLIS  
ORDINANCE O-2023-0075**

**ORDINANCE TO RECLASSIFY AND CREATE CERTAIN POSITIONS,  
INCREASE PAY FOR ELECTION OFFICIALS, AND INCREASE PERFORMANCE  
ZONE MAXIMUM PAY**

**AMENDING SALARY SCHEDULE**

**WHEREAS**, the common council seeks to promote recruitment and retention for valuable positions within the City by keeping wages and salaries competitive;

**NOW THEREFORE**, the common council of the City of West Allis do ordain as follows:

Community Health Technician is reclassified from salary grade D1 to E1.  
Economic Development Director is reclassified from salary grade L2 to N2.  
Customer Service Specialist-Lead is created and classified under salary grade G1.  
The performance zone maximum salary range for FLSA-exempt employees is increased to 125% of Step 6 control point.

**SECTION 1:**        **AMENDMENT** “Salary Schedule” of the City Of West Allis Municipal Code is hereby *amended* as follows:

**AMENDMENT**

Salary Schedule

1. Establishment
  - a. Compensation Paid. City employees and officers shall receive compensation based on the salary schedule in this ordinance, the terms of an employment contract, or the terms of a collective bargaining agreement.
  - b. Residency Defined. If an employee or officer's compensation is based that person being a City resident, residency shall be determined based upon the same factors as domicile or legal residence is determined for Wisconsin state income tax purposes.
2. Automatic Cost of Living Adjustments. This salary schedule does not include an automatic adjustment for personnel in conformity with fluctuations upwards and downwards in the cost of living.
3. Employee and Appointed Officer Salaries. Each City employee and officer who holds a position recognized within the salary schedule below shall receive compensation within the range assigned to the salary grade for that employee's or officer's position.

| <b>Start Date</b>        | <b>End Date</b>          | <b>Salary Schedule</b> | <b>Ordinance</b>            |
|--------------------------|--------------------------|------------------------|-----------------------------|
| <a href="#">11/14/23</a> | <a href="#">None</a>     | <a href="#">Link</a>   | <a href="#">O-2023-0075</a> |
| 9/19/23                  | <del>11/13/23</del> None | <a href="#">Link</a>   | O-2023-0066                 |
| 9/5/23                   | 9/18/23                  | <a href="#">Link</a>   | O-2023-0064                 |
| 7/18/23                  | 9/4/23                   | <a href="#">Link</a>   | O-2023-0055                 |
| 5/16/23                  | 7/17/23                  | <a href="#">Link</a>   | O-2023-0041                 |
| 5/2/23                   | 5/15/23                  | <a href="#">Link</a>   | O-2023-0038                 |
| 4/18/23                  | 5/1/23                   | <a href="#">Link</a>   | O-2023-0032                 |
| 3/7/23                   | 4/17/23                  | <a href="#">Link</a>   | O-2023-0014                 |
| 1/8/23                   | 3/6/23                   | <a href="#">Link</a>   | O-2023-0006<br>O-2022-0167  |
| 10/16/22                 | 1/7/23                   | <a href="#">Link</a>   | O-2022-0149                 |
| 9/18/22                  | 10/15/22                 | <a href="#">Link</a>   | O-2022-0140                 |
| 9/4/22                   | 9/17/22                  | <a href="#">Link</a>   | O-2022-0128                 |
| 7/12/22                  | 9/3/22                   | <a href="#">Link</a>   | O-2022-0107                 |
| 6/7/22                   | 7/11/22                  | <a href="#">Link</a>   | O-2022-0090                 |
| 5/3/22                   | 6/6/22                   | <a href="#">Link</a>   | O-2022-0084                 |
| 4/19/22                  | 5/2/22                   | <a href="#">Link</a>   | O-2022-0075                 |
| 4/7/22                   | 4/18/22                  | <a href="#">Link</a>   | O-2022-0047                 |
| 2/2/22                   | 4/6/22                   | <a href="#">Link</a>   | O-2022-0036                 |
| 1/11/22                  | 2/1/22                   | <a href="#">Link</a>   | O-2022-0012                 |
| 10/3/21                  | 1/10/22                  | <a href="#">Link</a>   | O-2021-0076                 |
| 7/13/21                  | 10/2/21                  | <a href="#">Link</a>   | O-2021-0051                 |
| 6/15/21                  | 7/12/21                  | <a href="#">Link</a>   | O-2021-0049                 |
| 6/1/21                   | 6/14/21                  | <a href="#">Link</a>   | O-2021-0042                 |
| 3/2/21                   | 5/31/21                  | <a href="#">Link</a>   | O-2021-0022                 |
| 2/2/21                   | 3/1/21                   | <a href="#">Link</a>   |                             |
| 12/15/20                 | 2/1/21                   | <a href="#">Link</a>   | O-2020-0058                 |
| 10/18/20                 | 12/17/20                 | <a href="#">Link</a>   |                             |
| 9/1/20                   | 10/17/20                 | <a href="#">Link</a>   |                             |

|          |          |                      |  |
|----------|----------|----------------------|--|
| 3/17/20  | 8/31/20  | <a href="#">Link</a> |  |
| 3/3/20   | 3/16/20  | <a href="#">Link</a> |  |
| 1/7/20   | 3/2/20   | <a href="#">Link</a> |  |
| 8/6/19   | 1/6/20   | <a href="#">Link</a> |  |
| 3/19/19  | 8/5/19   | <a href="#">Link</a> |  |
| 10/16/18 | 3/18/19  | <a href="#">Link</a> |  |
| 10/2/18  | 10/15/18 | <a href="#">Link</a> |  |
| 6/19/18  | 10/1/18  | <a href="#">Link</a> |  |
| 4/17/18  | 6/18/18  | <a href="#">Link</a> |  |
| 3/6/18   | 4/16/18  | <a href="#">Link</a> |  |
| 1/14/18  | 3/5/18   | <a href="#">Link</a> |  |

4. Elected Officer Salaries. Elected officers shall receive annual salaries as indicated in this subsection. Salaries for elected officers shall be paid in biweekly payments in the same manner as employees and appointed officers.

a. Alderperson

| Date                | Annual Salary |
|---------------------|---------------|
| Effective 4/21/2020 | \$10,000      |
| Effective 1/1/2021  | \$10,200      |
| Effective 1/1/2022  | \$10,400      |
| Effective 1/1/2023  | \$10,600      |
| Effective 1/1/2024  | \$10,800      |
| Effective 1/1/2025  | \$11,000      |

b. Mayor

| Date                | Annual Salary |
|---------------------|---------------|
| Effective 4/21/2020 | \$73,583.75   |
| Effective 4/20/2021 | \$75,791.26   |
| Effective 4/19/2022 | \$78,065.00   |

|                     |             |
|---------------------|-------------|
| Effective 4/18/2023 | \$80,406.95 |
| Effective 4/17/2024 | \$82,819.16 |
| Effective 1/1/2025  | \$85,303.73 |
| Effective 1/1/2026  | \$87,862.84 |
| Effective 1/1/2027  | \$90,498.73 |
| Effective 1/1/2028  | \$93,213.69 |

c. Municipal Judge

|                    |               |
|--------------------|---------------|
| Date               | Annual Salary |
| Effective 5/1/2019 | \$69,603.82   |

5. Hourly Employee Pay Rates. Each City employee who holds a position recognized below shall receive compensation within the range assigned but shall not receive benefits. The rates assigned to any position shall increase by 5% if the employee is a City resident.

| <b>Position</b>                         | <b>Minimum Hourly Pay</b> | <b>Maximum Hourly Pay</b> |
|---|---------------------------|---------------------------|
| Children's Program Care Provider        | \$10.00                   | \$14.71                   |
| Code Enforcement Part-Time Inspector    | \$24.51                   | \$29.41                   |
| Co-Facilitator (WISH)                   | \$25.00                   | \$30.00                   |
| Co-op/Intern/Temporary Seasonal Laborer | \$12.00                   | \$20.00                   |
| Community Service Officer               | \$20.00                   | \$25.00                   |
| Lead Library Page                       | \$12.00                   | \$17.00                   |
| Library Page                            | \$10.00                   | \$12.00                   |
| Market Attendant                        | \$17.56                   | \$24.08                   |
| Neighborhood Partnership Specialist     | \$18.00                   | \$23.00                   |
| Part-Time Cleaner                       | \$17.00                   | \$21.00                   |
| Police Background Investigator          | \$24.51                   | \$29.41                   |

6. Election Official Pay Rates. Any person who is appointed as an election official under Wis. Stat. 7.30 or seeking that appointment shall receive compensation of:

- a. ~~\$125~~150.00 per full day of work on election day as an inspector. The city clerk may authorize up to \$50.00 in additional pay for meeting performance metrics established by the city clerk.
  - b. ~~\$150~~175.00 per full day of work on election day as an assistant chief inspector. The city clerk may authorize up to \$75.00 in additional pay for meeting performance metrics established by the city clerk.
  - c. ~~\$175~~200.00 per full day of work on election day as a chief inspector of a polling place. The city clerk may authorize up to \$100.00 in additional pay for meeting performance metrics established by the city clerk.
  - d. \$25.00 for attending an instructional meeting prior to election day.
  - e. \$15.00 per hour for any of the following:
    - i. training prior to election day.
    - ii. working as a special voting deputy under Wis. Stat. 6.875.
  - f. ~~\$350~~375.00 per full day of work on election day as chief inspector of the location canvassing absentee ballots under Wis. Stat. 7.52. The city clerk may authorize up to \$100.00 in additional pay for meeting performance metrics established by the city clerk.
7. Unlisted Positions. Each City employee and officer who holds a position not recognized within this salary schedule shall receive compensation in the manner described in that employee's or officer's employment contract or collective bargaining agreement.

[Fire Department Salary Schedule - Effective 1/1/22-12/31/25 \(Link\)](#)

[Fire Department Salary Schedule - Effective 4/5/20-12/31/21 \(Link\)](#)

Wis. Stat. 7.03, 62.09(6), 66.0507, 755.04

**SECTION 2:**            **EFFECTIVE DATE** This Ordinance shall be in full force and effect on November 14, 2023.

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL

\_\_\_\_\_.

|                       | <b>AYE</b> | <b>NAY</b> | <b>ABSENT</b> | <b>ABSTAIN</b> |
|-----------------------|------------|------------|---------------|----------------|
| Ald. Vince Vitale     | _____      | _____      | _____         | _____          |
| Ald. Ray Turner       | _____      | _____      | _____         | _____          |
| Ald. Tracy Stefanski  | _____      | _____      | _____         | _____          |
| Ald. Marty Weigel     | _____      | _____      | _____         | _____          |
| Ald. Suzzette Grisham | _____      | _____      | _____         | _____          |
| Ald. Danna Kuehn      | _____      | _____      | _____         | _____          |
| Ald. Thomas Lajsic    | _____      | _____      | _____         | _____          |
| Ald. Dan Roadt        | _____      | _____      | _____         | _____          |
| Ald. Rosalie Reinke   | _____      | _____      | _____         | _____          |
| Ald. Kevin Haass      | _____      | _____      | _____         | _____          |

Attest

Presiding Officer

\_\_\_\_\_  
 Rebecca Grill, City Clerk, City Of  
 West Allis

\_\_\_\_\_  
 Dan Devine, Mayor, City Of West  
 Allis

**CITY OF WEST ALLIS SALARY SCHEDULE**

Effective November 14, 2023

**FLSA EXEMPT - 2**

| NON-RESIDENT |            |            |            |            |            |            |       |            |
|--------------|------------|------------|------------|------------|------------|------------|-------|------------|
|              | 87.5%      | 90%        | 92.5%      | 95%        | 97.5%      | 100%       | High  | 125%       |
| Grade        | Step 1     | Step 2     | Step 3     | Step 4     | Step 5     | Step 6     | Perf. | Max        |
| R2           | 108,555.20 | 111,654.40 | 114,753.60 | 117,852.80 | 120,952.00 | 124,051.20 | ▶     | 155,064.00 |
|              | 4,175.20   | 4,294.40   | 4,413.60   | 4,532.80   | 4,652.00   | 4,771.20   |       | 5,964.00   |
|              | 52.19      | 53.68      | 55.17      | 56.66      | 58.15      | 59.64      |       | 74.55      |

| RESIDENT (+5.00%) |            |            |            |            |            |            |       |            |
|-------------------|------------|------------|------------|------------|------------|------------|-------|------------|
|                   | 87.5%      | 90%        | 92.5%      | 95%        | 97.5%      | 100%       | High  | 125%       |
|                   | Step 1     | Step 2     | Step 3     | Step 4     | Step 5     | Step 6     | Perf. | Max        |
|                   | 113,984.00 | 117,228.80 | 120,494.40 | 123,739.20 | 127,004.80 | 130,249.60 | ▶     | 162,822.40 |
|                   | 4,384.00   | 4,508.80   | 4,634.40   | 4,759.20   | 4,884.80   | 5,009.60   |       | 6,262.40   |
|                   | 54.80      | 56.36      | 57.93      | 59.49      | 61.06      | 62.62      |       | 78.28      |

Assistant City Administrator/Talent & Strategy Dir.      Finance Director  
 City Attorney      Fire Chief\*  
 City Engineer      Health Commissioner/City Sealer  
 Director of Public Works      Police Chief\*

|    |           |            |            |            |            |            |   |            |
|----|-----------|------------|------------|------------|------------|------------|---|------------|
| Q2 | 99,528.00 | 102,356.80 | 105,206.40 | 108,056.00 | 110,884.80 | 113,734.40 | ▶ | 142,168.00 |
|    | 3,828.00  | 3,936.80   | 4,046.40   | 4,156.00   | 4,264.80   | 4,374.40   |   | 5,468.00   |
|    | 47.85     | 49.21      | 50.58      | 51.95      | 53.31      | 54.68      |   | 68.35      |

|  |            |            |            |            |            |            |   |            |
|--|------------|------------|------------|------------|------------|------------|---|------------|
|  | 104,499.20 | 107,473.60 | 110,468.80 | 113,464.00 | 116,438.40 | 119,412.80 | ▶ | 149,281.60 |
|  | 4,019.20   | 4,133.60   | 4,248.80   | 4,364.00   | 4,478.40   | 4,592.80   |   | 5,741.60   |
|  | 50.24      | 51.67      | 53.11      | 54.55      | 55.98      | 57.41      |   | 71.77      |

Assistant Fire Chief\*\*      Director of Information Technology  
 Deputy Police Chief - Operations\*\*      Marketing Director  
 Deputy Police Chief - Support Services\*\*

|    |           |           |            |            |            |            |   |            |
|----|-----------|-----------|------------|------------|------------|------------|---|------------|
| P2 | 95,014.40 | 97,718.40 | 100,443.20 | 103,147.20 | 105,872.00 | 108,576.00 | ▶ | 135,720.00 |
|    | 3,654.40  | 3,758.40  | 3,863.20   | 3,967.20   | 4,072.00   | 4,176.00   |   | 5,220.00   |
|    | 45.68     | 46.98     | 48.29      | 49.59      | 50.90      | 52.20      |   | 65.25      |

|  |           |            |            |            |            |            |   |            |
|--|-----------|------------|------------|------------|------------|------------|---|------------|
|  | 99,756.80 | 102,606.40 | 105,456.00 | 108,305.60 | 111,176.00 | 114,004.80 | ▶ | 142,500.80 |
|  | 3,836.80  | 3,946.40   | 4,056.00   | 4,165.60   | 4,276.00   | 4,384.80   |   | 5,480.80   |
|  | 47.96     | 49.33      | 50.70      | 52.07      | 53.45      | 54.81      |   | 68.51      |

Code Enforcement Director      Deputy City Attorney  
 Library Director

|    |           |           |           |           |            |            |   |            |
|----|-----------|-----------|-----------|-----------|------------|------------|---|------------|
| O2 | 90,500.80 | 93,080.00 | 95,659.20 | 98,238.40 | 100,838.40 | 103,417.60 | ▶ | 129,272.00 |
|    | 3,480.80  | 3,580.00  | 3,679.20  | 3,778.40  | 3,878.40   | 3,977.60   |   | 4,972.00   |
|    | 43.51     | 44.75     | 45.99     | 47.23     | 48.48      | 49.72      |   | 62.15      |

|  |           |           |            |            |            |            |   |            |
|--|-----------|-----------|------------|------------|------------|------------|---|------------|
|  | 95,035.20 | 97,739.20 | 100,443.20 | 103,147.20 | 105,872.00 | 108,596.80 | ▶ | 135,740.80 |
|  | 3,655.20  | 3,759.20  | 3,863.20   | 3,967.20   | 4,072.00   | 4,176.80   |   | 5,220.80   |
|  | 45.69     | 46.99     | 48.29      | 49.59      | 50.90      | 52.21      |   | 65.26      |

Captain (Police)\*\*

|    |           |           |           |           |           |           |   |            |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
| N2 | 85,987.20 | 88,441.60 | 90,896.00 | 93,350.40 | 95,804.80 | 98,259.20 | ▶ | 122,824.00 |
|    | 3,307.20  | 3,401.60  | 3,496.00  | 3,590.40  | 3,684.80  | 3,779.20  |   | 4,724.00   |
|    | 41.34     | 42.52     | 43.70     | 44.88     | 46.06     | 47.24     |   | 59.05      |

|  |           |           |           |           |            |            |   |            |
|--|-----------|-----------|-----------|-----------|------------|------------|---|------------|
|  | 90,292.80 | 92,872.00 | 95,451.20 | 98,009.60 | 100,588.80 | 103,168.00 | ▶ | 128,960.00 |
|  | 3,472.80  | 3,572.00  | 3,671.20  | 3,769.60  | 3,868.80   | 3,968.00   |   | 4,960.00   |
|  | 43.41     | 44.65     | 45.89     | 47.12     | 48.36      | 49.60      |   | 62.00      |

Assistant City Engineer      Deputy Finance Director  
 Assistant Director of Public Works      Deputy Fire Chief \*\*  
 Battalion Chief\*\*      Deputy Health Commissioner  
 City Assessor      **[Economic Development Executive Director]**  
 City Treasurer      Lieutenant (Police)\*\*

|    |           |           |           |           |           |           |   |            |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
| M2 | 81,473.60 | 83,803.20 | 86,132.80 | 88,462.40 | 90,792.00 | 93,121.60 | ▶ | 116,396.80 |
|    | 3,133.60  | 3,223.20  | 3,312.80  | 3,402.40  | 3,492.00  | 3,581.60  |   | 4,476.80   |
|    | 39.17     | 40.29     | 41.41     | 42.53     | 43.65     | 44.77     |   | 55.96      |

|  |           |           |           |           |           |           |   |            |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
|  | 85,550.40 | 87,984.00 | 90,438.40 | 92,892.80 | 95,326.40 | 97,780.80 | ▶ | 122,220.80 |
|  | 3,290.40  | 3,384.00  | 3,478.40  | 3,572.80  | 3,666.40  | 3,760.80  |   | 4,700.80   |
|  | 41.13     | 42.30     | 43.48     | 44.66     | 45.83     | 47.01     |   | 58.76      |

None

\* Annual Holiday Allowance Additional

^ Compression Adjustment

**CITY OF WEST ALLIS SALARY SCHEDULE**

Effective November 14, 2023

| Grade | NON-RESIDENT |           |           |           |           |           |       |            |
|-------|--------------|-----------|-----------|-----------|-----------|-----------|-------|------------|
|       | 87.5%        | 90%       | 92.5%     | 95%       | 97.5%     | 100%      | High  | 125%       |
|       | Step 1       | Step 2    | Step 3    | Step 4    | Step 5    | Step 6    | Perf. | Max        |
| L2    | 76,960.00    | 79,164.80 | 81,369.60 | 83,574.40 | 85,758.40 | 87,963.20 | ▶     | 109,948.80 |
|       | 2,960.00     | 3,044.80  | 3,129.60  | 3,214.40  | 3,298.40  | 3,383.20  |       | 4,228.80   |
|       | 37.00        | 38.06     | 39.12     | 40.18     | 41.23     | 42.29     |       | 52.86      |

| Grade | RESIDENT (+5.00%) |           |           |           |           |           |       |            |
|-------|-------------------|-----------|-----------|-----------|-----------|-----------|-------|------------|
|       | 87.5%             | 90%       | 92.5%     | 95%       | 97.5%     | 100%      | High  | 125%       |
|       | Step 1            | Step 2    | Step 3    | Step 4    | Step 5    | Step 6    | Perf. | Max        |
|       | 80,808.00         | 83,116.80 | 85,446.40 | 87,755.20 | 90,043.20 | 92,352.00 | ▶     | 115,440.00 |
|       | 3,108.00          | 3,196.80  | 3,286.40  | 3,375.20  | 3,463.20  | 3,552.00  |       | 4,440.00   |
|       | 38.85             | 39.96     | 41.08     | 42.19     | 43.29     | 44.40     |       | 55.50      |

|   |                                    |
|---|------------------------------------|
| Deputy City Clerk                         | Network and Security Administrator |
| {Economic Development Executive Director} | Principal Assistant City Attorney  |
| Library Manager                           | Principal Engineer                 |
| Manager of Planning & Zoning              | WIC Program Director               |

|    |           |           |           |           |           |           |   |            |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
| K2 | 72,446.40 | 74,505.60 | 76,585.60 | 78,644.80 | 80,724.80 | 82,784.00 | ▶ | 103,480.00 |
|    | 2,786.40  | 2,865.60  | 2,945.60  | 3,024.80  | 3,104.80  | 3,184.00  |   | 3,980.00   |
|    | 34.83     | 35.82     | 36.82     | 37.81     | 38.81     | 39.80     |   | 49.75      |

|  |           |           |           |           |           |           |   |            |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
|  | 76,065.60 | 78,228.80 | 80,412.80 | 82,576.00 | 84,760.00 | 86,923.20 | ▶ | 108,659.20 |
|  | 2,925.60  | 3,008.80  | 3,092.80  | 3,176.00  | 3,260.00  | 3,343.20  |   | 4,179.20   |
|  | 36.57     | 37.61     | 38.66     | 39.70     | 40.75     | 41.79     |   | 52.24      |

|   |                                     |
|---|-------------------------------------|
| Adult Services & Circulation Supervisor     | Forestry & Grounds Superintendent   |
| Business Manager                            | Lead Project Nutritionist           |
| Cataloging & Technical Processing Librarian | Lead Public Health Nurse            |
| Communications Manager                      | Municipal Court Administrator       |
| Community Engagement Coordinator            | Professional Engineer               |
| Development Project Manager                 | IT Supervisor                       |
| Electrical Maintenance Superintendent       | Risk Manager                        |
| Environmentalist Team Lead                  | Sanitation & Streets Superintendent |
| Facilities Superintendent                   | Water Systems Superintendent        |
| Fleet Services Superintendent               |                                     |

|    |           |           |           |           |           |           |   |           |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|-----------|
| J2 | 67,932.80 | 69,888.00 | 71,822.40 | 73,756.80 | 75,712.00 | 77,646.40 | ▶ | 97,052.80 |
|    | 2,612.80  | 2,688.00  | 2,762.40  | 2,836.80  | 2,912.00  | 2,986.40  |   | 3,732.80  |
|    | 32.66     | 33.60     | 34.53     | 35.46     | 36.40     | 37.33     |   | 46.66     |

|  |           |           |           |           |           |           |   |            |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|------------|
|  | 71,323.20 | 73,382.40 | 75,420.80 | 77,438.40 | 79,497.60 | 81,536.00 | ▶ | 101,899.20 |
|  | 2,743.20  | 2,822.40  | 2,900.80  | 2,978.40  | 3,057.60  | 3,136.00  |   | 3,919.20   |
|  | 34.29     | 35.28     | 36.26     | 37.23     | 38.22     | 39.20     |   | 48.99      |

|                                       |                                      |
|---------------------------------------|--------------------------------------|
| Assistant City Attorney               | GIS Administrator                    |
| Children Services Supervisor          | HR Generalist - Lead                 |
| Code Enforcement Officer - Supervisor | Public Health Nurse Coordinator      |
| Community Development Senior Planner  | Public Health Specialist Coordinator |
| Communications Strategist             | Senior Accountant                    |
| Deputy Treasurer/Senior Accountant    | Street & Sewer Supervisor            |
| Engineer & Professional Land Surveyor | Tourism and Event Coordinator        |
| Environmentalist Coordinator          |                                      |

|    |           |           |           |           |           |           |   |           |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|-----------|
| I2 | 63,419.20 | 65,228.80 | 67,038.40 | 68,848.00 | 70,657.60 | 72,467.20 | ▶ | 90,584.00 |
|    | 2,439.20  | 2,508.80  | 2,578.40  | 2,648.00  | 2,717.60  | 2,787.20  |   | 3,484.00  |
|    | 30.49     | 31.36     | 32.23     | 33.10     | 33.97     | 34.84     |   | 43.55     |

|  |           |           |           |           |           |           |   |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|-----------|
|  | 66,580.80 | 68,494.40 | 70,387.20 | 72,300.80 | 74,193.60 | 76,086.40 | ▶ | 95,118.40 |
|  | 2,560.80  | 2,634.40  | 2,707.20  | 2,780.80  | 2,853.60  | 2,926.40  |   | 3,658.40  |
|  | 32.01     | 32.93     | 33.84     | 34.76     | 35.67     | 36.58     |   | 45.73     |

|                                       |                                 |
|---------------------------------------|---------------------------------|
| Civil Engineer                        | Public Health Nurse             |
| Communications Supervisor             | Public Health Social Worker     |
| Community Health Registered Dietitian | Public Health Specialist        |
| Customer Service Administrator        | Sanitation Supervisor           |
| Customer Service Center Supervisor    | Senior Buyer                    |
| Database Administrator                | Senior Center Coordinator       |
| Environmentalist                      | Solutions Analyst               |
| HR Generalist                         | Supply Chain Purchasing Manager |
| Lead Planner                          |                                 |

**CITY OF WEST ALLIS SALARY SCHEDULE**

Effective November 14, 2023

| NON-RESIDENT |           |           |           |           |           |           |       |           |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-----------|
|              | 87.5%     | 90%       | 92.5%     | 95%       | 97.5%     | 100%      | High  | 125%      |
| Grade        | Step 1    | Step 2    | Step 3    | Step 4    | Step 5    | Step 6    | Perf. | Max       |
| H2           | 58,926.40 | 60,611.20 | 62,296.00 | 63,980.80 | 65,665.60 | 67,350.40 | ▶     | 84,198.40 |
|              | 2,266.40  | 2,331.20  | 2,396.00  | 2,460.80  | 2,525.60  | 2,590.40  |       | 3,238.40  |
|              | 28.33     | 29.14     | 29.95     | 30.76     | 31.57     | 32.38     |       | 40.48     |

| RESIDENT (+5.00%) |           |           |           |           |           |           |       |           |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-----------|
|                   | 87.5%     | 90%       | 92.5%     | 95%       | 97.5%     | 100%      | High  | 125%      |
| Grade             | Step 1    | Step 2    | Step 3    | Step 4    | Step 5    | Step 6    | Perf. | Max       |
|                   | 61,880.00 | 63,648.00 | 65,416.00 | 67,184.00 | 68,952.00 | 70,720.00 | ▶     | 88,400.00 |
|                   | 2,380.00  | 2,448.00  | 2,516.00  | 2,584.00  | 2,652.00  | 2,720.00  |       | 3,400.00  |
|                   | 29.75     | 30.60     | 31.45     | 32.30     | 33.15     | 34.00     |       | 42.50     |

Community Health Education Coordinator  
Deputy Clerk - Elections  
Housing Coordinator

Librarian  
Office Supervisor

|    |           |           |           |           |           |           |   |           |
|----|-----------|-----------|-----------|-----------|-----------|-----------|---|-----------|
| G2 | 54,392.00 | 55,952.00 | 57,512.00 | 59,072.00 | 60,611.20 | 62,171.20 | ▶ | 77,708.80 |
|    | 2,092.00  | 2,152.00  | 2,212.00  | 2,272.00  | 2,331.20  | 2,391.20  |   | 2,988.80  |
|    | 26.15     | 26.90     | 27.65     | 28.40     | 29.14     | 29.89     |   | 37.36     |

|  |           |           |           |           |           |           |   |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|-----------|
|  | 57,116.80 | 58,760.00 | 60,382.40 | 62,025.60 | 63,648.00 | 65,270.40 | ▶ | 81,598.40 |
|  | 2,196.80  | 2,260.00  | 2,322.40  | 2,385.60  | 2,448.00  | 2,510.40  |   | 3,138.40  |
|  | 27.46     | 28.25     | 29.03     | 29.82     | 30.60     | 31.38     |   | 39.23     |

Accountant  
Community Health Nutritionist

Economic Development Specialist

**FLSA NON-EXEMPT - 1**

| NON-RESIDENT |        |        |        |        |        |        |       |       |
|--------------|--------|--------|--------|--------|--------|--------|-------|-------|
|              | 87.5%  | 90%    | 92.5%  | 95%    | 97.5%  | 100%   | High  | 120%  |
| Grade        | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Perf. | Max   |
| J1           | 32.66  | 33.60  | 34.53  | 35.46  | 36.40  | 37.33  | ▶     | 44.80 |

| RESIDENT (+5.00%) |        |        |        |        |        |        |       |       |
|-------------------|--------|--------|--------|--------|--------|--------|-------|-------|
|                   | 87.5%  | 90%    | 92.5%  | 95%    | 97.5%  | 100%   | High  | 120%  |
| Grade             | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Perf. | Max   |
|                   | 34.29  | 35.28  | 36.26  | 37.23  | 38.22  | 39.20  | ▶     | 47.04 |

Fleet Manager

Lead Electrical Mechanic

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| I1 | 30.49 | 31.36 | 32.23 | 33.10 | 33.97 | 34.84 | ▶ | 41.81 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 32.01 | 32.93 | 33.84 | 34.76 | 35.67 | 36.58 | ▶ | 43.90 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

Commercial Construction Inspector  
Electrical Mechanic  
Facility and Sign Specialist  
Forestry and Grounds Specialist

Lead Equipment Mechanic  
Plumber  
Zoning Administrator and City Process Liaison

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| H1 | 28.33 | 29.14 | 29.95 | 30.76 | 31.57 | 32.38 | ▶ | 38.86 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 29.75 | 30.60 | 31.45 | 32.30 | 33.15 | 34.00 | ▶ | 40.80 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

Appraiser  
Business Process Analyst  
Crime Analyst  
Engineering Technician - IT Systems  
Engineering Technician - Traffic & Utilities

Equipment Mechanic II  
PC Network Specialist  
Residential Construction Inspector  
Victim Advocate  
Water Lead Person

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| G1 | 26.15 | 26.90 | 27.65 | 28.40 | 29.14 | 29.89 | ▶ | 35.87 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 27.46 | 28.25 | 29.03 | 29.82 | 30.60 | 31.38 | ▶ | 37.66 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

Assessment Technician  
Boring Operator  
Building Maintenance Technician  
Code Enforcement Officer  
Community Health Specialist  
**[Customer Service Specialist - Lead]**  
Dental Hygienist  
Directional Boring Operator

Engineering Technician  
Equipment Mechanic I  
Equipment Operations Specialist  
Graphic Design/Production Specialist  
HVAC Technician  
Maintainer  
Planner  
Tradesperson - Carpenter

**CITY OF WEST ALLIS SALARY SCHEDULE**

Effective November 14, 2023

| NON-RESIDENT |        |        |        |        |        |        |       |       |
|--------------|--------|--------|--------|--------|--------|--------|-------|-------|
|              | 87.5%  | 90%    | 92.5%  | 95%    | 97.5%  | 100%   | High  | 120%  |
| Grade        | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Perf. | Max   |
| F1           | 23.98  | 24.67  | 25.35  | 26.04  | 26.72  | 27.41  | ▶     | 32.89 |

| RESIDENT (+5.00%) |        |        |        |        |        |        |       |       |
|-------------------|--------|--------|--------|--------|--------|--------|-------|-------|
|                   | 87.5%  | 90%    | 92.5%  | 95%    | 97.5%  | 100%   | High  | 120%  |
|                   | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Perf. | Max   |
|                   | 25.18  | 25.90  | 26.62  | 27.34  | 28.06  | 28.78  | ▶     | 34.53 |

|                                 |                           |
|---------------------------------|---------------------------|
| Associate Planner               | Lead Clerk Records Unit   |
| City Clerk Specialist           | Library Assistant         |
| Customer Service Specialist     | Maintenance Repairer      |
| Dispatcher                      | Payroll Administrator     |
| Engineering Services Specialist | Pumping Station Operator  |
| Equipment Operator              | Rehabilitation Specialist |
| Housing Navigator               | Senior Video Producer     |
| Inventory Services Specialist   | Truck Driver - Lead       |

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| E1 | 21.81 | 22.44 | 23.06 | 23.68 | 24.31 | 24.93 | ▶ | 29.92 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 22.90 | 23.56 | 24.21 | 24.86 | 25.53 | 26.18 | ▶ | 31.42 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

|  |                             |
|--|-----------------------------|
| Accounting Specialist                                | Health Screening Technician |
| Administrative Support Specialist                    | Human Resources Specialist  |
| Administrative Support Specialist - Police Body Came | Lead Library Technician     |
| Arborist   | Legal Secretary - Principal |
| Assistant Pumping Station Operator                   | Municipal Court Clerk       |
| Carpenter  | Painter                     |
| Communications Assistant                             | PC Technician               |
| <b>[Community Health Technician]</b>                 | Property Room Technician    |
| Deputy Registrar                                     | Truck Driver                |
| Fleet Maintenance Technician                         |                             |

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| D1 | 19.64 | 20.21 | 20.77 | 21.33 | 21.89 | 22.45 | ▶ | 26.94 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 20.62 | 21.22 | 21.81 | 22.40 | 22.98 | 23.57 | ▶ | 28.29 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

|  |                           |
|--|---------------------------|
| Administrative Support Assistant         | Parking Control Operator  |
| <del>{Community Health Technician}</del> | Sign Painter              |
| Environmental Technician                 | Utility Locate Technician |
| Legal Secretary - Senior                 |                           |

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| C1 | 18.18 | 18.70 | 19.22 | 19.74 | 20.26 | 20.78 | ▶ | 24.94 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 19.09 | 19.64 | 20.18 | 20.73 | 21.27 | 21.82 | ▶ | 26.19 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

|                                     |                           |
|-------------------------------------|---------------------------|
| Circulation Services Representative | Municipal Court Assistant |
| Custodian/Janitor                   | Park Attendant            |
| Laborer                             | Water Meter Technician    |
| Library Technician                  |                           |

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| B1 | 16.84 | 17.33 | 17.81 | 18.29 | 18.77 | 19.25 | ▶ | 23.10 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 17.68 | 18.20 | 18.70 | 19.20 | 19.71 | 20.21 | ▶ | 24.26 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

|                    |                |
|--------------------|----------------|
| Clerical Assistant | Yard Attendant |
|--------------------|----------------|

|    |       |       |       |       |       |       |   |       |
|----|-------|-------|-------|-------|-------|-------|---|-------|
| A1 | 15.58 | 16.03 | 16.47 | 16.92 | 17.36 | 17.81 | ▶ | 21.37 |
|----|-------|-------|-------|-------|-------|-------|---|-------|

|  |       |       |       |       |       |       |   |       |
|--|-------|-------|-------|-------|-------|-------|---|-------|
|  | 16.36 | 16.83 | 17.29 | 17.77 | 18.23 | 18.70 | ▶ | 22.44 |
|--|-------|-------|-------|-------|-------|-------|---|-------|

WIC Breastfeeding Peer Counselor

**CITY OF WEST ALLIS  
RESOLUTION R-2023-0711**

**RESOLUTION RELATIVE TO CONTINUING THE CONTRACT WITH CITIES &  
VILLAGES MUTUAL INSURANCE COMPANY (CVMIC) FOR FURNISHING  
WORKER’S COMPENSATION THIRD PARTY ADMINISTRATIVE SERVICES**

**WHEREAS**, the City of West Allis has contracted with the Cities & Villages Mutual Insurance Company (CVMIC) for furnishing Worker’s Compensation Third Party Administrative Services since 2001; and

**WHEREAS**, the City has received a request from CVMIC to continue the contract for administrative services related to worker’s compensation claims; and

**WHEREAS**, it has been determined that this contract is inappropriate for competitive selection due to the long term mutually beneficial partnership with CVMIC in providing insurance claims adjusting services; and

**WHEREAS**, the Common Council deems it to be in the best interests of the City of West Allis that the proposal of CVMIC be accepted.

**NOW THEREFORE**, BE IT RESOLVED by the Mayor and Common Council of the City of West Allis that the amendment submitted by Cities & Villages Mutual Insurance Company for furnishing third party administrative services for processing worker’s compensation medical claims for an annual minimum charge of \$17,324 be and is hereby approved.

BE IT FURTHER RESOLVED that the proper City Officials are hereby authorized and directed to sign any and all documents to execute this contract with payment from Account No. 100-5212-517.30-02.

**SECTION 1:**        **ADOPTION** “R-2023-0711” of the City Of West Allis Municipal Resolutions is hereby *added* as follows:

ADOPTION

R-2023-0711(*Added*)

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL

\_\_\_\_\_.

|                       | <b>AYE</b> | <b>NAY</b> | <b>ABSENT</b> | <b>ABSTAIN</b> |
|-----------------------|------------|------------|---------------|----------------|
| Ald. Vince Vitale     | _____      | _____      | _____         | _____          |
| Ald. Ray Turner       | _____      | _____      | _____         | _____          |
| Ald. Tracy Stefanski  | _____      | _____      | _____         | _____          |
| Ald. Marty Weigel     | _____      | _____      | _____         | _____          |
| Ald. Suzzette Grisham | _____      | _____      | _____         | _____          |
| Ald. Danna Kuehn      | _____      | _____      | _____         | _____          |
| Ald. Thomas Lajsic    | _____      | _____      | _____         | _____          |
| Ald. Dan Roadt        | _____      | _____      | _____         | _____          |
| Ald. Rosalie Reinke   | _____      | _____      | _____         | _____          |
| Ald. Kevin Haass      | _____      | _____      | _____         | _____          |

Attest

Presiding Officer

\_\_\_\_\_  
Rebecca Grill, City Clerk, City Of  
West Allis

\_\_\_\_\_  
Dan Devine, Mayor, City Of West  
Allis



9898 W. Bluemound Road  
Wauwatosa, WI 53226-4319

office: 262-784-5666 web: cvmic.com  
fax: 262-784-5599

October 25, 2023

City of West Allis  
Attn: Rebecca Grill  
7525 W Greenfield Avenue  
West Allis, WI 53214

RE: Third Party Administrative Services Agreement Amendment

Dear Rebecca:

We (CVMIC) have completed a review of the Workers' Compensation Self Insured Program and are amending item II of the agreement to document and update the minimum and maximum charges for the services provided by Cities and Villages Mutual Insurance Company (CVMIC). This letter will serve as an amendment to the Third-Party Administrative Service Agreement between CVMIC and City of West Allis effective January 1, 2006 and amends the September 20, 2022 letter stating financial changes to the original agreement.

Item II, titled "Financial Terms" shall be amended as follows:

II. FINANCIAL TERMS

CVMIC will charge as follows: \$892 per indemnity claim and \$147 per medical-only claim, regardless of the length of time it takes for the claim to be completed. This means there are no time and material charges added to the minimum rate. Incident reports will be charged at \$36 per file. This rate is effective for the 2024 calendar year. The annual minimum charge of \$17,324 will be billed in quarterly installments.

The actual claims processed per rate defined above will be reviewed annually and any services provided above the minimum will be invoiced separately upon completion of the previous years' compilation of claims which is typically after June 30<sup>th</sup>.

Signatures of both parties to the agreement shows understanding of the terms listed above and will complete the records of each party.

---

Benjamin Hoverson, Underwriting Analyst  
Cities and Villages Mutual Insurance Company

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Rebecca Grill, City Administrator  
City of West Allis



MUNICIPAL COURT MONTHLY FINANCIAL REPORT

| County Name<br>Milwaukee  |                        | County Code Number<br>40             |                            | Report for Month/Year<br>October 2023 |  |
|---|------------------------|--------------------------------------|----------------------------|---------------------------------------|--|
| Municipal Name<br>West Allis Municipal Court  |                        | Municipal Code Number<br>292         |                            | Telephone Number<br>414-302-8181      |  |
| I. MUNICIPAL COURT OFFICIAL   | Total Amount Collected | Share to be retained by Municipality | Share to be sent to County | Share to be sent to State             |  |
| 1. Forfeitures for Municipal Ordinance Violations (Except for Municipal Ordinances in Conformity with Ch 348, Stats.) | \$ 38,198.73           | \$ 38,198.73                         |                            |                                       |  |
| Adjustment (if applicable)  | \$ .00                 | \$ .00                               |                            |                                       |  |
| 2. Municipal Court Costs (Chapter 814, Subchapter II, s. 814.65, Stats.)  | \$ 12,041.31           | \$ 10,520.33                         |                            | \$ 1,520.98                           |  |
| Adjustment (if applicable)  | \$ .00                 | \$ .00                               |                            | \$ .00                                |  |
| 3. Penalty Surcharges (s. 757.05, Stats.)   | \$ 8,182.19            |                                      |                            | \$ 8,182.19                           |  |
| Adjustment (if applicable)  | \$ .00                 |                                      |                            | \$ .00                                |  |
| 4. County Jail Surcharges (s. 302.46(1)(a), Stats.)   | \$ 3,095.11            |                                      | \$ 3,095.11                |                                       |  |
| Adjustment (if applicable)  | \$ .00                 |                                      | \$ .00                     |                                       |  |
| 5. Driver Improvement Surcharges (s. 346.655, Stats.)   | \$ 6,288.20            |                                      | \$ 2,821.15                | \$ 3,467.05                           |  |
| Adjustment (if applicable)  | \$ .00                 |                                      | \$ .00                     | \$ .00                                |  |
| 6. Crime Lab and Drug Enforcement Surcharges (s. 165.755(4), Stats.)  | \$ 3,967.56            |                                      |                            | \$ 3,967.56                           |  |
| Adjustment (if applicable)  | \$ .00                 |                                      |                            | \$ .00                                |  |
| 7. Domestic Abuse Surcharges (s. 973.055(2)(b), Stats.)   | \$ .00                 |                                      |                            | \$ .00                                |  |
| Adjustment (if applicable)  | \$ .00                 |                                      |                            | \$ .00                                |  |
| 8. Truck Weight Restrictions (Municipal Ordinances in Conformity with Ch. 348, Stats., s. 66.12(3)(c))                | \$ .00                 | \$ .00                               |                            | \$ .00                                |  |
| Adjustment (if applicable)  | \$ .00                 | \$ .00                               |                            | \$ .00                                |  |
| 9. Ignition Interlock Device Surcharge (s. 343.301(5), Stats.)  | \$ 499.00              |                                      | \$ 499.00                  |                                       |  |
| Adjustment (if applicable)  | \$ .00                 |                                      | \$ .00                     |                                       |  |
| 10. GPS Tracking Surcharge (for violations of ordinances conforming to s. 813.12 or s.813.125, Stats.)                | \$ .00                 |                                      |                            | \$ .00                                |  |
| Adjustment (if applicable)  | \$ .00                 |                                      |                            | \$ .00                                |  |
| 11. Safe Ride Program (s. 85.55, Stats.)  | \$ 1,000.00            |                                      |                            | \$ 1,000.00                           |  |
| Adjustment (if applicable)  | \$ .00                 |                                      |                            | \$ .00                                |  |
| 12. Totals  | \$ 73,272.10           | \$ 48,719.06                         | \$ 6,415.26                | Pay This Amount<br>\$ 18,137.78       |  |

Continue onto the next page.



MUNICIPAL COURT MONTHLY FINANCIAL REPORT

II. CERTIFICATION OF MUNICIPAL COURT OFFICIAL

I hereby certify that this report reflects all actions requiring forfeitures, court costs and surcharges collected during the month designated.

Name: \_\_\_\_\_ Signature: Paul M. Muly Date: \_\_\_\_\_

III. TREASURER'S CERTIFICATION

I hereby certify that the above amount due the state has been received. After so certifying, a copy of this report will be returned to the signer of this report as a receipt, and the stated amount will be remitted to the Department of Administration with this report.

Treasurer: Corinne Zurad Date: 11/7/2023

In the event the Department of Administration has questions about this report and payment, who should we contact?

| Name:             | Telephone Number    | Email Address                  |
|-------------------|---------------------|--------------------------------|
| <u>Ann Drosen</u> | <u>414-302-8131</u> | <u>adrosen@westalliswi.gov</u> |



**Melinda Dejewski**  
City Engineer  
Engineering Department  
mdejewski@westalliswi.gov  
414.302.8374

## MEMORANDUM

**To:** Honorable Mayor and Common Council  
City of West Allis

**From:** Melinda K. Dejewski, PE, City Engineer

**Date:** November 7, 2023

**RE: Communication regarding 2024 Special Assessment Rates**

---

At the September 5, 2023 Common Council meeting, I presented the proposed 2024 Special Assessment rates which were approved. In working on the 2024 sidewalk project, I noticed that I had an error in the calculation of some of the special assessment rates. Specifically, the rates for sidewalk, driveway approach, misc. asphalt, steps, modular block or timber walls, brick/stamped concrete, water main, sanitary sewer main, storm sewer laterals, and storm sewer lateral with extension were miscalculated. The corrected rates are shown in the attached table.

I apologize for any inconvenience this may have caused. No special assessments were sent out with the incorrect rates. Please contact me with any questions.



| <b>City of West Allis</b>                                |                           |                        |                       |
|--|---------------------------|------------------------|-----------------------|
| <b>2024 STANDARD ASSESSMENT RATES-X.0% Rate Increase</b> |                           |                        |                       |
| <u>Type of Improvement</u>                               | <u>Standard</u><br>(100%) | <u>Comm.</u><br>(125%) | <u>Mfg.</u><br>(150%) |
| <b>Street Paving:</b>                                    |                           |                        |                       |
| New Construction.....                                    | 113.84                    | 142.30                 | 170.76                |
| Reconstruction.....                                      | 68.31                     | 85.38                  | 102.46                |
| Major Asphalt Resurface/Rural Section Asphalt.....       | 56.92                     | 71.15                  | 85.38                 |
| Minor Asphalt Resurface.....                             | 45.54                     | 56.92                  | 68.31                 |
| Interim Asphalt Resurface.....                           | 22.77                     | 28.46                  | 34.15                 |
| Concrete Pavement Repair.....                            | 13.66                     | 17.08                  | 20.49                 |
| Service Drive New.....                                   | 75.89                     | 94.87                  | 113.84                |
| Service Drive - Resurface.....                           | 30.36                     | 37.95                  | 45.54                 |
| <b>Alleys (Concrete):</b>                                |                           |                        |                       |
| ..... 20' Wide.....                                      | 60.06                     | 75.08                  | 90.09                 |
| ..... 18' Wide.....                                      | 56.68                     | 70.85                  | 85.02                 |
| ..... 16' Wide.....                                      | 53.26                     | 66.58                  | 79.89                 |
| ..... 15' Wide.....                                      | 51.57                     | 64.46                  | 77.35                 |
| ..... 14' Wide.....                                      | 49.85                     | 62.31                  | 74.77                 |
| ..... 13' Wide.....                                      | 48.17                     | 60.21                  | 72.26                 |
| ..... 12' Wide.....                                      | 46.49                     | 58.12                  | 69.74                 |
| ..... 10' Wide.....                                      | 43.09                     | 53.86                  | 64.63                 |
| <b>Alleys (Reconstruct):</b>                             |                           |                        |                       |
| ..... 20' Wide.....                                      | 42.04                     | 52.55                  | 63.06                 |
| ..... 18' Wide.....                                      | 39.66                     | 49.58                  | 59.49                 |
| ..... 17' Wide.....                                      | 38.48                     | 48.09                  | 57.71                 |
| ..... 16' Wide.....                                      | 37.28                     | 46.60                  | 55.91                 |
| ..... 15' Wide.....                                      | 36.11                     | 45.14                  | 54.16                 |
| ..... 14' Wide.....                                      | 34.94                     | 43.68                  | 52.41                 |
| ..... 13' Wide.....                                      | 33.71                     | 42.14                  | 50.57                 |
| ..... 12' Wide.....                                      | 32.51                     | 40.64                  | 48.77                 |
| ..... 10' Wide.....                                      | 30.18                     | 37.72                  | 45.27                 |
| <b>Alleys (Resurfacing):</b>                             |                           |                        |                       |
| ..... 20' Wide.....                                      | 21.03                     | 26.28                  | 31.54                 |
| ..... 18' Wide.....                                      | 19.82                     | 24.77                  | 29.72                 |
| ..... 16' Wide.....                                      | 18.63                     | 23.28                  | 27.94                 |
| ..... 15' Wide.....                                      | 18.04                     | 22.56                  | 27.07                 |
| ..... 14' Wide.....                                      | 17.46                     | 21.83                  | 26.19                 |
| ..... 13' Wide.....                                      | 16.88                     | 21.10                  | 25.32                 |
| ..... 12' Wide.....                                      | 16.30                     | 20.38                  | 24.46                 |
| ..... 10' Wide.....                                      | 15.05                     | 18.82                  | 22.58                 |
| <b>Sidewalk:</b>   |                           |                        |                       |
| 5' Concrete (per lin. ft.).....                          | 37.11                     | 37.11                  | 37.11                 |
| 5' Concrete (per sq. ft.).....                           | 7.45                      | 7.45                   | 7.45                  |
| 7' Concrete (per lin.ft.).....                           | 42.53                     | 42.53                  | 42.53                 |
| 7' Concrete (per sq. ft.).....                           | 8.53                      | 8.53                   | 8.53                  |
| 5' Concrete (per lin. ft.)(sidewalk program only).....   | 37.11 x50%*               | 37.11 x62.5%*          | 37.11 x75%*           |
| 7' Concrete (per lin. ft.)(sidewalk program only).....   | 42.53 x50%*               | 42.53 x62.5%*          | 42.53 x75%*           |
| 9' Concrete (per lin. ft.)(sidewalk program only).....   | 53.18 x50%*               | 53.18 x62.5%*          | 53.18 x75%*           |
| Mudjacking (per lin. ft.)(sidewalk program only).....    | 18.99 x50%*               | 18.99 x62.5%*          | 18.99 x75%*           |
| Mudjacking (per sq. ft.)(sidewalk program only).....     | 3.79 x50%*                | 3.79 x62.5%*           | 3.79 x75%*            |
| Carriage walk (per sq. ft.)(sidewalk program only).....  | 7.45 x50%*                | 7.45 x62.5%*           | 7.45 x75%*            |
| Service Walk (per sq. ft.).....                          | 7.45 x100%*               | 7.45 x100%*            | 7.45 x100%*           |
| Grinding (per lin. ft.).....                             | 2.30                      | 2.30                   | 2.30                  |
| *Includes s/w, d/w, carriage walk, service walk          |                           |                        |                       |
| *Based on typical shortage of property                   |                           |                        |                       |
| <b>Driveway Approach:</b>                                |                           |                        |                       |
| 7' Concrete (per sq. ft.).....                           | 8.53                      | 8.53                   | 8.53                  |
| 9' Concrete (per sq. ft.).....                           | 10.63                     | 10.63                  | 10.63                 |
| <b>Misc. Asphalt: (per sq. ft.)</b>                      |                           |                        |                       |
| Includes Walks, Driveways, etc.....                      | 4.56                      | 4.56                   | 4.56                  |
| <b>Steps: (per lin. ft. of riser).....</b>               |                           |                        |                       |
| 66.78  | 66.78                     | 66.78                  |                       |
| <b>Modular Block or Timber Walls: (per sq. ft.).....</b> |                           |                        |                       |
| 28.58  | 28.58                     | 28.58                  |                       |
| <b>Brick/Stamped Concrete (per sq. ft.).....</b>         |                           |                        |                       |
| 11.19  | 11.19                     | 11.19                  |                       |
| <b>Water main: (per lin. ft.).....</b>                   |                           |                        |                       |
| 66.58  | 83.22                     | 99.86                  |                       |
| <b>Sanitary Sewer Main: (per lin. ft.).....</b>          |                           |                        |                       |
| 94.55  | 118.19                    | 141.82                 |                       |
| <b>Storm Sewer Laterals, Each.....</b>                   |                           |                        |                       |
| 763.00   | 1694.00                   | full cost              |                       |
| <b>Storm Sewer Lateral w/ extension, Each.....</b>       |                           |                        |                       |
| 1376.00  | full cost                 | full cost              |                       |
| <b>Sanitary Sewer Laterals, Each.....</b>                |                           |                        |                       |
| full cost  | full cost                 | full cost              |                       |
| <b>Water Lateral, Each.....</b>                          |                           |                        |                       |
| full cost  | full cost                 | full cost              |                       |



**Jason Kaczmarek**  
 Finance Director/Comptroller  
 Finance Department  
 jkaczmarek@westalliswi.gov  
 414.302.8252

November 8, 2023

Common Council  
 Administration Committee  
 West Allis, WI

Dear Council Members:

As an organization that spends over \$750,000 in federal grant funding, the City is required to have an annual Single Audit. A Single Audit is a rigorous, city-wide examination of grant compliance. The audit must be performed by an independent auditor and concludes with a reporting package and audit report that must be submitted to the Federal Audit Clearinghouse by September 30<sup>th</sup> of each year. The audit report provides an opinion on compliance for major federal and state programs and includes a detailed schedule of all federal and state grants received by the City.

The FY 2022 Single Audit Report is attached. A summary of audit results is provided below (note: an unmodified opinion is a “clean audit opinion”).

**Major Federal and State Programs audited (FY 2022):**

| Grant Program  | Audit Opinion |
|--|---------------|
| 1. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | Unmodified    |
| 2. Community Development Block Grant Program (CDBG)                              | Unmodified    |
| 3. Section 8 Housing Choice Voucher Program                                      | Qualified     |
| 4. American Rescue Plan (ARPA – COVID-19)  | Unmodified    |
| 5. Recycling Grant (State of WI-DNR grant)                                       | Unmodified    |

For more details on the Housing Program audit results, refer to pages 22-28 of the Single Audit Report. Programs that receive a Qualified Opinion are required to provide a Corrective Action Plan, also attached for your review.

Of note, the Housing Division has experienced significant staff turnover in recent years. At the same time, the workload due to the demand for housing assistance has never been greater. In conversation with the auditors, they noted that they are seeing similar findings in many housing programs. As indicated in the Corrective Action Plan, the Housing Division is working to address procedural issues to improve program compliance.

Please let me know if you have any questions in advance of the Council Meeting on November 14<sup>th</sup>; otherwise, I can discuss with you then.

Sincerely,

*Jason Kaczmarek*

Jason Kaczmarek, CPA  
 Finance Director

**CITY OF WEST ALLIS, WISCONSIN**  
West Allis, Wisconsin

**SINGLE AUDIT**  
For the Year Ended December 31, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

City Council  
City of West Allis, Wisconsin  
West Allis, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of West Allis, Wisconsin (the City), as and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 25, 2023. Our report includes a reference to other auditors who audited the financial statements of the First-Ring Industrial Redevelopment Enterprise, Inc. (FIRE) as described in our report on the City's financial statements. The financial statements of FIRE, a discretely presented component unit of the City were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with FIRE.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City Council  
City of West Allis, Wisconsin

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
July 25, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

City Council  
City of West Allis, Wisconsin  
West Allis, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

***Qualified and Unmodified Opinions***

We have audited City of West Allis, Wisconsin's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Wisconsin *State Single Audit Guidelines* that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2022. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on Section 8 Housing Choice Voucher Cluster***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Section 8 Housing Choice Voucher Cluster for the year ended December 31, 2022.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Wisconsin *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal and state programs. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on Section 8 Housing Choice Voucher Cluster*

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding Assistance Listing No. 14.871 Section 8 Housing Choice Voucher Cluster as described in finding numbers 2022-001, 2022-002, and 2022-005 for Special Tests and Provisions.

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, and 2022-005 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal and State Awards and the DHS Cost Reimbursement Award Schedules Required by the Uniform Guidance and the Wisconsin State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 25, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards and the DHS Cost Reimbursement Award Schedules are presented for purposes of additional analysis as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing

City Council  
City of West Allis, Wisconsin

procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards and the DHS Cost Reimbursement Award Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
September 21, 2023

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

| Grantor Agency/Federal Program Title   | Assistance Listing Number | Pass-Through Agency              | Pass-Through Entity Identifying Number | (Accrued) Deferred Revenue 1/1/22 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/22 | Total Federal Expenditures | Subrecipient Payment |
|--|---------------------------|----------------------------------|--|-----------------------------------|--------------------------|-------------------------------------|----------------------------|----------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>  |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Special Supplemental Nutrition Program for Women, Infants, and Children                | 10.557                    | WI Department of Health Services | 154710                                 | \$ (258,080)                      | \$ 915,760               | \$ 155,923                          | \$ 813,603                 | \$ -                 |
| Special Supplemental Nutrition Program for Women, Infants, and Children                | 10.557                    | WI Department of Health Services | 154760                                 | -                                 | 27,270                   | 7,985                               | 35,255                     | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                | 10.557                    | WI Department of Health Services | 154746                                 | (8,712)                           | 8,712                    | -                                   | -                          | -                    |
| <b>Total Supplemental Food Program for Women, Infants, and Children</b>                |                           |                                  |  | <b>(266,792)</b>                  | <b>951,742</b>           | <b>163,908</b>                      | <b>848,858</b>             | <b>-</b>             |
| USDA WIC Telehealth Evaluation Collaborative   | 10.528                    | WI Department of Health Services | 154711                                 | (1,561)                           | 5,604                    | 1,456                               | 5,499                      | -                    |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561                    | WI Department of Health Services | 154661                                 | (4,219)                           | 20,299                   | 2,841                               | 18,921                     | -                    |
| SNAP-Farmers Market Token Sales  | 10.561                    | WI Department of Health Services | Not Available                          | -                                 | 44,937                   | (2,981)                             | 41,956                     | -                    |
| <b>Total U.S. Department of Agriculture</b>  |                           |                                  |  | <b>(272,572)</b>                  | <b>1,022,582</b>         | <b>165,224</b>                      | <b>915,234</b>             | <b>-</b>             |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                                |                           |                                  |  |                                   |                          |                                     |                            |                      |
| <i>CDBG Cluster</i>  |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Community Development Block Grants   | 14.218                    | Direct Program                   | Not Applicable                         | \$ (187,245)                      | \$ 1,103,418             | \$ 212,959                          | \$ 1,129,132               | \$ -                 |
| <b>Total CDBG Cluster</b>  |                           |                                  |  | <b>(187,245)</b>                  | <b>1,103,418</b>         | <b>212,959</b>                      | <b>1,129,132</b>           | <b>-</b>             |
| Community Development Block Grant Coronavirus Funds                                    | 14.228                    | Direct Program                   | Not Applicable                         | -                                 | -                        | 323,847                             | 323,847                    | -                    |
| Community Development Block Grant Coronavirus Funds                                    | 14.228                    | Direct Program                   | Not Applicable                         | (9,545)                           | 103,212                  | 72,354                              | 166,021                    | -                    |
| <i>Section 8 Cluster</i>   |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Section 8 Housing Choice Vouchers  | 14.871                    | Direct Program                   | Not Applicable                         | -                                 | 3,248,384                | -                                   | 3,252,098                  | -                    |
| Section 8 Management Fees  | 14.871                    | Direct Program                   | Not Applicable                         | -                                 | 432,936                  | -                                   | 419,804                    | -                    |
| Section 8 FSS Escrow Forfeiture Account  | 14.EFA                    | Direct Program                   | Not Applicable                         | -                                 | 2,006                    | -                                   | 74                         | -                    |
| <b>Total Section 8 Cluster</b>   |                           |                                  |  | <b>-</b>                          | <b>3,683,326</b>         | <b>-</b>                            | <b>3,671,976</b>           | <b>-</b>             |
| HOME Investment Partnerships Program   | 14.239                    | Milwaukee County                 | Not Available                          | -                                 | 125,096                  | -                                   | 21,398                     | -                    |
| <b>Total U.S. Department of Housing and Urban Development</b>                          |                           |                                  |  | <b>(196,790)</b>                  | <b>5,015,052</b>         | <b>609,160</b>                      | <b>5,312,373</b>           | <b>-</b>             |
| <b>U.S. DEPARTMENT OF JUSTICE</b>  |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Drug Task Force Grant  | 16.710                    | Direct Program                   | Not Applicable                         | \$ (1,838)                        | \$ 19,301                | \$ 985                              | \$ 18,448                  | \$ -                 |
| Drug Task Force Grant (MEG Unit)   | 16.710                    | Milwaukee County                 | Not Available                          | (3,907)                           | 42,257                   | 7,670                               | 46,020                     | -                    |
| Equitable Sharing Program (Police-Asset Forfeiture)                                    | 16.922                    | Direct Program                   | Not Applicable                         | -                                 | 114,995                  | -                                   | 114,995                    | -                    |
| Byrne Justice Assist Grant   | 16.738                    | Milwaukee County                 | 2019-DJ-BX-0622                        | (20,872)                          | 20,872                   | -                                   | -                          | -                    |
| OCDETF (OrgCrm Drug TF)  | 16.001                    | Milwaukee County                 | Not Available                          | -                                 | 2,461                    | -                                   | 2,461                      | -                    |
| COPS Anti Heroin Task Force  | 16.710                    | Direct Program                   | Not Applicable                         | -                                 | 2,872                    | 3,286                               | 6,158                      | -                    |
| Bulletproof Vest Partnership Program   | 16.607                    | Direct Program                   | Not Applicable                         | -                                 | 12,886                   | -                                   | 12,886                     | -                    |
| FBI - Milwaukee Area Violent Crime Task Force  | 16.710                    | Direct Program                   | Not Applicable                         | (591)                             | 9,378                    | 853                                 | 9,641                      | -                    |
| Comprehensive Opioid Abuse Site-Based Program (Cardiff Model Grant)                    | 16.754                    | Direct Program                   | Not Applicable                         | (51,960)                          | 312,935                  | 96,597                              | 357,573                    | -                    |
| Coronavirus Emergency Supplemental Funding Program                                     | 16.034                    | Direct Program                   | Not Applicable                         | -                                 | 8,128                    | -                                   | 8,128                      | -                    |
| Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program                | 16.838                    | Direct Program                   | Not Applicable                         | -                                 | 94,900                   | 113,090                             | 207,990                    | -                    |
| <b>Total U.S. Department of Justice</b>  |                           |                                  |  | <b>(79,168)</b>                   | <b>640,985</b>           | <b>222,481</b>                      | <b>784,298</b>             | <b>-</b>             |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Speed Task Force   | 20.600                    | WI Department of Transportation  | 3950982-40-29                          | \$ -                              | \$ 23,760                | \$ -                                | \$ 23,760                  | \$ 12,090            |
| Pedestrian Safety  | 20.600                    | WI Department of Transportation  | Not Available                          | -                                 | 14,749                   | -                                   | 14,749                     | -                    |
| Child Passenger Safety Seats Grant   | 20.600                    | WI Department of Transportation  | 3950982-20-45                          | -                                 | -                        | 2,433                               | 2,433                      | -                    |
| Child Passenger Safety Seats Grant   | 20.600                    | WI Department of Transportation  | 3950983-20-45                          | -                                 | -                        | 1,324                               | 1,324                      | -                    |
| Highway Safety   | 20.616                    | -                                | -                                      | -                                 | -                        | -                                   | -                          | -                    |
| Alcohol Enforcement Grant  | 20.616                    | City of Wauwatosa                | 3950982-31-10                          | -                                 | 21,765                   | -                                   | 21,765                     | -                    |
| Seatbelt Task Force  | 20.616                    | City of West Milwaukee           | 3950982-25-09                          | -                                 | 11,901                   | -                                   | 11,901                     | -                    |
| <b>Total U.S. Department of Transportation</b>   |                           |                                  |  | <b>-</b>                          | <b>72,174</b>            | <b>3,757</b>                        | <b>75,931</b>              | <b>12,090</b>        |
| <b>U.S. DEPARTMENT OF TREASURY</b>   |                           |                                  |  |                                   |                          |                                     |                            |                      |
| ARPA COVID Recovery Fund   | 21.027                    | WI Department of Health Services | 155811                                 | \$ -                              | \$ 40,767                | \$ -                                | \$ 40,767                  | \$ -                 |
| Safer Communities Across Wisconsin   | 21.027                    | WI Department of Administration  | None                                   | -                                 | -                        | 34,025                              | 34,025                     | -                    |
| American Rescue Plan   | 21.027                    | Direct Program                   | Not Available                          | 11,480,685                        | 15,470,885               | (22,604,188)                        | 4,347,382                  | -                    |
| <b>Total U.S. Department of Treasury</b>   |                           |                                  |  | <b>11,480,685</b>                 | <b>15,511,652</b>        | <b>(22,570,163)</b>                 | <b>4,422,174</b>           | <b>-</b>             |
| <b>ENVIRONMENTAL PROTECTION AGENCY</b>   |                           |                                  |  |                                   |                          |                                     |                            |                      |
| Brownfield's Assessment and Cleanup Cooperative Agreements                             | 66.818                    | Direct Program                   | Not Applicable                         | \$ -                              | \$ 4,044                 | \$ 805                              | \$ 4,849                   | \$ -                 |
| <b>Total Environmental Protection Agency</b>   |                           |                                  |  | <b>-</b>                          | <b>4,044</b>             | <b>805</b>                          | <b>4,849</b>               | <b>-</b>             |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

| <b>Grantor Agency/Federal Program Title</b>                                      | <b>Assistance Listing Number</b> | <b>Pass-Through Agency</b>        | <b>Pass-Through Entity Identifying Number</b> | <b>(Accrued) Deferred Revenue 1/1/22</b> | <b>Cash Received (Refunded)</b> | <b>Accrued (Deferred) Revenue 12/31/22</b> | <b>Total Federal Expenditures</b> | <b>Subrecipient Payment</b> |
|--|----------------------------------|-----------------------------------|---|--|---------------------------------|--|-----------------------------------|-----------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                              |                                  |                                   |   |  |                                 |  |                                   |                             |
| Public Health Emergency Preparedness   | 93.069                           | WI Department of Health Services  | 155015  | \$ (4,065)                               | \$ 51,692                       | \$ 6,162                                   | \$ 53,789                         | \$ -                        |
| Public Health Emergency Preparedness   | 93.069                           | WI Department of Health Services  | 155190  | (7,576)                                  | 17,673                          | 7,286                                      | 17,383                            | -                           |
| Public Health Emergency Preparedness   | 93.069                           | WI Department of Health Services  | 155191  | -  | 109                             | -  | 109                               | -                           |
| <b>Total Public Health Emergency Preparedness</b>                                |                                  |                                   |   | <b>(11,641)</b>                          | <b>69,474</b>                   | <b>13,448</b>                              | <b>71,281</b>                     | <b>-</b>                    |
| Injury Prevention and Control Research and State and Community Based Programs    | 93.136                           | WI Department of Health Services  | 150216  | (4,228)                                  | 16,564                          | 7,227                                      | 19,563                            | -                           |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)               | 93.323                           | WI Department of Health Services  | 155817  | -  | -                               | 2,000                                      | 2,000                             | -                           |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)               | 93.323                           | WI Department of Health Services  | 155806  | (91,241)                                 | 156,307                         | -  | 65,066                            | -                           |
| <b>Total Epidemiology and Laboratory for Infectious Diseases (ELC)</b>           |                                  |                                   |   | <b>(91,241)</b>                          | <b>156,307</b>                  | <b>2,000</b>                               | <b>67,066</b>                     | <b>-</b>                    |
| Food and Drug Administration Research  | 93.103                           | U.S. Food and Drug Administration | G-T-2010-08963                                | (2,426)                                  | -                               | 2,900                                      | 474                               | -                           |
| Food and Drug Administration Research  | 93.103                           | U.S. Food and Drug Administration | G-SP-2010-08972                               | (129)                                    | -                               | -  | (129)                             | -                           |
| <b>Total Food and Drug Administration Research</b>                               |                                  |                                   |   | <b>(2,555)</b>                           | <b>-</b>                        | <b>2,900</b>                               | <b>345</b>                        | <b>-</b>                    |
| Immunization Cooperative Agreements  | 93.268                           | WI Department of Health Services  | 155020  | (2,141)                                  | 10,189                          | 3,405                                      | 11,453                            | -                           |
| Immunization Cooperative Agreements  | 93.268                           | WI Department of Health Services  | 155809  | (13,677)                                 | 56,866                          | 1,989                                      | 45,178                            | -                           |
| Immunization Cooperative Agreements  | 93.268                           | WI Department of Health Services  | 43500-000040193                               | -  | 15,818                          | 34,429                                     | 50,247                            | -                           |
| <b>Total Immunization Cooperative Agreements</b>                                 |                                  |                                   |   | <b>(15,818)</b>                          | <b>82,873</b>                   | <b>39,823</b>                              | <b>106,878</b>                    | <b>-</b>                    |
| Preventive Health and Health Services Block Grant                                | 93.991                           | WI Department of Health Services  | 155800  | (212)                                    | 5,400                           | 431  | 5,619                             | -                           |
| Preventive Health and Health Services Block Grant                                | 93.991                           | WI Department of Health Services  | 159220  | -  | 8,565                           | 8,904                                      | 17,469                            | -                           |
| <b>Total Preventive Health and Health Services Block Grant</b>                   |                                  |                                   |   | <b>(212)</b>                             | <b>13,965</b>                   | <b>9,335</b>                               | <b>23,088</b>                     | <b>-</b>                    |
| Maternal and Child Health Services Block Grant to the States                     | 93.994                           | WI Department of Health Services  | 159320  | (567)                                    | 4,434                           | 4,948                                      | 8,815                             | -                           |
| <b>Total Maternal and Child Health Services Block Grant</b>                      |                                  |                                   |   | <b>(567)</b>                             | <b>4,434</b>                    | <b>4,948</b>                               | <b>8,815</b>                      | <b>-</b>                    |
| <b>Total U.S. Department of Health and Human Services</b>                        |                                  |                                   |   | <b>\$ (126,262)</b>                      | <b>\$ 343,617</b>               | <b>\$ 79,681</b>                           | <b>\$ 297,036</b>                 | <b>\$ -</b>                 |
| <b>U.S. Department of Health and Human Services - CDC</b>                        |                                  |                                   |   |  |                                 |  |                                   |                             |
| Cooperative Agreement for Emergency Response: Public Health Crisis Response-2018 | 93.354                           | WI Department of Health Services  | 155812  | \$ -                                     | \$ 4,910                        | \$ 9,435                                   | \$ 14,345                         | \$ -                        |
| <b>Total U.S. Department of Health and Human Services - CDC</b>                  |                                  |                                   |   | <b>\$ -</b>                              | <b>\$ 4,910</b>                 | <b>\$ 9,435</b>                            | <b>\$ 14,345</b>                  | <b>\$ -</b>                 |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>                                      |                                  |                                   |   |  |                                 |  |                                   |                             |
| FEMA COVID Expense Grant   | 97.036                           | Direct Program                    | Not Applicable                                | \$ -                                     | \$ -                            | \$ 7,543                                   | \$ 7,543                          | \$ -                        |
| <b>Total U.S. Department of Homeland Security</b>                                |                                  |                                   |   | <b>\$ -</b>                              | <b>\$ -</b>                     | <b>\$ 7,543</b>                            | <b>\$ 7,543</b>                   | <b>\$ -</b>                 |
| <b>EXECUTIVE OFFICE OF THE PRESIDENT</b>   |                                  |                                   |   |  |                                 |  |                                   |                             |
| High Intensity Drug Trafficking Area Problem                                     | 95.001                           | Direct Program                    | Not Applicable                                | \$ (392,790)                             | \$ 2,553,423                    | \$ 462,438                                 | \$ 2,623,072                      | \$ -                        |
| <b>Total Executive Office of the President</b>                                   |                                  |                                   |   | <b>\$ (392,790)</b>                      | <b>\$ 2,553,423</b>             | <b>\$ 462,438</b>                          | <b>\$ 2,623,072</b>               | <b>\$ -</b>                 |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>                                      |                                  |                                   |   | <b>\$ 10,413,103</b>                     | <b>\$ 25,168,438</b>            | <b>\$ (21,009,638)</b>                     | <b>\$ 14,456,855</b>              | <b>\$ 12,090</b>            |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

| Grantor Agency/State Program Title                          | State I.D. Number | Pass-Through Agency | Pass-Through Entity Identifying Number | (Accrued) Deferred Revenue 1/1/22 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/22 | Total State Expenditures | Subrecipient Payment |
|---|-------------------|---------------------|--|-----------------------------------|--------------------------|-------------------------------------|--------------------------|----------------------|
| <b>DEPARTMENT OF NATURAL RESOURCES</b>                      |                   |                     |  |                                   |                          |                                     |                          |                      |
| Brownfield Site Assessments                                 |                   |                     |  |                                   |                          |                                     |                          |                      |
| Site Assessment Grant (6325 W National Ave)                 | Not Available     | Direct Program      | SAG FY22-53173                         | \$ -                              | \$ -                     | \$ 25,170                           | \$ 25,170                | \$ -                 |
| State Recycling Funds                                       | 370.670           | Direct Program      | N/A                                    | -                                 | 253,600                  | -                                   | 253,600                  | -                    |
| <b>Total Department of Natural Resources</b>                |                   |                     |  | <b>\$ -</b>                       | <b>\$ 253,600</b>        | <b>\$ 25,170</b>                    | <b>\$ 278,770</b>        | <b>\$ -</b>          |
| <b>DEPARTMENT OF HEALTH SERVICES</b>                        |                   |                     |  |                                   |                          |                                     |                          |                      |
| WIC Farmers' Market   | 435.154720        | Direct Program      | 154720                                 | \$ (10,284)                       | \$ 20,568                | \$ -                                | \$ 10,284                | \$ -                 |
| CONS CONTRACTS CHHD LD                                      | 435.157720        | Direct Program      | 157720                                 | (3,276)                           | 10,620                   | 363                                 | 7,707                    | -                    |
| Emergency Medical Services Funding Assistance Program (FAP) | 435.162000        | Direct Program      | N/A                                    | -                                 | 30,677                   | (16,868)                            | 13,809                   | -                    |
| <b>Total Department of Health Services</b>                  |                   |                     |  | <b>\$ (13,560)</b>                | <b>\$ 61,865</b>         | <b>\$ (16,505)</b>                  | <b>\$ 31,800</b>         | <b>\$ -</b>          |
| <b>DEPARTMENT OF JUSTICE</b>                                |                   |                     |  |                                   |                          |                                     |                          |                      |
| Beat Patrol Grant   | 505.603           | Direct Program      | 2022-BP-01A-16839                      | \$ (27,675)                       | \$ 118,751               | \$ 30,359                           | \$ 121,434               | \$ -                 |
| T&S FY22 24HR Agency/Officer Recert                         | Not Available     | Direct Program      | N/A                                    | -                                 | 18,240                   | -                                   | 18,240                   | -                    |
| Drug Trafficking RspnsGrt                                   | Not Available     | Direct Program      | 2022-DT-01-16931                       | (9,093)                           | 29,068                   | -                                   | 19,975                   | -                    |
| <b>Total Department of Justice</b>                          |                   |                     |  | <b>\$ (36,768)</b>                | <b>\$ 166,059</b>        | <b>\$ 30,359</b>                    | <b>\$ 159,649</b>        | <b>\$ -</b>          |
| <b>MILWAUKEE COUNTY</b>                                     |                   |                     |  |                                   |                          |                                     |                          |                      |
| PD - State Asset Forfeiture                                 | Not Available     | Direct Program      | N/A                                    | \$ -                              | \$ 75                    | \$ (75)                             | \$ -                     | \$ -                 |
| <b>Total Milwaukee County</b>                               |                   |                     |  | <b>\$ -</b>                       | <b>\$ 75</b>             | <b>\$ (75)</b>                      | <b>\$ -</b>              | <b>\$ -</b>          |
| <b>TOTAL STATE PROGRAMS</b>                                 |                   |                     |  | <b>\$ (50,328)</b>                | <b>\$ 481,599</b>        | <b>\$ 38,949</b>                    | <b>\$ 470,219</b>        | <b>\$ -</b>          |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | <b>H22004</b><br>CARS Profile or<br>PO #:<br>154710 | <b>H22029</b><br>CARS Profile or<br>PO #:<br>154760 | <b>H21005</b><br>CARS Profile or<br>PO #:<br>154711 |
|--|---|---|---|
| <b>Award Amount</b>  | \$ 879,951.00                                       | \$ 50,890.00  | \$ 7,492.00   |
| <b>Award Period</b>  | 1/1/22 - 12/31/22                                   | 1/1/22 - 12/31/22                                   | 8/1/21 - 12/31/22                                   |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 12/31/22</u>                            | <u>1/1/22 - 12/31/22</u>                            | <u>1/1/22 - 12/31/22</u>                            |
| A. Expenditures reported to DHS or revenue received  | \$ 813,603  | \$ 35,255   | \$ 5,499  |
| B. Total Operating Costs of Award  |   |   |   |
| 1. Employee Salaries and Wages   | \$ 543,450  | \$ 30,953   | \$ 3,976  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | 172,584   | 762   | 1,230   |
| 3. Payroll Taxes (Social Security)   | 40,188  | 2,357   | 293   |
| 4. Rent or Occupancy   | 17,400  | -   | -   |
| 5. Professional Services   | 2,251   | -   | -   |
| 6. Employee Travel   | 82  | -   | -   |
| 7. Conference, Meetings or Education   | 2,127   | -   | -   |
| 8. Employee Licenses and Dues  | 2,420   | -   | -   |
| 9. Supplies  | 13,719  | -   | -   |
| 10. Telephone  | 4,964   | 1,165   | -   |
| 11. Equipment  | 11,734  | -   | -   |
| 12. Depreciation   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   |
| 15. Postage and Shipping   | 922   | -   | -   |
| 16. Insurance  | -   | -   | -   |
| 17. Interest   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   |
| 19. Advertising and Marketing  | 105   | -   | -   |
| 20. Other  | 1,656   | 18  | -   |
| B. Total Operating Costs of Awards   | <u>813,602</u>                                      | <u>35,255</u>                                       | <u>5,499</u>  |
| C. Less Disallowed Costs   | -   | -   | -   |
| D. Less Program Revenues and Other Offsets to Costs  | -   | -   | -   |
| E. Total Allowable Costs: If the Agency is for Profit,<br>Enter This Number in Figure 10 - Allowable Profit<br>Schedule, Line 1, " Net Allowable Operating Costs"<br>to Calculate Allowable Profit | <u>813,602</u>                                      | <u>35,255</u>                                       | <u>5,499</u>  |
| F. Gain or (Loss) = Line A - Line E  | \$ 0  | \$ (0)  | \$ (0)  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|  | <b>H22047</b><br>CARS Profile or<br>PO #:<br>154661 | <b>H23047</b><br>CARS Profile or<br>PO #:<br>154661 | <b>H22014</b><br>CARS Profile or<br>PO #:<br>155015 | <b>H23014</b><br>CARS Profile or<br>PO #:<br>155015 |
|--|---|---|---|---|
| <b>Award Amount</b>  | \$ 23,804.00  | \$ 24,280.00  | \$ 52,950.00  | \$ 52,950.00  |
| <b>Award Period</b>  | 10/1/21 - 9/30/22                                   | 10/1/22 - 9/30/23                                   | 7/1/21 - 6/30/22                                    | 7/1/22 - 6/30/23                                    |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 9/30/22</u>                             | <u>10/1/22 - 12/31/22</u>                           | <u>1/1/22 - 6/30/22</u>                             | <u>7/1/22 - 12/31/22</u>                            |
| <b>A. Expenditures reported to DHS or revenue received</b>   | \$ 14,805   | \$ 4,116  | \$ 32,077   | \$ 21,712   |
| <b>B. Total Operating Costs of Award</b>   |   |   |   |   |
| 1. Employee Salaries and Wages   | \$ 8,129  | \$ 2,204  | \$ 8,427  | \$ 8,471  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | 3,411   | 554   | 3,193   | 3,262   |
| 3. Payroll Taxes (Social Security)   | 584   | 176   | 614   | 618   |
| 4. Rent or Occupancy   | -   | -   | -   | -   |
| 5. Professional Services   | -   | -   | -   | -   |
| 6. Employee Travel   | -   | -   | -   | -   |
| 7. Conference, Meetings or Education   | -   | -   | -   | -   |
| 8. Employee Licenses and Dues  | -   | -   | 12,226  | -   |
| 9. Supplies  | 1,181   | -   | 5,372   | 7,327   |
| 10. Telephone  | -   | -   | 2,245   | 2,035   |
| 11. Equipment  | -   | -   | -   | -   |
| 12. Depreciation   | -   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   | -   |
| 15. Postage and Shipping   | 1,501   | 658   | -   | -   |
| 16. Insurance  | -   | -   | -   | -   |
| 17. Interest   | -   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   | -   |
| 19. Advertising and Marketing  | -   | -   | -   | -   |
| 20. Other  | -   | 524   | -   | -   |
| <b>B. Total Operating Costs of Awards</b>  | <u>14,805</u>                                       | <u>4,116</u>  | <u>32,077</u>                                       | <u>21,712</u>                                       |
| <b>C. Less Disallowed Costs</b>  | -   | -   | -   | -   |
| <b>D. Less Program Revenues and Other Offsets to Costs</b>   | -   | -   | -   | -   |
| <b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b> | <u>14,805</u>                                       | <u>4,116</u>  | <u>32,077</u>                                       | <u>21,712</u>                                       |
| <b>F. Gain or (Loss) = Line A - Line E</b>   | \$ (0)  | \$ (0)  | \$ 0  | \$ 0  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|  | <b>H21028</b><br>CARS Profile or<br>PO #:<br>155191 | <b>H22020</b><br>CARS Profile or<br>PO #:<br>155190 | <b>H23020</b><br>CARS Profile or<br>PO #:<br>155190 | <b>H22012</b><br>CARS Profile or<br>PO #:<br>155020 |
|--|---|---|---|---|
| <b>Award Amount</b>  | \$ 4,278.00   | \$ 20,122.00  | \$ 21,396.00  | \$ 17,648.00  |
| <b>Award Period</b>  | 7/1/21 - 6/30/22                                    | 7/1/21 - 6/30/22                                    | 7/1/22 - 6/30/23                                    | 1/1/22 - 12/31/22                                   |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 6/30/22</u>                             | <u>1/1/22 - 6/30/22</u>                             | <u>7/1/22 - 12/31/22</u>                            | <u>1/1/22 - 12/31/22</u>                            |
| A. Expenditures reported to DHS or revenue received  | \$ 109  | \$ 5,330  | \$ 12,053   | \$ 11,453   |
| B. Total Operating Costs of Award  |   |   |   |   |
| 1. Employee Salaries and Wages   | \$ 101  | \$ 536  | \$ 7,359  | \$ 6,381  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | -   | 241   | 2,143   | 4,267   |
| 3. Payroll Taxes (Social Security)   | 8   | 39  | 543   | 445   |
| 4. Rent or Occupancy   | -   | -   | -   | -   |
| 5. Professional Services   | -   | -   | -   | 60  |
| 6. Employee Travel   | -   | -   | -   | -   |
| 7. Conference, Meetings or Education   | -   | -   | -   | -   |
| 8. Employee Licenses and Dues  | -   | -   | -   | -   |
| 9. Supplies  | -   | 2,232   | -   | -   |
| 10. Telephone  | -   | 2,282   | 2,009   | -   |
| 11. Equipment  | -   | -   | -   | -   |
| 12. Depreciation   | -   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   | -   |
| 15. Postage and Shipping   | -   | -   | -   | -   |
| 16. Insurance  | -   | -   | -   | -   |
| 17. Interest   | -   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   | -   |
| 19. Advertising and Marketing  | -   | -   | -   | -   |
| 20. Other  | -   | -   | -   | 300   |
| B. Total Operating Costs of Awards   | <u>109</u>  | <u>5,330</u>  | <u>12,053</u>                                       | <u>11,453</u>                                       |
| C. Less Disallowed Costs   | -   | -   | -   | -   |
| D. Less Program Revenues and Other Offsets to Costs  | -   | -   | -   | -   |
| E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, "Net Allowable Operating Costs" to Calculate Allowable Profit | <u>109</u>  | <u>5,330</u>  | <u>12,053</u>                                       | <u>11,453</u>                                       |
| F. Gain or (Loss) = Line A - Line E  | \$ 0  | \$ 0  | \$ (0)  | \$ (0)  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|  | <b>H22022</b><br>CARS Profile or<br>PO #:<br>150216 | <b>H23022</b><br>CARS Profile or<br>PO #:<br>150216 | <b>H22800</b><br>CARS Profile or<br>PO #:<br>155800 | <b>H23800</b><br>CARS Profile or<br>PO #:<br>155800 |
|--|---|---|---|---|
| <b>Award Amount</b>  | \$ 32,508.00  | \$ 40,000.00  | \$ 5,400.00   | \$ 5,400.00   |
| <b>Award Period</b>  | 9/1/21 - 8/31/22                                    | 9/1/22 - 8/31/23                                    | 7/1/21 - 6/30/22                                    | 7/1/22 - 6/30/23                                    |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 8/31/22</u>                             | <u>9/1/22 - 12/31/22</u>                            | <u>1/1/22 - 6/30/22</u>                             | <u>7/1/22 - 12/31/22</u>                            |
| <b>A. Expenditures reported to DHS or revenue received</b>   | \$ 12,336   | \$ 7,227  | \$ 5,188  | \$ 431  |
| <b>B. Total Operating Costs of Award</b>   |   |   |   |   |
| 1. Employee Salaries and Wages   | \$ 8,331  | \$ 5,825  | 4,609   | \$ -  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | 1,598   | 963   | 579   | -   |
| 3. Payroll Taxes (Social Security)   | 613   | 439   | -   | -   |
| 4. Rent or Occupancy   | -   | -   | -   | -   |
| 5. Professional Services   | -   | -   | -   | -   |
| 6. Employee Travel   | -   | -   | -   | -   |
| 7. Conference, Meetings or Education   | -   | -   | -   | -   |
| 8. Employee Licenses and Dues  | -   | -   | -   | -   |
| 9. Supplies  | 1,794   | -   | -   | 431   |
| 10. Telephone  | -   | -   | -   | -   |
| 11. Equipment  | -   | -   | -   | -   |
| 12. Depreciation   | -   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   | -   |
| 15. Postage and Shipping   | -   | -   | -   | -   |
| 16. Insurance  | -   | -   | -   | -   |
| 17. Interest   | -   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   | -   |
| 19. Advertising and Marketing  | -   | -   | -   | -   |
| 20. Other  | -   | -   | -   | -   |
| <b>B. Total Operating Costs of Awards</b>  | <u>12,336</u>                                       | <u>7,227</u>  | <u>5,188</u>  | <u>431</u>  |
| <b>C. Less Disallowed Costs</b>  | -   | -   | -   | -   |
| <b>D. Less Program Revenues and Other Offsets to Costs</b>   | -   | -   | -   | -   |
| <b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b> | <u>12,336</u>                                       | <u>7,227</u>  | <u>5,188</u>  | <u>431</u>  |
| <b>F. Gain or (Loss) = Line A - Line E</b>   | \$ (0)  | \$ -  | \$ -  | \$ 0  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|   | <b>H22001</b><br>CARS Profile or<br>PO #:<br>159220 | <b>H23001</b><br>CARS Profile or<br>PO #:<br>159220 | <b>H22018</b><br>CARS Profile or<br>PO #:<br>154720 |
|---|---|---|---|
| <b>Award Amount</b>   | \$ 8,904.00   | \$ 8,904.00   | \$ 10,285.00  |
| <b>Award Period</b>   | 10/1/21 - 9/30/22                                   | 10/1/22 - 9/30/23                                   | 1/1/22 - 12/31/22                                   |
| <b>Period of Award within the Audit Period</b>  | <u>1/1/22 - 9/30/22</u>                             | <u>10/1/22 - 12/31/22</u>                           | <u>1/1/22 - 12/31/22</u>                            |
| A. Expenditures reported to DHS or revenue received   | \$ 8,565  | \$ 8,904  | \$ 10,284   |
| B. Total Operating Costs of Award   |   |   |   |
| 1. Employee Salaries and Wages  | \$ 6,148  | \$ 7,190  | \$ 8,590  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)  | 889   | 741   | 613   |
| 3. Payroll Taxes (Social Security)  | 463   | 592   | 676   |
| 4. Rent or Occupancy  | -   | -   | -   |
| 5. Professional Services  | -   | -   | -   |
| 6. Employee Travel  | -   | -   | -   |
| 7. Conference, Meetings or Education  | -   | -   | -   |
| 8. Employee Licenses and Dues   | -   | -   | -   |
| 9. Supplies   | -   | 381   | -   |
| 10. Telephone   | -   | -   | -   |
| 11. Equipment   | -   | -   | -   |
| 12. Depreciation  | -   | -   | -   |
| 13. Utilities   | -   | -   | -   |
| 14. Bad Debts   | -   | -   | -   |
| 15. Postage and Shipping  | 843   | -   | 314   |
| 16. Insurance   | -   | -   | -   |
| 17. Interest  | -   | -   | -   |
| 18. Bank Fees and Charges   | -   | -   | -   |
| 19. Advertising and Marketing   | -   | -   | -   |
| 20. Other   | 222   | -   | 91  |
| B. Total Operating Costs of Awards  | <u>8,565</u>  | <u>8,904</u>  | <u>10,284</u>                                       |
| C. Less Disallowed Costs  | -   | -   | -   |
| D. Less Program Revenues and Other Offsets to Costs   | -   | -   | -   |
| E. Total Allowable Costs: If the Agency is for Profit,<br>Enter This Number in Figure 10 - Allowable Profit<br>Schedule, Line 1, "Net Allowable Operating Costs"<br>to Calculate Allowable Profit | <u>8,565</u>  | <u>8,904</u>  | <u>10,284</u>                                       |
| F. Gain or (Loss) = Line A - Line E   | \$ 0  | \$ -  | \$ -  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|  | <b>H22009</b><br>CARS Profile or<br>PO #:<br>157720 | <b>H22006</b><br>CARS Profile or<br>PO #:<br>159320 | <b>EF2101, 02, 10</b><br>CARS Profile or<br>PO #:<br>155806 | <b>EF2105</b><br>CARS Profile or<br>PO #:<br>155809 |
|--|---|---|---|---|
| <b>Award Amount</b>  | \$ 11,374.00  | \$ 27,522.00  | \$ 922,900.00   | \$ 105,900.00                                       |
| <b>Award Period</b>  | 1/1/22 - 12/31/22                                   | 1/1/22 - 12/31/22                                   | 10/1/20-10/31/22  | 7/1/21 - 6/30/24                                    |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 12/31/22</u>                            | <u>1/1/22 - 12/31/22</u>                            | <u>1/1/22 - 10/31/22</u>                                    | <u>1/1/22 - 12/31/22</u>                            |
| <b>A. Expenditures reported to DHS or revenue received</b>   | <u>\$ 7,707</u>                                     | <u>\$ 8,815</u>                                     | <u>\$ 65,066</u>  | <u>\$ 45,178</u>                                    |
| <b>B. Total Operating Costs of Award</b>   |   |   |   |   |
| 1. Employee Salaries and Wages   | \$ 4,719  | \$ 6,217  | \$ 54,882   | \$ 3,440  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | 2,559   | 1,689   | 3,386   | 1,052   |
| 3. Payroll Taxes (Social Security)   | 339   | 459   | 1,058   | 254   |
| 4. Rent or Occupancy   | -   | -   | -   | -   |
| 5. Professional Services   | -   | -   | 5,740   | 39,072  |
| 6. Employee Travel   | -   | -   | -   | -   |
| 7. Conference, Meetings or Education   | -   | -   | -   | -   |
| 8. Employee Licenses and Dues  | -   | -   | -   | -   |
| 9. Supplies  | 90  | -   | -   | 1,360   |
| 10. Telephone  | -   | -   | -   | -   |
| 11. Equipment  | -   | -   | -   | -   |
| 12. Depreciation   | -   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   | -   |
| 15. Postage and Shipping   | -   | -   | -   | -   |
| 16. Insurance  | -   | -   | -   | -   |
| 17. Interest   | -   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   | -   |
| 19. Advertising and Marketing  | -   | -   | -   | -   |
| 20. Other  | -   | 450   | -   | -   |
| <b>B. Total Operating Costs of Awards</b>  | <u>7,707</u>  | <u>8,815</u>  | <u>65,066</u>   | <u>45,178</u>                                       |
| <b>C. Less Disallowed Costs</b>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  |
| <b>D. Less Program Revenues and Other Offsets to Costs</b>   | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  |
| <b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b> | <u>7,707</u>  | <u>8,815</u>  | <u>65,066</u>   | <u>45,178</u>                                       |
| <b>F. Gain or (Loss) = Line A - Line E</b>   | <u>\$ (0)</u>                                       | <u>\$ (0)</u>                                       | <u>\$ 0</u>   | <u>\$ -</u>   |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

|  | <b>EF2106</b><br>CARS Profile or<br>PO #:<br>155811 | <b>EF2107</b><br>CARS Profile or<br>PO #:<br>155812 | <b>EF2112</b><br>CARS Profile or<br>PO #:<br>155817 |
|--|---|---|---|
| <b>Award Amount</b>  | \$ 622,900.00                                       | \$ 111,700.00                                       | \$ 242,600.00                                       |
| <b>Award Period</b>  | 3/1/21 - 12/31/24                                   | 7/1/21 - 7/31/23                                    | 11/30/22 - 12/31/23                                 |
| <b>Period of Award within the Audit Period</b>   | <u>1/1/22 - 12/31/22</u>                            | <u>1/1/22 - 12/31/22</u>                            | <u>11/30/22 - 12/31/22</u>                          |
| <b>A. Expenditures reported to DHS or revenue received</b>   | \$ 40,433   | \$ 14,345   | \$ 2,000  |
| <b>B. Total Operating Costs of Award</b>   |   |   |   |
| 1. Employee Salaries and Wages   | \$ -  | \$ 1,249  | \$ -  |
| 2. Employee Fringe Benefits (Health, Dental, Life, Retirement)   | -   | 83  | -   |
| 3. Payroll Taxes (Social Security)   | -   | 97  | -   |
| 4. Rent or Occupancy   | -   | -   | -   |
| 5. Professional Services   | 2,000   | 5,711   | 2,000   |
| 6. Employee Travel   | -   | -   | -   |
| 7. Conference, Meetings or Education   | -   | -   | -   |
| 8. Employee Licenses and Dues  | -   | 4,910   | -   |
| 9. Supplies  | 36,379  | 2,294   | -   |
| 10. Telephone  | -   | -   | -   |
| 11. Equipment  | 2,054   | -   | -   |
| 12. Depreciation   | -   | -   | -   |
| 13. Utilities  | -   | -   | -   |
| 14. Bad Debts  | -   | -   | -   |
| 15. Postage and Shipping   | -   | -   | -   |
| 16. Insurance  | -   | -   | -   |
| 17. Interest   | -   | -   | -   |
| 18. Bank Fees and Charges  | -   | -   | -   |
| 19. Advertising and Marketing  | -   | -   | -   |
| 20. Other  | -   | -   | -   |
| <b>B. Total Operating Costs of Awards</b>  | <u>40,433</u>                                       | <u>14,345</u>                                       | <u>2,000</u>  |
| <b>C. Less Disallowed Costs</b>  | -   | -   | -   |
| <b>D. Less Program Revenues and Other Offsets to Costs</b>   | -   | -   | -   |
| <b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b> | <u>40,433</u>                                       | <u>14,345</u>                                       | <u>2,000</u>  |
| <b>F. Gain or (Loss) = Line A - Line E</b>   | \$ (0)  | \$ 0  | \$ -  |

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**CITY OF WEST ALLIS, WISCONSIN**  
**NOTES TO THE SCHEDULES OF EXPENDITURES**  
**OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT**  
**OF DHS COST REIMBURSEMENT AWARDS**  
**Year Ended December 31, 2022**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal and state awards and the Settlement of DHS Cost Reimbursement Schedules of the City of West Allis, Wisconsin (the City) are presented in accordance with the requirements of Title 2 *U.S Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Wisconsin *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The schedules of expenditures of federal and state awards and the Settlement of DHS Cost Reimbursement Schedules include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* for all awards with the exception of Federal Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – INDIRECT COST ALLOCATION RATE**

The City has elected not to apply the 10 percent de minimis cost rate to awards for the year ended December 31, 2022.

**NOTE 4 - OVERSIGHT AGENCIES**

The federal and state oversight agencies for the City are as follows:

Federal - U. S. Department of Housing and Urban Development  
State - Wisconsin Department of Health Services

**CITY OF WEST ALLIS, WISCONSIN  
 NOTES TO THE SCHEDULES OF EXPENDITURES  
 OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
 OF DHS COST REIMBURSEMENT AWARDS  
 Year Ended December 31, 2022**

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**Section I – Summary of Auditors’ Results**

---

**Financial Statements**

|  |            |                              |
|--|------------|------------------------------|
| Type of auditors’ report issued:                         | Unmodified |                              |
| 1. Internal control over financial reporting:            |            |                              |
| • Material weakness(es) identified?                      | _____ yes  | _____ <u>X</u> no            |
| • Significant deficiency(ies) identified?                | _____ yes  | _____ <u>X</u> none reported |
| 2. Noncompliance material to financial statements noted? | _____ yes  | _____ <u>X</u> no            |

**Federal Awards**

|   |  |                     |
|---|--|---------------------|
| 1. Internal control over major federal programs:  |  |                     |
| • Material weakness(es) identified?   | _____ <u>X</u> yes   | _____ no            |
| • Significant deficiency(ies) identified?   | _____ <u>X</u> yes   | _____ none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs:                          | Qualified for Section Housing Choice Voucher Cluster for Special Tests and Provisions, Unmodified for all other programs |                     |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ <u>X</u> yes   | _____ no            |

**Identification of Major Federal Programs**

| Assistance Listing Number(s) | Name of Federal Program or Cluster  |
|------------------------------|---|
| 10.557                       | Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) |
| 14.218                       | Community Development Block Program   |
| 14.871                       | Section 8 Housing Choice Voucher Cluster                                      |
| 21.027                       | (COVID-19) American Rescue Plan   |

|  |                   |                   |
|--|-------------------|-------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ <u>750,000</u> |                   |
| Auditee qualified as low-risk auditee?                                   | _____ yes         | _____ <u>X</u> no |

**CITY OF WEST ALLIS, WISCONSIN  
 NOTES TO THE SCHEDULES OF EXPENDITURES  
 OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
 OF DHS COST REIMBURSEMENT AWARDS  
 Year Ended December 31, 2022**

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**Section I – Summary of Auditors’ Results**

---

**State Financial Assistance**

1. Internal control over state projects:

- Material weakness(es) identified?                    \_\_\_\_\_ yes                      X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?                    \_\_\_\_\_ yes                      X   none reported

2. Type of auditors’ report issued on compliance for state projects:                    Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements?                    \_\_\_\_\_ yes                      X   no

**Identification of Major State Projects**

| <b>CSFA Number(s)</b> | <b>Name of State Project</b> |
|-----------------------|------------------------------|
| 370.670               | Recycling Grant              |

Dollar threshold used to distinguish between Type A and Type B state projects:                    \$   250,000  

Auditee qualified as low-risk auditee?                    \_\_\_\_\_ yes                      X   no

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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**Section III – Findings and Questioned Costs – Major Federal and State Programs**

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**2022 – 001: Housing Quality Standards (HQS) Enforcement**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** For units under HAP contract that fail to meet (Housing Quality Standards (HQS), the PHA must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified PHA-approved extension. If the owner does not correct the cited HQS deficiencies within the specified correction period, the PHA must stop (abate) HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract. The owner is not responsible for a breach of HQS as a result of the family's failure to pay for utilities for which the family is responsible under the lease or for tenant damage. For family-caused defects, if the family does not correct the cited HQS deficiencies within the specified correction period, the PHA must take prompt and vigorous action to enforce the family obligations (24 CFR sections 982.158(d) and 982.404).

**Condition:** During our testing, we noted the City failed to comply with the requirements of the HQS enforcement as stated in the criteria section of this finding.

**Questioned Costs:** Known – Undeterminable | Likely - Undeterminable

**Context:** From a sample of nine (9) program participant files selected for testing and three (3) program participant files where the unit failed inspection and the HAP was not appropriately abated. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the requirements of the 24 CFR sections 982.158(d) and 982.404 related to the HQS enforcement.

**Repeat Finding:** Yes; 2021-002

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 002: Reasonable Rent**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** The PHA must determine that the rent to owner is reasonable at the time of initial leasing. Also, the PHA must determine reasonable rent during the term of the contract (a) before any increase in the rent to owner, and (b) at the HAP contract anniversary if there is a 5 percent decrease in the published Fair Market Rent in effect 60 days before the HAP contract anniversary. The PHS must maintain records to document the bases for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of rent reasonableness schedule as stated in the criteria section of this finding.

**Questioned Costs:** Known - Undeterminable| Likely - Undeterminable

**Context:** From a sample of sixty (60) program participant files selected for testing, four (4) tenant files did not include documentation of performance of rent reasonableness prior to the lease date; one (1) tenant file had rent reasonableness documented more than twelve months prior to the effective date; two (2) files did not have documentation of rent reasonableness being completed; and eleven (11) tenant files did not have documentation maintained of the completion of the fiscal year 2022 rent reasonableness as the 2023 process had already been performed. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** Yes; 2021-003

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 003: Income Verification**

Federal Agency: Housing Choice Voucher Program  
Federal Program Name: U.S. Department of Housing and Urban Development  
Assistance Listing Number: 14.871  
Federal Award Identification Number and Year: WI201VO2021  
Award Period: January 1, 2021 – December 31, 2021  
Type of Finding:

- Internal Control, Significant Deficiency
- Other Matters

**Criteria or specific requirement:** Income reported on the tenant assistance application was verified by the leasing specialist by obtaining 3rd party verification of annual income. (3rd party verification includes direct confirmation from an employer, at least 3 paystubs, EIV report (required for 10/09 and later), SS award letter, printouts from Dept of Social Services for TANF, child support, etc.) (24 CFR 985.516).

**Condition:** During our testing, we noted the City failed to comply with the requirements to document completion of the stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of forty (40) program participant files selected for testing, two (2) files did not maintain evidence of completion of income verification in accordance with the stated criteria. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** No

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 004: Housing Quality (HQS) Standards Inspection Annual Inspections**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** The PHA must inspect the unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of the annual HQS inspection as stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of sixty (60) program participant files selected for testing, three (3) files failed to maintain documentation of compliance with the requirements of annual HQS inspection reinspection requirements as stated in the criteria section of this finding. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the requirements of the (24 CFR sections 982.158(d) and 982.405(b)) related to the annual HQS inspection.

**Repeat Finding:** Yes; 2021-005

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 005: Reasonable Rent for New Tenants**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** Verified rent reasonableness determination was completed prior to the rent effective date (date agreement signed, not lease start date).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of rent reasonableness schedule as stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of forty (40) program participant files selected for testing and eight (8) tenant files did not have documentation maintained of the completion of the fiscal year 2022 rent reasonableness as the 2023 process had already been performed. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** No

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended December 31, 2022**

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**Section IV – Other Issues**

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- |  |   |
|--|---|
| <p>1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?</p>   | <p>No</p>   |
| <p>2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the Wisconsin <i>State Single Audit Guidelines</i>:</p> <p style="margin-left: 20px;">Department of Justice</p> <p style="margin-left: 20px;">Department of Health Services</p> <p style="margin-left: 20px;">Department of Military Affairs</p> <p style="margin-left: 20px;">Department of Transportation</p> | <p>No</p> <p>No</p> <p>No</p> <p>No</p>   |
| <p>3. Was a management letter or other document conveying audit comments issued as a result of this audit?</p>   | <p>Yes</p>  |
| <p>4. Name and signature of Principal</p>  | <div style="text-align: center;"> <br/> <hr style="width: 100%;"/>           Jordan Boehm, CPA         </div> |
| <p>5. Date of Report</p>   | <p>September 21, 2023</p>   |



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](http://CLAglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**CITY OF WEST ALLIS, WISCONSIN  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

Federal: U.S. Department of Housing and Urban Development

State: Wisconsin Department of Health Services

The City of West Allis, Wisconsin respectfully submits the following corrective action plan for the year ended December 31, 2022.

Audit period: January 1, 2022 to December 31, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement audit findings to report in accordance with Government Auditing Standards for the year ended December 31, 2022.

**FINDINGS—FEDERAL AND STATE AWARD PROGRAMS AUDITS**

U.S. Department of Housing and Urban Development

2022-001      Housing Choice Voucher Program – Assistance Listing No. 14.871

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of HQS enforcement.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** The PHA is currently finalizing a contract with a 3<sup>rd</sup> party contractor to perform the required HQS inspections. They anticipate that outsourcing the inspection work will lessen the workload on PHA staff to allow program staff to focus their efforts on improving overall program compliance, including HQS enforcement procedures. As the contract arrangement is rolled out staff will review procedures between inspectors and PHA staff to ensure proper communication and clear procedures are in place as they relate to enforcement actions.

PHA staff also will implement a new standard procedure in which the Housing Coordinator will check a list of units with failed or incomplete inspection records against the payment batch report prior to sending the batch to Finance to issue the HAP payments.

PHA Supervisory Staff have also requested more detailed information on the audit results to help them further analyze the 3 specific cases where customers were issued HAP payments despite a failed inspection. This will help supervisory staff conduct a more thorough review and consider additional procedural changes.

Additionally, the Finance Department suggests the PHA engage its software vendor or a peer agency to review functionality in the software to determine whether additional features could be employed in the software to prevent a HAP payment on a unit with a failed inspection, for example.

Name(s) of the contact person(s) responsible for corrective action: Steve Schaer

Planned completion date for corrective action plan: 3/31/2024

**CITY OF WEST ALLIS, WISCONSIN  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

2022-002      Housing Choice Voucher Program – Assistance Listing No. 14.871

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the stated criteria.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** PHA staff noted that the current process of finding comparable data for rent reasonableness comparisons is challenging and obtaining accurate, up-to-date data has been a struggle. As part of the RFP process for inspection services, staff noted that McCright offers a process that can assist in accessing data and making the rent reasonableness comparisons. PHA staff will also pursue options available under its contract with McCright, data feeds that could work within its existing software, and any other options in use at peer agencies to determine the best specific path forward to ensuring compliance with rent reasonableness requirements.

PHA Supervisory Staff have also requested more detailed information on the audit results to help them further analyze the specific rent reasonableness cases where documentation and performance errors were made which led to this finding. This will help supervisory staff conduct a more thorough review and consider additional procedural changes.

Name(s) of the contact person(s) responsible for corrective action: Steve Schaer

Planned completion date for corrective action plan: 3/31/2024

2022-003      Housing Choice Voucher Program – Assistance Listing No. 14.871

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the stated criteria.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding

**Action taken in response to finding:** PHA supervisory staff will review the detailed income verification procedures that are in place, including documentation procedures. Supervisory staff have also requested more detailed information on the audit results to help them review the specific instances that led to this finding so specific procedural changes can be considered and implemented. Staff understand that income verification is essential to ensuring that only eligible participants are provided HAP benefits. Results of the PHA's internal procedural review will be submitted to the Finance Department for additional review to ensure proper procedural controls are in place.

Name(s) of the contact person(s) responsible for corrective action: Steve Schaer

Planned completion date for corrective action plan: 3/31/2024

2022-004      Housing Choice Voucher Program – Assistance Listing No. 14.871

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the annual HQS inspection.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** As mentioned previously, the PHA is currently finalizing a contract with a 3<sup>rd</sup> party contractor to perform the required HQS inspections. They anticipate that

**CITY OF WEST ALLIS, WISCONSIN  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

outsourcing the inspection work will lessen the workload on PHA staff to allow for program staff to focus their efforts on improving overall program compliance, including HQS inspection procedures.

As the contract arrangement is rolled out staff will review procedures between inspectors and PHA staff to ensure proper communication and clear procedures are in place to ensure all required inspections are completed. The Housing Coordinator or other PHA staff should review summary reports of renewals processed each month and compare them to inspections processed each month to ensure all necessary inspections are completed.

PHA Supervisory Staff have also requested more detailed information on the audit results to help them further analyze the specific cases that did not have a documented or completed annual inspection. This will help supervisory staff conduct a more thorough review and consider additional procedural changes.

Additionally, the Finance Department suggests the PHA engage its software vendor or a peer agency to review functionality in the software to determine whether additional features could be employed in the software to prevent a HAP payment on a unit with an incomplete inspection, for example.

Name(s) of the contact person(s) responsible for corrective action: Steve Schaer

Planned completion date for corrective action plan: 3/31/2024

2022-005

Housing Choice Voucher Program – Assistance Listing No. 14.871

We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the stated criteria.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** PHA staff will review its current procedures for completing rent reasonableness requirements. As noted above, they will pursue options available under their contract with McCright, data feeds that could work within their existing software, and any other options in use at peer agencies to determine the best specific path forward to ensuring compliance with rent reasonableness requirements.

PHA Supervisory Staff have also requested more detailed information on the audit results to help them further analyze the specific rent reasonableness cases where documentation and performance errors were made which led to this finding. This will help supervisory staff conduct a more thorough review and consider additional procedural changes.

Also, as noted above the Finance Department suggests the PHA engage its software vendor or a peer agency to review functionality in the software to determine whether additional features could be employed in the software to prevent a HAP payment on a unit where rent reasonableness has not been completed yet.

Name(s) of the contact person(s) responsible for corrective action: Steve Schaer

Planned completion date for corrective action plan: 3/31/2024

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If the U.S. Department of Housing and Urban Development or the Wisconsin Department of Health Services has questions regarding this plan, please call Kris Moen, Deputy Finance Director, at (414) 302-8251.

**CITY OF WEST ALLIS  
RESOLUTION R-2023-0712**

**RESOLUTION ESTABLISHING HEALTH, DENTAL, AND VISION INSURANCE  
PLANS, PREMIUM RATES, EMPLOYEE CONTRIBUTIONS, AND BENEFITS  
CONTINUATION FOR THE PLAN YEAR OF MARCH 1, 2024 TO FEBRUARY 28,  
2025**

**WHEREAS**, the City must annually establish premium levels for its self-funded health insurance plans, approve any plan design changes thereto, and approve any premium rate changes to dental, vision and life insurance benefit plans; and

**WHEREAS**, the City, in consultation with its insurance consultant (USI), has reviewed its medical insurance claims experience, and analyzed the impact of claims projections and medical inflation costs on its self-funded plans, as well as considered any changes to the renewal rates proposed by the providers of other employee benefits relating to dental, vision and life insurance plans; and

**WHEREAS**, based on this review and analysis and in consideration of the renewal rate proposals received and other post-employment benefit (OPEB) liabilities, it is recommended that the plan designs and premium rates as proposed in the attached plan summaries and rate schedules be established; and

**WHEREAS**, it is recommended that the plan design under the City's PPO and High-Deductible health insurance plans continue, with no changes to benefits and coverages, coinsurance percentages, and deductible and copayments amounts, except for certain adjustments to coinsurance maximums and out-of-pocket limits.

**NOW THEREFORE**, BE IT RESOLVED by the Mayor and Common Council of the City of West Allis that the following plans, premium rates, employee contributions, and benefit continuations for the plan year of March 1, 2024 to February 28, 2025, are approved:

1. Separate self-funded PPO health insurance plans for represented and non-represented employees are established, as well as continuation of the High-Deductible health insurance plan is authorized, as summarized in the attached Summary of Benefits and Coverage documents.
2. The health insurance plan designs under the current plan year shall continue, with no changes in the 2024/25 plan year to benefits and coverages, coinsurance percentages, and deductible and copayments amounts, and with the following adjustments to out-of-pocket limits and coinsurance maximums:
  - a. A decrease to the in-network out-of-pocket limit for the represented and non-represented PPO plans from \$4,850 to \$3,500 (individual) and from \$9,700 to \$7,000 (family);

b. An increase to the in-network coinsurance maximum for the represented PPO plan from \$1,000 to \$1,250 (individual) and from \$2,000 to 2,500 (family)

3. The premium rates for health, dental, vision, and life insurance plans shall be established as proposed in the attached employee benefit rate schedule.

4. Unless otherwise established under collective bargaining agreements, the monthly employee health insurance premium contribution rate of 20% shall continue and shall be reduced to a 12% contribution rate for employees (and spouses, if applicable and covered on a City plan) who have successfully completed and timely submitted all Health Risk Assessment requirements.

5. The Health Savings Account contributions of \$500 (single) and \$1,000 (family) shall continue for eligible employees/retirees who are enrolled in the City's High-Deductible health plan.

6. Participation in the Family Savings Plan shall continue to be offered to eligible active and retired employees enrolling in other employer-sponsored plans.

7. Participation in the Retiree Active Rate Option (previously known as "Option 1") shall continue to be offered to eligible employees at the time of their retirement, a qualifying life event, and annually during the open enrollment period.

BE IT FURTHER RESOLVED that the City Administrator or designee is hereby authorized and directed to execute any related agreements, plan documents and such other and additional documents as may be necessary for the implementation and administration of the plans, premium rates, employee contributions, and benefit continuations authorized herein; and

BE IT FURTHER RESOLVED that the City Administrator or designee is hereby directed to provide for consideration and approval any revisions to City policy necessary to implement and administer the health insurance plans authorized herein, as well as to establish active and retired employee eligibility for enrollment therein; and

BE IT FURTHER RESOLVED that the City Attorney is hereby authorized to make any substantive changes, modifications, additions and deletions to and from the various contract documents, including but not limited to all attachments, exhibits, addendums, and amendments, as may be necessary and proper to correct inconsistencies, eliminate ambiguity and otherwise clarify and supplement said provisions to preserve and maintain the general intent thereof, and to prepare and deliver such other and further documents as may be reasonably necessary to complete the transactions contemplated therein.

**SECTION 1:**            **ADOPTION** “R-2023-0712” of the City Of West Allis  
Municipal Resolutions is hereby *added* as follows:

ADOPTION

R-2023-0712(*Added*)

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL

\_\_\_\_\_.

|                       | <b>AYE</b> | <b>NAY</b> | <b>ABSENT</b> | <b>ABSTAIN</b> |
|-----------------------|------------|------------|---------------|----------------|
| Ald. Vince Vitale     | _____      | _____      | _____         | _____          |
| Ald. Ray Turner       | _____      | _____      | _____         | _____          |
| Ald. Tracy Stefanski  | _____      | _____      | _____         | _____          |
| Ald. Marty Weigel     | _____      | _____      | _____         | _____          |
| Ald. Suzzette Grisham | _____      | _____      | _____         | _____          |
| Ald. Danna Kuehn      | _____      | _____      | _____         | _____          |
| Ald. Thomas Lajsic    | _____      | _____      | _____         | _____          |
| Ald. Dan Roadt        | _____      | _____      | _____         | _____          |
| Ald. Rosalie Reinke   | _____      | _____      | _____         | _____          |
| Ald. Kevin Haass      | _____      | _____      | _____         | _____          |

Attest

Presiding Officer

\_\_\_\_\_  
Rebecca Grill, City Clerk, City Of  
West Allis

\_\_\_\_\_  
Dan Devine, Mayor, City Of West  
Allis

**CITY OF WEST ALLIS**  
**MONTHLY HEALTH INSURANCE RATES**  
**For the Years Beginning Mar 1, 2023 and 2024**

|                |                            | 2023        |         |               |            | 2024        |         |           |            |
|----------------|----------------------------|-------------|---------|---------------|------------|-------------|---------|-----------|------------|
| <b>ACTIVES</b> |                            | 0% to 2%    |         |               |            |             |         |           |            |
| Plan           | Description                | Total ER+EE | Gen 12% | Dec Union 15% | No HRA 20% | Total ER+EE | Gen 12% | Union 15% | No HRA 20% |
| <b>PPO</b>     |                            |             |         |               |            |             |         |           |            |
| 1              | Single (Under 65)          | 815.00      | 97.80   | 122.25        | 163.00     | 815.00      | 97.80   | 122.25    | 163.00     |
| 2              | Family (2-Person)          | 1,596.00    | 191.52  | 239.40        | 319.20     | 1,596.00    | 191.52  | 239.40    | 319.20     |
| 3              | Family (under 65) (3/more) | 2,339.00    | 280.68  | 350.85        | 467.80     | 2,386.00    | 286.32  | 357.90    | 477.20     |
| <b>HDHP</b>    |                            |             |         |               |            |             |         |           |            |
| 1              | Single (Under 65)          | 1,041.00    | 124.92  | 156.15        | 208.20     | 1,041.00    | 124.92  | 156.15    | 208.20     |
| 2              | Family (2-Person)          | 2,042.00    | 245.04  | 306.30        | 408.40     | 2,042.00    | 245.04  | 306.30    | 408.40     |
| 3              | Family (under 65) (3/more) | 2,987.00    | 358.44  | 448.05        | 597.40     | 3,047.00    | 365.64  | 457.05    | 609.40     |

| <b>RETIREEES (before 3/1/2013)</b> |                            | 2%       |          |             |     | 2%       |          |             |     |
|------------------------------------|----------------------------|----------|----------|-------------|-----|----------|----------|-------------|-----|
| Plan                               | Description                | Standard |          | Option 1 ** |     | Standard |          | Option 1 ** |     |
|                                    |                            | ER+EE    | 50%      | ER+EE       | 50% | ER+EE    | 50%      | ER+EE       | 50% |
| <b>PPO</b>                         |                            |          |          |             |     |          |          |             |     |
| 1                                  | Single (Under 65)          | 1,168.00 | n/a      | 1,053.00    | n/a | 1,191.00 | n/a      | 1,074.00    | n/a |
| 2                                  | Family (2-Person)          | 2,292.00 | n/a      | 2,065.00    | n/a | 2,338.00 | n/a      | 2,106.00    | n/a |
| 3                                  | Family (under 65) (3/more) | 3,356.00 | n/a      | 3,023.00    | n/a | 3,423.00 | n/a      | 3,083.00    | n/a |
| <b>HDHP</b>                        |                            |          |          |             |     |          |          |             |     |
| 1                                  | Single (Under 65)          | 1,226.00 | n/a      | 1,104.00    | n/a | 1,251.00 | n/a      | 1,126.00    | n/a |
| 2                                  | Family (2-Person)          | 2,401.00 | n/a      | 2,164.00    | n/a | 2,449.00 | n/a      | 2,207.00    | n/a |
| 3                                  | Family (under 65) (3/more) | 3,517.00 | n/a      | 3,168.00    | n/a | 3,587.00 | n/a      | 3,231.00    | n/a |
| <b>MEDICARE *</b>                  |                            |          |          |             |     |          |          |             |     |
| 4a                                 | Single                     | 479.66   | 239.83   | n/a         | n/a | 488.12   | 244.06   | n/a         | n/a |
| 4b                                 | Single (low income)        | 446.96   | 223.48   | n/a         | n/a | 453.42   | 226.71   | n/a         | n/a |
| 5                                  | Family (2-Person)          | 959.32   | 479.66   | n/a         | n/a | 976.24   | 488.12   | n/a         | n/a |
| 6                                  | Split                      | 1,543.16 | 771.58   | n/a         | n/a | 1,572.62 | 786.31   | n/a         | n/a |
| 7                                  | Split with Dependents      | 2,565.66 | 1,282.83 | n/a         | n/a | 2,616.12 | 1,308.06 | n/a         | n/a |
| 8                                  | Two Medicare w/ Depnd      | 2,022.82 | 1,011.41 | n/a         | n/a | 2,060.74 | 1,030.37 | n/a         | n/a |

| <b>RETIREEES (on/after 3/1/2013)</b> |                            | 2%       |          |             |     | 2%       |          |             |     |
|--------------------------------------|----------------------------|----------|----------|-------------|-----|----------|----------|-------------|-----|
| Plan                                 | Description                | Standard |          | Option 1 ** |     | Standard |          | Option 1 ** |     |
|                                      |                            | ER+EE    | 50%      | ER+EE       | 50% | ER+EE    | 50%      | ER+EE       | 50% |
| <b>PPO</b>                           |                            |          |          |             |     |          |          |             |     |
| 1                                    | Single (Under 65)          | 959.00   | n/a      | 923.00      | n/a | 978.00   | n/a      | 941.00      | n/a |
| 2                                    | Family (2-Person)          | 1,880.00 | n/a      | 1,813.00    | n/a | 1,918.00 | n/a      | 1,849.00    | n/a |
| 3                                    | Family (under 65) (3/more) | 2,753.00 | n/a      | 2,654.00    | n/a | 2,808.00 | n/a      | 2,707.00    | n/a |
| <b>HDHP</b>                          |                            |          |          |             |     |          |          |             |     |
| 1                                    | Single (Under 65)          | 1,226.00 | n/a      | 1,181.00    | n/a | 1,251.00 | n/a      | 1,205.00    | n/a |
| 2                                    | Family (2-Person)          | 2,401.00 | n/a      | 2,315.00    | n/a | 2,449.00 | n/a      | 2,361.00    | n/a |
| 3                                    | Family (under 65) (3/more) | 3,517.00 | n/a      | 3,390.00    | n/a | 3,587.00 | n/a      | 3,458.00    | n/a |
| <b>MEDICARE *</b>                    |                            |          |          |             |     |          |          |             |     |
| 4a                                   | Single                     | 479.66   | 239.83   | n/a         | n/a | 488.12   | 244.06   | n/a         | n/a |
| 4b                                   | Single (low income)        | 446.96   | 223.48   | n/a         | n/a | 453.42   | 226.71   | n/a         | n/a |
| 5                                    | Family (2-Person)          | 959.32   | 479.66   | n/a         | n/a | 976.24   | 488.12   | n/a         | n/a |
| 6                                    | Split                      | 1,438.66 | 719.33   | n/a         | n/a | 1,466.12 | 733.06   | n/a         | n/a |
| 7                                    | Split with Dependents      | 2,359.66 | 1,179.83 | n/a         | n/a | 2,406.12 | 1,203.06 | n/a         | n/a |
| 8                                    | Two Medicare w/ Depnd      | 1,918.32 | 959.16   | n/a         | n/a | 1,954.24 | 977.12   | n/a         | n/a |

\* Medicare single and family rates effective 1/1, split rates effective 3/1

\*\* Option 1 was offered (with concessions) starting in 2020 as an alternative to the standard retiree increase

**CITY OF WEST ALLIS  
OTHER BENEFIT RATES**

|  | 2023   |        |        | 2024     |        |        |
|--|--------|--------|--------|----------|--------|--------|
| <b>OTHER HEALTH BENEFITS (March 1st)</b> |        |        |        |          |        |        |
| <i>15%</i>                               |        |        |        |          |        |        |
| <b>Family Savings Plan</b>               |        |        |        |          |        |        |
| Family (2 or more)                       | 920.00 | ---    | ---    | 1,060.00 | ---    | ---    |
| <b>DENTAL (March 1st)</b>                |        |        |        |          |        |        |
| <i>3% to 11.6%</i>                       |        |        |        |          |        |        |
| <b>Standard</b>                          |        |        |        |          |        |        |
| Single                                   | 37.00  | ---    | ---    | 38.11    | ---    | ---    |
| Family                                   | 105.00 | ---    | ---    | 117.26   | ---    | ---    |
| <b>Care-Plus</b>                         |        |        |        |          |        |        |
| Single                                   | 35.96  | ---    | ---    | 37.03    | ---    | ---    |
| Family                                   | 110.62 | ---    | ---    | 113.94   | ---    | ---    |
| <b>VISION (March 1st)</b>                |        |        |        |          |        |        |
| <i>no change</i>                         |        |        |        |          |        |        |
| Single                                   | 5.95   | ---    | ---    | 5.95     | ---    | ---    |
| Family                                   | 16.21  | ---    | ---    | 16.21    | ---    | ---    |
| <b>WRS (January 1st)</b>                 |        |        |        |          |        |        |
|  | ER     | EE     | Total  | ER       | EE     | Total  |
| General                                  | 6.80%  | 6.80%  | 13.60% | 6.90%    | 6.90%  | 13.80% |
| Elected                                  | 6.80%  | 6.80%  | 13.60% | 6.90%    | 6.90%  | 13.80% |
| Police                                   | 13.24% | 6.80%  | 20.04% | 14.39%   | 6.90%  | 21.29% |
| Fire                                     | 18.14% | 6.80%  | 24.94% | 19.19%   | 6.90%  | 26.09% |
| <b>Life Insurance (July 1st)</b>         |        |        |        |          |        |        |
| <i>no change</i>                         |        |        |        |          |        |        |
|  | Basic  | Supp'l | Add'l  | Basic    | Supp'l | Add'l  |
| Under 30                                 | 0.05   | 0.05   | 0.05   | 0.05     | 0.05   | 0.05   |
| 30-34                                    | 0.06   | 0.06   | 0.06   | 0.06     | 0.06   | 0.06   |
| 35-39                                    | 0.07   | 0.07   | 0.07   | 0.07     | 0.07   | 0.07   |
| 40-44                                    | 0.08   | 0.08   | 0.08   | 0.08     | 0.08   | 0.08   |
| 45-49                                    | 0.12   | 0.12   | 0.12   | 0.12     | 0.12   | 0.12   |
| 50-54                                    | 0.22   | 0.22   | 0.22   | 0.22     | 0.22   | 0.22   |
| 55-59                                    | 0.39   | 0.39   | 0.39   | 0.39     | 0.39   | 0.39   |
| 60-64                                    | 0.49   | 0.49   | 0.49   | 0.49     | 0.49   | 0.49   |
| 65-69                                    | 0.57   | 0.57   | 0.57   | 0.57     | 0.57   | 0.57   |
| Spouse/dpnd (per mo)                     |        | ---    | 1.60   |          | ---    | 1.60   |

**CITY OF WEST ALLIS**  
**PART-TIME INSURANCE ALLOCATIONS**  
**For the Year Beginning Mar 1, 2024**

|  | Total Premium | Employee Premium Share |        |          |         |          |          |          |          |          |
|--|---------------|------------------------|--------|----------|---------|----------|----------|----------|----------|----------|
|  |               | %                      | 1 FTE  | 0.95 FTE | 0.9 FTE | 0.8 FTE  | 0.75 FTE | 0.7 FTE  | 0.6 FTE  | 0.5 FTE  |
| <b>HEALTH - PPO w/ HRA (Non-Union)</b>     |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 815.00        | 12%                    | 97.80  | 133.66   | 169.52  | 241.24   | 277.10   | 312.96   | 384.68   | 456.40   |
| Employee + 1                               | 1,596.00      | 12%                    | 191.52 | 261.74   | 331.97  | 472.42   | 542.64   | 612.86   | 753.31   | 893.76   |
| Family                                     | 2,386.00      | 12%                    | 286.32 | 391.30   | 496.29  | 706.26   | 811.24   | 916.22   | 1,126.19 | 1,336.16 |
| <b>HEALTH - PPO w/ HRA (Union)</b>         |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 815.00        | 15%                    | 122.25 | 156.89   | 191.53  | 260.80   | 295.44   | 330.08   | 399.35   | 468.63   |
| Employee + 1                               | 1,596.00      | 15%                    | 239.40 | 307.23   | 375.06  | 510.72   | 578.55   | 646.38   | 782.04   | 917.70   |
| Family                                     | 2,386.00      | 15%                    | 357.90 | 459.31   | 560.71  | 763.52   | 864.93   | 966.33   | 1,169.14 | 1,371.95 |
| <b>HEALTH - PPO w/o HRA</b>                |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 815.00        | 20%                    | 163.00 | 195.60   | 228.20  | 293.40   | 326.00   | 358.60   | 423.80   | 489.00   |
| Employee + 1                               | 1,596.00      | 20%                    | 319.20 | 383.04   | 446.88  | 574.56   | 638.40   | 702.24   | 829.92   | 957.60   |
| Family                                     | 2,386.00      | 20%                    | 477.20 | 572.64   | 668.08  | 858.96   | 954.40   | 1,049.84 | 1,240.72 | 1,431.60 |
| <b>HEALTH - HDHP w/ HRA (Non-Union)</b>    |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 1,041.00      | 12%                    | 124.92 | 170.72   | 216.53  | 308.14   | 353.94   | 399.74   | 491.35   | 582.96   |
| Employee + 1                               | 2,042.00      | 12%                    | 245.04 | 334.89   | 424.74  | 604.43   | 694.28   | 784.13   | 963.82   | 1,143.52 |
| Family                                     | 3,047.00      | 12%                    | 365.64 | 499.71   | 633.78  | 901.91   | 1,035.98 | 1,170.05 | 1,438.18 | 1,706.32 |
| <b>HEALTH - HDHP w/ HRA (Union)</b>        |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 1,041.00      | 15%                    | 156.15 | 200.39   | 244.64  | 333.12   | 377.36   | 421.61   | 510.09   | 598.58   |
| Employee + 1                               | 2,042.00      | 15%                    | 306.30 | 393.09   | 479.87  | 653.44   | 740.23   | 827.01   | 1,000.58 | 1,174.15 |
| Family                                     | 3,047.00      | 15%                    | 457.05 | 586.55   | 716.05  | 975.04   | 1,104.54 | 1,234.04 | 1,493.03 | 1,752.03 |
| <b>HEALTH - HDHP w/o HRA</b>               |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 1,041.00      | 20%                    | 208.20 | 249.84   | 291.48  | 374.76   | 416.40   | 458.04   | 541.32   | 624.60   |
| Employee + 1                               | 2,042.00      | 20%                    | 408.40 | 490.08   | 571.76  | 735.12   | 816.80   | 898.48   | 1,061.84 | 1,225.20 |
| Family                                     | 3,047.00      | 20%                    | 609.40 | 731.28   | 853.16  | 1,096.92 | 1,218.80 | 1,340.68 | 1,584.44 | 1,828.20 |
| <b>DENTAL - Standard (Anthem)</b>          |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 38.11         | 0%                     | -      | 1.91     | 3.81    | 7.62     | 9.53     | 11.43    | 15.24    | 19.06    |
| Family                                     | 117.26        | 0%                     | -      | 5.86     | 11.73   | 23.45    | 29.32    | 35.18    | 46.90    | 58.63    |
| <b>DENTAL - Optional (Care Plus)</b>       |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 37.03         | 0%                     | -      | 1.85     | 3.70    | 7.41     | 9.26     | 11.11    | 14.81    | 18.52    |
| Family                                     | 113.94        | 0%                     | -      | 5.70     | 11.39   | 22.79    | 28.49    | 34.18    | 45.58    | 56.97    |
| <b>VISION - Optional (Superior Vision)</b> |               |                        |        |          |         |          |          |          |          |          |
| Employee Only                              | 5.95          | 100%                   | 5.95   | 5.95     | 5.95    | 5.95     | 5.95     | 5.95     | 5.95     | 5.95     |
| Family                                     | 16.21         | 100%                   | 16.21  | 16.21    | 16.21   | 16.21    | 16.21    | 16.21    | 16.21    | 16.21    |



The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered health care services. Information about the cost of this plan (called the premium) will be provided separately. This is only a summary. For more information about your coverage, or to get a copy of the complete terms of coverage, contact your Group Administrator. For general definitions of common terms, see the Glossary at [healthcare.gov/sbc-glossary](https://healthcare.gov/sbc-glossary) or call (844) 286-6371.

| Important Questions  | Answers   | Why This Matters:   |
|--|---|---|
| <b>What is the overall deductible?</b>                             | <b>\$250/individ., \$750/family</b> for in-network providers.<br><br><b>\$7,500/individ., \$15,000/family</b> for out-of-network providers.   | Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.  |
| <b>Are there services covered before you meet your deductible?</b> | Yes. Preventive care, Primary Care visit, Specialist visit, and Vision exam for In-Network Providers.   | This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost-sharing and before you meet your deductible. See a list of covered preventive services at <a href="https://healthcare.gov/coverage/preventive-care-benefits">healthcare.gov/coverage/preventive-care-benefits</a> .                                    |
| <b>Are there other deductibles for specific services?</b>          | No.   | You don't have to meet deductibles for specific services.   |
| <b>What is the out-of-pocket limit for this plan?</b>              | <b>\$1,250/individ.; \$2,500/family</b> for coinsurance<br><b>\$3,500/individ.; \$7,000/family</b> for in-network providers.<br><b>\$15,000/individ.; \$30,000/family</b> for out-of-network providers.<br><b>\$1,500/individ.; \$3,000/family</b> for prescriptions. | The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limits until the overall family out-of-pocket limit has been met.  |
| <b>What is not included in the out-of-pocket limit?</b>            | Services deemed not medically necessary by Anthem or medical management, premiums, balance-billing charges, and health care this plan doesn't cover.  | Even though you pay these expenses, they don't count toward the out-of-pocket limit.  |
| <b>Will you pay less if you use a network provider?</b>            | Yes, Blue Priority PPO for WI providers; Blue Card PPO for providers outside WI. See <a href="https://anthem.com">anthem.com</a> or call (844) 286-6371 for network providers.  | This plan uses a provider network. You will pay less if you use a provider in the plan's network. You will pay the most if you use an out-of-network provider, and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services. |
| <b>Do you need a referral to see a specialist?</b>                 | No.   | You can see the specialist you choose without a referral.   |



All copayment and coinsurance costs shown in this chart are after your deductible has been met, if a deductible applies.

| Common Medical Event                                   | Services You May Need                              | What You Will Pay   |  | Limitations, Exceptions, & Other Important Information  |
|--|--|---|--|---|
|  |  | In-Network Provider<br>(You will pay the least)   | Out-of-Network Provider<br>(You will pay the most) |   |
| If you visit a health care provider's office or clinic | Primary care visit to treat an injury or illness   | \$25/visit deductible does not apply  | 20% coinsurance                                    | -----none-----  |
|  | Specialist visit                                   | \$50/visit deductible does not apply  | 20% coinsurance                                    | -----none-----  |
|  | Preventive care/screening/immunization             | No charge   | Not covered  | You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.   |
| If you have a test                                     | Diagnostic test (x-ray, blood work)                | 10% coinsurance   | 20% coinsurance                                    | -----none-----  |
|  | Imaging (CT/PET scans, MRIs)                       | \$100/visit deductible does not apply   | 20% coinsurance                                    | -----none-----  |
| If you need drugs to treat your illness or condition   | Tier 1 - Typically Generic                         | \$0 Co-payment for Generic Incentive Drugs<br>\$15 Co-payment 34DS<br>\$30 Co-payment 35-90DS(Mail Order) | N/A  | Specialty Drugs are covered for a 30-day Supply at Direct RX except for limited distribution.<br><br>If a brand name drug is chosen when a generic substitute is available, the member pays the cost difference between brand name drug & the generic drug, plus the brand drug copay. If the qualified practitioner indicates no substitution, then the member only pays the brand drug copay. |
|  | Tier 2 - Typically Preferred / Brand               | \$40 Co-payment 34DS<br>\$80 Co-payment 35-90DS(Mail Order)   | N/A  |   |
|  | Tier 3 - Typically Non-Preferred / Specialty Drugs | \$75 Cop-payment 34DS<br>\$150 Co-payment 35-90DS(Mail Order)   | N/A  |   |
|  | Tier 4 - Typically Specialty (brand and generic)   | 5% Max \$100(Mail Order)  | N/A  |   |
| If you have outpatient surgery                         | Facility fee (e.g., ambulatory surgery center)     | 10% coinsurance   | 20% coinsurance                                    | -----none-----  |

| Common Medical Event  | Services You May Need                     | What You Will Pay   |  | Limitations, Exceptions, & Other Important Information   |
|---|---|---|--|--|
|   |   | In-Network Provider<br>(You will pay the least)   | Out-of-Network Provider<br>(You will pay the most)               |  |
|   | Physician/surgeon fees                    | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you need immediate medical attention                                   | Emergency room care                       | \$350/visit then 10% coinsurance  | Covered as In-Network  | If admitted inpatient or transported by ambulance, the ER copay is waived.   |
|   | Emergency medical transportation          | 10% coinsurance   | Covered as In-Network  | -----none-----   |
|   | <u>Urgent care</u>                        | \$50/visit  | \$50/visit   | -----none-----   |
| If you have a hospital stay   | Facility fee (e.g., hospital room)        | 10% coinsurance   | 20% coinsurance  | -----none-----   |
|   | Physician/surgeon fees                    | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you need mental health, behavioral health, or substance abuse services | Outpatient services                       | Office Visit<br>\$25/visit deductible does not apply<br>Other Outpatient<br>10% coinsurance | Office Visit 20% coinsurance<br>Other Outpatient 20% coinsurance | Office Visit<br>-----none-----<br>Other Outpatient<br>-----none-----   |
|   | Inpatient services                        | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you are pregnant   | Office visits                             | 10% coinsurance   | 20% coinsurance  | Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound).  |
|   | Childbirth/delivery professional services | 10% coinsurance   | 20% coinsurance  |  |
|   | Childbirth/delivery facility services     | 10% coinsurance   | 20% coinsurance  |  |
| If you need help recovering or have other special health needs            | Home health care                          | 10% coinsurance   | 20% coinsurance  | 40 visits/benefit period including private duty nursing.   |
|   | Rehabilitation services                   | 10% coinsurance   | 20% coinsurance  | *See Therapy Services section  |
|   | Habilitation services                     | 10% coinsurance   | 20% coinsurance  |  |
|   | Skilled nursing care                      | 10% coinsurance   | 20% coinsurance  | 30 days limit/benefit period. Member must be admitted to SNF within 24 hours of discharge from an inpatient facility and treatment must be for the same condition. |
|   | Durable medical equipment                 | 10% coinsurance   | 20% coinsurance  | *See Durable Medical Equipment Section   |
|   | <u>Hospice services</u>                   | 10% coinsurance   | 20% coinsurance  | 12 months or less to live.   |
| If your child needs dental or eye care                                    | Children's eye exam                       | \$50/visit deductible does not apply  | 20% coinsurance  | *See Vision Services section   |
|   | Children's glasses                        | 10% coinsurance   | 20% coinsurance  |  |
|   | Children's dental check-up                | Not covered   | Not covered  | *See Dental Services section   |

## Excluded Services & Other Covered Services:

### Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of excluded services.)

- Abortion
- Cosmetic surgery
- Long- term care
- Weight loss programs / Appetite Suppressants
- Acupuncture
- Dental care (adult)
- Fertility drugs
- Routine foot care unless open cutting procedure or you are diagnosed with diabetes
- Bariatric surgery
- Dental Check-up
- Cosmetic agents

### Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)

- Chiropractic care
- Hearing aids 1/ear every 3 years through age 17.
- Infertility treatment \$2,000 maximum/lifetime for In-Network Providers.
- Routine eye care (adult) for In-Network Providers.
- Most coverage provided outside the United States. See [www.bcbsglobalcore.com](http://www.bcbsglobalcore.com)
- Private-duty nursing only covered in the home. 40 visits/benefit period including home health care.

**Your Rights to Continue Coverage:** There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform). Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance [Marketplace](#). For more information about the [Marketplace](#), visit [www.HealthCare.gov](http://www.HealthCare.gov) or call 1-800-318-2596.

**Your Grievance and Appeals Rights:** There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform)

**Does this plan provide Minimum Essential Coverage? Yes**

If you don't have [Minimum Essential Coverage](#) for a month, you'll have to make a payment when you file your tax return unless you qualify for an exemption from the requirement that you have health coverage for that month.

**Does this plan meet the Minimum Value Standards? Yes**

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

—————*To see examples of how this plan might cover costs for a sample medical situation, see the next section.*—————

## About these Coverage Examples:



**This is not a cost estimator.** Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

### Peg is Having a Baby (9 months of in-network pre-natal care and a hospital delivery)

- The plan's overall deductible \$250
- Specialist *copayment* \$50
- Hospital (facility) *coinsurance* 10%
- Other *coinsurance* 10%

This EXAMPLE event includes services like:

- Specialist office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- Diagnostic tests (*ultrasounds and blood work*)
- Specialist visit (*anesthesia*)

|                    |          |
|--------------------|----------|
| Total Example Cost | \$12,800 |
|--------------------|----------|

In this example, Peg would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$250          |
| Copayments                        | \$50           |
| Coinsurance                       | \$1,000        |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$100          |
| <b>The total Peg would pay is</b> | <b>\$1,400</b> |

### Managing Joe's type 2 Diabetes (a year of routine in-network care of a well-controlled condition)

- The plan's overall deductible \$250
- Specialist *copayment* \$50
- Hospital (facility) *coinsurance* 10%
- Other *coinsurance* 10%

This EXAMPLE event includes services like:

- Primary care physician office visits (*including disease education*)
- Diagnostic tests (*blood work*)
- Prescription drugs
- Durable medical equipment (*glucose meter*)

|                    |         |
|--------------------|---------|
| Total Example Cost | \$7,400 |
|--------------------|---------|

In this example, Joe would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$100          |
| Copayments                        | \$1795         |
| Coinsurance                       | \$10           |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$40           |
| <b>The total Joe would pay is</b> | <b>\$1,945</b> |

### Mia's Simple Fracture (in-network emergency room visit and follow up care)

- The plan's overall deductible \$250
- Specialist *copayment* \$50
- Hospital (facility) *coinsurance* 10%
- Other *coinsurance* 10%

This EXAMPLE event includes services like:

- Emergency room care (*including medical supplies*)
- Diagnostic test (*x-ray*)
- Durable medical equipment (*crutches*)
- Rehabilitation services (*physical therapy*)

|                    |         |
|--------------------|---------|
| Total Example Cost | \$1,900 |
|--------------------|---------|

In this example, Mia would pay:

| <i>Cost Sharing</i>               |              |
|-----------------------------------|--------------|
| Deductibles                       | \$250        |
| Copayments                        | \$350        |
| Coinsurance                       | \$100        |
| <i>What isn't covered</i>         |              |
| Limits or exclusions              | \$0          |
| <b>The total Mia would pay is</b> | <b>\$700</b> |



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| Important Questions  | Answers  | Why This Matters:  |
|--|--|--|
| <b>What is the overall deductible?</b>                             | <p><b>\$250/indiv., \$750/family</b> for in-network providers.</p> <p><b>\$7,500/indiv., \$15,000/family</b> for out-of-network providers.</p>   | <p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.</p>  |
| <b>Are there services covered before you meet your deductible?</b> | <p>Yes. Preventive care, Primary Care visit, Specialist visit, and Vision exam for In-Network Providers.</p>   | <p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost-sharing and before you meet your deductible. See a list of covered preventive services at <a href="https://healthcare.gov/coverage/preventive-care-benefits">healthcare.gov/coverage/preventive-care-benefits</a>.</p>                                     |
| <b>Are there other deductibles for specific services?</b>          | <p>No.</p>   | <p>You don't have to meet deductibles for specific services.</p>   |
| <b>What is the out-of-pocket limit for this plan?</b>              | <p><b>\$1,000/indiv.; \$2,000/family</b> for coinsurance</p> <p><b>\$3,500/indiv.; \$7,000/family</b> for in-network providers.</p> <p><b>\$15,000/indiv.; \$30,000/family</b> for out-of-network providers.</p> <p><b>\$1,500/indiv.; \$3,000/family</b> for prescriptions.</p> | <p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limits until the overall family out-of-pocket limit has been met.</p>  |
| <b>What is not included in the out-of-pocket limit?</b>            | <p>Services deemed not medically necessary by Anthem or medical management, premiums, balance-billing charges, and health care this plan doesn't cover.</p>  | <p>Even though you pay these expenses, they don't count toward the out-of-pocket limit.</p>  |
| <b>Will you pay less if you use a network provider?</b>            | <p>Yes, Blue Priority PPO for WI providers; Blue Card PPO for providers outside WI. See <a href="https://anthem.com">anthem.com</a> or call (844) 286-6371 for network providers.</p>  | <p>This plan uses a provider network. You will pay less if you use a provider in the plan's network. You will pay the most if you use an out-of-network provider, and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.</p> |
| <b>Do you need a referral to see a specialist?</b>                 | <p>No.</p>   | <p>You can see the specialist you choose without a referral.</p>   |



All **copayment** and **coinsurance** costs shown in this chart are after your **deductible** has been met, if a **deductible** applies.

| Common Medical Event                                   | Services You May Need                              | What You Will Pay   |  | Limitations, Exceptions, & Other Important Information  |
|--|--|---|--|---|
|  |  | In-Network Provider<br>(You will pay the least)   | Out-of-Network Provider<br>(You will pay the most) |   |
| If you visit a health care provider's office or clinic | Primary care visit to treat an injury or illness   | \$25/visit deductible does not apply  | 20% coinsurance                                    | -----none-----  |
|  | Specialist visit                                   | \$50/visit deductible does not apply  | 20% coinsurance                                    | -----none-----  |
|  | Preventive care/screening/immunization             | No charge   | Not covered  | You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.   |
| If you have a test                                     | Diagnostic test (x-ray, blood work)                | 10% coinsurance   | 20% coinsurance                                    | -----none-----  |
|  | Imaging (CT/PET scans, MRIs)                       | \$100/visit deductible does not apply   | 20% coinsurance                                    | -----none-----  |
| If you need drugs to treat your illness or condition   | Tier 1 - Typically Generic                         | \$0 Co-payment for Generic Incentive Drugs<br>\$15 Co-payment 34DS<br>\$30 Co-payment 35-90DS(Mail Order) | N/A  | Specialty Drugs are covered for a 30-day Supply at Direct RX except for limited distribution.<br><br>If a brand name drug is chosen when a generic substitute is available, the member pays the cost difference between brand name drug & the generic drug, plus the brand drug copay. If the qualified practitioner indicates no substitution, then the member only pays the brand drug copay. |
|  | Tier 2 - Typically Preferred / Brand               | \$40 Co-payment 34DS<br>\$80 Co-payment 35-90DS(Mail Order)   | N/A  |   |
|  | Tier 3 - Typically Non-Preferred / Specialty Drugs | \$75 Cop-payment 34DS<br>\$150 Co-payment 35-90DS(Mail Order)   | N/A  |   |
|  | Tier 4 - Typically Specialty (brand and generic)   | 5% Max \$100(Mail Order)  | N/A  |   |
| If you have outpatient surgery                         | Facility fee (e.g., ambulatory surgery center)     | 10% coinsurance   | 20% coinsurance                                    | -----none-----  |

| Common Medical Event  | Services You May Need                     | What You Will Pay   |  | Limitations, Exceptions, & Other Important Information   |
|---|---|---|--|--|
|   |   | In-Network Provider<br>(You will pay the least)   | Out-of-Network Provider<br>(You will pay the most)               |  |
|   | Physician/surgeon fees                    | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you need immediate medical attention                                   | Emergency room care                       | \$350/visit then 10% coinsurance  | Covered as In-Network  | If admitted inpatient or transported by ambulance, the ER copay is waived.   |
|   | Emergency medical transportation          | 10% coinsurance   | Covered as In-Network  | -----none-----   |
|   | <u>Urgent care</u>                        | \$50/visit  | \$50/visit   | -----none-----   |
| If you have a hospital stay   | Facility fee (e.g., hospital room)        | 10% coinsurance   | 20% coinsurance  | -----none-----   |
|   | Physician/surgeon fees                    | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you need mental health, behavioral health, or substance abuse services | Outpatient services                       | Office Visit<br>\$25/visit deductible does not apply<br>Other Outpatient<br>10% coinsurance | Office Visit 20% coinsurance<br>Other Outpatient 20% coinsurance | Office Visit<br>-----none-----<br>Other Outpatient<br>-----none-----   |
|   | Inpatient services                        | 10% coinsurance   | 20% coinsurance  | -----none-----   |
| If you are pregnant   | Office visits                             | 10% coinsurance   | 20% coinsurance  | Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound).  |
|   | Childbirth/delivery professional services | 10% coinsurance   | 20% coinsurance  |  |
|   | Childbirth/delivery facility services     | 10% coinsurance   | 20% coinsurance  |  |
| If you need help recovering or have other special health needs            | Home health care                          | 10% coinsurance   | 20% coinsurance  | 40 visits/benefit period including private duty nursing.   |
|   | Rehabilitation services                   | 10% coinsurance   | 20% coinsurance  | *See Therapy Services section  |
|   | Habilitation services                     | 10% coinsurance   | 20% coinsurance  |  |
|   | Skilled nursing care                      | 10% coinsurance   | 20% coinsurance  | 30 days limit/benefit period. Member must be admitted to SNF within 24 hours of discharge from an inpatient facility and treatment must be for the same condition. |
|   | Durable medical equipment                 | 10% coinsurance   | 20% coinsurance  | *See Durable Medical Equipment Section   |
|   | <u>Hospice services</u>                   | 10% coinsurance   | 20% coinsurance  | 12 months or less to live.   |
| If your child needs dental or eye care                                    | Children's eye exam                       | \$50/visit deductible does not apply  | 20% coinsurance  | *See Vision Services section   |
|   | Children's glasses                        | 10% coinsurance   | 20% coinsurance  |  |
|   | Children's dental check-up                | Not covered   | Not covered  | *See Dental Services section   |

## Excluded Services & Other Covered Services:

### Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of excluded services.)

- Abortion
- Cosmetic surgery
- Long- term care
- Weight loss programs / Appetite Suppressants
- Acupuncture
- Dental care (adult)
- Fertility drugs
- Routine foot care unless open cutting procedure or you are diagnosed with diabetes
- Bariatric surgery
- Dental Check-up
- Cosmetic agents

### Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)

- Chiropractic care
- Hearing aids 1/ear every 3 years through age 17.
- Infertility treatment \$2,000 maximum/lifetime for In-Network Providers.
- Routine eye care (adult) for In-Network Providers.
- Most coverage provided outside the United States. See [www.bcbsglobalcore.com](http://www.bcbsglobalcore.com)
- Private-duty nursing only covered in the home. 40 visits/benefit period including home health care.

**Your Rights to Continue Coverage:** There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform). Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance [Marketplace](#). For more information about the [Marketplace](#), visit [www.HealthCare.gov](http://www.HealthCare.gov) or call 1-800-318-2596.

**Your Grievance and Appeals Rights:** There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform)

**Does this plan provide Minimum Essential Coverage? Yes**

If you don't have [Minimum Essential Coverage](#) for a month, you'll have to make a payment when you file your tax return unless you qualify for an exemption from the requirement that you have health coverage for that month.

**Does this plan meet the Minimum Value Standards? Yes**

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

—————*To see examples of how this plan might cover costs for a sample medical situation, see the next section.*—————

## About these Coverage Examples:



**This is not a cost estimator.** Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

### Peg is Having a Baby (9 months of in-network pre-natal care and a hospital delivery)

|  |       |
|--|-------|
| ■ The plan's overall deductible          | \$250 |
| ■ Specialist <i>copayment</i>            | \$50  |
| ■ Hospital (facility) <i>coinsurance</i> | 10%   |
| ■ Other <i>coinsurance</i>               | 10%   |

This EXAMPLE event includes services like:

Specialist office visits (*prenatal care*)  
 Childbirth/Delivery Professional Services  
 Childbirth/Delivery Facility Services  
 Diagnostic tests (*ultrasounds and blood work*)  
 Specialist visit (*anesthesia*)

|                           |                 |
|---------------------------|-----------------|
| <b>Total Example Cost</b> | <b>\$12,800</b> |
|---------------------------|-----------------|

In this example, Peg would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$250          |
| Copayments                        | \$50           |
| Coinsurance                       | \$1,000        |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$100          |
| <b>The total Peg would pay is</b> | <b>\$1,400</b> |

### Managing Joe's type 2 Diabetes (a year of routine in-network care of a well-controlled condition)

|  |       |
|--|-------|
| ■ The plan's overall deductible          | \$250 |
| ■ Specialist <i>copayment</i>            | \$50  |
| ■ Hospital (facility) <i>coinsurance</i> | 10%   |
| ■ Other <i>coinsurance</i>               | 10%   |

This EXAMPLE event includes services like:

Primary care physician office visits (*including disease education*)  
 Diagnostic tests (*blood work*)  
 Prescription drugs  
 Durable medical equipment (*glucose meter*)

|                           |                |
|---------------------------|----------------|
| <b>Total Example Cost</b> | <b>\$7,400</b> |
|---------------------------|----------------|

In this example, Joe would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$100          |
| Copayments                        | \$1795         |
| Coinsurance                       | \$10           |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$40           |
| <b>The total Joe would pay is</b> | <b>\$1,945</b> |

### Mia's Simple Fracture (in-network emergency room visit and follow up care)

|  |       |
|--|-------|
| ■ The plan's overall deductible          | \$250 |
| ■ Specialist <i>copayment</i>            | \$50  |
| ■ Hospital (facility) <i>coinsurance</i> | 10%   |
| ■ Other <i>coinsurance</i>               | 10%   |

This EXAMPLE event includes services like:

Emergency room care (*including medical supplies*)  
 Diagnostic test (*x-ray*)  
 Durable medical equipment (*crutches*)  
 Rehabilitation services (*physical therapy*)

|                           |                |
|---------------------------|----------------|
| <b>Total Example Cost</b> | <b>\$1,900</b> |
|---------------------------|----------------|

In this example, Mia would pay:

| <i>Cost Sharing</i>               |              |
|-----------------------------------|--------------|
| Deductibles                       | \$250        |
| Copayments                        | \$350        |
| Coinsurance                       | \$100        |
| <i>What isn't covered</i>         |              |
| Limits or exclusions              | \$0          |
| <b>The total Mia would pay is</b> | <b>\$700</b> |



The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered health care services. Information about the cost of this plan (called the premium) will be provided separately. This is only a summary. For more information about your coverage, or to get a copy of the complete terms of coverage contact your Group Administrator. For general definitions of common terms, see the Glossary at [healthcare.gov/sbc-glossary](https://healthcare.gov/sbc-glossary) or call (844) 286-6371.

| Important Questions  | Answers   | Why This Matters:   |
|--|---|---|
| <b>What is the overall deductible?</b>                             | <b>\$1,500/individ., \$3,000/family</b> for in-network providers<br><br><b>\$15,000/individ., \$30,000/family</b> for out-of-network providers.                                     | Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the policy, the overall family deductible must be met before the plan begins to pay.  |
| <b>Are there services covered before you meet your deductible?</b> | Yes. Preventive care for In-Network Providers.  | This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost-sharing and before you meet your deductible. See a list of covered preventive services at <a href="https://www.healthcare.gov/coverage/preventive-care-benefits/">https://www.healthcare.gov/coverage/preventive-care-benefits/</a> .                  |
| <b>Are there other deductibles for specific services?</b>          | No.   | You don't have to meet deductibles for specific services.   |
| <b>What is the out-of-pocket limit for this plan?</b>              | <b>\$3,000/individ., \$6,000/family</b> for in-network providers.<br><br><b>\$30,000/individ., \$60,000/family</b> for out-of-network providers.                                    | The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, the overall family out-of-pocket limit must be met.  |
| <b>What is not included in the out-of-pocket limit?</b>            | Services deemed not medically necessary by Medical Management and/or Anthem, Premiums, balance-billing charges, and health care this plan doesn't cover.                            | Even though you pay these expenses, they don't count toward the out-of-pocket limit.  |
| <b>Will you pay less if you use a network provider?</b>            | Yes, Blue Preferred POS for WI providers; Blue Card PPO for providers outside WI. See <a href="https://www.anthem.com">anthem.com</a> or call (844) 286-6371 for network providers. | This plan uses a provider network. You will pay less if you use a provider in the plan's network. You will pay the most if you use an out-of-network provider, and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services. |
| <b>Do you need a referral to see a specialist?</b>                 | No.   | You can see the specialist you choose without a referral.   |



All **copayment** and **coinsurance** costs shown in this chart are after your **deductible** has been met, if a **deductible** applies.

| Common Medical Event                                   | Services You May Need                              | What You Will Pay   |  | Limitations, Exceptions, & Other Important Information  |
|--|--|---|--|---|
|  |  | In-Network Provider<br>(You will pay the least)   | Out-of-Network Provider<br>(You will pay the most) |   |
| If you visit a health care provider's office or clinic | Primary care visit to treat an injury or illness   | 20% coinsurance   | 40% coinsurance                                    | -----none-----  |
|  | Specialist visit                                   | 20% coinsurance   | 40% coinsurance                                    | -----none-----  |
|  | Preventive care/screening/Immunization             | No charge   | Not covered  | You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.   |
| If you have a test                                     | Diagnostic test (x-ray, blood work)                | 20% coinsurance   | 40% coinsurance                                    | -----none-----  |
|  | Imaging (CT/PET scans, MRIs)                       | 20% coinsurance   | 40% coinsurance                                    | -----none-----  |
| If you need drugs to treat illness or condition        | Tier 1 - Typically Generic                         | \$5 Co-payment 34DS<br>\$10 Co-payment 35-90DS(Mail Order)<br>Co-payment only after Deductible is met   | Not covered  | Specialty Drugs are covered for a 30-day Supply at Direct RX except for limited distribution.<br><br>If a brand name drug is chosen when a generic substitute is available, the member pays the cost difference between brand name drug & the generic drug, plus the brand drug copay. If the qualified practitioner indicates no substitution, then the member only pays the brand drug copay. |
|  | Tier 2 - Typically Preferred / Brand               | \$20 Co-payment 34DS<br>\$40 Co-payment 35-90DS(Mail Order)<br>Co-payment only after Deductible is met  | Not covered  |   |
|  | Tier 3 - Typically Non-Preferred / Specialty Drugs | \$40 Cop-payment 34DS<br>\$80 Co-payment 35-90DS(Mail Order)<br>Co-payment only after Deductible is met | Not covered  |   |
|  | Tier 4 - Typically Specialty (brand and generic)   | \$40 Co-payment 30DS<br>Co-payment only after Deductible is met   | Not covered  |   |

| Common Medical Event  | Services You May Need                          | What You Will Pay  |  | Limitations, Exceptions, & Other Important Information  |
|---|--|--|--|---|
|   |  | In-Network Provider<br>(You will pay the least)                        | Out-of-Network Provider<br>(You will pay the most)                     |   |
| If you have outpatient surgery  | Facility fee (e.g., ambulatory surgery center) | 20% coinsurance  | 40% coinsurance  | -----none-----  |
|   | Physician/surgeon fees                         | 20% coinsurance  | 40% coinsurance  | -----none-----  |
| If you need immediate medical attention                                   | Emergency room care                            | \$250/visit then 20% coinsurance                                       | Covered as In-Network  | Copay waived if admitted.   |
|   | Emergency medical transportation               | 20% coinsurance  | Covered as In-Network  | -----none-----  |
|   | Urgent care                                    | 20% coinsurance  | 20% coinsurance  | -----none-----  |
| If you have a hospital stay   | Facility fee (e.g., hospital room)             | 20% coinsurance  | 40% coinsurance  | -----none-----  |
|   | Physician/surgeon fees                         | 20% coinsurance  | 40% coinsurance  | -----none-----  |
| If you need mental health, behavioral health, or substance abuse services | Outpatient services                            | Office Visit<br>20% coinsurance<br>Other Outpatient<br>20% coinsurance | Office Visit<br>40% coinsurance<br>Other Outpatient<br>40% coinsurance | Office Visit<br>-----none-----<br>Other Outpatient<br>-----none-----  |
|   | Inpatient services                             | 20% coinsurance  | 40% coinsurance  | -----none-----  |
| If you are pregnant   | Office visits                                  | 20% coinsurance  | 40% coinsurance  | Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound).   |
|   | Childbirth/delivery professional services      | 20% coinsurance  | 40% coinsurance  |   |
|   | Childbirth/delivery facility services          | 20% coinsurance  | 40% coinsurance  |   |
| If you need help recovering or have other special health needs            | Home health care                               | 20% coinsurance  | 40% coinsurance  | 40 visits/benefit period including private duty nursing.  |
|   | Rehabilitation services                        | 20% coinsurance  | 40% coinsurance  | *See Therapy Services section   |
|   | Habilitation services                          | 20% coinsurance  | 40% coinsurance  |   |
|   | Skilled nursing care                           | 20% coinsurance  | 40% coinsurance  | 30 day limit/confinement. Member must be admitted to SNF within 24 hrs of discharge from an inpatient facility & treatment must be for same condition |
|   | <u>Durable medical equipment</u>               | 20% coinsurance  | 40% coinsurance  | *See Durable Medical Equip. Section   |
|   | Hospice services                               | 20% coinsurance  | 40% coinsurance  | 12 months or less to live.  |
| If your child needs dental or eye care                                    | Children's eye exam                            | 20% coinsurance  | 40% coinsurance  | *See Vision Services section  |
|   | Children's glasses                             | 20% coinsurance  | 40% coinsurance  |   |
|   | Children's dental check-up                     | Not covered  | Not covered  | *See Dental Services section  |

## Excluded Services & Other Covered Services:

### Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)

- Abortion
- Cosmetic surgery
- Long- term care
- Weight loss programs / Appetite Suppressants
- Acupuncture
- Dental care (adult)
- Fertility drugs
- Routine foot care unless open cutting procedure or you are diagnosed with diabetes
- Bariatric surgery
- Dental Check-up
- Cosmetic agents

### Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)

- Chiropractic care
- Hearing aids 1/ear every 3 years through age 17.
- Infertility treatment \$2,000 maximum/lifetime for In-Network Providers.
- Most coverage provided outside the United States. See [www.bcbsglobalcore.com](http://www.bcbsglobalcore.com)
- Private-duty nursing only covered in the home. 40 visits/benefit period including Home health care.
- Routine eye care (adult) for In-Network Providers.

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ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

\* For more information about limitations and exceptions, see [plan](#) or policy document at <https://eoc.anthem.com/eocdps/aso>.

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform)

#### **Does this plan provide Minimum Essential Coverage? Yes**

If you don't have [Minimum Essential Coverage](#) for a month, you'll have to make a payment when you file your tax return unless you qualify for an exemption from the requirement that you have health coverage for that month.

#### **Does this plan meet the Minimum Value Standards? Yes**

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

—————*To see examples of how this plan might cover costs for a sample medical situation, see the next section.*—————

## About these Coverage Examples:



**This is not a cost estimator.** Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

### Peg is Having a Baby (9 months of in-network pre-natal care and a hospital delivery)

|  |         |
|--|---------|
| ■ The plan's overall deductible          | \$1,500 |
| ■ Specialist <i>coinsurance</i>          | 20%     |
| ■ Hospital (facility) <i>coinsurance</i> | 20%     |
| ■ Other <i>coinsurance</i>               | 20%     |

This EXAMPLE event includes services like:

Specialist office visits (*prenatal care*)  
 Childbirth/Delivery Professional Services  
 Childbirth/Delivery Facility Services  
 Diagnostic tests (*ultrasounds and blood work*)  
 Specialist visit (*anesthesia*)

|                    |          |
|--------------------|----------|
| Total Example Cost | \$12,800 |
|--------------------|----------|

In this example, Peg would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$1,500        |
| Copayments                        | \$0            |
| Coinsurance                       | \$1,500        |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$100          |
| <b>The total Peg would pay is</b> | <b>\$3,100</b> |

### Managing Joe's type 2 Diabetes (a year of routine in-network care of a well-controlled condition)

|  |         |
|--|---------|
| ■ The plan's overall deductible          | \$1,500 |
| ■ Specialist <i>coinsurance</i>          | 20%     |
| ■ Hospital (facility) <i>coinsurance</i> | 20%     |
| ■ Other <i>coinsurance</i>               | 20%     |

This EXAMPLE event includes services like:

Primary care physician office visits (*including disease education*)  
 Diagnostic tests (*blood work*)  
 Prescription drugs  
 Durable medical equipment (*glucose meter*)

|                    |         |
|--------------------|---------|
| Total Example Cost | \$7,400 |
|--------------------|---------|

In this example, Joe would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$1,500        |
| Copayments                        | \$880          |
| Coinsurance                       | \$200          |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$40           |
| <b>The total Joe would pay is</b> | <b>\$2,620</b> |

### Mia's Simple Fracture (in-network emergency room visit and follow up care)

|  |         |
|--|---------|
| ■ The plan's overall deductible          | \$1,500 |
| ■ Specialist <i>coinsurance</i>          | 20%     |
| ■ Hospital (facility) <i>coinsurance</i> | 20%     |
| ■ Other <i>coinsurance</i>               | 20%     |

This EXAMPLE event includes services like:

Emergency room care (*including medical supplies*)  
 Diagnostic test (*x-ray*)  
 Durable medical equipment (*crutches*)  
 Rehabilitation services (*physical therapy*)

|                    |         |
|--------------------|---------|
| Total Example Cost | \$1,900 |
|--------------------|---------|

In this example, Mia would pay:

| <i>Cost Sharing</i>               |                |
|-----------------------------------|----------------|
| Deductibles                       | \$1,500        |
| Copayments                        | \$250          |
| Coinsurance                       | \$30           |
| <i>What isn't covered</i>         |                |
| Limits or exclusions              | \$0            |
| <b>The total Mia would pay is</b> | <b>\$1,780</b> |

The plan would be responsible for the other costs of these EXAMPLE covered services.

**CITY OF WEST ALLIS  
ORDINANCE O-2023-0074**

**ORDINANCE APPROPRIATING THE NECESSARY FUNDS FOR THE  
OPERATION AND ADMINISTRATION OF THE CITY OF WEST ALLIS FOR  
CALENDAR YEAR 2024**

**WHEREAS**, the City of West Allis is required to adopt an annual budget pursuant to Wis. Stat. 65.90 and WAMC 1.04; and

**WHEREAS**, a public hearing on the proposed budget was held on November 7, 2023;

**NOW THEREFORE**, the common council of the City of West Allis do ordain as follows:

**SECTION 1:**        **ADOPTION** “2024 Annual Budget” of the City Of West Allis Municipal Code is hereby *added* as follows:

**ADOPTION**

2024 Annual Budget(*Added*)

PART I. The amounts budgeted as General Fund Revenues and Expenditures shall be as noted in Attachment 1.

PART II. All other expenditures and revenues as outlined in the 2024 Common Council Adopted Budget are hereby appropriated and budgeted.

PART III. The amount levied for the year 2024 as a tax (exclusive of the TIF levy) upon all 2023 taxable property within the City of West Allis, as returned by the Assessor, for the uses and purposes set forth in the budget, presented herewith, shall be as follows:

|                          |                     |
|--------------------------|---------------------|
| <u>General Fund</u>      | <u>\$41,085,935</u> |
| <u>Debt Service Fund</u> | <u>\$4,234,412</u>  |
| <u>Total Tax Levy</u>    | <u>\$45,320,347</u> |

PART IV. The City Treasurer is authorized and directed to spread the said tax upon the current tax roll of the City of West Allis.

**SECTION 2:**            **EFFECTIVE DATE** This Ordinance shall be in full force and effect on and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL

\_\_\_\_\_.

|                       | <b>AYE</b> | <b>NAY</b> | <b>ABSENT</b> | <b>ABSTAIN</b> |
|-----------------------|------------|------------|---------------|----------------|
| Ald. Vince Vitale     | _____      | _____      | _____         | _____          |
| Ald. Ray Turner       | _____      | _____      | _____         | _____          |
| Ald. Tracy Stefanski  | _____      | _____      | _____         | _____          |
| Ald. Marty Weigel     | _____      | _____      | _____         | _____          |
| Ald. Suzzette Grisham | _____      | _____      | _____         | _____          |
| Ald. Danna Kuehn      | _____      | _____      | _____         | _____          |
| Ald. Thomas Lajsic    | _____      | _____      | _____         | _____          |
| Ald. Dan Roadt        | _____      | _____      | _____         | _____          |
| Ald. Rosalie Reinke   | _____      | _____      | _____         | _____          |
| Ald. Kevin Haass      | _____      | _____      | _____         | _____          |

Attest

Presiding Officer

\_\_\_\_\_  
 Rebecca Grill, City Clerk, City Of  
 West Allis

\_\_\_\_\_  
 Dan Devine, Mayor, City Of West  
 Allis

# ATTACHMENT 1

## CITY OF WEST ALLIS 2024 GENERAL FUND BUDGET

### **Revenues**

|                                     |               |
|-------------------------------------|---------------|
| Taxes                               | \$ 42,766,000 |
| Intergovernmental Grants & Aids     | 14,480,000    |
| Licenses, Permits, Fees             | 2,072,000     |
| Fines & Forfeitures                 | 1,881,000     |
| Charges for Services                | 5,357,000     |
| Miscellaneous Revenue               | 1,507,000     |
| Transfers and Reserve Funds Applied | 1,505,000     |

|                       |                      |
|-----------------------|----------------------|
| <b>Total Revenues</b> | <b>\$ 69,568,000</b> |
|-----------------------|----------------------|

### **Expenditures**

#### General Government

|                          |            |
|--------------------------|------------|
| Common Council           | \$ 151,828 |
| Mayor                    | 127,936    |
| City Attorney            | 901,038    |
| Municipal Court          | 347,460    |
| City Assessor            | 425,318    |
| Administration           | 810,339    |
| Information Technology   | 1,512,235  |
| Human Resources          | 749,136    |
| Finance                  | 1,092,706  |
| Treasurer                | 663,990    |
| City Clerk               | 649,657    |
| Marketing & Events       | 984,531    |
| Fringe Benefits          | 797,105    |
| Other General Government | 533,039    |
|                          | <hr/>      |
|                          | 9,746,318  |

#### Public Safety

|                          |            |
|--------------------------|------------|
| Police & Fire Commission | 38,347     |
| Police                   | 24,043,836 |
| Fire                     | 16,050,470 |
| Code Enforcement         | 1,369,165  |
| Other Public Safety      | 386,550    |
|                          | <hr/>      |
|                          | 41,888,368 |

#### Public Works

|              |            |
|--------------|------------|
| Engineering  | 1,107,882  |
| Public Works | 11,646,181 |
|              | <hr/>      |
|              | 12,754,063 |

#### Health & Human Services

|                   |           |
|-------------------|-----------|
| Health Department | 2,226,461 |
|                   | <hr/>     |
|                   | 2,226,461 |

#### Culture & Recreation

|               |           |
|---------------|-----------|
| Senior Center | 241,725   |
| Library       | 2,117,463 |
|               | <hr/>     |
|               | 2,359,188 |

#### Conservation & Development

|                      |         |
|----------------------|---------|
| Planning & Zoning    | 442,284 |
| Economic Development | 151,318 |
|                      | <hr/>   |
|                      | 593,602 |

|                           |                      |
|---------------------------|----------------------|
| <b>Total Expenditures</b> | <b>\$ 69,568,000</b> |
|---------------------------|----------------------|

**CITY OF WEST ALLIS  
2024 BUDGET  
SUMMARY OF CHANGES**

The following adjustments were made to the capital budget after committee approval.

| <b>Capital Budget</b>   |                   |
|---|-------------------|
| Additional lighting conversion costs as recommended by consultant | \$ 300,000        |
| <b>Total Capital Budget</b>                                       | <b>\$ 300,000</b> |

The following adjustments were made to the operating budget after initial introduction.

| <b>General Fund</b>   |             |
|---|-------------|
| <u>Additional Flock camera support</u>  |             |
| City Attorney   | \$ (2,500)  |
| Police Department   | 2,500       |
| <u>Attorney's Office reorganization</u>   |             |
| Eliminated 1 Deputy City Attorney position and added 1 Assistant City Attorney position | (46,576)    |
| Increased professional services for outside counsel                                     | 46,576      |
| <b>Total General Fund</b>   | <b>\$ -</b> |

# 2024



## City of West Allis Budget and Action Plan

Recommended by Mayor Devine  
Introduced to the Common Council  
on October 17, 2023



# FUND / DEPARTMENT INDEX

| <u>DEPT</u> | <u>DEPARTMENT/DIVISION</u>            | <u>PAGE</u>        | <u>DEPT</u> | <u>DEPARTMENT/DIVISION</u>      | <u>PAGE</u> |
|-------------|---------------------------------------|--------------------|-------------|---------------------------------|-------------|
|             | <b>GENERAL FUND</b>                   |                    |             |                                 |             |
|             | <b>GENERAL GOVERNMENT</b>             |                    |             | <b>SPECIAL REVENUE FUNDS</b>    |             |
| 01          | Common Council                        | 14                 |             | Tourism and Events              | 154         |
| 02          | Mayor                                 | 19                 |             | Development Grants              | 157         |
| 04          | Municipal Court                       | 22                 |             | Health Grants                   | 158         |
| 10          | Administration & General              | 25                 |             | Police Grants                   | 159         |
| 03          | Assessor                              | 32                 |             | Fire Grants                     | 160         |
| 05          | City Attorney                         | 37                 |             | Library Grants                  | 161         |
| 11          | Information Technology                | 42                 |             | American Rescue Plan Act (ARPA) | 162         |
| 13          | Human Resources                       | 48                 |             |                                 |             |
| 14          | Finance                               | 54                 | 42          | <b>CAPITAL PROJECTS FUNDS</b>   |             |
| 15          | City Clerk                            | 60                 |             | Capital Improvements            | 164         |
| 25          | Treasurer                             | 65                 | 60          | Capital Projects Funds Summary  | 177         |
| 82          | Marketing & Events                    | 71                 |             |                                 |             |
| 50          | Promotion/Celebrations                | Moved to Marketing |             | <b>DEBT SERVICE FUND</b>        |             |
| 52          | General Fringe Benefits               | 78                 |             | Debt Service                    | 179         |
|             |                                       |                    |             |                                 |             |
|             | <b>PUBLIC SAFETY</b>                  |                    | 48/49       | <b>ENTERPRISE FUNDS</b>         |             |
| 20          | Police & Fire Commission              | 80                 |             | Water Utility                   | 181         |
| 21          | Police                                | 82                 |             | Lead Services                   | 182         |
| 22          | Fire                                  | 92                 | 16          | Sanitary Utility                | 183         |
| 24          | Code Enforcement                      | 98                 | 17          | Storm Sewer Utility             | 184         |
| 88          | Other Public Safety                   | 103                | 18          | Solid Waste Utility             | 185         |
|             |                                       |                    | 26-29       | Beloit Rd Public Housing        | 186         |
|             |                                       |                    |             |                                 |             |
|             | <b>PUBLIC WORKS</b>                   |                    | 91          | <b>INTERNAL SERVICE FUNDS</b>   |             |
| 40          | Public Works                          | 105                |             | Internal Service Funds Summary  | 188         |
| 46          | Engineering                           | 114                |             |                                 |             |
|             |                                       |                    |             | <b>VISION AND MISSION</b>       |             |
|             | <b>HEALTH, CULTURE, RECREATION</b>    |                    |             | Vision and Mission Statements   | 189         |
| 30          | Health and Senior Center              | 121                |             |                                 |             |
| 35          | Library                               | 130                | 91          | <b>APPENDIX</b>                 |             |
|             |                                       |                    |             | Account-Level Budget Detail     | 190         |
|             | <b>CONSERVATION &amp; DEVELOPMENT</b> |                    |             |                                 |             |
| 23          | Planning, Zoning, and Housing         | 137                |             |                                 |             |
| 31          | Economic Development                  | 146                |             |                                 |             |

# Mayor Devine's 2024 Budget Message

To the Honorable Members of the Common Council and the citizens of the City of West Allis:

For your review is the 2024 Recommended Budget and Action Plan for the City of West Allis which covers the calendar year of 2024. The 2024 Budget recommended herein has been prepared in accordance with s. 65.90, Wis. Stats., and Chapter 1, Section 1.04 of the City of West Allis Municipal Code. It includes the total budget for the City, including expenditures, revenues, staff authorizations, fund balances, debt service, and tax levy.

## Strategic Plan and Priorities

### Strategic Plan

The recommended budget builds on the 2022-2026 Strategic Plan focus areas and the vision to be the preferred City for visitors, residents, and businesses. It provides a road map with goals to guide decision-making and continue to provide high-level service delivery.

#### *2022-2026 Strategic Plan Focus Areas*

1. Community – A community that is healthy, accessible, attractive, and open to all community members and visitors.
2. Destination – A community that attracts business, engages in partnerships, and is considered a safe and attractive place to live, work, and visit.
3. Financial – An organization that is fiscally responsible and aligns organizational resources with the needs of the community.
4. Infrastructure – A long-term approach to investing in, managing, and maintaining, the City's physical assets.
5. Organizational Excellence – An organization that makes investments in employees and is accountable and transparent in its practices.

## Public Safety

### Maintain Funding

Public Safety continues to be a priority and focus area for our budget. This budget maintains current levels of service and equipment needed for both our police and fire departments.

### Flock Cameras

This budget includes funding for the expansion of our flock camera system, enabling the addition of five more cameras.

The Flock cameras read a vehicle license plate and take a photo of the vehicle for identification purposes. Alerts are sent to officers if the license plate comes back to a wanted person, stolen car, or vehicle involved in a crime.

The following is data from January 1, 2023, to August 31, 2023, that illustrates the tangible impact the Flock cameras have had on the safety and security of our community.



Here are a few specific instances where the Flock system has played a pivotal role in ensuring the safety of our community:

- On February 16, 2023, officers received a Flock notification for a vehicle that was involved in an armed robbery in Milwaukee. West Allis Police Officers stopped the vehicle and detained four individuals until members of the Milwaukee Police Department could arrive on scene.
- On April 5, 2023, officers received a Flock notification for a vehicle that was involved in a shooting incident in Milwaukee. West Allis Police Officers stopped the vehicle and arrested the adult male occupant after the recovery of a firearm. The Milwaukee Police Department was notified and responded to the scene.
- On August 23, 2023, West Allis Police Officers responded to the report of a possible child enticement. A preliminary investigation revealed a partial description of a suspect vehicle. Officers then checked the Flock system and identified the suspect vehicle, which led to the successful arrest of the responsible party.

In addition to the three above cases, numerous stolen autos and firearms were recovered, which led to the arrest of various individuals. Flock serves as a deterrent because it alerts officers to stolen vehicles entering West Allis and allows Officers to interact with the individuals driving the stolen autos, likely preventing further victimization in our City.

In conclusion, the Flock camera system has proven itself to be an invaluable tool in enhancing the safety and security of our City, and this budget not only maintains but increases funding for this important tool.

## Pedestrian, Motorist and Cyclist Safety

### Public Evidence Submission Process Improved

Last year we started an initiative to allow the public to submit videos of reckless driving through our website for review by the police department. Now we are improving the process through the utilization of the *Citizen One-to-One* module that was purchased as part of the axon suite last year to allow police to request/obtain digital evidence from citizens. Changing to *Citizen One-to-One* software provides a more user-friendly experience and allows the submittal of larger-sized videos.

**Traffic Calming and Pedestrian Improvements**

The 2024 budget (including Community Development Block Grant (CDBG) and Capital Improvement Program) includes investments for calming and pedestrian improvements. Within the CDBG budget, there is over \$75,000 allocated for pedestrian enhancements in the public right of way. As part of the Capital Improvement Plan for 2024, we have set aside \$150,000 to bolster traffic calming efforts.

In addition, we've allocated a \$5,000 match for a Safe Streets grant. The primary objective of this grant is to proactively reduce roadway fatalities and serious injuries, prioritizing the well-being of our community members.

These funds will provide the ability to include traffic calming measures in scheduled construction projects, as well as utilize CDBG funds to enhance safety measures in eligible areas.

Here are examples of measures that have been completed or will be completed in 2023 and planned for 2024:

| 2023  | 2024  |
|---|---|
| <p><b>Pedestrian Refuge Islands</b></p> <ul style="list-style-type: none"> <li>• S. 117<sup>th</sup> St. and W. Cleveland Ave.</li> <li>• S. 52<sup>nd</sup> St. and W. Lincoln Ave.</li> </ul> <p><b>Traffic Circles</b></p> <ul style="list-style-type: none"> <li>• W. Arthur Ave. at S. 80<sup>th</sup> St. and S. 82<sup>nd</sup> St.</li> </ul> <p><b>Reflective Spinners on Stop Signs</b></p> <ul style="list-style-type: none"> <li>• W. Cleveland Ave. at S. 96<sup>th</sup> St.</li> </ul> <p><b>High visibility crosswalks and added signage</b></p> <ul style="list-style-type: none"> <li>• W. Becher St. at S. 69<sup>th</sup> St. and S. 70<sup>th</sup> St.</li> <li>• Hi-Vis crosswalk at S. 96<sup>th</sup> St. and W. Greenfield Ave.</li> <li>• Speed sign on W. National Ave at OPE!</li> <li>• In-street pedestrian crossing signs between S. 70<sup>th</sup> St. and S. 66<sup>th</sup> St.</li> </ul> <p><b>Traffic Study for Pedestrian Safety</b></p> <ul style="list-style-type: none"> <li>• W. National Ave. between S. 70<sup>th</sup> St. and S. 65<sup>th</sup> St.</li> <li>• W. National Ave. at S. 60<sup>th</sup> St.</li> </ul> | <p><b>Proposed Painted Bump Outs with Delineator Posts</b></p> <ul style="list-style-type: none"> <li>• W. Greenfield Ave. from S. 76<sup>th</sup> St. to S. 70<sup>th</sup> St.</li> </ul> <p><b>Potential Locations - Strategy to be Determined</b></p> <ul style="list-style-type: none"> <li>• W. Beloit Road entire road length but starting focus at McCarty Park</li> <li>• S. 116<sup>th</sup> St between W. Greenfield Ave. and W. Washington St.</li> <li>• W. National Ave between S. 70<sup>th</sup> St. and S. 65<sup>th</sup> St.</li> <li>• W. Rogers St. between S. 76<sup>th</sup> St. and S. 84<sup>th</sup> St.</li> </ul> |

**Parks**

This budget and changes to operations in 2024 will support our renewed commitment to enhancing the parks and open spaces in our City. This encompasses three key areas of focus: funding, governance, and structural improvements.

First, we are initiating the meetings of the Parks Subcommittee within the Capital Improvement Committee. This group’s duties will be dedicated to parks and open spaces in our City including recommendations on various areas, budget allocation requests, operation policies, rental programs, contracts, improvements, maintenance, and construction. Members of the subcommittee are City staff, school district staff, and community members. This diversity will ensure a well-rounded and informed decision-making process, reflecting the varied needs of our community.

Specifically in 2024, the subcommittee will create a five-year plan for parks and open spaces which will be submitted to and reviewed by the Capital Improvement Committee for inclusion in the City's Capital Improvement Program for 2025 and beyond.

Additionally, we are making a structural change by changing the Forestry Division to the new Forestry and Parks division. This division will work with the parks Subcommittee to prioritize efforts and operations and will better serve our community's green spaces.

## Funding

### 2023 Wisconsin Act 12 and Stable Health Care Costs

To address the ongoing funding challenges for essential City services for 2024, we were able to take advantage of continued low healthcare costs, and a substantial one-time increase of shared revenue provided through 2023 Wisconsin Act 12. The additional shared revenue helps to maintain current City service levels but is not a sustainable fiscal strategy for the long-term to meet the needs of the community. The increase budgeted for healthcare is a modest increase of 2% compared to the 15.1% increase in the Wisconsin State plan for local governments.

### Revenue Highlights *(rounded)*

|   |             |
|---|-------------|
| Shared revenue increase of 20% from ACT 12 (one year increase)<br><i>Much lower increases are expected in future years; 2.3% likely in 2025.</i>  | \$1,415,000 |
| Tax levy increase (Levy Limit allowance)  | 375,000     |
| Expenditure Restraint Incentive Program reduction<br><i>Decrease resulting from increased participation in the program by other municipalities and funding levels remaining the same as previous years.</i> | -155,000    |

### Compensation Investment

The budget incorporates a 2% annual raise for standard general fund employees, effective January 1, 2024. The resident incentive will remain at 5%. As is the case with many public organizations, the capacity to draw and maintain a skilled workforce in a competitive labor market is vital for the City's functioning. Offering competitive compensation and benefits is imperative to ensure the retention and attraction of employees.

At present, the raises for represented employees in the Police Department remain uncertain due to the pending contract negotiation. It is likely that the increases for these represented employees will continue to consume the one-year shared revenue increment outlined in the passage of 2023 Wisconsin Act 12.

## Acknowledgements

I want to acknowledge the Common Council for their leadership and express gratitude to our Executive Leadership Team and the entire City staff for their hard work in providing essential services to our community, even in the face of ongoing fiscal challenges.

I'd like to specifically commend the Finance Department, and in particular Finance Director Jason Kaczmarek, Deputy Director Kris Moen, and City Administrator Rebecca Grill for their dedication and willingness to work through our ongoing fiscal challenges. I also want to thank Denise Cleary and Kellie McGinnis of our Communications Department for their valuable input and for compiling the budget document. Your contributions are essential and greatly appreciated.

## Next Steps

The public hearing for the 2024 Recommended Budget will take place on November 7, 2023. The council vote will occur on November 14, 2023. If you have any questions, please reach out to me or Rebecca Grill.

Thank you for your consideration.

A handwritten signature in black ink that reads "Dan Devine". The signature is written in a cursive, flowing style.

Mayor Dan Devine



**CITY OF WEST ALLIS  
SUMMARY OF POSITIONS  
2024**

**BENEFITTED POSITIONS**

| Department or Division           | 2023                |                         | 2023          |                                     | 2024                  |               |                             |               |                                     | 2024              |                         |
|----------------------------------|---------------------|-------------------------|---------------|-------------------------------------|-----------------------|---------------|-----------------------------|---------------|-------------------------------------|-------------------|-------------------------|
|                                  | Benefit Auth. (FTE) | Misc PT Non-Benefit Pos | Dept Total    | General Fund                        | Other Funding Sources | Adj           | Position Change             | Auth. Pos     | General Fund Pos                    | Other Funding Pos | Misc PT Non-Benefit Pos |
| Alderspersons                    | 10.00               |                         | 10.00         | 10.00                               |                       |               |                             | 10.00         | 10.00                               |                   |                         |
| Mayor                            | 1.00                |                         | 1.00          | 1.00                                |                       |               |                             | 1.00          | 1.00                                |                   |                         |
| City Attorney                    | 6.00                | 1.00                    | 7.00          | 6.00                                |                       |               | 6.00                        | 6.00          |                                     | 1.00              |                         |
| Municipal Court                  | 2.90                | 0.50                    | 3.40          | 2.90                                |                       |               | 2.90                        | 2.90          |                                     | 0.50              |                         |
| City Assessor                    | 3.00                |                         | 3.00          | 3.00                                |                       |               | 3.00                        | 3.00          |                                     | 3.00              |                         |
| City Administrator & Gen Govt    | 0.75                |                         | 0.75          | 0.75                                |                       |               | 0.75                        | 0.75          |                                     |                   |                         |
| Information Technology           | 9.00                |                         | 9.00          | 9.00                                |                       |               | 9.00                        | 9.00          |                                     | 0.10              |                         |
| Finance                          | 7.75                |                         | 7.75          | 7.00                                | 0.75                  |               | 7.75                        | 7.00          | 0.75                                |                   |                         |
| Treasurer                        | 7.00                |                         | 7.00          | 6.25                                | 0.75                  |               | 7.00                        | 6.25          | 0.75                                | 0.00              |                         |
| Human Resources                  | 5.00                |                         | 5.00          | 5.00                                |                       |               | 5.00                        | 5.00          |                                     |                   |                         |
| Clerk                            | 2.25                | 50.00                   | 52.25         | 2.25                                |                       |               | 2.25                        | 2.25          |                                     | 50.00             |                         |
| Police Department                | 160.15              | 22.00                   | 182.15        | 160.15                              |                       | (0.60)        | 159.55                      | 159.55        |                                     | 22.00             |                         |
| Fire Department *                | 102.00              | 0.10                    | 102.10        | 102.00                              | 0.10                  |               | 102.10                      | 101.10        | 1.00                                | 0.10              |                         |
| Economic Development             | 3.75                | 0.00                    | 3.75          | 1.75                                | 2.00                  |               | 3.75                        | 1.75          | 2.00                                |                   |                         |
| Planning & Zoning (incl Housing) | 8.75                |                         | 8.75          | 3.85                                | 4.90                  |               | 8.75                        | 3.85          | 4.90                                |                   |                         |
| Code Enforcement **              | 12.00               | 2.00                    | 14.00         | 10.00                               | 2.00                  |               | 12.00                       | 9.95          | 2.05                                | 2.00              |                         |
| Health Department (incl Sr Ctr)  | 36.28               |                         | 36.28         | 22.50                               | 13.78                 | (0.48)        | 35.80                       | 21.50         | 14.30                               | 1.48              |                         |
| Public Library                   | 16.50               | 7.78                    | 24.28         | 16.50                               |                       |               | 16.50                       | 16.50         |                                     | 7.80              |                         |
| Public Works                     |                     |                         |               |                                     |                       |               |                             |               |                                     |                   |                         |
| Administration                   | 4.00                |                         | 4.00          | 4.00                                |                       |               | 4.00                        | 4.00          |                                     |                   |                         |
| Building, Electrical & Inventory | 23.00               | 3.00                    | 26.00         | 23.00                               |                       |               | 23.00                       | 23.00         |                                     | 4.00              |                         |
| Street & Sanitation              | 49.00               | 7.00                    | 56.00         | 49.00                               |                       |               | 49.00                       | 49.00         |                                     | 5.00              |                         |
| Forestry                         | 12.00               | 10.00                   | 22.00         | 12.00                               |                       |               | 12.00                       | 12.00         |                                     | 16.00             |                         |
| Fleet Services                   | 9.00                |                         | 9.00          | 9.00                                |                       |               | 9.00                        | 9.00          |                                     |                   |                         |
| Engineering                      | 18.00               | 2.00                    | 20.00         | 18.00                               |                       | (1.00)        | 17.00                       | 17.00         |                                     | 1.00              |                         |
| Water Utility *                  | 18.00               |                         | 18.00         |                                     | 18.00                 |               | 18.00                       |               | 18.00                               |                   |                         |
| Marketing & Events               | 6.45                | 4.00                    | 10.45         |                                     | 6.45                  |               | 6.45                        |               | 6.45                                | 4.00              |                         |
| <b>TOTALS</b>                    | <b>533.53</b>       | <b>109.38</b>           | <b>642.91</b> | <b>484.90</b>                       | <b>48.73</b>          | <b>(0.48)</b> | <b>(1.60)</b>               | <b>531.55</b> | <b>481.35</b>                       | <b>50.20</b>      | <b>117.98</b>           |
|                                  |                     |                         |               | <b>Total 2023 Benefit Positions</b> | <b>533.63</b>         |               | <b>Total Changes (2.08)</b> |               | <b>Total 2024 Benefit Positions</b> | <b>531.55</b>     |                         |

\* Beginning 2023 figure adjusted to correct error

\*\*\* Misc PT Non-Benefitted Positions may be shown by FTE or by number of employees in positions



**CITY OF WEST ALLIS  
TAX LEVY SUMMARY  
2024 BUDGET**



|  | <i>2019 Levy</i><br>2020 Budget | <i>2020 Levy</i><br>2021 Budget | <i>2021 Levy</i><br>2022 Budget | <i>2022 Levy</i><br>2023 Budget | <i>2023 Levy</i><br>2024 Budget | \$<br>Change       | %<br>Change   |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------|---------------|
| <b>Operating Budget</b>                      |                                 |                                 |                                 |                                 |                                 |                    |               |
| General Fund                                 | \$ 36,907,600                   | \$ 38,096,600                   | \$ 40,447,255                   | \$ 40,702,574                   | \$ 41,085,935                   | \$ 383,361         | 0.9%          |
| Debt Service                                 | 4,084,240                       | 4,147,649                       | 4,333,919                       | 4,451,831                       | 4,234,412                       | (217,419)          | (4.9%)        |
| Health Fund <sup>(a)</sup>                   | 2,000,000                       | 2,000,000                       | -                               | -                               | -                               | -                  | -             |
| Parking Utility <sup>(b)</sup>               | 43,000                          | 43,000                          | 43,000                          | -                               | -                               | -                  | -             |
| <b>Total operating budget</b>                | <b>43,034,840</b>               | <b>44,287,249</b>               | <b>44,824,174</b>               | <b>45,154,405</b>               | <b>45,320,347</b>               | <b>165,942</b>     | <b>0.4%</b>   |
| <b>Tax Increment</b>                         |                                 |                                 |                                 |                                 |                                 |                    |               |
| TID 05 - Six Points <sup>(c)</sup>           | 816,290                         | 899,299                         | 922,173                         | 980,719                         | -                               | (980,719)          | (100.0%)      |
| TID 06 - Lime Pit                            | 558,355                         | -                               | 119,618                         | 196,211                         | 189,328                         | (6,883)            | (3.5%)        |
| TID 07 - Whitnall Summit Place               | 2,050,681                       | 2,059,545                       | 2,003,295                       | 1,964,718                       | 2,015,104                       | 50,386             | 2.6%          |
| TID 09 - Pioneer Neighborhood <sup>(d)</sup> | 300,051                         | 333,218                         | -                               | -                               | -                               | -                  | -             |
| TID 10 - Yellow Freight                      | 272,830                         | 308,423                         | 298,068                         | 317,709                         | 329,578                         | 11,869             | 3.7%          |
| TID 11 - 84th & Greenfield                   | 346,725                         | 949,762                         | 946,643                         | 1,082,336                       | 1,106,715                       | 24,379             | 2.3%          |
| TID 12 - Teledyne                            | -                               | -                               | -                               | -                               | -                               | -                  | -             |
| TID 13 - Home Juice                          | 7,759                           | 10,363                          | 10,727                          | 12,655                          | 13,733                          | 1,078              | 8.5%          |
| TID 14 - Milwaukee Ductile                   | -                               | -                               | 401,675                         | 591,963                         | 626,209                         | 34,246             | 5.8%          |
| TID 15 - The Market                          | 214,474                         | 1,036,709                       | 985,150                         | 1,027,587                       | 1,423,122                       | 395,535            | 38.5%         |
| TID 16 - 70th & Washington Corridor          | 26,548                          | 283,463                         | 338,285                         | 318,291                         | 531,895                         | 213,604            | 67.1%         |
| TID 17 - Lincoln West Corridor               | -                               | -                               | 488,778                         | 444,254                         | 456,238                         | 11,984             | 2.7%          |
| TID 18 - CHR Hansen                          | -                               | -                               | 30,768                          | 54,824                          | 82,917                          | 28,093             | 51.2%         |
| TID 19 - 86th & National <sup>(e)</sup>      | -                               | -                               | -                               | -                               | -                               | -                  | -             |
| <b>Total tax increment</b>                   | <b>4,593,713</b>                | <b>5,880,782</b>                | <b>6,545,180</b>                | <b>6,991,267</b>                | <b>6,774,839</b>                | <b>(216,428)</b>   | <b>(3.1%)</b> |
|  |                                 |                                 |                                 |                                 | <i>estimated</i>                |                    |               |
| <b>Total City taxes</b>                      | <b>\$ 47,628,553</b>            | <b>\$ 50,168,031</b>            | <b>\$ 51,369,354</b>            | <b>\$ 52,145,672</b>            | <b>\$ 52,095,186</b>            | <b>\$ (50,486)</b> | <b>(0.1%)</b> |

|                                | <i>2019 Levy</i><br>2020 Budget | <i>2020 Levy</i><br>2021 Budget | <i>2021 Levy</i><br>2022 Budget | <i>2022 Levy</i><br>2023 Budget | <i>2023 Levy</i><br>2024 Budget | \$<br>Change     | %<br>Change   |
|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------|---------------|
| <i>estimated</i>               |                                 |                                 |                                 |                                 |                                 |                  |               |
| <b>City Tax Rates</b>          |                                 |                                 |                                 |                                 |                                 |                  |               |
| General Fund                   | \$ 9.98                         | \$ 10.33                        | \$ 10.91                        | \$ 11.00                        | \$ 11.00                        | \$ -             | -             |
| Debt Service                   | 1.05                            | 1.06                            | 1.10                            | 1.12                            | 1.07                            | (0.05)           | (4.5%)        |
| Health Fund <sup>(a)</sup>     | 0.52                            | 0.51                            | -                               | -                               | -                               | -                | -             |
| Parking Utility <sup>(b)</sup> | 0.01                            | 0.01                            | 0.01                            | -                               | -                               | -                | -             |
|                                | <b>\$ 11.56</b>                 | <b>\$ 11.91</b>                 | <b>\$ 12.02</b>                 | <b>\$ 12.12</b>                 | <b>\$ 12.07</b>                 | <b>\$ (0.05)</b> | <b>(0.4%)</b> |

|                | <i>2019 Levy</i><br>2020 Budget | <i>2020 Levy</i><br>2021 Budget | <i>2021 Levy</i><br>2022 Budget | <i>2022 Levy</i><br>2023 Budget | <i>2023 Levy</i><br>2024 Budget | \$<br>Change | %<br>Change |
|----------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------|-------------|
| Assessed value | 3,710,456,900                   | 3,882,330,800                   | 3,918,312,400                   | 3,953,572,200                   | 3,980,009,500                   | 26,437,300   | 0.7%        |

|                                      |                 |                 |                 |                 |                 |               |               |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|
| <b>Est. tax based on \$150K home</b> | <b>\$ 1,734</b> | <b>\$ 1,787</b> | <b>\$ 1,803</b> | <b>\$ 1,818</b> | <b>\$ 1,811</b> | <b>\$ (7)</b> | <b>(0.4%)</b> |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|

(a) The Health Fund levy for retiree insurance and related expenditures were moved to the General Fund for the 2022 budget.

(b) The Parking Utility was merged into the General Fund for the 2023 budget.

(c) TID 05 was terminated in 2023.

(d) TID 09 was terminated in 2021.

(e) TID 19 was created in 2023.

# 2024



## General Fund



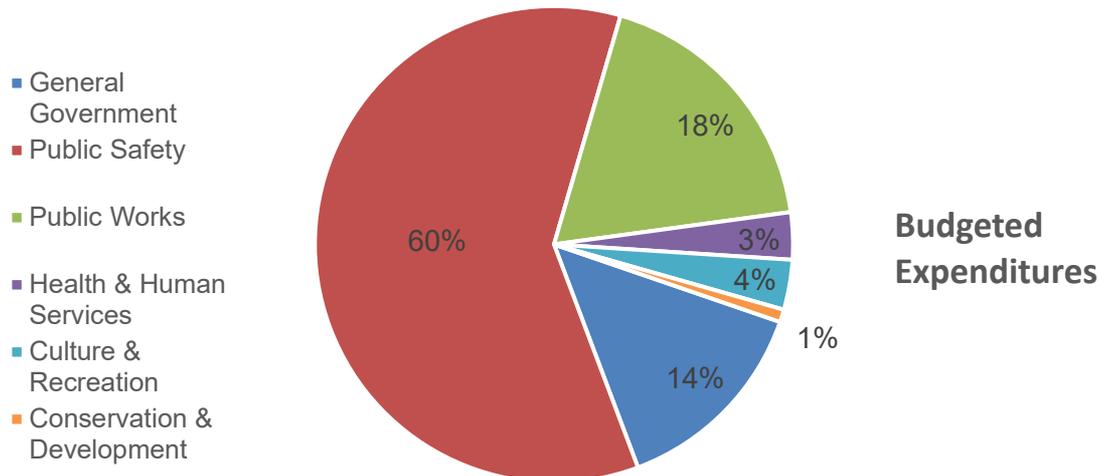
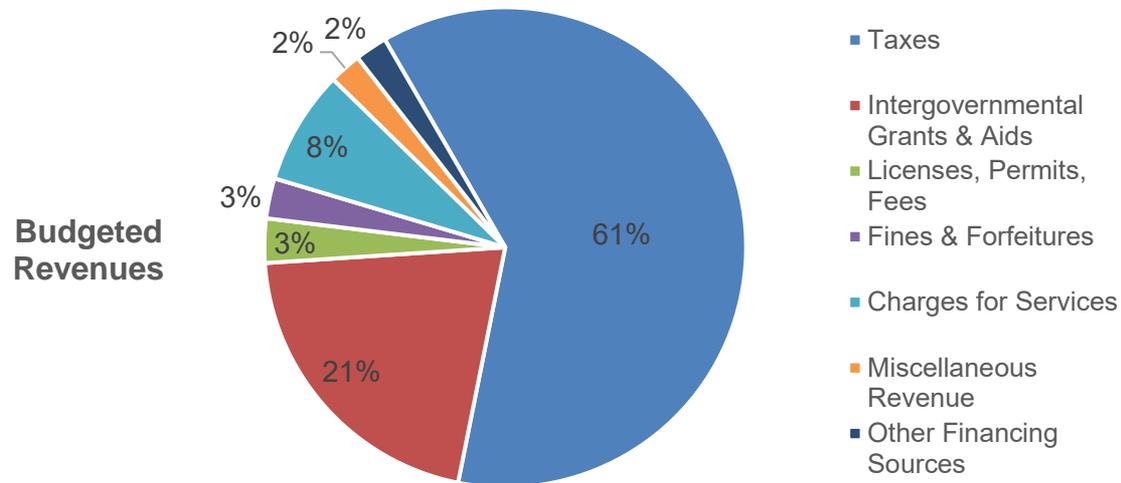
# CITY OF WEST ALLIS GENERAL FUND SUMMARY 2024 BUDGET



|  | 2022 Actual          | 2023 YTD*            | 2023 Estimate        | 2023 Budget          | 2024 Budget          | \$ Change        | % Change    |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|-------------|
| <b>Revenues</b>                          |                      |                      |                      |                      |                      |                  |             |
| Taxes                                    | \$ 41,865,941        | \$ 51,627,388        | \$ 42,364,500        | \$ 42,370,000        | \$ 42,766,000        | \$ 396,000       | 0.9%        |
| Intergovernmental Grants & Aids          | 13,013,703           | 6,287,642            | 13,293,800           | 13,094,000           | 14,480,000           | 1,386,000        | 10.6%       |
| Licenses, Permits, Fees                  | 2,047,813            | 1,565,117            | 2,102,000            | 2,114,100            | 2,072,000            | (42,100)         | (2.0%)      |
| Fines & Forfeitures                      | 1,779,276            | 1,598,727            | 1,927,000            | 1,881,000            | 1,881,000            | -                | -           |
| Charges for Services                     | 4,426,756            | 3,446,041            | 5,171,000            | 5,133,900            | 5,357,000            | 223,100          | 4.3%        |
| Miscellaneous Revenue                    | 2,086,097            | 6,633,966            | 6,902,000            | 1,463,500            | 1,507,000            | 43,500           | 3.0%        |
| Other Financing Sources                  | 1,523,006            | 956,215              | 1,494,000            | 1,629,500            | 1,505,000            | (124,500)        | (7.6%)      |
| <b>Total Revenues</b>                    | <b>66,742,592</b>    | <b>72,115,096</b>    | <b>73,254,300</b>    | <b>67,686,000</b>    | <b>69,568,000</b>    | <b>1,882,000</b> | <b>2.8%</b> |
| <b>Expenditures</b>                      |                      |                      |                      |                      |                      |                  |             |
| General Government                       | 13,593,562           | 6,896,878            | 9,465,952            | 10,046,344           | 9,746,318            | (300,026)        | (3.0%)      |
| Public Safety                            | 37,963,585           | 26,991,351           | 38,260,277           | 39,942,526           | 41,888,368           | 1,945,842        | 4.9%        |
| Public Works                             | 10,382,447           | 8,232,480            | 11,150,726           | 12,457,403           | 12,754,063           | 296,660          | 2.4%        |
| Health & Human Services                  | 1,893,135            | 1,514,029            | 2,040,057            | 2,192,315            | 2,226,461            | 34,146           | 1.6%        |
| Culture & Recreation                     | 2,227,163            | 1,739,253            | 2,331,189            | 2,401,728            | 2,359,188            | (42,540)         | (1.8%)      |
| Conservation & Development               | 400,098              | 394,352              | 480,365              | 645,684              | 593,602              | (52,082)         | (8.1%)      |
| <b>Total Expenditures</b>                | <b>66,459,990</b>    | <b>45,768,343</b>    | <b>63,728,566</b>    | <b>67,686,000</b>    | <b>69,568,000</b>    | <b>1,882,000</b> | <b>2.8%</b> |
| <b>Net revenue surplus / (deficit)**</b> | <b>282,602</b>       | <b>26,346,753</b>    | <b>9,525,734</b>     | <b>-</b>             | <b>-</b>             |                  |             |
| Beginning fund balance                   | 44,906,597           | 45,189,199           | 45,189,199           | 45,189,199           | 54,714,933           |                  |             |
| <b>Ending Fund balance</b>               | <b>\$ 45,189,199</b> | <b>\$ 71,535,952</b> | <b>\$ 54,714,933</b> | <b>\$ 45,189,199</b> | <b>\$ 54,714,933</b> |                  |             |

\* Year-to-date (YTD) through September

\*\* Estimated surplus for 2023 is generally a result of open positions and cyclical turnover (which provides temporary salary/benefit savings), and unusually high investment returns. It's generally the City's policy to use these one-time funds for capital needs identified during the CIP planning process.



**CITY OF WEST ALLIS GENERAL FUND  
EXPENDITURES BY DEPARTMENT  
2024 BUDGET**

| <b>EXPENDITURES</b>                          | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>       | <b>%<br/>Change</b> |
|--|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|---------------------|---------------------|
| <b>GENERAL GOVERNMENT</b>                    |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Common Council                               | \$ 148,082             | \$ 147,462             | \$ 162,977             | \$ 162,977                 | \$ 118,304                   | \$ 161,017               | \$ 151,828             | \$ (11,149)         | (6.8%)              |
| Mayor  | 112,515                | 120,824                | 123,395                | 123,395                    | 90,692                       | 123,235                  | 127,936                | 4,541               | 3.7%                |
| Municipal Court                              | 340,774                | 340,776                | 335,876                | 335,876                    | 257,672                      | 340,906                  | 347,460                | 11,584              | 3.4%                |
| City Administration & General Government     | 209,838                | 163,852                | 187,012                | 187,012                    | 128,483                      | 170,860                  | 810,339                | 623,327             | 333.3%              |
| City Assessor                                | 216,411                | 202,160                | 390,033                | 390,033                    | 265,634                      | 340,411                  | 425,318                | 35,285              | 9.0%                |
| City Attorney                                | 1,144,833              | 788,292                | 901,672                | 1,151,672                  | 867,264                      | 1,110,633                | 901,038                | (634)               | (0.1%)              |
| Information Technology                       | 1,816,486              | 1,652,353              | 1,507,944              | 1,507,944                  | 1,062,007                    | 1,429,570                | 1,512,235              | 4,291               | 0.3%                |
| Human Resources                              | 623,578                | 609,687                | 655,813                | 655,813                    | 488,861                      | 649,704                  | 749,136                | 93,323              | 14.2%               |
| Finance                                      | 713,043                | 729,475                | 1,038,388              | 1,038,388                  | 644,097                      | 844,695                  | 1,092,706              | 54,318              | 5.2%                |
| City Clerk                                   | 405,897                | 488,852                | 536,135                | 536,135                    | 430,930                      | 522,553                  | 649,657                | 113,522             | 21.2%               |
| Treasurer                                    | 264,637                | 499,203                | 581,340                | 581,340                    | 392,421                      | 515,760                  | 663,990                | 82,650              | 14.2%               |
| Marketing & Events (formerly Communications) | -                      | -                      | 713,824                | 713,824                    | 493,127                      | 689,609                  | 984,531                | 270,707             | 37.9%               |
| Promotion, Celebrations, Awards              | 90,514                 | 147,396                | 170,766                | 170,766                    | 125,444                      | 187,525                  | -                      | (170,766)           | (100.0%)            |
| General Fringe Benefits *                    | 1,564,368              | 1,379,584              | 1,706,860              | 1,706,860                  | 722,819                      | 1,471,860                | 797,105                | (909,755)           | (53.3%)             |
| Other General Government                     | 6,043,092              | 6,323,646              | 1,034,309              | 1,034,309                  | 809,123                      | 907,614                  | 533,039                | (501,270)           | (48.5%)             |
| <b>TOTAL GENERAL GOVERNMENT</b>              | <b>13,694,068</b>      | <b>13,593,562</b>      | <b>10,046,344</b>      | <b>10,296,344</b>          | <b>6,896,878</b>             | <b>9,465,952</b>         | <b>9,746,318</b>       | <b>(300,026)</b>    | <b>(3.0%)</b>       |
| <b>PUBLIC SAFETY</b>                         |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Police & Fire Commission                     | 50,452                 | 35,972                 | 37,840                 | 37,840                     | 31,092                       | 36,605                   | 38,347                 | 507                 | 1.3%                |
| Police                                       | 19,395,590             | 21,423,282             | 23,297,624             | 23,297,624                 | 15,194,238                   | 21,941,652               | 24,043,836             | 746,212             | 3.2%                |
| Fire   | 13,428,920             | 15,483,573             | 15,320,538             | 15,320,538                 | 10,850,757                   | 15,089,707               | 16,050,470             | 729,932             | 4.8%                |
| Code Enforcement                             | 1,322,958              | 1,020,758              | 1,286,524              | 1,286,524                  | 915,264                      | 1,192,313                | 1,369,165              | 82,641              | 6.4%                |
| Other Public Safety                          |                        |                        |                        |                            |                              |                          | 386,550                | 386,550             | 999.0%              |
| <b>TOTAL PUBLIC SAFETY</b>                   | <b>34,197,920</b>      | <b>37,963,585</b>      | <b>39,942,526</b>      | <b>39,942,526</b>          | <b>26,991,351</b>            | <b>38,260,277</b>        | <b>41,888,368</b>      | <b>1,945,842</b>    | <b>4.9%</b>         |
| <b>PUBLIC WORKS</b>                          |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Public Works                                 | 9,393,337              | 9,335,506              | 11,365,088             | 11,115,088                 | 7,528,645                    | 10,220,254               | 11,646,181             | 281,093             | 2.5%                |
| Engineering                                  | 1,249,421              | 1,046,941              | 1,092,315              | 1,092,315                  | 703,835                      | 930,472                  | 1,107,882              | 15,567              | 1.4%                |
| <b>TOTAL PUBLIC WORKS</b>                    | <b>10,642,758</b>      | <b>10,382,447</b>      | <b>12,457,403</b>      | <b>12,207,403</b>          | <b>8,232,480</b>             | <b>11,150,726</b>        | <b>12,754,063</b>      | <b>296,660</b>      | <b>2.4%</b>         |
| <b>HEALTH &amp; HUMAN SERVICES</b>           |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Health Department                            | 1,777,145              | 1,893,135              | 2,192,315              | 2,192,315                  | 1,514,029                    | 2,040,057                | 2,226,461              | 34,146              | 1.6%                |
| <b>TOTAL HEALTH &amp; HUMAN SERVICES</b>     | <b>1,777,145</b>       | <b>1,893,135</b>       | <b>2,192,315</b>       | <b>2,192,315</b>           | <b>1,514,029</b>             | <b>2,040,057</b>         | <b>2,226,461</b>       | <b>34,146</b>       | <b>1.6%</b>         |
| <b>CULTURE &amp; RECREATION</b>              |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Senior Center                                | 186,115                | 182,078                | 234,188                | 234,188                    | 160,381                      | 213,726                  | 241,725                | 7,537               | 3.2%                |
| Library                                      | 2,279,649              | 2,045,085              | 2,167,540              | 2,167,540                  | 1,578,872                    | 2,117,463                | 2,117,463              | (50,077)            | (2.3%)              |
| <b>TOTAL CULTURE &amp; RECREATION</b>        | <b>2,465,764</b>       | <b>2,227,163</b>       | <b>2,401,728</b>       | <b>2,401,728</b>           | <b>1,739,253</b>             | <b>2,331,189</b>         | <b>2,359,188</b>       | <b>(42,540)</b>     | <b>(1.8%)</b>       |
| <b>CONSERVATION &amp; DEVELOPMENT</b>        |                        |                        |                        |                            |                              |                          |                        |                     |                     |
| Planning & Zoning                            | 392,636                | 273,562                | 511,829                | 511,829                    | 248,208                      | 340,446                  | 442,284                | (69,545)            | (13.6%)             |
| Economic Development                         | 177,487                | 126,536                | 133,855                | 133,855                    | 146,144                      | 139,919                  | 151,318                | 17,463              | 13.0%               |
| <b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>  | <b>570,123</b>         | <b>400,098</b>         | <b>645,684</b>         | <b>645,684</b>             | <b>394,352</b>               | <b>480,365</b>           | <b>593,602</b>         | <b>(52,082)</b>     | <b>(8.1%)</b>       |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 63,347,778</b>   | <b>\$ 66,459,990</b>   | <b>\$ 67,686,000</b>   | <b>\$ 67,686,000</b>       | <b>\$ 45,768,343</b>         | <b>\$ 63,728,566</b>     | <b>\$ 69,568,000</b>   | <b>\$ 1,882,000</b> | <b>2.8%</b>         |

\* City paid fringe benefit expenses for most benefits such as FICA, pension, health, dental, and life insurance are included in departmental budgets. General fringe benefits includes cost of miscellaneous benefit programs not specifically attributable to individual departments

**CITY OF WEST ALLIS GENERAL FUND  
EXPENDITURES BY TYPE  
2024 BUDGET**

| <i>EXPENDITURES</i>               | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Budget       | 2023<br>Adj Budget   | 2023<br>Year-to-Date | 2023<br>Estimate     | 2024<br>Budget       | Change              | %<br>Change   |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Salaries - Full-Time              | \$ 33,159,900        | \$ 32,708,048        | \$ 35,927,349        | \$ 35,650,849        | \$ 24,461,807        | \$ 34,052,075        | \$ 36,712,621        | \$ 785,272          | 2.2%          |
| Salaries - Part-Time              | 706,287              | 719,768              | 796,666              | 796,666              | 601,961              | 719,455              | 905,009              | 108,343             | 13.6%         |
| Overtime                          | 1,332,524            | 1,799,974            | 1,387,587            | 1,387,587            | 803,478              | 1,196,407            | 1,406,328            | 18,741              | 1.4%          |
| Other Pay                         | 488,374              | 508,623              | 848,555              | 848,555              | 368,088              | 762,429              | 795,130              | (53,425)            | (6.3%)        |
| Health Insurance                  | 7,049,095            | 6,775,403            | 7,766,042            | 7,766,042            | 5,348,831            | 7,216,077            | 7,727,222            | (38,820)            | (0.5%)        |
| Dental Insurance                  | 375,109              | 390,099              | 478,775              | 478,775              | 342,633              | 415,275              | 473,267              | (5,508)             | (1.2%)        |
| Other Benefits                    | 358,469              | 1,026,052            | 1,050,141            | 1,050,141            | 473,839              | 864,146              | 878,931              | (171,210)           | (16.3%)       |
| Payroll Taxes                     | 2,103,066            | 2,057,027            | 2,368,124            | 2,368,124            | 1,530,871            | 2,088,398            | 2,412,581            | 44,457              | 1.9%          |
| Pension                           | 3,827,993            | 3,904,466            | 4,465,391            | 4,465,391            | 2,988,475            | 4,060,524            | 4,846,870            | 381,479             | 8.5%          |
| <b>PERSONNEL</b>                  | <b>49,400,817</b>    | <b>49,889,460</b>    | <b>55,088,630</b>    | <b>54,812,130</b>    | <b>36,919,983</b>    | <b>51,374,786</b>    | <b>56,157,959</b>    | <b>1,069,329</b>    | <b>1.9%</b>   |
| Other Professional Services       | 854,133              | 687,693              | 914,045              | 949,405              | 497,685              | 781,200              | 1,137,351            | 223,306             | 24.4%         |
| Maintenance Contracts             | 935,810              | 1,058,342            | 1,628,581            | 1,595,906            | 951,870              | 1,544,280            | 1,627,902            | (679)               | (0.0%)        |
| <b>PROFESSIONAL SERVICES</b>      | <b>1,789,943</b>     | <b>1,746,035</b>     | <b>2,542,626</b>     | <b>2,545,311</b>     | <b>1,449,555</b>     | <b>2,325,480</b>     | <b>2,765,253</b>     | <b>222,627</b>      | <b>8.8%</b>   |
| Utilities                         | 1,077,293            | 1,281,695            | 1,275,311            | 1,277,811            | 828,759              | 1,352,100            | 1,379,733            | 104,422             | 8.2%          |
| Rentals                           | 2,669                | -                    | 2,800                | 2,800                | 3,000                | 5,500                | 5,800                | 3,000               | 107.1%        |
| Repair & Maintenance              | 962,813              | 986,628              | 996,025              | 986,025              | 752,201              | 880,278              | 1,074,650            | 78,625              | 7.9%          |
| Supplies                          | 379,549              | 521,151              | 515,155              | 522,470              | 347,755              | 455,162              | 606,330              | 91,175              | 17.7%         |
| Books & Subscriptions             | 293,146              | 265,354              | 306,110              | 306,110              | 207,687              | 304,792              | 307,980              | 1,870               | 0.6%          |
| Other Maint & Supplies            | 1,301,214            | 1,390,896            | 1,560,094            | 1,560,094            | 1,281,540            | 1,540,008            | 1,558,958            | (1,136)             | (0.1%)        |
| Advertising                       | 30,664               | 31,161               | 48,195               | 48,195               | 21,919               | 32,802               | 48,650               | 455                 | 0.9%          |
| Printing                          | 28,162               | 28,826               | 37,000               | 37,000               | 9,561                | 36,850               | 37,000               | -                   | -             |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>4,075,510</b>     | <b>4,505,711</b>     | <b>4,740,690</b>     | <b>4,740,505</b>     | <b>3,452,422</b>     | <b>4,607,492</b>     | <b>5,019,101</b>     | <b>278,411</b>      | <b>5.9%</b>   |
| Training & Travel                 | 138,784              | 177,387              | 258,175              | 282,175              | 131,204              | 233,368              | 263,435              | 5,260               | 2.0%          |
| Regulatory & Safety               | 386,610              | 360,993              | 386,158              | 386,158              | 275,039              | 369,208              | 403,045              | 16,887              | 4.4%          |
| Insurance & Claims                | 899,414              | 956,860              | 769,059              | 1,019,059            | 868,143              | 972,664              | 620,100              | (148,959)           | (19.4%)       |
| Retiree Benefits                  | 1,150,000            | 3,350,976            | 3,516,862            | 3,516,862            | 2,318,859            | 3,406,518            | 3,329,268            | (187,594)           | (5.3%)        |
| Other Miscellaneous               | 9,517                | 63,102               | 16,050               | 16,050               | 49,915               | 87,300               | 108,300              | 92,250              | 574.8%        |
| <b>MISCELLANEOUS</b>              | <b>2,584,325</b>     | <b>4,909,318</b>     | <b>4,946,304</b>     | <b>5,220,304</b>     | <b>3,643,160</b>     | <b>5,069,058</b>     | <b>4,724,148</b>     | <b>(222,156)</b>    | <b>(4.5%)</b> |
| Capital Items                     | 147,911              | 214,771              | 367,750              | 367,750              | 303,223              | 351,750              | 368,500              | 750                 | 0.2%          |
| Transfers-Out                     | 5,349,272            | 5,194,695            | -                    | -                    | -                    | -                    | 533,039              | 533,039             | 999.0%        |
| <b>OTHER USES</b>                 | <b>5,497,183</b>     | <b>5,409,466</b>     | <b>367,750</b>       | <b>367,750</b>       | <b>303,223</b>       | <b>351,750</b>       | <b>901,539</b>       | <b>533,789</b>      | <b>145.1%</b> |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 63,347,778</b> | <b>\$ 66,459,990</b> | <b>\$ 67,686,000</b> | <b>\$ 67,686,000</b> | <b>\$ 45,768,343</b> | <b>\$ 63,728,566</b> | <b>\$ 69,568,000</b> | <b>\$ 1,882,000</b> | <b>2.8%</b>   |



# General Government





# Common Council

**Mission:** To provide cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders); provide for the health, safety, and welfare of the community; work towards a quality living and working environment; and oversee a positive, progressive, and creative approach to the budget, management, and operations of the City.

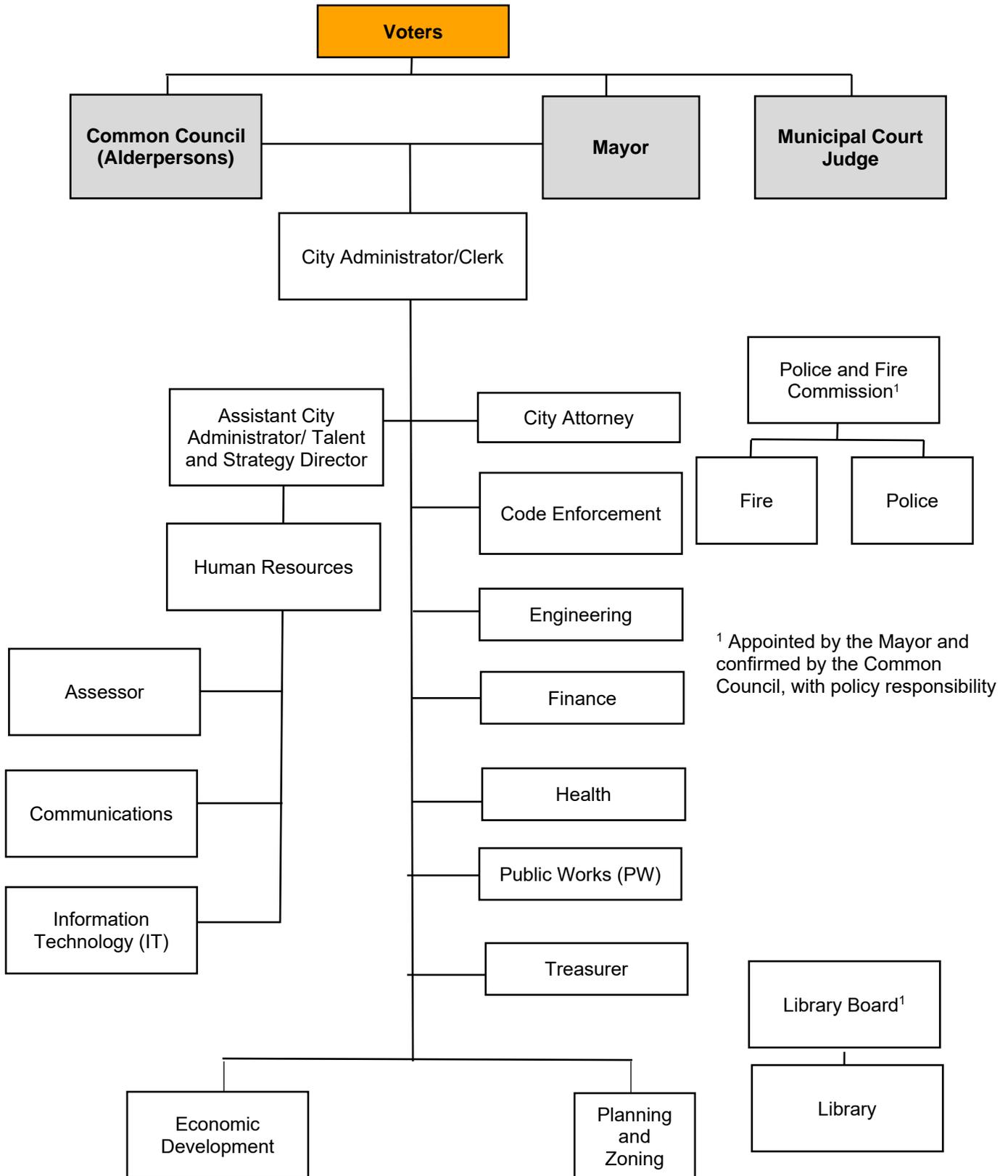


## Services Provided

- Legislative Body for the City.
- Establish City Policies and Ordinances.
- Adopt City Budget and review/approve Budget Amendments.
- Oversee the Administration of City Government.
- Constituent Service Delivery.
- Set the direction and the goals of the City.



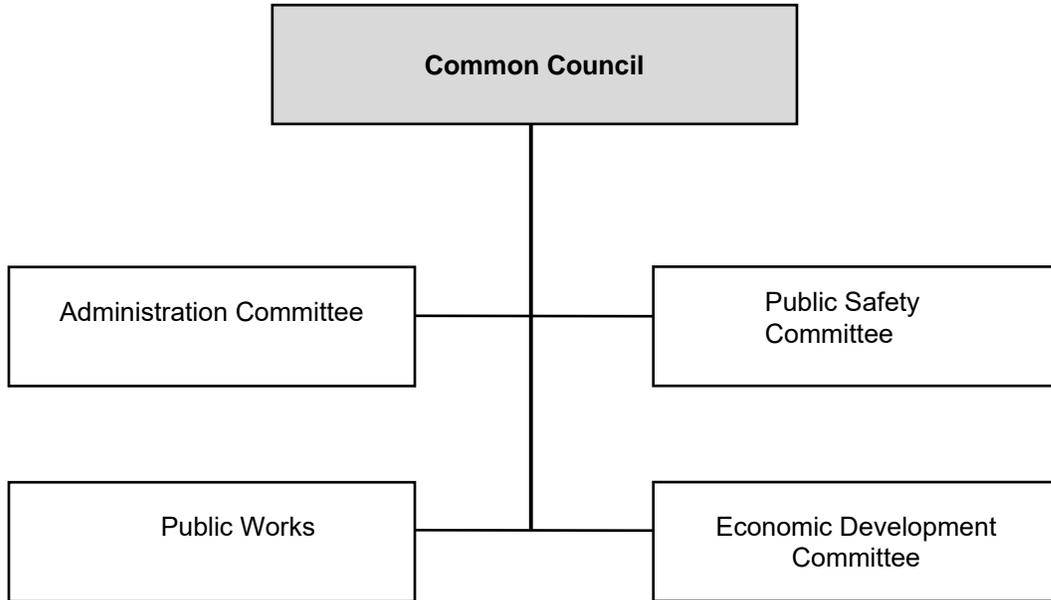
## 2022 ORGANIZATIONAL CHART CITY OF WEST ALLIS



<sup>1</sup> Appointed by the Mayor and confirmed by the Common Council, with policy responsibility

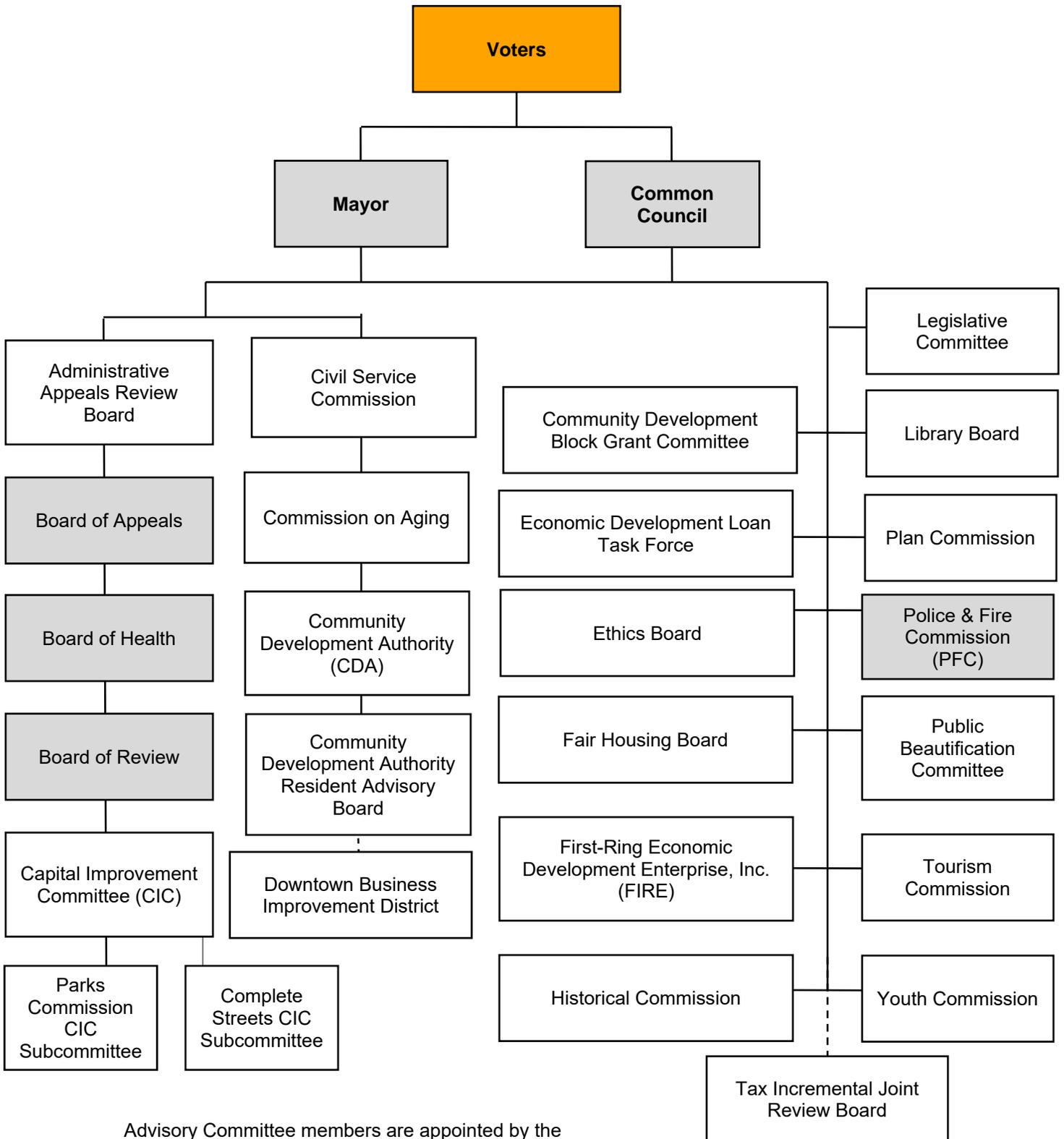


## COUNCIL STANDING COMMITTEES





## ADVISORY COMMITTEES



Advisory Committee members are appointed by the **Mayor** and confirmed by the **Common Council**;  
**Shaded are required by statutes**

**CITY OF WEST ALLIS COMMON  
COUNCIL 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Request</b> | <b>2024<br/>Budget</b> | <b>Change</b>      | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|-------------------------|------------------------|--------------------|---------------------|
| Salaries - Full-Time              | \$ 102,392             | \$ 102,240             | \$ 106,000             | \$ 106,000                 | \$ 79,560                    | \$ 106,000               | \$ 108,004              | \$ 108,004             | \$ 2,004           | 1.9%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Health Insurance                  | 11,339                 | 11,609                 | 12,730                 | 12,730                     | 9,009                        | 11,545                   | 12,942                  | 12,942                 | 212                | 1.7%                |
| Dental Insurance                  | 2,189                  | 2,179                  | 2,307                  | 2,307                      | 1,681                        | 2,307                    | 2,216                   | 2,216                  | (91)               | (3.9%)              |
| Other Benefits                    | 116                    | 135                    | 198                    | 198                        | 111                          | 198                      | 529                     | 529                    | 331                | 167.2%              |
| Payroll Taxes                     | 6,769                  | 6,672                  | 8,109                  | 8,109                      | 5,191                        | 8,109                    | 8,262                   | 8,262                  | 153                | 1.9%                |
| Pension                           | 3,453                  | 3,383                  | 7,208                  | 7,208                      | 2,705                        | 7,208                    | 3,500                   | 3,500                  | (3,708)            | (51.4%)             |
| <b>PERSONNEL</b>                  | <b>126,258</b>         | <b>126,218</b>         | <b>136,552</b>         | <b>136,552</b>             | <b>98,257</b>                | <b>135,367</b>           | <b>135,453</b>          | <b>135,453</b>         | <b>(1,099)</b>     | <b>(0.8%)</b>       |
| Other Professional Services       | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>                | <b>-</b>               | <b>-</b>           | <b>-</b>            |
| Utilities                         | 1,561                  | 973                    | 1,000                  | 1,000                      | 440                          | 500                      | 250                     | 250                    | (750)              | (75.0%)             |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Supplies                          | -                      | -                      | 125                    | 125                        | -                            | -                        | 125                     | 125                    | -                  | -                   |
| Books & Subscriptions             | 210                    | 130                    | 100                    | 100                        | -                            | 100                      | 500                     | 500                    | 400                | 400.0%              |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>1,771</b>           | <b>1,103</b>           | <b>1,225</b>           | <b>1,225</b>               | <b>440</b>                   | <b>600</b>               | <b>875</b>              | <b>875</b>             | <b>(350)</b>       | <b>(28.6%)</b>      |
| Training & Travel                 | 20,053                 | 20,141                 | 25,200                 | 25,200                     | 19,607                       | 25,050                   | 15,500                  | 15,500                 | (9,700)            | (38.5%)             |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| <b>MISCELLANEOUS</b>              | <b>20,053</b>          | <b>20,141</b>          | <b>25,200</b>          | <b>25,200</b>              | <b>19,607</b>                | <b>25,050</b>            | <b>15,500</b>           | <b>15,500</b>          | <b>(9,700)</b>     | <b>(38.5%)</b>      |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                  | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>                | <b>-</b>               | <b>-</b>           | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 148,082</b>      | <b>\$ 147,462</b>      | <b>\$ 162,977</b>      | <b>\$ 162,977</b>          | <b>\$ 118,304</b>            | <b>\$ 161,017</b>        | <b>\$ 151,828</b>       | <b>\$ 151,828</b>      | <b>\$ (11,149)</b> | <b>(6.8%)</b>       |

**2024 BUDGET NOTES:**

Salaries were increased in accordance with municipal code.

Change in Pension reflects adjustment to expectations, which is more in-line with historical data.

Decrease in Training & Travel reflects a budgetary change to reclassify National League of Cities membership dues and League of WI Municipalities membership dues to City Administration & General Government professional services expense, rather than Common Council Training.



# Mayor

**Mission:** To provide cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders); provide for the health, safety, and welfare of the community; work towards a quality living and working environment; and oversee a positive, progressive, and creative approach to the budget, management, and operations of the City.

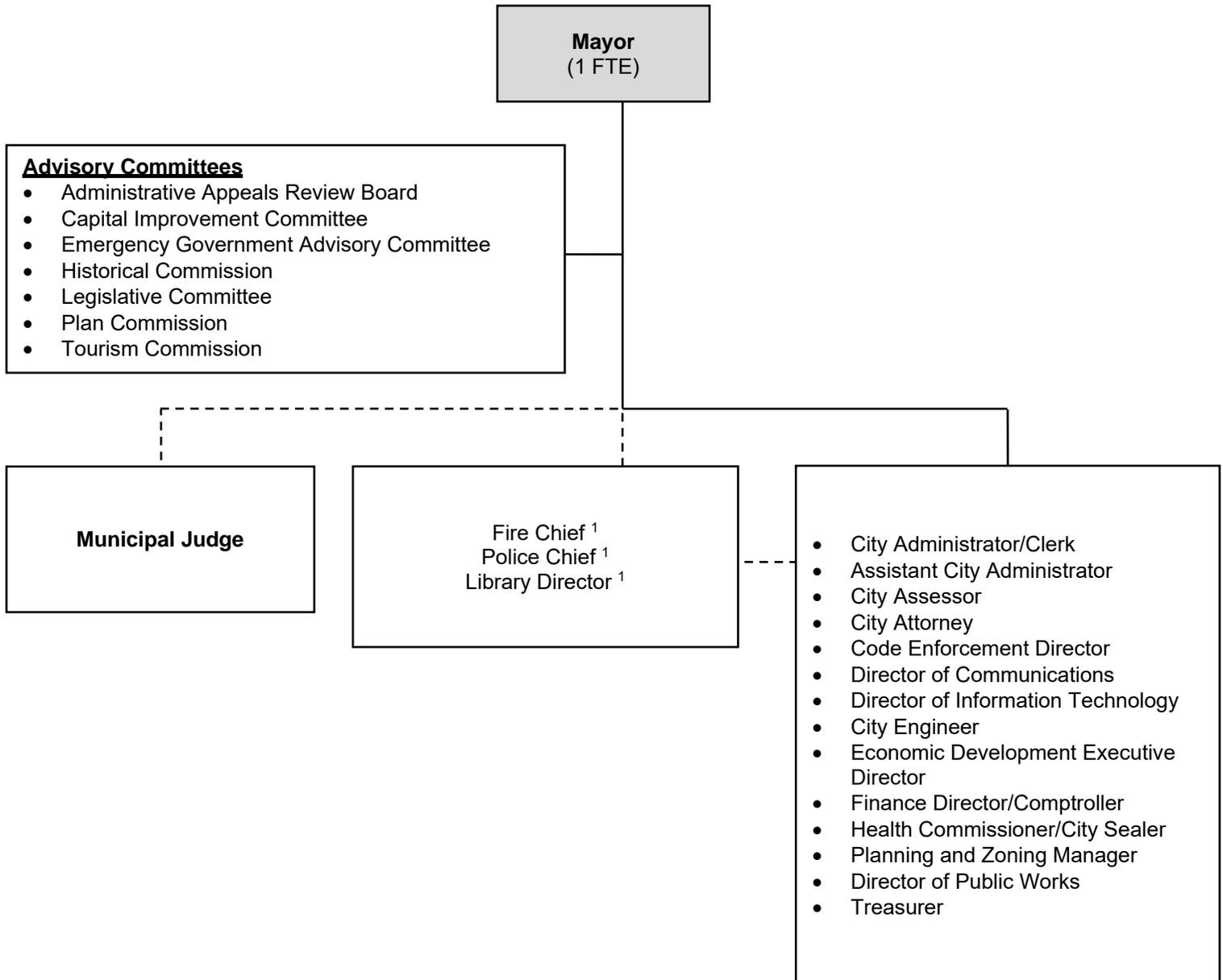


## Services Provided

- Oversee the operations of City Departments.
- Ensure compliance with City Ordinances.
- Chief spokesperson for the City.
- Intergovernmental Relations.
- Present Recommended Budget to Council.
- Appointments to City Boards, Commissions, Committees, and Authorities.



## MAYOR



<sup>1</sup> Reports directly to Police & Fire Commission and Library Board, respectively.

Note: Solid lines indicate lines of people and program authority; dashed lines indicate lines of administrative and financial authority.

CITY FUNDED FTE: 1



## CITY OF WEST ALLIS MAYOR 2024 BUDGET

| <i><b>EXPENDITURES</b></i>        | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>   | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-----------------|---------------------|
| Salaries - Full-Time              | \$ 75,218              | \$ 77,414              | \$ 79,781              | \$ 79,781                  | \$ 59,626                    | \$ 79,781                | \$ 82,176              | \$ 2,395        | 3.0%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Health Insurance                  | 23,180                 | 24,464                 | 24,700                 | 24,700                     | 19,039                       | 24,700                   | 25,112                 | 412             | 1.7%                |
| Dental Insurance                  | 1,265                  | 1,260                  | 1,302                  | 1,302                      | 971                          | 1,302                    | 1,281                  | (21)            | (1.6%)              |
| Other Benefits                    | 108                    | 166                    | 144                    | 144                        | 364                          | 144                      | 470                    | 326             | 226.4%              |
| Payroll Taxes                     | 5,527                  | 5,673                  | 6,103                  | 6,103                      | 4,394                        | 6,103                    | 6,287                  | 184             | 3.0%                |
| Pension                           | 5,074                  | 5,036                  | 5,425                  | 5,425                      | 4,055                        | 5,425                    | 5,670                  | 245             | 4.5%                |
| <b>PERSONNEL</b>                  | <b>110,372</b>         | <b>114,013</b>         | <b>117,455</b>         | <b>117,455</b>             | <b>88,449</b>                | <b>117,455</b>           | <b>120,996</b>         | <b>3,541</b>    | <b>3.0%</b>         |
| Other Professional Services       | -                      | -                      | 150                    | 150                        | 81                           | 150                      | 150                    | -               | -                   |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>-</b>               | <b>-</b>               | <b>150</b>             | <b>150</b>                 | <b>81</b>                    | <b>150</b>               | <b>150</b>             | <b>-</b>        | <b>-</b>            |
| Utilities                         | 386                    | 383                    | 450                    | 450                        | 232                          | 450                      | 450                    | -               | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Supplies                          | 1                      | 2                      | 60                     | 60                         | -                            | 30                       | 60                     | -               | -                   |
| Books & Subscriptions             | -                      | -                      | 30                     | 30                         | -                            | -                        | 30                     | -               | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>387</b>             | <b>385</b>             | <b>540</b>             | <b>540</b>                 | <b>232</b>                   | <b>480</b>               | <b>540</b>             | <b>-</b>        | <b>-</b>            |
| Training & Travel/Memberships     | 1,756                  | 6,426                  | 5,250                  | 5,250                      | 1,930                        | 5,150                    | 6,250                  | 1,000           | 19.0%               |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>MISCELLANEOUS</b>              | <b>1,756</b>           | <b>6,426</b>           | <b>5,250</b>           | <b>5,250</b>               | <b>1,930</b>                 | <b>5,150</b>             | <b>6,250</b>           | <b>1,000</b>    | <b>19.0%</b>        |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>        | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 112,515</b>      | <b>\$ 120,824</b>      | <b>\$ 123,395</b>      | <b>\$ 123,395</b>          | <b>\$ 90,692</b>             | <b>\$ 123,235</b>        | <b>\$ 127,936</b>      | <b>\$ 4,541</b> | <b>3.7%</b>         |

**2024 BUDGET NOTES:**

Salary increase in accordance with municipal code.



# Municipal Court

**Mission:** To hear and dispose of cases within the court's jurisdictional limits in a judicious and timely manner and provide opportunities to share responsibility with citizens for improving safety and the quality of life.

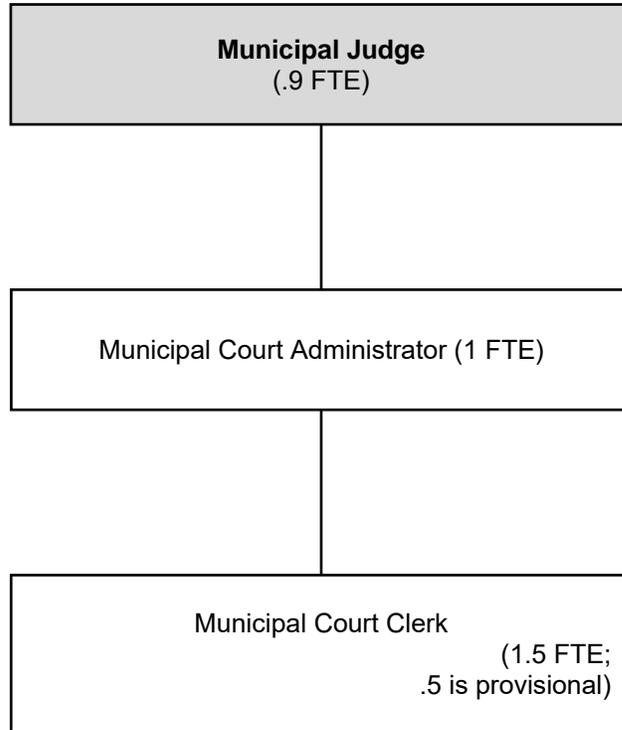


## Services Provided

- Adjudicate both traffic and non-traffic violations issued by the West Allis Police Department and other City departments for alleged violations of the West Allis Municipal Code.
- Administer justice and hold individuals accountable, if found guilty of ordinance violations.
- Pursue collection of unpaid fines.



## MUNICIPAL COURT



Change(s) from 2023  
– None

CITY FUNDED FTES: 2.9  
(.5 Provisional)

**CITY OF WEST ALLIS  
MUNICIPAL COURT  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 211,258             | \$ 218,646             | \$ 221,473             | \$ 221,473                 | \$ 163,401                   | \$ 211,442               | \$ 220,938             | \$ (535)         | (0.2%)              |
| Salaries - Part-Time              | 35,824                 | 33,595                 | 13,814                 | 13,814                     | 25,573                       | 32,985                   | 24,420                 | 10,606           | 76.8%               |
| Overtime                          | 227                    | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Health Insurance                  | 39,723                 | 37,708                 | 40,162                 | 40,162                     | 26,790                       | 34,460                   | 42,144                 | 1,982            | 4.9%                |
| Dental Insurance                  | 3,044                  | 2,604                  | 3,018                  | 3,018                      | 1,681                        | 2,163                    | 3,037                  | 19               | 0.6%                |
| Other Benefits                    | 463                    | 521                    | 634                    | 634                        | 1,132                        | 1,416                    | 1,912                  | 1,278            | 201.6%              |
| Payroll Taxes                     | 18,842                 | 18,445                 | 17,998                 | 17,998                     | 14,382                       | 18,666                   | 18,770                 | 772              | 4.3%                |
| Pension                           | 17,103                 | 16,184                 | 15,999                 | 15,999                     | 13,095                       | 16,996                   | 16,930                 | 931              | 5.8%                |
| <b>PERSONNEL</b>                  | <b>326,484</b>         | <b>327,703</b>         | <b>313,098</b>         | <b>313,098</b>             | <b>246,054</b>               | <b>318,128</b>           | <b>328,151</b>         | <b>15,053</b>    | <b>4.8%</b>         |
| Other Professional Services       | 2,100                  | -                      | 3,000                  | 3,000                      | -                            | 3,000                    | 3,000                  | -                | -                   |
| Maintenance Contracts             | 7,389                  | 7,606                  | 11,113                 | 11,113                     | 7,829                        | 11,113                   | 8,059                  | (3,054)          | (27.5%)             |
| <b>PROFESSIONAL SERVICES</b>      | <b>9,489</b>           | <b>7,606</b>           | <b>14,113</b>          | <b>14,113</b>              | <b>7,829</b>                 | <b>14,113</b>            | <b>11,059</b>          | <b>(3,054)</b>   | <b>(21.6%)</b>      |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | -                      | 2,000                  | 2,000                      | -                            | 2,000                    | 2,000                  | -                | -                   |
| Supplies                          | 3,936                  | 4,010                  | 4,400                  | 4,400                      | 2,899                        | 4,400                    | 4,000                  | (400)            | (9.1%)              |
| Books & Subscriptions             | -                      | -                      | 150                    | 150                        | 700                          | 150                      | 150                    | -                | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>3,936</b>           | <b>4,010</b>           | <b>6,550</b>           | <b>6,550</b>               | <b>3,599</b>                 | <b>6,550</b>             | <b>6,150</b>           | <b>(400)</b>     | <b>(6.1%)</b>       |
| Training & Travel                 | 865                    | 1,457                  | 1,515                  | 1,515                      | 190                          | 1,515                    | 1,500                  | (15)             | (1.0%)              |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>865</b>             | <b>1,457</b>           | <b>1,515</b>           | <b>1,515</b>               | <b>190</b>                   | <b>1,515</b>             | <b>1,500</b>           | <b>(15)</b>      | <b>(1.0%)</b>       |
| Capital Items                     | -                      | -                      | 600                    | 600                        | -                            | 600                      | 600                    | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>600</b>             | <b>600</b>                 | <b>-</b>                     | <b>600</b>               | <b>600</b>             | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 340,774</b>      | <b>\$ 340,776</b>      | <b>\$ 335,876</b>      | <b>\$ 335,876</b>          | <b>\$ 257,672</b>            | <b>\$ 340,906</b>        | <b>\$ 347,460</b>      | <b>\$ 11,584</b> | <b>3.4%</b>         |

**2024 BUDGET NOTES:**

Part-time Salary increase reflects budgetary change for on-going use of additional part time staff since 2021.



# City Administration/ General Government

**Mission:** Exists to oversee City operations, implement Common Council policies and directives, and to ensure that the City of West Allis fulfills its vision of “West Allis will become the preferred city for visitors, residents, and businesses.”



## Services Provided

- Daily Direction and Operation of the City
- Organizational Development, Leadership, and Team Building
- Innovation, Continuous Improvement/Change Management
- Strategic Planning, Mission, Vision, and Purpose
- Media Relations, Tourism and Marketing, Community Relations
- Legislative and Intergovernmental Relation Activities and Elected Officials Support
- Emergency Government Support
- Risk Management
- Collective Bargaining
- Crisis Management – Prevention and Mitigation

# By the Numbers



**\$810K**

Proposed 2024 Budget

**\$623K\***

\$ Change in Budget

**333.3%\***

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**N/A**

(Internal service department)

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$177K**

Includes provisional staff funding.

## New Budget Requests



| Description  | One Time / Ongoing | Cost  | Staffing Change |
|--|--------------------|---|-----------------|
| *Increase due to budgetary change to move property & liability insurance into City Admin budget, previously budgeted in a separate department.   | One Time           | \$475,000 (note: note an overall budget increase) | None            |
| *Increase due to budgetary change to move other General Gov't expenses into the City Admin budget, previously budgeted in a separate department. | One Time           | \$144,000 (note: note an overall budget increase) | None            |

# Performance Indicators



| Description  | 2022 Actual   | 2023 Projected  | 2024 Planned   |
|--|---|---|--|
| <b>Strategic Planning</b>                                | % of Quarterly Goals completed: Q1 – 62%; Q2 - 67%; Q3 – 75%; Q4 - 80%  | 65% of 1 year goals complete; 75% of quarterly goals completed  | Update activities and goals quarterly; complete 75% of annual goals  |
| <b>Innovation/Continuous Improvement</b>                 | Additional 15 external processes in OpenGov   | 4 staff participated in lean training;<br><br>1 project checklist created in Opengov<br><br>Additional 15 external processes in opengov | 5 additional staff participate in lean training<br>2 additional project checklists in open gov<br>Additional 10 external processes and 5 internal processes in OpenGov<br>Review 1 departments external communications |
| <b>Policy, Procedure, Ordinance and Contract Updates</b> | Ordinance - Abatement; transient merchant, special event permit; streamline business licensing laws; simplify electronic smoking device license process; Winter Parking Process | Policy and Procedure Manual, Common Council Rules   | Implement Contract management software<br>Complete Employee handbook   |
| <b>Organizational Development</b>                        |   | 1 Lead West Allis program, Pathways, All staff completed Emergency Government Staff Training; Begin                                     | 2nd Lead West Allis cohort; Supervisory training implemented; bi-monthly lunch and learns; Formalize Supervisory Training Program; 6 lunch and learns; 1 West Allis Cares Program;                                     |

|  |  |  |   |
|--|--|--|---|
|  |  | development of Supervisory Training Program Development  |   |
| <b>Community Relations/Legislative Support</b> | Work towards joint fire department   | Discussion and planning for joint health department;   | Customer Feedback Surveys for 3 departments<br>Joint Health Department  |
| <b>Emergency Government</b>                    | Use Neogov to monitor employee emergency government training; begin ordinance update and policy update; increase number of people subscribed to Civic Ready to 10,250 (July 2021 - 9177 Oct 2022 – 10,002) | Audit Emergency Government Staff Training; Enter training requirements for each position in Neogov; table top election focus; COOP for Elections | Emergency Government training completed by existing staff; Election COOP plan; Increase civicready subscriptions by 500   |
| <b>Risk Management</b>                         | Cash Control Policy, Training, and credit card payments  | Pilot dash cameras in non pd vehicles;   | Complete gap analysis for 2 departments/divisions; Implement succession planning and cross training based on gap analysis |

# 2023 Accomplishments



- RFP and selection of firm for PW facility plans
- Work with Wisconsin League of Municipalities to support passage of Act 12
- Noise Variance Process in Open Gov;
- Implement Record Management Software
- Explore Quad Med Clinic as another option for employees
- Improve Dangerous Animals process and implement process for maintenance of records
- Promotion of Alarm Service and maintenance of records
- Repeal Entertainment Distributor requirement

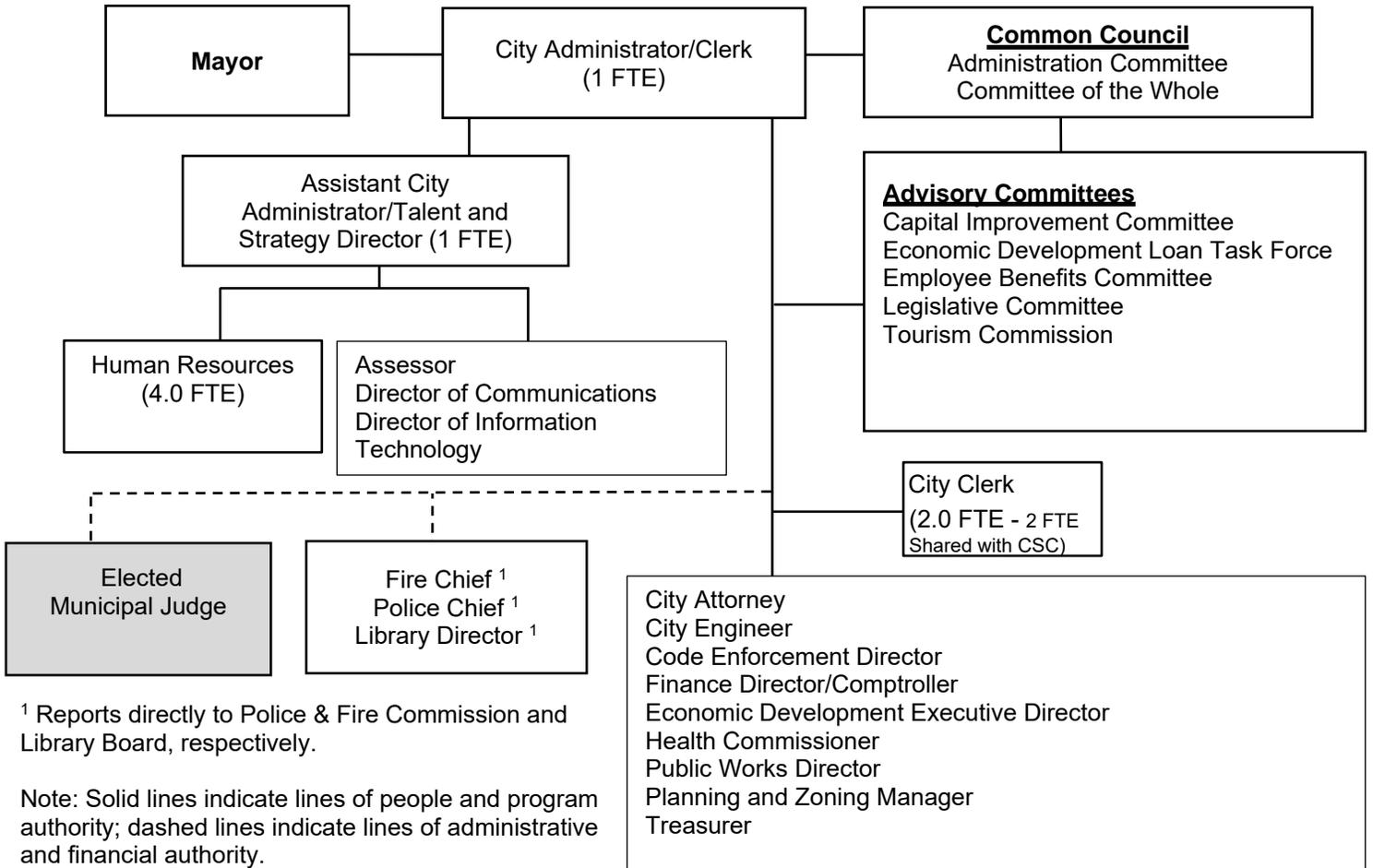
# 2024 Initiatives



- 
- Oversee and administer 3/4 elections
  - Begin design of PW facility and white board to track process for construction of PW facility
  - New term onboarding program for elected officials
  - Revamp Marketing Plans for City
  - Implement Quad Med as an option for employees;
  - Additional training and implementation of Sharepoint, Planner and Teams;
  - Organizational Informational videos for new employee onboarding
  - Onboarding of new Marketing Director



## CITY ADMINISTRATION



Change(s) from 2023 – 2 City Clerk/Customer Service Specialists shared with Customer Service Center/Treasurer - Positions part of CSC dept totals

CITY FUNDED FTES:8  
Includes HR and Clerk Positions

**CITY OF WEST ALLIS  
CITY ADMINISTRATION &  
GENERAL GOVERNMENT 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ 156,987             | \$ 121,127             | \$ 120,868             | \$ 120,868                 | \$ 94,355                    | \$ 120,868               | \$ 124,606             | \$ 3,738          | 3.1%                |
| Salaries - Part-Time              | -                      | -                      | 15,000                 | 15,000                     | -                            | 5,200                    | 15,000                 | -                 | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Health Insurance                  | 23,084                 | 18,317                 | 18,525                 | 18,525                     | 14,286                       | 18,525                   | 16,825                 | (1,700)           | (9.2%)              |
| Dental Insurance                  | 1,327                  | 994                    | 1,029                  | 1,029                      | 768                          | 1,029                    | 858                    | (171)             | (16.6%)             |
| Other Benefits                    | 217                    | 173                    | 214                    | 214                        | 501                          | 467                      | 1,159                  | 945               | 441.6%              |
| Payroll Taxes                     | 11,079                 | 8,529                  | 9,247                  | 9,247                      | 6,980                        | 9,247                    | 9,533                  | 286               | 3.1%                |
| Pension                           | 10,591                 | 7,818                  | 8,219                  | 8,219                      | 6,416                        | 8,219                    | 8,598                  | 379               | 4.6%                |
| <b>PERSONNEL</b>                  | <b>203,285</b>         | <b>156,958</b>         | <b>173,102</b>         | <b>173,102</b>             | <b>123,306</b>               | <b>163,555</b>           | <b>176,579</b>         | <b>3,477</b>      | <b>2.0%</b>         |
| Other Professional Services       | -                      | -                      | -                      | -                          | -                            | -                        | 118,250                | 118,250           | 999.0%              |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>118,250</b>         | <b>118,250</b>    | <b>999.0%</b>       |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Supplies                          | 196                    | 212                    | 710                    | 710                        | 442                          | 580                      | 26,960                 | 26,250            | 3697.2%             |
| Books & Subscriptions             | -                      | 127                    | 700                    | 700                        | -                            | 200                      | 950                    | 250               | 35.7%               |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>196</b>             | <b>339</b>             | <b>1,410</b>           | <b>1,410</b>               | <b>442</b>                   | <b>780</b>               | <b>27,910</b>          | <b>26,500</b>     | <b>1879.4%</b>      |
| Training & Travel                 | 6,357                  | 6,555                  | 12,500                 | 12,500                     | 4,735                        | 6,525                    | 12,600                 | 100               | 0.8%                |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | 475,000                | 475,000           | 999.0%              |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MISCELLANEOUS</b>              | <b>6,357</b>           | <b>6,555</b>           | <b>12,500</b>          | <b>12,500</b>              | <b>4,735</b>                 | <b>6,525</b>             | <b>487,600</b>         | <b>475,100</b>    | <b>3800.8%</b>      |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 209,838</b>      | <b>\$ 163,852</b>      | <b>\$ 187,012</b>      | <b>\$ 187,012</b>          | <b>\$ 128,483</b>            | <b>\$ 170,860</b>        | <b>\$ 810,339</b>      | <b>\$ 623,327</b> | <b>333.3%</b>       |

**2024 BUDGET NOTES:**

Overall, increases in 2024 represent a budgetary reallocation to move General Government expenses into the City Admin budget for alignment with management oversight. This includes \$475,000 for property and liability insurance coverage, as well as professional services and supplies as needed for various city initiatives. Since these are only changes in allocations, they do not represent increased city costs.

# ASSESSOR



**Mission:** The Assessor's Office strives to ensure uniformity of assessments and a fair and equitable distribution of the tax burden to the taxpayers of West Allis.



## Services Provided

- Annual Assessor services including the discovery, listing, and valuing of properties. Field inspection and review of properties - inspection of properties, photographing, sketching of structures. Review of property records, sales transactions, financial information, permits, and real estate market data.
- Review local tax appeals, educate, and assist public in tax appeal rights, and defend values during open book, Board of Review and Circuit Court. Review property tax exemption requests
- Revaluation of all taxable property in compliance with State law

# By the Numbers



**\$425K**

Proposed 2024 Budget

**\$35K**

\$ Change in Budget

**9.0%**

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**N/A**

(Internal service department)

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$355K**

# New Budget Requests



| Description               | One Time / Ongoing | Cost     | Staffing Change |
|---------------------------|--------------------|----------|-----------------|
| 2024 Citywide revaluation | One Time           | \$24,000 | None            |

# Performance Indicators



| Description   | 2022 Actual  | 2023 Projected  | 2024 Planned   |
|---|--|---|--|
| Maintain level of assessment within statutory requirements through market-based adjustments or revaluations | 71.79% Assessment Level  | 70% Assessment Level  | 95-105% Assessment Level   |
| Improve uniformity of assessments   | Lack of uniformity without revaluation   | Lack of uniformity without revaluation  | Revaluation will be completed.   |
| Documentation of all assessed value changes   | 100% documentation   | 100% documentation  | 100% documentation   |
| Defend all assessed values  | <u>Tax Appeal Cases</u><br><u>Defended:</u><br>Open Book – 12<br>BOR – 12<br>Circuit Ct – NA | <u>Tax Appeal Cases</u><br><u>Defended:</u><br>Open Book – 19<br>BOR – 7<br>Circuit Court – 2 | <u>Tax Appeal Cases</u><br><u>Defended:</u><br>Open Book – 400<br>BOR – 40<br>Circuit Court – 10 |

## 2023 Accomplishments



- Added two full-time employees to the Assessor staff. One appraiser and one assessment tech
- Reviewed 2,102 sales and 704 building permits.
- Successfully defended six tax appeal cases.
- Began work on the 2024 Citywide revaluation

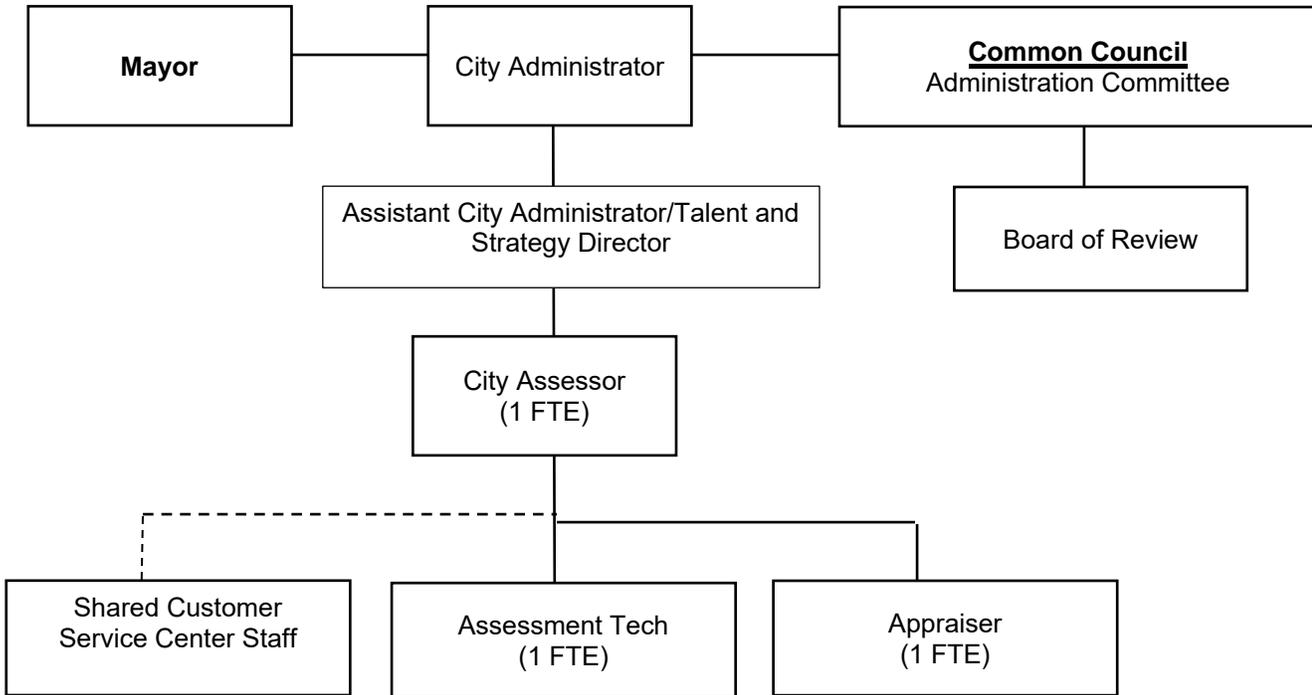
## 2024 Initiatives



A property assessment revaluation is set to take place in 2024, as required by state law. This comprehensive assessment of real estate values will play a crucial role in determining the new property tax rates and is expected to have significant implications for property owners, local businesses, and the municipal government. The last citywide revaluation was conducted in 2013. The revaluation will involve analysis of a vast array of data, including property sales, market trends, field work. Costs associated with this work will include purchasing industry manuals and other data, increased postage expenses to notify all property owners of changed assessed values, and possible increased staff time during off hours to accommodate taxpayer schedules.



## ASSESSOR



Change(s) from 2023 –

- 

CITY FUNDED FTES: 3.0

**CITY OF WEST ALLIS  
ASSESSOR  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 132,245             | \$ 127,548             | \$ 242,307             | \$ 242,307                 | \$ 174,748                   | \$ 218,644               | \$ 245,554             | \$ 3,247         | 1.3%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | 8,000                  | 8,000            | 999.0%              |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Health Insurance                  | 29,609                 | 26,529                 | 74,099                 | 74,099                     | 42,552                       | 52,447                   | 58,973                 | (15,126)         | (20.4%)             |
| Dental Insurance                  | 1,620                  | 1,370                  | 3,906                  | 3,906                      | 2,175                        | 2,680                    | 3,013                  | (893)            | (22.9%)             |
| Other Benefits                    | 217                    | 169                    | 348                    | 348                        | 1,002                        | 1,241                    | 2,286                  | 1,938            | 556.9%              |
| Payroll Taxes                     | 9,816                  | 9,493                  | 18,536                 | 18,536                     | 12,919                       | 16,171                   | 19,397                 | 861              | 4.6%                |
| Pension                           | 8,924                  | 8,067                  | 16,477                 | 16,477                     | 11,883                       | 14,868                   | 17,495                 | 1,018            | 6.2%                |
| <b>PERSONNEL</b>                  | <b>182,431</b>         | <b>173,176</b>         | <b>355,673</b>         | <b>355,673</b>             | <b>245,279</b>               | <b>306,051</b>           | <b>354,718</b>         | <b>(955)</b>     | <b>(0.3%)</b>       |
| Other Professional Services       | 9,278                  | 4,665                  | 8,500                  | 8,500                      | -                            | 8,500                    | 15,000                 | 6,500            | 76.5%               |
| Maintenance Contracts             | 10,724                 | 10,740                 | 11,000                 | 12,685                     | 12,685                       | 12,685                   | 15,000                 | 4,000            | 36.4%               |
| <b>PROFESSIONAL SERVICES</b>      | <b>20,002</b>          | <b>15,405</b>          | <b>19,500</b>          | <b>21,185</b>              | <b>12,685</b>                | <b>21,185</b>            | <b>30,000</b>          | <b>10,500</b>    | <b>53.8%</b>        |
| Utilities                         | 493                    | 231                    | 500                    | 500                        | 244                          | 500                      | 500                    | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | 506                    | 500                    | 500                        | -                            | 500                      | 1,000                  | 500              | 100.0%              |
| Supplies                          | 2,694                  | 4,657                  | 3,900                  | 2,215                      | 1,407                        | 2,215                    | 26,000                 | 22,100           | 566.7%              |
| Books & Subscriptions             | 6,304                  | 6,187                  | 6,700                  | 6,700                      | 5,479                        | 6,700                    | 8,100                  | 1,400            | 20.9%               |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>9,491</b>           | <b>11,581</b>          | <b>11,600</b>          | <b>9,915</b>               | <b>7,130</b>                 | <b>9,915</b>             | <b>35,600</b>          | <b>24,000</b>    | <b>206.9%</b>       |
| Training & Travel                 | 4,389                  | 1,978                  | 2,930                  | 2,930                      | 490                          | 2,930                    | 4,800                  | 1,870            | 63.8%               |
| Regulatory & Safety               | 98                     | 20                     | 330                    | 330                        | 50                           | 330                      | 200                    | (130)            | (39.4%)             |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>4,487</b>           | <b>1,998</b>           | <b>3,260</b>           | <b>3,260</b>               | <b>540</b>                   | <b>3,260</b>             | <b>5,000</b>           | <b>1,740</b>     | <b>53.4%</b>        |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 216,411</b>      | <b>\$ 202,160</b>      | <b>\$ 390,033</b>      | <b>\$ 390,033</b>          | <b>\$ 265,634</b>            | <b>\$ 340,411</b>        | <b>\$ 425,318</b>      | <b>\$ 35,285</b> | <b>9.0%</b>         |

**2024 BUDGET NOTES:**

Overall increase in 2024 reflects costs required to conduct city-wide property revaluation as required by State Statute.



# City Attorney

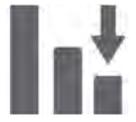
**Mission:** to provide exceptional legal counsel to employees and officials while safeguarding the interests of the city and fostering a safe, prosperous, and inclusive community



## Services Provided

- Legal counsel and opinions
- Representation in litigation and administrative proceedings
- Drafting and reviewing legal documents
- Prosecution of municipal ordinance violations
- Debt collection
- Nuisance abatement

# By the Numbers



**\$901K**

Proposed 2024 Budget

**\$634**

\$ Change in Budget

**0.1%**

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**N/A**

(Internal service department)

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$751K**

## New Budget Requests



| Description | One Time / Ongoing | Cost | Staffing Change |
|-------------|--------------------|------|-----------------|
| None        |                    |      |                 |

# 2023 Accomplishments



- 
- Continued ongoing municipal code update
  - Resolved several significant litigation matters and claims
  - Expended \$0 on outside litigation counsel
  - Update policy and procedure manual

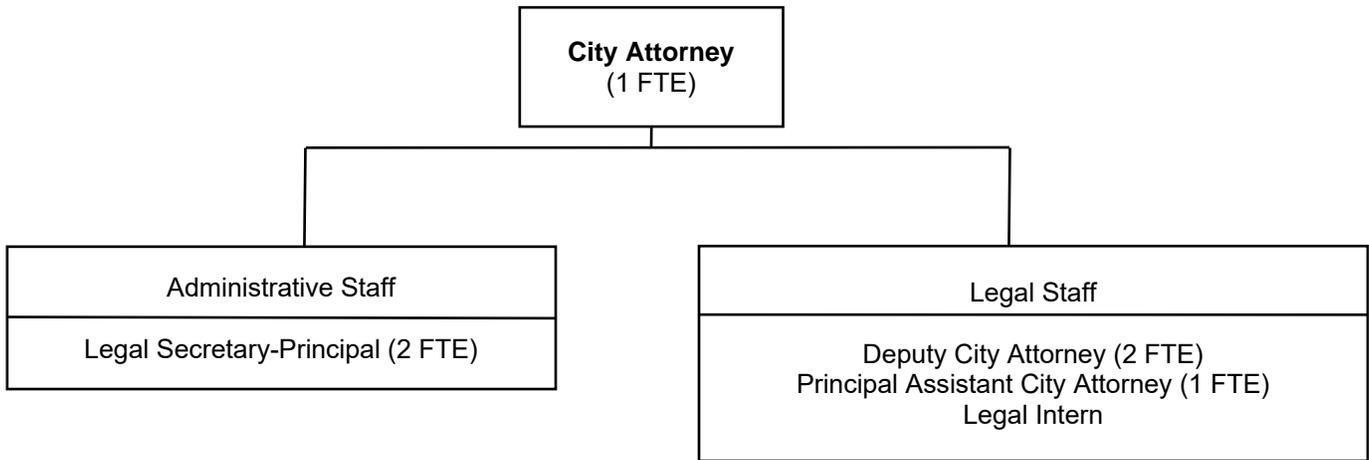
# 2024 Initiatives



- 
- Continue to utilize in-house attorneys and avoid outside counsel
  - Assist clerk's office in administering 2024 election cycle
  - Continue working to address public nuisance properties



## ATTORNEY



Change(s) from 2023 – NA

CITY FUNDED FTES: 6.0

**CITY OF WEST ALLIS  
CITY ATTORNEY  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Request</b> | <b>2024<br/>Budget</b> | <b>Change</b>   | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|-------------------------|------------------------|-----------------|---------------------|
| Salaries - Full-Time              | \$ 542,053             | \$ 561,559             | \$ 569,034             | \$ 569,034                 | \$ 428,596                   | \$ 569,034               | \$ 544,358              | \$ 544,358             | \$ (24,676)     | (4.3%)              |
| Salaries - Part-Time              | 16,266                 | 14,707                 | 20,800                 | 20,800                     | 15,859                       | 16,719                   | 20,800                  | 20,800                 | -               | -                   |
| Overtime                          | -                      | 89                     | -                      | -                          | -                            | 89                       | -                       | -                      | -               | -                   |
| Other Pay                         | 1,114                  | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Health Insurance                  | 79,753                 | 90,308                 | 91,714                 | 91,714                     | 70,863                       | 91,714                   | 93,242                  | 93,242                 | 1,528           | 1.7%                |
| Dental Insurance                  | 5,029                  | 5,591                  | 5,793                  | 5,793                      | 4,338                        | 5,793                    | 5,700                   | 5,700                  | (93)            | (1.6%)              |
| Other Benefits                    | 1,186                  | 1,201                  | 1,300                  | 1,300                      | 2,421                        | 2,015                    | 5,151                   | 5,151                  | 3,851           | 296.2%              |
| Payroll Taxes                     | 41,801                 | 42,904                 | 45,123                 | 45,123                     | 33,117                       | 45,123                   | 43,235                  | 43,235                 | (1,888)         | (4.2%)              |
| Pension                           | 36,569                 | 36,529                 | 40,108                 | 40,108                     | 29,132                       | 40,108                   | 38,996                  | 38,996                 | (1,112)         | (2.8%)              |
| <b>PERSONNEL</b>                  | <b>723,771</b>         | <b>752,888</b>         | <b>773,872</b>         | <b>773,872</b>             | <b>584,326</b>               | <b>770,595</b>           | <b>751,482</b>          | <b>751,482</b>         | <b>(22,390)</b> | <b>(2.9%)</b>       |
| Other Professional Services       | 12,809                 | 11,130                 | 24,500                 | 24,500                     | 13,254                       | 9,000                    | 69,576                  | 69,576                 | 45,076          | 184.0%              |
| Maintenance Contracts             | 2,384                  | 2,384                  | 2,600                  | 2,600                      | 2,503                        | 2,503                    | 2,630                   | 2,630                  | 30              | 1.2%                |
| <b>PROFESSIONAL SERVICES</b>      | <b>15,193</b>          | <b>13,514</b>          | <b>27,100</b>          | <b>27,100</b>              | <b>15,757</b>                | <b>11,503</b>            | <b>72,206</b>           | <b>72,206</b>          | <b>45,106</b>   | <b>166.4%</b>       |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Supplies                          | 680                    | 1,075                  | 1,600                  | 1,600                      | 676                          | 900                      | 1,500                   | 1,500                  | (100)           | (6.3%)              |
| Books & Subscriptions             | 6,339                  | 6,348                  | 7,000                  | 7,000                      | 4,850                        | 6,411                    | 4,500                   | 4,500                  | (2,500)         | (35.7%)             |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>7,019</b>           | <b>7,423</b>           | <b>8,600</b>           | <b>8,600</b>               | <b>5,526</b>                 | <b>7,311</b>             | <b>6,000</b>            | <b>6,000</b>           | <b>(2,600)</b>  | <b>(30.2%)</b>      |
| Training & Travel                 | 4,610                  | 4,403                  | 6,600                  | 6,600                      | 5,349                        | 6,224                    | 5,850                   | 5,850                  | (750)           | (11.4%)             |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Insurance & Claims                | 393,985                | 10,064                 | 85,000                 | 335,000                    | 256,306                      | 315,000                  | 65,000                  | 65,000                 | (20,000)        | (23.5%)             |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| <b>MISCELLANEOUS</b>              | <b>398,595</b>         | <b>14,467</b>          | <b>91,600</b>          | <b>341,600</b>             | <b>261,655</b>               | <b>321,224</b>           | <b>70,850</b>           | <b>70,850</b>          | <b>(20,750)</b> | <b>(22.7%)</b>      |
| Capital Items                     | 255                    | -                      | 500                    | 500                        | -                            | -                        | 500                     | 500                    | -               | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -               | -                   |
| <b>OTHER USES</b>                 | <b>255</b>             | <b>-</b>               | <b>500</b>             | <b>500</b>                 | <b>-</b>                     | <b>-</b>                 | <b>500</b>              | <b>500</b>             | <b>-</b>        | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,144,833</b>    | <b>\$ 788,292</b>      | <b>\$ 901,672</b>      | <b>\$ 1,151,672</b>        | <b>\$ 867,264</b>            | <b>\$ 1,110,633</b>      | <b>\$ 901,038</b>       | <b>\$ 901,038</b>      | <b>\$ (634)</b> | <b>(0.1%)</b>       |

**2024 BUDGET NOTES:**

The Increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.  
The City's claims experience is difficult to predict and can vary significantly from year-to-year. The reduction represents an adjustment to an estimate for an average claims year.  
The reduction in Books & Subscriptions was done to support Flock cameras in the Police Department.  
A reorganization in the Attorney's Office reduced personnel costs while adding a commensurate increase in Other Professional Services for outside counsel.



# Information Technology

**Mission:** The Information Technology Department provides City departments with technology solutions and support. The Department strives to provide timely support and stable technology solutions to address the needs of various City departments so they can in turn provide the City of West Allis with Vital Services.



## Services Provided

- Technology Training
- End User Support
- Geographical Information Systems
- Application support and Data Management
- IT Infrastructure Management

# By the Numbers



**\$1.51M**

Proposed 2024 Budget

**\$4K**

\$ Change in Budget

**0.9%**

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**\$18K**

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$958K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost     | Staffing Change |
|---|--------------------|----------|-----------------|
| New Cameras for Greenfield Ave. from 70 <sup>th</sup> to 76 <sup>th</sup> St. | One Time           | \$12,000 |                 |
| Replace 20 older iPads at DPW (Note: funding moved to DPW budget)             | One Time           | \$10,000 |                 |

# Performance Indicators



| Description  | 2022 Actual  | 2023 Projected  | 2024 Planned  |
|--|--|---|---|
| <b>Technical Training:</b> Conduct City-Wide technology training sessions on topics that will lift the technical skills of all City Staff  | 1 – Comprehensive Pathways Program                             | 4 – Finding things in OpenGov; GIS Data Export & Mail Merge, TBD, TBD   | 6 Sessions  |
| <b>End User Support:</b>   | NA   | NA  | Complete the transition of using OpenGov as an IT Ticketing solution. Evaluate a new KPM to track improvements to handling IT Requests. |
| <b>IT Infrastructure Management:</b> All IT infrastructure controlled by West Allis IT to be maintained and available during core business hours. Critical systems available 7x24 aside from scheduled maintenance windows   | 99.6% Uptime   | 99.7% Uptime  | 99.7% Uptime  |
| <b>GIS:</b> Leverage the investments we have made to re-build our entire GIS Platform to run promotional campaigns for all that the City has to offer. Internally, expand the use of Field Maps and Dashboard to empower end users to maintain their own GIS Data and promote the work they are doing to maintain the City's infrastructure. | Deploy new parcel viewer app to web & build DPW collector apps | Redo entire Public facing GIS platform; 3 more areas in DPW using new GIS tools                                     | 5 workflows in DPW using new GIS tools; old server decommissioned; 2 new/rebuilt public applications                                    |
| <b>Apps and Data:</b> Drive the use of new features in the OpenGov platform as they are released by the vendor; continue to provide more property information in an easier to use format to our public web site; continue to drive Docuware as a solution for document management needs; support software upgrades to business applications  | Implementation of OpenGov begins                               | OpenGov fully Implemented with GIS Address integration. # bulk loads, 8 flags and a large Document migration effort | Identify and implement alternative, modern solutions to replace the Access 2000 databases   |

# 2023 Accomplishments



- Implementation of the OpenGov System. IT provided a project manager and completed the following tasks: 1.) nightly sync with our GIS address master; 2.) eight unique flags for each property location; 3.) 3 bulk data loads (Property Owner Registration, Business Occupancy Permits; Refuse and Recycle Cart purchases) 4.) Data supporting two Autofill tables and 5.) an 800,000-file document migration effort. IT is also using OpenGov as an IT Ticketing system.
- Instituted Multifactor Authentication for all City Staff
- Upgraded over 50 aging surveillance cameras
- Extended the City's fiber network along National Avenue and to the Liberty Heights Park
- Introduced BlueBeam as an alternative PDF mark-up solution
- Launched & Completed M365 training program called 'Pathways'
- Completed the migration and consolidation of 30+ business applications and their corresponding databases four different servers onto one SQL Server.
- Completed the effort to modernize the GIS Infrastructure. Over 250 data sets reviewed. Automation built to simplify how maintenance is applied and back-ups are created.
- Decentralized the maintenance of GIS Data to DPW. Over 15 different processes are now using GIS Field Maps/Dashboards to maintain their data.

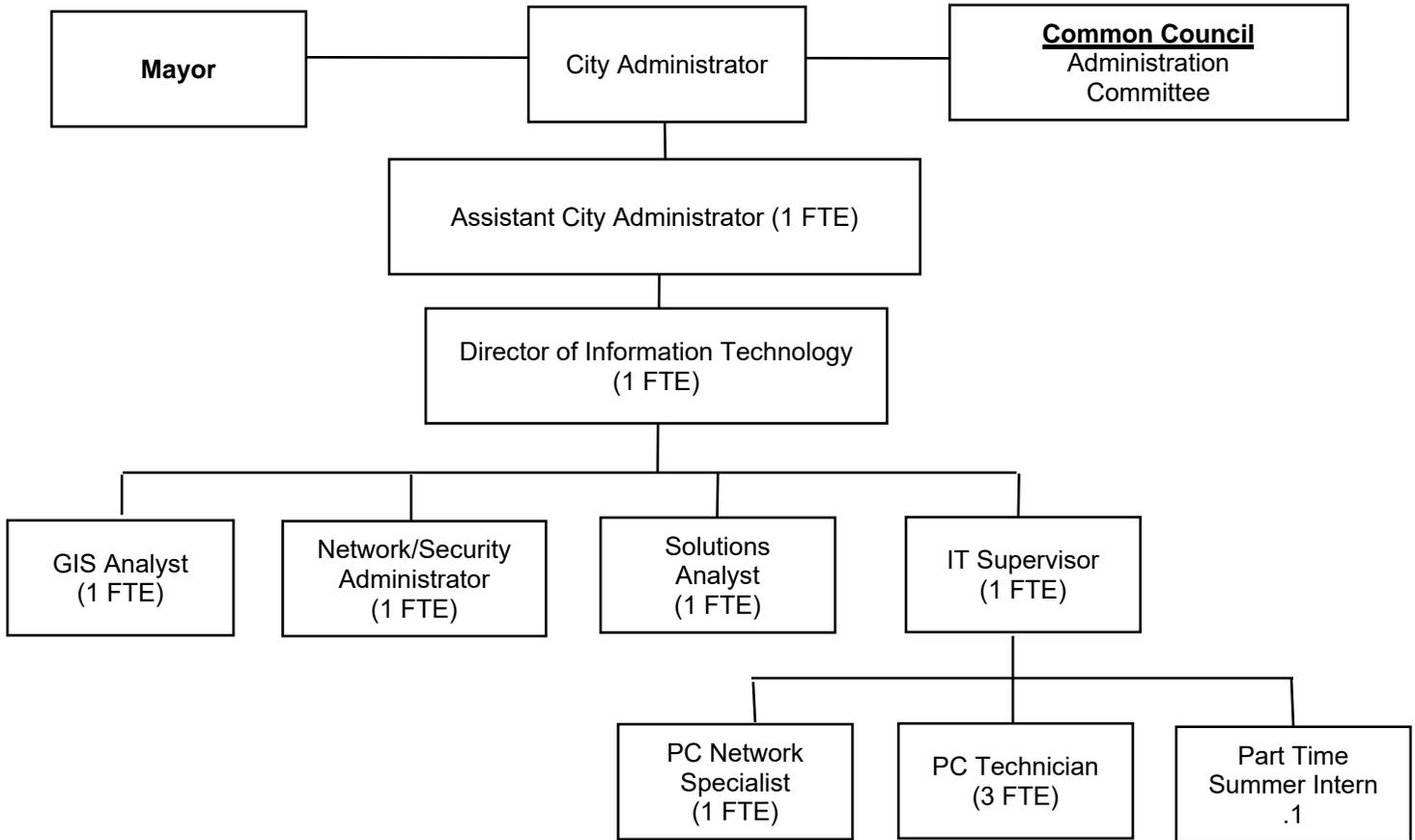
# 2024 Initiatives



- Establish a 10-year fiber networking plan to link all city buildings together and eliminate the dependency on external agencies Fiber infrastructure
- Implement State Fair ProPhoenix hosting agreement
- Complete West Milwaukee address import into OpenGov
- Study where Automation can be used to eliminate manual/administrative tasks
- Focus on cross training between Communications Department and IT; succession planning



## INFORMATION TECHNOLOGY



Change(s) from 2023 –  
• None

CITY FUNDED FTE: 9.1

**CITY OF WEST ALLIS  
INFORMATION  
TECHNOLOGY 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>   | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-----------------|---------------------|
| Salaries - Full-Time              | \$ 776,560             | \$ 603,353             | \$ 658,826             | \$ 658,826                 | \$ 489,143                   | \$ 632,038               | \$ 676,308             | \$ 17,482       | 2.7%                |
| Salaries - Part-Time              | -                      | 6,117                  | 3,900                  | 3,900                      | 2,549                        | 3,578                    | 4,186                  | 286             | 7.3%                |
| Overtime                          | 5,495                  | 3,359                  | 3,414                  | 3,414                      | 78                           | -                        | 3,500                  | 86              | 2.5%                |
| Other Pay                         | 5,847                  | 5,679                  | 6,132                  | 6,132                      | 4,889                        | 6,491                    | 6,132                  | -               | -                   |
| Health Insurance                  | 176,451                | 136,408                | 167,957                | 167,957                    | 115,087                      | 147,059                  | 153,986                | (13,971)        | (8.3%)              |
| Dental Insurance                  | 11,262                 | 7,842                  | 8,013                  | 8,013                      | 6,329                        | 8,104                    | 8,515                  | 502             | 6.3%                |
| Other Benefits                    | 1,554                  | 1,047                  | 1,180                  | 1,180                      | 2,567                        | 3,302                    | 6,310                  | 5,130           | 434.7%              |
| Payroll Taxes                     | 58,021                 | 45,408                 | 50,960                 | 50,960                     | 36,760                       | 47,558                   | 52,326                 | 1,366           | 2.7%                |
| Pension                           | 50,442                 | 38,285                 | 45,297                 | 45,297                     | 33,580                       | 43,390                   | 46,907                 | 1,610           | 3.6%                |
| <b>PERSONNEL</b>                  | <b>1,085,632</b>       | <b>847,498</b>         | <b>945,679</b>         | <b>945,679</b>             | <b>690,982</b>               | <b>891,520</b>           | <b>958,170</b>         | <b>12,491</b>   | <b>1.3%</b>         |
| Other Professional Services       | 253,023                | 111,841                | 105,000                | 105,000                    | 68,122                       | 100,000                  | 105,000                | -               | -                   |
| Maintenance Contracts             | 397,778                | 531,554                | 312,765                | 312,765                    | 208,046                      | 300,000                  | 297,715                | (15,050)        | (4.8%)              |
| <b>PROFESSIONAL SERVICES</b>      | <b>650,801</b>         | <b>643,395</b>         | <b>417,765</b>         | <b>417,765</b>             | <b>276,168</b>               | <b>400,000</b>           | <b>402,715</b>         | <b>(15,050)</b> | <b>(3.6%)</b>       |
| Utilities                         | 26,604                 | 32,950                 | 47,000                 | 47,000                     | 36,031                       | 47,000                   | 47,000                 | -               | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Repair & Maintenance              | 8,280                  | 19,645                 | 15,000                 | 5,000                      | 3,050                        | 12,000                   | 13,000                 | (2,000)         | (13.3%)             |
| Supplies                          | 42,968                 | 103,666                | 71,000                 | 81,000                     | 48,153                       | 69,050                   | 80,350                 | 9,350           | 13.2%               |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>77,852</b>          | <b>156,261</b>         | <b>133,000</b>         | <b>133,000</b>             | <b>87,234</b>                | <b>128,050</b>           | <b>140,350</b>         | <b>7,350</b>    | <b>5.5%</b>         |
| Training & Travel                 | 2,201                  | 5,199                  | 11,500                 | 11,500                     | 7,609                        | 10,000                   | 11,000                 | (500)           | (4.3%)              |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | 14                           | -                        | -                      | -               | -                   |
| <b>MISCELLANEOUS</b>              | <b>2,201</b>           | <b>5,199</b>           | <b>11,500</b>          | <b>11,500</b>              | <b>7,623</b>                 | <b>10,000</b>            | <b>11,000</b>          | <b>(500)</b>    | <b>(4.3%)</b>       |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>        | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,816,486</b>    | <b>\$ 1,652,353</b>    | <b>\$ 1,507,944</b>    | <b>\$ 1,507,944</b>        | <b>\$ 1,062,007</b>          | <b>\$ 1,429,570</b>      | <b>\$ 1,512,235</b>    | <b>\$ 4,291</b> | <b>0.3%</b>         |

**2024 BUDGET NOTES:**

Increase in supplies needed for camera replacements



# Human Resources

**Mission:** The HR Department is committed to continuous process improvement and innovation in its strategic alignment with City departments to attract, develop, empower, and retain an inclusive and engaged workforce.



## Services Provided

- Developing existing workforce to meet organizational and employee needs and goals
- Cultivating an empowered workforce
- Recruiting and retaining top talent
- Creating and maintaining an inclusive and welcoming workplace

# By the Numbers



**\$749K**

Proposed 2024 Budget

**\$93K**

\$ Change in Budget

**14.2%**

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**N/A**

(Internal service department)

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$657K**

## New Budget Requests



| Description | One Time / Ongoing | Cost | Staffing Change |
|-------------|--------------------|------|-----------------|
| None        |                    |      |                 |

# Performance Indicators



| Description   | 2022 Actual | 2023 Projected | 2024 Planned |
|---|-------------|----------------|--------------|
| Employee Voluntary Turnover Rate                                  | 12.51%      | 11%            | <10%         |
| Worker's Compensation Severity Rate                               | 18.1        | 58.9           | 20           |
| Employee Development and Legally Required Training Topics Offered | 11          | 13             | 13           |
| Employee 5+ Year Tenure Rate                                      | 66.67%      | 67%            | >67%         |
| Average Employee Tenure   | 10.69 years | 11 years       | >11 years    |
| Average Applications per Job Posting                              | 41          | +40            | >40          |
| Average Time to Hire  | 68 days     | 60 days        | <45 days     |

# 2023 Accomplishments



- Implemented an automated file feed for Flexible Spending Accounts to streamline administrative tasks.
- Launched new “Employee Separation Guide” to provide prospective retirees and separating employees with essential information on their benefits and options after leaving employment with the City.
- Initiated targeted reclassifications and employee retention actions to better position the City in an increasingly competitive market.
- Improved the safety orientation process by developing a video series and consolidating / streamlining safety onboarding.
- Conducted a targeted marketing campaign to increase awareness of and enrollment in the Family Savings Plan.
- Streamlined and updated onboarding processes to better support the needs of departments and new employees.

- Collaborated with other departments to simplify and streamline the employee ID process.
- Audited records retention schedule to standardize practices and reduce unnecessary paperwork.
- Implemented various emergency training and drills.
- Collaborated with Payroll to administer the new hire process more efficiently.
- Audited “building life safety” status and procedures and established consistent inspection schedules.
- Created an “Injury / Illness Guide” and updated forms to better guide employees in the workers’ compensation process.
- Updated the Emergency Procedures Manual and developed and posted a new Quick Response Guide.
- Audited NIMS training and implemented an automated assignment process in NeoGov Onboard for all new hires.

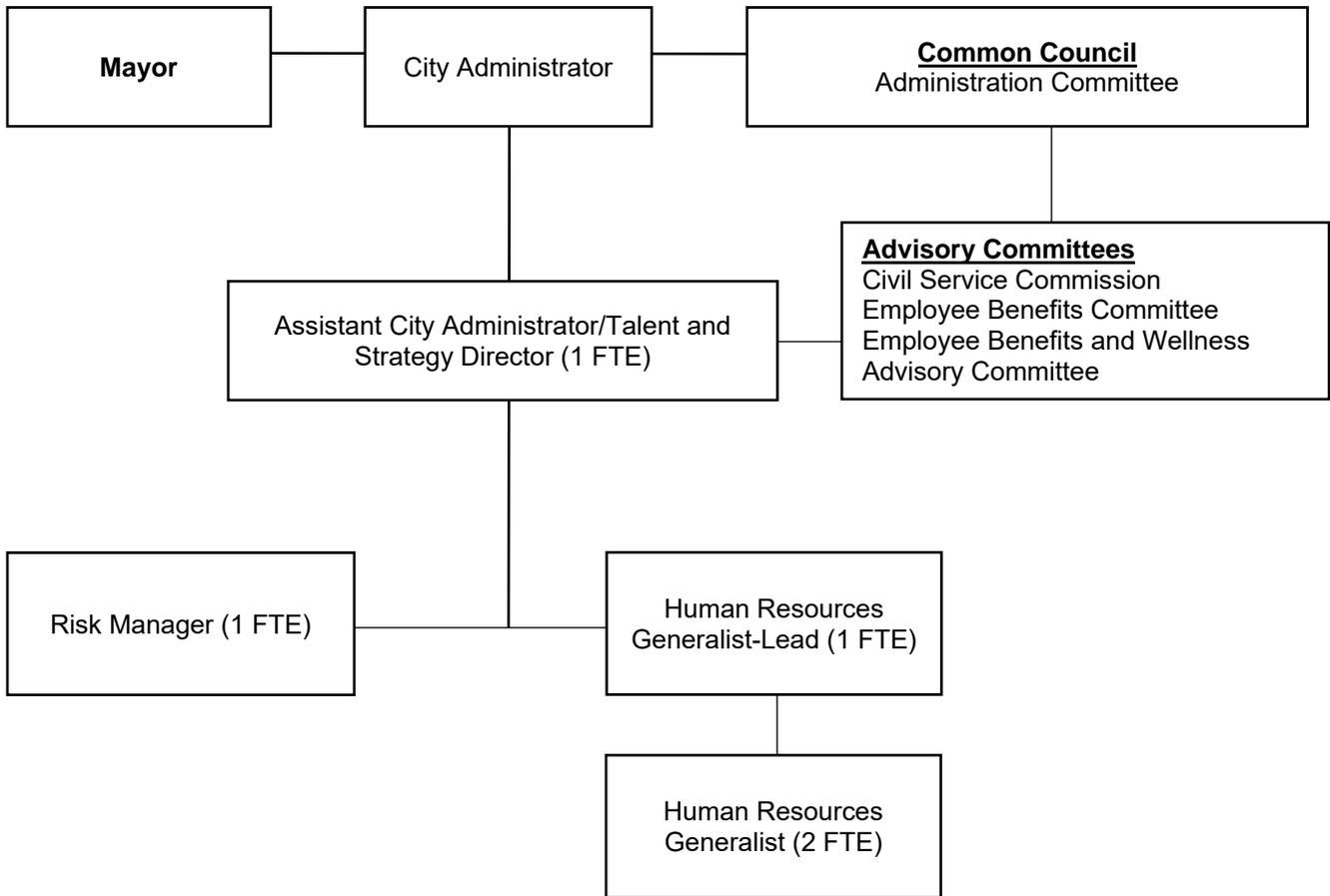
## 2024 Initiatives



- Transition to new wellness program vendor.
- Develop a modern employee handbook based on best practices and accepted standards.
- Identify operational risks – including safety, gaps in knowledge, succession planning, and leadership development – and promote and develop training opportunities to support cross-training, advancement, and other organizational needs.
- Create, promote, and improve accessibility to information, resources, and other self-service tools.
- Proactively identify and address employee retention risks and opportunities.
- Raise awareness of employment opportunities, workplace culture, and competitive pay and benefits.
- Establish, revise, and raise awareness of policies, practices, and behaviors which support the inclusion of all people within the workplace



## ADMINISTRATION - HUMAN RESOURCES



Change(s) from 2023 –

- None

CITY FUNDED FTES: Listed under City Administration

**CITY OF WEST ALLIS  
HUMAN RESOURCES  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 422,168             | \$ 400,788             | \$ 428,272             | \$ 428,272                 | \$ 324,126                   | \$ 428,272               | \$ 442,926             | \$ 14,654        | 3.4%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Pay                         | -                      | 471                    | 500                    | 500                        | -                            | -                        | -                      | (500)            | (100.0%)            |
| Health Insurance                  | 87,951                 | 90,649                 | 109,792                | 109,792                    | 72,231                       | 109,792                  | 95,261                 | (14,531)         | (13.2%)             |
| Dental Insurance                  | 4,824                  | 4,692                  | 5,806                  | 5,806                      | 3,702                        | 5,806                    | 4,883                  | (923)            | (15.9%)             |
| Other Benefits                    | 1,049                  | 973                    | 758                    | 758                        | 1,997                        | 1,297                    | 49,121                 | 48,363           | 6380.3%             |
| Payroll Taxes                     | 31,193                 | 29,567                 | 32,763                 | 32,763                     | 23,876                       | 32,763                   | 33,883                 | 1,120            | 3.4%                |
| Pension                           | 28,416                 | 25,838                 | 19,122                 | 19,122                     | 22,041                       | 19,122                   | 30,562                 | 11,440           | 59.8%               |
| <b>PERSONNEL</b>                  | <b>575,601</b>         | <b>552,978</b>         | <b>597,013</b>         | <b>597,013</b>             | <b>447,973</b>               | <b>597,052</b>           | <b>656,636</b>         | <b>59,623</b>    | <b>10.0%</b>        |
| Other Professional Services       | 3,875                  | 2,127                  | 4,000                  | 4,000                      | 940                          | 2,940                    | 35,300                 | 31,300           | 782.5%              |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | 158                          | -                        | 150                    | 150              | 999.0%              |
| <b>PROFESSIONAL SERVICES</b>      | <b>3,875</b>           | <b>2,127</b>           | <b>4,000</b>           | <b>4,000</b>               | <b>1,098</b>                 | <b>2,940</b>             | <b>35,450</b>          | <b>31,450</b>    | <b>786.3%</b>       |
| Utilities                         | 1,674                  | 1,594                  | 1,650                  | 1,650                      | 1,203                        | 1,650                    | 1,650                  | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Supplies                          | 2,568                  | 3,340                  | 2,750                  | 2,750                      | 1,234                        | 2,450                    | 4,450                  | 1,700            | 61.8%               |
| Books & Subscriptions             | 19,936                 | 21,548                 | 22,650                 | 22,650                     | 22,770                       | 22,612                   | 23,750                 | 1,100            | 4.9%                |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | 15,644                 | 20,022                 | 18,000                 | 18,000                     | 13,064                       | 16,000                   | 17,000                 | (1,000)          | (5.6%)              |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>39,822</b>          | <b>46,504</b>          | <b>45,050</b>          | <b>45,050</b>              | <b>38,271</b>                | <b>42,712</b>            | <b>46,850</b>          | <b>1,800</b>     | <b>4.0%</b>         |
| Training & Travel                 | 4,280                  | 8,078                  | 9,750                  | 9,750                      | 1,519                        | 7,000                    | 9,200                  | (550)            | (5.6%)              |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | 1,000                  | 1,000            | 999.0%              |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>4,280</b>           | <b>8,078</b>           | <b>9,750</b>           | <b>9,750</b>               | <b>1,519</b>                 | <b>7,000</b>             | <b>10,200</b>          | <b>450</b>       | <b>4.6%</b>         |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 623,578</b>      | <b>\$ 609,687</b>      | <b>\$ 655,813</b>      | <b>\$ 655,813</b>          | <b>\$ 488,861</b>            | <b>\$ 649,704</b>        | <b>\$ 749,136</b>      | <b>\$ 93,323</b> | <b>14.2%</b>        |

**2024 BUDGET NOTES:**

Salary & Benefit changes in 2024 are due to step/performance increases. The health insurance change is due to a change in coverage. The largest increases in 2024 represent a budgetary reallocation to move General Government expenses into the HR budget for alignment with management oversight. This includes \$78,000 for tuition reimbursement, labor negotiations, and other benefits costs. Since these are only reallocations, they do not represent increased city costs.



# Finance

**Mission:** Maintain the financial integrity of the City and provide accurate and timely accounting, financial analysis, and reporting to City leadership and other stakeholders.



## Services Provided

- Purchasing - departmental assistance, cost savings, and compliance
- Accounts Payable
- Payroll
- Budgeting - analysis and compliance
- Financial analysis and reporting
- Fiscal grant management
- Debt management

# By the Numbers



**\$1.09M**

Proposed 2024 Budget

**\$54K**

\$ Change in Budget

**5%**

% Change in Budget

Vacancies as of October 2023:

**Accounting  
Specialist  
(Payroll)**

Budgeted Revenue:

**N/A**

(Internal service department)

Proposed change in FTE:

**-0-**

Salary and Benefit Budget:

**\$861K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost       | Staffing Change |
|---|--------------------|------------|-----------------|
| Procurement software<br>(to streamline the current manual process)      | Ongoing            | \$22,500   | n/a             |
| Financial reporting software<br>(created solution using Microsoft 365)  | Ongoing            | (\$12,000) | n/a             |
| GASB compliance software<br>(support for new GASB reporting rule)       | Ongoing            | \$7,000    | n/a             |
| City-wide Amazon Prime<br>(to be offset with shipping savings in depts) | Ongoing            | \$1,200    | n/a             |

# Performance Indicators



| Description   | 2022 Actual | 2023 Projected | 2024 Planned |
|---|-------------|----------------|--------------|
| Payrolls processed timely                                     | 100%        | 100%           | 100%         |
| Regulatory reporting timely                                   | 100%        | 100%           | 100%         |
| Budget deliverables timely                                    | 100%        | 100%           | 100%         |
| Monthly budget vs actuals reported timely                     | 100%        | 100%           | 100%         |
| Annual report issued by June 30 <sup>th</sup> (internal goal) | no          | no             | yes          |

# 2023 Accomplishments



- Simplified time reporting for multiple departments.
- Collaborated with Public Works to complete the transition of inventory tracking from the accounting system to the AssetWorks system.
- Converted the mobile device bill review process from manual to digital.
- Reconfigured the 1099 system to speed up processing.
- Improved the journal entry procedure to speed up processing.
- Converted payroll review from a manual to a digital process to achieve greater efficiency and reduced rework.
- Standardized the grant approval process in OpenGov to better serve our customers and document policy compliance.
- Implemented a new grant kickoff process to proactively set expectations. This should lead to greater grant compliance and better work satisfaction.
- Collaborated with HR on the new hire process to increase efficiency and reduce rework.

# 2024 Initiatives

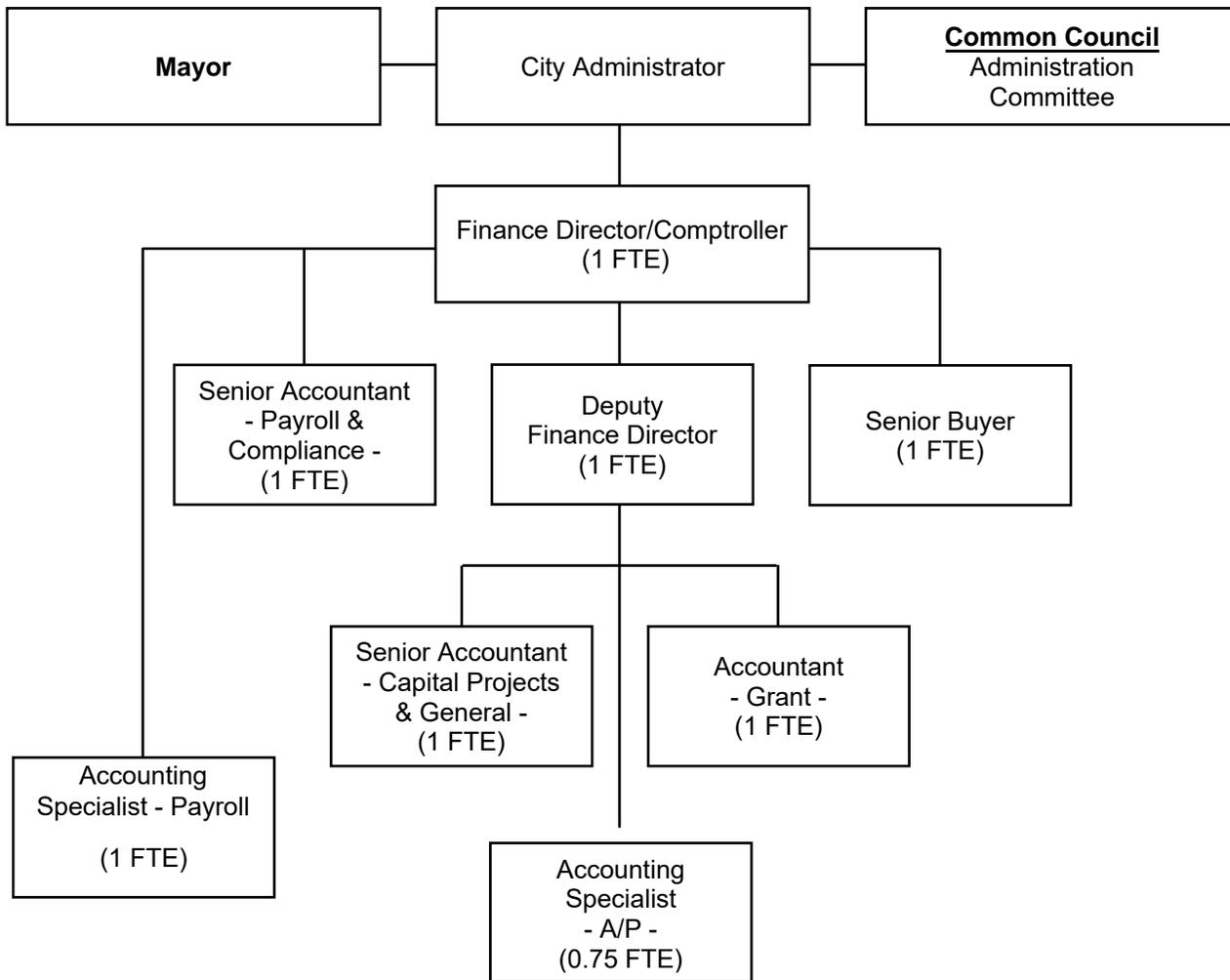
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- Complete the implementation of a new procurement system to replace the current manual process.
- Implement a new purchase order process that is easier to use.
- Work with HR to select and implement a new Human Capital Management (HCM) system. We are currently using three separate systems to handle this workload.
- Finalize the selection of a replacement accounting system.
- Complete updates to outdated financial policies.
- Continued financial reporting improvements.



## FINANCE/COMPTROLLER



Change(s) from 2023  
– None

CITY FUNDED FTES: 7.00  
Other Funding Sources: 0.75  
TOTAL: 7.75

**CITY OF WEST ALLIS  
FINANCE  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 500,797             | \$ 519,052             | \$ 581,610             | \$ 581,610                 | \$ 379,175                   | \$ 496,258               | \$ 603,829             | \$ 22,219        | 3.8%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | 9,032                  | 9,133                  | 7,000                  | 7,000                      | 282                          | 431                      | 5,000                  | (2,000)          | (28.6%)             |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Health Insurance                  | 104,668                | 111,907                | 128,473                | 128,473                    | 83,661                       | 108,667                  | 148,970                | 20,497           | 16.0%               |
| Dental Insurance                  | 6,602                  | 6,289                  | 7,223                  | 7,223                      | 4,443                        | 5,780                    | 8,504                  | 1,281            | 17.7%               |
| Other Benefits                    | 1,226                  | 1,239                  | 1,030                  | 1,030                      | 2,085                        | 2,709                    | 5,619                  | 4,589            | 445.5%              |
| Payroll Taxes                     | 37,383                 | 38,782                 | 45,027                 | 45,027                     | 27,669                       | 36,250                   | 46,575                 | 1,548            | 3.4%                |
| Pension                           | 34,303                 | 34,362                 | 40,025                 | 40,025                     | 25,247                       | 32,925                   | 42,009                 | 1,984            | 5.0%                |
| <b>PERSONNEL</b>                  | <b>694,011</b>         | <b>720,764</b>         | <b>810,388</b>         | <b>810,388</b>             | <b>522,562</b>               | <b>683,020</b>           | <b>860,506</b>         | <b>50,118</b>    | <b>6.2%</b>         |
| Other Professional Services       | -                      | 70                     | 5,000                  | 5,000                      | 18,755                       | 25,000                   | 65,000                 | 60,000           | 1200.0%             |
| Maintenance Contracts             | 11,945                 | 901                    | 202,500                | 202,500                    | 97,404                       | 126,000                  | 146,700                | (55,800)         | (27.6%)             |
| <b>PROFESSIONAL SERVICES</b>      | <b>11,945</b>          | <b>971</b>             | <b>207,500</b>         | <b>207,500</b>             | <b>116,159</b>               | <b>151,000</b>           | <b>211,700</b>         | <b>4,200</b>     | <b>2.0%</b>         |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Supplies                          | 3,988                  | 4,594                  | 6,000                  | 6,000                      | 3,276                        | 5,000                    | 6,000                  | -                | -                   |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | 18                     | 97                     | 200                    | 200                        | 115                          | 50                       | 200                    | -                | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>4,006</b>           | <b>4,691</b>           | <b>6,200</b>           | <b>6,200</b>               | <b>3,391</b>                 | <b>5,050</b>             | <b>6,200</b>           | <b>-</b>         | <b>-</b>            |
| Training & Travel                 | 3,037                  | 3,049                  | 14,200                 | 14,200                     | 1,985                        | 5,525                    | 14,200                 | -                | -                   |
| Regulatory & Safety               | 44                     | -                      | 100                    | 100                        | -                            | 100                      | 100                    | -                | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>3,081</b>           | <b>3,049</b>           | <b>14,300</b>          | <b>14,300</b>              | <b>1,985</b>                 | <b>5,625</b>             | <b>14,300</b>          | <b>-</b>         | <b>-</b>            |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 713,043</b>      | <b>\$ 729,475</b>      | <b>\$ 1,038,388</b>    | <b>\$ 1,038,388</b>        | <b>\$ 644,097</b>            | <b>\$ 844,695</b>        | <b>\$ 1,092,706</b>    | <b>\$ 54,318</b> | <b>5.2%</b>         |

**2024 BUDGET NOTES:**

Personnel increases reflect staff moving through salary steps and staff changes in health coverage.

The increase in Other Professional Services represents a reallocation of audit fees into Finance for alignment with management oversight.

The decrease in maintenance costs represents an allocation of accounting system costs to the utility funds.

# City Clerk



**Mission:** To carry out the duties and responsibilities of the City Clerk as outlined by Wisconsin State Statutes, City Ordinances, and Resolutions in a manner that is ethical, efficient, fair, courteous, and transparent.



## Services Provided

- Legislative Support for the Common Council, and other boards, committees, and commissions
- Ordinance and Resolutions Processing and Maintenance
- Publication of Legal Notices
- License Administration
- Election and Voter Management
- Public Records Management
- Support Ethics Board and Statement of Economic Interest Processing
- Oath Administration
- Customer Service

# By the Numbers



**\$650K**

Proposed 2024 Budget

**\$114K**

\$ Change in Budget

**21.2%**

% Change in Budget

Vacancies as of October 2023:

**City Clerk/CSC  
Specialist**

Budgeted Revenue:

**\$231K**

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$373K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost     | Staffing Change  |
|---|--------------------|----------|--|
| Election supplies for 2024 elections  | One time           | \$32,500 | No   |
| Piloting a re-organization with City Administration, City Clerk, and Treasurer/CSC depts for 2024 | On-going           | ~ \$75k  | No change to overall FTE. Changes to position duties & allocations |

# Performance Indicators



| Description  | 2022 Actual | 2023 Projected | 2024 Planned |
|--|-------------|----------------|--------------|
| Common Council Actions (ordinances and resolutions) processed within 2 days of the council meeting | 85%         | 90%            | 95%          |
| Distribution of Council packets by 4pm Friday before the meeting                                   | 60%         | 65%            | 95%          |
| Percentage of executed contracts attached to the public file within 1 month of the council action  | 35%         | 40%            | 50%          |
| Percentage of Minutes prepared within 7 days of meeting  | 30%         | 60%            | 95%          |
| Initial processing of licenses within 1 business day   | 90%         | 95%            | 95%          |
| Public Records requests responded to within 5 days   | 90%         | 95%            | 95%          |
| Accuracy of Agendas and related information (packets, attachments, etc.)                           | 60%         | 65%            | 90%          |
| Time to schedule AARB appeals  | 75 days     | 15 days        | 10 days      |

## 2023 Accomplishments



- OpenGov Additions – Transfer application, Wholesaler Hold, Dangerous Dogs, AARB, Secondhand Dealer
- Begin reorganization pilot with CSC/Treasurer office.
- Implementation of DS450 for Central County
- Boards Committees and Commissions moved from Granicus to Open Gov
- Adopt a polling place program
- Develop registration and education campaign for 2024

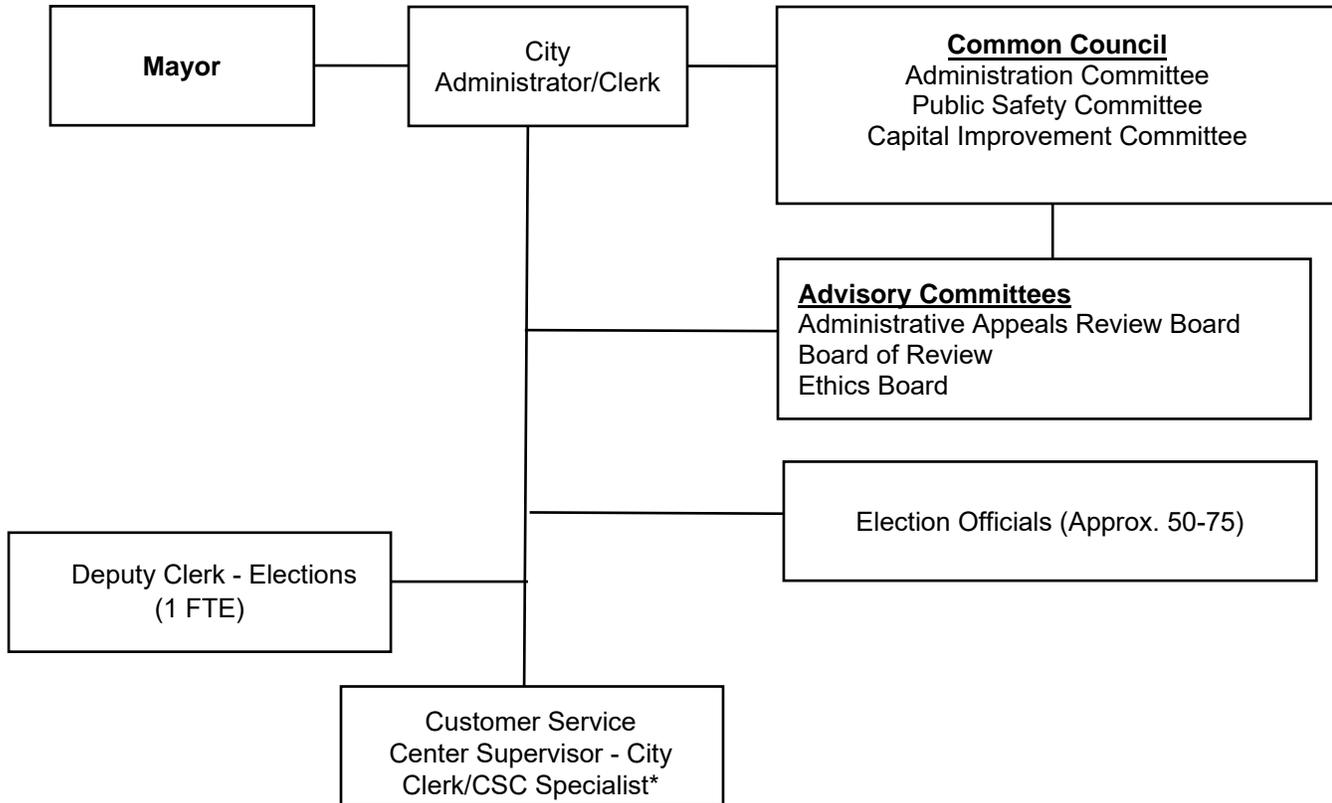
## 2024 Initiatives



- Shared staffing pilot with CSC/Treasurer
- Create Project questions for alcohol applications
- Map out the Special Event, Park and Temporary Enter. requirements for public and staff
- Create training videos for pollworkers and staff
- Emergency operations plans for elections



## ADMINISTRATOR - CLERK



Change(s) from 2023 – \*Customer Service Center Supervisor - shared with CSC/Treasurer - position included in Adm totals; City Clerk/ Customer Service Specialists shared with CSC/Treasurer - positions included in CSC/Treasurer

CITY FUNDED FTES: Listed under City Administration

**CITY OF WEST ALLIS  
CITY CLERK  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ 241,428             | \$ 234,922             | \$ 188,150             | \$ 188,150                 | \$ 175,643                   | \$ 228,425               | \$ 231,244             | \$ 43,094         | 22.9%               |
| Salaries - Part-Time              | 9,492                  | 39,944                 | 25,000                 | 25,000                     | 30,699                       | 30,699                   | 35,000                 | 10,000            | 40.0%               |
| Overtime                          | 3,934                  | 5,064                  | 14,250                 | 14,250                     | 2,247                        | 2,259                    | 14,000                 | (250)             | (1.8%)              |
| Other Pay                         | -                      | -                      | 150                    | 150                        | -                            | -                        | 150                    | -                 | -                   |
| Health Insurance                  | 45,271                 | 45,169                 | 31,635                 | 31,635                     | 34,875                       | 46,308                   | 46,727                 | 15,092            | 47.7%               |
| Dental Insurance                  | 3,129                  | 2,959                  | 2,160                  | 2,160                      | 2,105                        | 2,738                    | 2,796                  | 636               | 29.4%               |
| Other Benefits                    | 495                    | 237                    | 407                    | 407                        | 802                          | 639                      | 2,291                  | 1,884             | 462.9%              |
| Payroll Taxes                     | 18,112                 | 17,908                 | 17,395                 | 17,395                     | 13,458                       | 17,789                   | 21,438                 | 4,043             | 23.2%               |
| Pension                           | 15,727                 | 15,648                 | 13,763                 | 13,763                     | 11,616                       | 15,676                   | 19,336                 | 5,573             | 40.5%               |
| <b>PERSONNEL</b>                  | <b>337,588</b>         | <b>361,851</b>         | <b>292,910</b>         | <b>292,910</b>             | <b>271,445</b>               | <b>344,533</b>           | <b>372,982</b>         | <b>80,072</b>     | <b>27.3%</b>        |
| Other Professional Services       | 23,574                 | 26,912                 | 43,000                 | 43,000                     | 5,885                        | 8,385                    | 9,000                  | (34,000)          | (79.1%)             |
| Maintenance Contracts             | 16,796                 | 30,140                 | 106,900                | 106,900                    | 115,646                      | 129,500                  | 144,000                | 37,100            | 34.7%               |
| <b>PROFESSIONAL SERVICES</b>      | <b>40,370</b>          | <b>57,052</b>          | <b>149,900</b>         | <b>149,900</b>             | <b>121,531</b>               | <b>137,885</b>           | <b>153,000</b>         | <b>3,100</b>      | <b>2.1%</b>         |
| Utilities                         | 4                      | 2                      | 25                     | 25                         | -                            | -                        | 25                     | -                 | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Repair & Maintenance              | -                      | -                      | 500                    | 500                        | -                            | -                        | 500                    | -                 | -                   |
| Supplies                          | 10,823                 | 52,493                 | 44,700                 | 44,700                     | 32,908                       | 34,175                   | 77,200                 | 32,500            | 72.7%               |
| Books & Subscriptions             | 305                    | -                      | 350                    | 350                        | -                            | 350                      | 350                    | -                 | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Advertising                       | 8,741                  | 5,779                  | 20,300                 | 20,300                     | 3,662                        | 4,300                    | 18,000                 | (2,300)           | (11.3%)             |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>19,873</b>          | <b>58,274</b>          | <b>65,875</b>          | <b>65,875</b>              | <b>36,570</b>                | <b>38,825</b>            | <b>96,075</b>          | <b>30,200</b>     | <b>45.8%</b>        |
| Training & Travel                 | 7,283                  | 415                    | 11,850                 | 11,850                     | 1,384                        | 1,310                    | 12,000                 | 150               | 1.3%                |
| Regulatory & Safety               | 30                     | 10                     | 100                    | 100                        | -                            | -                        | 100                    | -                 | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MISCELLANEOUS</b>              | <b>7,313</b>           | <b>425</b>             | <b>11,950</b>          | <b>11,950</b>              | <b>1,384</b>                 | <b>1,310</b>             | <b>12,100</b>          | <b>150</b>        | <b>1.3%</b>         |
| Capital Items                     | 753                    | 11,250                 | 15,500                 | 15,500                     | -                            | -                        | 15,500                 | -                 | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | <b>753</b>             | <b>11,250</b>          | <b>15,500</b>          | <b>15,500</b>              | <b>-</b>                     | <b>-</b>                 | <b>15,500</b>          | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 405,897</b>      | <b>\$ 488,852</b>      | <b>\$ 536,135</b>      | <b>\$ 536,135</b>          | <b>\$ 430,930</b>            | <b>\$ 522,553</b>        | <b>\$ 649,657</b>      | <b>\$ 113,522</b> | <b>21.2%</b>        |

**2024 BUDGET NOTES:**

Personnel changes include a reorganization to include additional staff as well as sharing of staff with Treasurer/CSC to meet 2024 election needs.

Changes in Professional Services include a reclassification of software to a new account.

Around \$47,000 of additional supplies and wages were added specifically for 2024 election needs.



# Treasurer/CSC

**Mission:** Maintain the financial integrity of the City and provide accurate and timely accounting, financial analysis, and reporting to City leadership and other stakeholders.



## Services Provided

- Tax Billing, collections, and settlement disbursement
- Accounts receivable billing, collection, and reconciliation
- Bank account reconciliation
- Provide customer service for residents and business via in-person or over the phone

# By the Numbers



**\$664K**

Proposed 2024 Budget

**\$83K**

\$ Change in Budget

**14.2% \***

% Change in Budget

Vacancies as of October 2023:

**City Clerk/CSC  
Specialist**

Budgeted Revenue:

**\$56K**

Proposed change in FTE:

**-0-**

Salary and Benefit Budget:

**\$519K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost  | Staffing Change |
|---|--------------------|-------|-----------------|
| * Increase reflects budgetary change to move Tax Refunds to Treasurer budget to align with management oversight responsibility. No overall increase to city budget, amounts were previously reported with Other General Gov't |                    | \$80k |                 |
| Piloting shared staff with City Clerk   |                    |       |                 |

# Performance Indicators



| Description                                    | 2022 Actual   | 2023 Projected | 2024 Planned  |
|--|---------------|----------------|---------------|
| Current year Real Estate taxes collected       | \$104,455,080 | \$107,000,000  | \$109,000,000 |
| Current year Personal Property taxes collected | \$2,501,549   | \$2,315,000    | \$2,100,000   |
| Credit Card transactions-non utility/taxes     | 10,830        | 14,000         | 15,500        |
| Payment transactions processed by staff        | 22,175        | 24,500         | 23,000        |

## 2023 Accomplishments



- Assist in promoting online services that allow customers to do business from home.
- Assist other departments in scanning and archiving historical records.
- Migrated to new web-based tax system that allows for one public portal for all properties in Milwaukee County.
- Coordinated with Public Works to have accident billing process done through OpenGov by end of year.

# 2024 Initiatives

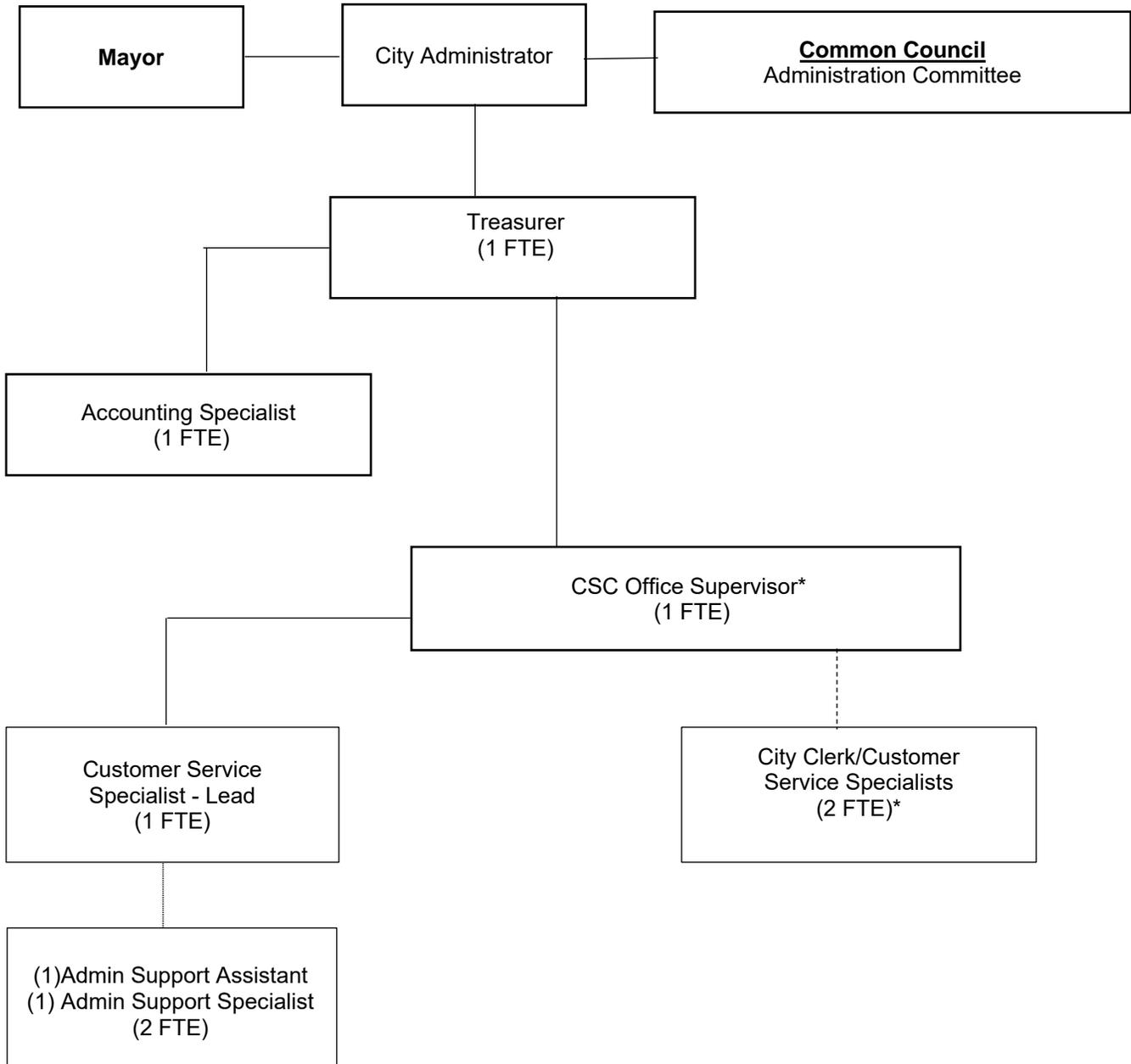
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- Create a cash handling training video to be incorporated with NeoGov onboarding for staff with cash handling requirements.
- Coordinate with Engineering to have new Special Assessment software in place that will better provide payoff balances to Title companies and calculate installments to be added to annual tax bill.
- Hire and train Clerk/Customer Service Specialists to be able to provide a higher level of customer service to our residents and businesses.
- Refine bank reconciliation process to be more efficient and simpler but maintain the accuracy of the process that was developed in 2022.



## TREASURER/CUSTOMER SERVICE CENTER (CSC)



Change(s) from 2023 – \*Shared with City Clerk; CSC Supervisor included Clerk/Adm; CC/CSS included in CSC/ Treasurer totals

CITY FUNDED FTEs: 6.10  
 UTILITY FUNDED FTEs: .90  
 7 total

**CITY OF WEST ALLIS CITY  
TREASURER 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 146,001             | \$ 331,408             | \$ 367,858             | \$ 367,858                 | \$ 272,980                   | \$ 359,573               | \$ 370,710             | \$ 2,852         | 0.8%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | 589                    | 100                    | 100                    | 100                        | -                            | 100                      | 500                    | 400              | 400.0%              |
| Other Pay                         | -                      | -                      | -                      | -                          | 850                          | 1,150                    | 1,300                  | 1,300            | 999.0%              |
| Health Insurance                  | 26,725                 | 67,720                 | 82,355                 | 82,355                     | 44,243                       | 55,000                   | 84,995                 | 2,640            | 3.2%                |
| Dental Insurance                  | 1,879                  | 4,539                  | 5,256                  | 5,256                      | 3,198                        | 3,100                    | 4,422                  | (834)            | (15.9%)             |
| Other Benefits                    | 221                    | 861                    | 652                    | 652                        | 1,620                        | 1,842                    | 3,452                  | 2,800            | 429.4%              |
| Payroll Taxes                     | 11,839                 | 24,080                 | 28,148                 | 28,148                     | 19,941                       | 25,737                   | 28,398                 | 250              | 0.9%                |
| Pension                           | 10,958                 | 21,566                 | 25,021                 | 25,021                     | 18,563                       | 24,451                   | 25,613                 | 592              | 2.4%                |
| <b>PERSONNEL</b>                  | <b>198,212</b>         | <b>450,274</b>         | <b>509,390</b>         | <b>509,390</b>             | <b>361,395</b>               | <b>470,953</b>           | <b>519,390</b>         | <b>10,000</b>    | <b>2.0%</b>         |
| Other Professional Services       | 45,748                 | 28,372                 | 48,600                 | 48,600                     | 16,331                       | 23,100                   | 32,100                 | (16,500)         | (34.0%)             |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>45,748</b>          | <b>28,372</b>          | <b>48,600</b>          | <b>48,600</b>              | <b>16,331</b>                | <b>23,100</b>            | <b>32,100</b>          | <b>(16,500)</b>  | <b>(34.0%)</b>      |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | 641                    | 500                    | 500                        | -                            | 300                      | 500                    | -                | -                   |
| Supplies                          | 14,506                 | 13,538                 | 15,300                 | 15,300                     | 13,581                       | 14,500                   | 14,000                 | (1,300)          | (8.5%)              |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Printing                          | 6,021                  | 6,168                  | 6,500                  | 6,500                      | -                            | 6,350                    | 6,500                  | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>20,527</b>          | <b>20,347</b>          | <b>22,300</b>          | <b>22,300</b>              | <b>13,581</b>                | <b>21,150</b>            | <b>21,000</b>          | <b>(1,300)</b>   | <b>(5.8%)</b>       |
| Training & Travel                 | 150                    | 210                    | 1,050                  | 1,050                      | 367                          | 557                      | 1,500                  | 450              | 42.9%               |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | 80,000                 | 80,000           | 999.0%              |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | 10,000                 | 10,000           | 999.0%              |
| <b>MISCELLANEOUS</b>              | <b>150</b>             | <b>210</b>             | <b>1,050</b>           | <b>1,050</b>               | <b>367</b>                   | <b>557</b>               | <b>91,500</b>          | <b>90,450</b>    | <b>8614.3%</b>      |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 264,637</b>      | <b>\$ 499,203</b>      | <b>\$ 581,340</b>      | <b>\$ 581,340</b>          | <b>\$ 391,674</b>            | <b>\$ 515,760</b>        | <b>\$ 663,990</b>      | <b>\$ 82,650</b> | <b>14.2%</b>        |

**2024 BUDGET NOTES:**

Salary & Benefit amounts reflect the sharing of staff between CSC/Treasurer and City Clerk in 2024.

Professional Services expenses reflect the cost of banking/transaction fees for electronic payment options.

Claims & Other Misc increases are the result of budgetary changes to move tax refund and bad debt expenses to the Treasurer budget to align with management oversight.

Since these are only changes in allocations, they do not represent increased city costs.



# Marketing and Events

**Mission:** Ensure clear and accurate communication of vital City services, programs, and values. Engage and inform citizens effectively, and lead in establishing West Allis as a model for superior municipal government service. Utilize various communication tools to assist departments in meeting their communication needs.



## Services Provided

- Marketing, Branding, Video Production, Graphic Design, and Print Services
- Social Media Management and Website Administration
- Media and Public Relations
- Internal and Emergency Communications
- Tourism/ Event Planning and Sponsorship Management
- Cable Channel Operations

# By the Numbers



**\$995K**

Proposed 2024 Budget

**\$281K**

\$ Change in Budget

**39.3%\***

% Change in Budget

Vacancies as of October 2023:

**Director**

Budgeted Revenue:

**\$137K**

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$666K**

# New Budget Requests



| Description  | One Time / Ongoing | Cost   | Staffing Change |
|--|--------------------|--|-----------------|
| Camera and Tripod, Drone   | One Time           |  | No              |
| Budgetary change to include Promotions and Celebrations costs previously budgeted in a separate dept | One time           | \$171k <i>(note: not an overall budget increase)</i> | No              |
| Additional part-time staffing for Farmers Market and other city events                               | Ongoing            | \$35,000   | Yes             |
| Intern   | Ongoing            | \$12,000   | Yes             |

# Performance Indicators



| Description  | 2022 Actual   | 2023 Projected  | 2024 Planned   |
|--|---|---|--|
| Social media metrics and website analytics                               | eNotify subscriber list increased by 12%<br><br>IG #: 272+<br>FB #: 1,171+<br>LinkedIn #: 172+<br>Emer Notification Subscribers – 10000   | Increase eNotify by 15%<br><br>IG: up 15%<br>FB: up 30%<br>LinkedIn: up 20%<br>Emer Notification Subscribers – 11,000                       | Increase enotify by 10%<br><br>IG: increase 10%<br>FB: increase 10%<br>LinkedIn: 15%<br>Emer Notification Subscribers – 12,000               |
| Event Sponsorships   | \$26,000  | \$31,150  | \$34,265   |
| Farmers Market Sponsorships  | \$200   | \$8,475   | \$9,323  |
| Farmers Market Performance   | 39 Farm vendors<br>22 Specialty vendors<br>\$76,635 Revenue<br>0 live music dates   | 42 Farm vendors<br>47 Specialty vendors<br>\$79,250 Revenue<br>40 live music dates  | 43 Farm vendors<br>50 Specialty vendors<br>\$81,500 Revenue<br>44 live music dates   |
| Parade Metrics   | Xmas parade donations = \$17,805<br>Xmas parade participants = 94<br>Ind. parade donations = \$600<br>Ind. parade participants = 59 units | Xmas parade donations = \$20,906<br>Xmas parade participants = 96<br>Ind. parade donations = \$3,500<br>Ind. parade participants = 75 units | Xmas parade donations = \$22,500<br>Xmas parade participants = 100<br>Ind. parade donations = \$5,000<br>Ind. parade participants = 80 units |
| Number of proactive planning campaigns                                   | NA  | NA  | 15   |
| Number of last-minute requests   | NA  | 1 in 5  | 1 in 10  |
| Quarterly/Monthly Meetings with External Facing Departments for planning | NA  | 2 total   | 4 per quarter  |
| Video Productions for Marketing and Education Campaigns, etc.            | NA  | NA  | Live Videos – 5<br>Promotional/Short-form – 20<br>Standard – 5 (does not include meetings)<br>Educational/Explainer                          |
| Time to Complete Requests  | NA  | NA  | Print – 3 to 5 days<br>Design – 2 to 4 weeks<br>Video Prod 1-3 weeks<br>Social Media 1-3 days<br>Web/email 1 to 5 days<br>Written – 1 week   |
| Communication Audits for Departments                                     | NA  | NA  | 2 Departments  |

# 2023 Accomplishments



- Shared Calendar for Events and Staff Coverage.
- Streamlined approval for community event approvals.
- Credit Card Purchasing for Events.
- Style Guide.
- Total Postage mailed - 65,460 pieces
- Total envelopes printed – 243,500
- Total number of tickets closed – 522
- Production Machine Impressions – Black & White (112,817) Color (88,834)
- Successfully relocated City of West Allis 4<sup>th</sup> of July Fireworks to the West Allis Athletic Complex providing future opportunities for collaboration with the school district and community involvement
- Increased general sponsorship revenue by 15.37%
- Increased Farmers Market sponsorship revenue by 4,137%
- Added over 40 live music dates, bringing the total of City run live music dates to 55 (up from 15 in 2022)
- Successfully executed new Department of Revenue reporting requirements for city produced events
- Addition of seating area, live music and on-site brewery at the Farmers Market
- Continued success with SNAP and Milwaukee Market Match (MMM) benefits programs – 2023 has already exceeded 2022 YE numbers.

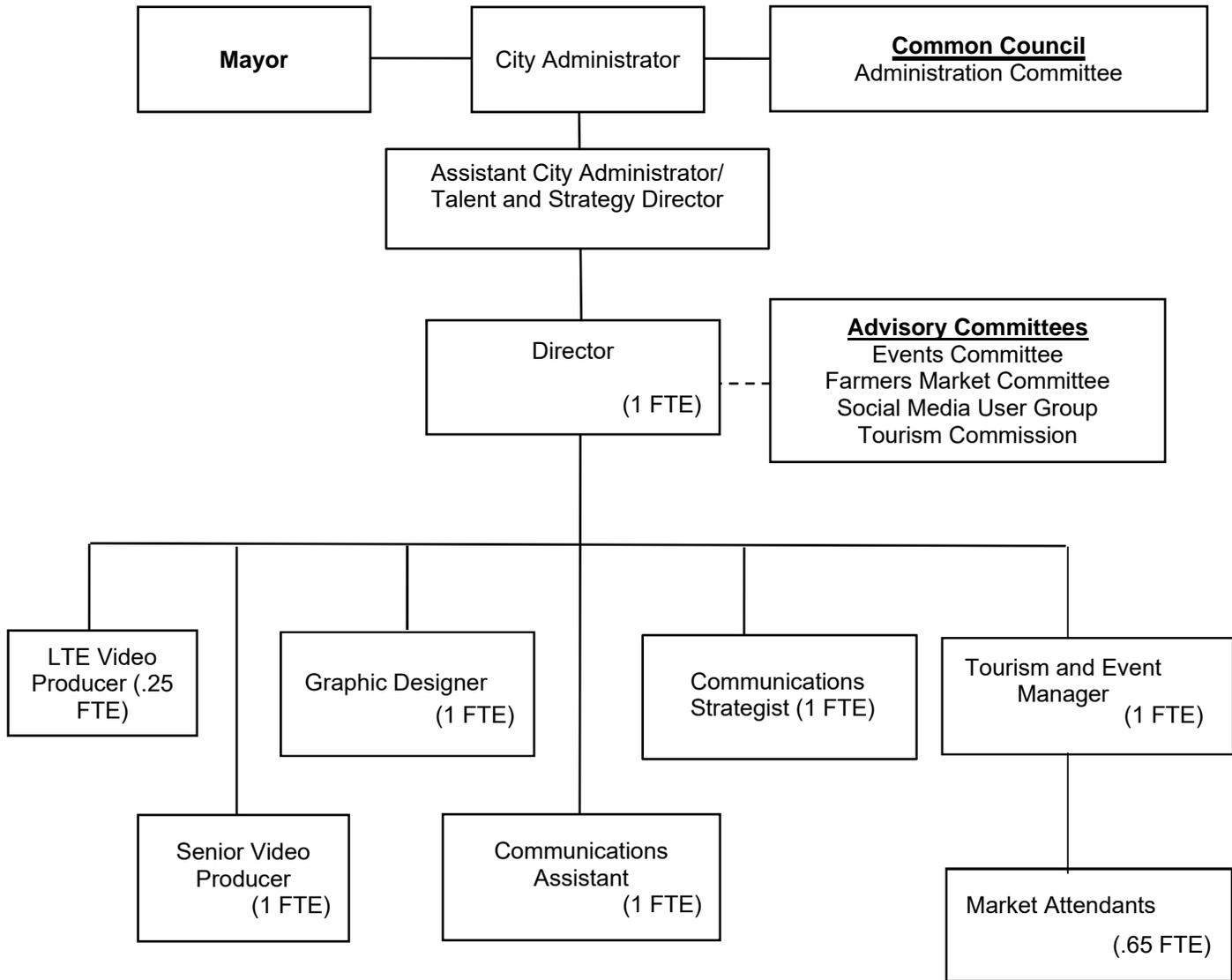
# 2024 Initiatives



- New Refreshed Website/Intranet.
- Meet with departments for proactive communication planning and newsletter.
- Shared responsibility of newsletter production.
- Creation of tourism collateral for the City of West Allis
- Expanded sponsor solicitation program
- Development of event attendance tracking system
- Integrate data-driven decision making for promotion of events, print pieces, etc.
- Dedicated tourism effort/page/content
- Integrating Eat West Allis and the West Allis Farmers Market page/content into the City website
- Fireworks safety education campaign



## MARKETING AND EVENTS (PREVIOUSLY COMMUNICATIONS)



CITY FUNDED FTEs: 6.4  
OTHER FUNDING SOURCES FTEs: .50

Change(s) from 2023 –  
Change from Communications Department to  
Marketing and Events

**CITY OF WEST ALLIS  
MARKETING & EVENTS  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ -                   | \$ -                   | \$ 415,167             | \$ 415,167                 | \$ 299,665                   | \$ 407,339               | \$ 431,109             | \$ 15,942         | 3.8%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | 2,910                        | 2,500                    | 59,040                 | 59,040            | 999.0%              |
| Overtime                          | -                      | -                      | 4,000                  | 4,000                      | 1,203                        | 1,150                    | 5,324                  | 1,324             | 33.1%               |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Health Insurance                  | -                      | -                      | 111,586                | 111,586                    | 61,756                       | 104,416                  | 92,914                 | (18,672)          | (16.7%)             |
| Dental Insurance                  | -                      | -                      | 6,457                  | 6,457                      | 4,120                        | 6,261                    | 5,579                  | (878)             | (13.6%)             |
| Other Benefits                    | -                      | -                      | 742                    | 742                        | 1,256                        | 1,819                    | 4,038                  | 3,296             | 444.2%              |
| Payroll Taxes                     | -                      | -                      | 32,119                 | 32,119                     | 22,484                       | 30,606                   | 36,874                 | 4,755             | 14.8%               |
| Pension                           | -                      | -                      | 28,503                 | 28,503                     | 20,459                       | 28,047                   | 30,853                 | 2,350             | 8.2%                |
| <b>PERSONNEL</b>                  | -                      | -                      | <b>598,574</b>         | <b>598,574</b>             | <b>413,853</b>               | <b>582,138</b>           | <b>665,731</b>         | <b>67,157</b>     | <b>11.2%</b>        |
| Other Professional Services       | -                      | -                      | 4,000                  | 4,000                      | 3,145                        | 4,000                    | 39,000                 | 35,000            | 875.0%              |
| Maintenance Contracts             | -                      | -                      | 39,000                 | 39,000                     | 37,437                       | 36,750                   | 44,000                 | 5,000             | 12.8%               |
| <b>PROFESSIONAL SERVICES</b>      | -                      | -                      | <b>43,000</b>          | <b>43,000</b>              | <b>40,582</b>                | <b>40,750</b>            | <b>83,000</b>          | <b>40,000</b>     | <b>93.0%</b>        |
| Utilities                         | -                      | -                      | 1,500                  | 1,500                      | 973                          | 1,500                    | 12,750                 | 11,250            | 750.0%              |
| Rentals                           | -                      | -                      | 300                    | 300                        | -                            | -                        | 300                    | -                 | -                   |
| Repair & Maintenance              | -                      | -                      | 3,300                  | 3,300                      | 1,452                        | 1,750                    | 3,300                  | -                 | -                   |
| Supplies                          | -                      | -                      | 61,400                 | 61,400                     | 34,069                       | 61,264                   | 134,200                | 72,800            | 118.6%              |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | 707                          | 707                      | 1,000                  | 1,000             | 999.0%              |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | 23,000                 | 23,000            | 999.0%              |
| <b>MAINTENANCE &amp; SUPPLIES</b> | -                      | -                      | <b>66,500</b>          | <b>66,500</b>              | <b>37,201</b>                | <b>65,221</b>            | <b>174,550</b>         | <b>108,050</b>    | <b>162.5%</b>       |
| Training & Travel                 | -                      | -                      | 5,650                  | 5,650                      | 1,491                        | 1,500                    | 6,150                  | 500               | 8.8%                |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Other Miscellaneous               | -                      | -                      | 100                    | 100                        | -                            | -                        | 55,100                 | 55,000            | 55000.0%            |
| <b>MISCELLANEOUS</b>              | -                      | -                      | <b>5,750</b>           | <b>5,750</b>               | <b>1,491</b>                 | <b>1,500</b>             | <b>61,250</b>          | <b>55,500</b>     | <b>965.2%</b>       |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 713,824</b>      | <b>\$ 713,824</b>          | <b>\$ 493,127</b>            | <b>\$ 689,609</b>        | <b>\$ 984,531</b>      | <b>\$ 270,707</b> | <b>37.9%</b>        |

**2024 BUDGET NOTES:**

Communications was not part of the General Fund until 2023, so history is not presented above.

Communications was renamed to Marketing & Events for 2024 to better reflect the work of the department.

Overall, the increased budget reflects a merging of Promotions and Celebrations costs previously budgeted in a separate department.

The increase in Other Miscellaneous represents a change in accounting, not an overall increase in costs. Offsetting revenues were added to the General Fund.

**CITY OF WEST ALLIS  
PROMOTIONS, CELEBRATION,  
AWARDS 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>       | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|---------------------|---------------------|
| Salaries - Full-Time              | \$ -                   | \$ -                   | \$ -                   | \$ -                       | \$ 29                        | \$ -                     | \$ -                   | \$ -                | -                   |
| Salaries - Part-Time              | 12,687                 | 16,050                 | 33,391                 | 33,391                     | 16,473                       | 18,000                   | -                      | (33,391)            | (100.0%)            |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Health Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Dental Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Benefits                    | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Payroll Taxes                     | 971                    | 1,228                  | 2,554                  | 2,554                      | 1,262                        | 1,225                    | -                      | (2,554)             | (100.0%)            |
| Pension                           | -                      | -                      | 2,271                  | 2,271                      | -                            | -                        | -                      | (2,271)             | (100.0%)            |
| <b>PERSONNEL</b>                  | <b>13,658</b>          | <b>17,278</b>          | <b>38,216</b>          | <b>38,216</b>              | <b>17,764</b>                | <b>19,225</b>            | <b>-</b>               | <b>(38,216)</b>     | <b>(100.0%)</b>     |
| Other Professional Services       | 19,047                 | 14,407                 | 35,000                 | 35,000                     | 19,805                       | 25,000                   | -                      | (35,000)            | (100.0%)            |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>19,047</b>          | <b>14,407</b>          | <b>35,000</b>          | <b>35,000</b>              | <b>19,805</b>                | <b>25,000</b>            | <b>-</b>               | <b>(35,000)</b>     | <b>(100.0%)</b>     |
| Utilities                         | 8,663                  | 9,174                  | 11,250                 | 11,250                     | 5,887                        | 11,100                   | -                      | (11,250)            | (100.0%)            |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Supplies                          | 32,576                 | 25,663                 | 63,800                 | 63,800                     | 42,942                       | 44,700                   | -                      | (63,800)            | (100.0%)            |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Printing                          | 16,570                 | 18,969                 | 22,500                 | 22,500                     | 9,561                        | 22,500                   | -                      | (22,500)            | (100.0%)            |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>57,809</b>          | <b>53,806</b>          | <b>97,550</b>          | <b>97,550</b>              | <b>58,390</b>                | <b>78,300</b>            | <b>-</b>               | <b>(97,550)</b>     | <b>(100.0%)</b>     |
| Training & Travel                 | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Miscellaneous               | -                      | 61,905                 | -                      | -                          | 29,485                       | 65,000                   | -                      | -                   | -                   |
| <b>MISCELLANEOUS</b>              | <b>-</b>               | <b>61,905</b>          | <b>-</b>               | <b>-</b>                   | <b>29,485</b>                | <b>65,000</b>            | <b>-</b>               | <b>-</b>            | <b>-</b>            |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>            | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 90,514</b>       | <b>\$ 147,396</b>      | <b>\$ 170,766</b>      | <b>\$ 170,766</b>          | <b>\$ 125,444</b>            | <b>\$ 187,525</b>        | <b>\$ -</b>            | <b>\$ (170,766)</b> | <b>(100.0%)</b>     |

**2024 BUDGET NOTES:**

Promotion and Celebration expenses have been moved to the Marketing and Events department (formerly Communications) for 2024 to align with management oversight roles.

**CITY OF WEST ALLIS  
GENERAL FRINGE BENEFITS  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>       | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|---------------------|---------------------|
| Salaries - Full-Time              | \$ -                   | \$ -                   | \$ -                   | \$ -                       | \$ -                         | \$ -                     | \$ -                   | \$ -                | -                   |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Pay                         | 15,478                 | 4,700                  | 275,000                | 275,000                    | -                            | 275,000                  | 275,000                | -                   | -                   |
| Health Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Dental Insurance                  | (65,017)               | (13,655)               | -                      | -                          | 25,778                       | -                        | -                      | -                   | -                   |
| Other Benefits                    | 303,608                | 975,200                | 986,200                | 986,200                    | 368,608                      | 751,200                  | 276,200                | (710,000)           | (72.0%)             |
| Payroll Taxes                     | (383)                  | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Pension                           | 4,159                  | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>PERSONNEL</b>                  | <b>257,845</b>         | <b>966,245</b>         | <b>1,261,200</b>       | <b>1,261,200</b>           | <b>394,386</b>               | <b>1,026,200</b>         | <b>551,200</b>         | <b>(710,000)</b>    | <b>(56.3%)</b>      |
| Other Professional Services       | 62,062                 | 56,687                 | 76,200                 | 76,200                     | 26,979                       | 76,200                   | -                      | (76,200)            | (100.0%)            |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>62,062</b>          | <b>56,687</b>          | <b>76,200</b>          | <b>76,200</b>              | <b>26,979</b>                | <b>76,200</b>            | <b>-</b>               | <b>(76,200)</b>     | <b>(100.0%)</b>     |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Supplies                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>            | <b>-</b>            |
| Training & Travel                 | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Insurance & Claims                | 94,461                 | 113,527                | 100,000                | 100,000                    | 95,340                       | 100,000                  | -                      | (100,000)           | (100.0%)            |
| Retiree Benefits                  | 1,150,000              | 243,125                | 269,460                | 269,460                    | 179,640                      | 269,460                  | 245,905                | (23,555)            | (8.7%)              |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>MISCELLANEOUS</b>              | <b>1,244,461</b>       | <b>356,652</b>         | <b>369,460</b>         | <b>369,460</b>             | <b>274,980</b>               | <b>369,460</b>           | <b>245,905</b>         | <b>(123,555)</b>    | <b>(33.4%)</b>      |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>            | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,564,368</b>    | <b>\$ 1,379,584</b>    | <b>\$ 1,706,860</b>    | <b>\$ 1,706,860</b>        | <b>\$ 696,345</b>            | <b>\$ 1,471,860</b>      | <b>\$ 797,105</b>      | <b>\$ (909,755)</b> | <b>(53.3%)</b>      |

**2024 BUDGET NOTES:**

The funding for Performance Pay Increases remains the same as 2023.

Other Benefits reflects the amount due for benefits under the Workforce Reduction initiative. This amount will decrease in subsequent budgets according to program terms.

Retiree Benefits reflects the city-funded portion of health insurance premiums for retirees of general city departments. Non-general costs have been allocated to other depts.

The overall reduction in costs for 2024 is due to a reallocation of workers comp long-term disability costs to applicable departments.

A total of \$52,000 in benefits costs were also moved to the HR department for alignment with management oversight responsibility.

There is also a reduction of \$110,000 in Other Benefits to remove funding for certain payroll accruals no longer deemed necessary.



## Public Safety





# Police and Fire Commission

## Mission:

Ensure the residents of West Allis have a safe environment to live and work.



## Services Provided

- Appoint the Police and Fire Chiefs and approve all appointments made by the Chiefs.
- Approve lists of eligible individuals for appointment.
- Disciplinary action as per Wis. Stats. 62.13
- Organize and supervise the Police and Fire Departments.
- Prescribe the rules and regulations for management and control of the departments.
- Contract for and purchase all necessary apparatus and supplies for the use of the departments under their supervision, exclusive of the erection and control of buildings.
- Audit all bills, claims, and expenses of the departments before they are paid.

**CITY OF WEST ALLIS  
POLICE & FIRE COMMISSION  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b> | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|---------------|---------------------|
| Salaries - Full-Time              | \$ 1,490               | \$ -                   | \$ -                   | \$ -                       | \$ -                         | \$ -                     | \$ -                   | \$ -          | -                   |
| Salaries - Part-Time              | 28,573                 | 22,429                 | 18,500                 | 18,500                     | 14,544                       | 18,500                   | 18,600                 | 100           | 0.5%                |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Health Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Dental Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Other Benefits                    | -                      | -                      | -                      | -                          | -                            | -                        | 74                     | 74            | 999.0%              |
| Payroll Taxes                     | 2,300                  | 1,716                  | 1,415                  | 1,415                      | 1,113                        | 1,415                    | 1,423                  | 8             | 0.6%                |
| Pension                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| <b>PERSONNEL</b>                  | <b>32,363</b>          | <b>24,145</b>          | <b>19,915</b>          | <b>19,915</b>              | <b>15,657</b>                | <b>19,915</b>            | <b>20,097</b>          | <b>182</b>    | <b>0.9%</b>         |
| Other Professional Services       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Maintenance Contracts             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>      | <b>-</b>            |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Supplies                          | 138                    | -                      | 300                    | 300                        | 618                          | 618                      | 625                    | 325           | 108.3%              |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Advertising                       | -                      | -                      | 300                    | 300                        | -                            | -                        | 250                    | (50)          | (16.7%)             |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>138</b>             | <b>-</b>               | <b>600</b>             | <b>600</b>                 | <b>618</b>                   | <b>618</b>               | <b>875</b>             | <b>275</b>    | <b>45.8%</b>        |
| Training & Travel                 | 2,294                  | 810                    | 525                    | 525                        | 272                          | 272                      | 575                    | 50            | 9.5%                |
| Regulatory & Safety               | 15,657                 | 11,017                 | 16,800                 | 16,800                     | 14,545                       | 15,800                   | 16,800                 | -             | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| <b>MISCELLANEOUS</b>              | <b>17,951</b>          | <b>11,827</b>          | <b>17,325</b>          | <b>17,325</b>              | <b>14,817</b>                | <b>16,072</b>            | <b>17,375</b>          | <b>50</b>     | <b>0.3%</b>         |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -             | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>      | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 50,452</b>       | <b>\$ 35,972</b>       | <b>\$ 37,840</b>       | <b>\$ 37,840</b>           | <b>\$ 31,092</b>             | <b>\$ 36,605</b>         | <b>\$ 38,347</b>       | <b>\$ 507</b> | <b>1.3%</b>         |

**2024 BUDGET NOTES:**

No significant changes.



# Police Department

**Mission:** The Mission of the West Allis Police Department is to enhance the quality of life in our community through the protection of life and property, fair and unbiased law enforcement, and community partnerships.



## Services Provided

- Respond to citizen calls for police service
- Proactive law enforcement activities (Traffic stops/field interview stops)
- Community outreach (Educational classes/community meetings)
- Investigative activities
- Administrative Functions

# By the Numbers



**\$24.0M**

Proposed 2024 Budget

**\$743K**

\$ Change in Budget

**3.2%**

% Change in Budget

## Vacancies as of October 2023:

- 5 Police Officer Positions
- 1 Full Time Dispatcher
- 1 Parking Control Officer
- 5 Part Time Dispatchers
- 4 Community Service Officers
- Part Time School Resource Officer

## Budgeted Revenue:

**\$927K**

## Proposed Change in FTE:

**-0.6**

Vacant PT School Resource Officer position eliminated

## Salary and Benefit Budget:

**\$21.2M**

# New Budget Requests



| Description          | One Time / Ongoing | Cost      | Staffing Change |
|----------------------|--------------------|-----------|-----------------|
| Water Utility        | Ongoing            | \$8,000   | None            |
| Education & Training | Ongoing            | \$15,500  | None            |
| Overtime             | Ongoing            | \$150,000 | None            |

# Performance Indicators



| Description                          | 2022 Actual     | 2023 Projected | 2024 Planned       |
|--------------------------------------|-----------------|----------------|--------------------|
| Crime Prevention and Reduction       | 11.5 % Decrease | 12% Decrease   | Goal: 3% Reduction |
| Citizen Education Programs           | 14              | 10             | 6                  |
| Specialized Enforcement Techniques   | 10              | 10             | 12                 |
| Specialized Investigative Techniques | 5               |                | 6                  |
| Traffic Enforcement                  | 7,605           | 8,000          | 6,000              |

## 2023 Accomplishments



- Reckless Driving Deterrence Campaign
- Implementation of Flock Camera System
- Racial Intelligence Training and Engagement/Fair and Impartial Policing

## 2024 Initiatives



- Reckless Driving Deterrence Campaign
- Receive 911 cellphone calls in Dispatch Center
- Improve Community Outreach and Partnerships

# Grant Funding Details



| Name                           | One Time / Ongoing | Purpose  | Employees Funded   |
|--------------------------------|--------------------|--|--|
| WI DOT Traffic Grants          | Ongoing            | Provided additional enforcement for OWI, Pedestrian Safety and Speed             | Reimburses overtime incurred for extra patrols   |
| School Resource Officers       | Ongoing            | Provided Sworn Law Enforcement to WAWM High Schools and 1 Middle School          | Funds part of 3 Specialist II salaries   |
| WI DOJ Beat Patrol Grant       | Ongoing            | Funds provided by WI DOJ to support additional police personnel for beat patrols | Funds portions of 3 patrol officer positions   |
| HIDTA Grant                    | Ongoing            | Investigation into high level drug trafficking organizations                     | Funds portion of 1 Detective Position  |
| Milwaukee Metro Drug Unit      | Ongoing            | County Wide Drug Investigations  | Funds portion of 1 Corporal Position   |
| DEA Task Force                 | Ongoing            | Federal level drug investigations  | Funds overtime for 1 detective position  |
| CDBG Community Service Officer | Ongoing            | Directed patrol activities for low to moderate income areas                      | Funds portion of 1 Corporal Position   |
| CDBG Gang Prevention           | Ongoing            | Conduct gang related and drug investigations in low to moderate income areas     | Funds portions of sworn member' salaries   |
| CDBG Graffiti Abatement        | Ongoing            | Graffiti investigations and expeditious removal of graffiti                      | Funds Portion of Neighborhood Partnership Specialist Salary                                  |
| CDBG WISH Program              | Ongoing            | Domestic Violence support Group for women in abusive relationships               | Funds portion of Victim Advocate Position, funds group facilitators and child care providers |

## MEMORANDUM

**TO:** West Allis Police and Fire Commission  
Mayor Daniel Devine  
City Administrator Rebecca Grill

**FROM:** Chief Patrick S. Mitchell

**DATE:** Friday, August 11, 2023 **Updated 08/25/2023**

**SUBJECT:** Police Department 2024 Budget Request

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This report pertains to the West Allis Police Department 2024 Annual Budget and Capital Budget requests. The West Allis Common Council will consider the 2024 annual budget and capital budget during the upcoming months.

The overwhelming majority of the West Allis Police Department's 2024 budget requests will remain static as compared to 2023. This report will not touch on salary increases, as they are decided by city policies, union contracts, or the Common Council. The current labor agreement between the City of West Allis and the West Allis Professional Police Association expired at the end of 2021. Contract negotiations have been ongoing; however, it is not known when a settlement will be reached. A settlement will certainly lead to an increase in wages. It is also likely that salaries for non-union sworn staff and civilian staff will increase, but those costs will be set by city leaders at some point in the future and are not able to be forecasted at this time.

### **Professional Services 100-2101-521.30-04**

The Police Department makes annual payments of approximately \$44,000 to Milwaukee County for the use of the OASIS radio system. Prior to 2023, the \$44,000 payment was deducted from Maintenance Contracts (100-2101-521.32-01). During 2023, the Finance Department decided that it would be more appropriate to pay for this out of Professional Services, so \$44,000 was taken from the Maintenance Contracts account (100-2101-521.32-01) and added to this account. This is an accounting technique only and does not represent an increase in funding. As a result, this account will rise from \$29,360 annually to \$73,360 in 2024.

### **Maintenance Contracts 100-2101-521.32-01**

For the above stated reasons, this account will decrease by \$44,000 from \$223,760 to \$179,760.

### **Safety Equipment 100-2101-521.60-02**

For the past several years, this account has been funded at \$1,000. It is the intent of the department to code all purchasing of safety equipment to the Training Bureau account of 100-2107-521.60-02. We used a similar accounting technique a few years ago with clothing. As a result, I am respectfully requesting that this account be zeroed out and the \$1,000 transferred to the Training Account.

### **Overtime – Various Accounts 13-01**

In 2023, the Police Department had an annual overtime budget of \$747,239 which was split among various divisions. Additionally, every year the Police Department is reimbursed for more than \$150,000 in overtime from a variety of sources. A portion of this additional overtime is reimbursed through contractual agreements for additional police services (i.e., State Fair, WAWM Schools), and the remainder is reimbursed through state and federal grant funds. The Finance Department considers reimbursements to be revenue which is not credited to the account from which it is spent.

It is anticipated that in 2024, the Police Department will receive the following reimbursements:

- State Fair – reimbursed for providing law enforcement services inside the park. \$20,000
- WAWM School district – reimbursed for various school functions. \$52,500
- State Traffic Grants – OWI, seatbelt, pedestrian safety, and speed enforcement. \$45,000
- Federal overtime reimbursement – FBI, DEA, HIDTA, OCDETF, Heroin / Meth grants. \$49,500.

For services reimbursed by State Fair and WAWM School District, an offsetting revenue (\$72,500) has been included in the 2024 General Fund budget so while the overtime budget request is higher in 2024, the overall budget impact is neutral.

Overtime incurred by the Police department but reimbursed by state and federal grant funding is budgeted in a separate Police Grants Fund (Fund 250) along with the offsetting grant revenue to facilitate grant reporting requirements. The \$94,500 of grant funded overtime listed above is not included in the General Fund Police overtime accounts. These amounts are included in the separate Police Grants summary, with offsetting revenue. Again, the overall budget impact is neutral.

Overtime in the above accounts is split among members in a variety of different divisions and the Department is requesting that they be split as follows:

- Patrol – 100-2102-521.13-01 - \$97,000
- Criminal Investigation Unit – 100-2103-521.13-01 - \$18,000
- Special Investigations Unit – 100-2104-521.13-01 - \$35,000

The last labor agreement between the West Allis Professional Police Association and the City of West Allis expired on December 31, 2021. Since then, the parties have been in contract negotiations, however your contract has not yet been agreed to. It is a certainty that when the contract is settled it will include pay raises for the years 2022 through 2024. As wages rise, it will become more difficult to stay within the overtime budget. The department will continue to take great efforts to minimize overtime, however this will be an area of concern for the foreseeable future.

Again, even though this represents a request of \$150,000.00 in increased funding, it can instead be viewed is an accounting mechanism, since the city receives reimbursements from outside entities for these expenditures.

#### **Provisional Salaries and Wages 100-2102-521.12-01**

This entire paragraph was added on the August 25, 2023, revision to this memo. This line item funds the salary of the part time civilian Community Service Officers and has historically been funded at approximately \$95,000 annually. During the 2023 budgeting process, the Department requested to drop this line item to \$75,000 with that dollar amount being agreed upon by the city. In approximately June of 2023, Chief Mitchell checked this line item and discovered that it was listed as only being funded at \$30,700. Chief Mitchell checked on the discrepancy and Finance clarified that even though the Police Department requested \$75,000 for the line item, the account was not funded at that level because of a budget compilation error in the Finance Department. The Department is respectfully requesting an increase of \$44,300 to restore this account to \$75,000 annually. This does not represent a request for new money, and instead represents a request to fix an accounting error.

#### **Provisional Salaries and Wages 100-2106-521.12-01**

This line item funds the salary of a variety of part time employees. The Department is seeking to transfer \$29,000 from this line item to the Training Bureau Safety Equipment line item (100-2107-521.60-02) for the below described reasons. The reduction of \$29,000 will not result in a decline in service.

**Professional Services 100-2106-521.30-02**

The City of West Allis has provided mediation services for several years, to assist residents who are involved in non-criminal disputes with one another. The West Allis Police Department Community Services Unit typically gets involved in these neighborhood disputes, and when warranted recommends that the parties voluntarily use mediation services. During 2023, City Administrator Rebecca Grill recommended that the Police Department pay for the mediation services. As a result, \$1,000 will be requested for this line item in 2024, but this will not represent an increase in funding. The \$1,000 previously budgeted in Postage (100-2106-521.51-01), will be eliminated and transferred to professional services.

**Education & Training 100-2107-521.57-02**

This account has traditionally been funded at \$3,500, which amounts to \$21.87 annually per Department member (sworn and non-sworn). There has always been an expectation that the Police Department would supplement this account with asset forfeiture. The State of Wisconsin requires every sworn officer to receive 24 hours of annual training to maintain law enforcement certification. As a result of this requirement, state statutes require the Department of Justice to reimburse local police departments for the cost associated with the training, with the current statutory reimbursement amount being \$160 annually. The recently passed Shared Revenue bill will double this amount to \$320 annually beginning on July 1, 2024.

The City of West Allis has received a training reimbursement check every year from the Wisconsin Department of Justice, with the following amounts having been received:

- 2020 - \$19,520
- 2021 - \$18,560
- 2022 - \$18,240
- 

The Finance Department considers revenue accounts to be different from spending accounts, and as a result the Police Department Education and Training Fund is not credited for the reimbursements which are received. The Police Department is respectfully requesting an increase in this line item to accommodate for the reimbursements received from the Wisconsin Department of Justice. We are respectfully requesting a 2024 line item amount of \$19,000, which represents an increase of \$15,500.

**Safety Equipment 100-2107-521.60-02**

This account has traditionally never been funded, but the Police Department has internally decided to purchase all safety equipment out of this account, instead of coding it to the account of the member for which the equipment was purchased. For example, if a Police Officer assigned to Patrol needed a replacement bullet resistant vest, it would have been coded to 100-2102-521.60-02 for Patrol. Moving forward, all such items will be coded to Safety Equipment account under Training. The Police Department has never had an appropriate line item from which to fund the essential purchase of bullet resistant vests and other safety equipment. If approved, this transfer request will provide a stable funding source.

For 2024, we are respectfully requesting that \$30,000 be placed in this account. The \$30,000 would not represent an increased funding request, because other accounts would be decreased. We are respectfully requesting to move \$1,000 from the Admin Safety Account (100-2101-521.60-02) and \$29,000 from the Community Services Provisional Salary Account (100-2106-521.12-01).

Again, while this represents a \$30,000 increase in this line item, it does not represent an increase in our overall budget. It should also be noted that the federal Bulletproof Vest Partnership program eventually reimburses the City of West Allis for 50% of the cost of a vest.

### **Water 100-2110-521.41-01**

In 2023, based upon the fact that this account never had any expenses associated with it, the Police Department reduced the account to \$0. During 2023, the Department of Public Works began to analyze their accounts and as a result began to bill the Police Department for water usage, which is appropriate. The Police Department has always received a bill for electric and natural gas, so it makes sense to also pay for the water. However, the charging of the bill to the Police Department has led to a budget deficit. To fix the anticipated deficit in 2024, the Department is respectfully requesting \$8,000 in funding.

### **Capital Budget Requests**

During the 2023 Capital Budget process, the Police Department will be requesting 2 items.

#### **Bullet Resistant Protection - \$46,000**

Over the past several years, a disturbing trend has emerged in which government officials have been attacked while working in government facilities such as police departments and/or City Halls. Companies have responded to this trend by creating “target hardening” methods designed to improve the safety of employees. The typical approach is to install bullet resistant film on doors, windows, and any glass. Properly installed bullet resistant materials will provide employees with additional time to seek shelter and or defend themselves.

The Police Department has obtained a quote from Safe Haven Defense which is a company that specializes in improving employee safety. The proposal calls for installing bullet resistant film on the main Police Department front doors, entry glass, lobby windows, and sidelites, as well as the employee entrance on the west side of the building.

Safe Haven Defense also provided a quote for various portions of City Hall, which will be considered by the capital committee. The cost for that project would not be the responsibility of the Police Department. It should be noted, that an additional \$10,000.00 is listed under the police request, but it is technically for the portions of the lobby dedicated to Municipal Court.

#### **Komutel Recorder - \$45,000**

The West Allis Dispatch Center currently uses a ‘Komutel Recorder’ to record radio transmissions on West Allis Police and Fire radio channels as well as incoming and outgoing phone calls involving the Dispatch Center and numerous other phone lines within the Police Department. Recording events can be monitored live; they are available for immediate playback; and/or they can be saved outside of the Komutel system. The specific radio channel or phone line as well as the date, time, and length of each recording event is noted as well. Recordings are maintained for at least 120 days. The current system is at end of life and is no longer supported.

### **Conclusion**

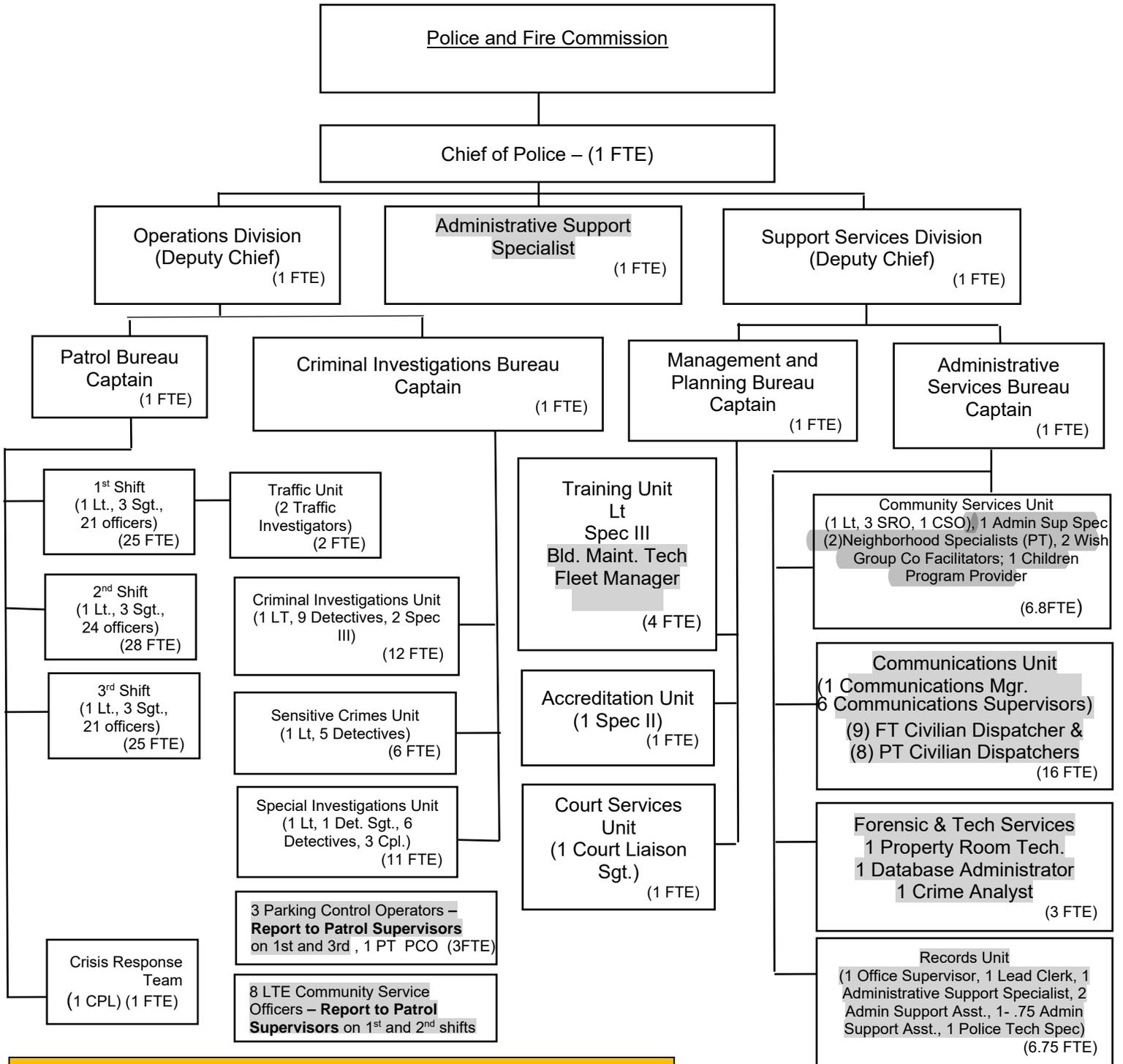
If all aspects of this proposed budget are accepted, it will result in an annual increase of \$217,800 before any anticipated salary increases are included.

Updated on August 25, 2023

The entire paragraph on Provisional Salaries and Wages 100-2102-521.12-01 was added to this report for the reasons listed in the paragraph. The addition of this paragraph also changed the total increase from \$173,500 to \$217,800.



# POLICE



Change(s) from 2023 –  
Eliminate Part time cleaner position and .6 PT School Resource Officer

Total Sworn Positions: 126  
Total Non-Sworn Positions: 33.55  
TOTAL: 159.55  
(Total Part-time Non-Sworn Positions: 22

**CITY OF WEST ALLIS  
POLICE  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Request</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|-------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ 12,366,252          | \$ 12,651,444          | \$ 13,614,001          | \$ 13,590,001              | \$ 8,955,505                 | \$ 13,204,668            | \$ 13,884,966           | \$ 13,884,966          | \$ 270,965        | 2.0%                |
| Salaries - Part-Time              | 185,213                | 173,857                | 209,664                | 209,664                    | 137,202                      | 189,662                  | 244,455                 | 244,455                | 34,791            | 16.6%               |
| Overtime                          | 589,973                | 856,967                | 747,239                | 747,239                    | 229,097                      | 316,693                  | 753,283                 | 753,283                | 6,044             | 0.8%                |
| Other Pay                         | 80,511                 | 89,727                 | 84,506                 | 84,506                     | 63,312                       | 87,520                   | 92,026                  | 92,026                 | 7,520             | 8.9%                |
| Health Insurance                  | 2,487,821              | 2,497,404              | 2,729,615              | 2,729,615                  | 1,970,509                    | 2,723,939                | 2,781,745               | 2,781,745              | 52,130            | 1.9%                |
| Dental Insurance                  | 154,906                | 144,605                | 169,686                | 169,686                    | 110,781                      | 153,139                  | 169,204                 | 169,204                | (482)             | (0.3%)              |
| Other Benefits                    | 16,087                 | 15,459                 | 17,452                 | 17,452                     | 21,839                       | 30,189                   | 194,309                 | 194,309                | 176,857           | 1013.4%             |
| Payroll Taxes                     | 985,160                | 1,019,989              | 1,119,615              | 1,119,615                  | 687,199                      | 949,952                  | 1,144,509               | 1,144,509              | 24,894            | 2.2%                |
| Pension                           | 1,474,164              | 1,550,235              | 1,802,889              | 1,802,889                  | 1,125,623                    | 1,556,009                | 1,991,890               | 1,991,890              | 189,001           | 10.5%               |
| <b>PERSONNEL</b>                  | <b>18,340,087</b>      | <b>18,999,687</b>      | <b>20,494,667</b>      | <b>20,470,667</b>          | <b>13,301,067</b>            | <b>19,211,771</b>        | <b>21,256,387</b>       | <b>21,256,387</b>      | <b>761,720</b>    | <b>3.7%</b>         |
| Other Professional Services       | 92,940                 | 103,110                | 29,360                 | 74,360                     | 49,508                       | 74,360                   | 74,360                  | 74,360                 | 45,000            | 153.3%              |
| Maintenance Contracts             | 245,762                | 241,903                | 609,049                | 565,049                    | 176,111                      | 565,049                  | 580,049                 | 580,049                | (29,000)          | (4.8%)              |
| <b>PROFESSIONAL SERVICES</b>      | <b>338,702</b>         | <b>345,013</b>         | <b>638,409</b>         | <b>639,409</b>             | <b>225,619</b>               | <b>639,409</b>           | <b>654,409</b>          | <b>654,409</b>         | <b>16,000</b>     | <b>2.5%</b>         |
| Utilities                         | 143,079                | 178,171                | 171,410                | 171,410                    | 126,397                      | 171,410                  | 171,410                 | 171,410                | -                 | -                   |
| Rentals                           | 298                    | -                      | 2,500                  | 2,500                      | -                            | 2,500                    | 2,500                   | 2,500                  | -                 | -                   |
| Repair & Maintenance              | 81,119                 | 105,198                | 90,900                 | 90,900                     | 66,750                       | 90,900                   | 90,900                  | 90,900                 | -                 | -                   |
| Supplies                          | 104,798                | 128,642                | 107,500                | 106,500                    | 87,056                       | 106,500                  | 106,500                 | 106,500                | (1,000)           | (0.9%)              |
| Books & Subscriptions             | 304                    | -                      | 1,500                  | 1,500                      | -                            | 1,500                    | 1,500                   | 1,500                  | -                 | -                   |
| Other Maint & Supplies            | 161,700                | 220,750                | 166,000                | 166,000                    | 144,451                      | 166,000                  | 166,000                 | 166,000                | -                 | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                 | -                   |
| Printing                          | 1,827                  | -                      | 5,000                  | 5,000                      | -                            | 5,000                    | 5,000                   | 5,000                  | -                 | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>493,125</b>         | <b>632,761</b>         | <b>544,810</b>         | <b>543,810</b>             | <b>424,654</b>               | <b>543,810</b>           | <b>543,810</b>          | <b>543,810</b>         | <b>(1,000)</b>    | <b>(0.2%)</b>       |
| Training & Travel                 | 29,803                 | 46,660                 | 11,000                 | 35,000                     | 31,709                       | 35,000                   | 26,500                  | 26,500                 | 15,500            | 140.9%              |
| Regulatory & Safety               | 77,441                 | 56,144                 | 40,500                 | 40,500                     | 95,977                       | 40,500                   | 69,500                  | 69,500                 | 29,000            | 71.6%               |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                 | -                   |
| Retiree Benefits                  | -                      | 1,161,849              | 1,237,738              | 1,237,738                  | 825,160                      | 1,140,662                | 1,162,730               | 1,162,730              | (75,008)          | (6.1%)              |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                 | -                   |
| <b>MISCELLANEOUS</b>              | <b>107,244</b>         | <b>1,264,653</b>       | <b>1,289,238</b>       | <b>1,313,238</b>           | <b>952,846</b>               | <b>1,216,162</b>         | <b>1,258,730</b>        | <b>1,258,730</b>       | <b>(30,508)</b>   | <b>(2.4%)</b>       |
| Capital Items                     | 116,432                | 181,168                | 330,500                | 330,500                    | 290,052                      | 330,500                  | 330,500                 | 330,500                | -                 | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                       | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | <b>116,432</b>         | <b>181,168</b>         | <b>330,500</b>         | <b>330,500</b>             | <b>290,052</b>               | <b>330,500</b>           | <b>330,500</b>          | <b>330,500</b>         | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 19,395,590</b>   | <b>\$ 21,423,282</b>   | <b>\$ 23,297,624</b>   | <b>\$ 23,297,624</b>       | <b>\$ 15,194,238</b>         | <b>\$ 21,941,652</b>     | <b>\$ 24,043,836</b>    | <b>\$ 24,043,836</b>   | <b>\$ 746,212</b> | <b>3.2%</b>         |

**2024 BUDGET NOTES:**

Salary expense includes an estimate for a contractual increase in pay and benefits for represented employees and the related compression pay for non-represented employees.

Salary expense also reflects a market increase to Dispatcher salaries. The increase in Pension expense is due to an increase to the WRS contribution rate for Police employees.

The Increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.

Changes in Professional Services include a reclassification of software to a new account.

The increase in Training & Travel represents a change in accounting where reimbursement revenues are now booked to a revenue account. No overall impact to the General Fund.

The increase in Regulatory & Safety is for bullet resistant vests, and was offset with a commensurate decrease in provisional salaries.



# Fire Department

**Mission:** To safeguard the lives and property of the people we serve, to reduce community risk and incidents of emergencies, and to enhance public safety while working with community partners to improve quality of life. Our promise to our citizens is to do so with honor and compassion, while at all times conducting ourselves with the highest ethical standards.



## Services Provided

- Fire prevention, inspection, and suppression
- Emergency medical services
- Mobile Integrated Healthcare (EMS prevention and community risk reduction)
- Public education and outreach
- Nationally certified Candidate Physical Agility Testing (CPAT) site

# By the Numbers



**\$16.0M**

Proposed 2024 Budget

**\$730K**

\$ Change in Budget

**4.8%**

% Change in Budget

## Vacancies as of October 2023:

- 5 Firefighters
- 1 Case Manager (part-time)
  - Grant funded

## Budgeted Revenue:

**\$3.6M**

## Proposed Change in FTE:

**-0-**

## Salary and Benefit Budget:

**\$14.0M**

# New Budget Requests



| Description                 | One Time / Ongoing | Cost     | Staffing Change |
|-----------------------------|--------------------|----------|-----------------|
| Utilities                   | Ongoing            | \$10,200 | No              |
| Repair & Maintenance        | Ongoing            | \$19,000 | No              |
| Supplies                    | Ongoing            | \$6,100  | No              |
| Rental of Training Facility | Ongoing            | \$3,000  | No              |

# Performance Indicators



| Description  | 2022 Actual | 2023 Projected | 2024 Planned |
|--|-------------|----------------|--------------|
| First arriving unit to a critical EMS alarm arrives on scene within 5-minutes 20-seconds of dispatch for most critical responses | 88%         | 88%            | 90%          |
| Effective Response Force (ERF) arrives within 9-minutes of PSAP call for most critical responses                                 | 89%         | 88%            | 90%          |
| First arriving unit to a fire & emergency service alarm arrives on scene within 5-minutes 45-seconds of dispatch                 | 87%         | 88%            | 90%          |
| Effective response force to structure fires arrives on scene within 10-minutes 20-seconds of call                                | 95%         | 100%           | 100%         |
| Achieve Return of Spontaneous Circulation in victims of non-traumatic cardiac arrest   | 48%         | 50%            | 50%          |
| Limit the number of drug overdoses resulting in 911 calls to 168 annually  | 124         | 42             | 101          |
| Establish contact with the previous month's 20 highest utilizers of the EMS system   | 83%         | 69%            | 50%          |
| Establish contact with the previous month's EMS (911) Substance Use Disorder patients greater than 50% of the time               | 92%         | 86%            | 50%          |
| Ensure that 25% of the previous month's contacted EMS (911) SUD patients are enrolled in recovery services                       | 39%         | 41%            | 25%          |
| Verify compliance or citation with violations within three months of written notice  | 99.4%       | 98%            | 99%          |

# Grant Funding Details



| Name                         | One Time / Ongoing | Purpose                           | Employees Funded |
|------------------------------|--------------------|-----------------------------------|------------------|
| Bureau of Justice Assistance | On-going           | Substance Use Disorder prevention | 1.5              |
| Coverdell Stroke Grants      | One time           | Stroke follow up                  | 0                |
| Wisconsin Act 102            | On-going           | EMS education and supplies        | 0                |

# 2023 Accomplishments



- Completion of five-year reaccreditation through the Commission on Fire Accreditation International (CFAI)
- Assistant Chief Jason Schaak recognized with 2023 Governor's Emergency Management & Homeland Security Innovation Award
- Lieutenant Dan Rohde, Firefighter Jake Levenhagen, Firefighter Tom Marquardt, and Firefighter Deonte Pettis inducted into Wisconsin Police & Fire Hall of Fame for June 2022 lifesaving rescue of a child from a house fire
- At the request of WAFD, the State of Wisconsin expanded its scope of practice for emergency medicine to allow paramedics to administer Buprenorphine in the pre-hospital setting. WAFD went on to become the fire EMS agency in the state to carry the medication as well as to have the first field administration
- Recognition from the State of Wisconsin's Coverdell Stroke Program as a top-performing EMS agency for treating patients experiencing strokes in the pre-hospital setting
- Successful renegotiation of EMS billing contract to recover over \$100,000 of EMS revenue
- Purchase upfitting, and deployment of the City's first all-electric vehicle
- Assistant Chief Jason Schaak invited to present on the City's Mobile Integrated Healthcare's Substance Use Disorder Program at several large national conventions, including The RX Summit, International Association of Firefighters conference, and EMS World conference
- First successful treatment of an EMS patient with telemedicine system via the federal government's ET3 program
- Awarded the 2023 ImageTrend "New Frontier" Hooley Award for Substance Use Disorder efforts

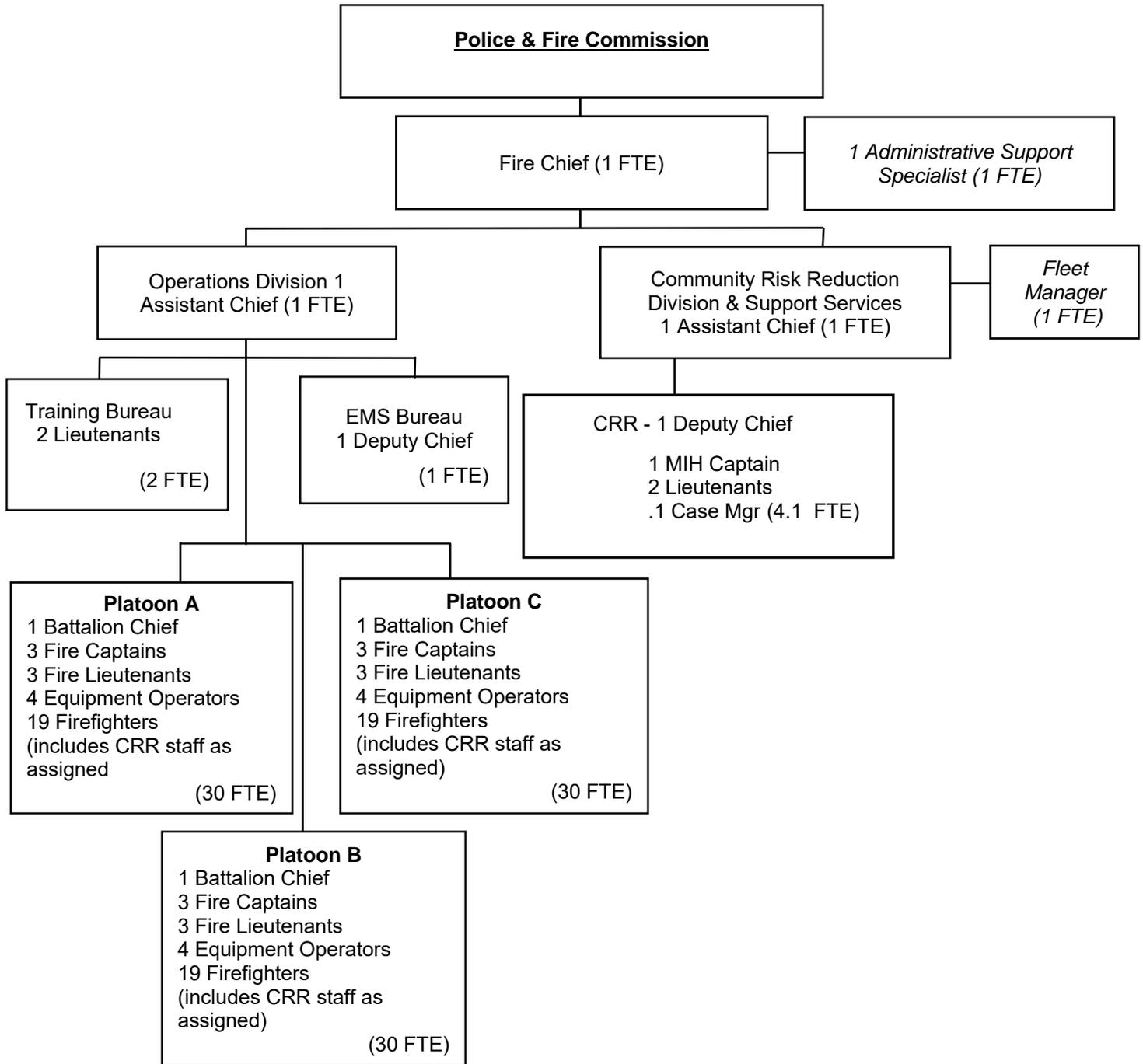
# 2024 Initiatives



- Continue aggressive Substance Use Disorder efforts
- Expand intern program with area technical colleges to boost recruitment
- Explore opportunities to improve usage of Shared Service Agreement with neighboring fire departments



## FIRE



Change(s) from 2023 - combined Fire Prevention and MIH into Community Risk Reduction

Total Sworn Positions: 100  
 Total Non-Sworn Positions: 2.1  
**Total Positions 102.1 (1.1 grant funded)**

**CITY OF WEST ALLIS  
FIRE  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ 8,383,568           | \$ 8,824,861           | \$ 8,895,341           | \$ 8,895,341               | \$ 6,145,803                 | \$ 8,552,414             | \$ 9,216,026           | \$ 320,685        | 3.6%                |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Overtime                          | 483,863                | 725,802                | 400,000                | 400,000                    | 405,809                      | 654,368                  | 400,000                | -                 | -                   |
| Other Pay                         | 344,027                | 346,681                | 334,262                | 334,262                    | 247,358                      | 319,588                  | 326,363                | (7,899)           | (2.4%)              |
| Health Insurance                  | 1,685,377              | 1,727,630              | 1,765,044              | 1,765,044                  | 1,308,730                    | 1,685,895                | 1,828,059              | 63,015            | 3.6%                |
| Dental Insurance                  | 103,536                | 103,115                | 101,789                | 101,789                    | 76,132                       | 97,605                   | 112,647                | 10,858            | 10.7%               |
| Other Benefits                    | 9,328                  | 9,763                  | 17,157                 | 17,157                     | 10,242                       | 12,616                   | 118,676                | 101,519           | 591.7%              |
| Payroll Taxes                     | 137,001                | 146,991                | 148,185                | 148,185                    | 101,477                      | 148,185                  | 152,788                | 4,603             | 3.1%                |
| Pension                           | 1,512,378              | 1,613,495              | 1,736,483              | 1,736,483                  | 1,217,874                    | 1,660,859                | 1,890,851              | 154,368           | 8.9%                |
| <b>PERSONNEL</b>                  | <b>12,659,078</b>      | <b>13,498,338</b>      | <b>13,398,261</b>      | <b>13,398,261</b>          | <b>9,513,425</b>             | <b>13,131,530</b>        | <b>14,045,410</b>      | <b>647,149</b>    | <b>4.8%</b>         |
| Other Professional Services       | 30,505                 | 52,849                 | 28,100                 | 28,100                     | 15,486                       | 28,100                   | 28,350                 | 250               | 0.9%                |
| Maintenance Contracts             | 53,444                 | 59,480                 | 94,600                 | 94,600                     | 67,006                       | 94,600                   | 97,279                 | 2,679             | 2.8%                |
| <b>PROFESSIONAL SERVICES</b>      | <b>83,949</b>          | <b>112,329</b>         | <b>122,700</b>         | <b>122,700</b>             | <b>82,492</b>                | <b>122,700</b>           | <b>125,629</b>         | <b>2,929</b>      | <b>2.4%</b>         |
| Utilities                         | 104,827                | 130,943                | 132,120                | 132,120                    | 88,747                       | 136,620                  | 142,320                | 10,200            | 7.7%                |
| Rentals                           | 2,371                  | -                      | -                      | -                          | 3,000                        | 3,000                    | 3,000                  | 3,000             | 999.0%              |
| Repair & Maintenance              | 102,486                | 181,015                | 111,500                | 111,500                    | 157,790                      | 118,100                  | 130,500                | 19,000            | 17.0%               |
| Supplies                          | 32,851                 | 30,437                 | 34,200                 | 34,200                     | 27,225                       | 42,100                   | 40,300                 | 6,100             | 17.8%               |
| Books & Subscriptions             | 507                    | 826                    | 1,500                  | 1,500                      | 1,222                        | 1,500                    | 1,500                  | -                 | -                   |
| Other Maint & Supplies            | 294,291                | 313,766                | 317,000                | 317,000                    | 203,863                      | 317,000                  | 317,000                | -                 | -                   |
| Advertising                       | 4,761                  | 4,710                  | 7,500                  | 7,500                      | 4,126                        | 7,500                    | 7,500                  | -                 | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>542,094</b>         | <b>661,697</b>         | <b>603,820</b>         | <b>603,820</b>             | <b>485,973</b>               | <b>625,820</b>           | <b>642,120</b>         | <b>38,300</b>     | <b>6.3%</b>         |
| Training & Travel                 | 16,991                 | 20,029                 | 28,800                 | 28,800                     | 22,249                       | 22,300                   | 25,300                 | (3,500)           | (12.2%)             |
| Regulatory & Safety               | 108,353                | 100,813                | 105,900                | 105,900                    | 29,234                       | 105,500                  | 105,900                | -                 | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Retiree Benefits                  | -                      | 1,070,429              | 1,061,057              | 1,061,057                  | 707,368                      | 1,081,857                | 1,106,111              | 45,054            | 4.2%                |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MISCELLANEOUS</b>              | <b>125,344</b>         | <b>1,191,271</b>       | <b>1,195,757</b>       | <b>1,195,757</b>           | <b>758,851</b>               | <b>1,209,657</b>         | <b>1,237,311</b>       | <b>41,554</b>     | <b>3.5%</b>         |
| Capital Items                     | 18,455                 | 7,787                  | -                      | -                          | 11,392                       | -                        | -                      | -                 | -                   |
| Transfers-Out                     | -                      | 12,151                 | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | <b>18,455</b>          | <b>19,938</b>          | <b>-</b>               | <b>-</b>                   | <b>11,392</b>                | <b>-</b>                 | <b>-</b>               | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 13,428,920</b>   | <b>\$ 15,483,573</b>   | <b>\$ 15,320,538</b>   | <b>\$ 15,320,538</b>       | <b>\$ 10,852,133</b>         | <b>\$ 15,089,707</b>     | <b>\$ 16,050,470</b>   | <b>\$ 729,932</b> | <b>4.8%</b>         |

**2024 BUDGET NOTES:**

Budgeted salaries include step increases and a contractual increase for represented employees and the related compression pay for non-represented employees.  
The increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.  
The increase in Pension expense is due to an increase to the WRS required contribution rate for Fire employees.  
The increase for Utilities is an expectation due to rising costs.  
The increase in Repair & Maintenance represents an expectation of rising repair costs for buildings, vehicles, and equipment.  
The increase in Supplies represents an increase for EMS computer equipment. Previously this was a cost included in the service agreement.



# Code Enforcement

**Mission:** Through customer focused collaborative enforcement and inspection practices, our team strives to protect the health, safety, and welfare of the citizens of West Allis.



## Services Provided

- Perform inspections of residential and commercial properties to ensure compliance with approved plans, municipal ordinances, state codes, adopted national codes and standards, and state statues relating to construction.
- Investigate complaints and referrals by inspection of public and private properties for compliance with building and property maintenance codes and land or building use.
- Review construction plans for compliance with state and adopted national codes and standards and local ordinances as an official delegated agent of the State of Wisconsin.
- Inspect for snow and ice removal on city sidewalks in winter, tall grass in summer, and garbage complaints for commercial properties; inspect vacant properties regularly for compliance.

# By the Numbers



**\$1.37M**

Proposed 2024 Budget

**\$83K**

\$ Change in Budget

**6.4%**

% Change in Budget

Vacancies as of October 2023:

**None**

Budgeted Revenue:

**\$900K**

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$1.17M**

## New Budget Requests



| Description                 | One Time / Ongoing | Cost    | Staffing Change |
|-----------------------------|--------------------|---------|-----------------|
| Blue Beam Software Licenses | Ongoing            | \$8,940 | No              |

# Performance Indicators



| Description   | 2022 Actual | 2023 Projected | 2024 Planned   |
|---|-------------|----------------|----------------|
| Percentage of residential plan reviews that are approved on first submittal | 59.1%       | 62%            | 80%            |
| Inspect all properties within 48 hours of proper request per state code     | 100%        | 100%           | 100%           |
| Investigate all complaints within 24 hours of report                        | 85%         | 85%            | 90%            |
| Inspect entire CDBG area  | 100%        | 100%           | 100%           |
| Average time to issue permits   |             |                | In development |
| Average time to code compliance   |             |                | In development |

# 2023 Accomplishments



- Fully Staffed – Filled our 2<sup>nd</sup> Electrical Inspector position.
- Variance Delegation – As of June 2023 we are a delegated municipality approved to review commercial building code variances. (Only the 3<sup>rd</sup> municipality or delegated agent in the state.) This will increase efficiency for our customers pursuing variances.
- Electronic Plan Review – Successfully implemented Bluebeam for city wide utilization.

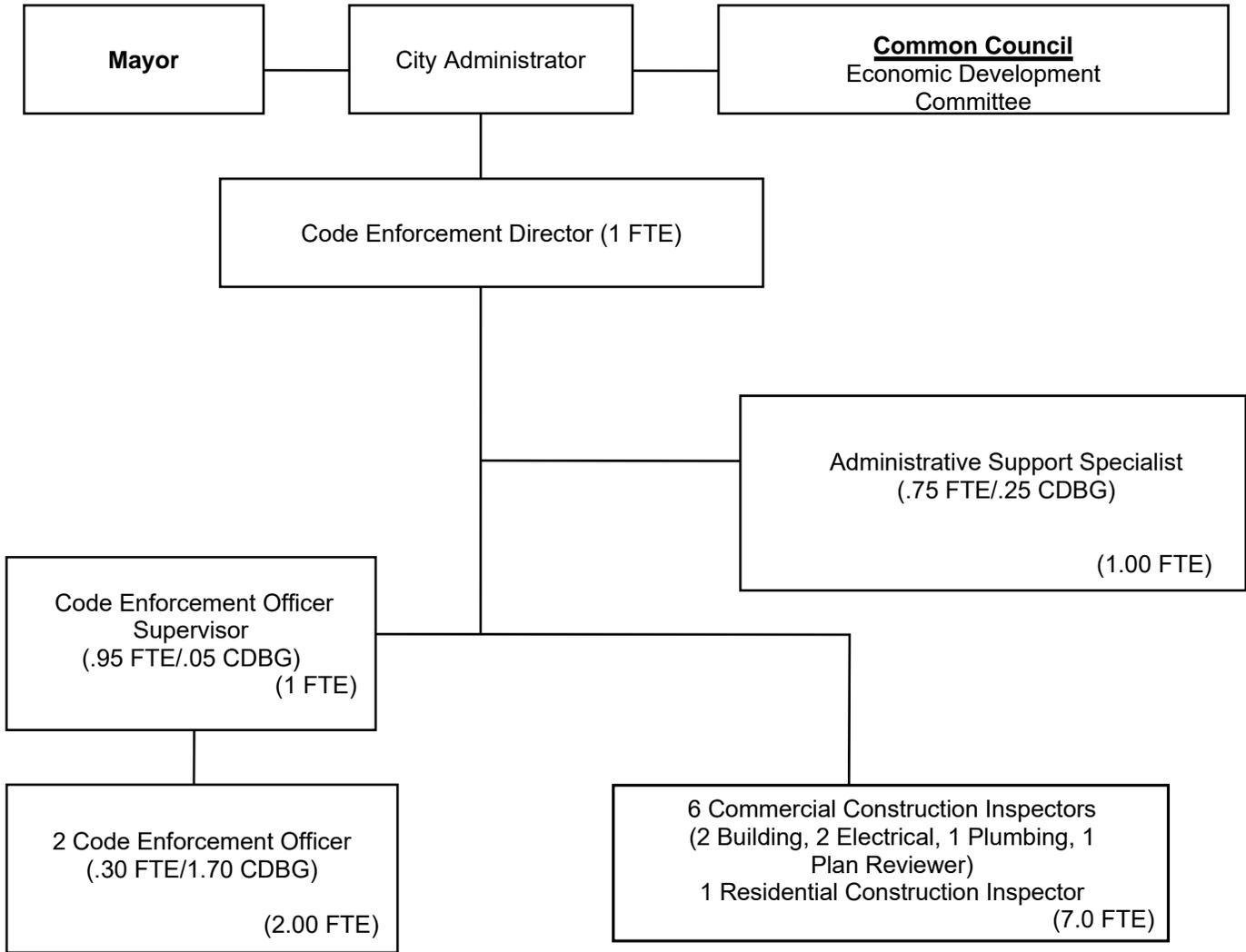
# 2024 Initiatives



- Find efficiencies and opportunities for cross-work/collaboration both within and outside of the Code Enforcement Team.
- Work with departments to streamline processes and provide better information to businesses opening in our community.
- Develop departmental performance metrics.
- Review and refine customer facing information and processes for easier, more efficient navigation.



## CODE ENFORCEMENT



Changes from 2023 – None

CITY FUNDED FTES: 10.0  
 OTHER FUNDING SOURCES FTES: 2.00  
 Total  
 12.0

**CITY OF WEST ALLIS CODE  
ENFORCEMENT  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 839,190             | \$ 667,294             | \$ 778,171             | \$ 778,171                 | \$ 579,011                   | \$ 738,836               | \$ 842,239             | \$ 64,068        | 8.2%                |
| Salaries - Part-Time              | 1,458                  | 3,456                  | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | 3,085                  | 557                    | 3,000                  | 3,000                      | -                            | -                        | -                      | (3,000)          | (100.0%)            |
| Other Pay                         | 16                     | -                      | 600                    | 600                        | 500                          | -                        | -                      | (600)            | (100.0%)            |
| Health Insurance                  | 194,968                | 160,406                | 191,477                | 191,477                    | 133,778                      | 171,207                  | 186,692                | (4,785)          | (2.5%)              |
| Dental Insurance                  | 11,096                 | 8,890                  | 10,768                 | 10,768                     | 7,379                        | 9,442                    | 10,536                 | (232)            | (2.2%)              |
| Other Benefits                    | 2,507                  | 2,200                  | 1,364                  | 1,364                      | 3,777                        | 4,730                    | 7,843                  | 6,479            | 475.0%              |
| Payroll Taxes                     | 62,348                 | 49,581                 | 59,932                 | 59,932                     | 42,738                       | 54,580                   | 64,431                 | 4,499            | 7.5%                |
| Pension                           | 55,069                 | 43,486                 | 53,118                 | 53,118                     | 39,391                       | 50,270                   | 58,114                 | 4,996            | 9.4%                |
| <b>PERSONNEL</b>                  | <b>1,169,737</b>       | <b>935,870</b>         | <b>1,098,430</b>       | <b>1,098,430</b>           | <b>806,574</b>               | <b>1,029,065</b>         | <b>1,169,855</b>       | <b>71,425</b>    | <b>6.5%</b>         |
| Other Professional Services       | 134,166                | 56,864                 | 145,720                | 137,980                    | 74,958                       | 110,450                  | 145,550                | (170)            | (0.1%)              |
| Maintenance Contracts             | -                      | -                      | 600                    | 8,340                      | 7,740                        | 7,740                    | 8,940                  | 8,340            | 1390.0%             |
| <b>PROFESSIONAL SERVICES</b>      | <b>134,166</b>         | <b>56,864</b>          | <b>146,320</b>         | <b>146,320</b>             | <b>82,698</b>                | <b>118,190</b>           | <b>154,490</b>         | <b>8,170</b>     | <b>5.6%</b>         |
| Utilities                         | 2,552                  | 2,231                  | 2,076                  | 2,076                      | 4,676                        | 5,700                    | 5,700                  | 3,624            | 174.6%              |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | 5,101                  | 6,347                  | 4,200                  | 4,200                      | 7,946                        | 7,750                    | 5,500                  | 1,300            | 31.0%               |
| Supplies                          | 1,954                  | 3,197                  | 5,400                  | 5,400                      | 2,036                        | 2,650                    | 3,000                  | (2,400)          | (44.4%)             |
| Books & Subscriptions             | -                      | 477                    | 1,100                  | 1,100                      | -                            | 1,100                    | 2,100                  | 1,000            | 90.9%               |
| Other Maint & Supplies            | 2,896                  | 5,121                  | 3,500                  | 3,500                      | 4,024                        | 4,000                    | 4,000                  | 500              | 14.3%               |
| Advertising                       | 388                    | 258                    | -                      | -                          | 195                          | 250                      | 250                    | 250              | 999.0%              |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>12,891</b>          | <b>17,631</b>          | <b>16,276</b>          | <b>16,276</b>              | <b>18,877</b>                | <b>21,450</b>            | <b>20,550</b>          | <b>4,274</b>     | <b>26.3%</b>        |
| Training & Travel                 | 5,665                  | 9,365                  | 23,820                 | 23,820                     | 6,709                        | 22,050                   | 21,900                 | (1,920)          | (8.1%)              |
| Regulatory & Safety               | 499                    | 1,028                  | 1,678                  | 1,678                      | 406                          | 1,558                    | 1,620                  | (58)             | (3.5%)              |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>6,164</b>           | <b>10,393</b>          | <b>25,498</b>          | <b>25,498</b>              | <b>7,115</b>                 | <b>23,608</b>            | <b>23,520</b>          | <b>(1,978)</b>   | <b>(7.8%)</b>       |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | 750                    | 750              | 999.0%              |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>750</b>             | <b>750</b>       | <b>999.0%</b>       |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,322,958</b>    | <b>\$ 1,020,758</b>    | <b>\$ 1,286,524</b>    | <b>\$ 1,286,524</b>        | <b>\$ 915,264</b>            | <b>\$ 1,192,313</b>      | <b>\$ 1,369,165</b>    | <b>\$ 82,641</b> | <b>6.4%</b>         |

**2024 BUDGET NOTES:**

The change in the personnel budget reflects step increases and related staff pay adjustments (i.e. not a change in staffing levels).  
Maintenance Contract expense reflects Blue Beam software licenses (new for 2024)

**CITY OF WEST ALLIS OTHER  
OTHER PUBLIC SAFETY  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>       | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|---------------------|---------------------|
| Salaries - Full-Time              | \$ -                   | \$ -                   | \$ -                   | \$ -                       | \$ -                         | \$ -                     | \$ -                   | \$ -                | -                   |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Overtime                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Health Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Dental Insurance                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Benefits                    | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Payroll Taxes                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Pension                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>PERSONNEL</b>                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Professional Services       | 77,923                 | 122,205                | 210,000                | 210,000                    | 127,328                      | 137,000                  | 201,000                | (9,000)             | (4.3%)              |
| Maintenance Contracts             | 19,975                 | -                      | 800                    | 800                        | 1,050                        | 1,050                    | 800                    | -                   | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>97,898</b>          | <b>122,205</b>         | <b>210,800</b>         | <b>210,800</b>             | <b>128,378</b>               | <b>138,050</b>           | <b>201,800</b>         | <b>(9,000)</b>      | <b>(4.3%)</b>       |
| Utilities                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Supplies                          | 832                    | 1,920                  | 22,750                 | 22,750                     | 1,515                        | 1,850                    | 1,500                  | (21,250)            | (93.4%)             |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Maint & Supplies            | 2,524                  | 7,226                  | 900                    | 900                        | 23,297                       | 15,000                   | -                      | (900)               | (100.0%)            |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>3,356</b>           | <b>9,146</b>           | <b>23,650</b>          | <b>23,650</b>              | <b>24,812</b>                | <b>16,850</b>            | <b>1,500</b>           | <b>(22,150)</b>     | <b>(93.7%)</b>      |
| Training & Travel                 | -                      | 1,847                  | 2,750                  | 2,750                      | -                            | 150                      | 3,250                  | 500                 | 18.2%               |
| Regulatory & Safety               | 172,257                | 176,342                | 197,500                | 197,500                    | 120,458                      | 175,000                  | 180,000                | (17,500)            | (8.9%)              |
| Insurance & Claims                | 410,868*               | 833,269*               | 583,859*               | 583,859*                   | 516,497*                     | 557,464*                 | -                      | (583,859)           | (100.0%)            |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Other Miscellaneous               | 5,129                  | 5,727                  | 15,750                 | 15,750                     | 19,804                       | 20,100                   | -                      | (15,750)            | (100.0%)            |
| <b>MISCELLANEOUS</b>              | <b>588,254</b>         | <b>1,017,185</b>       | <b>799,859</b>         | <b>799,859</b>             | <b>656,759</b>               | <b>752,714</b>           | <b>183,250</b>         | <b>(616,609)</b>    | <b>(77.1%)</b>      |
| Capital Items                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| Transfers-Out                     | 534,166                | -                      | -                      | -                          | -                            | -                        | -                      | -                   | -                   |
| <b>OTHER USES</b>                 | <b>534,166</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>               | <b>-</b>            | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,223,674</b>    | <b>\$ 1,148,536</b>    | <b>\$ 1,034,309</b>    | <b>\$ 1,034,309</b>        | <b>\$ 809,949</b>            | <b>\$ 907,614</b>        | <b>\$ 386,550</b>      | <b>\$ (647,759)</b> | <b>(62.6%)</b>      |

**2024 BUDGET NOTES:**

The overall decrease reflects the transfer of several General Government expenses to City Administration and other department budgets to align with management oversight.

The expenses that remain above are Public Safety expenses for animal control (MADACC), Emergency Government, and Ambulance Billing service.

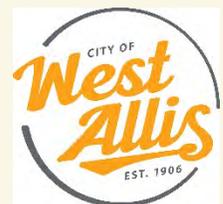
The Transfers Out expense item reflects transfers from the General Fund to Capital Projects Funds to fund city capital needs.

\* Historical insurance figures represent general liability insurance and are technically a General Government expense.

2024



# Engineering and Public Works





# Public Works

**Mission:** The Department of Public Works strives to maintain the City's infrastructure and provide high quality public works services to the public and other City departments in a reasonable, efficient, cost-effective manner.



## Services Provided

- Administration - Administer and coordinate operations to maintain city's infrastructure.
- Facility and Sign/Inventory Division - Provide general maintenance and repair to all city facilities and maintain all regulatory signage and provide traffic control; procure and receive materials and supplies necessary for all public works operations.
- Electrical Division - Maintenance of city street lighting and traffic control signals.
- Fleet Services Division - Preventative maintenance and repair of City equipment and vehicles.
- Forestry and Grounds Division - Maintenance of city street trees and public grounds.
- Sanitation and Street Division - Garbage and recyclable collection and disposal; maintenance of City streets, alleys, sidewalks, and sewer systems.
- Water Utility - Provide safe and sufficient drinking water for residential, commercial customers and fire protection.

# By the Numbers



**\$11.65M**

Proposed 2024 Budget

**\$281K**

\$ Change in Budget

**2.5%**

% Change in Budget

## Vacancies as of October 2023:

- 1 Inventory Services Specialist
- 1 Forestry & Grounds Specialist
- 2 Electrical Mechanic
- 4 Maintenance Repairers/Laborers
- 1 Equipment Operator
- 1 Equipment Operator Specialist

## Budgeted Revenue:

**\$764K**

## Proposed Change in FTE:

**-0-**

## Salary and Benefit Budget:

**\$7.83M**

# New Budget Requests



| Description  | One Time / Ongoing             | Cost      | Staffing Change |
|--|--------------------------------|-----------|-----------------|
| Address Hale Creek tree removal (storm water account).               | One time                       | \$40,000  |                 |
| Business Process Analyst upgrade.                                    | One time                       | \$5,000   |                 |
| Assetworks maintenance and professional service fee.                 | Ongoing                        | \$72,000  |                 |
| Milwaukee County radio membership.                                   | Ongoing                        | \$19,500  |                 |
| Professional services line striping, crosswalk, center line marking. | One time reallocation of funds | \$15,000  |                 |
| Increase electrical utility funding for street and alley lighting.   | Ongoing                        | \$100,000 |                 |
| Outsource tree pruning to assist                                     | One time reallocation of funds | \$50,000  |                 |

# Performance Indicators



| Description   | 2022 Actual | 2023 Projected | 2024 Planned                      |
|---|-------------|----------------|-----------------------------------|
| 1. Department wide - continue implementation of AssetWorks (work order system) as staffing, resources permit.   | 90%         | 100%           | Ongoing functionality of software |
| 2. Department wide - respond to emergency and off-hour concerns within 60-90 minutes maximum.   | 100%        | 100%           | 100%                              |
| 3. Administrative Office - contingent on staffing and equipment, administer/ direct public works operations and activities in an efficient and timely manner <u>within</u> the approved budget for the dept.                      | 100%        | 100%           | 100%                              |
| 4. Administrative Office – weekly verification/ check of Dept’s payroll, in Novatime and AssetWorks.  | 100%        | 100%           | 100%                              |
| 5. Administrative Office - process injury, accident/ incident reports in 1-2 days.  | 95%         | 95%            | 95%                               |
| 6. Administrative Office - provide contact/ response to all citizens concerns within 24 hours as applicable.  | 95%         | 95%            | 95%                               |
| 7. Administrative Office – designate 1 to 2 staff members to provide bilingual translation.   | --          | 100%           | 100%                              |
| 8. Building & Sign/Inventory - respond to required work zone barricading requests, whether standard or after-hours, to all divisions and contractors per Manual on Uniform Traffic Control Devices (MUTCD) as situation dictates. | 100%        | 100%           | 100%                              |
| 9. Building & Sign/Inventory - crosswalk/ parking lot marking and long line pavement striping locations for the entire City.  | 59%         | 100%           | 85-90% parking lots/crosswalks    |
| 10. Building & Sign/Inventory – respond to routine and requested work orders for maintenance of parks, zero depth pool and playground equipment within budget in 1-3 workdays contingent on staffing and material availability.   | 95%         | 100%           | 100%                              |
| 11. Building & Sign/Inventory - address routine and requested work orders for facility maintenance and construction requests within budget in 1-3 business days contingent on staffing and material availability.                 | 95%         | 100%           | 100%                              |
| 12. Building & Sign/Inventory - completion by event date of requested work orders for all special events (including signage, barricades, set up).   | 100%        | 100%           | 100%                              |
| 13. Building & Sign/Inventory - evaluate and review materials not used in 3 yrs based on usage, cost and lead time. Implement Just-In-Time inventory.   | --          | 100%           | 100%                              |

|  |      |      |      |
|--|------|------|------|
| 14. Building & Sign/Invent.- address stock and non-stock item requests for Department within 1-3 days  | 100% | 100% | 100% |
| 15. Building & Sign/Inventory - implement scanning and barcoding capabilities for Inventory stock items.   | 0%   | 50%  | 100% |
| 16. Building & Sign/Inventory - annual audit of all stocked items as staffing permits.   | --   | 50%  | 100% |
| 17. Building & Sign/Inventory - download Material Safety Data Sheets for each product received within Inventory within 5 days, update and manage MSDS records.   | 100% | 100% | 100% |
| 18. Electrical - maintain annual re-lamping of City street lighting in non-converted circuits.   | 100% | 100% | 100% |
| 19. Electrical - respond to street and alley lighting outages within 1-3 workdays.   | 93%  | 97%  | 100% |
| 20. Electrical - respond to traffic control knockdowns within 24 hours. Goal revised 2023.   | 100% | 100% | 100% |
| 21. Electrical - respond to street light knockdowns within 24 hours. Goal revised 2023.  | 100% | 100% | 100% |
| 22. Electrical/Water - respond to all emergency and standard Diggers Hotline requests by date indicated as mandated.   | 100% | 100% | 100% |
| 23. Electrical - respond to damaged cable for traffic controls or streetlights within 1-3 work days.   | 100% | 100% | 100% |
| 24. Electrical - complete assigned street lighting conversion of high voltage to low voltage for predetermined electrical circuits as labor and materials are available.   | 100% | 100% | 100% |
| 25. Electrical - respond to critical electrical service work requests for City facilities within 1-3 work days (new 2022 goal).  | --   | 100% | 100% |
| 26. Fleet - increase annual preventative maintenance for 400+ rolling stock, DPW vehicles and small engine devices as staffing allows:<br><ul style="list-style-type: none"> <li>• Preventative Maintenance (PM-A) of 100% of rolling stock:</li> <li>• (Oil, brake, filter, belt, etc.): 100% of small engine equipment</li> <li>• Full Vehicle/ Equipment Maintenance (PM-B) of 50% of rolling stock: 50%</li> <li>• Facility Generators (10) Maintenance monthly inspections: 100% <ul style="list-style-type: none"> <li>• Facility Generators (10) annual oil service: 50%</li> </ul> </li> </ul> | 59%  | 78%  | 100% |
|  | 57%  | 100% | 100% |
|  | 59%  | 100% | 100% |
|  | 50%  | 92%  | 100% |
|  | 100% | 100% | 100% |
| 27. Fleet - respond and diagnose after hour calls within 3 hours of request.   | 100% | 100% | 100% |

|  |               |                     |                     |
|--|---------------|---------------------|---------------------|
| 28. Forestry - replant street trees within 1 growing season after removal contingent on staffing and budget approval for tree procurement.   | 80%           | 99%                 | 100%                |
| 29. Forestry - prune 10% of 22K City trees – annually.   | 79%           | 100%                | 100%                |
| 30. Forestry - consolidate small individual shrub and flower beds along designated section of boulevard into large Gateway entrance beds and add additional trees to be planted in the boulevard corridor, as space permits.                       | 100% (4 beds) | 100% (3 beds)       | 100% (1 bed)        |
| 31. Forestry - grounds maintenance 3x during the growing season for boulevards, buildings, parks and parking lots contingent on seasonal staffing.   | n/a           | 50%                 | 100%                |
| 32. Forestry - response time to snow and ice removal at buildings, parks, municipal lots and City sidewalks per City ordinance to complete 24 hours after storm has ended as weather permits.  | 100%          | 100%                | 100%                |
| 33. Sanitation & Street - DNR per capita collection standard of 106.55 for recycling materials.  | 100%          | 100%                | 100%                |
| 34. Sanitation & Street - continue uninterrupted services, where services are not cancelled, for refuse, recycling and brush collection year-round as weather, road construction or other emergency situations permit. Goal is zero cancellations. | 100%          | 100%                | 100%                |
| 35. Sanitation & Street - respond within 2 business days to ensure compliance of refuse and recycling ordinances to reduce number of violations.   | n/a           | n/a                 | 100%                |
| 36. Sanitation & Street – respond within 1 hour for each snow and ice event causing accumulative precipitation.  | 100%          | 100%                | 100%                |
| 37. Sanitation & Street - perform catch basin cleaning once every 3 years.   | n/a           | 100%                | 100%                |
| 38. Sanitation & Street - perform sanitary sewer lines cleaning once every 2 years.  | n/a           | 100%                | 100%                |
| 39. Water - respond to service interruptions in less than 6 hours.   | 100%          | 100%                | 100%                |
| 40. Water - complete preventative maintenance of 1250 hydrants per year.   | 100%          | 100%                | 100%                |
| 41. Water - complete preventative maintenance of 1200 valves per year.   | 100%          | 100%                | 100%                |
| 42. Water - exchange residential, commercial and industrial meters in compliance with WI PSC.  | 100%          | 100%                | 100%                |
| 43. Water - water quality 100% compliance with EPA and DNR regulations.  | 100%          | 100%                | 100%                |
| 44. Water - repair vs. preventative maintenance ratio should be 20% repair and 80% preventative maintenance.   | --            | 77% PM / 23% repair | 80% PM / 20% repair |

# Grant Funding Details



| Name  | One Time / Ongoing | Purpose  | Employees Funded |
|---|--------------------|--|------------------|
| Recycling Collection                            | Ongoing            | Offset costs of mandatory recycling program.                   |                  |
| Forestry CDBG – playground and tree procurement | Ongoing            | Provide updates to City parks and enhance City’s urban forest. |                  |

# 2023 Accomplishments



- Hosted 3<sup>rd</sup> annual open house for the public to tour public works facility and operations.
- Collaboration performed with other city dept to increase efficiencies and improve infrastructure - GIS, snow events, excavations, severe windstorm response, street light conversion project, boring services for fiber install between Vets’ Park and Liberty Heights Park, ongoing cross training.
- GIS platforms expanded to include electrical light pole maintenance and sanitary and storm sewer maintenance, possibly by end of year line striping, crosswalks, snow and ice control.
- Participated in the state Snowplow Rodeo.
- Assisted in installation and maintenance of Burnham Pointe Park.
- Created process in Opengov to enhance public outreach - park reservation, rain barrels, City Hall meeting room reservation, leak detection credit, medical waivers.
- Integrated Inventory operations from city’s financial software to Assetworks.
- Provided setup and support for 21 City and 10 non-City special events.
- Serviced 23 water main breaks.
- Conducted 4, full-plow snowplow operations.

# 2024 Initiatives

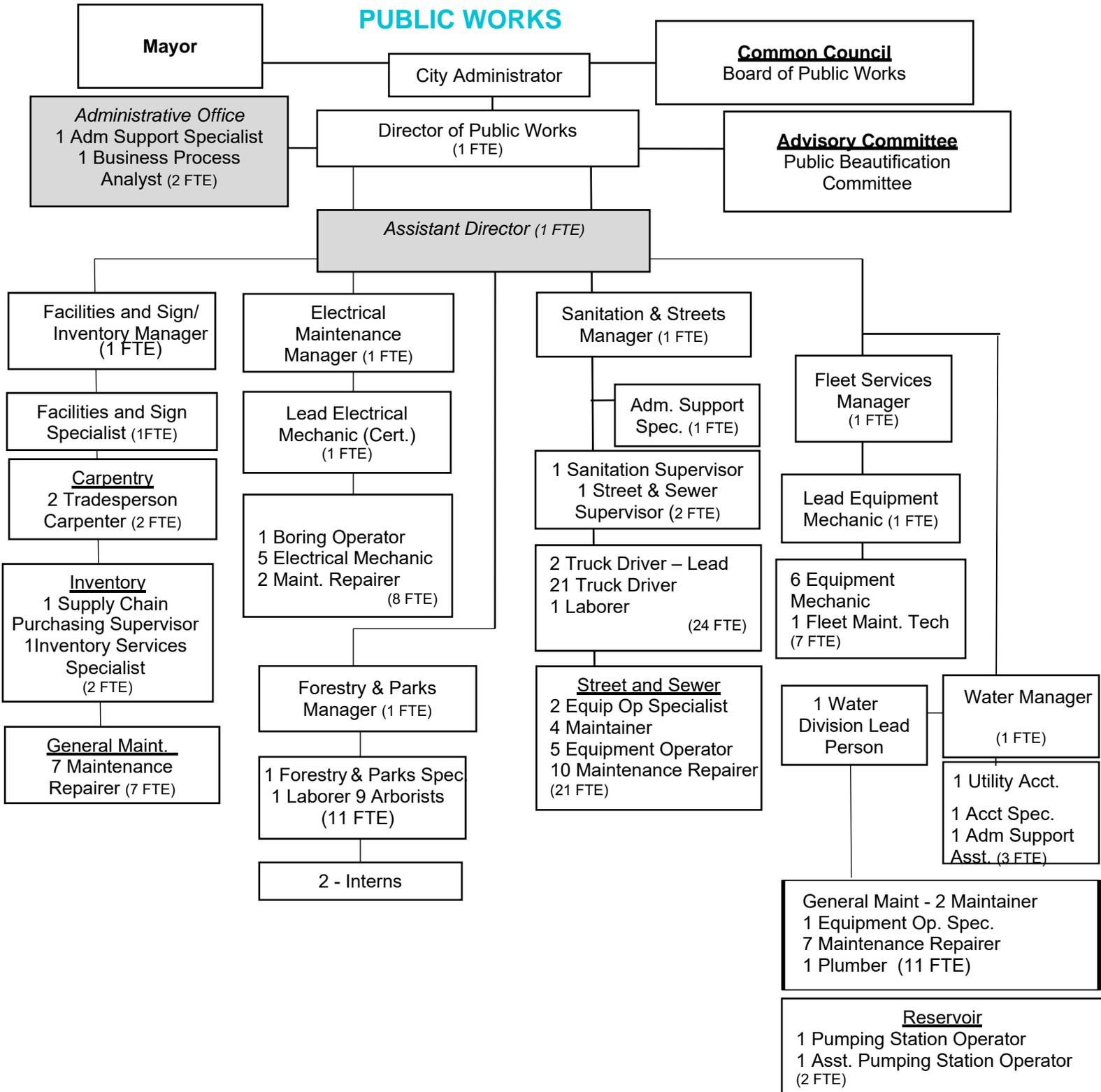
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- Review potential connection to Milwaukee Water Works system to increase capacity.
- Pre-emptively remove 50 ash trees from urban forest.
- Consolidate and minimize 84<sup>th</sup> Street and National Ave. boulevard.
- Provide continued support for City's Street light conversion services.
- Continue to convert LED lighting at city facilities when Inventory supply has been exhausted.
- Evaluate City's long term refuse processing options with private or public municipal partners to reduce costs.
- Assist the Engineering Department with architectural design for new facility at 53rd and Burnham Street and remaining operations at 6300 W. McGeoch.
- Review and evaluate 96<sup>th</sup> Street Pumping Station future operations.
- Procure generator at 96<sup>th</sup> Street Pumping Station.
- Continue to enhance City parks through funded improvements.
- Review outsourcing options to assist with pruning city's urban forest.



# PUBLIC WORKS



Change(s) from 2023 - 1 Additional Seasonal Position to Facilities and Signs/ Inventory  
 Change Superintendent Titles to Manager  
 Change Forestry and Grounds to Forestry and Parks division  
 Move/ Adjust various positions to other sub-divisions

CITY FUNDED FTEs: 97  
 WATER FTEs: 18  
 115 Total  
 21 seasonal, 2 interns

**CITY OF WEST ALLIS  
PUBLIC WORKS  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>     | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-------------------|---------------------|
| Salaries - Full-Time              | \$ 4,496,239           | \$ 4,001,534           | \$ 4,972,149           | \$ 4,719,649               | \$ 3,287,983                 | \$ 4,337,717             | \$ 5,005,708           | \$ 33,559         | 0.7%                |
| Salaries - Part-Time              | 175,162                | 150,329                | 275,040                | 275,040                    | 157,881                      | 165,340                  | 251,741                | (23,299)          | (8.5%)              |
| Overtime                          | 208,276                | 161,701                | 164,731                | 164,731                    | 152,500                      | 199,650                  | 181,396                | 16,665            | 10.1%               |
| Other Pay                         | 33,773                 | 58,118                 | 141,455                | 141,455                    | 49,244                       | 68,230                   | 93,709                 | (47,746)          | (33.8%)             |
| Health Insurance                  | 1,249,832              | 1,043,949              | 1,320,942              | 1,320,942                  | 843,016                      | 1,149,528                | 1,264,122              | (56,820)          | (4.3%)              |
| Dental Insurance                  | 79,555                 | 65,348                 | 88,897                 | 88,897                     | 51,316                       | 67,613                   | 80,249                 | (8,648)           | (9.7%)              |
| Other Benefits                    | 10,818                 | 9,102                  | 11,090                 | 11,090                     | 18,101                       | 24,071                   | 166,152                | 155,062           | 1398.2%             |
| Payroll Taxes                     | 363,599                | 323,373                | 425,608                | 425,608                    | 269,609                      | 368,705                  | 423,240                | (2,368)           | (0.6%)              |
| Pension                           | 312,024                | 271,504                | 364,745                | 364,745                    | 236,698                      | 309,403                  | 363,493                | (1,252)           | (0.3%)              |
| <b>PERSONNEL</b>                  | <b>6,929,278</b>       | <b>6,084,958</b>       | <b>7,764,657</b>       | <b>7,512,157</b>           | <b>5,066,348</b>             | <b>6,690,257</b>         | <b>7,829,810</b>       | <b>65,153</b>     | <b>0.8%</b>         |
| Other Professional Services       | 65,956                 | 83,904                 | 100,600                | 100,600                    | 42,870                       | 104,600                  | 160,000                | 59,400            | 59.0%               |
| Maintenance Contracts             | 39,352                 | 44,332                 | 86,950                 | 86,950                     | 94,078                       | 99,000                   | 126,000                | 39,050            | 44.9%               |
| <b>PROFESSIONAL SERVICES</b>      | <b>105,308</b>         | <b>128,236</b>         | <b>187,550</b>         | <b>187,550</b>             | <b>136,948</b>               | <b>203,600</b>           | <b>286,000</b>         | <b>98,450</b>     | <b>52.5%</b>        |
| Utilities                         | 685,498                | 801,728                | 778,440                | 780,940                    | 481,454                      | 847,780                  | 871,478                | 93,038            | 12.0%               |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Repair & Maintenance              | 760,003                | 668,743                | 757,500                | 757,500                    | 513,654                      | 636,853                  | 817,500                | 60,000            | 7.9%                |
| Supplies                          | 67,599                 | 77,722                 | 8,000                  | 8,000                      | 461                          | 1,000                    | 18,000                 | 10,000            | 125.0%              |
| Books & Subscriptions             | 10,538                 | 7,403                  | 12,530                 | 12,530                     | 11,102                       | 13,469                   | 14,000                 | 1,470             | 11.7%               |
| Other Maint & Supplies            | 817,169                | 797,906                | 1,016,566              | 1,016,566                  | 886,659                      | 981,880                  | 1,021,380              | 4,814             | 0.5%                |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>2,340,807</b>       | <b>2,353,502</b>       | <b>2,573,036</b>       | <b>2,575,536</b>           | <b>1,893,330</b>             | <b>2,480,982</b>         | <b>2,742,358</b>       | <b>169,322</b>    | <b>6.6%</b>         |
| Training & Travel                 | 5,697                  | 12,923                 | 24,900                 | 24,900                     | 9,669                        | 23,300                   | 27,800                 | 2,900             | 11.6%               |
| Regulatory & Safety               | 12,171                 | 14,605                 | 22,600                 | 22,600                     | 12,946                       | 29,770                   | 27,200                 | 4,600             | 20.4%               |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| Retiree Benefits                  | -                      | 741,040                | 792,145                | 792,145                    | 502,379                      | 792,145                  | 692,813                | (99,332)          | (12.5%)             |
| Other Miscellaneous               | 76                     | 242                    | 200                    | 200                        | 140                          | 200                      | 40,200                 | 40,000            | 20000.0%            |
| <b>MISCELLANEOUS</b>              | <b>17,944</b>          | <b>768,810</b>         | <b>839,845</b>         | <b>839,845</b>             | <b>525,134</b>               | <b>845,415</b>           | <b>788,013</b>         | <b>(51,832)</b>   | <b>(6.2%)</b>       |
| Capital Items                     | -                      | -                      | -                      | -                          | 1,466                        | -                        | -                      | -                 | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                 | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>1,466</b>                 | <b>-</b>                 | <b>-</b>               | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 9,393,337</b>    | <b>\$ 9,335,506</b>    | <b>\$ 11,365,088</b>   | <b>\$ 11,115,088</b>       | <b>\$ 7,623,226</b>          | <b>\$ 10,220,254</b>     | <b>\$ 11,646,181</b>   | <b>\$ 281,093</b> | <b>2.5%</b>         |

**2024 BUDGET NOTES:**

Routine wage increases for DPW staff were offset by increased allocations to the utility funds (Sewer, Storm, and Solid Waste) resulting from a more detailed analysis of DPW staff based on Assetworks data. The Water Utility has dedicated staff, however the other utility funds rely on shared staff from the DPW division. The above budget reflects more DPW staff time budgeted in the utility funds and less in the general DPW budget, as indicated by an analysis of recent DPW Assetworks data.

The change in Health insurance expenses are related to coverage changes expected in 2024.

The increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.

The increase in Professional Services reflects an additional reliance on contract services for maintenance/repair items due to the continued tight labor market.

The increase in Maint. & Supplies stems from expected higher electricity costs, greater maint costs due to an aging fleet, and the start of a replacement schedule for field tablets.

The decrease in Retiree Benefits is the result of more detailed retiree insurance analysis to more accurately allocate costs to business units.

The increase in Other Miscellaneous represents a reallocation of fuel (for resale) costs for alignment with management oversight responsibility. Overall not an additional cost to the city.

# Engineering



**Mission:** The Engineering Department provides professional, well-organized, and cost-effective municipal engineering services to the citizens and businesses of West Allis, as well as other City Departments. Our efforts are focused on providing a high level of expertise in the designing, planning, advising, administering, and overseeing of all public works improvements to facilitate upgrades of aging City infrastructure. Our goal is to provide these services within the project budget and timeframe required while striving to improve the health, safety, and overall quality of life for the residents and businesses of West Allis.



## Services Provided

- Planning and design of maintenance and/or replacement of roadway pavements, curbs/gutters, sidewalks, bridges, sanitary and storm sewers, watermains, streetlights, signs, and pavement markings based upon infrastructure condition evaluations.
- Planning and design of infrastructure improvements for City owned parks, parking lots and 22 buildings including electrical, HVAC, roofing systems, emergency generators, and façade repairs based upon facilities condition assessments.
- Oversight and permitting of third-party utilities such as natural gas, electric, telecommunication cable, fiber optic cable and 5G small cell towers.
- Assist property owners with funding options for lead water service line replacements, sump pump installations, storm sewer lateral installations/repairs, sanitary sewer lateral repairs.
- Issue and administer permits for commuter impacted, accessibility, and State Fair parking; oversize/overweight trucking loads; occupying street right-of-way and dumpster permits; and loading zone permits.

# By the Numbers



**\$1.11 M**

Proposed 2024 Budget

**\$16K**

Change in Budget

**1.4%**

Change in Budget

## Vacancies as of October, 2023

- 1 Principal Engineer
- 2 Civil Engineers

## Budgeted Revenue:

**\$138K**

## 2024 Proposed Staffing Changes

**-1**

Vacant Special Assessment Specialist eliminated

## Salary and Benefit Budget:

Completed by Finance

**\$1.02M**

# New Budget Requests



| Description | One Time / Ongoing | Cost | Staffing Change |
|-------------|--------------------|------|-----------------|
| None        |                    |      |                 |
|             |                    |      |                 |
|             |                    |      |                 |
|             |                    |      |                 |

# Performance Indicators



| Description                        | 2022 Actual      | 2023 Projected                     | 2024 Planned     |
|------------------------------------|------------------|------------------------------------|------------------|
| Pavement Replacement               | 2.50 miles       | 3.32 miles                         | 2.66 miles       |
| Sanitary Sewer Relay               | 1.55 miles       | 1.10 miles                         | 0.63 miles       |
| Storm Sewer Relay                  | 1.88 miles       | 1.30 miles                         | 0.97 miles       |
| Watermain Relay                    | 2.05 miles       | 1.62 miles                         | 1.68 miles       |
| Streetlighting Circuit Replacement | 237 lights       | 128 lights & 940 ft. string lights | 250 lights       |
| Private Lead Service Removal       | 45 lead services | None due to funding                | 40 lead services |

## 2023 Accomplishments



- The City was chosen to be one of 40 communities across the Country to receive free technical assistance from the EPA for the development of a lead service line removal program.
- Awarded the MMSD Green Luminary® Award for the permeable pavers installed on S. 65<sup>th</sup> St. from W. Greenfield Ave. to W. National Ave. and S. 66<sup>th</sup> St. from W. National Ave. to W. Mitchell St. reconstruction projects. The S. 66<sup>th</sup> St. project also constructed two bioswales on the City-owned parking lot by the Farmer's Market.
- The City's first city-owned porous asphalt pavement parking lot between S. 75<sup>th</sup> St. and S. 76<sup>th</sup> St., north of W. Greenfield Ave. was installed.
- 6 City streets were completely reconstructed with concrete and 1 was overlaid with asphalt, 2 alleys were reconstructed – both with green infrastructure, and 2 major thoroughfares were reconstructed and funded by Wisconsin Department of Transportation. All of these paving projects included the repair/replacement of sanitary sewer, watermain, and storm sewer.
- 2 pedestrian safety median islands and 1 speed feedback sign at a pedestrian crossing installed.
- The conversion of the low-pressure sodium streetlights to LEDs and the conversion of high voltage circuitry to standard lower voltage circuitry continued. Also added string lights along W. Becher St. between S. 70<sup>th</sup> St. and S. 68<sup>th</sup> St.
- 6 driveway permits, 140 street occupancy permits, 39 residential handicap on-street parking zone permits, 216 street excavation permits, 257 over-size, overweight truck permits issued.
- Support continued to other City departments and City events such as A la Carte, Independence Day and Christmas Parades, Bikes on the Block – Harley 120<sup>th</sup> Anniversary, Downtown Car Show, TOAD Race, State Fair, other events at State Fair grounds and the City Farmers Market.

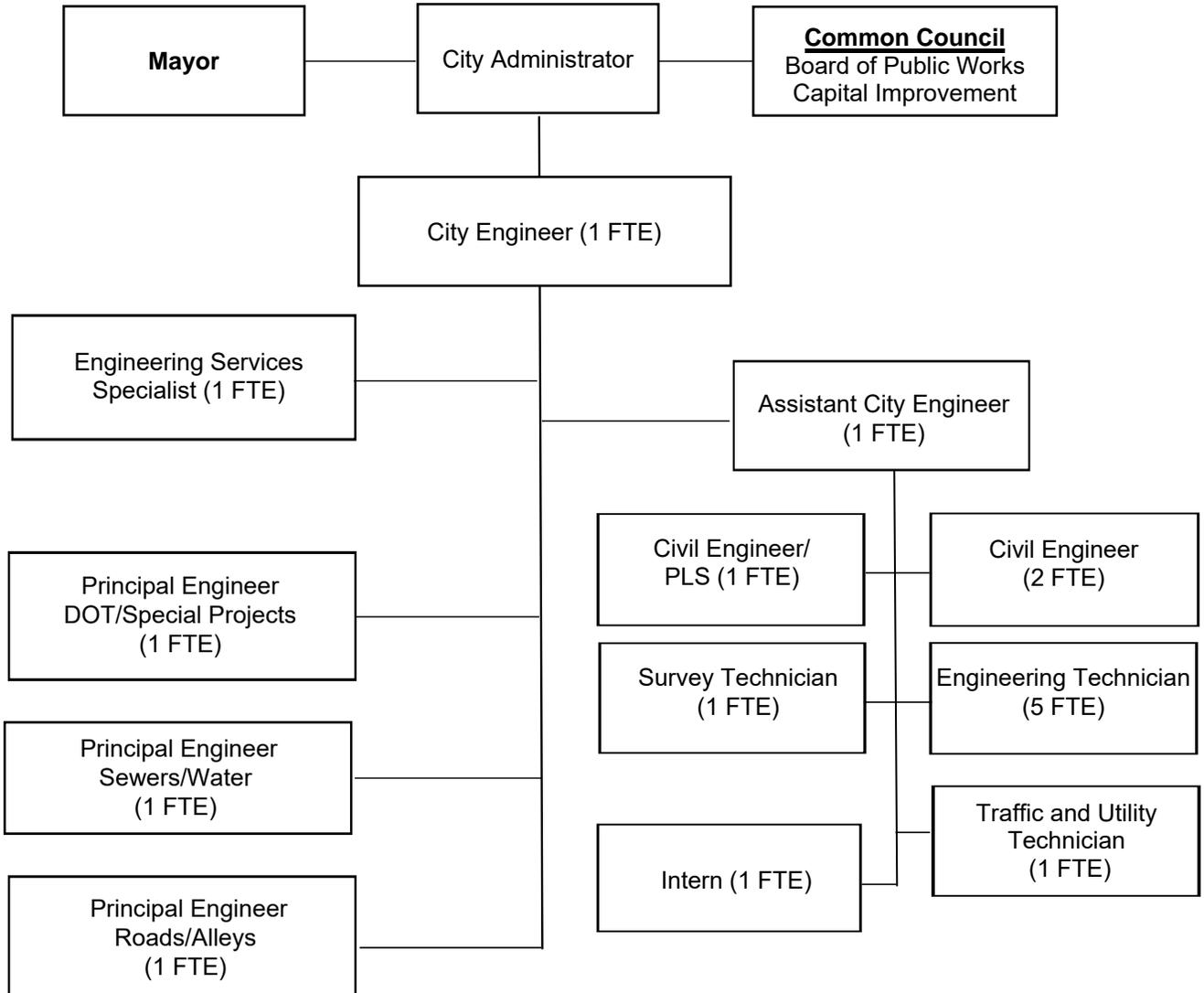
# 2024 Initiatives



- Streamline the special assessment process by reviewing special assessment methods and software.
- Work on continued improvements to OpenGov focusing on Engineering permits used by the public.
- Increase the number of streetlights replaced each year and continue to review areas for installation of security lights.
- Assist DPW in reducing State Fair signage set up and removal time.
- Collaborate with Planning to develop a Safe Streets Action Plan utilizing a Milwaukee County BIL grant which includes improvements to pedestrian safety at key intersections, safer bicycle routes, and better accessibility for disabled persons.
- Coordinate with Milwaukee County and other municipalities on the Vision Zero Initiative to eliminate traffic fatalities by 2028.
- Increase community awareness of sanitary and water service lateral pipe repair assistance programs through MMSD and Wisconsin DNR.
- Investigate the use of innovative technologies in construction such as lining watermains and the implementation of green infrastructure in roads/alleys.
- Apply for grants from the Bipartisan Infrastructure Laws (BIL), Federal Highway Administration (FHWA), Wisconsin Department of Transportation (WisDOT), Milwaukee Metropolitan Sewerage District (MMSD), and Wisconsin Department of Natural Resources (WDNR) for the repair/replacement of aging sanitary sewers, watermains, storm sewers, and streets.



## ENGINEERING



Change(s) from 2023 –  
 Eliminated Special Assessment Specialist;  
 Reclassify Administrative position to Specialist position;  
 Reclassify Civil Engineering position to Asst City Engineer

CITY FUNDED FTES: 17.00  
 (58 % general fund; 41% I  
 funding by water, sewer, and  
 storm water)

**CITY OF WEST ALLIS  
ENGINEERING 2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 822,608             | \$ 691,184             | \$ 654,457             | \$ 654,457                 | \$ 461,549                   | \$ 583,998               | \$ 690,322             | \$ 35,865        | 5.5%                |
| Salaries - Part-Time              | -                      | 38                     | 24,960                 | 24,960                     | -                            | -                        | 20,928                 | (4,032)          | (16.2%)             |
| Overtime                          | 21,133                 | 23,962                 | 25,000                 | 25,000                     | 10,138                       | 11,667                   | 25,000                 | -                | -                   |
| Other Pay                         | 5,715                  | 2,155                  | 4,000                  | 4,000                      | 1,639                        | 2,008                    | -                      | (4,000)          | (100.0%)            |
| Health Insurance                  | 220,488                | 170,573                | 177,068                | 177,068                    | 108,067                      | 139,372                  | 155,036                | (22,032)         | (12.4%)             |
| Dental Insurance                  | 13,287                 | 10,278                 | 10,774                 | 10,774                     | 7,237                        | 9,174                    | 10,788                 | 14               | 0.1%                |
| Other Benefits                    | 2,059                  | 1,542                  | 2,414                  | 2,414                      | 2,584                        | 3,172                    | 6,547                  | 4,133            | 171.2%              |
| Payroll Taxes                     | 62,561                 | 53,448                 | 53,888                 | 53,888                     | 35,093                       | 44,350                   | 55,712                 | 1,824            | 3.4%                |
| Pension                           | 56,749                 | 44,410                 | 47,900                 | 47,900                     | 31,031                       | 39,191                   | 50,249                 | 2,349            | 4.9%                |
| <b>PERSONNEL</b>                  | <b>1,204,600</b>       | <b>997,590</b>         | <b>1,000,461</b>       | <b>1,000,461</b>           | <b>657,338</b>               | <b>832,932</b>           | <b>1,014,582</b>       | <b>14,121</b>    | <b>1.4%</b>         |
| Other Professional Services       | -                      | 6,041                  | 25,000                 | 25,000                     | 1,550                        | 25,000                   | 25,000                 | -                | -                   |
| Maintenance Contracts             | 21,828                 | 24,084                 | 25,314                 | 25,314                     | 29,668                       | 31,000                   | 26,000                 | 686              | 2.7%                |
| <b>PROFESSIONAL SERVICES</b>      | <b>21,828</b>          | <b>30,125</b>          | <b>50,314</b>          | <b>50,314</b>              | <b>31,218</b>                | <b>56,000</b>            | <b>51,000</b>          | <b>686</b>       | <b>1.4%</b>         |
| Utilities                         | 8,622                  | 8,702                  | 8,640                  | 8,640                      | 5,273                        | 8,640                    | 9,000                  | 360              | 4.2%                |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | 1,851                  | 1,834                  | 3,000                  | 3,000                      | 578                          | 3,000                    | 3,000                  | -                | -                   |
| Supplies                          | 5,777                  | 4,198                  | 7,750                  | 7,750                      | 4,871                        | 7,750                    | 7,750                  | -                | -                   |
| Books & Subscriptions             | 269                    | -                      | 350                    | 350                        | 249                          | 350                      | 350                    | -                | -                   |
| Other Maint & Supplies            | 1,041                  | 2,348                  | 3,200                  | 3,200                      | 1,934                        | 3,200                    | 3,200                  | -                | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>17,560</b>          | <b>17,082</b>          | <b>22,940</b>          | <b>22,940</b>              | <b>12,905</b>                | <b>22,940</b>            | <b>23,300</b>          | <b>360</b>       | <b>1.6%</b>         |
| Training & Travel                 | 5,433                  | 1,821                  | 17,100                 | 17,100                     | 2,334                        | 17,100                   | 17,500                 | 400              | 2.3%                |
| Regulatory & Safety               | -                      | 323                    | 500                    | 500                        | 40                           | 500                      | 500                    | -                | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>5,433</b>           | <b>2,144</b>           | <b>17,600</b>          | <b>17,600</b>              | <b>2,374</b>                 | <b>17,600</b>            | <b>18,000</b>          | <b>400</b>       | <b>2.3%</b>         |
| Capital Items                     | -                      | -                      | 1,000                  | 1,000                      | -                            | 1,000                    | 1,000                  | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>-</b>               | <b>1,000</b>           | <b>1,000</b>               | <b>-</b>                     | <b>1,000</b>             | <b>1,000</b>           | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,249,421</b>    | <b>\$ 1,046,941</b>    | <b>\$ 1,092,315</b>    | <b>\$ 1,092,315</b>        | <b>\$ 703,835</b>            | <b>\$ 930,472</b>        | <b>\$ 1,107,882</b>    | <b>\$ 15,567</b> | <b>1.4%</b>         |

**2024 BUDGET NOTES:**

Salary increases reflect routine cost of living and step increases. The decrease in health insurance expense reflects changes in coverage from prior budget assumptions.

A portion of Engineering staff is allocated to Water, Sanitary Sewer, and Storm Water utility funds for design and construction management of utility construction projects.

The portion above represents Engineering staff for non-utility construction (streets, alleys, lighting, etc)



## Health, Culture, and Recreation





# West Allis Health Dept./ Senior Center

**Mission:** Improve health and wellbeing of all through health education, disease prevention, and promotion of diversity, connection, and partnership.



## Services Provided

- Emergency Preparedness
- Administration
- Community Health Services
- Environmental Health
- Women's, Infants, and Children (WIC) Program
- Senior Center and Social Connection Support Programs

# By the Numbers



**\$2.47 M**

Proposed 2024 Budget

**\$42K**

\$ Change in Budget

**1.7%**

% Change in Budget

## Vacancies as of October 2023:

- 1 WIC Support Staff- Health Screener
- 1 Administrative Support Specialist
- 1 Environmentalist

## Budgeted Revenue:

**\$580K**

## Proposed Change in FTE:

**-0-**

## Salary and Benefit Budget:

**\$2.26M**

# New Budget Requests



| Description  | One Time / Ongoing | Cost     | Staffing Change |
|--|--------------------|----------|-----------------|
| Promotion of Public Health Nurse and Public Health Nurse Coordinator | One time           | \$936.00 | none            |

# Performance Indicators



| Description  | 2022 Actual | 2023 Projected | 2024 Planned |
|--|-------------|----------------|--------------|
| Policy, Planning, & Practice- Number of quality improvement projects completed           | 0           | 5              | 5            |
| Number of “likes” on the WAHD Facebook page  | 9,591       | 9,600          | 9,650        |
| Policy, Planning, and Practice- HiaPP initiatives  | 1           | 2              | 2            |
| Policy, Planning, and Practice- QPR suicide prevention community-based training          | 0           | 1              | 2            |
| Policy, Planning, and Practice- Community-based Narcan/harm reduction training           | 1           | 2              | 4            |
| Number of WAHD programs/services that have utilized the Health Equity Lens Analysis Tool | 5           | 7              | 7            |
| CHS-Total number of TB skin tests administered   | 137         | 150            | 150          |
| CHS-Total number of flu vaccines administered annually (adult & children)                | 581         | 600            | 600          |
| CHS-Total number of spirometry tests completed on Police, Fire, and City Employees       | 111         | 110            | 110          |
| CHS-Total number of hearing tests completed on Police, Fire, and City Employees          | 330         | 330            | 330          |
| CHS-Total number of Grapevine community education courses taught                         | 0           | 5              | 6            |
| CHS-Total number of car seats checked/distributed  | 83          | 175            | 180          |

|  |        |        |        |
|--|--------|--------|--------|
| Environmental- Percent of violations related to HS #21 "Proper date marking and disposition"                             | 4.30%  | 5.50%  | 6%     |
| Environmental- Monitor/log number of rat/rodent related nuisance complaints  | 210    | 180    | 200    |
| Environmental- Number of rodent bait stations  | 98     | 145    | 150    |
| WIC-Percentage of WIC participants receiving a monthly food benefit  | 97.90% | 98.60% | 99%    |
| WIC- Percent of WAHD WIC ever breastfed infants who are breastfed at 3 months of age                                     | 57%    | 57%    | 58%    |
| WIC-Percent of 2-4 year olds enrolled in Fit Families who complete program   | 81%    | 83%    | 85%    |
| WIC- Number of capillary blood lead tests performed and billed   | 21     | 150    | 200    |
| Senior Center- The name/type of programs/services offered at the Senior Center.  | 276    | 225    | 275    |
| Senior Center- Cumulative count of attendance in programs/classes.   | 12,002 | 7,500  | 12,000 |
| Senior Center- The number of internal and external partnerships that refer clients, support programs, and teach classes. | 41     | 25     | 25     |
| Senior Center- The number of Senior Center members.  | 279    | 270    | 300    |
| Senior Center- The number of newly registered members.   | 70     | 80     | 80     |
| Senior Center- The total number of members who actively participate in programming (not including senior dining).        | 284    | 240    | 270    |
| Senior Center- The number of volunteer hours supporting senior center services.  | 10,775 | 10,000 | 10,000 |

|   |        |  |       |
|---|--------|--|-------|
| Senior Center- The number of meals distributed through the Senior Dining program. | 12,777 | 7,000 (*in-person dining was suspended for the first few months of 2023) | 9,000 |
|---|--------|--|-------|



# Grant Funding Details

| Name   | One Time / Ongoing | Purpose   | Employees Funded                              |
|--|--------------------|---|---|
| Prevention PHHS                                    | Ongoing            | Community-based prevention activities   | 2 (.1)  |
| Communicable Disease Prevention & Control          | Ongoing            | Support communicable diseases monitoring, case management, operations.  | 4 (.1)  |
| Overdose Fatality Reviews                          | Ongoing            | Collaborative review of overdose deaths in our jurisdiction to include identified prevention strategies   | 3 (.18)                                       |
| Maternal and Child Health (MCH)                    | Ongoing            | Address the maternal and child health related needs in our community through provision of interventions/activities.   | 3 (.23)                                       |
| Public Health Emergency Preparedness               | Ongoing            | Local emergency preparedness/readiness planning.  | 9 (.87)                                       |
| Women, Infant and Children (WIC)                   | Ongoing            | Supplemental nutrition program for income eligible families that includes nutrition education and counseling, access to nutritious foods, breastfeeding support, and referrals to Health and other social services. | 14 (12.3)                                     |
| Lead Prevention                                    | Ongoing            | Identify and prevent exposure to lead and respond to elevated blood lead cases through investigation and case management.   | 4 (.15)                                       |
| Immunizations                                      | Ongoing            | Provide immunizations to those in the community.  | 3 (.13)                                       |
| DoT Car Seats                                      | Ongoing            | Properly inspect and install car seats for those in need.   | Restricted to car seats only                  |
| COVID related (Health ARPA, Workforce Development) | One time           | Support for department infrastructure and activities related to COVID impacts on the department and within the community.   | Short term funding; no staff directly funded. |
| Opioid Settlement Funds                            | Ongoing            | Address opioid related health impacts.  | 3 (.2)  |

# 2023 Accomplishments

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- Prepared and published the 2023-2027 Community Health Improvement Plan.
- Prepared and published our 2023-2027 West Allis Health Department Strategic Plan.
- Prepared and published a Mental/Behavioral Health & Wellness Resource Guide.
- Offered Stepping On & Grapevine Courses to the community.
- Received a grant to purchase and install Public Health Vending Machines that will be stocked with Narcan and Fentanyl test strips.
- Partnered with Planning & Zoning Department and West Allis Library on HiAPP related efforts (i.e., Complete Streets, Hope Walks campaign, Talk with our Social Worker, Paint & Popsicles).
- Car Seat Program has grown exponentially in 2023, we have checked/distributed 125+ car seats, which is almost double compared to all of 2022.
- Opened a Sexual Health Clinic (STI Testing & Treatment) and Sensory Friendly Clinic.
- Worked with Youth Commission to help distribute more than 100 books on teen mental health to local little libraries as part of Mental Health Month.
- Successfully recruited and hired our first Public Health Social Worker.
- The WIC program experienced 5% growth in individuals served.
- Increased compliance of licensed short-term rentals (tourist room housing) by 54%.

# 2024 Initiatives

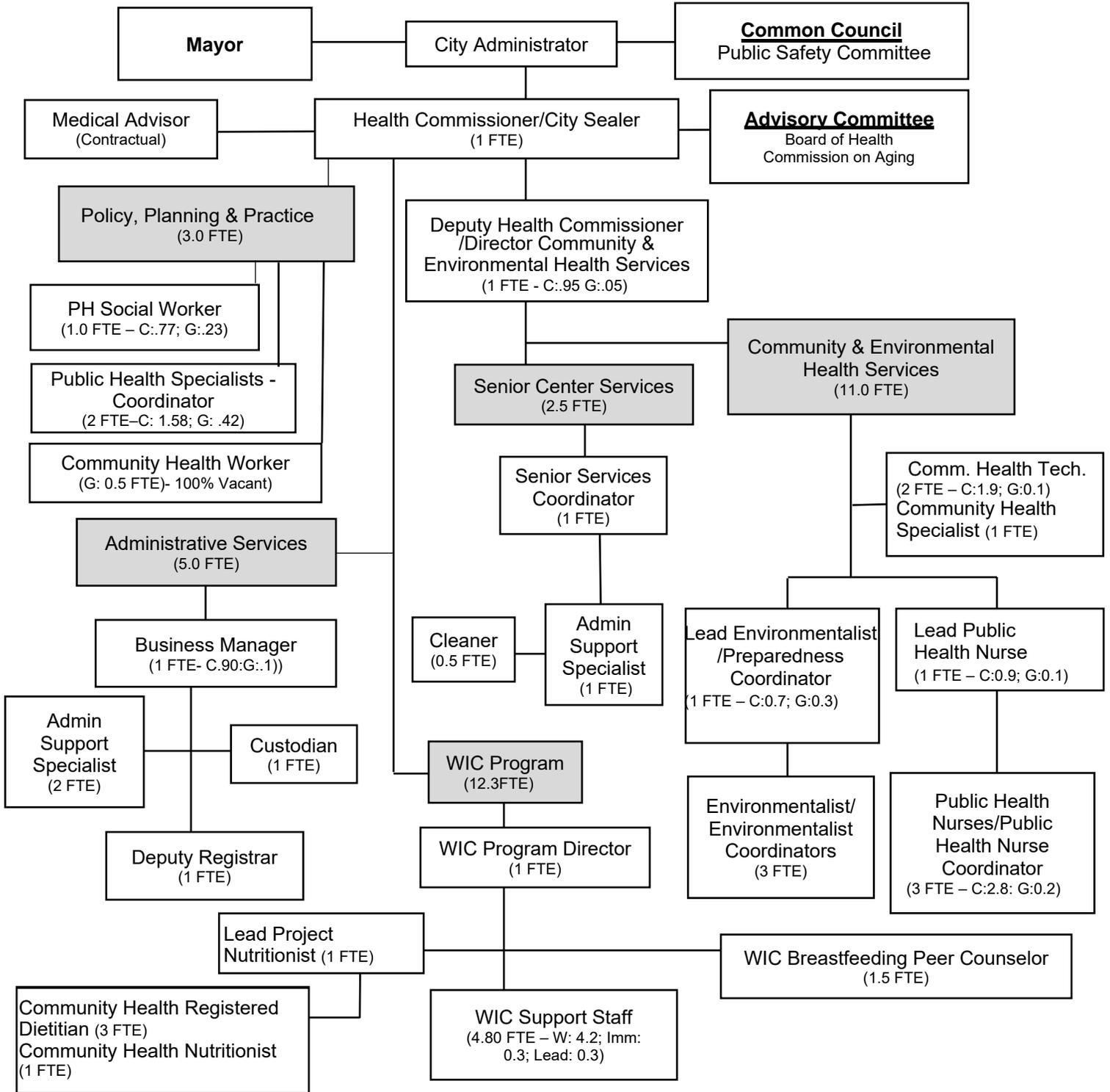
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- Continue to implement the Nuisance Abatement Plan.
- Administer the Opioid Settlement Funds in collaboration with key stakeholders.
- Continue to promote and engage other Departments and external entities in the Health in All Policies and Programs (HiAPP) collaborative approach.
- Ongoing development of a Diversity, Equity, Inclusion, and Belonging (DEIB) Plan in collaboration with Human Resources.
- Prepare for and participate in Public Health Accreditation Board national reaccreditation.
- Explore feasibility of shared services with other jurisdictions.



# HEALTH



Changes from 2023 - Converted Public Health Nurse to Community Health Specialist; Reclassed 3 Nutritionists to Registered Dietitians; Reclassed WIC Project Nutritionist to Lead Project Nutritionist; Reclassed Public Health Specialist to Public Health Specialist Coordinator

CITY FUNDED FTE: 21.50  
 GRANT/CONTRACT FUNDED: 14.30  
 Total: 35.80

**CITY OF WEST ALLIS  
HEALTH DEPARTMENT  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 1,176,702           | \$ 1,167,740           | \$ 1,402,499           | \$ 1,402,499               | \$ 988,043                   | \$ 1,294,438             | \$ 1,420,807           | \$ 18,308        | 1.3%                |
| Salaries - Part-Time              | 58,203                 | 75,187                 | -                      | -                          | 17,292                       | 25,433                   | -                      | -                | -                   |
| Overtime                          | 3,151                  | 420                    | 6,887                  | 6,887                      | -                            | -                        | -                      | (6,887)          | (100.0%)            |
| Other Pay                         | 1,393                  | 500                    | 1,500                  | 1,500                      | 1,736                        | 2,442                    | -                      | (1,500)          | (100.0%)            |
| Health Insurance                  | 267,422                | 286,030                | 363,017                | 363,017                    | 243,927                      | 316,402                  | 382,763                | 19,746           | 5.4%                |
| Dental Insurance                  | 15,614                 | 14,884                 | 21,596                 | 21,596                     | 12,545                       | 16,283                   | 22,472                 | 876              | 4.1%                |
| Other Benefits                    | 3,068                  | 2,697                  | 3,501                  | 3,501                      | 5,636                        | 7,359                    | 13,224                 | 9,723            | 277.7%              |
| Payroll Taxes                     | 92,268                 | 92,328                 | 107,816                | 107,816                    | 74,004                       | 97,314                   | 108,693                | 877              | 0.8%                |
| Pension                           | 79,448                 | 79,782                 | 95,836                 | 95,836                     | 68,137                       | 89,474                   | 98,035                 | 2,199            | 2.3%                |
| <b>PERSONNEL</b>                  | <b>1,697,269</b>       | <b>1,719,568</b>       | <b>2,002,652</b>       | <b>2,002,652</b>           | <b>1,411,320</b>             | <b>1,849,145</b>         | <b>2,045,994</b>       | <b>43,342</b>    | <b>2.2%</b>         |
| Other Professional Services       | 3,019                  | 1,418                  | 4,000                  | 4,000                      | 3,072                        | 4,000                    | 2,950                  | (1,050)          | (26.3%)             |
| Maintenance Contracts             | 6,407                  | 5,661                  | 8,090                  | 8,090                      | 4,896                        | 8,090                    | 8,000                  | (90)             | (1.1%)              |
| <b>PROFESSIONAL SERVICES</b>      | <b>9,426</b>           | <b>7,079</b>           | <b>12,090</b>          | <b>12,090</b>              | <b>7,968</b>                 | <b>12,090</b>            | <b>10,950</b>          | <b>(1,140)</b>   | <b>(9.4%)</b>       |
| Utilities                         | 17,788                 | 21,963                 | 20,650                 | 20,650                     | 15,900                       | 20,650                   | 20,500                 | (150)            | (0.7%)              |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | 3,065                  | 1,536                  | 2,175                  | 2,175                      | 794                          | 2,175                    | 2,000                  | (175)            | (8.0%)              |
| Supplies                          | 10,803                 | 14,389                 | 13,100                 | 13,100                     | 11,733                       | 13,100                   | 13,500                 | 400              | 3.1%                |
| Books & Subscriptions             | 71                     | 32                     | 350                    | 350                        | 17                           | 350                      | 200                    | (150)            | (42.9%)             |
| Other Maint & Supplies            | 21,427                 | 43,617                 | 52,250                 | 52,250                     | 17,227                       | 52,250                   | 46,700                 | (5,550)          | (10.6%)             |
| Advertising                       | 176                    | 145                    | 145                    | 145                        | 50                           | 145                      | 100                    | (45)             | (31.0%)             |
| Printing                          | 3,744                  | 3,689                  | 3,000                  | 3,000                      | -                            | 3,000                    | 2,500                  | (500)            | (16.7%)             |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>57,074</b>          | <b>85,371</b>          | <b>91,670</b>          | <b>91,670</b>              | <b>45,721</b>                | <b>91,670</b>            | <b>85,500</b>          | <b>(6,170)</b>   | <b>(6.7%)</b>       |
| Training & Travel                 | 12,739                 | 20,273                 | 21,675                 | 21,675                     | 6,573                        | 21,675                   | 19,350                 | (2,325)          | (10.7%)             |
| Regulatory & Safety               | 60                     | 691                    | 100                    | 100                        | -                            | 100                      | 75                     | (25)             | (25.0%)             |
| Insurance & Claims                | 100                    | -                      | 200                    | 200                        | -                            | 200                      | 100                    | (100)            | (50.0%)             |
| Retiree Benefits                  | -                      | 60,153                 | 63,378                 | 63,378                     | 42,256                       | 64,627                   | 63,942                 | 564              | 0.9%                |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>12,899</b>          | <b>81,117</b>          | <b>85,353</b>          | <b>85,353</b>              | <b>48,829</b>                | <b>86,602</b>            | <b>83,467</b>          | <b>(1,886)</b>   | <b>(2.2%)</b>       |
| Capital Items                     | 477                    | -                      | 550                    | 550                        | 624                          | 550                      | 550                    | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>477</b>             | <b>-</b>               | <b>550</b>             | <b>550</b>                 | <b>624</b>                   | <b>550</b>               | <b>550</b>             | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,777,145</b>    | <b>\$ 1,893,135</b>    | <b>\$ 2,192,315</b>    | <b>\$ 2,192,315</b>        | <b>\$ 1,514,462</b>          | <b>\$ 2,040,057</b>      | <b>\$ 2,226,461</b>    | <b>\$ 34,146</b> | <b>1.6%</b>         |

**2024 BUDGET NOTES:**

Salary & Benefit changes reflect several recent position changes, consolidations, eliminations and a phase out of COVID related budget reductions in the General Fund Health Department based on COVID response grant funding anticipated to decrease in 2024. Salaries & Benefits for staff working on grant funded COVID response are charged to a separate Health Grants Fund.

The increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.

**CITY OF WEST ALLIS  
SENIOR CENTER  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>   | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|-----------------|---------------------|
| Salaries - Full-Time              | \$ 114,354             | \$ 115,234             | \$ 131,752             | \$ 131,752                 | \$ 106,104                   | \$ 137,267               | \$ 148,434             | \$ 16,682       | 12.7%               |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Overtime                          | -                      | -                      | 200                    | 200                        | -                            | -                        | -                      | (200)           | (100.0%)            |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Health Insurance                  | 33,574                 | 21,893                 | 49,400                 | 49,400                     | 19,603                       | 25,134                   | 38,495                 | (10,905)        | (22.1%)             |
| Dental Insurance                  | 1,907                  | 1,521                  | 2,604                  | 2,604                      | 1,303                        | 1,670                    | 1,500                  | (1,104)         | (42.4%)             |
| Other Benefits                    | 436                    | 287                    | 566                    | 566                        | 625                          | 794                      | 1,295                  | 729             | 128.8%              |
| Payroll Taxes                     | 8,126                  | 8,580                  | 10,093                 | 10,093                     | 7,932                        | 10,257                   | 11,363                 | 1,270           | 12.6%               |
| Pension                           | 6,435                  | 6,596                  | 8,973                  | 8,973                      | 6,185                        | 8,004                    | 11,938                 | 2,965           | 33.0%               |
| <b>PERSONNEL</b>                  | <b>164,832</b>         | <b>154,111</b>         | <b>203,588</b>         | <b>203,588</b>             | <b>141,752</b>               | <b>183,126</b>           | <b>213,025</b>         | <b>9,437</b>    | <b>4.6%</b>         |
| Other Professional Services       | 2,503                  | 557                    | 3,000                  | 3,000                      | 2,005                        | 3,000                    | 3,000                  | -               | -                   |
| Maintenance Contracts             | 1,800                  | 347                    | 1,900                  | 1,900                      | 750                          | 1,900                    | 1,400                  | (500)           | (26.3%)             |
| <b>PROFESSIONAL SERVICES</b>      | <b>4,303</b>           | <b>904</b>             | <b>4,900</b>           | <b>4,900</b>               | <b>2,755</b>                 | <b>4,900</b>             | <b>4,400</b>           | <b>(500)</b>    | <b>(10.2%)</b>      |
| Utilities                         | 14,394                 | 20,237                 | 20,700                 | 20,700                     | 13,111                       | 20,700                   | 18,800                 | (1,900)         | (9.2%)              |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Repair & Maintenance              | 203                    | 293                    | 500                    | 500                        | 89                           | 500                      | 500                    | -               | -                   |
| Supplies                          | 2,127                  | 6,489                  | 4,050                  | 4,050                      | 2,599                        | 4,050                    | 4,050                  | -               | -                   |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>16,724</b>          | <b>27,019</b>          | <b>25,250</b>          | <b>25,250</b>              | <b>15,799</b>                | <b>25,250</b>            | <b>23,350</b>          | <b>(1,900)</b>  | <b>(7.5%)</b>       |
| Training & Travel                 | 99                     | -                      | 350                    | 350                        | 75                           | 350                      | 850                    | 500             | 142.9%              |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>MISCELLANEOUS</b>              | <b>99</b>              | <b>-</b>               | <b>350</b>             | <b>350</b>                 | <b>75</b>                    | <b>350</b>               | <b>850</b>             | <b>500</b>      | <b>142.9%</b>       |
| Capital Items                     | 157                    | 44                     | 100                    | 100                        | -                            | 100                      | 100                    | -               | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -               | -                   |
| <b>OTHER USES</b>                 | <b>157</b>             | <b>44</b>              | <b>100</b>             | <b>100</b>                 | <b>-</b>                     | <b>100</b>               | <b>100</b>             | <b>-</b>        | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 186,115</b>      | <b>\$ 182,078</b>      | <b>\$ 234,188</b>      | <b>\$ 234,188</b>          | <b>\$ 160,381</b>            | <b>\$ 213,726</b>        | <b>\$ 241,725</b>      | <b>\$ 7,537</b> | <b>3.2%</b>         |

**2024 BUDGET NOTES:**

The change in the personnel budget reflects step increases and related staff pay adjustments (i.e. not a change in staffing levels).



# LIBRARY

Mission: We are committed to-

- Providing a welcoming environment for all
- Offering equal access to Library services
- Promoting personal and professional growth
- Building and maintaining community partnerships
- Inspiring lifelong learning



## Services Provided

- The Library growing as a center of importance and vitality in the City of West Allis
- Collaboration with business, schools, and other City departments
- Engagement through a strong commitment to community outreach
- Opportunities which offer dynamic and diverse programming for all ages
- Make available quality resources and access for all library users
- Manage Library collections to maximize use and reflect the needs of our community
- Ensure that WAPL takes a leadership role with digital and technological opportunities
- Continue to remain sensitive to and adapt services for the changing needs of the community
- Balance local control, and a firm identity while participating in a county library system
- Ensure that a motivated, engaged Library Team exists to carry out the principles of the plan

# By the Numbers



**\$2.12M**

Proposed 2024 Budget

**-\$50K**

\$ Change in Budget

**-2.3%**

% Change in Budget

## Vacancies as of October 2023:

- 1 Circulation Services Rep
- 1 Part-Time Librarian

## Budgeted Revenue:

**\$283K**

## Proposed Change in FTE:

**-0-**

## Salary and Benefit Budget:

**\$1.56M**

# New Budget Requests



| Description | One Time / Ongoing | Cost | Staffing Change |
|-------------|--------------------|------|-----------------|
| None        |                    |      |                 |

# Performance Indicators



| Description                       | 2022 Actual | 2023 Projected | 2024 Planned |
|-----------------------------------|-------------|----------------|--------------|
| Library Visits                    | 250,769     | 275,000        | 300,000      |
| Library Programs                  | 201         | 253            | 265          |
| Total Program Attendance          | 3,345       | 6,759          | 7,000        |
| Total Circulation                 | 408,404     | 399,266        | 410,000      |
| Website Visits                    | 33,049      | 41,425         | 45,000       |
| Total Use of Electronic Materials | 42,071      | 54,612         | 60,000       |
| Reference Transactions            | 41,393      | 49,084         | 55,000       |



## 2024 Accomplishments

- Elimination of overdue fines on West Allis Library Children’s and Youth materials.
- Teen Advisory Board established
- First annual West Allis Reads community reading event – with a variety of activities held throughout the City of West Allis
- Launch of Young Adult Book Club, or YABC (for adults) with meetings held at West Allis businesses
- Successful collaboration with Health Department offering Paint & Sip/Popsicles & Paint events
- Attraction Passes added to library collection – passes to some of greater Milwaukee area’s most popular attractions available to checkout

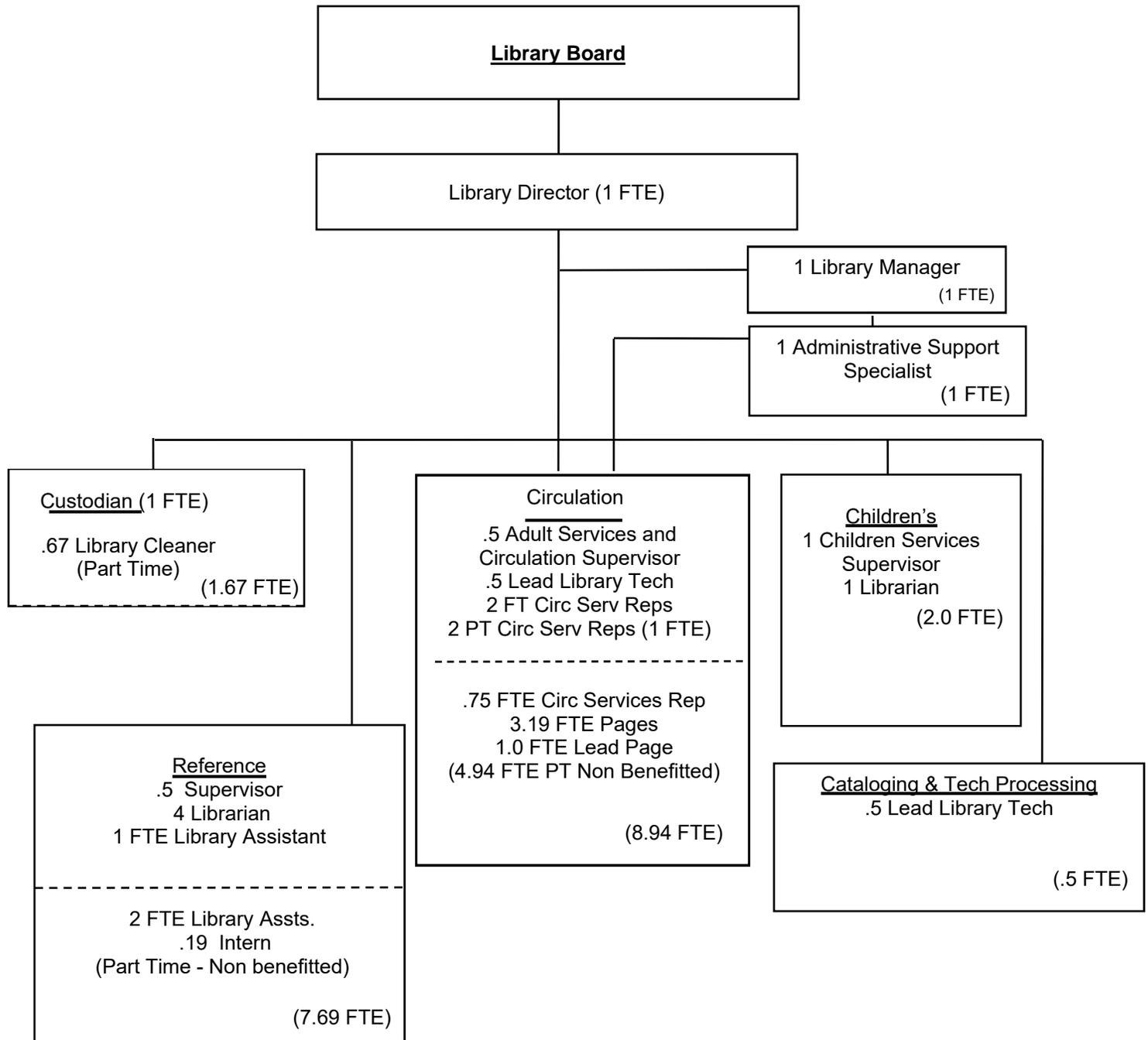
# 2024 Initiatives



- 
- Continue expanding partnerships with community stakeholder and seeking outreach opportunities.
  - Provide innovative and interesting programming aimed at reaching unengaged users.
  - Recreate a bilingual (Spanish), family storytime in the children's department.
  - Extend summer programming into the first three weeks in August.
  - Continue to cultivate young adult programming.
  - Reinvigorate program opportunities for tweens.
  - Craft a 2024-2026 strategic plan for the library.
  - Work to frame an equitable Milwaukee County Federated Library system contract.



# LIBRARY



Change(s) from 2023-

CITY FUNDED FTEs: 16.0  
NON-BENEFITED (PART-TIME) FTEs: 7.8  
TOTAL FTEs: 23.8

**CITY OF WEST ALLIS  
LIBRARY  
2024 BUDGET**

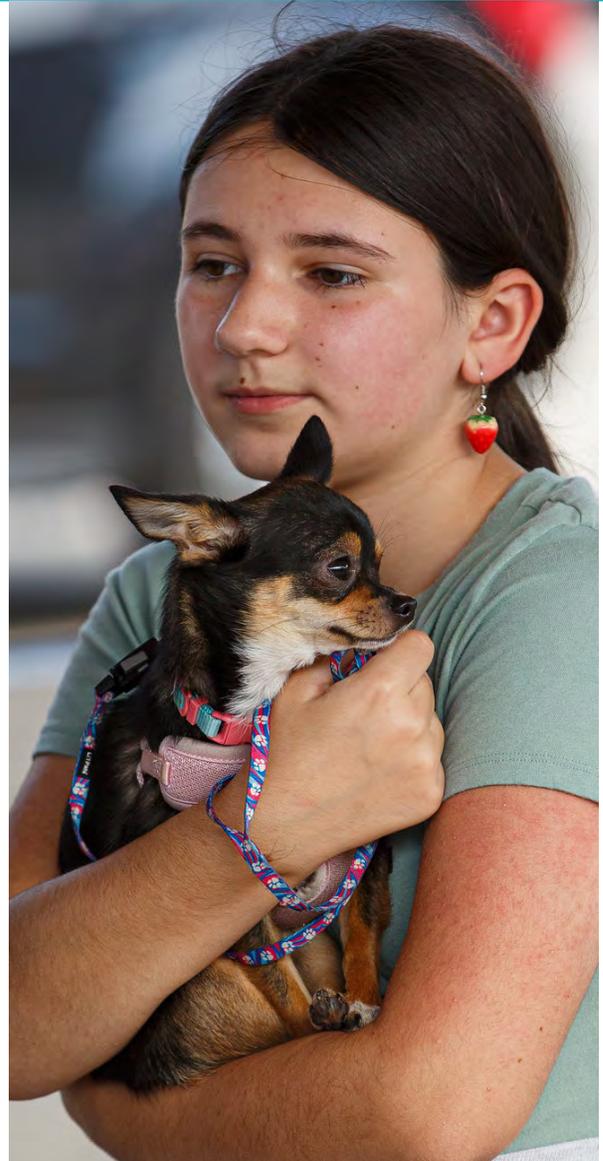
| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>      | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|--------------------|---------------------|
| Salaries - Full-Time              | \$ 1,219,427           | \$ 979,618             | \$ 1,055,635           | \$ 1,055,635               | \$ 752,382                   | \$ 993,547               | \$ 993,547             | \$ (62,088)        | (5.9%)              |
| Salaries - Part-Time              | 183,409                | 184,059                | 156,597                | 156,597                    | 180,979                      | 210,839                  | 210,839                | 54,242             | 34.6%               |
| Overtime                          | 2,416                  | 12,528                 | 11,141                 | 11,141                     | 4,275                        | 10,000                   | 10,000                 | (1,141)            | (10.2%)             |
| Other Pay                         | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Health Insurance                  | 215,581                | 183,553                | 185,537                | 185,537                    | 115,591                      | 166,566                  | 166,566                | (18,971)           | (10.2%)             |
| Dental Insurance                  | 13,796                 | 12,152                 | 13,330                 | 13,330                     | 7,326                        | 10,519                   | 10,519                 | (2,811)            | (21.1%)             |
| Other Benefits                    | 2,977                  | 2,670                  | 1,878                  | 1,878                      | 4,793                        | 10,854                   | 10,854                 | 8,976              | 478.0%              |
| Payroll Taxes                     | 105,252                | 88,127                 | 93,526                 | 93,526                     | 70,587                       | 92,135                   | 92,135                 | (1,391)            | (1.5%)              |
| Pension                           | 77,512                 | 62,247                 | 57,819                 | 57,819                     | 48,356                       | 66,243                   | 66,243                 | 8,424              | 14.6%               |
| <b>PERSONNEL</b>                  | <b>1,820,370</b>       | <b>1,524,954</b>       | <b>1,575,463</b>       | <b>1,575,463</b>           | <b>1,184,289</b>             | <b>1,560,703</b>         | <b>1,560,703</b>       | <b>(14,760)</b>    | <b>(0.9%)</b>       |
| Other Professional Services       | 4,424                  | 1,392                  | 4,815                  | 4,815                      | 4,463                        | 4,815                    | 4,815                  | -                  | -                   |
| Maintenance Contracts             | 98,733                 | 96,091                 | 112,000                | 112,000                    | 85,980                       | 112,000                  | 112,000                | -                  | -                   |
| <b>PROFESSIONAL SERVICES</b>      | <b>103,157</b>         | <b>97,483</b>          | <b>116,815</b>         | <b>116,815</b>             | <b>90,443</b>                | <b>116,815</b>           | <b>116,815</b>         | <b>-</b>           | <b>-</b>            |
| Utilities                         | 60,277                 | 71,337                 | 77,300                 | 77,300                     | 47,580                       | 77,300                   | 77,300                 | -                  | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Repair & Maintenance              | 705                    | 870                    | 4,450                  | 4,450                      | 98                           | 4,450                    | 4,450                  | -                  | -                   |
| Supplies                          | 35,822                 | 39,868                 | 33,500                 | 33,500                     | 27,249                       | 33,500                   | 33,500                 | -                  | -                   |
| Books & Subscriptions             | 248,363                | 222,276                | 250,000                | 250,000                    | 161,298                      | 250,000                  | 250,000                | -                  | -                   |
| Other Maint & Supplies            | 166                    | 162                    | 678                    | 678                        | 85                           | 678                      | 678                    | -                  | -                   |
| Advertising                       | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>345,333</b>         | <b>334,513</b>         | <b>365,928</b>         | <b>365,928</b>             | <b>236,310</b>               | <b>365,928</b>           | <b>365,928</b>         | <b>-</b>           | <b>-</b>            |
| Training & Travel                 | 263                    | 255                    | 2,700                  | 2,700                      | 1,860                        | 2,700                    | 2,700                  | -                  | -                   |
| Regulatory & Safety               | -                      | -                      | 50                     | 50                         | 1,383                        | 50                       | 50                     | -                  | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Retiree Benefits                  | -                      | 74,380                 | 93,084                 | 93,084                     | 62,056                       | 57,767                   | 57,767                 | (35,317)           | (37.9%)             |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| <b>MISCELLANEOUS</b>              | <b>263</b>             | <b>74,635</b>          | <b>95,834</b>          | <b>95,834</b>              | <b>65,299</b>                | <b>60,517</b>            | <b>60,517</b>          | <b>(35,317)</b>    | <b>(36.9%)</b>      |
| Capital Items                     | 10,526                 | 13,500                 | 13,500                 | 13,500                     | 2,531                        | 13,500                   | 13,500                 | -                  | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| <b>OTHER USES</b>                 | <b>10,526</b>          | <b>13,500</b>          | <b>13,500</b>          | <b>13,500</b>              | <b>2,531</b>                 | <b>13,500</b>            | <b>13,500</b>          | <b>-</b>           | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 2,279,649</b>    | <b>\$ 2,045,085</b>    | <b>\$ 2,167,540</b>    | <b>\$ 2,167,540</b>        | <b>\$ 1,578,872</b>          | <b>\$ 2,117,463</b>      | <b>\$ 2,117,463</b>    | <b>\$ (50,077)</b> | <b>(2.3%)</b>       |

**2024 BUDGET NOTES:**

Staffing levels are unchanged from 2023, but an increase in part-time salaries corrects an error in the 2023 part time salary amount.

The increase in Other Benefits is a reallocation of long-term disability and workers comp benefits to departments that were previously recorded as a General City expenditure.

The decrease in Retiree Benefits is the result of more detailed retiree insurance analysis to more accurately allocate costs to business units.



## Conservation and Development





# Planning and Zoning

**Mission:** Provide professional planning assistance to the City of West Allis, the public, developers, and other governmental bodies and implementing the City's strategic vision through effective long and short-range planning that creates an enhanced living and work environment for the residents and business of the City of West Allis.



## Services Provided

- Preserve and implement the Comprehensive Plan in alignment with the City's Strategic vision.
- Administer and maintain the Zoning ordinance. Perform City process liaison duties with use of OpenGov and planning meetings to improve customer confidence and predictability for existing and new business prospects, business occupancy and planning applications. Goal = permit/open for business.
- Administer and promote our city, its ideal location and progressive image as the preferred destination of choice through effective site, landscaping, architectural and signage reviews, and enforcement in alignment with an updated zoning and sign ordinance and design guidelines
- Champions of complete streets, inclusive and engaged neighborhoods, parks and implementation of ordinances, and other place making initiatives and special projects supportive of our city's health/wellness, recreational and economic development goals.
- Administration of Community Development initiatives including Community Development Block Grant (CDBG) and housing funds to assist low to moderate income and elderly residents of the City of West Allis through programs and projects that improve livability, quality of life, safety, and environment of our family neighborhoods.
- Support the creation of new neighborhood associations as well as assist organization growth of existing associations.

# By the Numbers



**\$442K**

Proposed 2024 Budget

**-\$70K**

\$ Change in Budget

**-13.6%**

% Change in Budget

## Vacancies as of October 2023:

**1 Neighborhood Services Specialist**

## Budgeted Revenue:

**N/A**

(Supportive service department)

## Proposed Change in FTE:

**-0-**

## Salary and Benefit Budget:

**\$410K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost                  | Staffing Change  |
|---|--------------------|-----------------------|------------------|
| Neighborhood Specialist   | Ongoing            | 20% CD & 80% Planning | Yes – fill 1 FTE |
| Small neighborhood grants (fund Organizational and Focus grant) | Ongoing            | 3,000                 | no               |
| Bike Fed  | One time           | 500                   | no               |

# Performance Indicators



| Planning Office Description   | 2022 Actual   | 2023 Projected  | 2024 Planned  |
|---|---|---|---|
| Comprehensive Plan review and update  | Completed 50% split zone properties   | Completed 100% split zoned properties<br><br>25% Progress. Completed public engagement & visioning. HiAP coordination with Health Department. Started Advisory workgroup. | Completion of 2045 update in accordance with State Statutes. Coordinate interdepartmental and elected (advisory) feedback in effort to ensure coordination with strategic goals.  |
| Update & maintain the City's Zoning & Signage Code  | 100% Complete as of May 2022. Second round of house cleaning edits planned.<br><br>Site, Landscaping and Design Guidelines updated. | 100% of second round of edits completed in June and October of 2023.  | Continue to monitor quarterly and administer progression of updates - adjustments as needed to text and/or map to address best practices & ongoing redevelopment opportunities.<br><br>Update City sign code to ensure best practices, equity, supportive of business community, while maintaining high degree of design/aesthetic standards, content neutrality. |
| Rezone properties toward land use recommendations of the 2040-45 Comp Plan, the Hwy 100 Study, and National Ave. Corridor plan        | 90 Properties   | 100 Properties  | 25 Properties   |
| Business applications and guidance: Update workflows in business guide to complement the City's new OpenGov platform and zoning code. | 100% OpenGov migrated planning application, occupancy and   | CDBG FY '24 application successfully migrated into OG.  | Continued administration and optimization of OpenGov to best coordinate workflows w/ City Departments.  |

|   | signage permits to new platform. |   |                 |
|---|----------------------------------|---|-----------------|
| Zoning Administration number of business occupancy permits  | 200                              | 200   | 200             |
| Zoning enforcement/compliance - number of cases   | 20                               | 50  | 50              |
| Staff support to Plan Commission, Board of Zoning Appeals and Common Council number of plan/project reviews                             | 130                              | 130   | 130             |
| Complete Streets subcommittee – Conduct two meeting in coordination with annual CIP process   | 2                                | 2   | 2               |
| Housing Description   | 2022 Actual                      | 2023 Projected  | 2024 Planned    |
| Maintain a “Standard High Performing” HUD rating assessment of all programs   | High Performing                  | High Performing   | High Performing |
| Housing Programs - Assist low-income individuals with housing assistance issue 10 new vouchers/month for low to moderate income people. | 510                              | 510-520   | 520             |
| Family Self-Sufficiency - Assist 20 individuals to become self-sufficient (FSS)   | 8                                | 30  | 35              |
| Fair Housing public art initiative. Promote Fair Housing contest w/ school district (contest winner(s)) art to be displayed on          | 0                                | 1 - Fair Housing utility box wrap at 60 <sup>th</sup> & Grant St. coordinated with Artscape program | 1-2             |

|   |   |   |   |
|---|---|---|---|
| mural or as a utility cabinet art-wrap)   |   |   |   |
| Increase landlord participation in section 8/HCV program. Conduct one outreach effort each year.    | 0 | 2 | 3 |
| Support the creation of two new neighborhood associations. Utilize organizational and FOCUS grants. | 1 | 1 | 1 |



## Grant Funding Details

| Name                                    | One Time / Ongoing | Purpose  | Employees Funded |  |
|---|--------------------|--|------------------|--|
| CDBG (Federal source)                   | Ongoing            | Supportive federal (HUD) allocation supportive of Administration, Public Services, Economic Development, Housing Rehab, Public Facilities. | 2.5 FTE          |  |
| Housing Choice Voucher (Federal source) | Ongoing            | Housing Office administration of HUD Rent Assistance Payment   | 3.6 FTE          |  |

## 2023 Accomplishments



### Planning and Zoning

- 2045 Comprehensive Plan Update - Engaged over 1,000 residents in a comprehensive public engagement effort including online surveys, open houses, and tabling at a variety of community events (examples West Allis Ale Cart, National Night Out, Farmers Market Food Truck Fridays).
- Awarded grant to study new multi-use trail along WE Energies Powerline Corridors in partnership with Milwaukee, Greenfield, and St. Francis.
- Applied for Bicycle Friendly Communities designation with the League of American Bicyclists.

- Launched Bike West Allis campaign to promote bicycling as a fun, healthy, sustainable, and useful form of transportation in West Allis. Partnered with the Wisconsin Bike Fed as a community member, hosted the City's first community bike rides, and started a bike-friendly business support program.
- Conducted two Complete Streets Sub-Committee (of CIP) meetings.
- Health in All Policies/Coordination with Health – (a) Comp Plan and Community Health Improvement through effective land use, (b) Hope Walks positivity and social connectedness project in City Parks.
- OpenGov Zoning data (to date):
  - 133 - OCC
  - 51 - CUP-SLA
  - 4 - Rezoning/Ordinance amendments
  - 4 - CSM
  - 4 - Vacation of ROW
  - 53 - Signage
- Two planners attended the American Planning Association National Conference, Philadelphia, PA.
- Applied for an APA award for recognition of the City's new zoning ordinance.
- Presentation at the Wisconsin Chapter of the American Planning Association/Fall conference (Zoning reform for Economic Development).

#### Housing Office

- Maintained High Performing Status with HUD.
- Updated Administrative Plan – highlights include increasing rent assistance from 110% to 120% of Fair Market rent for eligible recipients (based on income and family size). Landlord incentives. Updating local preferences to include help homeless and fostering youth initiative. Admin plan changes focused upon increase voucher utilization, and outsourcing HCV inspections (McCright).
- HCV Open Enrollment 2023 - Completed open enrollment of the Housing Choice Voucher program. Over 4,000 applications and selected 3,000 people for the waitlist. Housing staff is actively calling eligible applicants off the waitlist, verifying income data, conducting group briefings and landlord outreach toward assisting low-income individuals utilize their voucher.
- Assisted low-income individuals with rent assistance average monthly number is 510 utilized vouchers. July was our best month to date in 2023 with a total of 521 active vouchers.
- Fair Housing Contest completed (coordinated with Artscape program) delivered winning Fair Housing for All utility box wrap installed at 60<sup>th</sup> and Grant St.
- Family Self-Sufficiency Program – increase participation from 13 to 30 participants.
- Presentations to SE WI Apartment Association, Community Partnership at WAPD, and a Landlord symposium planned for October 2023.
- Hired/onboarding a new Housing Navigator (Jacqueline Smith) and working with a new FSS Coordinator (Patricia Newton-Powell).

### CDBG Program

- 2023 expected allocation from HUD \$1.5MM including program income from successful economic development and housing rehab loans. Efficient Administration of the city's HUD allocation to meet national objectives (Administration, Fair Housing, Public Services, Economic Development, Housing Rehab, Public Facilities).
- Conducted three Block Grant Committee meetings (March, August, September).

### Neighborhood Associations

- Supported the continuation of existing Neighborhood Associations through three all neighborhood check-ins (March, July, October). Attended additional engagement events at West Allis Ale Cart, National Night Out, Liberty Heights Bike Rodeo.
- Prospective new Neighborhood Association's Honey Acres and LaFollette. New start-ups have been difficult. Membership within existing associations has been changing.
- Modified the formal recognition process, incorporated a checklist, and increased grant amounts for Organizational and Focus Grants.
- Provided three Focus grants to East Allis NA, Liberty Heights NA, and Orchard Hills NA.
- Explored partnering with the Community Improvement Foundation to provide a 501c3 opportunity for additional grant funding and coordinated holistic neighborhood council/community efforts.

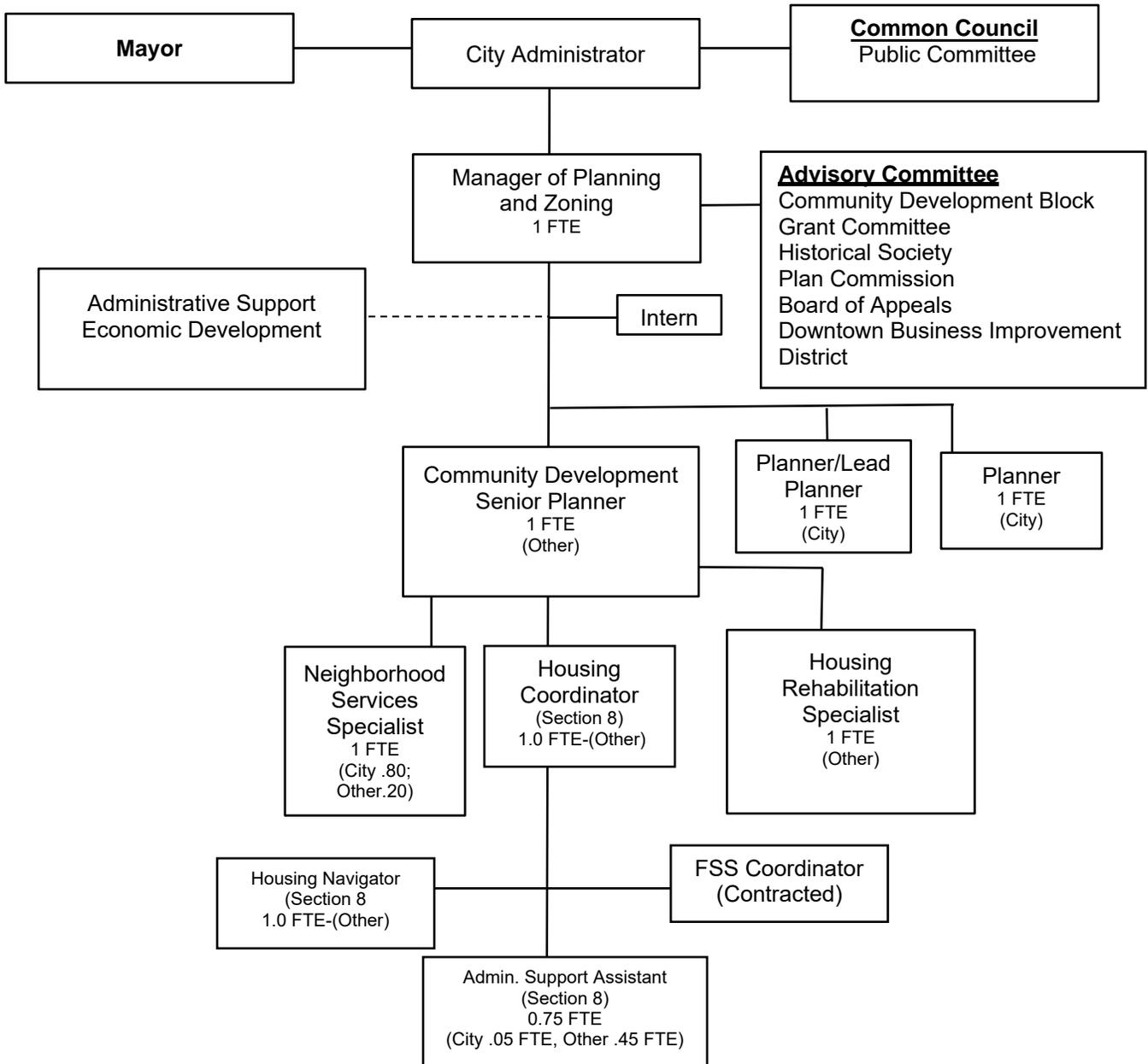
# 2024 Initiatives



- Work toward completion of the 2045 Comprehensive Plan Update.
- Hire a Neighborhood Specialist to assist in the continuation of existing Neighborhood Associations and the formation of two new ones in 2024.
- Align with the Community Improvement Foundation to provide a 501c3 opportunity for additional grant funding opportunities and a coordinated community-wide neighborhood association benefit.
- Update City's sign code.
- Conduct Powerline Trail study in partnership with Milwaukee, Greenfield, and St. Francis.
- Conduct first Parks Committee meeting.
- Develop Safe Streets and Roads for All action plan in partnership with Milwaukee County.
- Continued Alignment with Health Department – Health in All Policies initiatives (HiAP)
- Apply for Family Self Sufficiency Program Grant through HUD.



## PLANNING AND ZONING



Change(s) from 2023 - Fill Neighborhood Service Specialist Position

CITY FUNDED FTEs: 3.85  
 OTHER FUNDED FTEs:  
 4.9 Total: 8.75

**CITY OF WEST ALLIS  
PLANNING & ZONING  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>      | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|--------------------|---------------------|
| Salaries - Full-Time              | \$ 300,706             | \$ 214,784             | \$ 353,792             | \$ 353,792                 | \$ 199,766                   | \$ 257,810               | \$ 326,487             | \$ (27,305)        | (7.7%)              |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Overtime                          | 1,288                  | 253                    | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Other Pay                         | 500                    | 500                    | 225                    | 225                        | -                            | -                        | 225                    | -                  | -                   |
| Health Insurance                  | 34,313                 | 13,544                 | 78,714                 | 78,714                     | 10,461                       | 19,213                   | 39,042                 | (39,672)           | (50.4%)             |
| Dental Insurance                  | 3,592                  | 1,940                  | 6,418                  | 6,418                      | 1,389                        | 1,775                    | 3,421                  | (2,997)            | (46.7%)             |
| Other Benefits                    | 581                    | 390                    | 747                    | 747                        | 1,051                        | 1,347                    | 460                    | (287)              | (38.4%)             |
| Payroll Taxes                     | 23,296                 | 16,790                 | 27,065                 | 27,065                     | 15,459                       | 19,973                   | 25,481                 | (1,584)            | (5.9%)              |
| Pension                           | 19,814                 | 13,695                 | 24,058                 | 24,058                     | 13,575                       | 17,518                   | 22,528                 | (1,530)            | (6.4%)              |
| <b>PERSONNEL</b>                  | <b>384,090</b>         | <b>261,896</b>         | <b>491,019</b>         | <b>491,019</b>             | <b>241,701</b>               | <b>317,636</b>           | <b>417,644</b>         | <b>(73,375)</b>    | <b>(14.9%)</b>      |
| Other Professional Services       | 450                    | 759                    | 1,200                  | 1,200                      | 501                          | 1,200                    | 950                    | (250)              | (20.8%)             |
| Maintenance Contracts             | 1,493                  | 1,363                  | 2,400                  | 2,400                      | 995                          | 2,400                    | 2,880                  | 480                | 20.0%               |
| <b>PROFESSIONAL SERVICES</b>      | <b>1,943</b>           | <b>2,122</b>           | <b>3,600</b>           | <b>3,600</b>               | <b>1,496</b>                 | <b>3,600</b>             | <b>3,830</b>           | <b>230</b>         | <b>6.4%</b>         |
| Utilities                         | 356                    | 535                    | -                      | -                          | 244                          | -                        | -                      | -                  | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Supplies                          | 1,582                  | 909                    | 1,700                  | 1,700                      | 371                          | 1,700                    | 1,700                  | -                  | -                   |
| Books & Subscriptions             | -                      | -                      | 1,100                  | 1,100                      | -                            | -                        | -                      | (1,100)            | (100.0%)            |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Advertising                       | 786                    | -                      | -                      | -                          | -                            | 1,100                    | 1,100                  | 1,100              | 999.0%              |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>2,724</b>           | <b>1,444</b>           | <b>2,800</b>           | <b>2,800</b>               | <b>615</b>                   | <b>2,800</b>             | <b>2,800</b>           | <b>-</b>           | <b>-</b>            |
| Training & Travel                 | 3,023                  | 5,438                  | 9,910                  | 9,910                      | 3,098                        | 9,910                    | 10,510                 | 600                | 6.1%                |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| Other Miscellaneous               | -                      | 2,662                  | -                      | -                          | 1,298                        | 2,000                    | 3,000                  | 3,000              | 999.0%              |
| <b>MISCELLANEOUS</b>              | <b>3,023</b>           | <b>8,100</b>           | <b>9,910</b>           | <b>9,910</b>               | <b>4,396</b>                 | <b>11,910</b>            | <b>13,510</b>          | <b>3,600</b>       | <b>36.3%</b>        |
| Capital Items                     | 856                    | -                      | 4,500                  | 4,500                      | -                            | 4,500                    | 4,500                  | -                  | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                  | -                   |
| <b>OTHER USES</b>                 | <b>856</b>             | <b>-</b>               | <b>4,500</b>           | <b>4,500</b>               | <b>-</b>                     | <b>4,500</b>             | <b>4,500</b>           | <b>-</b>           | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 392,636</b>      | <b>\$ 273,562</b>      | <b>\$ 511,829</b>      | <b>\$ 511,829</b>          | <b>\$ 248,208</b>            | <b>\$ 340,446</b>        | <b>\$ 442,284</b>      | <b>\$ (69,545)</b> | <b>(13.6%)</b>      |

**2024 BUDGET NOTES:**

The decreases in budgeted Personnel costs reflects sharing of some staff between Planning & Economic Development functions and grant funding for management oversight of CDBG and Housing programs. The decrease offsets related Personnel cost increases in the Economic Development budget.

The change in Health insurance expenses are related to coverage changes expected in 2024.

The additional \$3,000 under Other Miscellaneous creates annual capacity for neighborhood grants and Focus grants.



# Economic Development

**Mission:** To advance redevelopment and leverage private investment with a special focus on improving the image of the City while supporting a vibrant business community and working collaboratively to build strong neighborhoods with access to diverse goods and services. Implementation to the City's strategic vision through effective long and short-range planning that creates an enhanced living and work environment for the residents and business of the City of West Allis. The outmost goal of the Economic Development team is being the premiere location to open a business and to be a community with a business-friendly environment where companies can and want to grow.



## Services Provided

- Develop and implement the City's vision as approved by the Community Development Authority and the Common Council to promote growth and redevelopment.
- Attraction of new businesses and investors by preparing sites for development and forming alternative financial strategies that maximize the use of New Market Tax Credits, Opportunity Zones, Historical Tax Credits, Community Reinvestment Act resources, etc.
- Manage and implement the City's 19 Tax Increment Districts and work to create any future district.
- Promote the City's positive business environment.
- Implementation of programs and tools for sustaining and expanding the commercial and industrial base of the community that result in leveraged investment and new employment opportunities.
- Work closely with local businesses and entrepreneurs to grow or to expand a business or invest in the City.
- Promote the City throughout the region.
- Collaborate to promote and invest CDBG and TIF funds that foster job creation.
- Promote and invest CDBG funds that foster job creation.
- Administration of HOME funds and housing rehabilitation programs.

# By the Numbers



**\$151K**

Proposed 2024 Budget

**\$17K**

\$ Change in Budget

**13.0%**

% Change in Budget

Vacancies as of October 2023:

**NONE**

Budgeted Revenue:

**N/A**

(Supportive service department)

Proposed Change in FTE:

**-0-**

Salary and Benefit Budget:

**\$132K**

# New Budget Requests



| Description   | One Time / Ongoing | Cost  | Staffing Change |
|---|--------------------|---|-----------------|
| Placer AI Software – Cell phone data that tracks visits, routes, events, etc. | Ongoing            | \$25,000 <i>(funded via FIRE Special Revenue funds instead of General Fund)</i> |                 |

# Performance Indicators



| Description   | 2022 Actual | 2023 Projected | 2024 Planned |
|---|-------------|----------------|--------------|
| Amount of Private Dollars invested or leveraged   | \$13.5 MM   | \$140 MM       | \$75MM       |
| Sale and revitalization of City owned property  | 2           | 2              | 1            |
| Properties repositioned in relationship to the Hwy. 100 Corridor Plan   | 5           | 2              | 2            |
| Increased lead generation for more targeted businesses, work to develop a long-term vision for S. 70 <sup>th</sup> Street and other potential redevelopment opportunities | 100         | 55             | 60           |
| Strategically deploy NMTCs and encourage investment within the established Opportunity Zone   |             | \$15 MM        | \$10MM       |
| Attraction of new developments or businesses that grow the community and enhance the City's tax base  | 10          | 13             | 5            |
| Satisfaction of business community with operating in West Allis   | 85%         | 85%            | 85%          |
| Special Projects Completed (park, lighting, etc.)   | 1           | 2              | 2            |
| Promote and improve business outreach   | 2           | 4              | 2            |
| Implement new demographic and consumer mapping software   |             |                | 1            |

# Grant Funding Details



| Name  | One Time / Ongoing | Purpose  | Employees Funded   |
|---|--------------------|--|--|
| Community Development Block Grant Funding               | Ongoing            | Economic Development activities such as façade improvements or loans to foster job creation for low-to-moderate income individuals | Carson Coffield, Gale Jender, Shaun Mueller, Patrick Schloss     |
| MOU with First-Ring Industrial Redevelopment Enterprise | Ongoing            | Economic Development purposes  | Carson Coffield, Gale Jender, Shaun Mueller, and Patrick Schloss |

# 2023 Accomplishments



- Signed the Development Agreement for Makers Row and facilitated the \$10 million construction commencement of 30,000 sq. Ft. of unique maker's space.
- Worked closely with Blast Cleaning Technologies for a location to launch a new \$20 million advanced clean foundry that will bring an estimated 29 jobs. Also, supported FIRE on a \$15 million allocation of New Market Tax Credits to the new division of Blast Cleaning Technologies.
- Advanced the draft development agreement and finalizing the \$16million of financing to advance the redevelopment of 6771 W. National Ave.
- Guided Three Leaf Partners with the municipal approval process for a \$69 million development and drafted the development agreement for approval - fall of 2023.
- Created a new Tax Increment District (#19) for the redevelopment of 8530 W. National Avenue.
- Completed the \$22.8 million construction of SONA lofts completed and is 100% occupied, assisted with new Yoga business leasing space within the development.
- Closed the \$212,000 loan to Element 84 LLC (Ogden) to complete commercial space at 1478 S. 84<sup>th</sup> St.
- Assisted the \$40 million expansion of North America's coldest freezer at Chr. Hansen Headquarter campus
- Successfully closed Tax Increment District Number 5 – Six Points Farmers Market
- Received approval for economic development loans to Su Plus Two LLC, Aquatics Unlimited, Fire Cycle Fitness, Twisted Plants, Blast Cleaning Technologies, Lake Effect Coffee, and Scratch Ice Cream
- Grants façade assistance to 5801 W. National, 6220 W. Becher, and processing a grant application for 5832 W. Lincoln and closed a Code Enforcement Grant to Aquatics Unlimited at 1829 S. 68<sup>th</sup> St.
- Deployed over \$1.5 mm in US EPA Brownfield Revolving Loan Funds to Makers Row , SONA Lofts, and Three Leaf Partners
- Assisted the WA/WM School District with a Request for Proposals for Longfellow School.
- Received a \$25,000 Vibrant Spaces from WEDC grant for 7140 W. Greenfield Avenue.
- Obtained a \$14,000 Wisconsin Historic Preservation Fund Subgrant from National Park Service.
- Completed 11 new utility box art installations throughout the City, approved 2 murals, and presented the art program locally
- Participated in the planning and coordination of W. Washington Street connection.
- Working in conjunction with Ayers and Associates to develop an eastern industrial corridor plan.
- Closed out COVID funds grant from State of Wisconsin
- Developed and placed new" open for business" signs in construction areas.
- Closing on 6901 W. Beloit Avenue for the addition of new housing (former Czar's Bar)
- Working on long range planning to address MATC parking lots and disposition of Welding School Building
- Outlined the concept to implement a sculpture program for the Artscape program.
- Marketed the City at CARW event, National Night Out, and Governors Conference on Minority Business Development
- Continued to market the 6400 Block of W. Greenfield Avenue to various developers.

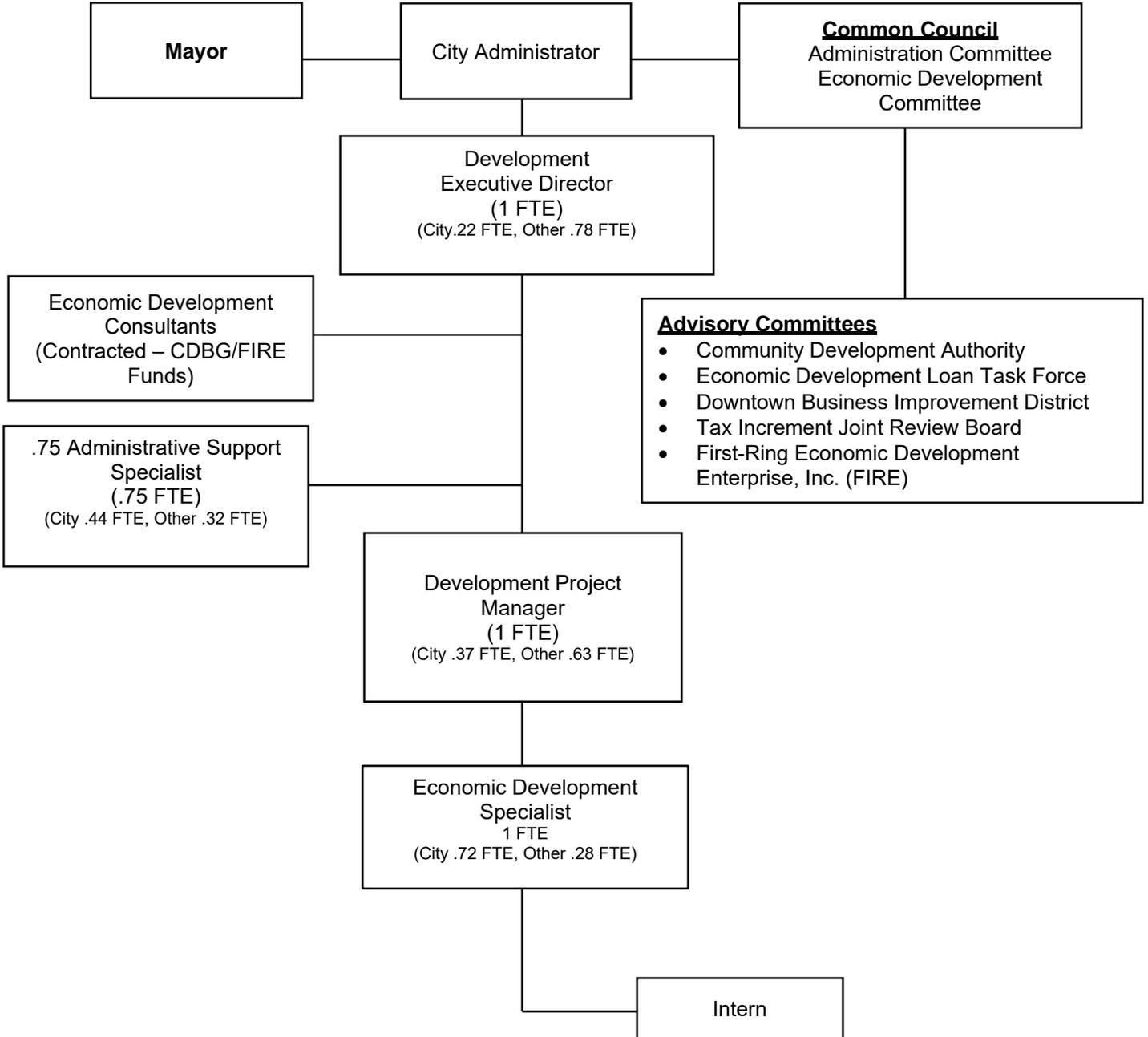
# 2024 Initiatives



- Launch one new redevelopment plan or concept.
- Master plan change for Allis Yards area to foster redevelopment and address the possibility to redevelop MATC parking lots.
- Addition of Placer AI data software to help provide information to brokers and prospects about West Allis commercial corridors, neighborhoods, and events.
- Explore implementation of the Eastern Corridor Plan prepared by Ayres and Associates
- Continue to seek funding sources to construction Liberty Heights Pavilion and Mckinely Inclusive Playground
- Select developer for 6400 Block of W. Greenfield Avenue.
- Marketing event for promotion of sites and opportunities for new investment and spaces for entrepreneurs
- Develop a strategy to provide additional Artscape funds.
- Implement Hwy. 100 Plan through creative use of TIF to attract a project that will leverage transformational change through development or attraction of unique uses.
- Outreach to business prospects through CRM software, monthly economic development update that will demonstrate.
- Continue annual business survey with the goal of 85% or higher business satisfaction.
- Build on collaborative efforts to address at least three idle or underperforming properties that can be repositioned to attract investment and development.
- Facilitate the addition of Phase II of Makers Row and advance development on Lot 4 within Market Development as part of SONA.
- Build upon the analysis of 116<sup>th</sup> and Morgan to determine a development path as well as facilitate the potential redevelopment of DPW properties.



## ECONOMIC DEVELOPMENT



Change(s) from 2023– None

CITY FUNDED FTES: 1.75  
OTHER FUNDING: 2.0  
TOTAL FTES: 3.75

**CITY OF WEST ALLIS  
ECONOMIC DEVELOPMENT  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Adj Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimate</b> | <b>2024<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------------|--------------------------|------------------------|------------------|---------------------|
| Salaries - Full-Time              | \$ 132,257             | \$ 96,298              | \$ 90,206              | \$ 90,206                  | \$ 106,232                   | \$ 93,706                | \$ 102,323             | \$ 12,117        | 13.4%               |
| Salaries - Part-Time              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Overtime                          | 62                     | 39                     | 625                    | 625                        | -                            | -                        | 325                    | (300)            | (48.0%)             |
| Other Pay                         | -                      | 92                     | 225                    | 225                        | -                            | -                        | 225                    | -                | -                   |
| Health Insurance                  | 11,965                 | 9,633                  | 11,500                 | 11,500                     | 18,140                       | 14,188                   | 12,611                 | 1,111            | 9.7%                |
| Dental Insurance                  | 667                    | 702                    | 643                    | 643                        | 902                          | 992                      | 1,127                  | 484              | 75.3%               |
| Other Benefits                    | 148                    | 20                     | 165                    | 165                        | 581                          | 725                      | 959                    | 794              | 481.2%              |
| Payroll Taxes                     | 10,185                 | 7,415                  | 6,899                  | 6,899                      | 8,026                        | 6,185                    | 7,828                  | 929              | 13.5%               |
| Pension                           | 8,681                  | 6,300                  | 6,132                  | 6,132                      | 7,241                        | 7,118                    | 7,060                  | 928              | 15.1%               |
| <b>PERSONNEL</b>                  | <b>163,965</b>         | <b>120,499</b>         | <b>116,395</b>         | <b>116,395</b>             | <b>141,122</b>               | <b>122,914</b>           | <b>132,458</b>         | <b>16,063</b>    | <b>13.8%</b>        |
| Other Professional Services       | 10,731                 | 2,383                  | 5,300                  | 3,400                      | 1,900                        | 3,400                    | -                      | (5,300)          | (100.0%)            |
| Maintenance Contracts             | -                      | 1,756                  | 1,000                  | 2,900                      | 1,888                        | 2,900                    | 6,300                  | 5,300            | 530.0%              |
| <b>PROFESSIONAL SERVICES</b>      | <b>10,731</b>          | <b>4,139</b>           | <b>6,300</b>           | <b>6,300</b>               | <b>3,788</b>                 | <b>6,300</b>             | <b>6,300</b>           | <b>-</b>         | <b>-</b>            |
| Utilities                         | 515                    | 541                    | 600                    | 600                        | 367                          | 600                      | 600                    | -                | -                   |
| Rentals                           | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Repair & Maintenance              | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Supplies                          | 330                    | 130                    | 1,160                  | 1,160                      | 867                          | 1,080                    | 1,060                  | (100)            | (8.6%)              |
| Books & Subscriptions             | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Maint & Supplies            | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Advertising                       | 150                    | 150                    | 1,750                  | 1,750                      | -                            | 2,750                    | 3,250                  | 1,500            | 85.7%               |
| Printing                          | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MAINTENANCE &amp; SUPPLIES</b> | <b>995</b>             | <b>821</b>             | <b>3,510</b>           | <b>3,510</b>               | <b>1,234</b>                 | <b>4,430</b>             | <b>4,910</b>           | <b>1,400</b>     | <b>39.9%</b>        |
| Training & Travel                 | 1,796                  | 55                     | 6,650                  | 6,650                      | -                            | 5,275                    | 6,650                  | -                | -                   |
| Regulatory & Safety               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Insurance & Claims                | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Retiree Benefits                  | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| Other Miscellaneous               | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>MISCELLANEOUS</b>              | <b>1,796</b>           | <b>55</b>              | <b>6,650</b>           | <b>6,650</b>               | <b>-</b>                     | <b>5,275</b>             | <b>6,650</b>           | <b>-</b>         | <b>-</b>            |
| Capital Items                     | -                      | 1,022                  | 1,000                  | 1,000                      | -                            | 1,000                    | 1,000                  | -                | -                   |
| Transfers-Out                     | -                      | -                      | -                      | -                          | -                            | -                        | -                      | -                | -                   |
| <b>OTHER USES</b>                 | <b>-</b>               | <b>1,022</b>           | <b>1,000</b>           | <b>1,000</b>               | <b>-</b>                     | <b>1,000</b>             | <b>1,000</b>           | <b>-</b>         | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 177,487</b>      | <b>\$ 126,536</b>      | <b>\$ 133,855</b>      | <b>\$ 133,855</b>          | <b>\$ 146,144</b>            | <b>\$ 139,919</b>        | <b>\$ 151,318</b>      | <b>\$ 17,463</b> | <b>13.0%</b>        |

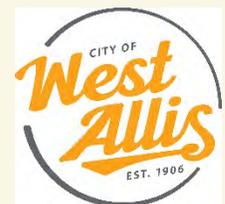
**2024 BUDGET NOTES:**

The increase in Personnel costs is offset by decreases in the Planning & Zoning budget in 2024 and reflects the sharing of some staff between Planning & Economic Development functions and grant funding for management oversight of CDBG and Housing programs.

2024



# Special Revenue Funds





# Tourism & Events

Mission: Boost West Allis's tourism economy through marketing, promotions, events, and partnerships.



## Services Provided

- Marketing and Promotions
- Events and Programs
- Tourism development and support

# 2024 Tourism & Events Budget

| INCOME                          |   |                     |
|---------------------------------|---|---------------------|
| Municipal Room Tax Revenue 2024 |   | \$450,000* Estimate |
| Sponsorships                    |   | \$41,000 Estimate   |
| 2023 Expenditures               |   | \$150,000 Estimate  |
| Anticipated 2023 Carryover      |   | \$150,000 Estimate  |
| Fund Balance                    |   | \$850,000           |
| Christmas Parade Sponsorships   |   | \$32,000            |
| <b>Total</b>                    |   | <b>\$1,673,000</b>  |
| EXPENSES                        |   |                     |
| Salary and Benefits             | <ul style="list-style-type: none"> <li>• Tourism and Event Coordinator</li> <li>• Event Assistant</li> <li>• Event Support (Set Up/Clean Up)</li> <li>• Ambassadors for Special Events</li> </ul>                                     | \$100,000           |
| Administrative Expenses         | <ul style="list-style-type: none"> <li>• Supplies</li> <li>• City Staff Support</li> <li>• Website (refresh)</li> </ul>   | \$35,000            |
| Marketing and Promotions        | <ul style="list-style-type: none"> <li>• Advertising</li> <li>• Social Media</li> <li>• Brochures and Print Material</li> <li>• Photography and Videography</li> <li>• Promotional Merchandise</li> <li>• Content Creation</li> </ul> | \$200,000           |
| Events and Programs             | <ul style="list-style-type: none"> <li>• Event Planning and Management</li> <li>• Entertainment and Performers</li> <li>• Event Promotion</li> <li>• Visitor Information and Guides</li> </ul>  | 100,000             |
| Signage/Kiosks                  | <ul style="list-style-type: none"> <li>• City Signage</li> <li>• Locations of Interest</li> <li>• Downtown Kiosks/Information Boards</li> </ul>   | \$175,000           |
| Grants                          | <ul style="list-style-type: none"> <li>• Artscape program \$75,000*</li> <li>• Special Event Support Grants</li> </ul>  | \$135,000           |
| Christmas Parade                | Money from Sponsorships and \$1,000 City Donation   | \$33,00             |
| <b>Total</b>                    |   | <b>\$763,000</b>    |

\* pending review/approval of initiatives by commission

The Tourism Commission directs the expenditure of Hotel Room tax proceeds in accordance with State Statute.

Donations received for specific city events are reserved accordingly in the Sponsorships Fund. Christmas Parade donations are also reserved in a separate fund. City Marketing staff direct the spending of these funds in accordance with the City budget.

**CITY OF WEST ALLIS**  
**TOURISM & EVENTS SPECIAL REVENUE**  
**FUNDS SUMMARY - 2024 BUDGET**

|                                      | 2021<br>Actual    | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimated   | 2024<br>Budget      |
|--------------------------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>REVENUES</b>                      |                   |                     |                     |                      |                     |                     |
| Room Tax                             | \$ 339,289        | \$ 498,067          | \$ 400,000          | \$ 287,385           | \$ 400,000          | \$ 450,000          |
| Misc Tourism Revenue                 | \$ 5,212          | \$ 2,767            | \$ -                | \$ 3,656             | \$ -                | \$ -                |
| Sponsorships                         | \$ 26,996         | \$ 35,005           | \$ 35,750           | \$ 39,058            | \$ 36,865           | \$ 42,800           |
| Misc Sponsorship Revenue             | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Christmas Parade Donations           | \$ 15,842         | \$ 30,052           | \$ 36,000           | \$ 5,707             | \$ 2,500            | \$ 36,000           |
| Misc Christmas Parade Revenue        | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| <b>TOTAL REVENUES</b>                | <b>\$ 387,338</b> | <b>\$ 565,890</b>   | <b>\$ 471,750</b>   | <b>\$ 335,806</b>    | <b>\$ 439,365</b>   | <b>\$ 528,800</b>   |
| <b>EXPENDITURES</b>                  |                   |                     |                     |                      |                     |                     |
| Salaries - Full-Time                 | \$ 2,565          | \$ 34,819           | \$ 31,544           | \$ 23,819            | \$ 31,544           | \$ 35,144           |
| Salaries - Part-Time                 | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Overtime                             | \$ 107            | \$ 2,205            | \$ -                | \$ 60                | \$ 75               | \$ -                |
| Other Pay                            | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Health Insurance                     | \$ -              | \$ 15,198           | \$ 8,427            | \$ 12,071            | \$ 15,000           | \$ 16,034           |
| Dental Insurance                     | \$ 50             | \$ 661              | \$ 651              | \$ 482               | \$ 651              | \$ 640              |
| Other Benefits                       | \$ 9              | \$ 37               | \$ 50               | \$ 102               | \$ 120              | \$ 326              |
| Payroll Taxes                        | \$ 193            | \$ 2,665            | \$ 2,414            | \$ 1,708             | \$ 2,414            | \$ 2,689            |
| Pension                              | \$ 181            | \$ 2,409            | \$ 2,145            | \$ 1,623             | \$ 2,145            | \$ 2,425            |
| Other Professional Services          | \$ 1,818          | \$ 17,938           | \$ 62,750           | \$ 56,094            | \$ 62,750           | \$ 100,000          |
| Maintenance Contracts                | \$ 2,057          | \$ 2,670            | \$ 2,500            | \$ 2,475             | \$ 2,500            | \$ 2,600            |
| Utilities                            | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Rentals                              | \$ -              | \$ -                | \$ 2,000            | \$ -                 | \$ -                | \$ 2,000            |
| Repair & Maintenance                 | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Supplies                             | \$ 45,301         | \$ 71,957           | \$ 306,750          | \$ 40,076            | \$ 62,010           | \$ 321,000          |
| Books & Subscriptions                | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Other Maint & Supplies               | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Advertising                          | \$ 1,014          | \$ 10,300           | \$ 47,750           | \$ 2,550             | \$ 5,000            | \$ 50,000           |
| Printing                             | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Training & Travel                    | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Regulatory & Safety                  | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Claims & Judgments                   | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Insurance                            | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Retiree Benefits                     | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Other Miscellaneous                  | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Capital Items                        | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Debt Service                         | \$ -              | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| Transfers-Out                        | \$ 37,767         | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 91,060</b>  | <b>\$ 160,859</b>   | <b>\$ 466,981</b>   | <b>\$ 141,059</b>    | <b>\$ 184,209</b>   | <b>\$ 532,858</b>   |
| <b>FUND BALANCE</b>                  |                   |                     |                     |                      |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ 296,278</b> | <b>\$ 405,032</b>   | <b>\$ 4,769</b>     | <b>\$ 194,746</b>    | <b>\$ 255,156</b>   | <b>\$ (4,058)</b>   |
| Fund Balance (beginning)             | \$ 343,681        | \$ 639,959          | \$ 1,044,991        | \$ 1,044,991         | \$ 1,044,991        | \$ 1,300,147        |
| Fund Balance (ending)                | \$ 639,959        | \$ 1,044,991        | \$ 1,049,760        | \$ 1,239,737         | \$ 1,300,147        | \$ 1,296,089        |
| <b>Reserved (by Fund) for:</b>       |                   |                     |                     |                      |                     |                     |
| Tourism                              | \$ 617,563        | \$ 1,011,695        | \$ 1,016,464        |                      | \$ 1,266,996        | \$ 1,262,938        |
| Sponsorships                         | \$ 6,488          | \$ 13,345           | \$ 13,345           |                      | \$ 12,700           | \$ 12,700           |
| Christmas Parade                     | \$ 15,907         | \$ 19,950           | \$ 19,950           |                      | \$ 20,450           | \$ 20,450           |
| <b>Total Fund Balance (Year End)</b> | <b>\$ 639,959</b> | <b>\$ 1,044,991</b> | <b>\$ 1,049,760</b> |                      | <b>\$ 1,300,147</b> | <b>\$ 1,296,089</b> |

This summary includes the Tourism Fund, Sponsorships Fund, and Christmas Parade Fund.

The Tourism Fund accounts for the collection of Hotel Room Tax and the expenditure of such funds in accordance with State Statute.

The Sponsorships Fund accounts for the expenditure of private contributions to support City events and amenities.

The Christmas Parade Fund accounts for the expenditure of donations to fund the City's annual Christmas Parade, as determined by the Christmas Parade Committee.

**CITY OF WEST ALLIS**  
**DEVELOPMENT GRANTS & SPECIAL**  
**REVENUE FUNDS - SUMMARY 2024 BUDGET**

|                                      | 2021                | 2022                | 2023                | 2023                | 2023                | 2024                |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | Actual              | Actual              | Budget              | Year-to-Date        | Estimated           | Budget              |
| <b>REVENUES</b>                      |                     |                     |                     |                     |                     |                     |
| Comm Dev Block Grant (CDBG)          | \$ 1,584,165        | \$ 1,129,132        | \$ 1,514,917        | \$ 974,284          | \$ 1,514,917        | \$ 1,747,316        |
| Housing Choice Voucher Grants        | 3,607,107           | 3,710,739           | 3,693,789           | 3,188,623           | 3,693,789           | 4,035,000           |
| HOME Grant                           | 278,223             | 134,458             | 235,793             | 89,159              | 235,793             | 205,439             |
| EPA Revolving Loan Fund              | 9,736               | 22,368              | 20,000              | 547,096             | 601,000             | 620,000             |
| FIRE (NMTC) Contributions            | 235,000             | 392,200             | 244,055             | -                   | 244,055             | 253,915             |
| Artscape Contributions               | 10,000              | 20,000              | 20,000              | 1,000               | -                   | 20,000              |
| TID Rehab Loan Program               | 14,970              | 18,301              | 16,000              | 11,935              | 16,000              | 16,000              |
| Rental Rehab Grant                   | -                   | -                   | -                   | -                   | -                   | -                   |
| CDBG-Stimulus                        | 3,927               | 3,927               | \$ -                | -                   | -                   | -                   |
| CDBG-Emergency Assist (COVID)        | 370,046             | 489,868             | 163,000             | 59,556              | -                   | -                   |
| Transfers In                         |                     |                     |                     |                     |                     |                     |
| <b>TOTAL REVENUES</b>                | <b>\$ 6,113,175</b> | <b>\$ 5,920,993</b> | <b>\$ 5,907,554</b> | <b>\$ 4,871,654</b> | <b>\$ 6,305,554</b> | <b>\$ 6,897,670</b> |
| <b>EXPENDITURES</b>                  |                     |                     |                     |                     |                     |                     |
| Salaries - Full-Time                 | \$ 461,339          | \$ 555,426          | \$ 475,540          | \$ 444,640          | \$ 455,540          | \$ 595,457          |
| Salaries - Part-Time                 | 10,687              | 31,249              | -                   | 15,776              | -                   | 32,202              |
| Overtime                             | 4,931               | 2,855               | 2,000               | 63                  | 2,000               | 2,125               |
| Other Pay                            | 1,248               | 16                  | 11,810              | -                   | 11,810              | 10,010              |
| Health Insurance                     | 124,227             | 131,067             | 96,819              | 107,591             | 96,819              | 180,544             |
| Dental Insurance                     | 7,720               | 8,117               | 7,697               | 6,215               | 7,697               | 9,254               |
| Other Benefits                       | (7,046)             | 13,434              | 4,580               | 2,033               | 4,580               | 160,458             |
| Payroll Taxes                        | 35,165              | 43,352              | 36,028              | 33,976              | 36,028              | 48,496              |
| Pension                              | 32,880              | 38,162              | 28,985              | 36,678              | 28,985              | 44,797              |
| Other Professional Services          | 48,568              | 192,191             | 225,030             | 200,242             | 348,880             | 361,530             |
| Maintenance Contracts                | 9,073               | 7,744               | 38,100              | 5,376               | 38,100              | 67,900              |
| Utilities                            | 3,036               | 2,997               | 5,585               | 2,620               | 5,585               | 5,585               |
| Rentals                              | 3,104,307           | 3,275,362           | 3,259,092           | 2,884,584           | 3,259,092           | 3,519,526           |
| Repair & Maintenance                 | -                   | 33                  | 700                 | -                   | 700                 | 700                 |
| Supplies                             | 5,895               | 6,888               | 10,293              | 19,150              | 10,293              | 9,413               |
| Books & Subscriptions                | 1,704               | 60,036              | 4,890               | 35,153              | 4,890               | 4,890               |
| Other Maint & Supplies               | 48,066              | 49,399              | -                   | 10,804              | -                   | -                   |
| Advertising                          | 1,376               | 333                 | 2,025               | 766                 | 2,025               | 2,000               |
| Printing                             | -                   | 129                 | 1,185               | 320                 | 1,185               | 1,185               |
| Training & Travel                    | 20,874              | 28,020              | 59,215              | 14,642              | 59,215              | 53,665              |
| Regulatory & Safety                  | -                   | -                   | -                   | 650                 | -                   | -                   |
| Insurance & Claims                   | -                   | -                   | 10,600              | -                   | 10,600              | 10,600              |
| Insurance                            | -                   | -                   | -                   | -                   | -                   | -                   |
| Retiree Benefits                     | -                   | -                   | -                   | -                   | -                   | -                   |
| Other Miscellaneous                  | 1,982,153           | 1,172,388           | 1,699,780           | 1,233,230           | 2,016,780           | 1,864,812           |
| Capital Items                        | 15,153              | 127                 | 7,600               | 175,427             | 7,600               | 4,500               |
| Debt Service                         | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers-Out                        | -                   | 20,000              | -                   | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 5,911,356</b> | <b>\$ 5,639,327</b> | <b>\$ 5,987,554</b> | <b>\$ 5,229,939</b> | <b>\$ 6,408,404</b> | <b>\$ 6,989,649</b> |
| <b>FUND BALANCE</b>                  |                     |                     |                     |                     |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ 201,818</b>   | <b>\$ 281,666</b>   | <b>\$ (80,000)</b>  | <b>\$ (358,285)</b> | <b>\$ (102,850)</b> | <b>\$ (91,979)</b>  |
| Fund Balance (beginning)             | 3,333,229           | 3,535,047           | 3,816,714           | \$ 3,816,714        | \$ 3,816,714        | \$ 3,713,864        |
| Fund Balance (ending)                | \$ 3,535,047        | \$ 3,816,714        | \$ 3,736,714        | \$ 3,458,429        | \$ 3,713,864        | \$ 3,621,885        |
| <b>Reserved (by Fund) for:</b>       |                     |                     |                     |                     |                     |                     |
| Comm Dev Block Grant (CDBG)          | -                   | -                   | -                   |                     | -                   | \$ -                |
| Housing Choice Voucher Grants        | 869,890             | 908,727             | 908,727             |                     | 908,727             | \$ 908,727          |
| Rental Rehab Grant                   | 182,867             | 182,867             | 182,867             |                     | 182,867             | \$ 182,867          |
| HOME Grant                           | 535,644             | 648,704             | 648,704             |                     | 648,704             | \$ 648,704          |
| EPA Revolving Loan Fund              | 422,023             | 439,542             | 439,542             |                     | 439,542             | \$ 439,542          |
| FIRE (NMTC) Econ Dev Fund            | 164,945             | 322,237             | 322,237             |                     | 322,237             | \$ 322,237          |
| Artscape Contributions               | 21,178              | 27,175              | 27,175              |                     | 4,325               | \$ 4,325            |
| TID Rehab Loan Program               | 1,203,716           | 1,148,749           | 1,068,749           |                     | 1,068,749           | \$ 976,770          |
| CDBG-Stimulus                        | 134,669             | 138,596             | 138,596             |                     | 138,596             | \$ 138,596          |
| CDBG-Emergency Assist (COVID)        | 116                 | 116                 | 116                 |                     | 116                 | \$ 116              |
| <b>Total Fund Balance (Year End)</b> | <b>\$ 3,535,047</b> | <b>\$ 3,816,714</b> | <b>\$ 3,736,714</b> |                     | <b>\$ 3,713,864</b> | <b>\$ 3,621,885</b> |

This summary includes federal grant programs as well as other economic development special purpose funds as listed above.

One-time, project-specific grant funding is not presented in this budget. Details are available in the City's Annual Financial Report

**CITY OF WEST ALLIS**  
**HEALTH GRANTS & SPECIAL REVENUE FUNDS 2024 BUDGET**

|                                      | 2021                | 2022                | 2023                | 2023                | 2023                | 2024                |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | Actual              | Actual              | Budget              | Year-to-Date        | Estimated           | Budget              |
| <b>REVENUES</b>                      |                     |                     |                     |                     |                     |                     |
| WIC                                  | \$ 779,585          | \$ 819,102          | \$ 897,924          | \$ 487,257          | \$ 897,924          | \$ 930,159          |
| WIC-Farmers Market                   | 10,284              | 10,284              | 10,285              | 7,894               | 10,285              | 11,490              |
| WIC-Peer Counseling                  | 29,223              | 35,255              | 60,890              | 14,622              | 60,890              | 74,280              |
| WIC-SNAP                             | 22,479              | 18,921              | 23,804              | 12,733              | 23,804              | 26,280              |
| WIC-Outreach                         | 19,646              | -                   | -                   | -                   | -                   | -                   |
| MCH-Maternal Child Health            | 6,151               | 8,815               | 27,522              | 7,514               | 27,522              | 23,697              |
| Prevention                           | 16,053              | 22,657              | 8,995               | -                   | 8,995               | 15,548              |
| Misc Revenues                        | 2,476               | 4,833               | -                   | 14,556              | -                   | 25,400              |
| IAP Immunization                     | 7,512               | 11,453              | 17,648              | 11,784              | 17,648              | 8,450               |
| Bio-Terrorism                        | 35,871              | 71,281              | 74,346              | 48,424              | 74,346              | 90,380              |
| Covid-19 Respons                     | 700                 | -                   | -                   | -                   | -                   | -                   |
| Public Health Crisis-Opioid Response | 15,448              | 19,563              | 40,000              | 19,032              | 40,000              | 19,754              |
| HCET                                 | 390                 | 12,947              | -                   | -                   | -                   | -                   |
| Cardiff-Opioid Response              | 177,133             | 357,573             | -                   | 107,185             | -                   | -                   |
| CARES-Contact Tracing                | 319,940             | 64,188              | -                   | -                   | -                   | -                   |
| CARES-Epidemiology & Lab Capacity    | 30,119              | 878                 | 300,000             | -                   | 300,000             | -                   |
| Immunization-Covid                   | 16,061              | 45,178              | -                   | 1,892               | -                   | -                   |
| ARPA (WiDHS)-Covid Recovery          | 334                 | 40,433              | 36,232              | 12,576              | 36,232              | 569,635             |
| Public Health-Workforce              | -                   | 14,345              | -                   | 71,828              | -                   | 59,339              |
| Vaccine OutReach                     | -                   | 50,246              | -                   | 25,779              | -                   | -                   |
| Lead Prevention Grant                | 8,073               | 7,707               | 11,382              | 1,765               | 11,382              | 7,877               |
| Enhancing Detection (COVID)          | -                   | 2,000               | -                   | 8,297               | -                   | -                   |
| RICO-Immunization                    | -                   | -                   | -                   | 17,936              | -                   | -                   |
| NCoA Vaccination Uptake              | -                   | -                   | -                   | 3,963               | -                   | -                   |
| Opioid Settlement Proceeds           | -                   | 178,605             | -                   | 38,121              | -                   | 255,322             |
| PH Infrastructure Grant              | -                   | -                   | -                   | -                   | -                   | 100,000             |
| PH Vending Machine Gmt               | -                   | -                   | -                   | -                   | -                   | 40,000              |
| Transfers In                         | -                   | -                   | -                   | -                   | -                   | -                   |
| General Sr Ctr Trust                 | 718                 | 5,028               | 5,000               | 162                 | 5,000               | 5,000               |
| Sr Ctr Programs Trust                | 5,709               | 11,274              | 5,000               | 8,216               | -                   | -                   |
| <b>TOTAL REVENUES</b>                | <b>\$ 1,503,904</b> | <b>\$ 1,812,565</b> | <b>\$ 1,519,028</b> | <b>\$ 921,536</b>   | <b>\$ 1,514,028</b> | <b>\$ 2,262,611</b> |
| <b>EXPENDITURES</b>                  |                     |                     |                     |                     |                     |                     |
| Salaries - Full-Time                 | \$ 772,097          | \$ 712,215          | \$ 784,102          | \$ 500,297          | \$ 784,102          | \$ 772,951          |
| Salaries - Part-Time                 | 141,073             | 47,494              | -                   | 23,152              | -                   | -                   |
| Overtime                             | 507                 | 66                  | -                   | -                   | -                   | -                   |
| Other Pay                            | -                   | -                   | -                   | 794                 | -                   | -                   |
| Health Insurance                     | 140,593             | 152,619             | 130,303             | 109,514             | 130,303             | 220,213             |
| Dental Insurance                     | 12,028              | 11,618              | 13,030              | 8,217               | 13,030              | 12,281              |
| Other Benefits                       | 1,579               | 1,184               | 2,079               | 2,382               | 2,079               | 7,169               |
| Payroll Taxes                        | 65,637              | 53,022              | 59,319              | 39,017              | 59,319              | 59,132              |
| Pension                              | 50,976              | 42,964              | 52,698              | 32,366              | 52,698              | 53,333              |
| Other Professional Services          | 9,877               | 56,834              | 1                   | 34,685              | 1                   | 854,232             |
| Maintenance Contracts                | 29                  | 2,054               | -                   | 30,291              | -                   | 33,506              |
| Utilities                            | 6,481               | 15,195              | 16,300              | 8,653               | 16,300              | 10,039              |
| Rentals                              | 5,600               | 17,400              | -                   | 11,950              | -                   | 17,400              |
| Repair & Maintenance                 | 3,621               | 466                 | -                   | 75                  | -                   | 2,830               |
| Supplies                             | 15,444              | 104,306             | 9,000               | 47,380              | 4,000               | 44,064              |
| Books & Subscriptions                | 1,454               | 1,739               | -                   | 30                  | -                   | 1,197               |
| Other Maint & Supplies               | 1,800               | 4,078               | 2,500               | 4,423               | 2,500               | 40,000              |
| Advertising                          | -                   | -                   | -                   | 5,365               | -                   | -                   |
| Printing                             | 1,926               | 550                 | -                   | 1,753               | -                   | -                   |
| Training & Travel                    | 5,134               | 16,358              | 3,310               | 58,934              | 3,310               | 30,391              |
| Regulatory & Safety                  | -                   | 5,403               | -                   | 107                 | -                   | 18,874              |
| Claims & Judgments                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Insurance                            | -                   | -                   | -                   | -                   | -                   | -                   |
| Retiree Benefits                     | -                   | -                   | -                   | -                   | -                   | -                   |
| Other Miscellaneous                  | 239,452             | 373,882             | 446,386             | 112,260             | 446,386             | 5,000               |
| Capital Items                        | 25,015              | 11,268              | -                   | 2,964               | -                   | 79,999              |
| Debt Service                         | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers-Out                        | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 1,500,323</b> | <b>\$ 1,630,716</b> | <b>\$ 1,519,028</b> | <b>\$ 1,034,609</b> | <b>\$ 1,514,028</b> | <b>\$ 2,262,611</b> |
| <b>FUND BALANCE</b>                  |                     |                     |                     |                     |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ 3,581</b>     | <b>\$ 181,849</b>   | <b>\$ -</b>         | <b>\$ (113,073)</b> | <b>\$ -</b>         | <b>\$ -</b>         |
| Fund Balance (beginning)             | \$ 162,209          | \$ 165,790          | \$ 347,639          |                     | \$ 347,639          | \$ 347,639          |
| Fund Balance (ending)                | \$ 165,790          | \$ 347,639          | \$ 347,639          |                     | \$ 347,639          | \$ 347,639          |
| <b>Reserved for:</b>                 |                     |                     |                     |                     |                     |                     |
| Health Grants                        | \$ 10               | \$ 308              | \$ 308              |                     | \$ 308              | \$ 308              |
| Opioid Response                      | \$ -                | \$ 178,605          | \$ 178,605          |                     | \$ 178,605          | \$ 178,605          |
| General Sr Ctr Trust                 | \$ 131,540          | \$ 126,877          | \$ 126,877          |                     | \$ 126,877          | \$ 126,877          |
| Sr Ctr Programs Trust                | \$ 34,240           | \$ 40,969           | \$ 43,084           |                     | \$ 43,084           | \$ 43,084           |
| <b>Fund Balance (ending)</b>         | <b>\$ 165,790</b>   | <b>\$ 347,639</b>   | <b>\$ 347,639</b>   |                     | <b>\$ 347,639</b>   | <b>\$ 347,639</b>   |

This summary includes special purpose funds for numerous federal and state grants received by the Health Department and special purpose funds for Senior Center programs.

**CITY OF WEST ALLIS**  
**POLICE SPECIAL REVENUE FUNDS SUMMARY 2024 BUDGET**

|   | 2021<br>Actual      | 2022<br>Actual       | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimated   | 2024<br>Budget      |
|---|---------------------|----------------------|---------------------|----------------------|---------------------|---------------------|
| <b>REVENUES</b>                         |                     |                      |                     |                      |                     |                     |
| DOT Pedestrian Safety Grant             | \$ 12,743           | \$ 14,749            | \$ 12,000           | \$ 19,435            | \$ 12,000           | \$ 12,000           |
| DOT Aggressive Driving Grant            | 26,325              | 23,760               | 24,000              | 16,393               | 24,000              | 24,000              |
| OJA Beat Patrol Grant                   | 121,434             | 121,434              | 120,719             | 83,169               | 120,719             | 121,577             |
| Byrne Justice Assistance Grant          | 42,293              | -                    | -                   | 14,926               | -                   | -                   |
| DOT Alcohol Enforcement Grant           | 15,497              | 21,765               | 18,000              | -                    | 18,000              | 18,000              |
| DOT Seatbelt Enforcement Grant          | 10,644              | 11,901               | 10,000              | 12,105               | 10,000              | 10,000              |
| DEA Drug Task Force                     | 19,774              | 18,448               | 20,000              | 11,817               | 20,000              | 20,000              |
| Organized Crime Drug Enf Task Force     | 7,520               | 2,461                | -                   | 1,608                | -                   | -                   |
| DOJ-Anti Heroin Task Force              | -                   | 6,158                | -                   | 6,516                | -                   | -                   |
| FBI-MAVC Task Force                     | 4,795               | 9,641                | -                   | 8,981                | -                   | -                   |
| Milw County MEG Unit                    | 46,882              | 46,020               | 48,465              | 39,874               | 48,465              | 43,080              |
| Drug Trafficking Response Grant         | 9,093               | 19,975               | -                   | -                    | -                   | -                   |
| Asset Forfeiture Funds                  | 1,183               | 147,178              | 70,000              | 45,550               | 70,000              | 70,000              |
| Safer Communities Grant (ARPA)          | -                   | 34,025               | 191,704             | 58,321               | 191,704             | -                   |
| WISH Program                            | 13,624              | 2,586                | 1,000               | 385                  | 1,000               | 1,000               |
| K-9 Program                             | 49,358              | 60,056               | 50,000              | 62,268               | 50,000              | 50,000              |
| Crime Prevention Program                | 500                 | -                    | 22,000              | 1,828                | 22,000              | 22,000              |
| HIDTA (High Intensity Drug Trafficking) | 1,772,247           | 2,623,072            | 2,006,948           | 1,340,723            | 2,006,948           | 2,007,496           |
| Other Financing Source (Lease)          | -                   | 14,480,035           | -                   | -                    | -                   | -                   |
| <b>TOTAL REVENUES</b>                   | <b>\$ 2,153,912</b> | <b>\$ 17,643,261</b> | <b>\$ 2,594,836</b> | <b>\$ 1,723,901</b>  | <b>\$ 2,594,836</b> | <b>\$ 2,399,153</b> |
| <b>EXPENDITURES</b>                     |                     |                      |                     |                      |                     |                     |
| Salaries - Full-Time                    | \$ 159,632          | \$ 137,003           | \$ 118,981          | \$ 110,215           | \$ 118,981          | \$ 120,281          |
| Salaries - Part-Time                    | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Overtime                                | 88,225              | 100,524              | \$ 84,000           | 79,504               | 84,000              | \$ 84,000           |
| Other Pay                               | -                   | 452                  | \$ -                | -                    | -                   | \$ -                |
| Health Insurance                        | 11,691              | 21,329               | \$ 31,739           | 32,205               | 31,739              | \$ 22,315           |
| Dental Insurance                        | 673                 | 1,253                | \$ 1,819            | 1,792                | 1,819               | \$ 1,386            |
| Other Benefits                          | 151                 | 158                  | \$ 119              | 135                  | 119                 | \$ 1,580            |
| Payroll Taxes                           | 6,937               | 9,873                | \$ 9,101            | 11,388               | 9,101               | \$ 9,229            |
| Pension                                 | 11,012              | 15,950               | \$ 14,373           | 21,211               | 14,373              | \$ 17,362           |
| Other Professional Services             | 841,566             | 1,269,008            | \$ 1,000,000        | 815,846              | 1,000,000           | \$ 1,000,000        |
| Maintenance Contracts                   | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Utilities                               | -                   | -                    | \$ -                | 23,878               | -                   | \$ -                |
| Rentals                                 | 598,251             | 618,096              | \$ 600,000          | 463,960              | 600,000             | \$ 600,000          |
| Repair & Maintenance                    | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Supplies                                | 127,307             | 150,448              | \$ 120,000          | 86,969               | 120,000             | \$ 120,000          |
| Books & Subscriptions                   | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Other Maint & Supplies                  | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Advertising                             | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Printing                                | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Training & Travel                       | 59,003              | 102,579              | \$ 80,000           | 76,072               | 80,000              | \$ 80,000           |
| Regulatory & Safety                     | -                   | 14,341               | \$ -                | 110,998              | -                   | \$ -                |
| Claims & Judgments                      | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Insurance                               | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Retiree Benefits                        | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Other Miscellaneous                     | 259,896             | 301,275              | \$ 534,704          | 260,690              | 534,704             | \$ 343,000          |
| Capital Items                           | 30,800              | 14,852,362           | \$ -                | 43,993               | -                   | \$ -                |
| Debt Service                            | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| Transfers-Out                           | -                   | -                    | \$ -                | -                    | -                   | \$ -                |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 2,195,143</b> | <b>\$ 17,594,651</b> | <b>\$ 2,594,836</b> | <b>\$ 2,138,856</b>  | <b>\$ 2,594,836</b> | <b>\$ 2,399,153</b> |
| <b>FUND BALANCE</b>                     |                     |                      |                     |                      |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>       | <b>\$ (41,231)</b>  | <b>\$ 48,610</b>     | <b>\$ -</b>         | <b>\$ (414,955)</b>  | <b>\$ -</b>         | <b>\$ -</b>         |
| Fund Balance (beginning)                | \$ 1,047,853        | \$ 1,006,622         | \$ 1,055,232        | \$ 1,055,232         | \$ 1,055,232        | \$ 1,055,232        |
| Fund Balance (ending)                   | \$ 1,006,622        | \$ 1,055,232         | \$ 1,055,232        | \$ 640,278           | \$ 1,055,232        | \$ 1,055,232        |
| <b>Reserved (by Fund) for:</b>          |                     |                      |                     |                      |                     |                     |
| Asset Forfeiture Fund                   | \$ 879,015          | \$ 926,584           | \$ 926,584          |                      | \$ 926,584          | \$ 926,584          |
| K-9 Program                             | \$ 65,196           | \$ 80,827            | \$ 80,827           |                      | \$ 80,827           | \$ 80,827           |
| Police Grants                           | \$ 1                | \$ 1                 | \$ 1                |                      | \$ 1                | \$ 1                |
| HIDTA                                   | \$ 3,064            | \$ 3,064             | \$ 3,064            |                      | \$ 3,064            | \$ 3,064            |
| WISH Program                            | \$ 40,712           | \$ 41,704            | \$ 41,704           |                      | \$ 41,704           | \$ 41,704           |
| Crime Prevention Program                | \$ 18,635           | \$ 3,052             | \$ 3,052            |                      | \$ 3,052            | \$ 3,052            |
| <b>Total Fund Balance (Year End)</b>    | <b>\$ 1,006,622</b> | <b>\$ 1,055,232</b>  | <b>\$ 1,055,232</b> |                      | <b>\$ 1,055,232</b> | <b>\$ 1,055,232</b> |

This summary includes special purpose funds for Police Department grants and initiatives, including the arrangement to provide fiscal agent services for Milwaukee HIDTA (High Intensity Drug Trafficking Area) joint efforts.

**CITY OF WEST ALLIS**  
**FIRE SPECIAL REVENUE FUNDS SUMMARY 2024 BUDGET**

|                                      | 2021<br>Actual     | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Year-to-Date | 2023<br>Estimated | 2024<br>Budget    |
|--------------------------------------|--------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| <b>REVENUES</b>                      |                    |                   |                   |                      |                   |                   |
| Fire-MIH Services (MCW Contract)     | \$ 79,726          | \$ 90,642         | \$ -              | \$ -                 | \$ -              | \$ -              |
| MIH-COSSAP Grant                     | \$ -               | \$ 215,533        | \$ 153,106        | \$ 25,870            | \$ 153,106        | \$ 303,608        |
| WI Act 102 EMS Grant                 | \$ -               | \$ 30,677         | \$ 8,000          | \$ 12,195            | \$ 8,000          | \$ 15,000         |
| Other Grants                         | \$ -               | \$ -              | \$ -              | \$ -                 | \$ -              | \$ -              |
| Fire Training Revenue (CPAT)         | \$ 28,863          | \$ 16,579         | \$ 25,000         | \$ 14,991            | \$ 25,000         | \$ 25,000         |
| Misc Contributions                   | \$ 650             | \$ 842            | \$ 500            | \$ -                 | \$ 500            | \$ -              |
| Misc Revenue                         | \$ -               | \$ -              | \$ -              | \$ -                 | \$ -              | \$ -              |
| <b>TOTAL REVENUES</b>                | <b>\$ 109,239</b>  | <b>\$ 354,273</b> | <b>\$ 186,606</b> | <b>\$ 53,056</b>     | <b>\$ 186,606</b> | <b>\$ 343,608</b> |
| <b>EXPENDITURES</b>                  |                    |                   |                   |                      |                   |                   |
| Salaries - Full-Time                 | \$ 44,571          | \$ 77,797         | \$ 110,882        | \$ 76,032            | \$ 110,882        | \$ 112,775        |
| Salaries - Part-Time                 | -                  | -                 | -                 | -                    | -                 | -                 |
| Overtime                             | -                  | 41,795            | -                 | 11,750               | -                 | -                 |
| Other Pay                            | -                  | 5,743             | -                 | 3,971                | -                 | 5,453             |
| Health Insurance                     | -                  | 19,111            | 18,665            | 13,774               | 18,665            | 18,976            |
| Dental Insurance                     | -                  | 966               | 1,439             | 1,021                | 1,439             | 1,409             |
| Other Benefits                       | -                  | 84                | 398               | 116                  | 398               | 1,476             |
| Payroll Taxes                        | -                  | 1,597             | 1,608             | 1,269                | 1,608             | 1,714             |
| Pension                              | -                  | 28,516            | 20,114            | 16,597               | 20,114            | -                 |
| Other Professional Services          | -                  | -                 | -                 | 105,457              | -                 | -                 |
| Maintenance Contracts                | -                  | -                 | -                 | 6,883                | -                 | -                 |
| Utilities                            | -                  | -                 | -                 | -                    | -                 | -                 |
| Rentals                              | -                  | -                 | -                 | -                    | -                 | -                 |
| Repair & Maintenance                 | -                  | -                 | -                 | -                    | -                 | -                 |
| Supplies                             | 27,630             | 28,431            | -                 | 4,591                | -                 | 11,870            |
| Books & Subscriptions                | -                  | -                 | -                 | -                    | -                 | -                 |
| Other Maint & Supplies               | 832                | 11,733            | -                 | 1,407                | -                 | -                 |
| Advertising                          | -                  | -                 | -                 | -                    | -                 | -                 |
| Printing                             | -                  | -                 | -                 | -                    | -                 | -                 |
| Training & Travel                    | 1,006              | 19,820            | -                 | 4,751                | -                 | 7,308             |
| Regulatory & Safety                  | -                  | -                 | -                 | -                    | -                 | -                 |
| Claims & Judgments                   | -                  | -                 | -                 | -                    | -                 | -                 |
| Insurance                            | -                  | -                 | -                 | -                    | -                 | -                 |
| Retiree Benefits                     | -                  | -                 | -                 | -                    | -                 | -                 |
| Other Miscellaneous                  | 49,241             | 68,779            | 33,500            | (46,360)             | 33,500            | 101,249           |
| Capital Items                        | 26,314             | 27,142            | -                 | 27,906               | -                 | -                 |
| Debt Service                         | -                  | -                 | -                 | -                    | -                 | -                 |
| Transfers-Out                        | -                  | -                 | -                 | -                    | -                 | -                 |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 149,593</b>  | <b>\$ 331,513</b> | <b>\$ 186,606</b> | <b>\$ 229,165</b>    | <b>\$ 186,606</b> | <b>\$ 262,230</b> |
| <b>FUND BALANCE</b>                  |                    |                   |                   |                      |                   |                   |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ (40,355)</b> | <b>\$ 22,760</b>  | <b>\$ -</b>       | <b>\$ (176,109)</b>  | <b>\$ -</b>       | <b>\$ 81,378</b>  |
| Fund Balance (beginning)             | \$ 73,156          | \$ 32,801         | \$ 55,561         | \$ 55,561            | \$ 55,561         | \$ 55,561         |
| Fund Balance (ending)                | \$ 32,801          | \$ 55,561         | \$ 55,561         | \$ (120,548)         | \$ 55,561         | \$ 136,939        |
| <b>Reserved (by Fund) for:</b>       |                    |                   |                   |                      |                   |                   |
| Fire Dept Training Fund (CPAT)       | \$ 28,193          | \$ 32,084         | \$ 32,084         |                      | \$ 32,084         | \$ 32,084         |
| Fire Equipment Fund                  | \$ 6,034           | \$ 6,094          | \$ 6,094          |                      | \$ 6,094          | \$ 6,094          |
| FIRE Grants (WI Act 102)             | \$ (1,426)         | \$ 15,442         | \$ 15,442         |                      | \$ 15,442         | \$ 15,442         |
| FIRE-MIH (MCW Contracts)             | \$ -               | \$ 1,941          | \$ 1,941          |                      | \$ 1,941          | \$ 1,941          |
| FIRE-MIH COSSAP Grant                | \$ -               | \$ -              | \$ -              |                      | \$ -              | \$ -              |
| <b>Total Fund Balance (Year End)</b> | <b>\$ 32,801</b>   | <b>\$ 55,561</b>  | <b>\$ 55,561</b>  |                      | <b>\$ 55,561</b>  | <b>\$ 55,561</b>  |

This summary includes special purpose funds for Fire Department initiatives including a contract with the Medical College of Wisconsin, a three-year federal grant (2022-2024), CPAT training & testing, and other smaller initiatives.

**CITY OF WEST ALLIS**  
**LIBRARY SPECIAL REVENUE FUNDS SUMMARY**  
**2024 BUDGET**

|                                      | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimated   | 2024<br>Request     | 2024<br>Budget      |
|--------------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                      |                     |                     |                     |                      |                     |                     |                     |
| Public Programming Revenues          | \$ 11               | \$ 284              | \$ 500              | \$ -                 | \$ 500              | \$ 500              | \$ 500              |
| Terchak Contributions                | 47,358              | 66,474              | 50,000              | 40,347               | 50,000              | 50,000              | 50,000              |
| Book Fund Revenues                   | 1,663               | 3,674               | 1,000               | 1,378                | 1,000               | 1,000               | 1,000               |
| Interest Revenue                     | 18                  | 485                 | 1,000               | -                    | 1,000               | 1,000               | 1,000               |
| Interest Revenue (Terchak)           | 252,508             | (238,500)           | 200,000             | -                    | 200,000             | 200,000             | 200,000             |
| <b>TOTAL REVENUES</b>                | <b>\$ 301,558</b>   | <b>\$ (167,583)</b> | <b>\$ 252,500</b>   | <b>\$ 41,725</b>     | <b>\$ 252,500</b>   | <b>\$ 252,500</b>   | <b>\$ 252,500</b>   |
| <b>EXPENDITURES</b>                  |                     |                     |                     |                      |                     |                     |                     |
| Salaries - Full-Time                 | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -                | \$ -                | \$ -                |
| Salaries - Part-Time                 | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Overtime                             | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Other Pay                            | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Health Insurance                     | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Dental Insurance                     | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Other Benefits                       | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Payroll Taxes                        | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Pension                              | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Other Professional Services          | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Maintenance Contracts                | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Utilities                            | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Rentals                              | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Repair & Maintenance                 | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Supplies                             | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Books & Subscriptions                | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Other Maint & Supplies               | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Advertising                          | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Printing                             | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Training & Travel                    | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Regulatory & Safety                  | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Claims & Judgments                   | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Insurance                            | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Retiree Benefits                     | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Other Miscellaneous                  | 90,041              | 79,655              | 102,500             | 9,401                | 102,500             | 102,500             | 102,500             |
| Capital Items                        | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Debt Service                         | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| Transfers-Out                        | -                   | -                   | -                   | -                    | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 90,041</b>    | <b>\$ 79,655</b>    | <b>\$ 102,500</b>   | <b>\$ 9,401</b>      | <b>\$ 102,500</b>   | <b>\$ 102,500</b>   | <b>\$ 102,500</b>   |
| <b>FUND BALANCE</b>                  |                     |                     |                     |                      |                     |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ 211,517</b>   | <b>\$ (247,238)</b> | <b>\$ 150,000</b>   | <b>\$ 32,324</b>     | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   |
| Fund Balance (beginning)             | \$ 1,844,875        | \$ 2,056,392        | \$ 1,809,154        | \$ 1,809,154         | \$ 1,809,154        | \$ 1,959,154        | \$ 1,959,154        |
| Fund Balance (ending)                | \$ 2,056,392        | \$ 1,809,154        | \$ 1,959,154        | \$ 1,841,478         | \$ 1,959,154        | \$ 2,109,154        | \$ 2,109,154        |
| <b>Reserved (by Fund) for:</b>       |                     |                     |                     |                      |                     |                     |                     |
| Public Programming Trust             | \$ 17,933           | \$ 18,217           | \$ 18,217           |                      | \$ 18,217           | \$ 18,217           | \$ 18,217           |
| Terchak Endowment                    | \$ 318,029          | \$ 361,493          | \$ 361,493          |                      | \$ 361,493          | \$ 361,493          | \$ 361,493          |
| Library Book Fund                    | \$ 43,463           | \$ 45,227           | \$ 45,227           |                      | \$ 45,227           | \$ 45,227           | \$ 45,227           |
| Heikkinen Fund (Lib Garden)          | \$ 4,696            | \$ 4,770            | \$ 4,770            |                      | \$ 4,770            | \$ 4,770            | \$ 4,770            |
| Drake-Breskvar Fund                  | \$ 16,080           | \$ 16,141           | \$ 16,141           |                      | \$ 16,141           | \$ 16,141           | \$ 16,141           |
| Elaine Strike Memorial Fund          | \$ 9,822            | \$ 9,978            | \$ 9,978            |                      | \$ 9,978            | \$ 9,978            | \$ 9,978            |
| Terchak Endowment (Principal)        | \$ 1,646,369        | \$ 1,353,328        | \$ 1,503,328        |                      | \$ 1,503,328        | \$ 1,653,328        | \$ 1,653,328        |
| <b>Total Fund Balance (Year End)</b> | <b>\$ 2,056,392</b> | <b>\$ 1,809,154</b> | <b>\$ 1,959,154</b> |                      | <b>\$ 1,959,154</b> | <b>\$ 2,109,154</b> | <b>\$ 2,109,154</b> |

This summary includes special purpose funds for Library initiatives including an endowment fund.

**CITY OF WEST ALLIS  
AMERICAN RESCUE PLAN ACT (ARPA)  
FUND SUMMARY - 2024 BUDGET**

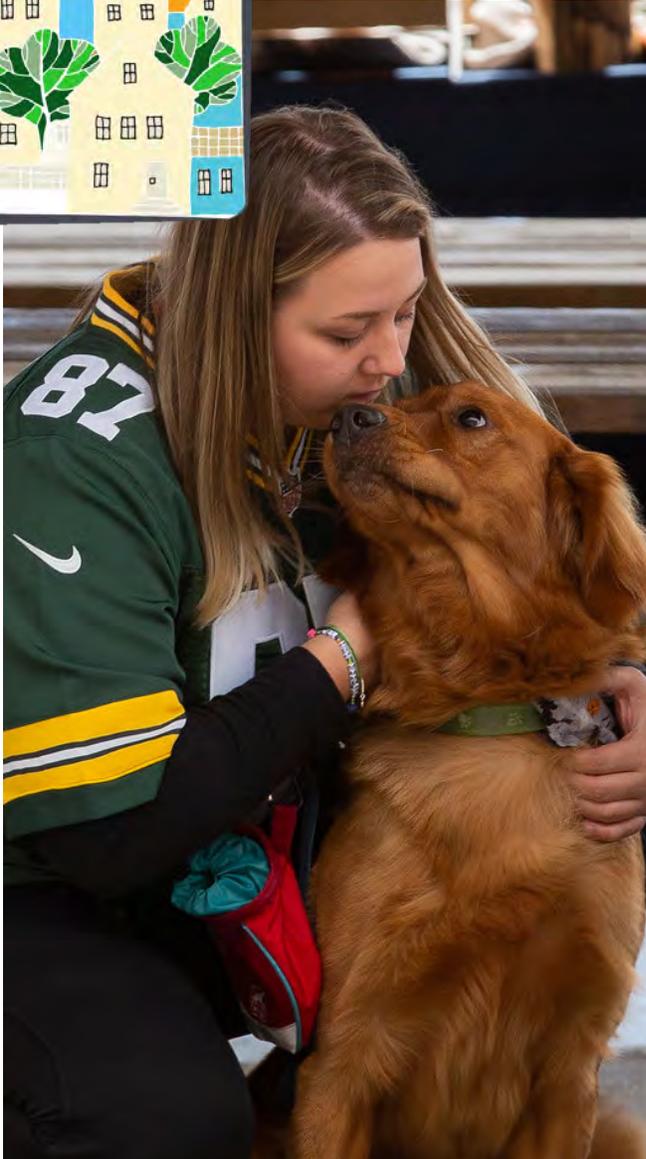
|                                   | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Year-to-Date  | 2023<br>Estimated   | 2024<br>Budget      |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| <b>REVENUES</b>                   |                     |                     |                     |                       |                     |                     |
| Federal Grant Revenue (ARPA)      | 3,990,201           | 4,347,382           | 9,538,000           | 21,906                | 6,096,000           | 3,000,000           |
| Federal Grant Revenue (COVID)     | 11,989              | 8,128               | -                   | 6,257                 | -                   | -                   |
| Special Assessments               | -                   | -                   | -                   | 30,712                | -                   | -                   |
| Misc Revenue                      | -                   | -                   | -                   | -                     | -                   | -                   |
| <b>TOTAL REVENUES</b>             | <b>\$ 4,002,190</b> | <b>\$ 4,355,510</b> | <b>\$ 9,538,000</b> | <b>\$ 58,875</b>      | <b>\$ 6,096,000</b> | <b>\$ 3,000,000</b> |
| <b>EXPENDITURES</b>               |                     |                     |                     |                       |                     |                     |
| Salaries - Full-Time              | -                   | -                   | -                   | -                     | -                   | -                   |
| Salaries - Part-Time              | -                   | -                   | -                   | -                     | -                   | -                   |
| Overtime                          | -                   | -                   | -                   | -                     | -                   | -                   |
| Other Pay                         | -                   | -                   | -                   | -                     | -                   | -                   |
| Health Insurance                  | -                   | -                   | -                   | -                     | -                   | -                   |
| Dental Insurance                  | -                   | -                   | -                   | -                     | -                   | -                   |
| Other Benefits                    | -                   | -                   | -                   | -                     | -                   | -                   |
| Payroll Taxes                     | -                   | -                   | -                   | -                     | -                   | -                   |
| Pension                           | -                   | -                   | -                   | -                     | -                   | -                   |
| Other Professional Services       | 120,000             | 19,633              | -                   | 44,021                | -                   | -                   |
| Maintenance Contracts             | -                   | -                   | -                   | -                     | -                   | -                   |
| Utilities                         | -                   | -                   | -                   | -                     | -                   | -                   |
| Rentals                           | -                   | -                   | -                   | -                     | -                   | -                   |
| Repair & Maintenance              | -                   | -                   | -                   | -                     | -                   | -                   |
| Supplies                          | -                   | -                   | -                   | -                     | -                   | -                   |
| Books & Subscriptions             | -                   | -                   | -                   | -                     | -                   | -                   |
| Other Maint & Supplies            | -                   | -                   | -                   | -                     | -                   | -                   |
| Advertising                       | -                   | -                   | -                   | -                     | -                   | -                   |
| Printing                          | -                   | -                   | -                   | -                     | -                   | -                   |
| Training & Travel                 | -                   | -                   | -                   | -                     | -                   | -                   |
| Regulatory & Safety               | -                   | -                   | -                   | -                     | -                   | -                   |
| Claims & Judgments                | -                   | -                   | -                   | -                     | -                   | -                   |
| Insurance                         | -                   | -                   | -                   | -                     | -                   | -                   |
| Retiree Benefits                  | -                   | -                   | -                   | -                     | -                   | -                   |
| Other Miscellaneous               | -                   | -                   | -                   | -                     | -                   | -                   |
| Capital Items                     | 3,882,190           | 4,335,877           | 9,538,000           | 3,018,523             | 6,096,000           | 3,000,000           |
| Debt Service                      | -                   | -                   | -                   | -                     | -                   | -                   |
| Transfers-Out                     | -                   | -                   | -                   | -                     | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 4,002,190</b> | <b>\$ 4,355,510</b> | <b>\$ 9,538,000</b> | <b>\$ 3,062,543</b>   | <b>\$ 6,096,000</b> | <b>\$ 3,000,000</b> |
| <b>FUND BALANCE</b>               |                     |                     |                     |                       |                     |                     |
| <b>ANNUAL SURPLUS / (DEFICIT)</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ (3,003,668)</b> | <b>\$ -</b>         | <b>\$ -</b>         |
| Fund Balance (beginning)          | \$ 11,480,685       | \$ 11,480,685       | \$ 22,604,188       | \$ 22,604,188         | \$ 22,604,188       | \$ 16,508,188       |
| Fund Balance (ending)             | \$ 11,480,685       | \$ 22,604,188       | \$ 22,604,188       | \$ 19,600,520         | \$ 16,508,188       | \$ 13,508,188       |
| <b>Reserved (by Fund) for:</b>    |                     |                     |                     |                       |                     |                     |
| ARPA                              | \$ 11,480,685       | \$ 22,604,188       | \$ 22,604,188       |                       | \$ 16,508,188       | \$ 13,508,188       |
| Total Fund Balance (Year End)     | \$ 11,480,685       | \$ 22,604,188       | \$ 22,604,188       |                       | \$ 16,508,188       | \$ 13,508,188       |

**2024 BUDGET NOTES:**

This new special revenue fund was created in 2021 to account for federal stimulus funding awarded to the City from the federal American Rescue Plan Act (ARPA). Total allocated to West Allis: \$30,941,771

Refer to the Capital budget for additional details regarding planned ARPA spending on infrastructure projects.

# 2024



## Capital Improvements





# Capital Improvement Program Plan

Recommended by the Capital Improvement Committee  
August 14, 2023

## 2024 - 2028

## 2024 Capital Budget Project Descriptions

| Project                            | Notes   | Total Cost       |
|------------------------------------|---|------------------|
| <b>Administration</b>              |   | <b>118,000</b>   |
| Blinds in CSC                      | Add blinds for CSC for additional security  | 5,000            |
| Bullet resistant glass (CSC) p.13  | Bullet/riot resistant glass for City Hall CSC staff   | 25,000           |
| City building operations study*    | Detailed plans/cost benefit analysis for expansion of library to include the Senior Center, Health Dept, and City Hall or use of library and police substation. For long term planning on maintenance and repairs, need to determine the probability, costs, convenience and cost savings of combining operations | 50,000           |
| Riot proof glass (City Hall)       | Riot proof glass for City Hall front doors, and vestibule doors in hallway between art gallery/common council chambers, and City Hall main building   | 20,000           |
| Windows Server OS upgrade* p.16    | Purchase updated licensing for Windows Server operating systems. The existing version is reaching end-of-life.  | 18,000           |
| <b>Development</b>                 |   | <b>1,050,000</b> |
| Parking lot at 67** Mitchell       | Brand new parking lot to support Ope Brewery and the 6771 building development  | 1,050,000        |
| <b>Fire</b>                        |   | <b>869,000</b>   |
| Ambulance cots (x4)* p.17          | Current cots are end of life. Price is for all four cots.   | 210,000          |
| CPR machine p.19                   | CPR machines have a life cycle. Current machines are past end of life and no longer supported.  | 20,000           |
| Electric vehicle charger p.20      | Charging for current and future electric vehicles (Request was for \$50K, only able to fund \$15K)  | 15,000           |
| Emergency response vehicle p.28    | Replacement pickup truck (all electric)   | 75,000           |
| Fire Admin (brickwork) p.47        | Eliminate three windows and replace brick, increasing energy efficiency, privacy, and security.   | 15,000           |
| Fire Station 2 (generator)         | Replacement of 44-year-old generator  | 300,000          |
| Fire Station 2 (tuckpointing)      | Tuckpointing (severe)   | 75,000           |
| Fire Station 3 (garage doors) p.53 | Doors are past end of life and maintenance is increasing. Price is for two doors.   | 34,000           |
| Fire Station 3 (HVAC )             | Replacement of 4 new A/C systems and 2 condensing units. Replacing R22 refrigerant - outdated.  | 55,000           |
| UTV ambulance p.54                 | Replacement for oldest UTV ambulance in fleet (25 years old)  | 70,000           |
| <b>Health</b>                      |   | <b>25,000</b>    |
| Health Dept (tuckpointing)         | Tuckpointing (was postponed in 2020)  | 25,000           |
| <b>Housing</b>                     |   | <b>120,000</b>   |
| Beloit Rd Housing (roof repl)      | Three replacement roofs for Beloit Rd housing (prevailing wage)   | 120,000          |
| <b>Parks &amp; Rec</b>             |   | <b>376,000</b>   |
| City bike racks p.62               | Purchase an additional 25 city branded bicycle racks, (CDBG)  | 11,000           |
| Hope Trails Inspirational signs    | New signage at Klentz and/or Liberty Heights Park - use of existing walk paths adding positive messaging via signage with a focus on providing inspirational and mental health tips (physical activity, awareness, and help resources). Coordinating with Health Dept for grant.                                  | 10,000           |
| Liberty Heights (skate rink) p.65  | New synthetic ice skate rink for year-round use, (CDBG)   | 65,000           |
| Library (roof replacement)         | Repair/replacement of existing section of roof due to unidentified leak (severe). Quote received was 135K for 2023 work.  | 150,000          |
| Rogers Park (play surface)         | Add new rubberized surface for play structure and address walkway within Rogers Park, (CDBG)  | 125,000          |
| Veteran's Park (paver replmnt)     | Replace pavers within the monument circle and walk. Pavers are sinking or in need of repair/replacement.  | 15,000           |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.

## 2024 Capital Budget Project Descriptions

| Project                             | Notes  | Total Cost       |
|-------------------------------------|--|------------------|
| <b>Police</b>                       |  | <b>101,000</b>   |
| Bullet resistant glass (Court) p.70 | Add bullet/riot resistant glass to Municipal Court   | 10,000           |
| Bullet resistant glass (PD) p.71    | Add bullet/riot resistant glass to Police Department lobby   | 46,000           |
| Comlog recording system* p.72       | New equipment to record police and fire radio traffic, as well as select police phone lines.   | 45,000           |
| <b>Public Works</b>                 |  | <b>7,138,000</b> |
| Arrow board - truck mnt (x2)        | Replacement of two truck-mounted arrow boards used for traffic control at work sites.  | 15,000           |
| Bobcat tractor attachments          | Replacing attachments for current model. Attachments to be placed on selected Bob Cat for snow plowing operations.   | 18,000           |
| Boulevard conversion (84-Natl)      | This is where we consolidate the number of flower beds within a boulevard to one larger bed in the main thoroughfares. We started this project about 4 years ago and have about three more larger beds to do. This year's will be at 84th and National. (CDBG) | 10,000           |
| Digger derrick truck                | Replacing 1558 for placement of lightpoles for circuit conversion/knock downs. Vehicle in service for 24 yrs.  | 540,000          |
| DPW facility eng/architect          | New DPW facility engineering/architecture  | 3,000,000        |
| F-450 dump truck                    | Replacing dump truck 210, in service for 22 years  | 90,000           |
| Pickup truck (x2)                   | Replace two pickup trucks (41 and 44) - 20 and 22 yrs.   | 90,000           |
| Refuse packer w/plow package        | Replacing 813, in service for 23 years   | 415,000          |
| Riding Mowers (x4)                  | Replacement of existing riding mowers (2283, 2284, 2285, 2286). Repairs have been frequent due to the age (17-22 yrs.) and mowing 100 acres of open space.   | 90,000           |
| Street lighting circuits**          | Annual updating of high voltage to low voltage electric circuits and replacement of fixtures with LED fixtures. Overall program completion is expected in 2038.  | 1,900,000        |
| Superv. Vehicle Replace (x3)        | Replace 3 supervisor vehicles purchased around 2006. Age of vehicles 14-16 yrs.  | 115,000          |
| Tandem dump patrol truck (x2)       | Replacing two tandem dump trucks (1012, 1013) used for snow plowing and street maintenance. (17 yrs in service)  | 725,000          |
| Tandem dump plow blade (x2)         | Snow plow blades (11 ft) for the replacement tandem dump trucks  | 30,000           |
| Trailer Mounted Attenuator          | New trailer-mounted crash attenuator for worksite  | 40,000           |
| Trees (replacements)                | Procure 600 trees, (partially CDBG funded)   | 60,000           |
| <b>Sanitary</b>                     |  | <b>1,700,000</b> |
| PPI/I Reduction Program             | Replacement of leaking private sanitary sewer laterals to reduce inflow and infiltration. This is mandated and funded by MMSD.   | 700,000          |
| Sanitary Sewer Relay                | Relays, lining, grouting   | 1,000,000        |
| <b>Storm</b>                        |  | <b>425,000</b>   |
| Cascade Pump Rebuild                | Replace one cascade pump at pump house. (111th & Grant)  | 45,000           |
| Catch basin repair/replace          | Replace and/or repair catch basins requiring emergency repair throughout the city. Could be outsourced.  | 300,000          |
| Pump Elec Soft Starters (x2)        | Replace soft starters for two pumps at grant street pump house. Assures pump station is in operating condition for flooding. Verbal quote for two.   | 30,000           |
| Storm Sewer Relay                   | Relays, catch basins   | 50,000           |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.

## 2024 Capital Budget Project Descriptions

| Project                         | Notes  | Total Cost        |
|---------------------------------|--|-------------------|
| <b>Streets</b>                  |  | <b>11,982,000</b> |
| 118th St (Washngtn to Rainbow)  | Reconstruct - concrete   | 1,290,000         |
| 77th St (Pierce to Walker)      | Reconstruct - concrete   | 551,000           |
| 86th St (Washngtn to Greenfld)  | Reconstruct - concrete   | 1,725,000         |
| 89th St (Greenfld to Orchard)   | Reconstruct - concrete   | 1,232,000         |
| DOT Beloit (60th to Lincoln)    | Reconstruct - concrete, also abandonment of 55th St RR crossing (\$50,000 provided by the Railroad)  | 603,000           |
| DOT Lincoln (93rd to 96th)      | Reconstruct - concrete, last year of engineering   | 65,000            |
| DOT National (Lincoln-108th)    | Reconstruct - concrete, 4 years of engineering   | 100,000           |
| DOT NEW street (60th to 70th)   | The addition of this new road is mitigation for the removal of ramps at Hawley Rd at I-94. It is projected to be constructed in 2025 or 2026. However, utilites need to be done in 2024 or 2025.   | 3,000,000         |
| Pierce St (76th to 77th)        | Major resurface - Half in the City of Milwaukee - West Allis portion abuts Kopperud Park   | 212,000           |
| Rogers St (76th to 84th)        | Reconstruct - concrete   | 2,160,000         |
| Walker St (56th to 60th)        | Reconstruct - concrete   | 1,044,000         |
| <b>Streets Other</b>            |  | <b>1,235,000</b>  |
| Alley 84-85th (Lincln - Grant)  | Reconstruct - concrete, 14'  | 255,000           |
| Greenfield Post/Paint (70-76)   | Greenfield Ave posting and painting from 70th to 76th. Moved from 2023 due to no bids. (CDBG)  | 120,000           |
| Pavement Patching Program       | Citywide pavement patching   | 150,000           |
| Safe Streets (local match) p.73 | Milwaukee County Department of Transportation was awarded a Safe Streets 4 All (SS4A) Grant from the USDOT to prepare a safe streets action plan for the county and municipalities. This match secures our own municipal plan as part of the broader study. West Allis' plan will identify a prioritized list of street safety improvement projects. The City will then be able to access billions of dollars in federal funding to implement these projects through the USDOT's new SS4A program. | 5,000             |
| Sidewalk Program                | Sidewalk replacement: 79th to 92nd and Cleveland Ave to UP Railroad  | 440,000           |
| Traffic calming program         | Citywide traffic circles, medians, signage   | 150,000           |
| Traffic Control Cabinet         | Purchase of traffic control cabinet. Past pricing used. Cabinet used when others are damaged.  | 35,000            |
| Traffic Infra. (124th & Okla)   | Replace existing traffic cabinet and all underground infrastructure.   | 80,000            |
| <b>Water</b>                    |  | <b>2,140,000</b>  |
| Drill rig truck                 | Replacement truck - assists in the detection of water leaks within water mains when breaks occur. Replacing vehicle 214/1667 (20 yrs.)   | 250,000           |
| Generator (84th St pump stn)    | Add a new generator to the 84th St pumping station   | 300,000           |
| Hydrants                        | Annual replacements  | 100,000           |
| Private lead service replacmnt  | Potential funding for a new lead service lateral replacement program   | 500,000           |
| Reservoir electrical updates    | Update electrical wiring system for new generator at reservoir   | 300,000           |
| Van replacement                 | Replacing Van 91 due to age/wear - for meter reading.  | 40,000            |
| Water Main Relay                | Relays, breaks, valves   | 450,000           |
| Water meters                    | Mandatory replacement of old water meters  | 200,000           |
| <b>Grand Total</b>              |  | <b>27,279,000</b> |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recomendation on 10/03/2023.

## 2024 Capital Budget Funding Summary

|                                     | Primary          | Debt             | Grants           | Primary          | Alternate | Alternate |
|-------------------------------------|------------------|------------------|------------------|------------------|-----------|-----------|
|                                     | Cash             |                  |                  | Total            | ARPA      | Total     |
| <b>Administration</b>               | <b>118,000</b>   | -                | -                | <b>118,000</b>   | -         | -         |
| Blinds in CSC                       | 5,000            | -                | -                | 5,000            | -         | -         |
| Bullet resistant glass (CSC) p.13   | 25,000           | -                | -                | 25,000           | -         | -         |
| City building operations study*     | 50,000           | -                | -                | 50,000           | -         | -         |
| Riot proof glass (City Hall)        | 20,000           | -                | -                | 20,000           | -         | -         |
| Windows Server OS upgrade* p.16     | 18,000           | -                | -                | 18,000           | -         | -         |
| <b>Development</b>                  | <b>850,000</b>   | -                | <b>200,000</b>   | <b>1,050,000</b> | -         | -         |
| Parking lot at 67** Mitchell        | 850,000          | -                | 200,000          | 1,050,000        | -         | -         |
| <b>Fire</b>                         | <b>869,000</b>   | -                | -                | <b>869,000</b>   | -         | -         |
| Ambulance cots (x4)* p.17           | 210,000          | -                | -                | 210,000          | -         | -         |
| CPR machine p.19                    | 20,000           | -                | -                | 20,000           | -         | -         |
| Electric vehicle charger p.20       | 15,000           | -                | -                | 15,000           | -         | -         |
| Emergency response vehicle p.28     | 75,000           | -                | -                | 75,000           | -         | -         |
| Fire Admin (brickwork) p.47         | 15,000           | -                | -                | 15,000           | -         | -         |
| Fire Station 2 (generator)          | 300,000          | -                | -                | 300,000          | -         | -         |
| Fire Station 2 (tuckpointing)       | 75,000           | -                | -                | 75,000           | -         | -         |
| Fire Station 3 (garage doors) p.53  | 34,000           | -                | -                | 34,000           | -         | -         |
| Fire Station 3 (HVAC )              | 55,000           | -                | -                | 55,000           | -         | -         |
| UTV ambulance p.54                  | 70,000           | -                | -                | 70,000           | -         | -         |
| <b>Health</b>                       | <b>25,000</b>    | -                | -                | <b>25,000</b>    | -         | -         |
| Health Dept (tuckpointing)          | 25,000           | -                | -                | 25,000           | -         | -         |
| <b>Housing</b>                      | <b>120,000</b>   | -                | -                | <b>120,000</b>   | -         | -         |
| Beloit Rd Housing (roof repl)       | 120,000          | -                | -                | 120,000          | -         | -         |
| <b>Parks &amp; Rec</b>              | <b>165,000</b>   | -                | <b>211,000</b>   | <b>376,000</b>   | -         | -         |
| City bike racks p.62                | -                | -                | 11,000           | 11,000           | -         | -         |
| Hope Trails Inspirational signs     | -                | -                | 10,000           | 10,000           | -         | -         |
| Liberty Heights (skate rink) p.65   | -                | -                | 65,000           | 65,000           | -         | -         |
| Library (roof replacement)          | 150,000          | -                | -                | 150,000          | -         | -         |
| Rogers Park (play surface)          | -                | -                | 125,000          | 125,000          | -         | -         |
| Veteran's Park (paver replmnt)      | 15,000           | -                | -                | 15,000           | -         | -         |
| <b>Police</b>                       | <b>101,000</b>   | -                | -                | <b>101,000</b>   | -         | -         |
| Bullet resistant glass (Court) p.70 | 10,000           | -                | -                | 10,000           | -         | -         |
| Bullet resistant glass (PD) p.71    | 46,000           | -                | -                | 46,000           | -         | -         |
| Comlog recording system* p.72       | 45,000           | -                | -                | 45,000           | -         | -         |
| <b>Public Works</b>                 | <b>2,193,000</b> | <b>1,900,000</b> | <b>3,045,000</b> | <b>7,138,000</b> | -         | -         |
| Arrow board - truck mnt (x2)        | 15,000           | -                | -                | 15,000           | -         | -         |
| Bobcat tractor attachments          | 18,000           | -                | -                | 18,000           | -         | -         |
| Boulevard conversion (84-Natl)      | -                | -                | 10,000           | 10,000           | -         | -         |
| Digger derrick truck                | 540,000          | -                | -                | 540,000          | -         | -         |
| DPW facility eng/architect          | -                | -                | 3,000,000        | 3,000,000        | -         | -         |
| F-450 dump truck                    | 90,000           | -                | -                | 90,000           | -         | -         |
| Pickup truck (x2)                   | 90,000           | -                | -                | 90,000           | -         | -         |
| Refuse packer w/plow package        | 415,000          | -                | -                | 415,000          | -         | -         |
| Riding Mowers (x4)                  | 90,000           | -                | -                | 90,000           | -         | -         |
| Street lighting circuits**          | -                | 1,900,000        | -                | 1,900,000        | -         | -         |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.

## 2024 Capital Budget Funding Summary

|                                 | Primary          |                   |                  | Primary<br>Total  | Alternate<br>ARPA | Alternate<br>Total |
|---------------------------------|------------------|-------------------|------------------|-------------------|-------------------|--------------------|
|                                 | Cash             | Debt              | Grants           |                   |                   |                    |
| Superv. Vehicle Replace (x3)    | 115,000          | -                 | -                | 115,000           | -                 | -                  |
| Tandem dump patrol truck (x2)   | 725,000          | -                 | -                | 725,000           | -                 | -                  |
| Tandem dump plow blade (x2)     | 30,000           | -                 | -                | 30,000            | -                 | -                  |
| Trailer Mounted Attenuator      | 40,000           | -                 | -                | 40,000            | -                 | -                  |
| Trees (replacements)            | 25,000           | -                 | 35,000           | 60,000            | -                 | -                  |
| <b>Sanitary</b>                 | <b>-</b>         | <b>1,000,000</b>  | <b>700,000</b>   | <b>1,700,000</b>  | <b>1,000,000</b>  | <b>1,000,000</b>   |
| PPI/ Reduction Program          | -                | -                 | 700,000          | 700,000           | -                 | -                  |
| Sanitary Sewer Relay            | -                | 1,000,000         | -                | 1,000,000         | 1,000,000         | 1,000,000          |
| <b>Storm</b>                    | <b>425,000</b>   | <b>-</b>          | <b>-</b>         | <b>425,000</b>    | <b>-</b>          | <b>-</b>           |
| Cascade Pump Rebuild            | 45,000           | -                 | -                | 45,000            | -                 | -                  |
| Catch basin repair/replace      | 300,000          | -                 | -                | 300,000           | -                 | -                  |
| Pump Elec Soft Starters (x2)    | 30,000           | -                 | -                | 30,000            | -                 | -                  |
| Storm Sewer Relay               | 50,000           | -                 | -                | 50,000            | -                 | -                  |
| <b>Streets</b>                  | <b>1,593,000</b> | <b>10,339,000</b> | <b>50,000</b>    | <b>11,982,000</b> | <b>6,710,000</b>  | <b>6,710,000</b>   |
| 118th St (Washngtn to Rainbow)  | 225,000          | 1,065,000         | -                | 1,290,000         | 750,000           | 750,000            |
| 77th St (Pierce to Walker)      | 110,000          | 441,000           | -                | 551,000           | 200,000           | 200,000            |
| 86th St (Washngtn to Greenfld)  | 400,000          | 1,325,000         | -                | 1,725,000         | 855,000           | 855,000            |
| 89th St (Greenfld to Orchard)   | 200,000          | 1,032,000         | -                | 1,232,000         | 660,000           | 660,000            |
| DOT Beloit (60th to Lincoln)    | 25,000           | 528,000           | 50,000           | 603,000           | 53,000            | 53,000             |
| DOT Lincoln (93rd to 96th)      | -                | 65,000            | -                | 65,000            | -                 | -                  |
| DOT National (Lincoln-108th)    | -                | 100,000           | -                | 100,000           | -                 | -                  |
| DOT NEW street (60th to 70th)   | -                | 3,000,000         | -                | 3,000,000         | 3,000,000         | 3,000,000          |
| Pierce St (76th to 77th)        | 53,000           | 159,000           | -                | 212,000           | 72,000            | 72,000             |
| Rogers St (76th to 84th)        | 320,000          | 1,840,000         | -                | 2,160,000         | 775,000           | 775,000            |
| Walker St (56th to 60th)        | 260,000          | 784,000           | -                | 1,044,000         | 345,000           | 345,000            |
| <b>Streets Other</b>            | <b>215,000</b>   | <b>900,000</b>    | <b>120,000</b>   | <b>1,235,000</b>  | <b>165,000</b>    | <b>165,000</b>     |
| Alley 84-85th (Lincln - Grant)  | 25,000           | 230,000           | -                | 255,000           | 165,000           | 165,000            |
| Greenfield Post/Paint (70-76)   | -                | -                 | 120,000          | 120,000           | -                 | -                  |
| Pavement Patching Program       | -                | 150,000           | -                | 150,000           | -                 | -                  |
| Safe Streets (local match) p.73 | 5,000            | -                 | -                | 5,000             | -                 | -                  |
| Sidewalk Program                | -                | 440,000           | -                | 440,000           | -                 | -                  |
| Traffic calming program         | 150,000          | -                 | -                | 150,000           | -                 | -                  |
| Traffic Control Cabinet         | 35,000           | -                 | -                | 35,000            | -                 | -                  |
| Traffic Infra. (124th & Okla)   | -                | 80,000            | -                | 80,000            | -                 | -                  |
| <b>Water</b>                    | <b>300,000</b>   | <b>1,840,000</b>  | <b>-</b>         | <b>2,140,000</b>  | <b>1,340,000</b>  | <b>1,340,000</b>   |
| Drill rig truck                 | -                | 250,000           | -                | 250,000           | 250,000           | 250,000            |
| Generator (84th St pump stn)    | -                | 300,000           | -                | 300,000           | 300,000           | 300,000            |
| Hydrants                        | 100,000          | -                 | -                | 100,000           | -                 | -                  |
| Private lead service replacmnt  | -                | 500,000           | -                | 500,000           | -                 | -                  |
| Reservoir electrical updates    | -                | 300,000           | -                | 300,000           | 300,000           | 300,000            |
| Van replacement                 | -                | 40,000            | -                | 40,000            | 40,000            | 40,000             |
| Water Main Relay                | -                | 450,000           | -                | 450,000           | 450,000           | 450,000            |
| Water meters                    | 200,000          | -                 | -                | 200,000           | -                 | -                  |
| <b>Grand Total</b>              | <b>6,974,000</b> | <b>15,979,000</b> | <b>4,326,000</b> | <b>27,279,000</b> | <b>9,215,000</b>  | <b>9,215,000</b>   |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.

## 2024 Capital Budget Funding Detail

|                                     | Primary          |              |               |            |               |            |                |                |                |                  |            |               |                  |                |                |               | Primary Total    | Alternate  |               | Alternate Total |
|-------------------------------------|------------------|--------------|---------------|------------|---------------|------------|----------------|----------------|----------------|------------------|------------|---------------|------------------|----------------|----------------|---------------|------------------|------------|---------------|-----------------|
|                                     | Cap Fund Cash    | Streets Cash | Parks Cash    | Water Cash | Sanitary Cash | Storm Cash | Solid W. Cash  | TIF Dist Cash  | Beloit Rd Cash | Tax Levy Debt    | Water Debt | Sanitary Debt | ARPA General     | CDBG Grant     | MMSD Grant     | Other Grants  |                  | ARPA Water | ARPA Sanitary |                 |
| <b>Administration</b>               | <b>118,000</b>   | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | <b>118,000</b>   | -          | -             | -               |
| Blinds in CSC                       | 5,000            | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 5,000            | -          | -             | -               |
| Bullet resistant glass (CSC) p.13   | 25,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 25,000           | -          | -             | -               |
| City building operations study*     | 50,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 50,000           | -          | -             | -               |
| Riot proof glass (City Hall)        | 20,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 20,000           | -          | -             | -               |
| Windows Server OS upgrade* p.16     | 18,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 18,000           | -          | -             | -               |
| <b>Development</b>                  | -                | -            | -             | -          | -             | -          | -              | <b>850,000</b> | -              | -                | -          | -             | -                | -              | <b>200,000</b> | -             | <b>1,050,000</b> | -          | -             | -               |
| Parking lot at 67** Mitchell        | -                | -            | -             | -          | -             | -          | -              | 850,000        | -              | -                | -          | -             | -                | -              | 200,000        | -             | 1,050,000        | -          | -             | -               |
| <b>Fire</b>                         | <b>869,000</b>   | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | <b>869,000</b>   | -          | -             | -               |
| Ambulance cots (x4)* p.17           | 210,000          | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 210,000          | -          | -             | -               |
| CPR machine p.19                    | 20,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 20,000           | -          | -             | -               |
| Electric vehicle charger p.20       | 15,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 15,000           | -          | -             | -               |
| Emergency response vehicle p.28     | 75,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 75,000           | -          | -             | -               |
| Fire Admin (brickwork) p.47         | 15,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 15,000           | -          | -             | -               |
| Fire Station 2 (generator)          | 300,000          | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 300,000          | -          | -             | -               |
| Fire Station 2 (tuckpointing)       | 75,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 75,000           | -          | -             | -               |
| Fire Station 3 (garage doors) p.53  | 34,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 34,000           | -          | -             | -               |
| Fire Station 3 (HVAC )              | 55,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 55,000           | -          | -             | -               |
| UTV ambulance p.54                  | 70,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 70,000           | -          | -             | -               |
| <b>Health</b>                       | <b>25,000</b>    | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | <b>25,000</b>    | -          | -             | -               |
| Health Dept (tuckpointing)          | 25,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 25,000           | -          | -             | -               |
| <b>Housing</b>                      | -                | -            | -             | -          | -             | -          | -              | -              | <b>120,000</b> | -                | -          | -             | -                | -              | -              | -             | <b>120,000</b>   | -          | -             | -               |
| Beloit Rd Housing (roof repl)       | -                | -            | -             | -          | -             | -          | -              | -              | 120,000        | -                | -          | -             | -                | -              | -              | -             | 120,000          | -          | -             | -               |
| <b>Parks &amp; Rec</b>              | <b>150,000</b>   | -            | <b>15,000</b> | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | <b>201,000</b> | -              | <b>10,000</b> | <b>376,000</b>   | -          | -             | -               |
| City bike racks p.62                | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | 11,000         | -              | -             | 11,000           | -          | -             | -               |
| Hope Trails Inspirationl signs      | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | 10,000         | -             | 10,000           | -          | -             | -               |
| Liberty Heights (skate rink) p.65   | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | 65,000           | -              | -              | -             | 65,000           | -          | -             | -               |
| Library (roof replacement)          | 150,000          | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 150,000          | -          | -             | -               |
| Rogers Park (play surface)          | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | 125,000        | -              | -             | 125,000          | -          | -             | -               |
| Veteran's Park (paver replmnt)      | -                | -            | 15,000        | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 15,000           | -          | -             | -               |
| <b>Police</b>                       | <b>101,000</b>   | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | <b>101,000</b>   | -          | -             | -               |
| Bullet resistant glass (Court) p.70 | 10,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 10,000           | -          | -             | -               |
| Bullet resistant glass (PD) p.71    | 46,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 46,000           | -          | -             | -               |
| Comlog recording system* p.72       | 45,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 45,000           | -          | -             | -               |
| <b>Public Works</b>                 | <b>1,702,000</b> | -            | -             | -          | <b>38,000</b> | -          | <b>453,000</b> | -              | -              | <b>1,900,000</b> | -          | -             | <b>3,000,000</b> | <b>45,000</b>  | -              | -             | <b>7,138,000</b> | -          | -             | -               |
| Arrow board - truck mnt (x2)        | 15,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 15,000           | -          | -             | -               |
| Bobcat tractor attachments          | 18,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 18,000           | -          | -             | -               |
| Boulevard conversion (84-Natl)      | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | 10,000         | -              | -             | 10,000           | -          | -             | -               |
| Digger derrick truck                | 540,000          | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 540,000          | -          | -             | -               |
| DPW facility eng/architect          | -                | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | 3,000,000        | -              | -              | -             | 3,000,000        | -          | -             | -               |
| F-450 dump truck                    | 90,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 90,000           | -          | -             | -               |
| Pickup truck (x2)                   | 90,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 90,000           | -          | -             | -               |
| Refuse packer w/plow package        | -                | -            | -             | -          | -             | -          | 415,000        | -              | -              | -                | -          | -             | -                | -              | -              | -             | 415,000          | -          | -             | -               |
| Riding Mowers (x4)                  | 90,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 90,000           | -          | -             | -               |
| Street lighting circuits**          | -                | -            | -             | -          | -             | -          | -              | -              | -              | 1,900,000        | -          | -             | -                | -              | -              | -             | 1,900,000        | -          | -             | -               |
| Superv. Vehicle Replace (x3)        | 39,000           | -            | -             | -          | 38,000        | -          | 38,000         | -              | -              | -                | -          | -             | -                | -              | -              | -             | 115,000          | -          | -             | -               |
| Tandem dump patrol truck (x2)       | 725,000          | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 725,000          | -          | -             | -               |
| Tandem dump plow blade (x2)         | 30,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 30,000           | -          | -             | -               |
| Trailer Mounted Attenuator          | 40,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | -              | -              | -             | 40,000           | -          | -             | -               |
| Trees (replacements)                | 25,000           | -            | -             | -          | -             | -          | -              | -              | -              | -                | -          | -             | -                | 35,000         | -              | -             | 60,000           | -          | -             | -               |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.

## 2024 Capital Budget Funding Detail

|                                 | Primary          |                |               |                |               |                  |                |                |                |                  |                  |                  |                  |                |                |               | Primary Total     | Alternate        |                  | Alternate Total  |
|---------------------------------|------------------|----------------|---------------|----------------|---------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|----------------|----------------|---------------|-------------------|------------------|------------------|------------------|
|                                 | Cap Fund Cash    | Streets Cash   | Parks Cash    | Water Cash     | Sanitary Cash | Storm Cash       | Solid W. Cash  | TIF Dist Cash  | Beloit Rd Cash | Tax Levy Debt    | Water Debt       | Sanitary Debt    | ARPA General     | CDBG Grant     | MMSD Grant     | Other Grants  |                   | ARPA Water       | ARPA Sanitary    |                  |
| <b>Sanitary</b>                 | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | -                | 1,000,000        | -                | -              | 700,000        | -             | 1,700,000         | -                | 1,000,000        | 1,000,000        |
| PPI/I Reduction Program         | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | 700,000        | -             | 700,000           | -                | -                | -                |
| Sanitary Sewer Relay            | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | -                | 1,000,000        | -                | -              | -              | -             | 1,000,000         | -                | 1,000,000        | 1,000,000        |
| <b>Storm</b>                    | -                | -              | -             | -              | -             | 425,000          | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 425,000           | -                | -                | -                |
| Cascade Pump Rebuild            | -                | -              | -             | -              | -             | 45,000           | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 45,000            | -                | -                | -                |
| Catch basin repair/replace      | -                | -              | -             | -              | -             | 300,000          | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 300,000           | -                | -                | -                |
| Pump Elec Soft Starters (x2)    | -                | -              | -             | -              | -             | 30,000           | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 30,000            | -                | -                | -                |
| Storm Sewer Relay               | -                | -              | -             | -              | -             | 50,000           | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 50,000            | -                | -                | -                |
| <b>Streets</b>                  | -                | -              | -             | -              | 3,000         | 1,590,000        | -              | -              | -              | 3,629,000        | 3,240,000        | 3,470,000        | -                | -              | -              | 50,000        | 11,982,000        | 3,240,000        | 3,470,000        | 6,710,000        |
| 118th St (Washngtn to Rainbow)  | -                | -              | -             | -              | -             | 225,000          | -              | -              | -              | 315,000          | 300,000          | 450,000          | -                | -              | -              | -             | 1,290,000         | 300,000          | 450,000          | 750,000          |
| 77th St (Pierce to Walker)      | -                | -              | -             | -              | -             | 110,000          | -              | -              | -              | 241,000          | 200,000          | -                | -                | -              | -              | -             | 551,000           | 200,000          | -                | 200,000          |
| 86th St (Washngtn to Greenfld)  | -                | -              | -             | -              | -             | 400,000          | -              | -              | -              | 470,000          | 455,000          | 400,000          | -                | -              | -              | -             | 1,725,000         | 455,000          | 400,000          | 855,000          |
| 89th St (Greenfld to Orchard)   | -                | -              | -             | -              | -             | 200,000          | -              | -              | -              | 372,000          | 280,000          | 380,000          | -                | -              | -              | -             | 1,232,000         | 280,000          | 380,000          | 660,000          |
| DOT Beloit (60th to Lincoln)    | -                | -              | -             | -              | -             | 25,000           | -              | -              | -              | 475,000          | 28,000           | 25,000           | -                | -              | -              | 50,000        | 603,000           | 28,000           | 25,000           | 53,000           |
| DOT Lincoln (93rd to 96th)      | -                | -              | -             | -              | -             | -                | -              | -              | -              | 65,000           | -                | -                | -                | -              | -              | -             | 65,000            | -                | -                | -                |
| DOT National (Lincoln-108th)    | -                | -              | -             | -              | -             | -                | -              | -              | -              | 100,000          | -                | -                | -                | -              | -              | -             | 100,000           | -                | -                | -                |
| DOT NEW street (60th to 70th)   | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 1,500,000        | 1,500,000        | -                | -              | -              | -             | 3,000,000         | 1,500,000        | 1,500,000        | 3,000,000        |
| Pierce St (76th to 77th)        | -                | -              | -             | -              | 3,000         | 50,000           | -              | -              | -              | 87,000           | 72,000           | -                | -                | -              | -              | -             | 212,000           | 72,000           | -                | 72,000           |
| Rogers St (76th to 84th)        | -                | -              | -             | -              | -             | 320,000          | -              | -              | -              | 1,065,000        | 175,000          | 600,000          | -                | -              | -              | -             | 2,160,000         | 175,000          | 600,000          | 775,000          |
| Walker St (56th to 60th)        | -                | -              | -             | -              | -             | 260,000          | -              | -              | -              | 439,000          | 230,000          | 115,000          | -                | -              | -              | -             | 1,044,000         | 230,000          | 115,000          | 345,000          |
| <b>Streets Other</b>            | 35,000           | 155,000        | -             | -              | -             | 25,000           | -              | -              | -              | 735,000          | 165,000          | -                | -                | 120,000        | -              | -             | 1,235,000         | 165,000          | -                | 165,000          |
| Alley 84-85th (Lincln - Grant)  | -                | -              | -             | -              | -             | 25,000           | -              | -              | -              | 65,000           | 165,000          | -                | -                | -              | -              | -             | 255,000           | 165,000          | -                | 165,000          |
| Greenfield Post/Paint (70-76)   | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | -                | -                | -                | 120,000        | -              | -             | 120,000           | -                | -                | -                |
| Pavement Patching Program       | -                | -              | -             | -              | -             | -                | -              | -              | -              | 150,000          | -                | -                | -                | -              | -              | -             | 150,000           | -                | -                | -                |
| Safe Streets (local match) p.73 | -                | 5,000          | -             | -              | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 5,000             | -                | -                | -                |
| Sidewalk Program                | -                | -              | -             | -              | -             | -                | -              | -              | -              | 440,000          | -                | -                | -                | -              | -              | -             | 440,000           | -                | -                | -                |
| Traffic calming program         | -                | 150,000        | -             | -              | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 150,000           | -                | -                | -                |
| Traffic Control Cabinet         | 35,000           | -              | -             | -              | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 35,000            | -                | -                | -                |
| Traffic Infra. (124th & Okla)   | -                | -              | -             | -              | -             | -                | -              | -              | -              | 80,000           | -                | -                | -                | -              | -              | -             | 80,000            | -                | -                | -                |
| <b>Water</b>                    | -                | -              | -             | 300,000        | -             | -                | -              | -              | -              | -                | 1,840,000        | -                | -                | -              | -              | -             | 2,140,000         | 1,340,000        | -                | 1,340,000        |
| Drill rig truck                 | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 250,000          | -                | -                | -              | -              | -             | 250,000           | 250,000          | -                | 250,000          |
| Generator (84th St pump stn)    | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 300,000          | -                | -                | -              | -              | -             | 300,000           | 300,000          | -                | 300,000          |
| Hydrants                        | -                | -              | -             | 100,000        | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 100,000           | -                | -                | -                |
| Private lead service replacmnt  | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 500,000          | -                | -                | -              | -              | -             | 500,000           | -                | -                | -                |
| Reservoir electrical updates    | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 300,000          | -                | -                | -              | -              | -             | 300,000           | 300,000          | -                | 300,000          |
| Van replacement                 | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 40,000           | -                | -                | -              | -              | -             | 40,000            | 40,000           | -                | 40,000           |
| Water Main Relay                | -                | -              | -             | -              | -             | -                | -              | -              | -              | -                | 450,000          | -                | -                | -              | -              | -             | 450,000           | 450,000          | -                | 450,000          |
| Water meters                    | -                | -              | -             | 200,000        | -             | -                | -              | -              | -              | -                | -                | -                | -                | -              | -              | -             | 200,000           | -                | -                | -                |
| <b>Grand Total</b>              | <b>3,000,000</b> | <b>155,000</b> | <b>15,000</b> | <b>300,000</b> | <b>41,000</b> | <b>2,040,000</b> | <b>453,000</b> | <b>850,000</b> | <b>120,000</b> | <b>6,264,000</b> | <b>5,245,000</b> | <b>4,470,000</b> | <b>3,000,000</b> | <b>366,000</b> | <b>900,000</b> | <b>60,000</b> | <b>27,279,000</b> | <b>4,745,000</b> | <b>4,470,000</b> | <b>9,215,000</b> |

\* needs IT support

\*\* Annual lighting conversion increased by \$300,000 after KL Engineering recommendation on 10/03/2023.



# [Click Here for](#) 2024 Capital Budget Project Details

Complete web address below:

<https://www.westalliswi.gov/DocumentCenter/View/21075/999---Addendum---Capital-Budget-Project-Details>

October 13, 2023

## 2024 Capital Budget Placed on Hold

| Project                          | Notes  | Total Cost       |
|----------------------------------|--|------------------|
| <b>Administration</b>            |  | <b>120,000</b>   |
| Council Chamb (roof replacmnt)   | Replace leaking roof above Council Chambers<br>(On hold due to concerns over putting money into such an old building, as well as overall insufficient funding.)                          | 120,000          |
| <b>Parks &amp; Rec</b>           |  | <b>2,250,000</b> |
| Farmers Market lighting          | Upgrade of power and lighting at Farmers Market<br>(On hold due to quotes being too high)  | 400,000          |
| Liberty Heights (pavilion)* p.63 | Replace the park pavilion. The park consultant shared examples of design and budget. Need to conduct a capital campaign to support the project.<br>(On hold due to insufficient funding) | 1,500,000        |
| Longfellow playground            | Replace school playground with a park<br>(On hold due to insufficient funding)   | 200,000          |
| Reservoir Park (Pickleball)      | New pickleball courts at Reservoir Park (two courts)<br>(On hold due to insufficient funding)  | 150,000          |
| <b>Public Works</b>              |  | <b>245,000</b>   |
| Wheel loader                     | Replacing 2937, used for street maintenance and snow removal & plowing.<br>(On hold due to insufficient funding.)  | 245,000          |
| <b>Grand Total</b>               |  | <b>2,615,000</b> |

NOT FUNDED / ON HOLD

\* needs IT support

## Long-Term Capital Plan (2025 - 2028)

|   | 2025              | 2026             | 2027             | 2028             | Grand Total       |
|---|-------------------|------------------|------------------|------------------|-------------------|
| <b>Administration</b>                               | <b>120,000</b>    | <b>55,000</b>    | <b>-</b>         | <b>40,000</b>    | <b>215,000</b>    |
| City Hall (firewall upgrade/replacement)*           | -                 | -                | -                | 40,000           | 40,000            |
| City Hall (scale computing upgrade)*                | -                 | 55,000           | -                | -                | 55,000            |
| Council Chamb (roof replacmnt)                      | 120,000           | -                | -                | -                | 120,000           |
| <b>Development</b>                                  | <b>100,000</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>100,000</b>    |
| Hwy 100 (gateway signage)*                          | 100,000           | -                | -                | -                | 100,000           |
| <b>Fire</b>   | <b>845,000</b>    | <b>1,375,000</b> | <b>710,000</b>   | <b>125,000</b>   | <b>3,055,000</b>  |
| Ambulances  | -                 | -                | 600,000          | -                | 600,000           |
| Emergency response pickup truck replacement         | 75,000            | -                | -                | -                | 75,000            |
| Extrication tools                                   | -                 | -                | -                | 125,000          | 125,000           |
| Fire Admin (exterior finishes/façade)               | 150,000           | -                | -                | -                | 150,000           |
| Fire Admin (variable air volume control)            | -                 | -                | 50,000           | -                | 50,000            |
| Fire engine   | -                 | 900,000          | -                | -                | 900,000           |
| Fire Station 1 (dorm remodel)                       | 75,000            | -                | -                | -                | 75,000            |
| Fire Station 1 (variable air volume control)        | -                 | -                | 60,000           | -                | 60,000            |
| Fire Station 2 (garage doors)                       | 120,000           | -                | -                | -                | 120,000           |
| Fire Station 2 (parking lot)                        | 170,000           | -                | -                | -                | 170,000           |
| Fire Station 2 (roof)                               | -                 | 250,000          | -                | -                | 250,000           |
| Fire Station 3 (dorm remodel)                       | -                 | 75,000           | -                | -                | 75,000            |
| Fire Station 3 (exterior finishes/façade)           | 25,000            | -                | -                | -                | 25,000            |
| Fire Station 3 (roof)                               | 180,000           | -                | -                | -                | 180,000           |
| Fire Station 3 (turnout gear extractor)             | 20,000            | -                | -                | -                | 20,000            |
| Mobile cad computers for fire/EMS vehicles*         | -                 | 150,000          | -                | -                | 150,000           |
| Plymovent exhaust system replacement                | 30,000            | -                | -                | -                | 30,000            |
| <b>Parks &amp; Rec</b>                              | <b>1,585,000</b>  | <b>900,000</b>   | <b>150,000</b>   | <b>-</b>         | <b>2,635,000</b>  |
| Farmers Market (painting)                           | -                 | -                | 150,000          | -                | 150,000           |
| Kopperud Park (bike tool station) p.83              | 5,000             | -                | -                | -                | 5,000             |
| Liberty Heights (splash pad)*                       | -                 | 400,000          | -                | -                | 400,000           |
| McKinley Park (inclusive park)*                     | 1,500,000         | -                | -                | -                | 1,500,000         |
| Multi-park receptacle and picnic table replacements | 30,000            | -                | -                | -                | 30,000            |
| Reservior Park (splash pad)*                        | -                 | 500,000          | -                | -                | 500,000           |
| Senior Center (elevator maintenance)                | 50,000            | -                | -                | -                | 50,000            |
| <b>Police</b>                                       | <b>550,506</b>    | <b>1,200,000</b> | <b>295,000</b>   | <b>70,000</b>    | <b>2,115,506</b>  |
| Cellebrite phone extraction tool*                   | -                 | -                | -                | 20,000           | 20,000            |
| Crossmatch fingerprint machines*                    | -                 | -                | 25,000           | -                | 25,000            |
| Mobile radio replacements*                          | -                 | -                | 215,000          | -                | 215,000           |
| Portable radio replacements*                        | 221,000           | -                | -                | -                | 221,000           |
| Public safety radio system upgrade*                 | -                 | 1,200,000        | -                | -                | 1,200,000         |
| Scale computing upgrade*                            | -                 | -                | 55,000           | -                | 55,000            |
| SWAT body armor                                     | -                 | -                | -                | 50,000           | 50,000            |
| VESTA phone system* p.86                            | 329,506           | -                | -                | -                | 329,506           |
| <b>Public Works</b>                                 | <b>53,711,000</b> | <b>2,995,000</b> | <b>2,815,000</b> | <b>2,050,000</b> | <b>61,571,000</b> |
| Aerial bucket truck                                 | 285,000           | -                | -                | -                | 285,000           |
| Cargo van   | 50,000            | -                | -                | -                | 50,000            |
| DPW facility*                                       | 50,000,000        | -                | -                | -                | 50,000,000        |
| Dump truck w/plow and salt spreader                 | 126,000           | -                | -                | -                | 126,000           |
| Heavy truck plows 11' (2 ea.)                       | 35,000            | 40,000           | 45,000           | -                | 120,000           |
| Single axle patrol dump truck w/salt spreader       | 380,000           | -                | -                | -                | 380,000           |
| Street lighting**                                   | 1,935,000         | 1,970,000        | 2,010,000        | 2,050,000        | 7,965,000         |
| Tandem patrol dump truck w/salt spreader            | 400,000           | 425,000          | 450,000          | -                | 1,275,000         |
| Wheel loader  | 500,000           | 560,000          | 310,000          | -                | 1,370,000         |

\* needs IT support

\*\* Annual lighting conversion increased from \$1.6 million after KL Engineering recomendation on 10/03/2023. 10/13 p. 174

## Long-Term Capital Plan (2025 - 2028)

|   | 2025              | 2026              | 2027             | 2028              | Grand Total       |
|---|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Sanitary</b>   | <b>1,000,000</b>  | <b>1,000,000</b>  | <b>1,000,000</b> | <b>1,000,000</b>  | <b>4,000,000</b>  |
| Sanitary sewer relay                                    | 1,000,000         | 1,000,000         | 1,000,000        | 1,000,000         | 4,000,000         |
| <b>Solid Waste</b>                                      | <b>830,000</b>    | <b>425,000</b>    | <b>450,000</b>   | <b>-</b>          | <b>1,705,000</b>  |
| Refuse packer w/plow package                            | 830,000           | 425,000           | 450,000          | -                 | 1,705,000         |
| <b>Storm</b>  | <b>1,045,000</b>  | <b>750,000</b>    | <b>402,000</b>   | <b>50,000</b>     | <b>2,247,000</b>  |
| Cascade pump rebuild                                    | 45,000            | -                 | -                | -                 | 45,000            |
| Storm sewer relay                                       | 50,000            | 50,000            | 50,000           | 50,000            | 200,000           |
| Vac truck   | 600,000           | 700,000           | -                | -                 | 1,300,000         |
| Vacuum street sweeper                                   | 350,000           | -                 | 352,000          | -                 | 702,000           |
| <b>Streets</b>  | <b>44,389,200</b> | <b>20,823,400</b> | <b>9,523,700</b> | <b>11,074,000</b> | <b>85,810,300</b> |
| 100th St (Orchard to Maple)                             | -                 | 500,000           | -                | -                 | 500,000           |
| 101st St (Greenfield to Madison)                        | -                 | -                 | 132,200          | -                 | 132,200           |
| 117th St (Washington to Greenfield)                     | -                 | 1,878,200         | -                | -                 | 1,878,200         |
| 124th St (Greenfield to Lincoln)                        | -                 | -                 | -                | 6,595,000         | 6,595,000         |
| 53rd St (Burnham to Rogers)                             | -                 | -                 | -                | 911,800           | 911,800           |
| 55th St (Burnham to 180' N/O Mobile)                    | -                 | 2,272,500         | -                | -                 | 2,272,500         |
| 60th St (Arthur to Kinnickinnic)                        | -                 | 1,118,800         | -                | -                 | 1,118,800         |
| 61st, 62, 63rd connecting streets (Mineral to dead-end) | -                 | 1,500,000         | -                | -                 | 1,500,000         |
| 62nd St (Greenfield to Orchard)                         | -                 | 475,700           | -                | -                 | 475,700           |
| 63rd St (Greenfield to Washington)                      | -                 | -                 | -                | 1,743,200         | 1,743,200         |
| 64th St (Burnham to Becher)                             | -                 | -                 | -                | 96,000            | 96,000            |
| 72nd St (N of Walker to Washington)                     | 2,010,000         | -                 | -                | -                 | 2,010,000         |
| 74th St (Dakota to Oklahoma)                            | -                 | 1,331,400         | -                | -                 | 1,331,400         |
| 74th St (Lincoln to Hicks)                              | -                 | 3,153,200         | -                | -                 | 3,153,200         |
| 75th St (Aurthur to Beloit)                             | -                 | 187,500           | -                | -                 | 187,500           |
| 78th St (Arthur to Beloit)                              | 833,000           | -                 | -                | -                 | 833,000           |
| 83rd St (Grant to Becher)                               | 1,188,200         | -                 | -                | -                 | 1,188,200         |
| 88th St (Greenfield to Orchard)                         | -                 | -                 | -                | 1,135,000         | 1,135,000         |
| 88th St (Maple to Mitchell)                             | -                 | -                 | -                | 493,000           | 493,000           |
| 90th St (Durham to Dakota)                              | 284,000           | -                 | -                | -                 | 284,000           |
| 90th St (Schlinger to Greenfield)                       | 3,360,500         | -                 | -                | -                 | 3,360,500         |
| 91st St (Rogers to N/O Rogers)                          | 407,600           | -                 | -                | -                 | 407,600           |
| 93rd St (Schlinger to LaFollette)                       | -                 | 310,000           | -                | -                 | 310,000           |
| 94th St (Lapham to dead-end)                            | 350,000           | -                 | -                | -                 | 350,000           |
| 94th St (National to Lincoln)                           | -                 | 300,000           | -                | -                 | 300,000           |
| Burnham St (59th to 61st)                               | -                 | -                 | 2,123,000        | -                 | 2,123,000         |
| DOT Greenfield (106th to 124th)                         | -                 | -                 | -                | -                 | -                 |
| DOT Greenfield (70th to 84th)                           | -                 | -                 | 100,000          | 100,000           | 200,000           |
| DOT Lincoln (93rd to 96th)                              | 6,290,000         | -                 | -                | -                 | 6,290,000         |
| DOT National (Lincoln to 108th)                         | 500,000           | 7,325,000         | -                | -                 | 7,825,000         |
| DOT NEW street (60th to 70th)                           | 22,288,000        | -                 | -                | -                 | 22,288,000        |
| Electric Ave (55th to Mobile)                           | -                 | -                 | 493,600          | -                 | 493,600           |
| Fairview Ave (121st to Underwood)                       | -                 | 471,100           | -                | -                 | 471,100           |
| Madison Pl (100th to 101st)                             | -                 | -                 | 158,100          | -                 | 158,100           |
| Mineral St (60th to 64th)                               | 477,000           | -                 | -                | -                 | 477,000           |
| Mitchell St (56th to 60th)                              | 3,367,000         | -                 | -                | -                 | 3,367,000         |
| Mitchell St (60th to 66th)                              | -                 | -                 | 3,030,400        | -                 | 3,030,400         |
| Montana Ave (88th to 91st)                              | -                 | -                 | 1,188,200        | -                 | 1,188,200         |
| Orchard (60th to 63rd)                                  | 1,401,400         | -                 | -                | -                 | 1,401,400         |
| Stuth Ave (Orleans to Osage)                            | 1,275,000         | -                 | -                | -                 | 1,275,000         |
| Washington St (60th to 66th)                            | -                 | -                 | 2,298,200        | -                 | 2,298,200         |
| Washington St (89th to 90th)                            | 357,500           | -                 | -                | -                 | 357,500           |

\* needs IT support

\*\* Annual lighting conversion increased from \$1.6 million after KL Engineering recommendation on 10/03/2023. 10/13 p. 175

# Long-Term Capital Plan (2025 - 2028)

|                              | 2025               | 2026              | 2027              | 2028              | Grand Total        |
|------------------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Streets Other</b>         | <b>735,000</b>     | <b>735,000</b>    | <b>735,000</b>    | <b>150,000</b>    | <b>2,355,000</b>   |
| Pavement patching and repair | 285,000            | 285,000           | 285,000           | -                 | 855,000            |
| Sidewalk program             | 300,000            | 300,000           | 300,000           | -                 | 900,000            |
| Traffic calming program      | 150,000            | 150,000           | 150,000           | 150,000           | 600,000            |
| <b>Water</b>                 | <b>450,000</b>     | <b>450,000</b>    | <b>450,000</b>    | <b>450,000</b>    | <b>1,800,000</b>   |
| Water main relay             | 450,000            | 450,000           | 450,000           | 450,000           | 1,800,000          |
| <b>Grand Total</b>           | <b>105,360,706</b> | <b>30,708,400</b> | <b>16,530,700</b> | <b>15,009,000</b> | <b>167,608,806</b> |

\* needs IT support

\*\* Annual lighting conversion increased from \$1.6 million after KL Engineering recommendation on 10/03/2023. 10/13 p. 176

**CITY OF WEST ALLIS  
CAPITAL PROJECTS FUNDS  
2024 BUDGET**

|                                | <b>Tax Levy</b>     | <b>Other Revenues*</b> | <b>MRO Payments**</b> | <b>Other Expend.*</b> | <b>Est. Beg Fund Bal*</b> | <b>Est. End Fund Bal*</b> |
|--------------------------------|---------------------|------------------------|-----------------------|-----------------------|---------------------------|---------------------------|
| TID 06 - Lime Pit              | 189,328             | 18                     | -                     | 161,656               | (780,367)                 | (752,677)                 |
| TID 07 - Whitnall Summit Place | 2,015,104           | 621,702                | -                     | 25,000                | 5,985,466                 | 8,597,272                 |
| TID 10 - Yellow Freight        | 329,578             | 8,540                  | -                     | 108,583               | 49,435                    | 278,970                   |
| TID 11 - 84th & Greenfield     | 1,106,715           | 8,169                  | 55,000                | 465,808               | 476,114                   | 1,070,190                 |
| TID 12 - Teledyne              | -                   | -                      | -                     | 150                   | (79,780)                  | (79,930)                  |
| TID 13 - Home Juice            | 13,733              | -                      | -                     | 150                   | (254,236)                 | (240,653)                 |
| TID 14 - Milwaukee Ductile     | 626,209             | 21,316                 | -                     | 30,000                | (770,348)                 | (152,823)                 |
| TID 15 - The Market            | 1,423,122           | 25,000                 | 1,509,139             | 25,000                | 1,776,953                 | 1,690,936                 |
| TID 16 - 70th & Washngtn Corr  | 531,895             | 160,347                | -                     | 666,970               | (579,026)                 | (553,754)                 |
| TID 17 - Lincoln West Corridor | 456,238             | 7,787                  | 202,828               | 5,000                 | 355,165                   | 611,362                   |
| TID 18 - CHR Hansen            | 82,917              | -                      | 57,917                | 5,000                 | 45,380                    | 65,380                    |
| TID 19 - 86th & National       | -                   | -                      | -                     | 5,000                 | (25,000)                  | (30,000)                  |
| General Capital Projects       | -                   | 9,434,000              | -                     | 9,434,000             | 18,135,103                | 18,135,103                |
|                                | <b>\$ 6,774,839</b> | <b>\$ 10,286,879</b>   | <b>\$ 1,824,884</b>   | <b>\$ 10,932,317</b>  | <b>\$ 24,334,859</b>      | <b>\$ 28,639,376</b>      |

\* Shown for informational purposes only

- See included Capital Budget Plan for more detailed information
- TID Project Plans are approved upon TID creation and amended as needed

\*\* Amounts are estimated; actual calculations may vary.

# 2024



## Debt Service Fund



**CITY OF WEST ALLIS  
DEBT SERVICE FUND  
2024 BUDGET**

|                                      | 2021<br>Actual      | 2022<br>Actual        | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimated    | 2024<br>Budget        |
|--------------------------------------|---------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| <b>REVENUES</b>                      |                     |                       |                     |                      |                      |                       |
| Taxes                                | 4,147,649           | 4,333,919             | 4,451,831           | -                    | 4,451,831            | \$ 4,234,412          |
| Intergovernmental                    | -                   | -                     | -                   | -                    | -                    | -                     |
| Miscellaneous Revenue                | 245,187             | 280,415               | -                   | 341,406              | 341,406              | -                     |
| Other Financing Sources              | 1,126,204           | -                     | -                   | 6,410,453            | 6,410,453            | -                     |
| <b>TOTAL REVENUES</b>                | <b>\$ 5,519,040</b> | <b>\$ 4,614,334</b>   | <b>\$ 4,451,831</b> | <b>\$ 6,751,859</b>  | <b>\$ 11,203,690</b> | <b>\$ 4,234,412</b>   |
| <b>EXPENDITURES</b>                  |                     |                       |                     |                      |                      |                       |
| Principal                            | 3,945,000           | 5,265,000             | 4,065,000           | 5,919,597            | 5,919,597            | 5,679,597             |
| Interest                             | 439,198             | 415,332               | 347,600             | 685,951              | 685,951              | 767,646               |
| Debt Fees                            | 60,189              | 86,963                | 55,000              | 77,885               | 98,078               | 76,675                |
| Other Expense                        | -                   | -                     | -                   | -                    | -                    | -                     |
| Transfers Out                        | -                   | 26,169                | -                   | -                    | -                    | -                     |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 4,444,386</b> | <b>\$ 5,793,463</b>   | <b>\$ 4,467,600</b> | <b>\$ 6,683,434</b>  | <b>\$ 6,703,626</b>  | <b>\$ 6,523,918</b>   |
| <b>FUND BALANCE</b>                  |                     |                       |                     |                      |                      |                       |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>    | <b>\$ 1,074,653</b> | <b>\$ (1,179,130)</b> | <b>\$ (15,769)</b>  | <b>\$ 68,426</b>     | <b>\$ 4,500,064</b>  | <b>\$ (2,289,506)</b> |
| Fund Balance-Unreserved (beginning)  | 412,216             | 1,486,869             | 307,739             | 307,739              | 307,739              | 366,979               |
| Fund Balance-Reserved for TID 5 Debt | -                   | -                     | -                   | -                    | -                    | 4,440,824             |
| <b>Fund Balance (ending)</b>         | <b>\$ 1,486,869</b> | <b>\$ 307,739</b>     | <b>\$ 291,970</b>   | <b>\$ 376,165</b>    | <b>\$ 4,807,803</b>  | <b>\$ 2,518,297</b>   |

2024



# Enterprise Funds



# CITY OF WEST ALLIS WATER UTILITY 2024 BUDGET

|  | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimate    | 2024<br>Budget      |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>REVENUES</b>  |                     |                     |                     |                      |                     |                     |
| Metered Sales  | \$6,884,100         | \$7,152,766         | \$7,050,000         | \$5,022,739          | \$7,110,000         | \$7,400,000         |
| Fire Protection - Public & Private                           | \$1,404,611         | \$1,402,893         | \$1,401,000         | \$1,047,025          | \$1,401,000         | \$1,404,000         |
| Penalties-Delinquent Accts                                   | \$81,224            | \$85,412            | \$90,000            | \$71,044             | \$90,000            | \$90,000            |
| Hydrant Service Charge                                       | \$18,617            | \$11,324            | \$15,000            | \$4,412              | \$15,000            | \$15,000            |
| Miscellaneous Meter Charges                                  | \$7,952             | \$8,700             | \$8,000             | \$8,650              | \$9,000             | \$9,000             |
| Sewer Utility Meter Cost Allocation                          | \$37,954            | \$88,123            | \$60,000            | \$0                  | \$80,000            | \$80,000            |
| Revenues from Merch  | \$7,526             | \$25,399            | \$7,000             | \$43,764             | \$55,000            | \$30,000            |
| Sale of Fixed Assets / Materials / Scrap                     | \$2,845             | \$3,004             | \$5,000             | \$1,748              | \$5,000             | \$5,000             |
| Space Rental on Water Towers                                 | \$155,344           | \$171,381           | \$170,000           | \$126,883            | \$173,000           | \$173,000           |
| Contributed Capital**  | \$1,505,106         | \$1,740,043         | \$15,000            | \$5,400              | \$15,000            | \$15,000            |
| Miscellaneous Revenue  | (\$1,149)           | \$40,192            | \$0                 | \$100                | \$40,100            | \$40,000            |
| <b>TOTAL REVENUES</b>  | <b>\$10,104,129</b> | <b>\$10,729,236</b> | <b>\$8,821,000</b>  | <b>\$6,331,764</b>   | <b>\$8,993,100</b>  | <b>\$9,261,000</b>  |
| <b>EXPENDITURES</b>  |                     |                     |                     |                      |                     |                     |
| Salaries   | \$1,134,264         | \$1,220,631         | \$1,355,725         | \$964,485            | \$1,347,076         | \$1,448,533         |
| Provisionals/Part-Time                                       | \$1,389             | \$6,475             | \$0                 | \$17,573             | \$20,200            | \$10,000            |
| Misc Other Pay   | \$5,612             | \$5,926             | \$5,500             | \$4,430              | \$6,905             | \$12,669            |
| Overtime   | \$36,172            | \$49,319            | \$40,000            | \$21,262             | \$31,700            | \$32,700            |
| Fringe Benefits  | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Payroll Taxes  | \$89,102            | \$97,056            | \$107,477           | \$74,553             | \$105,907           | \$114,360           |
| Pension  | (\$67,380)          | (\$58,067)          | \$95,535            | \$67,609             | \$96,584            | \$103,034           |
| Health Insurance   | \$430,717           | \$462,199           | \$474,508           | \$275,707            | \$385,589           | \$390,317           |
| Health Ins-Retirees  | \$0                 | \$0                 | \$0                 | \$79,042             | \$106,000           | \$101,195           |
| Dental Insurance   | \$23,921            | \$23,189            | \$25,138            | \$17,315             | \$25,653            | \$25,998            |
| Life Insurance   | \$48,802            | \$61,119            | \$53,313            | \$7,513              | \$12,095            | \$63,250            |
| Professional Services  | \$120,084           | \$81,857            | \$135,610           | \$67,761             | \$148,704           | \$139,704           |
| Maintenance Contracts  | \$43,620            | \$49,008            | \$57,760            | \$42,936             | \$47,500            | \$48,835            |
| Debt Service   | \$275,156           | \$164,069           | \$270,000           | \$154,617            | \$176,000           | \$145,000           |
| Utilities Including Purchased Water                          | \$2,842,348         | \$2,972,340         | \$3,080,450         | \$2,270,463          | \$3,067,050         | \$3,371,748         |
| Taxes  | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Rentals  | \$164,188           | \$163,221           | \$186,500           | \$137,256            | \$179,500           | \$180,500           |
| Repair & Maintenance   | \$517,865           | \$431,838           | \$84,000            | \$33,100             | \$68,110            | \$56,000            |
| Supplies   | 129,234             | 170,467             | 661,700             | \$291,237            | \$424,107           | 618,600             |
| Books & Subscriptions  | \$0                 | \$0                 | \$200               | \$0                  | \$200               | \$200               |
| Advertising  | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Printing   | \$0                 | \$6,067             | \$15,000            | \$1,640              | \$15,000            | \$15,000            |
| Training & Travel  | \$12,708            | \$12,423            | \$15,000            | \$6,157              | \$10,500            | \$15,000            |
| Regulatory & Safety  | \$51,380            | \$17,934            | \$41,500            | \$12,125             | \$20,500            | \$19,500            |
| Insurance  | \$33,390            | \$37,090            | \$33,600            | \$27,270             | \$37,000            | \$38,000            |
| Miscellaneous Including Depreciation and Property Taxes      | 1,823,646.80        | \$963,667           | \$2,085,000         | \$805,441            | \$1,093,000         | \$1,123,000         |
| Capital Items  | \$0                 | \$0                 | \$0                 | \$2,153,185          | \$0                 | \$0                 |
| Transfers Out including Property Taxes                       | \$0                 | \$854,107           | \$0                 | \$640,575            | \$900,000           | \$900,000           |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$7,716,219</b>  | <b>\$7,791,932</b>  | <b>\$8,823,516</b>  | <b>\$8,173,252</b>   | <b>\$8,324,880</b>  | <b>\$8,973,143</b>  |
| <b>NET OPERATING GAIN (LOSS)-BUDGETARY BASIS</b>             | <b>\$2,387,910</b>  | <b>\$2,937,304</b>  | <b>(\$2,516)</b>    | <b>(\$1,841,488)</b> | <b>\$668,220</b>    | <b>\$287,857</b>    |
| Conversion to cash basis                                     |                     |                     |                     |                      |                     |                     |
| add back non-cash depreciation                               | \$923,680           | \$938,486           | \$1,000,000         | \$806,489            | \$1,090,000         | \$1,120,000         |
| less additional cash outflow for capital projects **         | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| cash inflow from bond sales/debt financing **                | \$0                 | \$2,205,000         | \$0                 | \$0                  | \$0                 | \$5,245,000         |
| cash outflow for additional capital projects/asset additions | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | (\$5,245,000)       |
| cash outflow for principal payment                           | (\$1,370,000)       | (\$3,610,000)       | (\$1,215,000)       | (\$1,215,000)        | (\$1,215,000)       | (\$1,120,000)       |
| less dollar spent on or banked for future equip.             | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| non-cash contributed plant assets funded by ARPA             | (\$1,505,106)       | (\$1,740,043)       | (\$15,000)          | (\$5,400)            | (\$15,000)          | (\$15,000)          |
| <b>NET OPERATING GAIN (LOSS)-CASH BASIS</b>                  | <b>\$436,484</b>    | <b>\$730,747</b>    | <b>(\$232,516)</b>  | <b>(\$2,255,399)</b> | <b>\$528,220</b>    | <b>\$272,857</b>    |
| <b>FUND BALANCE</b>  |                     |                     |                     |                      |                     |                     |
| RETAINED EARNINGS - BEGINNING OF YEAR                        | \$16,923,741        | \$19,311,651        | \$22,248,954        | \$22,248,954         | \$22,248,954        | \$22,917,174        |
| Cummulative Effect of change in accounting principle         | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| RETAINED EARNINGS - END OF YEAR                              | \$19,311,651        | \$22,248,954        | \$22,246,438        | \$20,407,466         | \$22,917,174        | \$23,205,031        |
| Net Assets (comprising Fund Balance)                         |                     |                     |                     |                      |                     |                     |
| Cash and Investments   | \$275,534           | \$0                 | (\$4,805,129)       | (\$4,593,503)        | (\$4,065,283)       | (\$3,792,426)       |
| Net receivables  | (\$14,651,600)      | (\$12,466,744)      | (\$5,840,507)       | (\$8,879,108)        | (\$6,897,619)       | (\$6,882,619)       |
| Inventories and Prepaid Items                                | \$217,200           | \$143,518           | \$203,556           | \$182,199            | \$182,199           | \$182,199           |
| Net Pension Asset  | \$532,216           | \$646,761           | \$532,216           | \$646,761            | \$646,761           | \$646,761           |
| Land / Nondepreciable / WIP                                  | \$57,990            | \$98,086            | \$57,990            | \$57,990             | \$57,990            | \$57,990            |
| Net Buildings  | \$23,453            | \$39,008            | \$20,753            | \$36,148             | \$36,148            | \$36,148            |
| Infrastructure net of depreciation and related debt          | \$32,534,290        | \$33,505,586        | \$31,787,883        | \$32,725,269         | \$32,725,269        | \$32,725,269        |
| Net Machinery and Equipment                                  | \$322,567           | \$282,739           | \$289,676           | \$231,710            | \$231,710           | \$231,710           |
| Net Furniture & Fixtures                                     | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| <b>Total Net Assets</b>                                      | <b>\$19,311,651</b> | <b>\$22,248,954</b> | <b>\$22,246,438</b> | <b>\$20,407,466</b>  | <b>\$22,917,174</b> | <b>\$23,205,031</b> |

\*\*Cash outflow for capital projects and cash inflow for capital projects shows as \$0 for 2021, 2022, and 2023 to reflect that ARPA grant funds will be used to fund utility infrastructure projects. This activity will be recorded in the ARPA Special Revenue Fund.  
(ARPA = American Rescue Plan Act)

\*\*Contributed Capital revenue is a non-cash contribution of plant assets funded by ARPA

**CITY OF WEST ALLIS  
LEAD WATER SERVICE REPLACEMENT PROGRAM  
2024 BUDGET**

|                                   | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Year-to-Date | 2023<br>Estimated | 2024<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|----------------|
| <b>REVENUES</b>                   |                   |                   |                   |                      |                   |                |
| Lead Services Grant Revenue       | \$ 313,221        | \$ 293,166        | \$ 300,000        | \$ 23,594            | \$ 300,000        | \$ -           |
| Special Assessment Revenue        | 134,400           | 104,000           | 104,000           | 86,400               | 104,000           | -              |
| Misc Revenue                      | -                 | -                 | -                 | -                    | -                 | -              |
| <b>TOTAL REVENUES</b>             | <b>\$ 447,621</b> | <b>\$ 397,166</b> | <b>\$ 404,000</b> | <b>\$ 109,994</b>    | <b>\$ 404,000</b> | <b>\$ -</b>    |
| <b>EXPENDITURES</b>               |                   |                   |                   |                      |                   |                |
| Salaries - Full-Time              | 950               | -                 | -                 | -                    | -                 | -              |
| Salaries - Part-Time              | -                 | -                 | -                 | -                    | -                 | -              |
| Overtime                          | -                 | -                 | -                 | -                    | -                 | -              |
| Other Pay                         | -                 | -                 | -                 | -                    | -                 | -              |
| Health Insurance                  | 199               | -                 | -                 | -                    | -                 | -              |
| Dental Insurance                  | 14                | -                 | -                 | -                    | -                 | -              |
| Other Benefits                    | 2                 | -                 | -                 | -                    | -                 | -              |
| Payroll Taxes                     | 71                | -                 | -                 | -                    | -                 | -              |
| Pension                           | 64                | -                 | -                 | -                    | -                 | -              |
| Other Professional Services       | 46,572            | -                 | -                 | -                    | -                 | -              |
| Maintenance Contracts             | -                 | -                 | -                 | -                    | -                 | -              |
| Utilities                         | -                 | -                 | -                 | -                    | -                 | -              |
| Rentals                           | -                 | -                 | -                 | -                    | -                 | -              |
| Repair & Maintenance              | -                 | -                 | -                 | -                    | -                 | -              |
| Supplies                          | -                 | -                 | -                 | -                    | -                 | -              |
| Books & Subscriptions             | -                 | -                 | -                 | -                    | -                 | -              |
| Other Maint & Supplies            | -                 | -                 | -                 | -                    | -                 | -              |
| Advertising                       | -                 | -                 | -                 | -                    | -                 | -              |
| Printing                          | -                 | -                 | -                 | -                    | -                 | -              |
| Training & Travel                 | -                 | -                 | -                 | -                    | -                 | -              |
| Regulatory & Safety               | -                 | -                 | -                 | -                    | -                 | -              |
| Claims & Judgments                | -                 | -                 | -                 | -                    | -                 | -              |
| Insurance                         | -                 | -                 | -                 | -                    | -                 | -              |
| Retiree Benefits                  | -                 | -                 | -                 | -                    | -                 | -              |
| Other Miscellaneous               | 364,032           | 377,323           | 404,000           | 26,360               | -                 | -              |
| Capital Items                     | -                 | -                 | -                 | -                    | 404,000           | -              |
| Debt Service                      | -                 | -                 | -                 | -                    | -                 | -              |
| Transfers-Out                     | -                 | -                 | -                 | -                    | -                 | -              |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 411,905</b> | <b>\$ 377,323</b> | <b>\$ 404,000</b> | <b>\$ 26,360</b>     | <b>\$ 404,000</b> | <b>\$ -</b>    |
| <b>FUND BALANCE</b>               |                   |                   |                   |                      |                   |                |
| <b>ANNUAL SURPLUS / (DEFICIT)</b> | <b>\$ 35,716</b>  | <b>\$ 19,844</b>  | <b>\$ -</b>       | <b>\$ 83,634</b>     | <b>\$ -</b>       | <b>\$ -</b>    |
| Fund Balance (beginning)          | \$ 139,238        | \$ 174,954        | \$ 194,797        | \$ 194,797           | \$ 194,797        | \$ 194,797     |
| Fund Balance (ending)             | \$ 174,954        | \$ 194,797        | \$ 194,797        | \$ 278,431           | \$ 194,797        | \$ 194,797     |
| <b>Reserved (by Fund) for:</b>    |                   |                   |                   |                      |                   |                |
| Water-Lead Services               | \$ 174,954        | \$ 194,797        | \$ 194,797        | -                    | \$ 194,797        | \$ 194,797     |
| Total Fund Balance (Year End)     | \$ 174,954        | \$ 194,797        | \$ 194,797        | -                    | \$ 194,797        | \$ 194,797     |

This summary includes special purpose funds to address lead water service laterals.

Due to changes in grant funding, this program was put on hold in 2023. This leads to \$0 in special assessments for 2024.

Funding for the 2024 program was unknown at the time of this budget.

**CITY OF WEST ALLIS SANITARY SEWER  
UTILITY 2024 BUDGET**

|  | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget     | 2023<br>Year-to-Date | 2023<br>Estimated  | 2024<br>Budget     |
|--|---------------------|---------------------|--------------------|----------------------|--------------------|--------------------|
| <b>REVENUES</b>                                      |                     |                     |                    |                      |                    |                    |
| City Sewer Service Charges                           | \$3,845,275         | \$4,143,100         | \$4,234,830        | \$3,112,486          | \$4,235,000        | \$4,250,000        |
| Metro Sewer Service Charges                          | \$4,676,725         | \$5,034,247         | \$4,600,000        | \$3,760,046          | \$5,080,000        | \$5,130,000        |
| Penalties  | \$74,323            | \$78,652            | \$75,000           | \$68,982             | \$75,000           | \$75,000           |
| MMSD Grant   | \$292,235           | \$682,676           | \$15,000           | \$6,260              | \$15,000           | \$15,000           |
| Contributed Capital**                                | \$2,383,226         | \$2,331,087         | \$0                | \$0                  | \$0                | \$0                |
| Other - Miscellaneous Revenues                       | \$0                 | \$3,150             | \$0                | \$0                  | \$0                | \$0                |
| Sale of Scrap  | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| <b>TOTAL REVENUES</b>                                | <b>\$11,271,784</b> | <b>\$12,272,913</b> | <b>\$8,924,830</b> | <b>\$6,947,773</b>   | <b>\$9,405,000</b> | <b>\$9,470,000</b> |
| <b>EXPENDITURES</b>                                  |                     |                     |                    |                      |                    |                    |
| Salaries   | \$384,522           | \$450,168           | \$550,997          | \$299,677            | \$461,389          | \$517,504          |
| Provisionals/Part-Time                               | \$25                | \$0                 | \$0                | \$11                 | \$11               | \$0                |
| Misc Other Pay                                       | \$7                 | \$403               | \$0                | \$256                | \$154              | \$38               |
| Overtime   | \$2,796             | \$6,010             | \$0                | \$3,076              | \$3,500            | \$3,500            |
| Fringe Benefits                                      | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| Payroll Taxes  | \$28,388            | \$31,442            | \$42,152           | \$22,381             | \$38,207           | \$37,144           |
| Pension  | (\$14,283)          | (\$14,697)          | \$37,468           | \$20,541             | \$29,638           | \$33,319           |
| Health Insurance                                     | \$84,487            | \$120,810           | \$168,199          | \$67,315             | \$117,803          | \$130,960          |
| Health Ins-Retirees                                  | \$0                 | \$0                 | \$0                | \$5,859              | \$7,812            | \$8,000            |
| Dental Insurance                                     | \$5,343             | \$5,557             | \$6,248            | \$3,901              | \$5,685            | \$7,430            |
| Life Insurance                                       | \$15,110            | \$13,768            | \$1,124            | \$1,558              | \$2,486            | \$9,509            |
| Professional Services                                | \$4,104             | \$76,055            | \$104,360          | \$22,225             | \$100,000          | \$107,000          |
| Maintenance Contracts                                | \$20,501            | \$23,975            | \$22,146           | \$18,789             | \$21,282           | \$21,920           |
| Debt Service   | \$358,886           | \$249,164           | \$405,000          | \$211,494            | \$256,000          | \$206,000          |
| Utilities including MMSD Charges                     | \$4,996,230         | \$5,246,160         | \$4,984,415        | \$2,940,031          | \$5,356,400        | \$5,516,400        |
| Taxes  | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| Rentals  | \$50,284            | \$50,229            | \$51,620           | \$30,447             | \$50,596           | \$51,700           |
| Repair & Maintenance                                 | \$19,337            | \$14,353            | \$45,000           | \$6,875              | \$13,000           | \$20,000           |
| Supplies   | \$39,037            | \$39,645            | \$33,018           | \$22,454             | \$27,052           | \$27,000           |
| Books & Subscriptions                                | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| Advertising  | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| Printing   | \$0                 | \$0                 | \$0                | \$0                  | \$0                | \$0                |
| Training & Travel                                    | \$903               | \$674               | \$4,300            | \$3,225              | \$4,725            | \$2,500            |
| Regulatory & Safety                                  | \$133               | \$491               | \$500              | \$0                  | \$0                | \$0                |
| Insurance  | \$14,130            | \$5,000             | \$24,000           | \$3,750              | \$5,000            | \$5,000            |
| Miscellaneous including Depreciation                 | \$921,303           | \$710,633           | \$1,227,500        | \$517,663            | \$700,000          | \$715,000          |
| Non-Capital Project Items                            | \$485,333           | \$571,477           | \$0                | \$1,911,536          | \$500,000          | \$500,000          |
| Transfers Out  | \$114,090           | \$50,000            | \$125,000          | \$37,500             | \$50,000           | \$50,000           |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$7,530,665</b>  | <b>\$7,651,316</b>  | <b>\$7,833,047</b> | <b>\$6,150,563</b>   | <b>\$7,750,740</b> | <b>\$7,969,924</b> |
| <b>NET OPERATING GAIN (LOSS)- Budgetary Basis</b>    |                     |                     |                    |                      |                    |                    |
|  | <b>\$3,741,119</b>  | <b>\$4,621,597</b>  | <b>\$1,091,783</b> | <b>\$797,210</b>     | <b>\$1,654,260</b> | <b>\$1,500,076</b> |
| Conversion to cash basis                             |                     |                     |                    |                      |                    |                    |
| add back depreciation (non-cash)                     | 572,609             | 594,161             | 600,000            | 402,495              | 700,000            | 715,000            |
| less additional cash outflow for capital projects**  | -                   | -                   | -                  | -                    | -                  | (4,470,000)        |
| cash inflow from bond sales/debt financing**         | -                   | 2,405,000           | -                  | -                    | -                  | 4,470,000          |
| less cash out debt repayment-principal               | (1,936,144)         | (4,283,091)         | (1,690,085)        | (1,690,085)          | (1,690,085)        | (1,567,127)        |
| less dollars spent on or banked for future equipment | -                   | -                   | -                  | -                    | -                  | -                  |
| non-cash contributed plant assets funded by ARPA     | (2,383,226)         | (2,331,087)         | -                  | -                    | -                  | -                  |
| <b>Net Operating Gain (Loss)- Cash basis</b>         | <b>(\$5,642)</b>    | <b>\$1,006,579</b>  | <b>\$1,698</b>     | <b>(\$490,380)</b>   | <b>\$664,175</b>   | <b>\$647,949</b>   |
| <b>Fund Balance</b>                                  |                     |                     |                    |                      |                    |                    |
| Retained earnings-beginning of year                  | \$28,171,595        | 31,912,714          | 36,534,311         | 36,534,311           | 36,534,311         | 38,188,571         |
| Cummulative effect of change in accounting principle | 0                   | 0                   | 0                  | 0                    | 0                  | 0                  |
| Retained earnings-end of year                        | <b>31,912,714</b>   | <b>36,534,311</b>   | <b>37,626,094</b>  | <b>37,331,521</b>    | <b>38,188,571</b>  | <b>39,688,647</b>  |
| Net Assets (comprising Fund Balance)                 |                     |                     |                    |                      |                    |                    |
| Cash and Investments                                 | 4,946,506           | 3,251,544           | 4,914,434          | 847,867              | 3,915,719          | 4,563,668          |
| Net Receivables                                      | (17,554,706)        | (12,970,780)        | (13,779,254)       | (9,319,107)          | (12,950,695)       | (12,098,568)       |
| Infrastructure, net of depreciation and related debt | 44,339,155          | 46,104,835          | 46,339,155         | 45,678,835           | 47,104,835         | 47,104,835         |
| Machinery and Equipment, net of depreciation         | 181,759             | 148,712             | 151,759            | 123,927              | 118,712            | 118,712            |
| <b>Total Net Assets</b>                              | <b>31,912,714</b>   | <b>36,534,311</b>   | <b>37,626,094</b>  | <b>37,331,521</b>    | <b>38,188,571</b>  | <b>39,688,647</b>  |

\*\*Cash outflow for capital projects and cash inflow for capital projects shows as \$0 for 2021, 2022, and 2023 to reflect that ARPA grant funds will be used to fund utility infrastructure projects. This activity will be recorded in the ARPA Special Revenue Fund. (ARPA = American Rescue Plan Act)

\*\*Contributed Capital revenue is a non-cash contribution of plant assets funded by ARPA

**CITY OF WEST ALLIS STORM WATER PROGRAM  
2024 BUDGET**

|  | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Year-to-Date | 2023<br>Estimated   | 2024<br>Budget      |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>REVENUES</b>                                      |                     |                     |                     |                      |                     |                     |
| Storm Water Service Charges                          | \$3,976,145         | \$3,986,756         | \$3,985,000         | \$2,987,138          | \$3,990,000         | \$4,000,000         |
| Penalties  | \$25,273            | \$27,183            | \$27,000            | \$22,143             | \$27,000            | \$28,000            |
| Contributed Capital**                                | \$451,122           | \$644,498           | \$0                 | \$0                  | \$0                 | \$0                 |
| Assessment Revenues                                  | \$0                 | \$6,511             | \$25,000            | \$12,229             | \$13,000            | \$10,000            |
| MMSD Grant Funding                                   | \$7,304             | \$494,010           | \$350,000           | (\$6,007)            | \$350,000           | \$350,000           |
| Misc.  | \$31,659            | \$27,585            | \$3,000             | \$37,548             | \$48,000            | \$33,000            |
| <b>TOTAL REVENUES</b>                                | <b>\$4,491,503</b>  | <b>\$5,186,542</b>  | <b>\$4,390,000</b>  | <b>\$3,053,051</b>   | <b>\$4,428,000</b>  | <b>\$4,421,000</b>  |
| <b>EXPENDITURES</b>                                  |                     |                     |                     |                      |                     |                     |
| Salaries   | \$488,439           | \$628,791           | \$574,803           | \$384,021            | \$574,803           | \$635,552           |
| Provisionals/Part-Time                               | \$2,511             | \$214               | \$0                 | \$284                | \$550               | \$250               |
| Misc Other Pay                                       | \$7                 | \$128               | \$100               | \$132                | \$185               | \$138               |
| Overtime   | \$2,299             | \$6,515             | \$3,500             | \$3,818              | \$5,000             | \$5,000             |
| Fringe Benefits                                      | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Payroll Taxes  | \$36,324            | \$46,326            | \$43,973            | \$28,644             | \$43,973            | \$48,623            |
| Pension  | (\$23,370)          | (\$18,234)          | \$39,087            | \$26,128             | \$39,087            | \$43,305            |
| Health Insurance                                     | \$113,009           | \$144,183           | \$175,605           | \$85,554             | \$125,205           | \$153,027           |
| Health Ins-Retirees                                  | \$0                 | \$0                 | \$0                 | \$5,261              | \$7,100             | \$7,200             |
| Dental Insurance                                     | \$7,888             | \$8,546             | \$7,510             | \$5,079              | \$7,510             | \$9,991             |
| Life Insurance                                       | \$24,897            | \$25,673            | \$1,200             | \$2,010              | \$2,900             | \$15,473            |
| Professional Services                                | \$114,047           | \$123,962           | \$270,260           | \$79,778             | \$236,900           | \$302,400           |
| Maintenance Contracts                                | \$10,001            | \$9,634             | \$11,650            | \$9,104              | \$11,286            | \$11,625            |
| Debt Service   | \$46,730            | (\$1,566)           | \$30,900            | \$12,831             | \$12,100            | \$10,100            |
| Utilities  | \$88,733            | \$148,709           | \$146,560           | \$37,498             | \$144,560           | \$149,727           |
| Taxes  | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Rentals  | \$122,327           | \$126,587           | \$126,000           | \$93,655             | \$122,000           | \$123,000           |
| Repair & Maintenance                                 | \$77,612            | \$106,345           | \$71,000            | \$101,172            | \$105,000           | \$82,000            |
| Supplies   | \$126,163           | \$145,753           | \$135,000           | \$190,471            | \$197,000           | 194,500             |
| Books & Subscriptions                                | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Advertising  | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Printing   | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Training & Travel                                    | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| Regulatory & Safety                                  | \$361               | \$678               | \$600               | \$0                  | \$200               | \$500               |
| Insurance  | \$5,000             | \$5,000             | \$5,000             | \$3,750              | \$5,000             | \$5,000             |
| Miscellaneous including Depreciation                 | \$797,409           | \$786,411           | \$1,116,500         | \$576,854            | \$776,500           | \$786,500           |
| Non-Capital Project Items                            | \$192,461           | \$857,817           | \$0                 | \$1,151,294          | \$440,000           | \$440,000           |
| Transfers Out  | \$300,000           | \$300,000           | \$300,000           | \$225,000            | \$300,000           | \$300,000           |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$2,532,849</b>  | <b>\$3,451,471</b>  | <b>\$3,059,248</b>  | <b>\$3,022,337</b>   | <b>\$3,156,859</b>  | <b>\$3,323,910</b>  |
| <b>NET OPERATING GAIN (LOSS)- Budgetary Basis</b>    | <b>\$1,958,655</b>  | <b>\$1,735,071</b>  | <b>\$1,330,752</b>  | <b>\$30,715</b>      | <b>\$1,271,141</b>  | <b>\$1,097,090</b>  |
| Conversion to cash basis                             |                     |                     |                     |                      |                     |                     |
| add back non cash depreciation                       | \$724,044           | \$721,178           | \$710,000           | \$544,298            | \$730,000           | \$740,000           |
| less additional cash outflow for capital projects    | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | (\$2,040,000)       |
| cash outflow for principal payment                   | (\$85,000)          | (\$900,000)         | (\$85,000)          | (\$85,000)           | (\$85,000)          | (\$85,000)          |
| cash inflow from bond sales/debt financing**         | \$0                 | 765,000             | \$0                 | -                    | -                   | \$0                 |
| less dollars spent on or banked for future equipment | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| non-cash contributed plant assets funded by ARPA     | (\$451,122)         | (\$644,498)         | \$0                 | \$0                  | \$0                 | \$0                 |
| <b>Net Operating Gain (Loss)- Cash Basis</b>         | <b>\$2,146,577</b>  | <b>\$1,676,751</b>  | <b>\$1,955,752</b>  | <b>\$490,013</b>     | <b>\$1,916,141</b>  | <b>(\$287,910)</b>  |
| <b>FUND BALANCE</b>                                  |                     |                     |                     |                      |                     |                     |
| RETAINED EARNINGS - BEGINNING OF YEAR                | \$42,860,418        | \$44,819,072        | \$46,554,143        | \$46,554,143         | \$46,554,143        | \$47,825,284        |
| Cummulative effect of change in accounting principle | \$0                 | \$0                 | \$0                 | \$0                  | \$0                 | \$0                 |
| RETAINED EARNINGS - END OF YEAR                      | <b>\$44,819,072</b> | <b>\$46,554,143</b> | <b>\$47,884,895</b> | <b>\$46,584,858</b>  | <b>\$47,825,284</b> | <b>\$48,922,374</b> |
| Net Assets (comprising Fund Balance)                 |                     |                     |                     |                      |                     |                     |
| Cash and Investments                                 | \$5,559,786         | \$5,919,812         | \$9,586,772         | \$6,192,704          | \$7,835,953         | \$7,548,042         |
| Net Receivables                                      | (\$1,121,141)       | (\$280,993)         | (\$2,033,721)       | \$21,128             | (\$861,695)         | \$523,305           |
| Deferred charges                                     | \$315,137           | \$452,424           | \$315,137           | \$452,424            | \$452,424           | \$452,424           |
| Infrastructure, net of depreciation and related debt | \$39,805,962        | \$40,263,018        | \$39,821,962        | \$39,756,018         | \$40,256,018        | \$40,256,018        |
| Machinery and Equipment net of depreciation          | \$259,329           | \$199,883           | \$194,744           | \$162,585            | \$142,585           | \$142,585           |
| Total Net Assets                                     | <b>\$44,819,072</b> | <b>\$46,554,143</b> | <b>\$47,884,895</b> | <b>\$46,584,858</b>  | <b>\$47,825,284</b> | <b>\$48,922,374</b> |

\*\*Cash outflow for capital projects and cash inflow for capital projects shows as \$0 for 2021, 2022, and 2023 to reflect that ARPA grant funds will be used to fund utility infrastructure projects. This activity will be recorded in the ARPA Special Revenue Fund.

(ARPA = American Rescue Plan Act)

\*\*Contributed Capital revenue is a non-cash contribution of plant assets funded by ARPA

**CITY OF WEST ALLIS SOLID WASTE FUND  
2024 BUDGET**

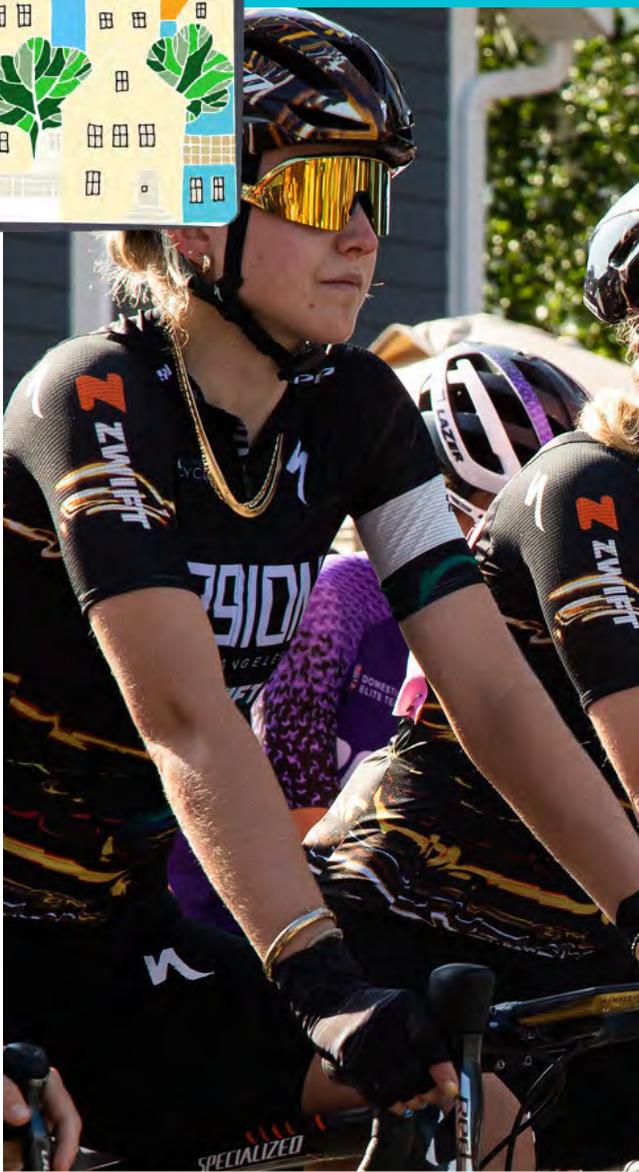
|  | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Budget     | 2023<br>Year-to-Date | 2023<br>Estimated  | 2024<br>Budget     |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| <b>REVENUES</b>                                      |                    |                    |                    |                      |                    |                    |
| Recycling  | \$1,911,804        | \$2,276,613        | \$3,042,820        | \$2,144,555          | \$3,025,000        | \$3,025,000        |
| Sale of Recyclables                                  | \$95,379           | \$84,988           | -                  | -                    | \$90,000           | \$90,000           |
| Recycling Grant                                      | \$254,427          | \$253,600          | \$254,000          | \$253,345            | \$254,000          | \$254,000          |
| Gain / Loss on Sale of Asset                         | (38,114)           | -                  | -                  | -                    | -                  | -                  |
| Miscellaneous  | \$27,498           | \$92,020           | \$70,000           | \$41,386             | \$70,000           | \$70,000           |
| <b>Total Revenues</b>                                | <b>\$2,250,993</b> | <b>\$2,707,222</b> | <b>\$3,366,820</b> | <b>\$2,439,285</b>   | <b>\$3,439,000</b> | <b>\$3,439,000</b> |
| <b>EXPENDITURES</b>                                  |                    |                    |                    |                      |                    |                    |
| Salaries   | \$421,161          | \$527,620          | \$562,890          | \$401,437            | \$537,101          | \$535,884          |
| Provisionals/Part-Time                               | \$12,708           | \$12,162           | \$12,000           | \$6,478              | \$10,000           | \$5,000            |
| Misc Other Pay                                       | \$6,980            | \$17,692           | \$6,000            | \$12,148             | \$18,217           | \$18,690           |
| Overtime   | \$18,769           | \$18,815           | \$6,000            | \$13,449             | \$22,000           | \$22,000           |
| Fringe Benefits                                      | -                  | -                  | -                  | -                    | -                  | -                  |
| Payroll Taxes  | \$33,821           | \$43,057           | \$43,061           | \$31,881             | \$38,976           | \$41,010           |
| Pension  | (16,528)           | (14,891)           | \$38,277           | \$28,899             | \$34,990           | \$36,989           |
| Health Insurance                                     | \$108,779          | \$168,393          | \$154,941          | \$103,902            | \$117,766          | \$127,061          |
| Health Ins-Retirees                                  | -                  | -                  | -                  | \$14,597             | \$19,500           | \$20,000           |
| Dental Insurance                                     | \$5,414            | \$8,374            | \$9,275            | \$5,742              | \$7,722            | \$7,852            |
| Life Insurance                                       | \$18,884           | \$22,840           | \$1,000            | \$1,954              | \$2,808            | \$16,087           |
| Professional Services                                | \$2,504            | \$3,834            | \$7,160            | \$3,099              | \$6,071            | \$5,360            |
| Maintenance Contracts                                | \$9,934            | \$391              | \$26,000           | \$8,783              | \$15,500           | \$15,965           |
| Debt Service   | -                  | -                  | -                  | -                    | -                  | -                  |
| Utilities including Dumping Fees                     | \$837,103          | \$1,117,474        | \$1,932,000        | \$759,334            | \$1,002,000        | \$1,502,000        |
| Taxes  | -                  | -                  | -                  | -                    | -                  | -                  |
| Rentals  | \$97,294           | \$97,275           | \$97,000           | \$72,714             | \$96,952           | \$97,000           |
| Repair & Maintenance                                 | \$65,538           | \$61,452           | \$70,000           | \$84,529             | \$155,000          | \$150,000          |
| Supplies   | \$75,547           | \$259,500          | \$164,445          | \$81,579             | \$130,006          | \$137,000          |
| Books & Subscriptions                                | -                  | -                  | -                  | -                    | -                  | -                  |
| Advertising  | -                  | -                  | -                  | -                    | -                  | -                  |
| Printing   | \$64               | \$156              | \$4,500            | \$88                 | \$1,000            | \$2,000            |
| Training & Travel                                    | -                  | -                  | \$2,500            | -                    | \$2,500            | \$2,500            |
| Regulatory & Safety                                  | -                  | -                  | -                  | -                    | \$2,800            | \$5,600            |
| Insurance  | \$5,000            | \$5,000            | \$5,000            | \$3,750              | \$5,000            | \$5,000            |
| Miscellaneous including Depreciation                 | \$69,952           | \$86,244           | \$101,000          | \$64,866             | \$90,000           | \$101,000          |
| Non-Capital Project Items                            | -                  | \$78               | -                  | -                    | -                  | -                  |
| Transfers Out  | \$100,000          | \$100,000          | \$100,000          | \$75,000             | \$100,000          | \$100,000          |
| <b>Total Expenditures</b>                            | <b>\$1,872,924</b> | <b>\$2,535,465</b> | <b>\$3,343,049</b> | <b>\$1,774,230</b>   | <b>\$2,415,909</b> | <b>\$2,953,998</b> |
| <b>Net Operating Gain(Loss)-Budgetary basis</b>      | <b>\$378,069</b>   | <b>\$171,757</b>   | <b>\$23,771</b>    | <b>\$665,055</b>     | <b>\$1,023,091</b> | <b>\$485,002</b>   |
| Conversion to cash basis                             |                    |                    |                    |                      |                    |                    |
| add back non-cash depreciation                       | \$50,671           | \$60,549           | \$61,000           | \$45,412             | \$61,000           | \$61,000           |
| Less dollars spent on Infrastructure                 | \$0                | \$0                | \$0                | \$0                  | \$0                | \$0                |
| less dollars spent on or banked for future equipment | (\$100,000)        | (\$100,000)        | (\$350,000)        | (\$350,000)          | (\$350,000)        | (\$453,000)        |
| <b>Net Operating Gain(Loss)- Cash basis</b>          | <b>\$328,740</b>   | <b>\$132,306</b>   | <b>(\$265,229)</b> | <b>\$360,467</b>     | <b>\$734,091</b>   | <b>\$93,002</b>    |
| <b>Fund Balance</b>                                  |                    |                    |                    |                      |                    |                    |
| Retained Earnings-beg of year                        | \$4,981,338        | \$5,359,407        | \$5,531,164        | \$5,531,164          | \$5,531,164        | \$6,554,255        |
| Change in Accounting Principle                       | \$0                | \$0                | \$0                | \$0                  | \$0                | \$0                |
| <b>Ending Retained Earnings</b>                      | <b>\$5,359,407</b> | <b>\$5,531,164</b> | <b>\$5,554,935</b> | <b>\$6,196,219</b>   | <b>\$6,554,255</b> | <b>\$7,039,257</b> |
| Net Assets (comprising Fund Balance)                 |                    |                    |                    |                      |                    |                    |
| Cash   | \$4,127,201        | \$2,725,812        | \$4,298,214        | \$4,684,793          | \$3,459,903        | \$3,552,905        |
| Net receivables                                      | \$551,185          | \$2,184,880        | \$620,146          | \$936,366            | \$2,539,292        | \$2,991,292        |
| Machinery and Equipment, net of depreciation         | \$681,021          | \$620,471          | \$636,575          | \$575,059            | \$555,059          | \$495,059          |
| <b>Total Net Assets</b>                              | <b>\$5,359,407</b> | <b>\$5,531,164</b> | <b>\$5,554,935</b> | <b>\$6,196,219</b>   | <b>\$6,554,255</b> | <b>\$7,039,257</b> |

**CITY OF WEST ALLIS  
BELOIT ROAD SENIOR APARTMENTS FUND  
2024 BUDGET**

|                                   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2023<br>Year-to-Date | 2023<br>Estimated | 2024<br>Budget |
|-----------------------------------|----------------|----------------|----------------|----------------------|-------------------|----------------|
| <b>REVENUES</b>                   |                |                |                |                      |                   |                |
| Management Fee                    | -              | 19,079         | -              | -                    | -                 | -              |
| Interest Revenue                  | 152,194        | 149,170        | 160,000        | 109,757              | 150,000           | 150,000        |
| Misc Revenue                      | -              | -              | -              | -                    | -                 | -              |
| <b>TOTAL REVENUES</b>             | \$ 152,194     | \$ 168,249     | \$ 160,000     | \$ 109,757           | \$ 150,000        | \$ 150,000     |
| <b>EXPENDITURES</b>               |                |                |                |                      |                   |                |
| Salaries - Full-Time              | 2,624          | 162            | -              | -                    | -                 | -              |
| Salaries - Part-Time              | -              | -              | -              | -                    | -                 | -              |
| Overtime                          | 5              | -              | -              | -                    | -                 | -              |
| Other Pay                         | -              | -              | -              | -                    | -                 | -              |
| Health Insurance                  | 1,007          | 42             | -              | -                    | -                 | -              |
| Dental Insurance                  | 56             | 4              | -              | -                    | -                 | -              |
| Other Benefits                    | (3,583)        | (353)          | -              | -                    | -                 | -              |
| Payroll Taxes                     | 191            | 15             | -              | -                    | -                 | -              |
| Pension                           | (6,710)        | 654            | -              | -                    | -                 | -              |
| Other Professional Services       | 500            | -              | -              | -                    | -                 | -              |
| Maintenance Contracts             | -              | -              | -              | -                    | -                 | -              |
| Utilities                         | -              | -              | -              | -                    | -                 | -              |
| Rentals                           | -              | -              | -              | -                    | -                 | -              |
| Repair & Maintenance              | -              | -              | -              | -                    | -                 | -              |
| Supplies                          | -              | -              | -              | -                    | -                 | -              |
| Books & Subscriptions             | -              | -              | -              | -                    | -                 | -              |
| Other Maint & Supplies            | -              | -              | -              | -                    | -                 | -              |
| Advertising                       | -              | -              | -              | -                    | -                 | -              |
| Printing                          | -              | -              | -              | -                    | -                 | -              |
| Training & Travel                 | -              | -              | -              | -                    | -                 | -              |
| Regulatory & Safety               | -              | -              | -              | -                    | -                 | -              |
| Claims & Judgments                | -              | -              | -              | -                    | -                 | -              |
| Insurance                         | -              | -              | -              | -                    | -                 | -              |
| Retiree Benefits                  | -              | -              | -              | -                    | -                 | -              |
| Other Miscellaneous               | -              | -              | 40,000         | -                    | -                 | -              |
| Capital Items                     | -              | -              | -              | -                    | -                 | -              |
| Debt Service                      | -              | -              | -              | -                    | -                 | -              |
| Transfers-Out                     | 120,000        | 120,000        | 120,000        | -                    | 120,000           | 120,000        |
| <b>TOTAL EXPENDITURES</b>         | \$ 114,091     | \$ 120,524     | \$ 160,000     | \$ -                 | \$ 120,000        | \$ 120,000     |
| <b>FUND BALANCE</b>               |                |                |                |                      |                   |                |
| <b>ANNUAL SURPLUS / (DEFICIT)</b> | \$ 38,103      | \$ 47,725      | \$ -           | \$ 109,757           | \$ 30,000         | \$ 30,000      |
| Fund Balance (beginning)          | \$ 7,261,050   | \$ 7,299,153   | \$ 7,346,878   | \$ 7,346,878         | \$ 7,346,878      | \$ 7,376,878   |
| Fund Balance (ending)             | \$ 7,299,153   | \$ 7,346,878   | \$ 7,346,878   | \$ 7,456,636         | \$ 7,376,878      | \$ 7,406,878   |
| <b>Reserved (by Fund) for:</b>    |                |                |                |                      |                   |                |
| Beloit Road                       | \$ 7,299,153   | \$ 7,346,878   | \$ 7,346,878   | -                    | \$ 7,376,878      | \$ 7,406,878   |
| Total Fund Balance (Year End)     | \$ 7,299,153   | \$ 7,346,878   | \$ 7,346,878   | -                    | \$ 7,376,878      | \$ 7,406,878   |

In December 2011, the Beloit Road Senior Housing Complex was sold to an investor group and is now owned and operated by a separate LLC. The City, through the Community Development Authority, is the Managing Member of the LLC and remains involved with the day-to-day operations of the complex. In Fall 2019, the City contracted with a management company to handle day-to-day maintenance and operation of the facility, but will still remain the Managing Member of the LLC. The 2024 budget reflects this management model with a small provision for administrative expenses.

2024



# Internal Service Funds



**CITY OF WEST ALLIS  
INTERNAL SERVICE FUNDS SUMMARY  
2024 BUDGET**

| <b>EXPENDITURES</b>               | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2023<br/>Year-to-Date</b> | <b>2023<br/>Estimated</b> | <b>2024<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------------|---------------------------|------------------------|
| <b>REVENUES</b>                   |                        |                        |                        |                              |                           |                        |
| Premiums (charged to City Depts)  | \$ 9,041,620           | \$ 11,667,484          | \$ 11,525,211          | \$ 8,873,329                 | \$ 11,141,000             | \$ 12,287,500          |
| Premiums (employee/retiree paid)  | \$ 3,478,907           | \$ 3,708,039           | \$ 3,888,414           | \$ 2,883,475                 | \$ 3,465,000              | \$ 3,682,000           |
| Other Revenue                     | \$ 627,956             | \$ 1,028,031           | \$ 850,000             | \$ 2,037,037                 | \$ 2,375,100              | \$ 950,000             |
| Transfers In                      | \$ 2,785,250           | \$ -                   | \$ -                   | \$ -                         | \$ -                      | \$ -                   |
| Dividends                         | \$ 57,228              | \$ 59,498              | \$ 59,500              | \$ 58,807                    | \$ 58,807                 | \$ 59,500              |
| <b>TOTAL REVENUES</b>             | <b>\$ 15,990,961</b>   | <b>\$ 16,463,052</b>   | <b>\$ 16,323,125</b>   | <b>\$ 13,852,649</b>         | <b>\$ 17,039,907</b>      | <b>\$ 16,979,000</b>   |
| <b>EXPENDITURES</b>               |                        |                        |                        |                              |                           |                        |
| Administrative                    | \$ 754,483             | \$ 811,845             | \$ 785,000             | \$ 545,416                   | \$ 785,000                | \$ 899,500             |
| Claims                            | \$ 13,646,886          | \$ 13,084,049          | \$ 13,974,610          | \$ 10,837,529                | \$ 14,212,000             | \$ 14,169,000          |
| Stop Loss Insurance               | \$ 959,722             | \$ 946,544             | \$ 1,019,200           | \$ 867,631                   | \$ 1,050,000              | \$ 1,350,000           |
| Other Expenses                    | \$ (248,965)           | \$ 688,063             | \$ 367,500             | \$ 195,283                   | \$ 241,500                | \$ 952,000             |
| Transfers Out                     | \$ 57,228              | \$ 59,498              | \$ 59,500              | \$ -                         | \$ 58,807                 | \$ 59,500              |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 15,169,354</b>   | <b>\$ 15,589,999</b>   | <b>\$ 16,205,810</b>   | <b>\$ 12,445,859</b>         | <b>\$ 16,347,307</b>      | <b>\$ 17,430,000</b>   |
| <b>FUND BALANCE</b>               |                        |                        |                        |                              |                           |                        |
| <b>ANNUAL SURPLUS / (DEFICIT)</b> | <b>\$ 821,608</b>      | <b>\$ 873,053</b>      | <b>\$ 117,315</b>      | <b>\$ 1,406,790</b>          | <b>\$ 692,600</b>         | <b>\$ (451,000)</b>    |
| Fund Balance (beginning)          | \$ 9,803,308           | \$ 10,624,916          | \$ 11,436,217          | \$ 10,624,916                | \$ 11,436,217             | \$ 12,214,332          |
| Fund Balance (ending)             | \$ 10,624,916          | \$ 11,497,969          | \$ 11,553,532          | \$ 12,031,705                | \$ 12,128,817             | \$ 11,763,332          |
| <b>Reserved (by fund) for:</b>    |                        |                        |                        |                              |                           |                        |
| Health Insurance                  | \$ 7,380,616           | \$ 8,191,918           | \$ 8,289,233           | \$ 8,771,020                 | \$ 8,972,518              | \$ 8,499,518           |
| Family Savings Plan (Health)      | \$ 0                   | \$ 61,752              | \$ -                   | \$ 17,515                    | \$ (2,485)                | \$ (1,485)             |
| Dental Insurance                  | \$ -                   | \$ -                   | \$ 20,000              | \$ 1,816                     | \$ 10,000                 | \$ 20,000              |
| Workers Comp                      |                        |                        |                        |                              |                           | \$ 1,000               |
| CVMIC Liability                   | \$ 3,244,299           | \$ 3,244,299           | \$ 3,244,299           | \$ 3,303,106                 | \$ 3,244,299              | \$ 3,244,299           |
| <b>Fund Balance (ending)</b>      | <b>\$ 10,624,916</b>   | <b>\$ 11,497,969</b>   | <b>\$ 11,553,532</b>   | <b>\$ 12,031,705</b>         | <b>\$ 12,128,817</b>      | <b>\$ 11,763,332</b>   |

This summary includes the City's self-insured funds for Health Insurance, Dental Insurance, and Workers Comp Coverage. It also includes the City's participation in CVMIC for Liability Insurance



### **Vision Statement**

West Allis will become the preferred city for visitors, residents, and businesses.

### **Mission Statement**

The City of West Allis exists to provide:

- Cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders)
- For the health, safety, and welfare of the community
- A quality living and working environment
- A positive, progressive, and creative approach to the budget, management, and operations of the City.

### **Non-Discrimination Statement**

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

### **Americans With Disabilities Act Notice**

Upon reasonable notice the City will furnish appropriate auxiliary aids (including assistive listening devices) and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

### **Limited English Proficiency Statement**

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services, or benefits.

# **APPENDIX - A**

## Account-Level Detail

| Account                   | Description   | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Yr-to-Date  | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|---------------------------|---|--------------------|--------------------|---------------------|----------------|------------------|----------------|
| <b>100 - GENERAL FUND</b> |   | <b>(4,911,644)</b> | <b>(5,457,713)</b> | <b>(26,281,899)</b> | -              | -                | -              |
| 4 Revenues                |   | (63,440,001)       | (66,742,590)       | (72,115,095)        | (67,686,000)   | (1,882,000)      | (69,568,000)   |
| 100-0000-411.01-00        | Property Taxes / Real Estate                            | (37,162,238)       | (39,384,598)       | (49,133,183)        | (39,805,000)   | (295,000)        | (40,100,000)   |
| 100-0000-411.01-03        | Real Estate / Omitted RE                                | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-411.02-01        | Personal Property / Current                             | (824,903)          | (961,160)          | (1,125,348)         | (805,000)      | (82,000)         | (887,000)      |
| 100-0000-411.02-02        | Personal Property / Delinquent                          | (40,209)           | (44,999)           | (28,124)            | (35,000)       | -                | (35,000)       |
| 100-0000-411.02-03        | Personal Property / Omitted                             | (100)              | (2,093)            | -                   | -              | -                | -              |
| 100-0000-411.03-01        | Tax Equivalents / Water Utility                         | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-411.03-03        | Tax Equivalents / Medical Office Buildings              | (957,483)          | (424,965)          | (721,323)           | (713,000)      | (23,000)         | (736,000)      |
| 100-0000-411.03-04        | Tax Equivalents / HOLIE                                 | (111,212)          | (112,239)          | (113,173)           | (113,000)      | 1,000            | (112,000)      |
| 100-0000-411.03-06        | Tax Equivalents / Ctr for Deaf/Hard Hearing             | (18,905)           | (19,079)           | (19,238)            | (19,000)       | -                | (19,000)       |
| 100-0000-411.03-07        | Tax Equivalents / Rogers Memorial Hospital              | (138,341)          | (139,618)          | (75,257)            | (141,000)      | 66,000           | (75,000)       |
| 100-0000-411.03-08        | Tax Equivalents / Bethesda Lutheran                     | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-411.03-09        | Tax Equivalents / Whitnall Summit PILOT                 | (4,665)            | (4,635)            | (4,720)             | (4,500)        | (500)            | (5,000)        |
| 100-0000-411.03-10        | Tax Equivalents / Voluntary PILOT                       | -                  | (90,150)           | (90,900)            | (91,000)       | -                | (91,000)       |
| 100-0000-411.03-11        | Tax Equivalents / Epikos Church                         | (3,000)            | (3,000)            | (3,000)             | (3,000)        | -                | (3,000)        |
| 100-0000-412.01-00        | Prop Tax-not Assessed Val / Mobile Home Fees            | (67,330)           | (68,666)           | (56,188)            | (65,500)       | 2,500            | (63,000)       |
| 100-0000-413.01-00        | Sales Tax / Sales Tax                                   | 559                | (156)              | (2,206)             | -              | -                | -              |
| 100-0000-414.01-00        | Hotel Room Tax / Hotel Room Tax                         | (145,409)          | (213,457)          | (109,301)           | (175,000)      | (65,000)         | (240,000)      |
| 100-0000-419.01-00        | Pen & Int on Delq Taxes / Penalties & Interest-Tax      | (397,874)          | (397,126)          | (145,427)           | (400,000)      | -                | (400,000)      |
| 100-0000-421.01-01        | Liquor/Tavern Licenses / Class "A" Liquor License       | (20,890)           | (753)              | (16)                | -              | -                | -              |
| 100-0000-421.01-02        | Liquor/Tavern Licenses / Class "A" Beer License         | (2,415)            | (200)              | -                   | -              | -                | -              |
| 100-0000-421.01-03        | Liquor/Tavern Licenses / Class "B" Beer License         | (700)              | (480)              | -                   | -              | -                | -              |
| 100-0000-421.01-04        | Liquor/Tavern Licenses / Class "B" Tavern License       | (78,945)           | (3,720)            | (85)                | -              | -                | -              |
| 100-0000-421.01-05        | Liquor/Tavern Licenses / Class "C" Wine License         | (700)              | -                  | -                   | -              | -                | -              |
| 100-0000-421.01-06        | Liquor/Tavern Licenses / Specl Class "B" Beer Lic       | (5,399)            | (3,975)            | -                   | -              | -                | -              |
| 100-0000-421.01-07        | Liquor/Tavern Licenses / Wholesale Beer License         | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.01-08        | Liquor/Tavern Licenses / Pharm Liquor License           | (30)               | (10)               | -                   | -              | -                | -              |
| 100-0000-421.01-09        | Liquor/Tavern Licenses / Tavern Special Event Prmt      | (12,429)           | (20,559)           | (9,575)             | -              | (20,000)         | (20,000)       |
| 100-0000-421.02-01        | Business Operators License / Tavern Operator Permit     | (3,630)            | (1,275)            | -                   | -              | -                | -              |
| 100-0000-421.02-02        | Business Operators License / Tavern Operators License   | (45,630)           | (17,762)           | (90)                | -              | -                | -              |
| 100-0000-421.02-03        | Business Operators License / Cigarette License          | (8,200)            | (4,000)            | -                   | -              | -                | -              |
| 100-0000-421.02-04        | Business Operators License / Dance Hall License         | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-05        | Business Operators License / Bowling Alley License      | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-06        | Business Operators License / Pool Table, Billiards Lic  | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-07        | Business Operators License / Public Entertainment Lic   | (14,266)           | (1,675)            | -                   | -              | -                | -              |
| 100-0000-421.02-08        | Business Operators License / Used Car Dealer License    | (230)              | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-09        | Business Operators License / Instrumental Music Lic     | (140)              | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-10        | Business Operators License / Phonograph Dist            | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-11        | Business Operators License / Phonograph Tags            | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-12        | Business Operators License / Adult-Oriented Prmt/Lic    | (2,805)            | (1,519)            | -                   | -              | -                | -              |
| 100-0000-421.02-14        | Business Operators License / Peddler/Transient Merchnt  | (375)              | (250)              | -                   | -              | -                | -              |
| 100-0000-421.02-16        | Business Operators License / 2nd Hand Dealer/Prec Mths  | (5,769)            | (602)              | -                   | -              | -                | -              |
| 100-0000-421.02-17        | Business Operators License / Merchant Sale License      | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-20        | Business Operators License / Package Goods Operator     | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-21        | Business Operators License / Restaurant/Rooming House   | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-22        | Business Operators License / Auto Salvage Dealer        | (240)              | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-23        | Business Operators License / Arcade License             | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-24        | Business Operators License / Gun Range License          | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-25        | Business Operators License / Trailer/Truck Rental Agcy  | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-26        | Business Operators License / Christmas Tree Lot         | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-27        | Business Operators License / Amusement Operator         | (9,450)            | (9,750)            | -                   | -              | -                | -              |
| 100-0000-421.02-28        | Business Operators License / Amusement Tag              | (245)              | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-29        | Business Operators License / Publication Fees           | (2,850)            | (2,685)            | (2,895)             | (2,500)        | (500)            | (3,000)        |
| 100-0000-421.02-31        | Business Operators License / Elect Contractor License   | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-34        | Business Operators License / Entertainment Club License | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-35        | Business Operators License / Tavern Ent Licn-Other Ent  | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-37        | Business Operators License / Food Peddler License       | (700)              | (300)              | -                   | -              | -                | -              |
| 100-0000-421.02-38        | Business Operators License / Carnival Permit            | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-421.02-39        | Business Operators License / ElecSmoking Device Sale    | (3,700)            | (2,700)            | -                   | -              | -                | -              |
| 100-0000-421.11-00        | Business Licenses/Permits / Bus & Occupational License  | -                  | (142,343)          | (193,357)           | (225,000)      | 41,000           | (184,000)      |
| 100-0000-422.01-01        | Construction Permits / Building Permits                 | (348,795)          | (334,630)          | (219,217)           | (385,000)      | 85,000           | (300,000)      |
| 100-0000-422.01-02        | Construction Permits / Mobile Home Permits              | (770)              | (1,240)            | (960)               | (1,000)        | -                | (1,000)        |
| 100-0000-422.01-03        | Construction Permits / Electrical Permits               | (208,224)          | (226,544)          | (130,031)           | (215,000)      | 30,000           | (185,000)      |
| 100-0000-422.01-04        | Construction Permits / Plumb Permits-Wtr/Swr Ext        | (141,699)          | (118,446)          | (74,248)            | (140,000)      | 15,000           | (125,000)      |
| 100-0000-422.01-05        | Construction Permits / Plan Rev/Plumb Plan Exam         | (3,050)            | (4,980)            | (9,678)             | (5,000)        | -                | (5,000)        |
| 100-0000-422.01-08        | Construction Permits / Bldg Occupancy Permit            | (69,555)           | (86,355)           | (57,777)            | (70,000)       | -                | (70,000)       |
| 100-0000-422.01-09        | Construction Permits / Bldg/Erosn Cntrl Plan Exm        | (101,508)          | (77,385)           | (83,540)            | (110,000)      | 5,000            | (105,000)      |
| 100-0000-422.01-10        | Construction Permits / Sign Maintenance Insp            | (23,950)           | (23,720)           | (23,305)            | (25,000)       | -                | (25,000)       |
| 100-0000-422.01-11        | Construction Permits / Fire Inspection Fees             | (97,310)           | (96,680)           | -                   | (95,000)       | (95,000)         | (190,000)      |
| 100-0000-422.02-04        | Misc Licenses & Permits / Tire Disposal Permit          | (2,718)            | (2,401)            | (1,565)             | (2,000)        | -                | (2,000)        |
| 100-0000-423.01-00        | Parking Permits / Overnight Parking-Police              | (491,661)          | (437,244)          | (334,398)           | (425,000)      | (15,000)         | (440,000)      |
| 100-0000-423.02-00        | Parking Permits / Overnight Parking-Eng                 | (473)              | (471)              | (492)               | (500)          | 500              | -              |
| 100-0000-423.03-00        | Parking Permits / PD Permits-Postage/Hndlng             | (1)                | -                  | (23)                | -              | -                | -              |
| 100-0000-424.02-00        | Engineering Permits / Street Occup/Excvtm Permt         | (162,518)          | (121,224)          | (137,103)           | (120,000)      | (5,000)          | (125,000)      |
| 100-0000-424.03-00        | Engineering Permits / Driveway Permits                  | (1,525)            | (1,300)            | (625)               | (600)          | (400)            | (1,000)        |
| 100-0000-424.05-00        | Engineering Permits / Sidewalk Permits                  | (50)               | (200)              | -                   | -              | -                | -              |
| 100-0000-424.06-00        | Engineering Permits / Newspaper Box Permit              | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-424.07-00        | Engineering Permits / Loading Zone Permit               | (4,728)            | (6,890)            | (9,038)             | (5,000)        | -                | (5,000)        |
| 100-0000-424.09-00        | Engineering Permits / Sidewalk Obstructn Permit         | (200)              | (150)              | (150)               | -              | -                | -              |
| 100-0000-424.12-00        | Engineering Permits / Block Party Permit                | -                  | -                  | -                   | -              | -                | -              |
| 100-0000-424.13-00        | Engineering Permits / Street/Alley Vacatn Permt         | -                  | (525)              | (525)               | -              | -                | -              |
| 100-0000-424.14-00        | Engineering Permits / Security Alarm Permits            | (2,350)            | (2,075)            | (2,050)             | (1,500)        | (500)            | (2,000)        |
| 100-0000-424.15-00        | Engineering Permits / Concrete Permit                   | (4,835)            | (3,730)            | (3,665)             | (5,000)        | -                | (5,000)        |
| 100-0000-425.01-00        | Health Permits / Food Permits                           | (451)              | (212,951)          | (205,247)           | (225,000)      | 10,000           | (215,000)      |
| 100-0000-425.02-00        | Health Permits / Animal Fancier Permits                 | (1,990)            | (175)              | (142)               | -              | -                | -              |
| 100-0000-425.03-00        | Health Permits / Swimming Pool Permits                  | (6,040)            | (7,030)            | (6,825)             | (7,000)        | -                | (7,000)        |
| 100-0000-425.04-00        | Health Permits / Weights & Measures Permit              | (16,560)           | (27,160)           | (28,840)            | (16,000)       | (14,000)         | (30,000)       |
| 100-0000-425.06-00        | Health Permits / Rooming House Permits                  | (280)              | (5,265)            | (4,745)             | (2,000)        | (3,000)          | (5,000)        |

| Account              | Description  | 2021        | 2022        | 2023        | 2023        | Budget      | 2024        |
|----------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
|                      |  | Actual      | Actual      | Yr-to-Date  | Budget      | Change      | Budget      |
| 4 100-0000-425.07-00 | Health Permits / Body Piercing/Tatoo Permt           | (5,420)     | (3,690)     | (3,668)     | (3,000)     | (1,000)     | (4,000)     |
| 100-0000-425.08-00   | Health Permits / Public Physicl Cond Facil           | (25)        | (25)        | (25)        | -           | -           | -           |
| 100-0000-429.02-01   | Misc Licenses & Permits / Mobile Home Park/Ct Lic    | (4,722)     | (5,328)     | -           | (5,000)     | 5,000       | -           |
| 100-0000-429.02-02   | Misc Licenses & Permits / Bicycle License            | -           | -           | -           | -           | -           | -           |
| 100-0000-429.02-03   | Misc Licenses & Permits / Dog/Cat License Fees       | (15,111)    | (10,040)    | (3,635)     | (15,000)    | 5,000       | (10,000)    |
| 100-0000-429.02-04   | Misc Licenses & Permits / Vicious Dog Permit         | (150)       | (375)       | (750)       | -           | -           | -           |
| 100-0000-429.02-05   | Misc Licenses & Permits / Contesting Vicious DogOrd  | (300)       | (355)       | (350)       | -           | -           | -           |
| 100-0000-429.02-06   | Misc Licenses & Permits / Parade/Street Event Permt  | -           | -           | -           | -           | -           | -           |
| 100-0000-429.02-07   | Misc Licenses & Permits / Dog Park Pass              | (3,370)     | (2,675)     | -           | (3,000)     | 3,000       | -           |
| 100-0000-429.11-00   | Misc Licenses & Permits / Non-Business Licenses      | -           | (11,995)    | (16,481)    | (5,000)     | (3,000)     | (8,000)     |
| 100-0000-431.39-00   | Federal Grant Revenue / FDA, misc other fed grnts    | (255)       | -           | -           | -           | -           | -           |
| 100-0000-431.39-01   | FDA, misc other fed grnts / SNAP-FarmMkt Token Sales | -           | (44,937)    | -           | -           | (40,000)    | (40,000)    |
| 100-0000-431.75-01   | Police Grants / Bullet Proof Vests                   | (425)       | (12,886)    | (14,290)    | (10,000)    | (5,000)     | (15,000)    |
| 100-0000-431.80-07   | Fed Grant Rev / Coverdell Stroke Grant               | -           | (1,200)     | (1,200)     | -           | (1,000)     | (1,000)     |
| 100-0000-431.85-01   | COVID Funding / American Rescue Plan(ARP)            | -           | -           | (5,213)     | -           | -           | -           |
| 100-0000-434.01-00   | State Grants / Police Training StateGrnt             | (18,560)    | (18,240)    | (2,000)     | (19,000)    | (1,000)     | (20,000)    |
| 100-0000-434.10-00   | State Grants / Other State Grants                    | -           | -           | -           | -           | -           | -           |
| 100-0000-435.01-00   | State Shared Revenues / Shared Revenues              | (7,338,553) | (7,332,121) | (1,098,311) | (7,322,000) | 4,000       | (7,318,000) |
| 100-0000-435.02-00   | State Shared Revenues / Transportation/Hwy Aids      | (2,570,788) | (2,563,849) | (1,898,782) | (2,531,000) | (74,000)    | (2,605,000) |
| 100-0000-435.03-00   | State Shared Revenues / Expenditure Restraint Pgm    | (1,589,006) | (1,605,978) | (1,640,126) | (1,640,000) | 153,000     | (1,487,000) |
| 100-0000-435.04-00   | State Shared Revenues / Video Service ProviderAid    | -           | -           | (127,101)   | (127,000)   | -           | (127,000)   |
| 100-0000-435.05-00   | State Shared Revenues / Supplemental                 | -           | -           | -           | -           | (1,416,000) | (1,416,000) |
| 100-0000-436.01-00   | State Pmt in Lieu of Tax / Computer Aid Payment      | (181,944)   | (182,081)   | (182,081)   | (182,000)   | (1,000)     | (183,000)   |
| 100-0000-436.02-00   | State Pmt in Lieu of Tax / State Fair Servc Contract | (175,000)   | (185,000)   | (195,800)   | (212,000)   | 11,000      | (201,000)   |
| 100-0000-436.03-00   | State Pmt in Lieu of Tax / Municipal Service Pmt     | (224,678)   | (198,888)   | (194,553)   | (200,000)   | -           | (200,000)   |
| 100-0000-436.04-00   | State Pmt in Lieu of Tax / Personal Property Aid     | (420,774)   | (410,682)   | (410,682)   | (411,000)   | (1,000)     | (412,000)   |
| 100-0000-437.10-00   | Intergovernment-Other / Misc Rev from Other Govts    | -           | -           | (1,605)     | -           | -           | -           |
| 100-0000-437.10-01   | Misc Rev from Other Govts / Market Match Redeemed    | -           | (19,949)    | -           | -           | (15,000)    | (15,000)    |
| 100-0000-437.74-00   | Intergovernment-Other / Fire Insurance Tax Rebate    | (186,659)   | (199,657)   | (230,124)   | (200,000)   | -           | (200,000)   |
| 100-0000-437.75-00   | Intergovernment-Other / MCFLS Reciprocal Borrowng    | (206,331)   | (238,235)   | (285,776)   | (240,000)   | -           | (240,000)   |
| 100-0000-441.01-00   | General Government / Clerks Copy Sales               | (2,024)     | (983)       | (82)        | -           | -           | -           |
| 100-0000-441.02-00   | General Government / Open Records Law                | (503)       | (485)       | (122)       | (500)       | 500         | -           |
| 100-0000-441.03-00   | General Government / Sale of Poll Lists              | -           | -           | -           | -           | -           | -           |
| 100-0000-441.05-00   | General Government / Property Status Fee             | (31,820)    | (36,470)    | (23,654)    | (25,000)    | -           | (25,000)    |
| 100-0000-441.06-00   | General Government / Sale of Promotional Items       | (185)       | -           | -           | -           | -           | -           |
| 100-0000-441.07-00   | General Government / Xerox Copy Fees                 | (11)        | (11)        | -           | -           | -           | -           |
| 100-0000-441.08-00   | General Government / Record Check Fee                | (6,820)     | (2,633)     | 473         | (5,500)     | 500         | (5,000)     |
| 100-0000-441.09-00   | General Government / Easement Revenue                | -           | -           | -           | -           | -           | -           |
| 100-0000-441.10-00   | General Government / ATM Fees                        | (51)        | -           | -           | -           | -           | -           |
| 100-0000-441.11-00   | General Government / TID Administration              | -           | -           | -           | -           | -           | -           |
| 100-0000-441.12-00   | General Government / Counter Fee                     | (1,420)     | (29,892)    | (14,078)    | (30,000)    | 5,000       | (25,000)    |
| 100-0000-441.30-01   | Information Tech Revenues / Phoenix System Revenues  | -           | -           | (6,820)     | -           | (7,000)     | (7,000)     |
| 100-0000-441.30-02   | Information Tech Revenues / West Milwaukee contract  | -           | -           | (7,200)     | -           | (7,000)     | (7,000)     |
| 100-0000-442.01-01   | Building Inspection & PZ / Special Insp & Reports    | (425)       | -           | (630)       | -           | -           | -           |
| 100-0000-442.01-02   | Building Inspection & PZ / Sale of Bldg Adrrs Nmbrs  | (280)       | (171)       | (185)       | -           | -           | -           |
| 100-0000-442.01-03   | Building Inspection & PZ / Bldg Insp copy/Zoning Map | (5,523)     | (5,155)     | (1,689)     | (4,000)     | 2,000       | (2,000)     |
| 100-0000-442.01-04   | Building Inspection & PZ / Board of Appeals-BldgInsp | (1,200)     | (900)       | (525)       | (1,000)     | -           | (1,000)     |
| 100-0000-442.01-05   | Building Inspection & PZ / Site/Plan Review          | (19,175)    | (11,550)    | (13,175)    | (17,000)    | 2,000       | (15,000)    |
| 100-0000-442.01-06   | Building Inspection & PZ / Board of Appeals          | (10)        | -           | -           | -           | -           | -           |
| 100-0000-442.01-07   | Building Inspection & PZ / Special Use Permit Fees   | (10,925)    | (6,825)     | (5,250)     | (10,000)    | -           | (10,000)    |
| 100-0000-442.01-08   | Building Inspection & PZ / Rezoning Fees             | (2,492)     | (600)       | -           | (1,000)     | -           | (1,000)     |
| 100-0000-442.01-09   | Building Inspection & PZ / Planned Development Dist  | -           | -           | -           | -           | -           | -           |
| 100-0000-442.01-10   | Building Inspection & PZ / Penalties                 | (25)        | -           | (125)       | -           | -           | -           |
| 100-0000-442.01-15   | Building Inspection & PZ / Neighborhood Services     | -           | -           | -           | -           | -           | -           |
| 100-0000-442.01-16   | Building Inspection & PZ / Registered Owners Fee     | (43,230)    | (38,865)    | (17,840)    | (30,000)    | -           | (30,000)    |
| 100-0000-442.01-17   | Building Inspection & PZ / Lead Lateral Inspections  | -           | -           | -           | -           | -           | -           |
| 100-0000-442.01-18   | Building Inspection & PZ / Code Compliance/PropMaint | (28,501)    | (32,968)    | (23,848)    | (25,000)    | -           | (25,000)    |
| 100-0000-442.02-01   | Police / Police Accident Reports                     | (13,587)    | (15,080)    | (11,804)    | (15,000)    | -           | (15,000)    |
| 100-0000-442.02-02   | Police / Humane Ord Fees                             | (3,200)     | (1,775)     | (1,735)     | (2,500)     | 500         | (2,000)     |
| 100-0000-442.02-03   | Police / Witness Fees-Police                         | -           | -           | -           | -           | -           | -           |
| 100-0000-442.02-04   | Police / Finger Printing                             | (4,578)     | (3,715)     | (2,770)     | (3,000)     | -           | (3,000)     |
| 100-0000-442.02-05   | Police / Auction Sale of Materials                   | (622)       | (214)       | (360)       | (500)       | 500         | -           |
| 100-0000-442.02-06   | Police / Misc Police Earnings                        | (1,365)     | (20,422)    | (2,117)     | (900)       | 900         | -           |
| 100-0000-442.02-07   | Police / Warrant Fees                                | (200)       | (125)       | (189)       | -           | -           | -           |
| 100-0000-442.02-08   | Police / HIDTA Admin Fees                            | (106,000)   | (108,000)   | (110,000)   | (110,000)   | (2,000)     | (112,000)   |
| 100-0000-442.02-09   | Police / NS TOWING FEE                               | (37,275)    | (74,600)    | -           | (50,000)    | -           | (50,000)    |
| 100-0000-442.02-10   | Police / Bail Processing Fee                         | (5,744)     | (5,279)     | (3,940)     | (5,000)     | -           | (5,000)     |
| 100-0000-442.02-11   | Police / PBT Tests                                   | -           | (30)        | -           | -           | -           | -           |
| 100-0000-442.02-12   | Police / Blood Draw Reimbursements                   | (1)         | (986)       | (3)         | -           | -           | -           |
| 100-0000-442.02-13   | Police / School Liason Officers                      | (276,850)   | (277,783)   | (262,850)   | (279,000)   | 14,000      | (265,000)   |
| 100-0000-442.02-14   | Police / OT/Misc Salary Reimb                        | (460)       | (2,864)     | (2,351)     | -           | -           | -           |
| 100-0000-442.02-16   | Police / Milw Cnty-CART Officer                      | -           | -           | -           | -           | -           | -           |
| 100-0000-442.02-17   | Police / FBI Reimbursements                          | -           | -           | -           | -           | -           | -           |
| 100-0000-442.02-18   | Police / US Secret Service Reimb                     | -           | -           | -           | -           | -           | -           |
| 100-0000-442.03-01   | Fire / False Alarm Fees                              | (27,185)    | (37,650)    | (25,175)    | (20,000)    | (5,000)     | (25,000)    |
| 100-0000-442.03-02   | Fire / Fire Rescue Report Copies                     | (373)       | (305)       | (426)       | (500)       | 500         | -           |
| 100-0000-442.03-03   | Fire / Fire Prot Pln Rev/Insp/Ts                     | (17,120)    | (22,482)    | (19,008)    | (15,000)    | 5,000       | (10,000)    |
| 100-0000-442.03-04   | Fire / UST Inspection Fees                           | (1,968)     | (936)       | -           | (2,000)     | 2,000       | -           |
| 100-0000-442.03-05   | Fire / Fire-False Alarm Fees                         | -           | -           | -           | -           | -           | -           |
| 100-0000-442.03-06   | Fire / Milw Cty Paramedic Aid                        | (100,293)   | (148,703)   | (130,365)   | (125,000)   | (55,000)    | (180,000)   |
| 100-0000-442.03-07   | Fire / Life Line Ambulance Bills                     | (2,218,274) | (2,343,719) | (1,563,830) | (2,570,000) | (305,000)   | (2,875,000) |
| 100-0000-442.03-08   | Fire / Fire Other Revenue                            | -           | (40,034)    | (7,012)     | -           | -           | -           |
| 100-0000-442.03-10   | Fire / SCBA Testing                                  | -           | -           | -           | -           | -           | -           |
| 100-0000-442.03-11   | Fire / Accident Crash Fee                            | (69,150)    | (62,442)    | (40,533)    | (70,000)    | 70,000      | -           |
| 100-0000-442.03-12   | Fire / Mobile Integrated Health                      | (13,200)    | (14,000)    | (10,000)    | (15,000)    | -           | (15,000)    |
| 100-0000-442.03-13   | Fire / MIH Services-VA Contract                      | (14,700)    | (9,600)     | (4,800)     | (10,000)    | 3,000       | (7,000)     |
| 100-0000-442.03-14   | Fire / Plan Review-Alarm&Sprnklr                     | (8,250)     | -           | -           | (2,000)     | 2,000       | -           |
| 100-0000-443.01-00   | Econ Dev / Loan Application Fee                      | -           | -           | -           | -           | -           | -           |
| 100-0000-444.01-01   | Public Works Services / Certified Survey Map Fees    | (2,950)     | (4,500)     | (2,475)     | (4,000)     | 1,000       | (3,000)     |

| Account              | Description   | 2021      | 2022        | 2023        | 2023        | Budget    | 2024        |
|----------------------|---|-----------|-------------|-------------|-------------|-----------|-------------|
|                      |   | Actual    | Actual      | Yr-to-Date  | Budget      | Change    | Budget      |
| 4 100-0000-444.01-03 | Public Works Services / Tree Moving/Removal Fees      | 5,301     | (4,602)     | (1,171)     | (10,000)    | 5,000     | (5,000)     |
| 100-0000-444.01-04   | Public Works Services / Lighting/Cable Repair         | (5,500)   | -           | -           | -           | -         | -           |
| 100-0000-444.01-05   | Public Works Services / Refuse/Debris Removal         | (79,060)  | (79,864)    | (48,293)    | (75,000)    | 5,000     | (70,000)    |
| 100-0000-444.01-06   | Public Works Services / Grass Cutting Revenue         | (66,000)  | (46,075)    | (54,700)    | (75,000)    | -         | (75,000)    |
| 100-0000-444.01-07   | Public Works Services / Snow Shoveling Revenue        | (91,062)  | (17,768)    | (24,166)    | (30,000)    | -         | (30,000)    |
| 100-0000-444.01-08   | Public Works Services / Utility Lateral Terminatn     | -         | -           | -           | -           | -         | -           |
| 100-0000-444.01-09   | Public Works Services / Vehicle Damage-City Prop      | (131,202) | (45,484)    | (104,901)   | (85,000)    | 20,000    | (65,000)    |
| 100-0000-444.01-10   | Public Works Services / PW Equipment Earnings         | (483,440) | (483,440)   | (302,293)   | (490,000)   | 40,000    | (450,000)   |
| 100-0000-444.01-11   | Public Works Services / Tree Planting Revenue         | (1,975)   | (75)        | (1,095)     | (2,000)     | -         | (2,000)     |
| 100-0000-444.01-13   | Public Works Services / OT/Misc Salary Reimb          | (50,684)  | -           | -           | -           | -         | -           |
| 100-0000-444.01-14   | Public Works Services / Electronic Recycling Fees     | (25,060)  | (20,950)    | (14,240)    | (25,000)    | 5,000     | (20,000)    |
| 100-0000-444.02-06   | PW Sales-Outside Entities / Other Government Units    | (2,610)   | (12,644)    | (28,444)    | (2,000)     | (38,000)  | (40,000)    |
| 100-0000-444.02-09   | PW Sales-Outside Entities / Public Bike Racks         | (1,100)   | -           | -           | (500)       | 500       | -           |
| 100-0000-444.10-00   | Public Works / Sale of Refuse Carts                   | (5,285)   | -           | -           | -           | -         | -           |
| 100-0000-445.01-00   | Health / Vital Statistics                             | (161,527) | (176,886)   | (144,472)   | (145,000)   | (25,000)  | (170,000)   |
| 100-0000-445.02-00   | Health / Hotel/Rest Insp Fees                         | (194,754) | 1,370       | (24,441)    | -           | (20,000)  | (20,000)    |
| 100-0000-445.03-00   | Health / Radon Gas Test Kits                          | (27)      | -           | -           | -           | -         | -           |
| 100-0000-445.04-00   | Health / Pneumonia/Flu Immunizatn                     | (16,245)  | (3,971)     | (10,021)    | (20,000)    | -         | (20,000)    |
| 100-0000-445.05-00   | Health / Recombivax                                   | (165)     | (243)       | (200)       | -           | -         | -           |
| 100-0000-445.08-00   | Health / Meningitis Immunization                      | -         | -           | -           | -           | -         | -           |
| 100-0000-445.09-00   | Health / Health Education Programs                    | -         | (330)       | (133)       | -           | -         | -           |
| 100-0000-445.10-00   | Health / Tuberculin Skin Test                         | (1,235)   | (3,043)     | (3,873)     | (1,500)     | (1,500)   | (3,000)     |
| 100-0000-445.11-00   | Health / Health Services Agreement                    | (95,458)  | (97,398)    | (74,085)    | (85,000)    | (18,000)  | (103,000)   |
| 100-0000-445.11-01   | Health Services Agreement / Environmental Services    | -         | -           | -           | -           | -         | -           |
| 100-0000-445.13-00   | Health / Children's Hosp-CSHCN Init                   | -         | -           | -           | -           | -         | -           |
| 100-0000-445.14-00   | Health / PNCC-Prenatal Care Coord                     | -         | -           | -           | -           | -         | -           |
| 100-0000-445.17-00   | Health / Immunizations                                | (808)     | (584)       | (3,905)     | (1,000)     | -         | (1,000)     |
| 100-0000-445.18-00   | Health / DENTAL VARNISHING                            | (155)     | (18)        | -           | -           | -         | -           |
| 100-0000-445.19-00   | Health / DENTAL SEALANTS                              | -         | -           | -           | -           | -         | -           |
| 100-0000-445.20-00   | Health / Blood Test-Lead Levels                       | (169)     | (5,225)     | (1,403)     | (5,000)     | 3,000     | (2,000)     |
| 100-0000-445.21-00   | Health / Parenting Classes                            | -         | -           | -           | -           | -         | -           |
| 100-0000-445.22-00   | Health / Spanish Health Fair                          | -         | -           | -           | -           | -         | -           |
| 100-0000-446.01-02   | Senior Center Services / Lost Cards                   | -         | -           | (225)       | -           | -         | -           |
| 100-0000-446.01-03   | Senior Center Services / Membership                   | (5,375)   | (5,714)     | (6,523)     | (5,000)     | -         | (5,000)     |
| 100-0000-446.01-05   | Senior Center Services / Copies                       | (16)      | (14)        | -           | -           | -         | -           |
| 100-0000-446.01-07   | Senior Center Services / Misc Senior Center Rev       | -         | -           | -           | -           | -         | -           |
| 100-0000-447.02-00   | Library / Library Copies                              | (3,226)   | (5,166)     | (2,734)     | (4,500)     | 1,500     | (3,000)     |
| 100-0000-447.03-00   | Library / Library Fines                               | (30,810)  | (26,665)    | (17,019)    | (30,000)    | 5,000     | (25,000)    |
| 100-0000-447.04-00   | Library / Library Public Printing                     | (9,070)   | (15,863)    | (11,334)    | (10,000)    | -         | (10,000)    |
| 100-0000-447.05-00   | Library / Library County Cards                        | (103)     | -           | -           | -           | -         | -           |
| 100-0000-447.07-00   | Library / Meeting Room Fees                           | -         | (375)       | (800)       | (500)       | 500       | -           |
| 100-0000-447.08-00   | Library / Lost/Damaged Replcmnt Rev                   | (6,346)   | (7,049)     | (4,599)     | (5,000)     | -         | (5,000)     |
| 100-0000-448.01-00   | Cable / Cable Oper Franchise Fees                     | -         | -           | (183,628)   | (374,000)   | 14,000    | (360,000)   |
| 100-0000-448.01-01   | Cable Oper Franchise Fees / AT&T -                    | -         | -           | (35,222)    | (101,000)   | 51,000    | (50,000)    |
| 100-0000-449.41-00   | Enterprise Funds / Parking Lot Leases                 | -         | -           | (15,670)    | (21,000)    | -         | (21,000)    |
| 100-0000-449.42-02   | Parking Permits / Indiv Parking Permits-Eas           | -         | -           | (6,570)     | (6,500)     | 500       | (6,000)     |
| 100-0000-451.01-00   | Fines / Court Fines/Costs                             | (849,467) | (788,283)   | (582,820)   | (850,000)   | 100,000   | (750,000)   |
| 100-0000-451.02-00   | Fines / Parking Violations                            | (769,475) | (975,836)   | (980,336)   | (1,000,000) | (100,000) | (1,100,000) |
| 100-0000-451.03-00   | Fines / Judgements & Damages                          | (11,202)  | (6,120)     | (25,966)    | (25,000)    | -         | (25,000)    |
| 100-0000-451.04-01   | Returned Check Charges / General NSFs                 | (5,931)   | (5,702)     | (3,650)     | (5,000)     | -         | (5,000)     |
| 100-0000-451.04-02   | Returned Check Charges / Police Dept NSFs             | -         | (25)        | (25)        | -           | -         | -           |
| 100-0000-451.05-00   | Fines / Late Fees-Misc Penalties                      | (410)     | (3,310)     | (5,930)     | (1,000)     | -         | (1,000)     |
| 100-0000-461.01-00   | Interest Revenue / Interest on Investments            | (203,966) | (2,149,002) | (4,761,418) | (650,000)   | -         | (650,000)   |
| 100-0000-461.01-02   | Interest on Investments / Net Investment Activity     | 183,206   | 1,057,557   | (1,120,394) | (50,000)    | -         | (50,000)    |
| 100-0000-461.02-00   | Interest Revenue / Special Assessment Int             | (2,669)   | (2,538)     | (1,487)     | (2,500)     | 500       | (2,000)     |
| 100-0000-463.01-00   | Rent Revenues / Rental of City Property               | (99,732)  | (101,831)   | (71,452)    | (100,000)   | -         | (100,000)   |
| 100-0000-463.01-01   | Rental of City Property / City Hall Art Gallery       | -         | -           | -           | -           | -         | -           |
| 100-0000-463.02-00   | Rent Revenues / Parking-Market Site                   | -         | -           | (427)       | -           | -         | -           |
| 100-0000-463.03-00   | Rent Revenues / Seasonal Stall Rental                 | (70,815)  | (76,381)    | (78,925)    | (70,000)    | (5,000)   | (75,000)    |
| 100-0000-463.05-00   | Rent Revenues / Trash & Treasure                      | -         | -           | -           | -           | -         | -           |
| 100-0000-463.06-00   | Rent Revenues / Rental of Park Sites                  | (4,300)   | (924)       | (2,050)     | (1,000)     | -         | (1,000)     |
| 100-0000-463.07-00   | Rent Revenues / MarketPlace                           | -         | -           | -           | -           | -         | -           |
| 100-0000-463.08-00   | Rent Revenues / Food Truck Event Rental               | (1,950)   | (4,850)     | (8,300)     | (3,000)     | (1,000)   | (4,000)     |
| 100-0000-463.09-00   | Rent Revenues / Small Cell Tower Rent                 | -         | -           | (40,360)    | -           | (17,000)  | (17,000)    |
| 100-0000-465.01-00   | Contributions & Donations / Contributions & Donations | (12,000)  | -           | (1,000)     | -           | -         | -           |
| 100-0000-465.01-03   | Contributions & Donations / National Night Out        | -         | -           | -           | -           | -         | -           |
| 100-0000-465.10-00   | Contributions & Donations / Annual Hospital Pmt       | (374,631) | -           | (385,851)   | (386,000)   | (5,000)   | (391,000)   |
| 100-0000-465.11-00   | Contributions & Donations / Lease Revenue             | -         | (405,348)   | -           | -           | -         | -           |
| 100-0000-465.12-00   | Contributions & Donations / Lease Interest Revenue    | -         | (156,688)   | -           | -           | -         | -           |
| 100-0000-465.50-00   | Contributions & Donations / General Fund Applied      | -         | -           | -           | -           | -         | -           |
| 100-0000-465.50-02   | General Fund Applied / OPEB Liability-Health Ins      | -         | -           | -           | -           | -         | -           |
| 100-0000-468.02-00   | Refunds / TRIP Program-Ambulance                      | (755)     | (283)       | (453)       | (500)       | 500       | -           |
| 100-0000-469.01-00   | Miscellaneous Revenue / Miscellaneous Fees            | (5,071)   | (18,544)    | (5,877)     | (15,000)    | 5,000     | (10,000)    |
| 100-0000-469.02-00   | Miscellaneous Revenue / Cash Drawer Over/Under        | 146       | 95          | 100         | -           | -         | -           |
| 100-0000-469.03-00   | Miscellaneous Revenue / Misc Public Works Revenue     | (6,428)   | (29,955)    | (8,023)     | (5,000)     | -         | (5,000)     |
| 100-0000-469.04-00   | Miscellaneous Revenue / Misc Health Dept Revenue      | -         | -           | -           | -           | -         | -           |
| 100-0000-469.07-00   | Miscellaneous Revenue / Finance Dept Revenue          | -         | -           | -           | -           | -         | -           |
| 100-0000-469.08-00   | Miscellaneous Revenue / Info Services Revenue         | (4,500)   | (4,500)     | (3,000)     | (4,500)     | 500       | (4,000)     |
| 100-0000-469.10-00   | Miscellaneous Revenue / Print Shop Revenue            | -         | -           | (3,838)     | (16,000)    | 13,000    | (3,000)     |
| 100-0000-469.11-00   | Miscellaneous Revenue / Attorney's Office Revenue     | -         | (192)       | (1,364)     | -           | -         | -           |
| 100-0000-469.12-00   | Miscellaneous Revenue / City Admin Office Revenue     | (119,524) | (136,526)   | (91,500)    | (100,000)   | (40,000)  | (140,000)   |
| 100-0000-469.13-00   | Miscellaneous Revenue / Clerk/Treas Office Revenue    | -         | -           | -           | -           | -         | -           |
| 100-0000-469.14-00   | Miscellaneous Revenue / Subrogation/Restitution       | (83,412)  | (9,787)     | (9,804)     | (15,000)    | 5,000     | (10,000)    |
| 100-0000-469.17-00   | Miscellaneous Revenue / Misc Development Ofc Rev      | -         | -           | -           | -           | -         | -           |
| 100-0000-469.18-00   | Miscellaneous Revenue / P-Card Rebate                 | (54,047)  | (46,400)    | (38,543)    | (45,000)    | -         | (45,000)    |
| 100-0000-481.01-01   | Labor & Fringes / Utility Funds                       | -         | -           | -           | (75,000)    | -         | (75,000)    |
| 100-0000-481.02-02   | IT Services / Phone Service                           | (1,185)   | (695)       | (550)       | (1,000)     | -         | (1,000)     |
| 100-0000-481.10-01   | Indirect Cost Revenue / Indirect Costs-Grants         | (5,003)   | (5,232)     | (2,836)     | -           | -         | -           |
| 100-0000-491.00-00   | Other Financing Sources / Operating Transfers In      | (38,129)  | (10,504)    | -           | -           | -         | -           |

| Account |                    | Description  | 2021<br>Actual | 2022<br>Actual | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|---------|--------------------|--|----------------|----------------|--------------------|----------------|------------------|----------------|
| 4       | 100-0000-491.01-00 | Operating Transfers In / Cable                     | -              | -              | -                  | -              | -                | -              |
|         | 100-0000-491.02-00 | Operating Transfers In / Storm Water               | (300,000)      | (300,000)      | (200,000)          | (300,000)      | -                | (300,000)      |
|         | 100-0000-491.05-00 | Operating Transfers In / BELOIT HOUSING            | (120,000)      | (120,000)      | -                  | (120,000)      | -                | (120,000)      |
|         | 100-0000-491.06-00 | Operating Transfers In / WATER UTILITY             | (941,417)      | (854,107)      | (569,400)          | (965,000)      | 115,000          | (850,000)      |
|         | 100-0000-491.07-00 | Operating Transfers In / CVMIC-Liability Insurance | (57,228)       | (59,498)       | -                  | (59,500)       | 9,500            | (50,000)       |
|         | 100-0000-491.08-00 | Operating Transfers In / Solid Waste Fund          | (100,000)      | (100,000)      | (66,667)           | (100,000)      | -                | (100,000)      |
|         | 100-0000-491.10-00 | Operating Transfers In / San Swr Admin Support     | (50,000)       | (50,000)       | (33,333)           | (50,000)       | -                | (50,000)       |
|         | 100-0000-492.01-00 | Sale of Fixed Assets / Proceeds-Asset Dispositi    | (31,891)       | (2,650)        | (75,000)           | (20,000)       | -                | (20,000)       |
|         | 100-0000-492.02-00 | Sale of Fixed Assets / Sale of Scrap               | (32,924)       | (26,247)       | (11,815)           | (15,000)       | -                | (15,000)       |
| 5       | Expenses           |  | 58,528,357     | 61,284,877     | 45,833,196         | 67,686,000     | 1,882,000        | 69,568,000     |
|         | 100-0101-511.11-01 | Regular Employees / Salary & Wages                 | 102,392        | 102,240        | 79,560             | 106,000        | 2,004            | 108,004        |
|         | 100-0101-511.11-03 | Regular Employees / Holidays                       | -              | -              | -                  | -              | -                | -              |
|         | 100-0101-511.14-13 | Misc Additional Pays / Internet Allowance          | -              | -              | -                  | -              | -                | -              |
|         | 100-0101-511.21-01 | Insurance / Health Insurance                       | 11,339         | 11,609         | 9,009              | 12,730         | 212              | 12,942         |
|         | 100-0101-511.21-04 | Insurance / Life Insurance                         | 116            | 135            | 111                | 198            | (98)             | 100            |
|         | 100-0101-511.21-07 | Insurance / Dental Insurance                       | 2,189          | 2,179          | 1,681              | 2,307          | (91)             | 2,216          |
|         | 100-0101-511.21-11 | Legislative / Insurance                            | -              | -              | -                  | -              | -                | -              |
|         | 100-0101-511.21-16 | Legislative / Insurance                            | -              | -              | -                  | -              | 429              | 429            |
|         | 100-0101-511.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%           | 5,486          | 5,407          | 4,207              | 6,572          | 124              | 6,696          |
|         | 100-0101-511.22-02 | Payroll Taxes / Social Security-HI 1.45%           | 1,284          | 1,265          | 984                | 1,537          | 29               | 1,566          |
|         | 100-0101-511.23-02 | Retirement / Retirement-Elected                    | 3,453          | 3,383          | 2,705              | 7,208          | (3,708)          | 3,500          |
|         | 100-0101-511.41-06 | Utility Services / Telephone/Internet              | 1,561          | 973            | 440                | 1,000          | (750)            | 250            |
|         | 100-0101-511.51-01 | General Supplies / Postage                         | -              | -              | -                  | 25             | -                | 25             |
|         | 100-0101-511.51-02 | General Supplies / Office Supplies                 | -              | -              | -                  | 100            | -                | 100            |
|         | 100-0101-511.52-02 | Books & Periodicals / Other                        | 210            | 130            | -                  | 100            | 400              | 500            |
|         | 100-0101-511.56-01 | Travel / Local Business Meetings                   | -              | -              | -                  | 250            | 750              | 1,000          |
|         | 100-0101-511.56-02 | Travel / Conferences & Seminars                    | 4,517          | 1,067          | -                  | 6,000          | 1,000            | 7,000          |
|         | 100-0101-511.57-01 | Education & Training / Membership Dues             | 15,536         | 14,755         | 18,845             | 18,450         | (11,450)         | 7,000          |
|         | 100-0102-511.56-02 | Travel / Conferences & Seminars                    | -              | 4,319          | 248                | 500            | -                | 500            |
|         | 100-0201-513.11-01 | Regular Employees / Salary & Wages                 | 75,218         | 77,414         | 59,626             | 79,781         | 2,395            | 82,176         |
|         | 100-0201-513.13-01 | Overtime / Overtime Pay                            | -              | -              | -                  | -              | -                | -              |
|         | 100-0201-513.21-01 | Insurance / Health Insurance                       | 23,180         | 24,464         | 19,039             | 24,700         | 412              | 25,112         |
|         | 100-0201-513.21-04 | Insurance / Life Insurance                         | 108            | 166            | 161                | 144            | -                | 144            |
|         | 100-0201-513.21-07 | Insurance / Dental Insurance                       | 1,265          | 1,260          | 971                | 1,302          | (21)             | 1,281          |
|         | 100-0201-513.21-11 | Executive / Insurance                              | -              | -              | 203                | -              | -                | -              |
|         | 100-0201-513.21-16 | Executive / Insurance                              | -              | -              | -                  | -              | 326              | 326            |
|         | 100-0201-513.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%           | 4,480          | 4,597          | 3,561              | 4,946          | 149              | 5,095          |
|         | 100-0201-513.22-02 | Payroll Taxes / Social Security-HI 1.45%           | 1,048          | 1,075          | 833                | 1,157          | 35               | 1,192          |
|         | 100-0201-513.23-01 | Retirement / Retirement-General                    | -              | -              | -                  | -              | -                | -              |
|         | 100-0201-513.23-02 | Retirement / Retirement-Elected                    | 5,074          | 5,036          | 4,055              | 5,425          | 245              | 5,670          |
|         | 100-0201-513.30-15 | Professional Services / Youth Commission           | -              | -              | 81                 | 150            | -                | 150            |
|         | 100-0201-513.41-06 | Utility Services / Telephone/Internet              | 386            | 383            | 232                | 450            | -                | 450            |
|         | 100-0201-513.51-01 | General Supplies / Postage                         | 1              | 2              | -                  | 10             | -                | 10             |
|         | 100-0201-513.51-02 | General Supplies / Office Supplies                 | -              | -              | -                  | 50             | -                | 50             |
|         | 100-0201-513.52-02 | Books & Periodicals / Other                        | -              | -              | -                  | 30             | -                | 30             |
|         | 100-0201-513.56-01 | Travel / Local Business Meetings                   | -              | 235            | 31                 | 750            | -                | 750            |
|         | 100-0201-513.56-02 | Travel / Conferences & Seminars                    | 546            | 4,346          | 725                | 4,000          | 500              | 4,500          |
|         | 100-0201-513.57-02 | Education & Training / Registration Fees           | 1,210          | 1,845          | 1,175              | 500            | 500              | 1,000          |
|         | 100-0301-516.11-01 | Regular Employees / Salary & Wages                 | 542,053        | 561,559        | 428,596            | 569,034        | (24,676)         | 544,358        |
|         | 100-0301-516.12-01 | Provisional Employees-PT / Salary & Wages          | 16,266         | 14,707         | 15,859             | 20,800         | -                | 20,800         |
|         | 100-0301-516.13-01 | Overtime / Overtime Pay                            | -              | 89             | -                  | -              | -                | -              |
|         | 100-0301-516.14-01 | Misc Additional Pays / Out of Class Pay            | 1,000          | -              | -                  | -              | -                | -              |
|         | 100-0301-516.14-09 | Misc Additional Pays / Performance Allowance       | -              | -              | -                  | -              | -                | -              |
|         | 100-0301-516.14-10 | Misc Additional Pays / Car Allowance               | 114            | -              | -                  | -              | -                | -              |
|         | 100-0301-516.21-01 | Insurance / Health Insurance                       | 79,753         | 90,308         | 70,863             | 91,714         | 1,528            | 93,242         |
|         | 100-0301-516.21-04 | Insurance / Life Insurance                         | 1,186          | 1,201          | 984                | 1,300          | (515)            | 785            |
|         | 100-0301-516.21-07 | Insurance / Dental Insurance                       | 5,029          | 5,591          | 4,338              | 5,793          | (93)             | 5,700          |
|         | 100-0301-516.21-11 | Legal / Insurance                                  | -              | -              | 1,437              | -              | 2,123            | 2,123          |
|         | 100-0301-516.21-16 | Legal / Insurance                                  | -              | -              | -                  | -              | 2,243            | 2,243          |
|         | 100-0301-516.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%           | 33,878         | 34,772         | 26,840             | 36,570         | (1,530)          | 35,040         |
|         | 100-0301-516.22-02 | Payroll Taxes / Social Security-HI 1.45%           | 7,923          | 8,132          | 6,277              | 8,553          | (358)            | 8,195          |
|         | 100-0301-516.23-01 | Retirement / Retirement-General                    | 36,569         | 36,529         | 29,132             | 40,108         | (1,112)          | 38,996         |
|         | 100-0301-516.23-02 | Retirement / Retirement-Elected                    | -              | -              | -                  | -              | -                | -              |
|         | 100-0301-516.51-01 | General Supplies / Postage                         | 433            | 733            | 527                | 900            | -                | 900            |
|         | 100-0301-516.51-02 | General Supplies / Office Supplies                 | 246            | 341            | 150                | 700            | (100)            | 600            |
|         | 100-0301-516.56-01 | Travel / Local Business Meetings                   | 56             | 351            | 211                | -              | 250              | 250            |
|         | 100-0301-516.57-01 | Education & Training / Membership Dues             | 2,037          | 2,049          | 2,060              | 2,100          | -                | 2,100          |
|         | 100-0301-516.70-01 | Capital Items / Furniture & Fixtures               | 255            | -              | -                  | 500            | -                | 500            |
|         | 100-0302-516.30-05 | Professional Services / Legal/Litigation           | 5,300          | 9,990          | 13,254             | 4,500          | 3,500            | 8,000          |
|         | 100-0302-516.30-16 | Professional Services / Outside Legal Counsel      | 7,510          | 1,140          | -                  | 20,000         | 41,576           | 61,576         |
|         | 100-0302-516.32-01 | Maintenance Contracts / Computer Equip/Software    | 2,384          | 2,384          | 2,503              | 2,600          | 30               | 2,630          |
|         | 100-0302-516.51-11 | General Supplies / Computers & Related Equip       | -              | -              | -                  | -              | -                | -              |
|         | 100-0302-516.58-01 | Regulatory Expenses / Certification-Permits-Lic    | -              | -              | -                  | -              | -                | -              |
|         | 100-0302-516.61-02 | Insurance / Claims                                 | 393,985        | 10,064         | 256,306            | 65,000         | -                | 65,000         |
|         | 100-0302-516.61-03 | Insurance / Judgments/Awards                       | -              | -              | -                  | 20,000         | (20,000)         | -              |
|         | 100-0303-516.52-01 | Books & Periodicals / Subscriptions                | 6,339          | 6,348          | 4,850              | 7,000          | (2,500)          | 4,500          |
|         | 100-0304-516.56-02 | Travel / Conferences & Seminars                    | 1,113          | 1,063          | 2,133              | 3,000          | (1,000)          | 2,000          |
|         | 100-0304-516.57-02 | Education & Training / Registration Fees           | 1,404          | 940            | 945                | 1,500          | -                | 1,500          |
|         | 100-0401-512.11-01 | Regular Employees / Salary & Wages                 | 211,258        | 218,646        | 163,401            | 221,473        | (535)            | 220,938        |
|         | 100-0401-512.12-01 | Provisional Employees-PT / Salary & Wages          | 35,824         | 33,595         | 25,573             | 13,814         | 10,606           | 24,420         |
|         | 100-0401-512.13-01 | Overtime / Overtime Pay                            | 227            | -              | -                  | -              | -                | -              |
|         | 100-0401-512.21-01 | Insurance / Health Insurance                       | 39,723         | 37,708         | 26,790             | 40,162         | 1,982            | 42,144         |
|         | 100-0401-512.21-04 | Insurance / Life Insurance                         | 463            | 521            | 576                | 634            | (381)            | 253            |
|         | 100-0401-512.21-07 | Insurance / Dental Insurance                       | 3,044          | 2,604          | 1,681              | 3,018          | 19               | 3,037          |
|         | 100-0401-512.21-11 | Judicial/Courts / Insurance                        | -              | -              | 556                | -              | 685              | 685            |
|         | 100-0401-512.21-16 | Judicial/Courts / Insurance                        | -              | -              | -                  | -              | 974              | 974            |
|         | 100-0401-512.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%           | 15,271         | 14,949         | 11,656             | 14,587         | 625              | 15,212         |
|         | 100-0401-512.22-02 | Payroll Taxes / Social Security-HI 1.45%           | 3,571          | 3,496          | 2,726              | 3,411          | 147              | 3,558          |
|         | 100-0401-512.23-01 | Retirement / Retirement-General                    | 12,390         | 11,656         | 9,546              | 11,099         | 5,831            | 16,930         |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-0401-512.23-02 | Retirement / Retirement-Elected                 | 4,713   | 4,528   | 3,550      | 4,900   | (4,900)  | -       |
| 100-0401-512.30-04   | Professional Services / Other                   | 2,100   | -       | -          | 3,000   | -        | 3,000   |
| 100-0401-512.32-01   | Maintenance Contracts / Computer Equip/Software | 7,389   | 7,606   | 7,829      | 11,113  | (3,054)  | 8,059   |
| 100-0401-512.35-01   | Board of Prisoners / Board of Prisoners         | -       | -       | -          | -       | -        | -       |
| 100-0401-512.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | 2,000   | -        | 2,000   |
| 100-0401-512.51-01   | General Supplies / Postage                      | 3,755   | 3,925   | 2,899      | 2,500   | 1,000    | 3,500   |
| 100-0401-512.51-02   | General Supplies / Office Supplies              | 181     | 86      | -          | 500     | -        | 500     |
| 100-0401-512.51-11   | General Supplies / Computers & Related Equip    | -       | -       | -          | 1,400   | (1,400)  | -       |
| 100-0401-512.52-01   | Books & Periodicals / Subscriptions             | -       | -       | -          | 150     | -        | 150     |
| 100-0401-512.52-02   | Books & Periodicals / Other                     | -       | -       | 700        | -       | -        | -       |
| 100-0401-512.56-01   | Travel / Local Business Meetings                | -       | 67      | -          | 100     | -        | 100     |
| 100-0401-512.56-02   | Travel / Conferences & Seminars                 | -       | 500     | -          | -       | -        | -       |
| 100-0401-512.57-01   | Education & Training / Membership Dues          | 865     | 890     | 190        | 915     | (15)     | 900     |
| 100-0401-512.57-02   | Education & Training / Training Schools         | -       | -       | -          | 500     | -        | 500     |
| 100-0401-512.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | 450     | -        | 450     |
| 100-0401-512.70-09   | Capital Items / Software                        | -       | -       | -          | 150     | -        | 150     |
| 100-0501-517.11-01   | Regular Employees / Salary & Wages              | 132,245 | 127,548 | 174,748    | 242,307 | 3,247    | 245,554 |
| 100-0501-517.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -        | -       |
| 100-0501-517.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | -       | 8,000    | 8,000   |
| 100-0501-517.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -        | -       |
| 100-0501-517.21-01   | Insurance / Health Insurance                    | 29,609  | 26,529  | 42,552     | 74,099  | (15,126) | 58,973  |
| 100-0501-517.21-04   | Insurance / Life Insurance                      | 217     | 169     | 397        | 348     | 6        | 354     |
| 100-0501-517.21-07   | Insurance / Dental Insurance                    | 1,620   | 1,370   | 2,174      | 3,906   | (893)    | 3,013   |
| 100-0501-517.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 605        | -       | -        | 958     |
| 100-0501-517.21-16   | Administrative / Insurance                      | -       | -       | -          | -       | 974      | 974     |
| 100-0501-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 7,955   | 7,693   | 10,470     | 15,023  | 697      | 15,720  |
| 100-0501-517.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,861   | 1,799   | 2,449      | 3,513   | 164      | 3,677   |
| 100-0501-517.23-01   | Retirement / Retirement-General                 | 8,924   | 8,067   | 11,883     | 16,477  | 1,018    | 17,495  |
| 100-0501-517.30-02   | Professional Services / Consultants             | 18      | -       | -          | 4,000   | -        | 5,000   |
| 100-0501-517.30-04   | Professional Services / Other                   | 9,261   | 4,665   | -          | 7,500   | 2,500    | 10,000  |
| 100-0501-517.32-01   | Maintenance Contracts / Computer Equip/Software | -       | -       | -          | -       | 15,000   | 15,000  |
| 100-0501-517.32-04   | Maintenance Contracts / Other                   | 10,724  | 10,740  | 12,685     | 11,000  | (11,000) | -       |
| 100-0501-517.41-06   | Utility Services / Telephone/Internet           | 493     | 231     | 244        | 500     | -        | 500     |
| 100-0501-517.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | 506     | -          | 500     | 500      | 1,000   |
| 100-0501-517.51-01   | General Supplies / Postage                      | 2,642   | 4,635   | 1,407      | 3,500   | 21,500   | 25,000  |
| 100-0501-517.51-02   | General Supplies / Office Supplies              | 52      | 23      | -          | 400     | 600      | 1,000   |
| 100-0501-517.52-01   | Books & Periodicals / Subscriptions             | 674     | 819     | 808        | 700     | 900      | 1,600   |
| 100-0501-517.52-02   | Books & Periodicals / Other                     | 5,630   | 5,368   | 4,671      | 6,000   | 500      | 6,500   |
| 100-0501-517.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -       | -        | -       |
| 100-0501-517.55-02   | Printing / Out-sourced                          | -       | -       | -          | -       | -        | -       |
| 100-0501-517.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 500     | -        | 500     |
| 100-0501-517.57-01   | Education & Training / Membership Dues          | 2,095   | 1,250   | -          | 1,430   | 470      | 1,900   |
| 100-0501-517.57-02   | Education & Training / Registration Fees        | 2,294   | 728     | 490        | 1,000   | 1,400    | 2,400   |
| 100-0501-517.58-01   | Regulatory Expenses / Certification-Permits-Lic | 98      | 20      | 50         | 330     | (130)    | 200     |
| 100-0501-517.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | -        | -       |
| 100-1001-513.11-01   | Regular Employees / Salary & Wages              | 156,987 | 121,127 | 94,355     | 120,868 | 3,738    | 124,606 |
| 100-1001-513.11-21   | Regular Employees / Trans Payroll pct- budget   | -       | -       | -          | -       | -        | -       |
| 100-1001-513.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | 15,000  | -        | 15,000  |
| 100-1001-513.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | -       | -        | -       |
| 100-1001-513.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-1001-513.21-01   | Insurance / Health Insurance                    | 23,084  | 18,317  | 14,286     | 18,525  | (1,700)  | 16,825  |
| 100-1001-513.21-04   | Insurance / Life Insurance                      | 217     | 173     | 198        | 214     | (35)     | 179     |
| 100-1001-513.21-07   | Insurance / Dental Insurance                    | 1,327   | 994     | 768        | 1,029   | (171)    | 858     |
| 100-1001-513.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 303        | -       | 486      | 486     |
| 100-1001-513.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 494      | 494     |
| 100-1001-513.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 8,862   | 6,826   | 5,657      | 7,494   | 232      | 7,726   |
| 100-1001-513.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 2,218   | 1,703   | 1,323      | 1,753   | 54       | 1,807   |
| 100-1001-513.23-01   | Retirement / Retirement-General                 | 10,591  | 7,818   | 6,416      | 8,219   | 379      | 8,598   |
| 100-1001-513.30-02   | Professional Services / Consultants             | -       | -       | -          | -       | 1,000    | 1,000   |
| 100-1001-513.30-04   | Professional Services / Other                   | -       | -       | -          | -       | 117,250  | 117,250 |
| 100-1001-513.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | -       | -        | -       |
| 100-1001-513.41-06   | Utility Services / Telephone/Internet           | -       | -       | -          | -       | -        | -       |
| 100-1001-513.51-01   | General Supplies / Postage                      | 6       | 10      | 54         | 10      | -        | 10      |
| 100-1001-513.51-02   | General Supplies / Office Supplies              | -       | -       | -          | 500     | -        | 500     |
| 100-1001-513.51-04   | Executive / General Supplies                    | -       | -       | -          | -       | 750      | 750     |
| 100-1001-513.51-09   | General Supplies / Other                        | 158     | 202     | 284        | 200     | 25,300   | 25,500  |
| 100-1001-513.51-11   | General Supplies / Computers & Related Equip    | 32      | -       | 105        | -       | 200      | 200     |
| 100-1001-513.52-01   | Books & Periodicals / Subscriptions             | -       | 127     | -          | 200     | 250      | 450     |
| 100-1001-513.52-02   | Books & Periodicals / Other                     | -       | -       | -          | 500     | -        | 500     |
| 100-1001-513.56-01   | Travel / Local Business Meetings                | 337     | -       | 26         | 1,000   | -        | 1,000   |
| 100-1001-513.56-02   | Travel / Conferences & Seminars                 | 4,167   | 2,953   | 1,264      | 6,500   | -        | 6,500   |
| 100-1001-513.57-01   | Education & Training / Membership Dues          | 1,054   | 821     | 3,172      | 5,000   | -        | 5,000   |
| 100-1001-513.57-02   | Education & Training / Registration Fees        | 799     | 2,780   | 272        | -       | 100      | 100     |
| 100-1001-513.60-02   | Safety Supplies / Safety Equipment              | -       | -       | -          | -       | -        | -       |
| 100-1001-513.61-01   | General Government / Executive                  | -       | -       | -          | -       | 475,000  | 475,000 |
| 100-1001-513.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | -        | -       |
| 100-1101-517.11-01   | Regular Employees / Salary & Wages              | 776,560 | 603,353 | 489,143    | 658,826 | 17,482   | 676,308 |
| 100-1101-517.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | 6,117   | 2,549      | 3,900   | 286      | 4,186   |
| 100-1101-517.13-01   | Overtime / Overtime Pay                         | 5,495   | 3,359   | 78         | 3,414   | 86       | 3,500   |
| 100-1101-517.14-01   | Misc Additional Pays / Out of Class Pay         | -       | -       | -          | -       | -        | -       |
| 100-1101-517.14-02   | Misc Additional Pays / Task Rate                | 5,460   | -       | -          | -       | -        | -       |
| 100-1101-517.14-04   | Misc Additional Pays / Watch Duty               | 100     | 5,605   | 4,597      | 5,632   | -        | 5,632   |
| 100-1101-517.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-1101-517.14-10   | Misc Additional Pays / Car Allowance            | 287     | 74      | 291        | 500     | -        | 500     |
| 100-1101-517.21-01   | Insurance / Health Insurance                    | 176,451 | 136,408 | 115,086    | 167,957 | (13,971) | 153,986 |
| 100-1101-517.21-04   | Insurance / Life Insurance                      | 1,554   | 1,047   | 935        | 1,180   | (208)    | 972     |
| 100-1101-517.21-07   | Insurance / Dental Insurance                    | 11,262  | 7,842   | 6,329      | 8,013   | 502      | 8,515   |
| 100-1101-517.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 1,632      | -       | 2,638    | 2,638   |
| 100-1101-517.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 2,700    | 2,700   |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-1101-517.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%        | 47,024  | 36,801  | 29,792     | 41,301  | 1,107    | 42,408  |
| 100-1101-517.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 10,997  | 8,607   | 6,968      | 9,659   | 259      | 9,918   |
| 100-1101-517.23-01   | Retirement / Retirement-General                 | 50,442  | 38,285  | 33,580     | 45,297  | 1,610    | 46,907  |
| 100-1101-517.30-02   | Professional Services / Consultants             | 86,858  | 40,695  | 10,285     | 30,000  | -        | 30,000  |
| 100-1101-517.30-04   | Professional Services / Other                   | 82,687  | 280     | 4,400      | -       | -        | -       |
| 100-1101-517.30-12   | Professional Services / Monthly Subscriptions   | -       | -       | -          | -       | -        | -       |
| 100-1101-517.30-13   | Professional Services / Leases                  | 83,478  | 70,866  | 53,437     | 75,000  | -        | 75,000  |
| 100-1101-517.30-14   | Professional Services / Yearly Subscriptions    | -       | -       | -          | -       | -        | -       |
| 100-1101-517.30-41   | Professional Services / Hourly                  | -       | -       | -          | -       | -        | -       |
| 100-1101-517.32-01   | Maintenance Contracts / Computer Equip/Software | 397,778 | 531,554 | 208,046    | 312,765 | (15,050) | 297,715 |
| 100-1101-517.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | -       | -        | -       |
| 100-1101-517.41-06   | Utility Services / Telephone/Internet           | 26,604  | 32,950  | 36,031     | 47,000  | -        | 47,000  |
| 100-1101-517.41-11   | Utility Services / Data Service                 | -       | -       | -          | -       | -        | -       |
| 100-1101-517.44-08   | Repair & Maintenance / Other                    | 8,280   | 19,645  | 3,050      | 15,000  | (2,000)  | 13,000  |
| 100-1101-517.51-01   | General Supplies / Postage                      | -       | -       | 26         | -       | 50       | 50      |
| 100-1101-517.51-02   | General Supplies / Office Supplies              | 729     | 647     | 612        | 1,000   | 300      | 1,300   |
| 100-1101-517.51-10   | General Supplies / Software                     | 1,256   | 177     | 150        | 5,000   | (2,000)  | 3,000   |
| 100-1101-517.51-11   | General Supplies / Computers & Related Equip    | 40,984  | 102,842 | 47,366     | 65,000  | 11,000   | 76,000  |
| 100-1101-517.52-01   | Books & Periodicals / Subscriptions             | -       | -       | -          | -       | -        | -       |
| 100-1101-517.56-01   | Travel / Local Business Meetings                | 116     | 95      | 133        | 500     | -        | 500     |
| 100-1101-517.56-02   | Travel / Conferences & Seminars                 | -       | 909     | 691        | 3,500   | (1,500)  | 2,000   |
| 100-1101-517.57-01   | Education & Training / Membership Dues          | 50      | 50      | 175        | 500     | -        | 500     |
| 100-1101-517.57-02   | Education & Training / Registration Fees        | 2,035   | 4,144   | 6,610      | 7,000   | 1,000    | 8,000   |
| 100-1101-517.60-02   | Safety Supplies / Safety Equipment              | -       | -       | -          | -       | -        | -       |
| 100-1101-517.64-04   | Misc Adjustments/Expenses / Shipping Charges    | -       | -       | 14         | -       | -        | -       |
| 100-1101-517.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | -        | -       |
| 100-1101-517.70-03   | Capital Items / Equipment                       | -       | -       | -          | -       | -        | -       |
| 100-1101-517.70-05   | Capital Items / Other                           | -       | -       | -          | -       | -        | -       |
| 100-1101-517.70-08   | Capital Items / Computers/Hardware              | -       | -       | -          | -       | -        | -       |
| 100-1101-517.70-09   | Capital Items / Software                        | -       | -       | -          | -       | -        | -       |
| 100-1301-517.11-01   | Regular Employees / Salary & Wages              | 422,168 | 400,788 | 324,126    | 428,272 | 14,654   | 442,926 |
| 100-1301-517.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | -       | -        | -       |
| 100-1301-517.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-1301-517.14-10   | Misc Additional Pays / Car Allowance            | -       | 471     | -          | 500     | (500)    | -       |
| 100-1301-517.21-01   | Insurance / Health Insurance                    | 87,951  | 90,649  | 72,231     | 109,792 | (14,531) | 95,261  |
| 100-1301-517.21-04   | Insurance / Life Insurance                      | 1,049   | 973     | 918        | 758     | (122)    | 636     |
| 100-1301-517.21-07   | Insurance / Dental Insurance                    | 4,824   | 4,692   | 3,702      | 5,806   | (923)    | 4,883   |
| 100-1301-517.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 1,079      | -       | 1,727    | 1,727   |
| 100-1301-517.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 1,758    | 1,758   |
| 100-1301-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 25,280  | 23,963  | 19,350     | 26,553  | 908      | 27,461  |
| 100-1301-517.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 5,912   | 5,604   | 4,525      | 6,210   | 212      | 6,422   |
| 100-1301-517.23-01   | Retirement / Retirement-General                 | 28,416  | 25,838  | 22,041     | 19,122  | 11,440   | 30,562  |
| 100-1301-517.25-01   | Tuition Reimbursement / Tuition Reimbursement   | -       | -       | -          | -       | 45,000   | 45,000  |
| 100-1301-517.30-02   | Professional Services / Consultants             | 3,875   | 1,375   | -          | 3,200   | 24,400   | 27,600  |
| 100-1301-517.30-04   | Professional Services / Other                   | -       | 752     | 940        | 800     | 6,900    | 7,700   |
| 100-1301-517.32-04   | Maintenance Contracts / Other                   | -       | -       | 158        | -       | 150      | 150     |
| 100-1301-517.41-06   | Utility Services / Telephone/Internet           | 1,674   | 1,594   | 1,203      | 1,650   | -        | 1,650   |
| 100-1301-517.51-01   | General Supplies / Postage                      | 1,261   | 1,131   | 655        | 750     | -        | 750     |
| 100-1301-517.51-02   | General Supplies / Office Supplies              | 362     | 1,192   | 85         | 1,000   | -        | 1,000   |
| 100-1301-517.51-03   | General Supplies / Photo Supplies               | -       | -       | -          | -       | -        | -       |
| 100-1301-517.51-04   | General Supplies / Food/Provisions              | -       | -       | -          | -       | 2,000    | 2,000   |
| 100-1301-517.51-09   | General Supplies / Other                        | 944     | 1,017   | 495        | 1,000   | (300)    | 700     |
| 100-1301-517.52-03   | Books & Periodicals / Subscriptions-Software    | 19,936  | 21,548  | 22,770     | 22,650  | 1,100    | 23,750  |
| 100-1301-517.54-02   | Advertising / Notices                           | 15,394  | 20,022  | 13,064     | 18,000  | (1,000)  | 17,000  |
| 100-1301-517.54-03   | Advertising / Other                             | 250     | -       | -          | -       | -        | -       |
| 100-1301-517.56-01   | Travel / Local Business Meetings                | -       | -       | -          | 250     | (150)    | 100     |
| 100-1301-517.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 2,000   | (200)    | 1,800   |
| 100-1301-517.57-01   | Education & Training / Membership Dues          | 891     | 2,214   | -          | 1,500   | (200)    | 1,300   |
| 100-1301-517.57-02   | Education & Training / Registration Fees        | 3,388   | 5,864   | 1,518      | 6,000   | -        | 6,000   |
| 100-1301-517.59-01   | Testing / Medical                               | -       | -       | -          | -       | -        | -       |
| 100-1301-517.59-02   | Testing / Other                                 | -       | -       | -          | -       | -        | -       |
| 100-1301-517.60-02   | Safety Supplies / Safety Equipment              | -       | -       | -          | -       | 1,000    | 1,000   |
| 100-1401-515.11-01   | Regular Employees / Salary & Wages              | 425,932 | 519,052 | 379,175    | 581,610 | 22,219   | 603,829 |
| 100-1401-515.13-01   | Overtime / Overtime Pay                         | 9,032   | 9,133   | 282        | 7,000   | (2,000)  | 5,000   |
| 100-1401-515.21-01   | Insurance / Health Insurance                    | 82,239  | 111,907 | 83,661     | 128,473 | 20,497   | 148,970 |
| 100-1401-515.21-04   | Insurance / Life Insurance                      | 793     | 1,239   | 854        | 1,030   | (162)    | 868     |
| 100-1401-515.21-07   | Insurance / Dental Insurance                    | 5,378   | 6,289   | 4,443      | 7,223   | 1,281    | 8,504   |
| 100-1401-515.21-11   | Finance / Insurance                             | -       | -       | 1,231      | -       | 2,355    | 2,355   |
| 100-1401-515.21-16   | Finance / Insurance                             | -       | -       | -          | -       | 2,396    | 2,396   |
| 100-1401-515.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 25,781  | 31,431  | 22,424     | 36,493  | 1,254    | 37,747  |
| 100-1401-515.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 6,029   | 7,351   | 5,245      | 8,534   | 294      | 8,828   |
| 100-1401-515.23-01   | Retirement / Retirement-General                 | 29,253  | 34,362  | 25,247     | 40,025  | 1,984    | 42,009  |
| 100-1401-515.30-01   | Finance / Professional Services                 | -       | -       | -          | -       | 60,000   | 60,000  |
| 100-1401-515.30-02   | Professional Services / Consultants             | -       | 162     | 18,755     | 5,000   | -        | 5,000   |
| 100-1401-515.32-01   | Maintenance Contracts / Computer Equip/Software | 11,945  | 901     | 97,404     | 202,500 | (57,000) | 145,500 |
| 100-1401-515.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | -       | 1,200    | 1,200   |
| 100-1401-515.41-06   | Utility Services / Telephone/Internet           | -       | -       | -          | -       | -        | -       |
| 100-1401-515.51-01   | General Supplies / Postage                      | 2,313   | 3,107   | 2,637      | 3,500   | -        | 3,500   |
| 100-1401-515.51-02   | General Supplies / Office Supplies              | 1,566   | 1,487   | 639        | 2,500   | -        | 2,500   |
| 100-1401-515.52-02   | Books & Periodicals / Other                     | -       | -       | -          | -       | -        | -       |
| 100-1401-515.54-02   | Advertising / Notices                           | -       | 97      | 115        | 200     | -        | 200     |
| 100-1401-515.56-01   | Travel / Local Business Meetings                | -       | -       | -          | 200     | -        | 200     |
| 100-1401-515.56-02   | Travel / Conferences & Seminars                 | 220     | -       | -          | 4,500   | -        | 4,500   |
| 100-1401-515.57-01   | Education & Training / Membership Dues          | 1,614   | 2,310   | 1,740      | 4,500   | -        | 4,500   |
| 100-1401-515.57-02   | Education & Training / Registration Fees        | 943     | 739     | 245        | 5,000   | -        | 5,000   |
| 100-1401-515.58-01   | Regulatory Expenses / Certification-Permits-Lic | 44      | -       | -          | 100     | -        | 100     |
| 100-1404-515.11-01   | Regular Employees / Salary & Wages              | -       | -       | -          | -       | -        | -       |
| 100-1404-515.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | -       | -        | -       |
| 100-1404-515.21-01   | Insurance / Health Insurance                    | -       | -       | -          | -       | -        | -       |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-1404-515.21-04 | Insurance / Life Insurance                      | -       | -       | -          | -       | -        | -       |
| 100-1404-515.21-07   | Insurance / Dental Insurance                    | -       | -       | -          | -       | -        | -       |
| 100-1404-515.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -       | -       | -          | -       | -        | -       |
| 100-1404-515.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -       | -       | -          | -       | -        | -       |
| 100-1404-515.23-01   | Retirement / Retirement-General                 | -       | -       | -          | -       | -        | -       |
| 100-1404-515.30-09   | Professional Services / Banking/Brokerage Fees  | -       | (92)    | -          | -       | -        | -       |
| 100-1404-515.51-01   | General Supplies / Postage                      | -       | -       | -          | -       | -        | -       |
| 100-1405-515.11-01   | Regular Employees / Salary & Wages              | 74,866  | -       | -          | -       | -        | -       |
| 100-1405-515.21-01   | Insurance / Health Insurance                    | 22,429  | -       | -          | -       | -        | -       |
| 100-1405-515.21-04   | Insurance / Life Insurance                      | 434     | -       | -          | -       | -        | -       |
| 100-1405-515.21-07   | Insurance / Dental Insurance                    | 1,224   | -       | -          | -       | -        | -       |
| 100-1405-515.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 4,517   | -       | -          | -       | -        | -       |
| 100-1405-515.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,056   | -       | -          | -       | -        | -       |
| 100-1405-515.23-01   | Retirement / Retirement-General                 | 5,050   | -       | -          | -       | -        | -       |
| 100-1405-515.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | -       | -        | -       |
| 100-1405-515.51-01   | General Supplies / Postage                      | 4       | -       | -          | -       | -        | -       |
| 100-1405-515.51-02   | General Supplies / Office Supplies              | 105     | -       | -          | -       | -        | -       |
| 100-1405-515.52-01   | Books & Periodicals / Subscriptions             | -       | -       | -          | -       | -        | -       |
| 100-1405-515.54-02   | Advertising / Notices                           | 18      | -       | -          | -       | -        | -       |
| 100-1405-515.56-01   | Travel / Local Business Meetings                | -       | -       | -          | -       | -        | -       |
| 100-1405-515.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | -       | -        | -       |
| 100-1405-515.57-01   | Education & Training / Membership Dues          | 240     | -       | -          | -       | -        | -       |
| 100-1405-515.57-02   | Education & Training / Registration Fees        | 20      | -       | -          | -       | -        | -       |
| 100-1501-517.11-01   | Regular Employees / Salary & Wages              | 225,767 | 182,613 | 135,368    | 188,150 | 43,094   | 231,244 |
| 100-1501-517.13-01   | Overtime / Overtime Pay                         | 3,211   | 1,415   | 363        | 750     | (250)    | 500     |
| 100-1501-517.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-1501-517.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -        | -       |
| 100-1501-517.21-01   | Insurance / Health Insurance                    | 40,092  | 31,632  | 24,567     | 31,635  | 15,092   | 46,727  |
| 100-1501-517.21-04   | Insurance / Life Insurance                      | 482     | 191     | 143        | 407     | (75)     | 332     |
| 100-1501-517.21-07   | Insurance / Dental Insurance                    | 2,835   | 2,135   | 1,503      | 2,160   | 636      | 2,796   |
| 100-1501-517.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 427        | -       | 902      | 902     |
| 100-1501-517.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 918      | 918     |
| 100-1501-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 13,707  | 11,064  | 8,201      | 11,711  | 2,657    | 14,368  |
| 100-1501-517.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,206   | 2,623   | 1,918      | 2,739   | 621      | 3,360   |
| 100-1501-517.23-01   | Retirement / Retirement-General                 | 14,640  | 12,038  | 8,785      | 12,845  | 3,145    | 15,990  |
| 100-1501-517.30-02   | Professional Services / Consultants             | -       | -       | -          | 2,500   | -        | 2,500   |
| 100-1501-517.30-04   | Professional Services / Other                   | 23,574  | 26,753  | 5,885      | 34,000  | (34,000) | -       |
| 100-1501-517.32-01   | Maintenance Contracts / Computer Equip/Software | -       | -       | 92,293     | 79,900  | 37,100   | 117,000 |
| 100-1501-517.32-02   | Maintenance Contracts / Office Equipment        | -       | -       | -          | -       | -        | -       |
| 100-1501-517.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | 500     | -        | 500     |
| 100-1501-517.51-01   | General Supplies / Postage                      | 1,481   | 1,926   | 1,050      | 4,000   | -        | 4,000   |
| 100-1501-517.51-02   | General Supplies / Office Supplies              | 253     | -       | 235        | 2,000   | -        | 2,000   |
| 100-1501-517.51-09   | General Supplies / Other                        | 311     | 114     | -          | 500     | -        | 500     |
| 100-1501-517.51-11   | General Supplies / Computers & Related Equip    | 632     | 27      | -          | 700     | -        | 700     |
| 100-1501-517.52-02   | Books & Periodicals / Other                     | 305     | -       | -          | 350     | -        | 350     |
| 100-1501-517.54-02   | Advertising / Notices                           | 8,469   | 5,532   | 3,537      | 18,000  | (3,000)  | 15,000  |
| 100-1501-517.56-01   | Travel / Local Business Meetings                | 53      | -       | -          | 350     | -        | 350     |
| 100-1501-517.56-02   | Travel / Conferences & Seminars                 | 4,100   | -       | 158        | 5,000   | -        | 5,000   |
| 100-1501-517.57-01   | Education & Training / Membership Dues          | 685     | 415     | 719        | 700     | 50       | 750     |
| 100-1501-517.57-02   | Education & Training / Registration Fees        | 2,097   | -       | 20         | 3,500   | -        | 3,500   |
| 100-1501-517.58-01   | Regulatory Expenses / Certification-Permits-Lic | 30      | 10      | -          | 100     | -        | 100     |
| 100-1501-517.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | 500     | -        | 500     |
| 100-1502-514.11-01   | Regular Employees / Salary & Wages              | 15,661  | 52,309  | 40,275     | -       | -        | -       |
| 100-1502-514.12-01   | Provisional Employees-PT / Salary & Wages       | 9,492   | 39,944  | 30,699     | 25,000  | 10,000   | 35,000  |
| 100-1502-514.13-01   | Overtime / Overtime Pay                         | 723     | 3,649   | 1,884      | 13,500  | -        | 13,500  |
| 100-1502-514.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | 150     | -        | 150     |
| 100-1502-514.21-01   | Insurance / Health Insurance                    | 5,179   | 13,537  | 10,308     | -       | -        | -       |
| 100-1502-514.21-04   | Insurance / Life Insurance                      | 13      | 45      | 71         | -       | -        | -       |
| 100-1502-514.21-07   | Insurance / Dental Insurance                    | 294     | 824     | 603        | -       | -        | -       |
| 100-1502-514.21-11   | Elections / Insurance                           | -       | -       | 161        | -       | -        | -       |
| 100-1502-514.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 139      | 139     |
| 100-1502-514.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 972     | 3,421   | 2,706      | 2,387   | 620      | 3,007   |
| 100-1502-514.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 227     | 800     | 633        | 558     | 145      | 703     |
| 100-1502-514.23-01   | Retirement / Retirement-General                 | 1,087   | 3,610   | 2,831      | 918     | 2,428    | 3,346   |
| 100-1502-514.30-04   | Professional Services / Other                   | -       | 159     | -          | 6,500   | -        | 6,500   |
| 100-1502-514.32-01   | Maintenance Contracts / Computer Equip/Software | 16,796  | 30,140  | 23,352     | 27,000  | -        | 27,000  |
| 100-1502-514.41-06   | Utility Services / Telephone                    | 4       | 2       | -          | 25      | -        | 25      |
| 100-1502-514.51-01   | General Supplies / Postage                      | 6,792   | 33,597  | 5,548      | 20,000  | 15,000   | 35,000  |
| 100-1502-514.51-02   | General Supplies / Office Supplies              | 742     | 8,665   | 7,279      | 2,500   | 7,500    | 10,000  |
| 100-1502-514.51-09   | General Supplies / Other                        | 612     | 8,165   | 18,796     | 15,000  | 10,000   | 25,000  |
| 100-1502-514.54-02   | Advertising / Notices                           | 272     | 247     | 125        | 2,300   | 700      | 3,000   |
| 100-1502-514.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -       | -        | -       |
| 100-1502-514.56-01   | Travel / Local Business Meetings                | -       | -       | -          | 300     | -        | 300     |
| 100-1502-514.56-02   | Travel / Conferences & Seminars                 | -       | -       | 185        | 1,500   | -        | 1,500   |
| 100-1502-514.56-03   | Travel / Other                                  | -       | -       | 2          | -       | 100      | 100     |
| 100-1502-514.57-02   | Education & Training / Training Schools         | 348     | -       | 300        | 500     | -        | 500     |
| 100-1502-514.70-03   | Capital Items / Equipment                       | 753     | 11,250  | -          | 15,000  | -        | 15,000  |
| 100-2001-523.11-01   | Regular Employees / Salary & Wages              | 1,490   | -       | -          | -       | -        | -       |
| 100-2001-523.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 28,573  | 22,429  | 14,544     | 18,500  | 100      | 18,600  |
| 100-2001-523.21-16   | General Public Safety / Insurance               | -       | -       | -          | -       | 74       | 74      |
| 100-2001-523.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 1,864   | 1,391   | 902        | 1,147   | 6        | 1,153   |
| 100-2001-523.22-02   | Payroll Taxes / Social Security-HI 4.5%         | 436     | 325     | 211        | 268     | 2        | 270     |
| 100-2001-523.30-11   | Professional Services / Background Checks       | -       | -       | -          | -       | -        | -       |
| 100-2001-523.51-01   | General Supplies / Postage                      | 1       | -       | -          | 25      | -        | 25      |
| 100-2001-523.51-02   | General Supplies / Office Supplies              | -       | -       | -          | 100     | -        | 100     |
| 100-2001-523.51-09   | General Supplies / Other                        | 137     | -       | 618        | 175     | 325      | 500     |
| 100-2001-523.54-02   | Advertising / Notices                           | -       | -       | -          | 300     | (50)     | 250     |
| 100-2001-523.56-01   | Travel / Local Business Meetings                | -       | -       | 272        | 250     | 50       | 300     |
| 100-2001-523.56-03   | Travel / Other                                  | 1,094   | 810     | -          | 150     | -        | 150     |

| Account              | Description                                     | 2021      | 2022      | 2023       | 2023      | Budget   | 2024      |
|----------------------|---|-----------|-----------|------------|-----------|----------|-----------|
|                      |   | Actual    | Actual    | Yr-to-Date | Budget    | Change   | Budget    |
| 5 100-2001-523.57-02 | Education & Training / Registration Fees        | 1,200     | -         | -          | 125       | -        | 125       |
| 100-2001-523.59-01   | Testing / Medical                               | 15,656    | 11,016    | 14,544     | 15,800    | -        | 15,800    |
| 100-2001-523.59-02   | Testing / Other                                 | -         | -         | -          | 1,000     | -        | 1,000     |
| 100-2101-521.11-01   | Regular Employees / Salary & Wages              | 448,343   | 463,917   | 334,408    | 465,977   | 23,136   | 489,113   |
| 100-2101-521.13-01   | Overtime / Overtime Pay                         | -         | -         | -          | -         | -        | -         |
| 100-2101-521.13-22   | Overtime / Reimbursed OT (External)             | -         | -         | -          | -         | -        | -         |
| 100-2101-521.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -         |
| 100-2101-521.14-11   | Misc Additional Pays / Clothing Allowance       | 1,240     | 1,240     | 840        | 6,900     | -        | 6,900     |
| 100-2101-521.21-01   | Insurance / Health Insurance                    | 62,182    | 65,622    | 51,070     | 64,569    | 17,627   | 82,196    |
| 100-2101-521.21-04   | Insurance / Life Insurance                      | 1,144     | 1,283     | 1,150      | 917       | (213)    | 704       |
| 100-2101-521.21-07   | Insurance / Dental Insurance                    | 5,312     | 5,262     | 4,041      | 5,417     | (224)    | 5,193     |
| 100-2101-521.21-11   | Police / Insurance                              | -         | -         | 1,104      | -         | 242      | 242       |
| 100-2101-521.21-16   | Police / Insurance                              | -         | -         | -          | -         | 5,720    | 5,720     |
| 100-2101-521.21-31   | Insurance / HealthIns-Retiree Prem              | -         | -         | -          | -         | -        | -         |
| 100-2101-521.22-01   | Payroll Taxes / Social Security-OASDI 6.2%      | 27,299    | 28,159    | 19,993     | 28,890    | 1,491    | 30,381    |
| 100-2101-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 6,467     | 6,668     | 4,676      | 6,757     | 348      | 7,105     |
| 100-2101-521.23-01   | Retirement / Retirement-General                 | 4,056     | 4,058     | 3,104      | -         | -        | -         |
| 100-2101-521.23-03   | Retirement / Retirement-Police                  | 47,168    | 50,163    | 38,561     | 57,773    | 8,087    | 65,860    |
| 100-2101-521.24-03   | Retirement-Unfunded Liab / Retirement-Police    | (30)      | -         | -          | -         | -        | -         |
| 100-2101-521.30-02   | Professional Services / Consultants             | -         | -         | -          | -         | -        | -         |
| 100-2101-521.30-04   | Professional Services / Other                   | 30,702    | 103,110   | 49,508     | 29,360    | 44,000   | 73,360    |
| 100-2101-521.32-01   | Maintenance Contracts / Computer Equip/Software | 148,162   | 175,503   | 176,111    | 223,760   | (29,000) | 194,760   |
| 100-2101-521.32-03   | Maintenance Contracts / Misc Equipment          | 97,600    | 66,400    | -          | 385,289   | -        | 385,289   |
| 100-2101-521.41-04   | Utility Services / Electric                     | -         | -         | 5,424      | -         | -        | -         |
| 100-2101-521.41-06   | Utility Services / Telephone                    | 27,475    | 29,422    | 22,115     | 20,000    | -        | 20,000    |
| 100-2101-521.43-03   | Rentals / Rentals-Other                         | 298       | -         | -          | 2,500     | -        | 2,500     |
| 100-2101-521.44-01   | Repair & Maintenance / Office Furniture & Equip | 21,668    | 10,467    | 2,070      | 5,000     | -        | 5,000     |
| 100-2101-521.44-03   | Repair & Maintenance / Vehicles                 | 850       | -         | 19         | -         | -        | -         |
| 100-2101-521.44-04   | Repair & Maintenance / Communication Equip      | 129       | 8,955     | 2,978      | 10,000    | -        | 10,000    |
| 100-2101-521.44-08   | Repair & Maintenance / Other                    | 2,658     | 2,316     | -          | 4,800     | -        | 4,800     |
| 100-2101-521.51-01   | General Supplies / Postage                      | 15,809    | 17,391    | 14,715     | 20,000    | -        | 20,000    |
| 100-2101-521.51-02   | General Supplies / Office Supplies              | 6,892     | 14,546    | 5,860      | 16,000    | -        | 16,000    |
| 100-2101-521.51-04   | General Supplies / Food/Provisions              | 1,052     | 1,376     | 836        | 3,000     | -        | 3,000     |
| 100-2101-521.51-07   | General Supplies / Cleaning & Laundry Suppl     | (2,642)   | 5,848     | 4,777      | 4,500     | -        | 4,500     |
| 100-2101-521.51-09   | General Supplies / Other                        | 15,926    | 13,705    | 10,757     | 15,000    | -        | 15,000    |
| 100-2101-521.51-11   | General Supplies / Computers & Related Equip    | -         | 1,542     | 8,424      | -         | -        | -         |
| 100-2101-521.52-02   | Books & Periodicals / Other                     | -         | -         | -          | 500       | -        | 500       |
| 100-2101-521.53-16   | Operational Supplies / Landscaping Materials    | -         | -         | -          | 500       | -        | 500       |
| 100-2101-521.55-01   | Printing / In-house (Print Shop)                | -         | -         | -          | -         | -        | -         |
| 100-2101-521.55-02   | Printing / Out-sourced                          | 1,826     | -         | -          | 5,000     | -        | 5,000     |
| 100-2101-521.56-01   | Travel / Local Business Meetings                | -         | -         | -          | 1,000     | -        | 1,000     |
| 100-2101-521.56-02   | Travel / Conferences & Seminars                 | 904       | 1,630     | 883        | 1,500     | -        | 1,500     |
| 100-2101-521.57-01   | Education & Training / Membership Dues          | 2,529     | 1,924     | 1,505      | 3,500     | -        | 3,500     |
| 100-2101-521.57-02   | Education & Training / Registration Fees        | 920       | 1,455     | 275        | 1,500     | -        | 1,500     |
| 100-2101-521.58-01   | Regulatory Expenses / Certification-Permits-Lic | -         | 55        | 165        | -         | -        | -         |
| 100-2101-521.60-01   | Safety Supplies / Clothing/Uniforms             | -         | 482       | -          | -         | -        | -         |
| 100-2101-521.60-02   | Safety Supplies / Safety Equipment              | 25        | 809       | 130        | 1,000     | (1,000)  | -         |
| 100-2101-521.60-03   | Safety Supplies / Training Supplies             | -         | -         | -          | -         | -        | -         |
| 100-2101-521.60-04   | Safety Supplies / Medical Exams & Services      | 5,650     | 4,345     | -          | 1,000     | -        | 1,000     |
| 100-2101-521.70-01   | Capital Items / Furniture & Fixtures            | 2,438     | 15,136    | 4,504      | 4,000     | -        | 4,000     |
| 100-2101-521.70-02   | Capital Items / Vehicles                        | 118,838   | 166,032   | 285,087    | 325,000   | -        | 325,000   |
| 100-2101-521.70-03   | Capital Items / Equipment                       | (4,844)   | -         | 461        | 1,500     | -        | 1,500     |
| 100-2101-521.70-05   | Capital Items / Other                           | -         | -         | -          | -         | -        | -         |
| 100-2101-521.91-00   | Police / Operating Transfer Out                 | -         | -         | -          | -         | -        | -         |
| 100-2102-521.11-01   | Regular Employees / Salary & Wages              | 6,559,073 | 6,810,659 | 4,635,040  | 7,221,515 | 6,133    | 7,227,648 |
| 100-2102-521.11-08   | Regular Employees / Injury Time-Workers Comp    | (2,828)   | (400)     | -          | -         | -        | -         |
| 100-2102-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 43,275    | 37,622    | 34,053     | 30,700    | 44,300   | 75,000    |
| 100-2102-521.13-01   | Overtime / Overtime Pay                         | 330,193   | 462,973   | 154,164    | 473,953   | -        | 473,953   |
| 100-2102-521.13-20   | Overtime / Transferred OT-In                    | -         | -         | -          | -         | -        | -         |
| 100-2102-521.13-21   | Overtime / Transferred OT-Out                   | (45,386)  | (50,251)  | (53,270)   | -         | -        | -         |
| 100-2102-521.14-01   | Misc Additional Pays / Out of Class Pay         | 28,019    | 37,351    | 22,788     | 26,072    | -        | 26,072    |
| 100-2102-521.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -         |
| 100-2102-521.14-11   | Misc Additional Pays / Clothing Allowance       | 22,540    | 23,107    | 22,680     | 22,120    | -        | 22,120    |
| 100-2102-521.21-01   | Insurance / Health Insurance                    | 1,243,917 | 1,257,540 | 964,575    | 1,353,578 | (497)    | 1,353,081 |
| 100-2102-521.21-04   | Insurance / Life Insurance                      | 6,573     | 6,456     | 5,268      | 6,893     | 3,610    | 10,503    |
| 100-2102-521.21-07   | Insurance / Dental Insurance                    | 74,078    | 68,020    | 51,755     | 80,194    | 2,824    | 83,018    |
| 100-2102-521.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 1,031      | -         | 299      | 299       |
| 100-2102-521.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 85,423   | 85,423    |
| 100-2102-521.22-01   | Payroll Taxes / Social Security-OASDI 6.2%      | 420,056   | 438,582   | 284,866    | 481,812   | 3,460    | 485,272   |
| 100-2102-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 98,206    | 102,619   | 66,622     | 112,681   | 810      | 113,491   |
| 100-2102-521.23-03   | Retirement / Retirement-Police                  | 832,101   | 885,024   | 629,479    | 1,028,801 | 97,499   | 1,126,300 |
| 100-2102-521.29-01   | Other Employee Benefits / Workers Compensation  | -         | -         | -          | -         | -        | -         |
| 100-2102-521.51-01   | General Supplies / Postage                      | -         | -         | -          | -         | -        | -         |
| 100-2102-521.51-02   | General Supplies / Office Supplies              | -         | -         | -          | -         | -        | -         |
| 100-2102-521.51-05   | General Supplies / Ammunition (in-service)      | 2,499     | -         | -          | -         | -        | -         |
| 100-2102-521.51-09   | General Supplies / Other                        | -         | -         | -          | -         | -        | -         |
| 100-2102-521.57-02   | Education & Training / Registration Fees        | -         | -         | -          | -         | -        | -         |
| 100-2102-521.60-01   | Safety Supplies / Clothing/Uniforms             | 69,809    | 34,065    | -          | -         | -        | -         |
| 100-2102-521.60-02   | Safety Supplies / Safety Equipment              | 92        | 58        | 8,583      | -         | -        | -         |
| 100-2102-521.60-03   | Safety Supplies / Training Supplies             | -         | -         | -          | -         | -        | -         |
| 100-2103-521.11-01   | Regular Employees / Salary & Wages              | 1,352,800 | 1,351,427 | 867,398    | 1,422,374 | (75,701) | 1,346,673 |
| 100-2103-521.11-08   | Regular Employees / Injury Time-Workers Comp    | -         | -         | (4,140)    | -         | -        | -         |
| 100-2103-521.13-01   | Overtime / Overtime Pay                         | 118,439   | 161,084   | 16,406     | 108,313   | -        | 108,313   |
| 100-2103-521.14-01   | Misc Additional Pays / Out of Class Pay         | 2,243     | 2,788     | 2,341      | 1,504     | -        | 1,504     |
| 100-2103-521.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -         |
| 100-2103-521.14-11   | Misc Additional Pays / Clothing Allowance       | 8,580     | 8,320     | 3,500      | 6,200     | -        | 6,200     |
| 100-2103-521.21-01   | Insurance / Health Insurance                    | 242,779   | 283,119   | 207,450    | 262,548   | 1,928    | 264,476   |
| 100-2103-521.21-04   | Insurance / Life Insurance                      | 2,209     | 2,177     | 1,615      | 2,565     | (621)    | 1,944     |
| 100-2103-521.21-07   | Insurance / Dental Insurance                    | 15,298    | 16,929    | 12,280     | 16,256    | 47       | 16,303    |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023      | Budget   | 2024      |
|----------------------|---|---------|---------|------------|-----------|----------|-----------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget    | Change   | Budget    |
| 5 100-2103-521.21-11 | Insurance / Long Term Disability Ins            | -       | -       | 523        | -         | -        | -         |
| 100-2103-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -         | 15,749   | 15,749    |
| 100-2103-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 89,493  | 91,589  | 51,515     | 94,995    | (4,454)  | 90,540    |
| 100-2103-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 20,930  | 21,419  | 12,048     | 22,217    | (1,042)  | 21,175    |
| 100-2103-521.23-01   | Retirement / Retirement-General                 | -       | -       | -          | -         | -        | -         |
| 100-2103-521.23-03   | Retirement / Retirement-Police                  | 175,984 | 185,516 | 118,151    | 202,862   | 7,280    | 210,142   |
| 100-2103-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -         | -        | -         |
| 100-2104-521.11-01   | Regular Employees / Salary & Wages              | 811,961 | 847,218 | 665,852    | 941,345   | 121,356  | 1,062,702 |
| 100-2104-521.13-01   | Overtime / Overtime Pay                         | 85,599  | 96,759  | 15,639     | 53,936    | -        | 53,936    |
| 100-2104-521.13-20   | Overtime / Transferred OT-In                    | (8,889) | -       | -          | -         | -        | -         |
| 100-2104-521.14-01   | Misc Additional Pays / Out of Class Pay         | 635     | 861     | 1,120      | 1,000     | -        | 1,000     |
| 100-2104-521.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -         | -        | -         |
| 100-2104-521.14-11   | Misc Additional Pays / Clothing Allowance       | 6,120   | 6,373   | 2,800      | 2,800     | -        | 2,800     |
| 100-2104-521.21-01   | Insurance / Health Insurance                    | 164,153 | 149,247 | 130,001    | 189,662   | (11,495) | 178,167   |
| 100-2104-521.21-04   | Insurance / Life Insurance                      | 1,361   | 1,285   | 1,216      | 1,699     | (166)    | 1,533     |
| 100-2104-521.21-07   | Insurance / Dental Insurance                    | 9,467   | 8,643   | 6,831      | 11,383    | 398      | 11,781    |
| 100-2104-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 251        | -         | -        | -         |
| 100-2104-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -         | 12,428   | 12,428    |
| 100-2104-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 55,462  | 59,076  | 42,341     | 61,769    | 7,905    | 69,674    |
| 100-2104-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 12,971  | 13,816  | 9,902      | 14,446    | 1,849    | 16,295    |
| 100-2104-521.23-03   | Retirement / Retirement-Police                  | 108,152 | 118,093 | 91,484     | 131,907   | 29,805   | 161,712   |
| 100-2104-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -         | -        | -         |
| 100-2105-521.11-01   | Regular Employees / Salary & Wages              | 570,655 | 484,554 | 400,921    | 598,370   | 17,801   | 616,171   |
| 100-2105-521.13-01   | Overtime / Overtime Pay                         | 19,943  | 25,314  | 16,658     | 26,311    | -        | 26,311    |
| 100-2105-521.13-20   | Overtime / Transferred OT-In                    | -       | -       | -          | -         | -        | -         |
| 100-2105-521.14-01   | Misc Additional Pays / Out of Class Pay         | 505     | 461     | 250        | 1,200     | -        | 1,200     |
| 100-2105-521.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -         | -        | -         |
| 100-2105-521.14-11   | Misc Additional Pays / Clothing Allowance       | 4,080   | 3,660   | 1,680      | 3,000     | -        | 3,000     |
| 100-2105-521.21-01   | Insurance / Health Insurance                    | 129,048 | 109,087 | 94,331     | 135,568   | 2,260    | 137,828   |
| 100-2105-521.21-04   | Insurance / Life Insurance                      | 871     | 590     | 684        | 1,080     | (190)    | 890       |
| 100-2105-521.21-07   | Insurance / Dental Insurance                    | 7,723   | 5,898   | 5,186      | 7,882     | 78       | 7,960     |
| 100-2105-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 254        | -         | -        | -         |
| 100-2105-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -         | 7,206    | 7,206     |
| 100-2105-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 35,375  | 30,380  | 24,932     | 38,804    | 1,310    | 40,114    |
| 100-2105-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 8,273   | 7,105   | 5,831      | 10,075    | (693)    | 9,382     |
| 100-2105-521.23-03   | Retirement / Retirement-Police                  | 70,974  | 61,427  | 55,543     | 81,867    | 11,237   | 93,104    |
| 100-2105-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -         | -        | -         |
| 100-2106-521.11-01   | Regular Employees / Salary & Wages              | 560,317 | 553,493 | 402,055    | 521,471   | 38,397   | 559,868   |
| 100-2106-521.11-08   | Regular Employees / Injury Time-Workers Comp    | -       | -       | -          | -         | -        | -         |
| 100-2106-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 32,935  | 30,122  | 20,066     | 87,439    | (10,379) | 77,060    |
| 100-2106-521.13-01   | Overtime / Overtime Pay                         | 23,987  | 41,493  | 21,029     | 28,126    | -        | 28,126    |
| 100-2106-521.13-22   | Overtime / Reimbursed OT (External)             | -       | -       | -          | -         | -        | -         |
| 100-2106-521.14-01   | Misc Additional Pays / Out of Class Pay         | 480     | 492     | 640        | 600       | -        | 600       |
| 100-2106-521.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -         | -        | -         |
| 100-2106-521.14-11   | Misc Additional Pays / Clothing Allowance       | 1,400   | 1,400   | 1,400      | 1,400     | -        | 1,400     |
| 100-2106-521.21-01   | Insurance / Health Insurance                    | 113,997 | 121,762 | 101,163    | 128,832   | 8,996    | 137,828   |
| 100-2106-521.21-04   | Insurance / Life Insurance                      | 905     | 726     | 668        | 940       | (21)     | 919       |
| 100-2106-521.21-07   | Insurance / Dental Insurance                    | 6,716   | 7,014   | 5,755      | 7,951     | (911)    | 7,040     |
| 100-2106-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 499        | -         | 250      | 250       |
| 100-2106-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -         | 7,449    | 7,449     |
| 100-2106-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 37,063  | 37,340  | 26,305     | 39,533    | 1,842    | 41,375    |
| 100-2106-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 8,668   | 8,733   | 6,152      | 9,246     | 430      | 9,676     |
| 100-2106-521.23-01   | Retirement / Retirement-General                 | 7,092   | 5,694   | 5,295      | -         | -        | -         |
| 100-2106-521.23-03   | Retirement / Retirement-Police                  | 56,999  | 61,492  | 44,721     | 81,380    | 11,475   | 92,855    |
| 100-2106-521.30-02   | Professional Services / Consultants             | -       | -       | -          | -         | 1,000    | 1,000     |
| 100-2106-521.30-04   | Professional Services / Other                   | -       | -       | -          | -         | -        | -         |
| 100-2106-521.51-01   | General Supplies / Postage                      | -       | -       | -          | 1,000     | (1,000)  | -         |
| 100-2106-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -         | -        | -         |
| 100-2107-521.11-01   | Regular Employees / Salary & Wages              | 200,245 | 205,277 | 141,540    | 213,523   | 3,112    | 216,635   |
| 100-2107-521.13-01   | Overtime / Overtime Pay                         | 4,368   | 3,276   | -          | 3,056     | 3,056    | 6,112     |
| 100-2107-521.14-01   | Misc Additional Pays / Out of Class Pay         | 480     | 451     | 320        | 480       | -        | 480       |
| 100-2107-521.14-11   | Misc Additional Pays / Clothing Allowance       | 560     | 560     | 560        | 560       | -        | 560       |
| 100-2107-521.21-01   | Insurance / Health Insurance                    | 45,806  | 48,094  | 37,435     | 47,716    | 795      | 48,511    |
| 100-2107-521.21-04   | Insurance / Life Insurance                      | 175     | 176     | 140        | 385       | (73)     | 312       |
| 100-2107-521.21-07   | Insurance / Dental Insurance                    | 2,666   | 2,655   | 2,005      | 2,810     | (179)    | 2,631     |
| 100-2107-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 254        | -         | -        | -         |
| 100-2107-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -         | 2,534    | 2,534     |
| 100-2107-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 11,912  | 12,079  | 8,192      | 13,457    | 228      | 13,685    |
| 100-2107-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 2,786   | 2,825   | 1,916      | 3,147     | 54       | 3,201     |
| 100-2107-521.23-03   | Retirement / Retirement-Police                  | 24,453  | 25,291  | 18,782     | 28,739    | 3,024    | 31,763    |
| 100-2107-521.30-04   | Professional Services / Other                   | -       | -       | -          | -         | -        | -         |
| 100-2107-521.44-08   | Repair & Maintenance / Other                    | -       | -       | -          | -         | -        | -         |
| 100-2107-521.51-02   | General Supplies / Office Supplies              | -       | 501     | -          | -         | -        | -         |
| 100-2107-521.51-05   | General Supplies / Ammunition (in-service)      | 42,650  | 51,401  | 25,465     | 33,000    | -        | 33,000    |
| 100-2107-521.51-09   | General Supplies / Other                        | -       | 356     | 122        | -         | -        | -         |
| 100-2107-521.52-02   | Books & Periodicals / Other                     | 304     | -       | -          | 1,000     | -        | 1,000     |
| 100-2107-521.53-41   | Operational Supplies / Medical & Lab Supplies   | 628     | 2,687   | (136)      | 1,250     | -        | 1,250     |
| 100-2107-521.56-02   | Travel / Conferences & Seminars                 | 7,662   | 11,098  | 8,691      | -         | -        | -         |
| 100-2107-521.57-01   | Education & Training / Membership Dues          | -       | -       | 50         | -         | -        | -         |
| 100-2107-521.57-02   | Education & Training / Registration Fees        | 17,788  | 30,552  | 20,305     | 3,500     | 15,500   | 19,000    |
| 100-2107-521.60-01   | Safety Supplies / Clothing/Uniforms             | 417     | 15,984  | 85,364     | 38,500    | -        | 38,500    |
| 100-2107-521.60-02   | Safety Supplies / Safety Equipment              | -       | -       | -          | -         | 30,000   | 30,000    |
| 100-2107-521.60-03   | Safety Supplies / Training Supplies             | 1,305   | -       | 335        | -         | -        | -         |
| 100-2108-521.11-01   | Regular Employees / Salary & Wages              | 802,852 | 856,743 | 706,516    | 1,073,716 | 11,131   | 1,084,847 |
| 100-2108-521.11-03   | Regular Employees / Holidays                    | -       | -       | -          | -         | -        | -         |
| 100-2108-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 109,003 | 106,113 | 83,083     | 91,525    | 870      | 92,395    |
| 100-2108-521.13-01   | Overtime / Overtime Pay                         | 48,392  | 104,442 | 47,651     | 39,241    | -        | 39,241    |
| 100-2108-521.14-01   | Misc Additional Pays / Out of Class Pay         | 2,086   | 1,263   | 994        | 800       | -        | 800       |
| 100-2108-521.14-02   | Misc Additional Pays / Task Rate                | -       | -       | -          | 4,800     | 7,520    | 12,320    |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-2108-521.14-09 | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-2108-521.14-11   | Misc Additional Pays / Clothing Allowance       | -       | -       | -          | 1,960   | -        | 1,960   |
| 100-2108-521.21-01   | Insurance / Health Insurance                    | 219,452 | 184,454 | 162,000    | 274,380 | (28,923) | 245,457 |
| 100-2108-521.21-04   | Insurance / Life Insurance                      | 1,112   | 1,133   | 1,016      | 1,000   | 699      | 1,699   |
| 100-2108-521.21-07   | Insurance / Dental Insurance                    | 13,959  | 11,380  | 9,668      | 16,738  | (1,792)  | 14,946  |
| 100-2108-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 2,431      | -       | 4,598    | 4,598   |
| 100-2108-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 13,789   | 13,789  |
| 100-2108-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 57,429  | 64,389  | 50,439     | 74,727  | 1,274    | 76,001  |
| 100-2108-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 13,431  | 15,058  | 11,796     | 17,477  | 297      | 17,774  |
| 100-2108-521.23-01   | Retirement / Retirement-General                 | 58,504  | 64,711  | 51,482     | -       | -        | -       |
| 100-2108-521.23-03   | Retirement / Retirement-Police                  | 226     | -       | -          | 84,539  | 3,042    | 87,581  |
| 100-2108-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -       | -        | -       |
| 100-2109-521.11-01   | Regular Employees / Salary & Wages              | 384,197 | 342,932 | 264,603    | 355,312 | 4,229    | 359,541 |
| 100-2109-521.11-03   | Regular Employees / Holidays                    | -       | -       | -          | -       | -        | -       |
| 100-2109-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -        | -       |
| 100-2109-521.13-01   | Overtime / Overtime Pay                         | 191     | 501     | -          | 2,988   | 2,988    | 5,976   |
| 100-2109-521.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-2109-521.21-01   | Insurance / Health Insurance                    | 125,072 | 118,133 | 95,791     | 100,320 | 26,010   | 126,330 |
| 100-2109-521.21-04   | Insurance / Life Insurance                      | 664     | 574     | 521        | 630     | (112)    | 518     |
| 100-2109-521.21-07   | Insurance / Dental Insurance                    | 9,076   | 7,697   | 6,155      | 8,263   | (1,145)  | 7,118   |
| 100-2109-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 881        | -       | 1,402    | 1,402   |
| 100-2109-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 4,205    | 4,205   |
| 100-2109-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 22,691  | 20,218  | 15,458     | 22,214  | 263      | 22,477  |
| 100-2109-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 5,307   | 4,728   | 3,615      | 5,195   | 62       | 5,257   |
| 100-2109-521.23-01   | Retirement / Retirement-General                 | 25,760  | 22,343  | 17,993     | -       | -        | -       |
| 100-2109-521.23-03   | Retirement / Retirement-Police                  | -       | -       | -          | 24,557  | 457      | 25,014  |
| 100-2110-521.11-01   | Regular Employees / Salary & Wages              | 131,092 | 136,247 | 108,296    | 138,223 | 11,010   | 149,233 |
| 100-2110-521.11-03   | Regular Employees / Holidays                    | -       | -       | -          | -       | -        | -       |
| 100-2110-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -        | -       |
| 100-2110-521.13-01   | Overtime / Overtime Pay                         | 9,464   | 8,088   | 8,951      | 11,315  | -        | 11,315  |
| 100-2110-521.21-01   | Insurance / Health Insurance                    | 44,613  | 46,714  | 36,339     | 49,400  | 823      | 50,223  |
| 100-2110-521.21-04   | Insurance / Life Insurance                      | 114     | 123     | 102        | 246     | (31)     | 215     |
| 100-2110-521.21-07   | Insurance / Dental Insurance                    | 2,601   | 2,588   | 1,994      | 2,674   | (43)     | 2,631   |
| 100-2110-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 362        | -       | 582      | 582     |
| 100-2110-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 1,745    | 1,745   |
| 100-2110-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 8,211   | 8,378   | 6,849      | 9,334   | 620      | 9,954   |
| 100-2110-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,920   | 1,960   | 1,602      | 2,183   | 145      | 2,328   |
| 100-2110-521.23-01   | Retirement / Retirement-General                 | 9,481   | 9,390   | 7,973      | -       | -        | -       |
| 100-2110-521.23-03   | Retirement / Retirement-Police                  | -       | -       | -          | 10,965  | 113      | 11,078  |
| 100-2110-521.41-01   | Utility Services / Water                        | -       | 4,015   | 6,620      | -       | 8,000    | 8,000   |
| 100-2110-521.41-02   | Utility Services / Storm Water                  | -       | -       | -          | -       | -        | -       |
| 100-2110-521.41-04   | Utility Services / Electric                     | 78,129  | 88,980  | 62,104     | 98,000  | (8,000)  | 90,000  |
| 100-2110-521.41-05   | Utility Services / Gas                          | 37,475  | 55,755  | 30,134     | 53,410  | -        | 53,410  |
| 100-2110-521.44-02   | Repair & Maintenance / Misc Machinery & Equip   | 1,299   | 248     | 220        | 500     | -        | 500     |
| 100-2110-521.44-03   | Repair & Maintenance / Vehicles                 | 52,732  | 80,396  | 60,799     | 70,000  | -        | 70,000  |
| 100-2110-521.44-07   | Repair & Maintenance / Accident Damages-repair  | -       | -       | -          | -       | -        | -       |
| 100-2110-521.44-08   | Repair & Maintenance / Other                    | 1,781   | 2,817   | 664        | 600     | -        | 600     |
| 100-2110-521.51-06   | General Supplies / Custodial Supplies           | 9,722   | 11,504  | 9,328      | 10,000  | -        | 10,000  |
| 100-2110-521.51-08   | General Supplies / Hand & Shop Tools            | 6,024   | 3,498   | 1,694      | 2,000   | -        | 2,000   |
| 100-2110-521.51-09   | General Supplies / Other                        | -       | -       | -          | -       | -        | -       |
| 100-2110-521.53-01   | Operational Supplies / Gasoline                 | 142,663 | 200,619 | 135,812    | 150,000 | -        | 150,000 |
| 100-2110-521.53-02   | Operational Supplies / Oils, Fluids, Lubricants | 3,523   | 4,153   | 145        | 5,000   | -        | 5,000   |
| 100-2110-521.53-03   | Operational Supplies / Tires/Tubes              | 12,358  | 12,572  | 8,629      | 8,000   | -        | 8,000   |
| 100-2110-521.53-27   | Operational Supplies / Fire Fighting Supplies   | 2,528   | 719     | -          | 1,250   | -        | 1,250   |
| 100-2110-521.58-01   | Regulatory Expenses / Certification-Permits-Lic | 143     | 347     | 1,400      | -       | -        | -       |
| 100-2111-521.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -        | -       |
| 100-2111-521.12-02   | Provisional Employees-PT / Crossing Guards      | -       | -       | -          | -       | -        | -       |
| 100-2111-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | -        | -       |
| 100-2111-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -       | -       | -          | -       | -        | -       |
| 100-2111-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -       | -       | -          | -       | -        | -       |
| 100-2111-521.30-04   | Professional Services / Other                   | 62,238  | -       | -          | -       | -        | -       |
| 100-2112-521.11-01   | Regular Employees / Salary & Wages              | 95,194  | 82,895  | 68,042     | 141,640 | (4,118)  | 137,522 |
| 100-2112-521.13-01   | Overtime / Overtime Pay                         | 394     | 558     | 582        | -       | -        | -       |
| 100-2112-521.14-01   | Misc Additional Pays / Out of Class Pay         | -       | -       | -          | 100     | -        | 100     |
| 100-2112-521.14-11   | Misc Additional Pays / Clothing Allowance       | 700     | 560     | 560        | 1,960   | -        | 1,960   |
| 100-2112-521.21-01   | Insurance / Health Insurance                    | 15,039  | 29,903  | 26,527     | 33,707  | 24,246   | 57,953  |
| 100-2112-521.21-04   | Insurance / Life Insurance                      | 348     | 135     | 49         | 218     | (19)     | 199     |
| 100-2112-521.21-07   | Insurance / Dental Insurance                    | 2,163   | 2,401   | 397        | 3,906   | (824)    | 3,082   |
| 100-2112-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 98         | -       | 536      | 536     |
| 100-2112-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 1,608    | 1,608   |
| 100-2112-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 5,823   | 4,814   | 3,846      | 8,782   | (186)    | 8,596   |
| 100-2112-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,362   | 1,126   | 900        | 2,054   | (44)     | 2,010   |
| 100-2112-521.23-01   | Retirement / Retirement-General                 | 6,379   | 5,254   | 3,927      | -       | -        | -       |
| 100-2112-521.23-03   | Retirement / Retirement-Police                  | -       | -       | -          | 9,632   | (66)     | 9,566   |
| 100-2112-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -       | -        | -       |
| 100-2113-521.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | -       | -        | -       |
| 100-2114-521.11-01   | Regular Employees / Salary & Wages              | 134,638 | 194,887 | 144,111    | 193,169 | 3,079    | 196,248 |
| 100-2114-521.13-01   | Overtime / Overtime Pay                         | 185     | 2,620   | 1,287      | -       | -        | -       |
| 100-2114-521.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-2114-521.14-11   | Misc Additional Pays / Clothing Allowance       | -       | -       | -          | 450     | -        | 450     |
| 100-2114-521.21-01   | Insurance / Health Insurance                    | 32,109  | 34,802  | 25,750     | 41,619  | (6,985)  | 34,634  |
| 100-2114-521.21-04   | Insurance / Life Insurance                      | 268     | 316     | 277        | 344     | (60)     | 284     |
| 100-2114-521.21-07   | Insurance / Dental Insurance                    | 1,757   | 2,135   | 1,645      | 2,207   | (36)     | 2,171   |
| 100-2114-521.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 487        | -       | 765      | 765     |
| 100-2114-521.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 2,295    | 2,295   |
| 100-2114-521.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 8,142   | 12,011  | 8,788      | 11,976  | 258      | 12,234  |
| 100-2114-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,904   | 2,809   | 2,055      | 2,801   | 60       | 2,861   |
| 100-2114-521.23-01   | Retirement / Retirement-General                 | 9,091   | 12,849  | 9,887      | -       | -        | -       |
| 100-2114-521.23-03   | Retirement / Retirement-Police                  | -       | -       | -          | 16,524  | (2,908)  | 13,616  |

| Account              | Description                                     | 2021      | 2022      | 2023       | 2023      | Budget   | 2024      |
|----------------------|---|-----------|-----------|------------|-----------|----------|-----------|
|                      |   | Actual    | Actual    | Yr-to-Date | Budget    | Change   | Budget    |
| 5 100-2114-521.51-03 | General Supplies / Photo Supplies               | 6,867     | 6,975     | 4,675      | 3,000     | -        | 3,000     |
| 100-2114-521.60-01   | Safety Supplies / Clothing/Uniforms             | -         | -         | -          | -         | -        | -         |
| 100-2115-521.11-01   | Regular Employees / Salary & Wages              | 208,929   | 207,173   | 143,324    | 212,941   | 107,119  | 320,060   |
| 100-2115-521.13-01   | Overtime / Overtime Pay                         | 2,592     | 100       | -          | -         | -        | -         |
| 100-2115-521.14-01   | Misc Additional Pays / Out of Class Pay         | 4         | -         | -          | -         | -        | -         |
| 100-2115-521.14-11   | Misc Additional Pays / Clothing Allowance       | 560       | 560       | 560        | 450       | -        | 450       |
| 100-2115-521.21-01   | Insurance / Health Insurance                    | 26,475    | 24,464    | 19,039     | 23,858    | 16,948   | 40,806    |
| 100-2115-521.21-04   | Insurance / Life Insurance                      | 233       | 325       | 299        | 384       | 78       | 462       |
| 100-2115-521.21-07   | Insurance / Dental Insurance                    | 2,758     | 2,655     | 2,046      | 2,743     | 1,237    | 3,980     |
| 100-2115-521.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 266        | -         | -        | -         |
| 100-2115-521.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 3,743    | 3,743     |
| 100-2115-521.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 12,836    | 12,675    | 8,788      | 13,202    | 6,694    | 19,896    |
| 100-2115-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,002     | 2,964     | 2,055      | 3,088     | 1,565    | 4,653     |
| 100-2115-521.23-01   | Retirement / Retirement-General                 | -         | -         | -          | -         | -        | -         |
| 100-2115-521.23-03   | Retirement / Retirement-Police                  | 24,715    | 25,082    | 18,976     | 28,193    | 17,984   | 46,177    |
| 100-2116-521.11-01   | Regular Employees / Salary & Wages              | 108,783   | 114,423   | 77,540     | 114,425   | 4,280    | 118,705   |
| 100-2116-521.13-01   | Overtime / Overtime Pay                         | 501       | 10        | -          | -         | -        | -         |
| 100-2116-521.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -         |
| 100-2116-521.14-11   | Misc Additional Pays / Clothing Allowance       | 280       | 280       | 280        | 150       | -        | 150       |
| 100-2116-521.21-01   | Insurance / Health Insurance                    | 23,180    | 24,464    | 19,039     | 23,858    | 397      | 24,255    |
| 100-2116-521.21-04   | Insurance / Life Insurance                      | 139       | 160       | 127        | 151       | 20       | 171       |
| 100-2116-521.21-07   | Insurance / Dental Insurance                    | 1,333     | 1,327     | 1,023      | 1,262     | 88       | 1,350     |
| 100-2116-521.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 266        | -         | -        | -         |
| 100-2116-521.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 1,388    | 1,388     |
| 100-2116-521.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 6,597     | 6,863     | 4,635      | 7,094     | 283      | 7,377     |
| 100-2116-521.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,543     | 1,605     | 1,084      | 1,659     | 66       | 1,725     |
| 100-2116-521.23-01   | Retirement / Retirement-General                 | -         | -         | -          | -         | -        | -         |
| 100-2116-521.23-03   | Retirement / Retirement-Police                  | 13,030    | 13,847    | 10,266     | 15,150    | 1,972    | 17,122    |
| 100-2201-522.11-01   | Regular Employees / Salary & Wages              | 8,386,885 | 8,827,132 | 6,145,803  | 8,895,341 | 320,685  | 9,216,026 |
| 100-2201-522.11-03   | Regular Employees / Holidays                    | -         | -         | -          | -         | -        | -         |
| 100-2201-522.11-08   | Regular Employees / Injury Time-Workers Comp    | (3,317)   | (2,271)   | -          | -         | -        | -         |
| 100-2201-522.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -         | -         | -          | -         | -        | -         |
| 100-2201-522.13-01   | Overtime / Overtime Pay                         | 483,863   | 725,802   | 405,809    | 400,000   | -        | 400,000   |
| 100-2201-522.13-22   | Overtime / Reimbursed OT (External)             | -         | -         | -          | -         | -        | -         |
| 100-2201-522.14-01   | Misc Additional Pays / Out of Class Pay         | 40,004    | 34,676    | 14,742     | 33,620    | 1,380    | 35,000    |
| 100-2201-522.14-02   | Misc Additional Pays / Task Rate                | 303,623   | 311,605   | 232,616    | 300,242   | (8,879)  | 291,363   |
| 100-2201-522.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -         |
| 100-2201-522.14-11   | Misc Additional Pays / Clothing Allowance       | 400       | 400       | -          | 400       | (400)    | -         |
| 100-2201-522.21-01   | Insurance / Health Insurance                    | 1,685,377 | 1,727,630 | 1,308,730  | 1,765,044 | 63,015   | 1,828,059 |
| 100-2201-522.21-04   | Insurance / Life Insurance                      | 9,328     | 9,763     | 7,712      | 17,157    | (3,883)  | 13,274    |
| 100-2201-522.21-07   | Insurance / Dental Insurance                    | 103,536   | 103,115   | 76,132     | 101,789   | 10,858   | 112,647   |
| 100-2201-522.21-11   | Fire / Insurance                                | -         | -         | 2,530      | -         | 1,744    | 1,744     |
| 100-2201-522.21-16   | Fire / Insurance                                | -         | -         | -          | -         | 103,658  | 103,658   |
| 100-2201-522.21-31   | Insurance / HealthIns-Retiree Prem              | -         | 1,070,429 | 707,368    | 1,061,057 | 45,054   | 1,106,111 |
| 100-2201-522.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 7,325     | 7,647     | 6,108      | 8,185     | 438      | 8,623     |
| 100-2201-522.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 129,676   | 139,344   | 95,368     | 140,000   | 4,165    | 144,165   |
| 100-2201-522.23-01   | Retirement / Retirement-General                 | 8,347     | 8,323     | 6,971      | -         | (16,485) | (16,485)  |
| 100-2201-522.23-04   | Retirement / Retirement-Fire                    | 1,504,030 | 1,605,172 | 1,210,904  | 1,736,483 | 170,853  | 1,907,336 |
| 100-2201-522.30-02   | Professional Services / Consultants             | 24,190    | 26,489    | 7,150      | 26,000    | -        | 26,000    |
| 100-2201-522.30-04   | Professional Services / Other                   | 6,315     | 26,360    | 8,336      | 2,100     | 250      | 2,350     |
| 100-2201-522.32-01   | Maintenance Contracts / Computer Equip/Software | 39,341    | 48,319    | 65,678     | 89,300    | 2,679    | 91,979    |
| 100-2201-522.32-03   | Maintenance Contracts / Misc Equipment          | 905       | 1,327     | -          | 2,000     | -        | 2,000     |
| 100-2201-522.32-04   | Maintenance Contracts / Other                   | 13,198    | 9,834     | 1,328      | 3,300     | -        | 3,300     |
| 100-2201-522.41-01   | Utility Services / Water                        | 7,586     | 7,580     | 5,714      | 5,000     | 500      | 5,500     |
| 100-2201-522.41-02   | Utility Services / Storm Water                  | -         | -         | -          | 4,300     | -        | 4,300     |
| 100-2201-522.41-03   | Utility Services / Sanitary Sewer               | 3,049     | 2,976     | 2,429      | 3,400     | (300)    | 3,100     |
| 100-2201-522.41-04   | Utility Services / Electric                     | 54,852    | 61,704    | 43,347     | 57,400    | 2,600    | 60,000    |
| 100-2201-522.41-05   | Utility Services / Gas                          | 26,873    | 47,274    | 22,184     | 40,600    | 7,400    | 48,000    |
| 100-2201-522.41-06   | Utility Services / Telephone                    | 11,708    | 10,651    | 9,008      | 9,900     | -        | 9,900     |
| 100-2201-522.41-10   | Utility Services / Broadband Wireless-Aircrd    | 758       | 758       | 6,066      | 11,520    | -        | 11,520    |
| 100-2201-522.43-01   | Rentals / Buildings/Space Rent Exp              | -         | -         | 3,000      | -         | 3,000    | 3,000     |
| 100-2201-522.43-03   | Rentals / Other                                 | 2,371     | -         | -          | -         | -        | -         |
| 100-2201-522.44-01   | Repair & Maintenance / Office Furniture & Equip | -         | 5,970     | 49         | 7,500     | -        | 7,500     |
| 100-2201-522.44-02   | Repair & Maintenance / Misc Machinery & Equip   | 20,151    | 27,581    | 5,704      | 10,000    | -        | 10,000    |
| 100-2201-522.44-03   | Repair & Maintenance / Vehicles                 | 78,393    | 104,116   | 140,537    | 90,000    | 10,000   | 100,000   |
| 100-2201-522.44-04   | Repair & Maintenance / Communication Equip      | 313       | 35,728    | 5,935      | 2,500     | 4,500    | 7,000     |
| 100-2201-522.44-05   | Repair & Maintenance / Hand & Shop Tools        | 128       | 6,837     | 4,168      | 1,000     | 4,000    | 5,000     |
| 100-2201-522.44-08   | Repair & Maintenance / Other                    | 3,502     | 783       | 1,397      | 500       | 500      | 1,000     |
| 100-2201-522.51-01   | General Supplies / Postage                      | 4,231     | 291       | 358        | 1,200     | (700)    | 500       |
| 100-2201-522.51-02   | General Supplies / Office Supplies              | 2,005     | 2,058     | 1,074      | 5,000     | (1,000)  | 4,000     |
| 100-2201-522.51-03   | General Supplies / Photo Supplies               | 290       | -         | 139        | 300       | -        | 300       |
| 100-2201-522.51-04   | General Supplies / Food/Provisions              | 3,941     | 7,295     | 4,155      | 3,500     | -        | 3,500     |
| 100-2201-522.51-05   | General Supplies / Ammunition (in-service)      | -         | -         | -          | -         | -        | -         |
| 100-2201-522.51-06   | General Supplies / Custodial Supplies           | 10,512    | 12,167    | 6,901      | 13,000    | -        | 13,000    |
| 100-2201-522.51-07   | General Supplies / Cleaning & Laundry Suppl     | 2,045     | 1,540     | 1,691      | 4,000     | -        | 4,000     |
| 100-2201-522.51-08   | General Supplies / Hand & Shop Tools            | 5,449     | 4,779     | 1,564      | 5,000     | -        | 5,000     |
| 100-2201-522.51-09   | General Supplies / Other                        | 3,230     | 1,849     | 3,065      | 1,700     | 1,300    | 3,000     |
| 100-2201-522.51-11   | General Supplies / Computers & Related Equip    | 1,148     | 458       | 8,277      | 500       | 6,500    | 7,000     |
| 100-2201-522.52-01   | Books & Periodicals / Subscriptions             | 80        | 208       | 724        | 1,500     | (500)    | 1,000     |
| 100-2201-522.52-02   | Books & Periodicals / Other                     | 194       | 175       | -          | -         | -        | -         |
| 100-2201-522.52-03   | Books & Periodicals / Subscriptions-Software    | 233       | 443       | 498        | -         | 500      | 500       |
| 100-2201-522.53-01   | Operational Supplies / Gasoline                 | 67,498    | 103,806   | 62,610     | 75,000    | -        | 75,000    |
| 100-2201-522.53-02   | Operational Supplies / Oils, Fluids, Lubricants | 10        | -         | -          | -         | -        | -         |
| 100-2201-522.53-27   | Operational Supplies / Fire Fighting Supplies   | 41,167    | 33,549    | 31,749     | 42,000    | -        | 42,000    |
| 100-2201-522.53-41   | Operational Supplies / Medical & Lab Supplies   | 185,616   | 176,412   | 109,503    | 200,000   | -        | 200,000   |
| 100-2201-522.54-01   | Advertising / Classified Ads                    | -         | -         | -          | -         | -        | -         |
| 100-2201-522.54-02   | Advertising / Notices                           | 4,761     | 4,710     | 4,126      | 7,500     | -        | 7,500     |
| 100-2201-522.55-01   | Printing / In-house (Print Shop)                | -         | -         | -          | -         | -        | -         |
| 100-2201-522.56-01   | Travel / Local Business Meetings                | 13        | 4         | 16         | -         | -        | -         |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|---------|---------|------------|---------|-----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change    | Budget  |
| 5 100-2201-522.56-02 | Travel / Conferences & Seminars                 | 927     | 10,444  | 12,207     | 6,500   | 5,500     | 12,000  |
| 100-2201-522.57-01   | Education & Training / Membership Dues          | 1,962   | 1,509   | 1,931      | 2,300   | -         | 2,300   |
| 100-2201-522.57-02   | Education & Training / Registration Fees        | 14,089  | 8,072   | 8,096      | 20,000  | (9,000)   | 11,000  |
| 100-2201-522.59-01   | Testing / Medical                               | -       | -       | -          | -       | -         | -       |
| 100-2201-522.60-01   | Safety Supplies / Clothing/Uniforms             | 91,940  | 100,355 | 28,228     | 105,000 | -         | 105,000 |
| 100-2201-522.60-02   | Safety Supplies / Safety Equipment              | 747     | 458     | 318        | 900     | -         | 900     |
| 100-2201-522.60-03   | Safety Supplies / Training Supplies             | 15,665  | -       | -          | -       | -         | -       |
| 100-2201-522.70-01   | Capital Items / Furniture & Fixtures            | 15,088  | 7,787   | 10,016     | -       | -         | -       |
| 100-2201-522.70-02   | Capital Items / Vehicles                        | 1,006   | -       | -          | -       | -         | -       |
| 100-2201-522.70-03   | Capital Items / Equipment                       | -       | -       | 1,376      | -       | -         | -       |
| 100-2201-522.70-05   | Capital Items / Other                           | -       | -       | -          | -       | -         | -       |
| 100-2201-522.70-06   | Capital Items / Communication Equip             | 2,362   | -       | -          | -       | -         | -       |
| 100-2201-522.91-00   | Fire / Operating Transfer Out                   | -       | 12,151  | -          | -       | -         | -       |
| 100-2301-523.11-01   | Regular Employees / Salary & Wages              | 300,706 | 214,784 | 199,766    | 353,792 | (27,305)  | 326,487 |
| 100-2301-523.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -         | -       |
| 100-2301-523.13-01   | Overtime / Overtime Pay                         | 1,288   | 253     | -          | -       | -         | -       |
| 100-2301-523.14-01   | Misc Additional Pays / Out of Class Pay         | 500     | 500     | -          | -       | -         | -       |
| 100-2301-523.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-2301-523.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | 225     | -         | 225     |
| 100-2301-523.21-01   | Insurance / Health Insurance                    | 34,313  | 13,544  | 10,461     | 78,714  | (39,672)  | 39,042  |
| 100-2301-523.21-04   | Insurance / Life Insurance                      | 581     | 390     | 385        | 747     | (287)     | 460     |
| 100-2301-523.21-07   | Insurance / Dental Insurance                    | 3,592   | 1,940   | 1,389      | 6,418   | (2,997)   | 3,421   |
| 100-2301-523.21-11   | General Public Safety / Insurance               | -       | -       | 666        | -       | -         | -       |
| 100-2301-523.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | -         | -       |
| 100-2301-523.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 18,880  | 13,608  | 12,528     | 21,935  | (1,188)   | 20,747  |
| 100-2301-523.22-02   | Payroll Taxes / Social Security-HI 4.5%         | 4,416   | 3,182   | 2,930      | 5,130   | (396)     | 4,734   |
| 100-2301-523.23-01   | Retirement / Retirement-General                 | 19,814  | 13,695  | 13,575     | 24,058  | (1,530)   | 22,528  |
| 100-2301-523.30-02   | Professional Services / Consultants             | -       | -       | -          | -       | -         | -       |
| 100-2301-523.30-04   | Professional Services / Other                   | 450     | 759     | 501        | 1,200   | (250)     | 950     |
| 100-2301-523.32-04   | Maintenance Contracts / Other                   | 1,493   | 1,363   | 995        | 2,400   | 480       | 2,880   |
| 100-2301-523.41-06   | Utility Services / Telephone                    | 356     | 535     | 244        | -       | -         | -       |
| 100-2301-523.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | -       | -         | -       |
| 100-2301-523.51-01   | General Supplies / Postage                      | 1,077   | 1,046   | 103        | 900     | -         | 900     |
| 100-2301-523.51-02   | General Supplies / Office Supplies              | 334     | (436)   | 118        | 600     | -         | 600     |
| 100-2301-523.51-04   | General Supplies / Food/Provisions              | 170     | 299     | 149        | 200     | -         | 200     |
| 100-2301-523.51-09   | General Supplies / Other                        | -       | -       | -          | -       | -         | -       |
| 100-2301-523.51-11   | General Supplies / Computers & Related Equip    | -       | -       | -          | -       | -         | -       |
| 100-2301-523.52-01   | Books & Periodicals / Subscriptions             | -       | -       | -          | -       | -         | -       |
| 100-2301-523.52-02   | Books & Periodicals / Other                     | -       | -       | -          | 1,100   | (1,100)   | -       |
| 100-2301-523.54-01   | Advertising / Classified Ads                    | -       | -       | -          | -       | -         | -       |
| 100-2301-523.54-02   | Advertising / Notices                           | 786     | -       | -          | -       | 1,100     | 1,100   |
| 100-2301-523.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -       | -         | -       |
| 100-2301-523.55-02   | Printing / Out-sourced                          | -       | -       | -          | -       | -         | -       |
| 100-2301-523.56-01   | Travel / Local Business Meetings                | -       | 6       | -          | 670     | -         | 670     |
| 100-2301-523.56-02   | Travel / Conferences & Seminars                 | 210     | 2,818   | 1,356      | 6,125   | -         | 6,125   |
| 100-2301-523.57-01   | Education & Training / Membership Dues          | 2,122   | 1,443   | 777        | 2,215   | -         | 2,215   |
| 100-2301-523.57-02   | Education & Training / Registration Fees        | 691     | 1,171   | 965        | 900     | 600       | 1,500   |
| 100-2301-523.70-01   | Capital Items / Furniture & Fixtures            | 856     | -       | -          | 2,000   | -         | 2,000   |
| 100-2301-523.70-05   | Capital Items / Other                           | -       | -       | -          | 2,500   | -         | 2,500   |
| 100-2302-563.37-01   | Neighborhd Small Grants / Organizational Grants | -       | 39      | -          | -       | 1,000     | 1,000   |
| 100-2302-563.37-02   | Neighborhd Small Grants / FOCUS Grants          | -       | 2,623   | 1,298      | -       | 2,000     | 2,000   |
| 100-2401-524.11-01   | Regular Employees / Salary & Wages              | 274,937 | 189,472 | 455,775    | 212,447 | 527,571   | 740,018 |
| 100-2401-524.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 1,458   | 2,754   | -          | -       | -         | -       |
| 100-2401-524.13-01   | Overtime / Overtime Pay                         | 779     | -       | -          | 500     | (500)     | -       |
| 100-2401-524.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-2401-524.14-10   | Misc Additional Pays / Car Allowance            | 16      | -       | -          | -       | -         | -       |
| 100-2401-524.21-01   | Insurance / Health Insurance                    | 59,916  | 49,323  | 92,243     | 55,854  | 101,903   | 157,757 |
| 100-2401-524.21-04   | Insurance / Life Insurance                      | 706     | 655     | 1,741      | 361     | 707       | 1,068   |
| 100-2401-524.21-07   | Insurance / Dental Insurance                    | 3,367   | 2,903   | 5,212      | 2,948   | 6,048     | 8,996   |
| 100-2401-524.21-11   | Protective Inspection / Insurance               | -       | -       | 1,493      | -       | 2,886     | 2,886   |
| 100-2401-524.21-16   | Protective Inspection / Insurance               | -       | -       | -          | -       | 2,937     | 2,937   |
| 100-2401-524.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 16,699  | 11,561  | 27,331     | 13,203  | 32,678    | 45,881  |
| 100-2401-524.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,905   | 2,704   | 6,392      | 3,087   | 7,643     | 10,730  |
| 100-2401-524.23-01   | Retirement / Retirement-General                 | 17,595  | 12,328  | 30,993     | 14,480  | 36,581    | 51,061  |
| 100-2401-524.30-04   | Professional Services / Other                   | 184     | 317     | 304        | 720     | (170)     | 550     |
| 100-2401-524.32-01   | Maintenance Contracts / Computer Equip/Software | -       | -       | 7,740      | -       | 8,940     | 8,940   |
| 100-2401-524.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | 600     | (600)     | -       |
| 100-2401-524.41-06   | Utility Services / Telephone                    | 2,357   | 2,231   | 4,676      | 2,076   | 3,624     | 5,700   |
| 100-2401-524.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | 500     | -         | 500     |
| 100-2401-524.44-03   | Repair & Maintenance / Vehicles                 | 3,549   | 5,928   | 7,946      | 3,200   | 1,800     | 5,000   |
| 100-2401-524.44-08   | Repair & Maintenance / Other                    | 1,552   | 419     | -          | 500     | (500)     | -       |
| 100-2401-524.51-01   | General Supplies / Postage                      | 997     | 1,384   | 941        | 2,400   | (400)     | 2,000   |
| 100-2401-524.51-02   | General Supplies / Office Supplies              | 467     | 356     | 817        | 800     | (50)      | 750     |
| 100-2401-524.51-03   | General Supplies / Photo Supplies               | -       | -       | -          | -       | -         | -       |
| 100-2401-524.51-08   | General Supplies / Hand & Shop Tools            | 27      | -       | 277        | 300     | (50)      | 250     |
| 100-2401-524.51-09   | General Supplies / Other                        | -       | -       | -          | -       | -         | -       |
| 100-2401-524.51-11   | General Supplies / Computers & Related Equip    | -       | 1,090   | -          | 1,500   | (1,500)   | -       |
| 100-2401-524.52-02   | Books & Periodicals / Other                     | -       | 477     | -          | 600     | 1,500     | 2,100   |
| 100-2401-524.53-01   | Operational Supplies / Gasoline                 | 2,896   | 5,120   | 4,024      | 3,500   | 500       | 4,000   |
| 100-2401-524.54-02   | Advertising / Notices                           | 388     | 258     | 195        | -       | 250       | 250     |
| 100-2401-524.56-02   | Travel / Conferences & Seminars                 | -       | -       | 1,521      | 2,100   | 9,900     | 12,000  |
| 100-2401-524.57-01   | Education & Training / Membership Dues          | 405     | 265     | 1,498      | 460     | 1,040     | 1,500   |
| 100-2401-524.57-02   | Education & Training / Training Schools         | 40      | -       | 3,390      | -       | -         | -       |
| 100-2401-524.58-01   | Regulatory Expenses / Certification-Permits-Lic | -       | -       | 406        | 608     | 392       | 1,000   |
| 100-2401-524.60-03   | Safety Supplies / Training Supplies             | 9       | 555     | -          | 500     | -         | 500     |
| 100-2401-524.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | 500       | 500     |
| 100-2401-524.70-03   | Capital Items / Equipment                       | -       | -       | -          | -       | 250       | 250     |
| 100-2402-524.11-01   | Regular Employees / Salary & Wages              | 244,662 | 179,033 | -          | 242,267 | (242,267) | -       |
| 100-2402-524.13-01   | Overtime / Overtime Pay                         | 2,061   | 557     | -          | 500     | (500)     | -       |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|---------|---------|------------|---------|-----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change    | Budget  |
| 5 100-2402-524.14-07 | Misc Additional Pays / Certification Pay        | -       | -       | -          | -       | -         | -       |
| 100-2402-524.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-2402-524.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -         | -       |
| 100-2402-524.21-01   | Insurance / Health Insurance                    | 35,330  | 20,840  | -          | 34,066  | (34,066)  | -       |
| 100-2402-524.21-04   | Insurance / Life Insurance                      | 1,074   | 850     | -          | 430     | (430)     | -       |
| 100-2402-524.21-07   | Insurance / Dental Insurance                    | 2,415   | 1,176   | -          | 2,276   | (2,276)   | -       |
| 100-2402-524.21-11   | Insurance / Long Term Disability Ins            | -       | -       | -          | -       | -         | -       |
| 100-2402-524.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 14,943  | 10,993  | -          | 15,051  | (15,051)  | -       |
| 100-2402-524.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,495   | 2,571   | -          | 3,520   | (3,520)   | -       |
| 100-2402-524.23-01   | Retirement / Retirement-General                 | 16,284  | 11,687  | -          | 16,508  | (16,508)  | -       |
| 100-2402-524.41-06   | Utility Services / Telephone                    | 194     | -       | -          | -       | -         | -       |
| 100-2402-524.51-09   | General Supplies / Other                        | 463     | 367     | -          | 400     | (400)     | -       |
| 100-2402-524.52-02   | Books & Periodicals / Other                     | -       | -       | -          | 500     | (500)     | -       |
| 100-2402-524.56-02   | Travel / Conferences & Seminars                 | 585     | 3,681   | -          | 5,500   | (5,500)   | -       |
| 100-2402-524.57-01   | Education & Training / Membership Dues          | 410     | 345     | -          | 450     | (450)     | -       |
| 100-2402-524.57-02   | Education & Training / Training Schools         | 1,745   | 3,444   | -          | 1,900   | (1,900)   | -       |
| 100-2402-524.58-01   | Regulatory Expenses / Certification-Permits-Lic | 204     | 448     | -          | 275     | (275)     | -       |
| 100-2403-524.11-01   | Regular Employees / Salary & Wages              | 131,746 | 75,377  | -          | 142,698 | (142,698) | -       |
| 100-2403-524.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | 702     | -          | -       | -         | -       |
| 100-2403-524.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | 500     | (500)     | -       |
| 100-2403-524.14-07   | Misc Additional Pays / Certification Pay        | -       | -       | -          | -       | -         | -       |
| 100-2403-524.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-2403-524.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | 200     | (200)     | -       |
| 100-2403-524.21-01   | Insurance / Health Insurance                    | 53,685  | 31,242  | -          | 56,243  | (56,243)  | -       |
| 100-2403-524.21-04   | Insurance / Life Insurance                      | 204     | 71      | -          | 252     | (252)     | -       |
| 100-2403-524.21-07   | Insurance / Dental Insurance                    | 2,419   | 1,327   | -          | 2,743   | (2,743)   | -       |
| 100-2403-524.21-11   | Insurance / Long Term Disability Ins            | -       | -       | -          | -       | -         | -       |
| 100-2403-524.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 7,601   | 4,312   | -          | 8,878   | (8,878)   | -       |
| 100-2403-524.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,778   | 1,009   | -          | 2,076   | (2,076)   | -       |
| 100-2403-524.23-01   | Retirement / Retirement-General                 | 8,478   | 4,904   | -          | 9,737   | (9,737)   | -       |
| 100-2403-524.41-06   | Utility Services / Telephone                    | 2       | -       | -          | -       | -         | -       |
| 100-2403-524.52-02   | Books & Periodicals / Other                     | -       | -       | -          | -       | -         | -       |
| 100-2403-524.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 5,000   | (5,000)   | -       |
| 100-2403-524.57-01   | Education & Training / Membership Dues          | 225     | 285     | -          | 500     | (500)     | -       |
| 100-2403-524.57-02   | Education & Training / Training Schools         | 630     | 360     | -          | 1,350   | (1,350)   | -       |
| 100-2403-524.58-01   | Regulatory Expenses / Certification-Permits-Lic | 41      | -       | -          | 175     | (175)     | -       |
| 100-2404-524.11-01   | Regular Employees / Salary & Wages              | 87,321  | 87,354  | -          | 89,114  | (89,114)  | -       |
| 100-2404-524.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -         | -       |
| 100-2404-524.13-01   | Overtime / Overtime Pay                         | 245     | -       | -          | 500     | (500)     | -       |
| 100-2404-524.14-07   | Misc Additional Pays / Certification Pay        | -       | -       | -          | -       | -         | -       |
| 100-2404-524.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | 100     | (100)     | -       |
| 100-2404-524.21-01   | Insurance / Health Insurance                    | 16,920  | 16,694  | -          | 16,853  | (16,853)  | -       |
| 100-2404-524.21-04   | Insurance / Life Insurance                      | 400     | 476     | -          | 158     | (158)     | -       |
| 100-2404-524.21-07   | Insurance / Dental Insurance                    | 1,265   | 1,260   | -          | 1,302   | (1,302)   | -       |
| 100-2404-524.21-11   | Insurance / Long Term Disability Ins            | -       | -       | -          | -       | -         | -       |
| 100-2404-524.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 5,279   | 5,305   | -          | 5,556   | (5,556)   | -       |
| 100-2404-524.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,235   | 1,241   | -          | 1,299   | (1,299)   | -       |
| 100-2404-524.23-01   | Retirement / Retirement-General                 | 5,907   | 5,683   | -          | 6,094   | (6,094)   | -       |
| 100-2404-524.41-06   | Utility Services / Telephone                    | -       | -       | -          | -       | -         | -       |
| 100-2404-524.52-02   | Books & Periodicals / Other                     | -       | -       | -          | -       | -         | -       |
| 100-2404-524.56-02   | Travel / Conferences & Seminars                 | -       | 120     | -          | 750     | (750)     | -       |
| 100-2404-524.57-01   | Education & Training / Membership Dues          | 200     | 160     | -          | 125     | (125)     | -       |
| 100-2404-524.57-02   | Education & Training / Training Schools         | 930     | 480     | -          | 500     | (500)     | -       |
| 100-2404-524.58-01   | Regulatory Expenses / Certification-Permits-Lic | 245     | -       | -          | -       | -         | -       |
| 100-2406-524.11-01   | Regular Employees / Salary & Wages              | 100,523 | 136,058 | 123,236    | 91,645  | 10,576    | 102,221 |
| 100-2406-524.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -         | -       |
| 100-2406-524.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | 1,000   | (1,000)   | -       |
| 100-2406-524.14-07   | Misc Additional Pays / Certification Pay        | -       | -       | -          | -       | -         | -       |
| 100-2406-524.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-2406-524.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | 300     | (300)     | -       |
| 100-2406-524.21-01   | Insurance / Health Insurance                    | 29,116  | 42,307  | 41,535     | 28,461  | 474       | 28,935  |
| 100-2406-524.21-04   | Insurance / Life Insurance                      | 124     | 147     | 147        | 163     | (16)      | 147     |
| 100-2406-524.21-07   | Insurance / Dental Insurance                    | 1,630   | 2,224   | 2,167      | 1,499   | 41        | 1,540   |
| 100-2406-524.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 396        | -       | 399       | 399     |
| 100-2406-524.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 406       | 406     |
| 100-2406-524.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 6,009   | 8,012   | 7,307      | 5,924   | 414       | 6,338   |
| 100-2406-524.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,405   | 1,874   | 1,709      | 1,338   | 144       | 1,482   |
| 100-2406-524.23-01   | Retirement / Retirement-General                 | 6,806   | 8,885   | 8,399      | 6,299   | 754       | 7,053   |
| 100-2406-524.30-02   | Professional Services / Consultants             | 69,844  | 14,093  | 17,737     | 70,000  | -         | 70,000  |
| 100-2406-524.30-04   | Professional Services / Other                   | 28,773  | 17,038  | 25,141     | 35,000  | -         | 35,000  |
| 100-2406-524.30-31   | Professional Services / Grass Removal           | 35,365  | 25,416  | 31,775     | 40,000  | -         | 40,000  |
| 100-2406-524.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 4,000   | 3,000     | 7,000   |
| 100-2406-524.57-01   | Education & Training / Membership Dues          | 225     | 225     | 300        | 385     | (185)     | 200     |
| 100-2406-524.57-02   | Education & Training / Training Schools         | 270     | -       | -          | 800     | 400       | 1,200   |
| 100-2406-524.58-01   | Regulatory Expenses / Certification-Permits-Lic | -       | 26      | -          | 120     | -         | 120     |
| 100-2501-515.11-01   | Regular Employees / Salary & Wages              | 146,001 | 331,408 | 272,980    | 367,858 | 2,852     | 370,710 |
| 100-2501-515.13-01   | Overtime / Overtime Pay                         | 589     | 100     | -          | 100     | 400       | 500     |
| 100-2501-515.14-02   | Finance / Misc Additional Pays                  | -       | -       | 850        | -       | 1,300     | 1,300   |
| 100-2501-515.21-01   | Insurance / Health Insurance                    | 26,725  | 67,720  | 44,243     | 82,355  | 2,640     | 84,995  |
| 100-2501-515.21-04   | Insurance / Life Insurance                      | 221     | 861     | 708        | 652     | (117)     | 535     |
| 100-2501-515.21-07   | Insurance / Dental Insurance                    | 1,879   | 4,539   | 3,198      | 5,256   | (834)     | 4,422   |
| 100-2501-515.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 911        | -       | 1,446     | 1,446   |
| 100-2501-515.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 1,471     | 1,471   |
| 100-2501-515.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 9,595   | 19,516  | 16,162     | 22,813  | 202       | 23,015  |
| 100-2501-515.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 2,244   | 4,564   | 3,780      | 5,335   | 48        | 5,383   |
| 100-2501-515.23-01   | Retirement / Retirement-General                 | 10,958  | 21,566  | 18,563     | 25,021  | 592       | 25,613  |
| 100-2501-515.30-04   | Professional Services / Other                   | 3,300   | 3,900   | 2,400      | 3,600   | -         | 3,600   |
| 100-2501-515.30-09   | Professional Services / Banking/Brokerage Fees  | 42,448  | 24,472  | 13,931     | 45,000  | (16,500)  | 28,500  |
| 100-2501-515.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | 641     | -          | 500     | -         | 500     |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|---------|---------|------------|---------|-----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change    | Budget  |
| 5 100-2501-515.51-01 | General Supplies / Postage                      | 12,141  | 12,653  | 13,119     | 13,500  | (1,000)   | 12,500  |
| 100-2501-515.51-02   | General Supplies / Office Supplies              | 2,366   | 885     | 462        | 1,800   | (300)     | 1,500   |
| 100-2501-515.55-02   | Printing / Out-sourced                          | 6,021   | 6,168   | -          | 6,500   | -         | 6,500   |
| 100-2501-515.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 500     | 200       | 700     |
| 100-2501-515.57-01   | Education & Training / Membership Dues          | 150     | 210     | 60         | 250     | -         | 250     |
| 100-2501-515.57-02   | Education & Training / Registration Fees        | -       | -       | 307        | 300     | 250       | 550     |
| 100-2501-515.62-01   | Refunds on Taxes / Real Estate                  | -       | -       | -          | -       | 80,000    | 80,000  |
| 100-2501-515.63-01   | Bad Debts / Bad Debts Expense                   | -       | -       | -          | -       | 10,000    | 10,000  |
| 100-3001-541.11-01   | Regular Employees / Salary & Wages              | 405,033 | 389,094 | 315,635    | 401,711 | 2,057     | 403,768 |
| 100-3001-541.13-01   | Overtime / Overtime Pay                         | 740     | -       | -          | 1,013   | (1,013)   | -       |
| 100-3001-541.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -         | -       |
| 100-3001-541.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -         | -       |
| 100-3001-541.21-01   | Insurance / Health Insurance                    | 98,938  | 107,883 | 92,780     | 116,413 | (6,893)   | 109,520 |
| 100-3001-541.21-04   | Insurance / Life Insurance                      | 1,278   | 1,288   | 989        | 1,078   | (496)     | 582     |
| 100-3001-541.21-07   | Insurance / Dental Insurance                    | 5,114   | 4,754   | 4,012      | 7,038   | (177)     | 6,861   |
| 100-3001-541.21-11   | Public Health Services / Insurance              | -       | -       | 1,052      | -       | 1,575     | 1,575   |
| 100-3001-541.21-16   | Public Health Services / Insurance              | -       | -       | -          | -       | 1,602     | 1,602   |
| 100-3001-541.21-31   | Insurance / HealthIns-Retiree Prem              | -       | 60,153  | 42,256     | 63,378  | 564       | 63,942  |
| 100-3001-541.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 24,423  | 23,472  | 18,552     | 24,969  | 65        | 25,034  |
| 100-3001-541.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 5,712   | 5,489   | 4,339      | 5,840   | 15        | 5,855   |
| 100-3001-541.23-01   | Retirement / Retirement-General                 | 25,444  | 25,104  | 21,356     | 27,385  | 475       | 27,860  |
| 100-3001-541.30-02   | Professional Services / Consultants             | 512     | -       | 2,714      | 2,000   | (500)     | 1,500   |
| 100-3001-541.30-04   | Professional Services / Other                   | 1,445   | 740     | -          | 300     | -         | 300     |
| 100-3001-541.32-04   | Maintenance Contracts / Other                   | 1,412   | 35      | 136        | 3,090   | (90)      | 3,000   |
| 100-3001-541.41-01   | Utility Services / Water                        | 1,616   | 1,676   | 1,270      | 1,750   | -         | 1,750   |
| 100-3001-541.41-02   | Utility Services / Storm Water                  | -       | -       | -          | -       | -         | -       |
| 100-3001-541.41-03   | Utility Services / Sanitary Sewer               | 202     | 232     | 185        | 400     | (150)     | 250     |
| 100-3001-541.41-04   | Utility Services / Electric                     | 12,099  | 13,873  | 11,270     | 14,000  | -         | 14,000  |
| 100-3001-541.41-05   | Utility Services / Gas                          | 3,871   | 6,182   | 3,176      | 4,500   | -         | 4,500   |
| 100-3001-541.41-06   | Utility Services / Telephone                    | -       | -       | -          | -       | -         | -       |
| 100-3001-541.43-03   | Rentals / Other                                 | -       | -       | -          | -       | -         | -       |
| 100-3001-541.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | 100     | (100)     | -       |
| 100-3001-541.44-08   | Repair & Maintenance / Other                    | 5       | 74      | -          | 75      | (75)      | -       |
| 100-3001-541.51-01   | General Supplies / Postage                      | 4,243   | 5,157   | 4,693      | 5,000   | -         | 5,000   |
| 100-3001-541.51-02   | General Supplies / Office Supplies              | 3,357   | 3,898   | 1,959      | 4,000   | -         | 4,000   |
| 100-3001-541.51-04   | General Supplies / Food/Provisions              | 468     | 478     | 458        | 500     | 500       | 1,000   |
| 100-3001-541.51-06   | General Supplies / Custodial Supplies           | 2,603   | 3,070   | 2,228      | 3,100   | (100)     | 3,000   |
| 100-3001-541.51-08   | General Supplies / Hand & Shop Tools            | -       | -       | -          | -       | -         | -       |
| 100-3001-541.51-09   | General Supplies / Other                        | 27      | 334     | 2,069      | 50      | -         | 50      |
| 100-3001-541.52-01   | Books & Periodicals / Subscriptions             | 71      | 32      | 17         | 250     | (150)     | 100     |
| 100-3001-541.52-02   | Books & Periodicals / Other                     | -       | -       | -          | -       | -         | -       |
| 100-3001-541.52-03   | Books & Periodicals / Subscriptions-Software    | -       | -       | -          | -       | -         | -       |
| 100-3001-541.53-01   | Operational Supplies / Gasoline                 | 110     | 366     | 42         | 250     | (50)      | 200     |
| 100-3001-541.54-02   | Advertising / Notices                           | 176     | 145     | -          | 145     | (45)      | 100     |
| 100-3001-541.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -       | -         | -       |
| 100-3001-541.55-02   | Printing / Out-sourced                          | 3,744   | 3,689   | -          | 3,000   | (500)     | 2,500   |
| 100-3001-541.56-01   | Travel / Local Business Meetings                | 16      | 111     | 114        | 100     | -         | 100     |
| 100-3001-541.56-02   | Travel / Conferences & Seminars                 | -       | 356     | -          | 750     | -         | 750     |
| 100-3001-541.57-01   | Education & Training / Membership Dues          | 7,461   | 6,200   | 1,420      | 7,500   | (500)     | 7,000   |
| 100-3001-541.57-02   | Education & Training / Training Schools         | -       | 729     | 723        | 750     | -         | 750     |
| 100-3001-541.58-01   | Regulatory Expenses / Certification-Permits-Lic | -       | 631     | -          | -       | -         | -       |
| 100-3001-541.59-01   | Testing / Medical                               | -       | -       | -          | -       | -         | -       |
| 100-3001-541.59-02   | Testing / Other                                 | -       | -       | -          | -       | -         | -       |
| 100-3001-541.70-01   | Capital Items / Furniture & Fixtures            | 446     | -       | 500        | 500     | -         | 500     |
| 100-3001-541.70-05   | Capital Items / Other                           | 31      | -       | 124        | 50      | -         | 50      |
| 100-3002-541.11-01   | Regular Employees / Salary & Wages              | 29,292  | 35,535  | 89,911     | 61,991  | 119,230   | 181,221 |
| 100-3002-541.13-01   | Overtime / Overtime Pay                         | 24      | -       | -          | 810     | (810)     | -       |
| 100-3002-541.14-01   | Misc Additional Pays / Out of Class Pay         | -       | -       | -          | -       | -         | -       |
| 100-3002-541.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -         | -       |
| 100-3002-541.21-01   | Insurance / Health Insurance                    | -       | 3,197   | 17,055     | 19,760  | 9,889     | 29,649  |
| 100-3002-541.21-04   | Insurance / Life Insurance                      | 103     | 22      | 62         | 139     | 121       | 260     |
| 100-3002-541.21-07   | Insurance / Dental Insurance                    | 581     | 168     | 995        | 1,042   | 1,468     | 2,510   |
| 100-3002-541.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 317        | -       | 707       | 707     |
| 100-3002-541.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 719       | 719     |
| 100-3002-541.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 1,771   | 2,161   | 5,446      | 3,893   | 7,343     | 11,236  |
| 100-3002-541.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 414     | 505     | 1,274      | 911     | 1,717     | 2,628   |
| 100-3002-541.23-01   | Retirement / Retirement-General                 | 1,797   | 2,313   | 6,096      | 4,270   | 8,234     | 12,504  |
| 100-3002-541.51-09   | General Supplies / Other                        | 104     | 1,067   | 326        | 450     | -         | 450     |
| 100-3002-541.53-41   | Operational Supplies / Medical & Lab Supplies   | 539     | 2,033   | 586        | 2,500   | (500)     | 2,000   |
| 100-3002-541.56-01   | Travel / Local Business Meetings                | -       | 663     | 162        | 100     | 150       | 250     |
| 100-3002-541.56-02   | Travel / Conferences & Seminars                 | -       | 195     | 81         | 400     | -         | 400     |
| 100-3002-541.57-01   | Education & Training / Membership Dues          | -       | -       | -          | 100     | (100)     | -       |
| 100-3002-541.57-02   | Education & Training / Training Schools         | -       | 565     | -          | 150     | -         | 150     |
| 100-3003-541.11-01   | Regular Employees / Salary & Wages              | 473,025 | 494,714 | 387,439    | 675,975 | (119,245) | 556,730 |
| 100-3003-541.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 58,203  | 75,187  | 16,629     | -       | -         | -       |
| 100-3003-541.13-01   | Overtime / Overtime Pay                         | 2,387   | 327     | -          | 3,545   | (3,545)   | -       |
| 100-3003-541.14-01   | Misc Additional Pays / Out of Class Pay         | -       | 500     | 1,000      | -       | -         | -       |
| 100-3003-541.14-02   | Misc Additional Pays / Task Rate                | -       | -       | 736        | -       | -         | -       |
| 100-3003-541.14-10   | Misc Additional Pays / Car Allowance            | 214     | -       | -          | 500     | (500)     | -       |
| 100-3003-541.14-11   | Misc Additional Pays / Clothing Allowance       | 360     | -       | -          | -       | -         | -       |
| 100-3003-541.21-01   | Insurance / Health Insurance                    | 113,759 | 114,346 | 89,307     | 172,733 | (29,008)  | 143,725 |
| 100-3003-541.21-04   | Insurance / Life Insurance                      | 954     | 773     | 671        | 1,814   | (1,012)   | 802     |
| 100-3003-541.21-07   | Insurance / Dental Insurance                    | 5,508   | 5,834   | 4,600      | 9,472   | (1,248)   | 8,224   |
| 100-3003-541.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 1,356      | -       | 2,171     | 2,171   |
| 100-3003-541.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 2,209     | 2,209   |
| 100-3003-541.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 32,436  | 34,394  | 24,213     | 42,130  | (7,613)   | 34,517  |
| 100-3003-541.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 7,586   | 8,044   | 5,663      | 9,852   | (1,779)   | 8,073   |
| 100-3003-541.23-01   | Retirement / Retirement-General                 | 34,620  | 36,728  | 27,423     | 46,207  | (7,793)   | 38,414  |
| 100-3003-541.30-02   | Professional Services / Consultants             | -       | -       | 35         | 1,000   | (1,000)   | -       |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-3003-541.30-04 | Professional Services / Other                   | 614     | 538     | 293        | 250     | 500      | 750     |
| 100-3003-541.32-04   | Maintenance Contracts / Other                   | 4,995   | 5,626   | 4,760      | 5,000   | -        | 5,000   |
| 100-3003-541.44-08   | Repair & Maintenance / Other                    | 1,048   | 1,288   | 711        | 1,000   | -        | 1,000   |
| 100-3003-541.51-09   | General Supplies / Other                        | -       | 209     | -          | -       | -        | -       |
| 100-3003-541.52-01   | Books & Periodicals / Subscriptions             | -       | -       | -          | -       | -        | -       |
| 100-3003-541.52-02   | Books & Periodicals / Other                     | -       | -       | -          | 100     | -        | 100     |
| 100-3003-541.53-41   | Operational Supplies / Medical & Lab Supplies   | 17,368  | 39,371  | 14,289     | 42,500  | (2,500)  | 40,000  |
| 100-3003-541.56-01   | Travel / Local Business Meetings                | 426     | 1,199   | 460        | 300     | 50       | 350     |
| 100-3003-541.56-02   | Travel / Conferences & Seminars                 | 75      | 492     | 49         | 1,500   | -        | 1,500   |
| 100-3003-541.57-01   | Education & Training / Membership Dues          | 193     | 435     | 200        | 750     | (250)    | 500     |
| 100-3003-541.57-02   | Education & Training / Training Schools         | 885     | 2,147   | 200        | 2,500   | (500)    | 2,000   |
| 100-3003-541.61-01   | Insurance / Liability Ins (premiums)            | 100     | -       | -          | 200     | (100)    | 100     |
| 100-3004-541.11-01   | Regular Employees / Salary & Wages              | 269,352 | 248,396 | 195,058    | 262,822 | 16,266   | 279,088 |
| 100-3004-541.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -       | -       | -          | -       | -        | -       |
| 100-3004-541.13-01   | Overtime / Overtime Pay                         | -       | 93      | -          | 1,519   | (1,519)  | -       |
| 100-3004-541.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-3004-541.14-10   | Misc Additional Pays / Car Allowance            | 820     | -       | -          | 1,000   | (1,000)  | -       |
| 100-3004-541.21-01   | Insurance / Health Insurance                    | 54,725  | 60,603  | 44,786     | 54,111  | 45,758   | 99,869  |
| 100-3004-541.21-04   | Insurance / Life Insurance                      | 732     | 614     | 536        | 470     | (69)     | 401     |
| 100-3004-541.21-07   | Insurance / Dental Insurance                    | 4,410   | 4,128   | 2,938      | 4,044   | 833      | 4,877   |
| 100-3004-541.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 652        | -       | 1,088    | 1,088   |
| 100-3004-541.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 1,108    | 1,108   |
| 100-3004-541.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 16,149  | 14,801  | 11,767     | 16,388  | 915      | 17,303  |
| 100-3004-541.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,777   | 3,462   | 2,752      | 3,833   | 214      | 4,047   |
| 100-3004-541.23-01   | Retirement / Retirement-General                 | 17,587  | 15,637  | 13,261     | 17,974  | 1,283    | 19,257  |
| 100-3004-541.30-04   | Professional Services / Other                   | 448     | 140     | 30         | 450     | (50)     | 400     |
| 100-3004-541.44-03   | Repair & Maintenance / Vehicles                 | 2,012   | 174     | 83         | 1,000   | -        | 1,000   |
| 100-3004-541.51-06   | General Supplies / Custodial Supplies           | -       | 18      | -          | -       | -        | -       |
| 100-3004-541.51-09   | General Supplies / Other                        | -       | 158     | -          | -       | -        | -       |
| 100-3004-541.53-01   | Operational Supplies / Gasoline                 | -       | -       | -          | 2,000   | (1,000)  | 1,000   |
| 100-3004-541.53-40   | Operational Supplies / Environmental Supplies   | 3,410   | 1,847   | 2,310      | 5,000   | (1,500)  | 3,500   |
| 100-3004-541.56-01   | Travel / Local Business Meetings                | 444     | 771     | 790        | 1,000   | -        | 1,000   |
| 100-3004-541.56-02   | Travel / Conferences & Seminars                 | 782     | 1,953   | 1,145      | 1,500   | -        | 1,500   |
| 100-3004-541.57-01   | Education & Training / Membership Dues          | 562     | 824     | 205        | 600     | -        | 600     |
| 100-3004-541.57-02   | Education & Training / Training Schools         | 1,895   | 3,632   | 1,025      | 3,675   | (1,175)  | 2,500   |
| 100-3004-541.59-02   | Testing / Other                                 | 60      | 60      | -          | 100     | (25)     | 75      |
| 100-3101-565.11-01   | Regular Employees / Salary & Wages              | 132,257 | 96,298  | 106,232    | 90,206  | 12,117   | 102,323 |
| 100-3101-565.13-01   | Overtime / Overtime Pay                         | 62      | 39      | -          | 625     | (300)    | 325     |
| 100-3101-565.14-10   | Misc Additional Pays / Car Allowance            | -       | 92      | -          | 225     | -        | 225     |
| 100-3101-565.21-01   | Insurance / Health Insurance                    | 11,965  | 9,633   | 18,140     | 11,500  | 1,111    | 12,611  |
| 100-3101-565.21-04   | Insurance / Life Insurance                      | 148     | 20      | 208        | 165     | (17)     | 148     |
| 100-3101-565.21-07   | Insurance / Dental Insurance                    | 667     | 702     | 902        | 643     | 484      | 1,127   |
| 100-3101-565.21-11   | Economic Devel & Assistnc / Insurance           | -       | -       | 373        | -       | 402      | 402     |
| 100-3101-565.21-16   | Economic Devel & Assistnc / Insurance           | -       | -       | -          | -       | 409      | 409     |
| 100-3101-565.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 8,255   | 6,010   | 6,505      | 5,591   | 753      | 6,344   |
| 100-3101-565.22-02   | Payroll Taxes / Social Security-HI 4.5%         | 1,931   | 1,405   | 1,521      | 1,308   | 176      | 1,484   |
| 100-3101-565.23-01   | Retirement / Retirement-General                 | 8,681   | 6,300   | 7,241      | 6,132   | 928      | 7,060   |
| 100-3101-565.30-02   | Professional Services / Consultants             | 9,013   | 74      | -          | -       | -        | -       |
| 100-3101-565.30-04   | Professional Services / Other                   | 1,718   | 2,309   | 1,900      | 5,300   | (5,300)  | -       |
| 100-3101-565.32-01   | Maintenance Contracts / Computer Equip/Software | -       | 901     | 1,888      | -       | 5,300    | 5,300   |
| 100-3101-565.32-04   | Maintenance Contracts / Other                   | -       | 855     | -          | 1,000   | -        | 1,000   |
| 100-3101-565.41-06   | Utility Services / Telephone                    | 515     | 541     | 367        | 600     | -        | 600     |
| 100-3101-565.51-01   | General Supplies / Postage                      | 2       | 38      | 867        | 350     | -        | 350     |
| 100-3101-565.51-02   | General Supplies / Office Supplies              | 328     | 92      | -          | 660     | (100)    | 560     |
| 100-3101-565.51-04   | General Supplies / Food/Provisions              | -       | -       | -          | 150     | -        | 150     |
| 100-3101-565.54-01   | Advertising / Classified Ads                    | -       | 150     | -          | 1,500   | 1,500    | 3,000   |
| 100-3101-565.54-02   | Advertising / Notices                           | 150     | -       | -          | 250     | -        | 250     |
| 100-3101-565.56-01   | Travel / Local Business Meetings                | 588     | -       | -          | 1,900   | -        | 1,900   |
| 100-3101-565.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | 1,500   | -        | 1,500   |
| 100-3101-565.57-01   | Education & Training / Membership Dues          | 998     | -       | -          | -       | -        | -       |
| 100-3101-565.57-02   | Education & Training / Registration Fees        | 210     | 55      | -          | 3,250   | -        | 3,250   |
| 100-3101-565.70-01   | Capital Items / Furniture & Fixtures            | -       | 1,022   | -          | 1,000   | -        | 1,000   |
| 100-3401-544.11-01   | Regular Employees / Salary & Wages              | 114,354 | 115,234 | 106,104    | 131,752 | 16,682   | 148,434 |
| 100-3401-544.12-01   | Provisional Employees-PT / Salary & Wages       | -       | -       | -          | -       | -        | -       |
| 100-3401-544.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | 200     | (200)    | -       |
| 100-3401-544.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -        | -       |
| 100-3401-544.21-01   | Insurance / Health Insurance                    | 33,574  | 21,893  | 19,603     | 49,400  | (10,905) | 38,495  |
| 100-3401-544.21-04   | Insurance / Life Insurance                      | 436     | 287     | 270        | 566     | (351)    | 215     |
| 100-3401-544.21-07   | Insurance / Dental Insurance                    | 1,907   | 1,521   | 1,303      | 2,604   | (1,104)  | 1,500   |
| 100-3401-544.21-11   | Aging / Insurance                               | -       | -       | 355        | -       | 491      | 491     |
| 100-3401-544.21-16   | Aging / Insurance                               | -       | -       | -          | -       | 589      | 589     |
| 100-3401-544.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 6,586   | 6,954   | 6,428      | 8,180   | 1,029    | 9,209   |
| 100-3401-544.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,540   | 1,626   | 1,503      | 1,913   | 241      | 2,154   |
| 100-3401-544.23-01   | Retirement / Retirement-General                 | 6,435   | 6,596   | 6,185      | 8,973   | 2,965    | 11,938  |
| 100-3401-544.30-04   | Professional Services / Other                   | 2,503   | 556     | 2,005      | 3,000   | -        | 3,000   |
| 100-3401-544.32-01   | Maintenance Contracts / Computer Equip/Software | 1,800   | 347     | 750        | 1,900   | (500)    | 1,400   |
| 100-3401-544.41-01   | Utility Services / Water                        | 1,690   | 1,755   | 1,357      | 1,750   | -        | 1,750   |
| 100-3401-544.41-02   | Utility Services / Storm Water                  | -       | -       | -          | 1,900   | (1,900)  | -       |
| 100-3401-544.41-03   | Utility Services / Sanitary Sewer               | 232     | 318     | 320        | 850     | -        | 850     |
| 100-3401-544.41-04   | Utility Services / Electric                     | 7,884   | 10,895  | 7,894      | 9,000   | -        | 9,000   |
| 100-3401-544.41-05   | Utility Services / Gas                          | 4,587   | 7,269   | 3,540      | 7,200   | -        | 7,200   |
| 100-3401-544.44-01   | Repair & Maintenance / Office Furniture & Equip | 203     | 293     | 89         | 500     | -        | 500     |
| 100-3401-544.51-01   | General Supplies / Postage                      | 341     | 452     | 337        | 550     | -        | 550     |
| 100-3401-544.51-02   | General Supplies / Office Supplies              | 442     | 930     | 692        | 1,750   | -        | 1,750   |
| 100-3401-544.51-06   | General Supplies / Custodial Supplies           | 1,344   | 1,892   | 1,383      | 1,750   | -        | 1,750   |
| 100-3401-544.51-09   | General Supplies / Other                        | -       | 3,215   | 187        | -       | -        | -       |
| 100-3401-544.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -       | -        | -       |
| 100-3401-544.56-02   | Travel / Conferences                            | 99      | -       | -          | 200     | 500      | 700     |
| 100-3401-544.57-01   | Education & Training / Membership Dues          | -       | -       | 75         | 150     | -        | 150     |

| Account | Description        | 2021  | 2022    | 2023       | 2023    | Budget  | 2024    |
|---------|--------------------|---|---------|------------|---------|---------|---------|
|         |                    | Actual  | Actual  | Yr-to-Date | Budget  | Change  | Budget  |
| 5       | 100-3401-544.57-02 | Education & Training / Training Schools         | -       | -          | -       | -       | -       |
|         | 100-3401-544.70-01 | Capital Items / Furniture & Fixtures            | 157     | 44         | -       | 100     | 100     |
|         | 100-3401-544.70-05 | Capital Items / Other                           | -       | -          | -       | -       | -       |
|         | 100-3501-555.11-01 | Regular Employees / Salary & Wages              | 195,531 | 114,589    | 93,177  | 169,094 | 178,427 |
|         | 100-3501-555.14-10 | Misc Additional Pays / Car Allowance            | -       | -          | -       | -       | -       |
|         | 100-3501-555.21-01 | Insurance / Health Insurance                    | 16,052  | 16,876     | 13,237  | 25,460  | 25,884  |
|         | 100-3501-555.21-04 | Insurance / Life Insurance                      | 731     | 665        | 591     | 301     | 258     |
|         | 100-3501-555.21-07 | Insurance / Dental Insurance                    | 2,533   | 1,286      | 990     | 1,748   | 1,720   |
|         | 100-3501-555.21-11 | Library / Insurance                             | -       | -          | 301     | -       | 696     |
|         | 100-3501-555.21-16 | Library / Insurance                             | -       | -          | -       | -       | 678     |
|         | 100-3501-555.21-31 | Insurance / HealthIns-Retiree Prem              | -       | 74,380     | 62,056  | 93,084  | 57,767  |
|         | 100-3501-555.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 12,481  | 6,900      | 5,666   | 10,438  | 11,062  |
|         | 100-3501-555.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 2,919   | 1,614      | 1,325   | 2,452   | 2,587   |
|         | 100-3501-555.23-01 | Retirement / Retirement-General                 | 13,377  | 7,450      | 6,336   | 11,498  | 12,311  |
|         | 100-3501-555.30-04 | Professional Services / Other                   | 4,424   | 1,392      | 4,463   | 325     | 325     |
|         | 100-3501-555.32-01 | Maintenance Contracts / Computer Equip/Software | 22,141  | 27,473     | 12,833  | 28,000  | 28,000  |
|         | 100-3501-555.32-04 | Maintenance Contracts / Other                   | -       | 2,000      | 1,773   | 2,000   | 2,000   |
|         | 100-3501-555.44-01 | Repair & Maintenance / Office Furniture & Equip | -       | -          | -       | 1,000   | 1,000   |
|         | 100-3501-555.51-01 | General Supplies / Postage                      | 789     | 307        | 290     | 500     | 500     |
|         | 100-3501-555.51-02 | General Supplies / Office Supplies              | 6,499   | 7,582      | 1,941   | 7,500   | 7,500   |
|         | 100-3501-555.51-03 | General Supplies / Photo Supplies               | -       | -          | -       | 200     | 200     |
|         | 100-3501-555.51-06 | General Supplies / Custodial Supplies           | -       | -          | 2,080   | -       | -       |
|         | 100-3501-555.51-09 | General Supplies / Other                        | 126     | 521        | 1,181   | -       | -       |
|         | 100-3501-555.56-01 | Travel / Local Business Meetings                | 8       | -          | -       | 500     | 500     |
|         | 100-3501-555.56-02 | Travel / Conferences & Seminars                 | -       | -          | 1,605   | 700     | 700     |
|         | 100-3501-555.57-01 | Education & Training / Membership Dues          | 255     | 255        | 255     | 500     | 500     |
|         | 100-3501-555.57-02 | Education & Training / Training Schools         | -       | -          | -       | 1,000   | 1,000   |
|         | 100-3501-555.70-01 | Capital Items / Furniture & Fixtures            | 10,526  | 13,500     | 2,531   | 13,500  | 13,500  |
|         | 100-3502-555.11-01 | Regular Employees / Salary & Wages              | 69,590  | 203,388    | 161,852 | 228,803 | 217,924 |
|         | 100-3502-555.13-01 | Overtime / Overtime Pay                         | 829     | 550        | 405     | -       | -       |
|         | 100-3502-555.21-01 | Insurance / Health Insurance                    | 35,555  | 45,383     | 28,995  | 41,625  | 42,792  |
|         | 100-3502-555.21-04 | Insurance / Life Insurance                      | 119     | 259        | 224     | 406     | 313     |
|         | 100-3502-555.21-07 | Insurance / Dental Insurance                    | 1,152   | 3,123      | 1,892   | 2,975   | 2,850   |
|         | 100-3502-555.21-11 | Insurance / Long Term Disability Ins            | -       | -          | 533     | -       | 850     |
|         | 100-3502-555.21-16 | Insurance / Workers Comp Ins                    | -       | -          | -       | -       | 829     |
|         | 100-3502-555.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 4,076   | 12,371     | 9,910   | 14,186  | 13,511  |
|         | 100-3502-555.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 953     | 2,893      | 2,318   | 3,317   | 3,160   |
|         | 100-3502-555.23-01 | Retirement / Retirement-General                 | 3,127   | 12,325     | 9,559   | 15,559  | 14,112  |
|         | 100-3502-555.51-02 | General Supplies / Office Supplies              | -       | 16         | -       | -       | -       |
|         | 100-3502-555.51-09 | General Supplies / Other                        | -       | -          | -       | -       | -       |
|         | 100-3502-555.52-02 | Books & Periodicals / Other                     | (5,887) | (3,623)    | 1,319   | 250,000 | 250,000 |
|         | 100-3502-555.52-21 | Books & Periodicals / Young Adult               | 8,673   | 9,181      | 5,740   | -       | -       |
|         | 100-3502-555.52-22 | Books & Periodicals / Adult Cassettes           | 6,483   | 6,682      | 4,689   | -       | -       |
|         | 100-3502-555.52-23 | Books & Periodicals / Adult CD's                | 3,101   | 2,059      | 1,722   | -       | -       |
|         | 100-3502-555.52-24 | Books & Periodicals / Adult Computer Software   | -       | -          | -       | -       | -       |
|         | 100-3502-555.52-26 | Books & Periodicals / Adult Microforms          | -       | -          | -       | -       | -       |
|         | 100-3502-555.52-27 | Books & Periodicals / Adult Large-Type Books    | 3,089   | 5,287      | 3,249   | -       | -       |
|         | 100-3502-555.52-28 | Books & Periodicals / Adult Non-Fiction         | 66,182  | 65,198     | 47,707  | -       | -       |
|         | 100-3502-555.52-30 | Books & Periodicals / Adult Paperbacks          | 2,103   | 2,226      | 2,243   | -       | -       |
|         | 100-3502-555.52-31 | Books & Periodicals / Adult Periodicals         | 16,515  | 16,999     | 12,985  | -       | -       |
|         | 100-3502-555.52-33 | Books & Periodicals / Adult Reference           | 9,314   | 6,903      | 7,700   | -       | -       |
|         | 100-3502-555.52-36 | Books & Periodicals / Adult-Online Services     | 69,317  | 42,629     | 30,703  | -       | -       |
|         | 100-3502-555.52-38 | Books & Periodicals / Adult DVD's               | 22,896  | 22,499     | 15,050  | -       | -       |
|         | 100-3502-555.52-40 | Books & Periodicals / Spanish-Language Collectn | 830     | 357        | 657     | -       | -       |
|         | 100-3502-555.52-42 | Books & Periodicals / Children-Online Services  | 2,503   | 525        | 2,702   | -       | -       |
|         | 100-3502-555.52-45 | Books & Periodicals / Youth CD's                | 126     | 271        | 46      | -       | -       |
|         | 100-3502-555.52-47 | Books & Periodicals / Youth Filmstrips          | -       | 1,313      | -       | -       | -       |
|         | 100-3502-555.52-48 | Books & Periodicals / Youth Non-Fiction         | 38,954  | 38,754     | 22,461  | -       | -       |
|         | 100-3502-555.52-50 | Books & Periodicals / Youth Paperbacks          | -       | -          | -       | -       | -       |
|         | 100-3502-555.52-51 | Books & Periodicals / Youth Periodicals         | 599     | 729        | 719     | -       | -       |
|         | 100-3502-555.52-53 | Books & Periodicals / Youth Reference           | 98      | 259        | -       | -       | -       |
|         | 100-3502-555.52-55 | Books & Periodicals / Youth Cassettes           | 1,363   | 1,170      | 569     | -       | -       |
|         | 100-3502-555.52-57 | Books & Periodicals / Childrens DVD's           | 2,104   | 2,856      | 1,037   | -       | -       |
|         | 100-3503-555.11-01 | Regular Employees / Salary & Wages              | 568,039 | 391,714    | 288,362 | 414,485 | 397,851 |
|         | 100-3503-555.12-01 | Provisional Employees-PT / Salary & Wages       | 65,653  | 62,364     | 82,688  | 52,399  | 77,344  |
|         | 100-3503-555.13-01 | Overtime / Overtime Pay                         | 1,244   | 8,809      | 2,643   | -       | -       |
|         | 100-3503-555.14-09 | Misc Additional Pays / Performance Allowance    | -       | -          | -       | -       | -       |
|         | 100-3503-555.21-01 | Insurance / Health Insurance                    | 102,821 | 79,144     | 47,169  | 74,788  | 71,640  |
|         | 100-3503-555.21-04 | Insurance / Life Insurance                      | 817     | 825        | 675     | 735     | 684     |
|         | 100-3503-555.21-07 | Insurance / Dental Insurance                    | 6,288   | 5,312      | 2,914   | 5,035   | 4,595   |
|         | 100-3503-555.21-11 | Insurance / Long Term Disability Ins            | -       | -          | 943     | -       | 1,853   |
|         | 100-3503-555.21-16 | Insurance / Workers Comp Ins                    | -       | -          | -       | -       | 1,807   |
|         | 100-3503-555.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 38,109  | 28,047     | 22,779  | 28,931  | 29,462  |
|         | 100-3503-555.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 8,912   | 6,559      | 5,327   | 6,769   | 6,890   |
|         | 100-3503-555.23-01 | Retirement / Retirement-General                 | 34,787  | 23,746     | 17,443  | 6,378   | 26,065  |
|         | 100-3504-555.11-01 | Regular Employees / Salary & Wages              | 90,000  | 25,281     | 20,405  | 27,228  | 27,772  |
|         | 100-3504-555.12-01 | Provisional Employees-PT / Salary & Wages       | 5,668   | -          | -       | -       | -       |
|         | 100-3504-555.13-01 | Overtime / Overtime Pay                         | -       | 86         | -       | -       | -       |
|         | 100-3504-555.21-01 | Insurance / Health Insurance                    | 13,688  | 3,914      | 3,317   | 4,303   | 4,375   |
|         | 100-3504-555.21-04 | Insurance / Life Insurance                      | 437     | 168        | 142     | 49      | 40      |
|         | 100-3504-555.21-07 | Insurance / Dental Insurance                    | 706     | 213        | 171     | 229     | 226     |
|         | 100-3504-555.21-11 | Insurance / Long Term Disability Ins            | -       | -          | 69      | -       | 108     |
|         | 100-3504-555.21-16 | Insurance / Workers Comp Ins                    | -       | -          | -       | -       | 106     |
|         | 100-3504-555.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 5,800   | 1,542      | 1,238   | 1,688   | 1,722   |
|         | 100-3504-555.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 1,357   | 361        | 290     | 395     | 403     |
|         | 100-3504-555.23-01 | Retirement / Retirement-General                 | 4,876   | 1,703      | 1,388   | 1,852   | 1,916   |
|         | 100-3504-555.32-01 | Maintenance Contracts / Computer Equip/Software | 47,761  | 48,718     | 44,240  | 53,000  | 53,000  |
|         | 100-3504-555.44-08 | Repair & Maintenance / Other                    | 671     | 655        | -       | 2,000   | 2,000   |
|         | 100-3504-555.51-02 | General Supplies / Office Supplies              | 14,261  | 10,688     | 9,090   | 8,000   | 8,000   |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-3505-555.11-01 | Regular Employees / Salary & Wages              | 177,637 | 187,038 | 147,496    | 153,622 | (39,120) | 114,502 |
| 100-3505-555.12-01   | Provisional Employees-PT / Salary & Wages       | 102,883 | 100,849 | 79,821     | 104,198 | 5,216    | 109,414 |
| 100-3505-555.13-01   | Overtime / Overtime Pay                         | -       | 1,090   | 1,227      | -       | -        | -       |
| 100-3505-555.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-3505-555.21-01   | Insurance / Health Insurance                    | 31,380  | 29,118  | 16,239     | 30,755  | (17,630) | 13,125  |
| 100-3505-555.21-04   | Insurance / Life Insurance                      | 575     | 615     | 516        | 275     | 7        | 282     |
| 100-3505-555.21-07   | Insurance / Dental Insurance                    | 2,242   | 1,743   | 1,017      | 2,884   | (2,207)  | 677     |
| 100-3505-555.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 513        | -       | 759      | 759     |
| 100-3505-555.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 851      | 851     |
| 100-3505-555.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 17,018  | 17,591  | 13,964     | 15,985  | (2,102)  | 13,883  |
| 100-3505-555.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 3,980   | 4,114   | 3,266      | 3,739   | (492)    | 3,247   |
| 100-3505-555.23-01   | Retirement / Retirement-General                 | 14,165  | 13,509  | 10,863     | 17,531  | (9,630)  | 7,901   |
| 100-3505-555.32-01   | Maintenance Contracts / Computer Equip/Software | 28,831  | 17,901  | 27,134     | 29,000  | -        | 29,000  |
| 100-3505-555.51-01   | General Supplies / Postage                      | 439     | 371     | 327        | 1,000   | -        | 1,000   |
| 100-3505-555.51-02   | General Supplies / Office Supplies              | 758     | 2,270   | 538        | 4,000   | -        | 4,000   |
| 100-3505-555.51-09   | General Supplies / Other                        | -       | -       | -          | -       | -        | -       |
| 100-3506-555.30-04   | Professional Services / Other                   | -       | -       | -          | 4,490   | -        | 4,490   |
| 100-3506-555.51-02   | General Supplies / Office Supplies              | -       | -       | -          | -       | -        | -       |
| 100-3506-555.51-03   | General Supplies / Photo Supplies               | -       | -       | -          | -       | -        | -       |
| 100-3506-555.51-06   | General Supplies / Custodial Supplies           | -       | -       | -          | -       | -        | -       |
| 100-3506-555.51-09   | General Supplies / Other                        | 4,715   | 7,355   | 4,256      | 4,800   | -        | 4,800   |
| 100-3506-555.58-01   | Regulatory Expenses / Certification-Permits-Lic | -       | -       | 1,383      | -       | -        | -       |
| 100-3506-555.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | -        | -       |
| 100-3507-555.11-01   | Regular Employees / Salary & Wages              | 118,632 | 57,608  | 41,090     | 62,403  | (5,332)  | 57,071  |
| 100-3507-555.12-01   | Provisional Employees-PT / Salary & Wages       | 9,204   | 20,847  | 18,469     | -       | 24,081   | 24,081  |
| 100-3507-555.13-01   | Overtime / Overtime Pay                         | 343     | 1,993   | -          | 11,141  | (1,141)  | 10,000  |
| 100-3507-555.14-01   | Misc Additional Pays / Out of Class Pay         | -       | -       | -          | -       | -        | -       |
| 100-3507-555.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-3507-555.21-01   | Insurance / Health Insurance                    | 16,084  | 9,117   | 6,634      | 8,606   | 144      | 8,750   |
| 100-3507-555.21-04   | Insurance / Life Insurance                      | 298     | 138     | 157        | 112     | 3        | 115     |
| 100-3507-555.21-07   | Insurance / Dental Insurance                    | 875     | 476     | 342        | 459     | (8)      | 451     |
| 100-3507-555.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 130        | -       | 316      | 316     |
| 100-3507-555.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 309      | 309     |
| 100-3507-555.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 7,818   | 4,971   | 3,650      | 4,560   | 471      | 5,031   |
| 100-3507-555.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,828   | 1,163   | 854        | 1,066   | 111      | 1,177   |
| 100-3507-555.23-01   | Retirement / Retirement-General                 | 7,180   | 3,515   | 2,768      | 5,001   | (1,063)  | 3,938   |
| 100-3507-555.41-01   | Utility Services / Water                        | 8,049   | 6,055   | 5,135      | 4,000   | -        | 4,000   |
| 100-3507-555.41-02   | Utility Services / Storm Water                  | -       | -       | -          | 4,000   | -        | 4,000   |
| 100-3507-555.41-03   | Utility Services / Sanitary Sewer               | 1,164   | 1,304   | 1,174      | 1,300   | -        | 1,300   |
| 100-3507-555.41-04   | Utility Services / Electric                     | 41,410  | 47,555  | 32,999     | 52,000  | -        | 52,000  |
| 100-3507-555.41-05   | Utility Services / Gas                          | 9,654   | 16,424  | 8,272      | 16,000  | -        | 16,000  |
| 100-3507-555.41-06   | Utility Services / Telephone                    | -       | -       | -          | -       | -        | -       |
| 100-3507-555.44-02   | Repair & Maintenance / Misc Machinery & Equip   | -       | -       | -          | 250     | -        | 250     |
| 100-3507-555.44-03   | Repair & Maintenance / Vehicles                 | -       | 216     | 98         | 1,000   | -        | 1,000   |
| 100-3507-555.44-08   | Repair & Maintenance / Other                    | 34      | -       | -          | 200     | -        | 200     |
| 100-3507-555.51-06   | General Supplies / Custodial Supplies           | 8,235   | 10,759  | 6,735      | 7,500   | -        | 7,500   |
| 100-3507-555.51-07   | General Supplies / Cleaning & Laundry Suppl     | -       | -       | -          | -       | -        | -       |
| 100-3507-555.51-09   | General Supplies / Other                        | -       | -       | 20         | -       | -        | -       |
| 100-3507-555.53-01   | Operational Supplies / Gasoline                 | 166     | 162     | 85         | 400     | -        | 400     |
| 100-3507-555.53-02   | Operational Supplies / Oils, Fluids, Lubricants | -       | -       | -          | 28      | -        | 28      |
| 100-3507-555.53-16   | Operational Supplies / Landscaping Materials    | -       | -       | -          | 250     | -        | 250     |
| 100-3507-555.60-01   | Safety Supplies / Clothing/Uniforms             | -       | -       | -          | 50      | -        | 50      |
| 100-3507-555.70-01   | Capital Items / Furniture & Fixtures            | -       | -       | -          | -       | -        | -       |
| 100-4001-533.11-01   | Regular Employees / Salary & Wages              | 297,236 | 232,103 | 164,974    | 218,398 | 11,207   | 229,605 |
| 100-4001-533.13-01   | Overtime / Overtime Pay                         | 4,551   | 4,151   | 2,678      | 4,040   | -        | 4,040   |
| 100-4001-533.14-09   | Misc Additional Pays / Performance Allowance    | -       | -       | -          | -       | -        | -       |
| 100-4001-533.14-10   | Misc Additional Pays / Car Allowance            | -       | -       | -          | -       | -        | -       |
| 100-4001-533.21-01   | Insurance / Health Insurance                    | 59,767  | 49,884  | 37,975     | 49,254  | 821      | 50,075  |
| 100-4001-533.21-04   | Insurance / Life Insurance                      | 597     | 493     | 429        | 480     | (149)    | 331     |
| 100-4001-533.21-07   | Insurance / Dental Insurance                    | 4,195   | 3,386   | 2,565      | 3,442   | (56)     | 3,386   |
| 100-4001-533.21-11   | General Public Works / Insurance                | -       | -       | 548        | -       | 895      | 895     |
| 100-4001-533.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -       | 6,011    | 6,011   |
| 100-4001-533.21-31   | Insurance / HealthIns-Retiree Prem              | -       | 741,040 | 502,378    | 792,145 | (99,332) | 692,813 |
| 100-4001-533.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 18,176  | 14,274  | 10,160     | 13,791  | 695      | 14,486  |
| 100-4001-533.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 4,251   | 3,338   | 2,376      | 3,226   | 162      | 3,388   |
| 100-4001-533.23-01   | Retirement / Retirement-General                 | 19,500  | 15,103  | 11,400     | 15,126  | 996      | 16,122  |
| 100-4001-533.30-02   | Professional Services / Consultants             | -       | -       | -          | -       | -        | -       |
| 100-4001-533.30-04   | Professional Services / Other                   | 4,891   | 23,448  | 4,499      | 20,000  | 1,000    | 21,000  |
| 100-4001-533.32-01   | Maintenance Contracts / Computer Equip/Software | -       | -       | 43,206     | 37,950  | 34,050   | 72,000  |
| 100-4001-533.32-02   | Maintenance Contracts / Office Equipment        | -       | -       | -          | -       | -        | -       |
| 100-4001-533.32-04   | Maintenance Contracts / Other                   | -       | -       | -          | -       | -        | -       |
| 100-4001-533.41-06   | Utility Services / Telephone/Internet           | 1,098   | 1,232   | 1,169      | 1,500   | 200      | 1,700   |
| 100-4001-533.51-01   | General Supplies / Postage                      | 615     | 662     | -          | -       | -        | -       |
| 100-4001-533.51-02   | General Supplies / Office Supplies              | 308     | 235     | -          | -       | -        | -       |
| 100-4001-533.51-09   | General Supplies / Other                        | 3       | 367     | -          | -       | -        | -       |
| 100-4001-533.51-11   | General Supplies / Computers & Related Equip    | 44      | -       | -          | -       | 10,000   | 10,000  |
| 100-4001-533.53-02   | Operational Supplies / Operational Supplies     | 1,360   | -       | 1,548      | 2,500   | (500)    | 2,000   |
| 100-4001-533.53-41   | Operational Supplies / Medical & Lab Supplies   | -       | -       | -          | -       | -        | -       |
| 100-4001-533.55-02   | Printing / Out-sourced                          | -       | -       | -          | -       | -        | -       |
| 100-4001-533.56-01   | Travel / Local Business Meetings                | -       | -       | -          | -       | -        | -       |
| 100-4001-533.56-02   | Travel / Conferences & Seminars                 | 493     | 2,014   | 2,796      | 2,000   | 1,500    | 3,500   |
| 100-4001-533.57-01   | Education & Training / Membership Dues          | 1,950   | 2,600   | 1,794      | 2,200   | -        | 2,200   |
| 100-4001-533.57-02   | Education & Training / Registration Fees        | 1,298   | 1,500   | 1,098      | 2,500   | (100)    | 2,400   |
| 100-4001-533.60-01   | Safety Supplies / Clothing/Uniforms             | -       | 140     | -          | -       | -        | -       |
| 100-4001-533.60-02   | Safety Supplies / Safety Equipment              | 683     | 1,149   | -          | 2,000   | (2,000)  | -       |
| 100-4101-533.11-01   | Regular Employees / Salary & Wages              | 633,739 | 561,475 | 443,844    | 689,217 | (8,857)  | 680,360 |
| 100-4101-533.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 26,662  | 22,621  | 18,886     | 23,040  | 9,600    | 32,640  |
| 100-4101-533.13-01   | Overtime / Overtime Pay                         | 14,285  | 15,551  | 2,241      | 13,130  | -        | 13,130  |
| 100-4101-533.14-01   | Misc Additional Pays / Out of Class Pay         | -       | 500     | 1,500      | 200     | -        | 200     |

| Account              | Description                                     | 2021      | 2022      | 2023       | 2023      | Budget    | 2024      |
|----------------------|---|-----------|-----------|------------|-----------|-----------|-----------|
|                      |   | Actual    | Actual    | Yr-to-Date | Budget    | Change    | Budget    |
| 5 100-4101-533.14-02 | Misc Additional Pays / Task Rate                | 6,325     | 3,299     | 130        | -         | -         | -         |
| 100-4101-533.14-04   | Misc Additional Pays / Watch Duty               | 200       | 2,129     | 3,567      | 12,205    | (6,205)   | 6,000     |
| 100-4101-533.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -         | -         |
| 100-4101-533.21-01   | Insurance / Health Insurance                    | 184,362   | 157,995   | 119,623    | 218,760   | (34,582)  | 184,178   |
| 100-4101-533.21-04   | Insurance / Life Insurance                      | 1,891     | 1,449     | 1,069      | 2,000     | (1,021)   | 979       |
| 100-4101-533.21-07   | Insurance / Dental Insurance                    | 10,516    | 9,257     | 7,083      | 12,507    | (906)     | 11,601    |
| 100-4101-533.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 1,379      | -         | 2,653     | 2,653     |
| 100-4101-533.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 18,666    | 18,666    |
| 100-4101-533.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 40,390    | 36,413    | 28,018     | 45,742    | (338)     | 45,404    |
| 100-4101-533.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 9,446     | 8,516     | 6,553      | 10,698    | (79)      | 10,619    |
| 100-4101-533.23-01   | Retirement / Retirement-General                 | 40,963    | 36,845    | 30,721     | 50,171    | (1,329)   | 48,842    |
| 100-4101-533.30-04   | Professional Services / Other                   | 10,058    | 13,575    | 7,110      | 35,000    | -         | 35,000    |
| 100-4101-533.30-10   | Professional Services / Graffiti Removal        | -         | -         | -          | -         | -         | -         |
| 100-4101-533.32-03   | Maintenance Contracts / Misc Equipment          | -         | -         | -          | -         | -         | -         |
| 100-4101-533.32-04   | Maintenance Contracts / Other                   | 35,352    | 44,332    | 46,873     | 45,000    | 5,000     | 50,000    |
| 100-4101-533.41-01   | Utility Services / Water                        | 60,004    | 55,300    | 43,914     | 57,000    | 3,000     | 60,000    |
| 100-4101-533.41-02   | Utility Services / Storm Water                  | -         | -         | 80         | -         | 200       | 200       |
| 100-4101-533.41-03   | Utility Services / Sanitary Sewer               | -         | -         | 81         | -         | 200       | 200       |
| 100-4101-533.41-04   | Utility Services / Electric                     | 127,551   | 143,833   | 94,346     | 155,000   | 4,650     | 159,650   |
| 100-4101-533.41-05   | Utility Services / Gas                          | 58,451    | 87,266    | 43,789     | 110,000   | (17,300)  | 92,700    |
| 100-4101-533.41-06   | Utility Services / Telephone/Internet           | 6,304     | 6,683     | 4,849      | 6,720     | 280       | 7,000     |
| 100-4101-533.41-08   | Utility Services / Rodent & Pest Control        | 1,936     | 3,013     | 3,402      | 4,500     | 1,500     | 6,000     |
| 100-4101-533.43-02   | Rentals / Equipment Rental from PW              | -         | -         | -          | -         | -         | -         |
| 100-4101-533.43-03   | Rentals / Other                                 | -         | -         | -          | -         | -         | -         |
| 100-4101-533.44-03   | Repair & Maintenance / Vehicles                 | -         | -         | 16,427     | -         | 15,000    | 15,000    |
| 100-4101-533.44-05   | Repair & Maintenance / Buildings                | -         | -         | -          | -         | -         | -         |
| 100-4101-533.44-07   | Repair & Maintenance / Accident Damages-repair  | -         | -         | -          | -         | -         | -         |
| 100-4101-533.44-08   | Repair & Maintenance / Other                    | 174,184   | 180,357   | 92,230     | 275,000   | (25,000)  | 250,000   |
| 100-4101-533.51-02   | General Supplies / Office Supplies              | 48        | 204       | -          | -         | -         | -         |
| 100-4101-533.51-06   | General Supplies / Custodial Supplies           | 188       | -         | -          | -         | -         | -         |
| 100-4101-533.51-07   | General Supplies / Cleaning & Laundry Suppl     | -         | -         | -          | -         | -         | -         |
| 100-4101-533.51-08   | General Supplies / Hand & Shop Tools            | (60)      | -         | -          | -         | -         | -         |
| 100-4101-533.51-09   | General Supplies / Other                        | 15,899    | 22,226    | -          | -         | -         | -         |
| 100-4101-533.52-01   | Books & Periodicals / Subscriptions             | -         | -         | -          | -         | -         | -         |
| 100-4101-533.52-02   | Books & Periodicals / Other                     | -         | -         | -          | -         | -         | -         |
| 100-4101-533.53-01   | Operational Supplies / Gasoline                 | 15,553    | 16,267    | 12,590     | 20,000    | -         | 20,000    |
| 100-4101-533.53-02   | Operational Supplies / Operational Supplies     | 61,446    | 72,725    | 65,423     | 145,300   | (20,300)  | 125,000   |
| 100-4101-533.53-20   | Operational Supplies / Heating Parts            | 19        | -         | -          | -         | -         | -         |
| 100-4101-533.55-01   | Printing / In-house (Print Shop)                | -         | -         | -          | -         | -         | -         |
| 100-4101-533.56-02   | Travel / Conferences & Seminars                 | -         | -         | -          | 1,500     | 1,000     | 2,500     |
| 100-4101-533.57-01   | Education & Training / Membership Dues          | -         | -         | -          | -         | -         | -         |
| 100-4101-533.57-02   | Education & Training / Registration Fees        | -         | -         | -          | 1,000     | 500       | 1,500     |
| 100-4101-533.58-01   | Regulatory Expenses / Certification-Permits-Lic | 750       | 3,389     | 645        | 650       | 2,850     | 3,500     |
| 100-4101-533.59-02   | Testing / Other                                 | -         | -         | -          | -         | -         | -         |
| 100-4101-533.60-01   | Safety Supplies / Clothing/Uniforms             | 13        | -         | -          | -         | -         | -         |
| 100-4101-533.60-02   | Safety Supplies / Safety Equipment              | 544       | 401       | -          | 1,000     | (1,000)   | -         |
| 100-4101-533.70-01   | Capital Items / Furniture & Fixtures            | -         | -         | -          | -         | -         | -         |
| 100-4101-533.70-02   | Capital Items / Vehicles                        | -         | -         | -          | -         | -         | -         |
| 100-4101-533.70-03   | Capital Items / Equipment                       | -         | -         | -          | -         | -         | -         |
| 100-4101-533.70-04   | Capital Items / Infrastructure                  | -         | -         | -          | -         | -         | -         |
| 100-4101-533.70-05   | Capital Items / Other                           | -         | -         | -          | -         | -         | -         |
| 100-4101-533.91-00   | General Public Works / Operating Transfer Out   | -         | -         | -          | -         | -         | -         |
| 100-4118-531.11-01   | Regular Employees / Salary & Wages              | 576,973   | 607,973   | 466,290    | 716,159   | 8,704     | 724,863   |
| 100-4118-531.12-01   | Provisional Employees-PT / Salary & Wages       | 108       | -         | -          | -         | -         | -         |
| 100-4118-531.13-01   | Overtime / Overtime Pay                         | 7,235     | 10,792    | 3,078      | 3,030     | 3,970     | 7,000     |
| 100-4118-531.14-01   | Misc Additional Pays / Out of Class Pay         | -         | -         | -          | 200       | (200)     | -         |
| 100-4118-531.14-02   | Misc Additional Pays / Task Rate                | 4,460     | 2,669     | -          | -         | -         | -         |
| 100-4118-531.14-04   | Misc Additional Pays / Watch Duty               | -         | 2,570     | 4,080      | 16,405    | 1,268     | 17,673    |
| 100-4118-531.21-01   | Insurance / Health Insurance                    | 113,809   | 137,078   | 115,315    | 169,927   | 18,049    | 187,976   |
| 100-4118-531.21-04   | Insurance / Life Insurance                      | 825       | 1,016     | 790        | 1,200     | (158)     | 1,042     |
| 100-4118-531.21-07   | Insurance / Dental Insurance                    | 9,477     | 8,517     | 6,939      | 10,564    | (140)     | 10,424    |
| 100-4118-531.21-11   | Hwy & Streets-St Eligible / Insurance           | -         | -         | 1,403      | -         | 2,827     | 2,827     |
| 100-4118-531.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 18,976    | 18,976    |
| 100-4118-531.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%          | 36,094    | 37,438    | 28,107     | 45,618    | 853       | 46,471    |
| 100-4118-531.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 8,442     | 8,756     | 6,573      | 10,669    | 199       | 10,868    |
| 100-4118-531.23-01   | Retirement / Retirement-General                 | 40,131    | 40,217    | 32,145     | 50,035    | 1,683     | 51,718    |
| 100-4118-531.30-04   | Professional Services / Other                   | 2,081     | 1,807     | 2,097      | 1,100     | 1,900     | 3,000     |
| 100-4118-531.41-04   | Utility Services / Electric                     | 392,879   | 469,248   | 267,608    | 405,000   | 99,700    | 504,700   |
| 100-4118-531.41-06   | Utility Services / Telephone                    | 5,333     | 5,332     | 3,284      | 5,300     | 200       | 5,500     |
| 100-4118-531.44-03   | Repair & Maintenance / Vehicles                 | -         | -         | 20,046     | -         | 15,000    | 15,000    |
| 100-4118-531.44-07   | Repair & Maintenance / Accident Damages-repair  | 41,737    | 39,906    | 10,756     | 30,000    | 10,000    | 40,000    |
| 100-4118-531.44-08   | Repair & Maintenance / Other                    | 17,058    | 15,918    | 5,552      | 15,000    | (15,000)  | -         |
| 100-4118-531.51-01   | General Supplies / Postage                      | -         | -         | -          | -         | -         | -         |
| 100-4118-531.51-02   | General Supplies / Office Supplies              | 144       | 42        | -          | -         | -         | -         |
| 100-4118-531.51-09   | General Supplies / Other                        | 3,979     | 6,069     | -          | -         | -         | -         |
| 100-4118-531.52-01   | Books & Periodicals / Subscriptions             | -         | -         | -          | -         | -         | -         |
| 100-4118-531.53-01   | Operational Supplies / Gasoline                 | 14,063    | 21,270    | 14,441     | 20,000    | 3,000     | 23,000    |
| 100-4118-531.53-02   | Operational Supplies / Operational Supplies     | 94,713    | 58,025    | 59,687     | 80,000    | 10,000    | 90,000    |
| 100-4118-531.53-06   | Operational Supplies / Painting Supplies        | -         | -         | -          | -         | -         | -         |
| 100-4118-531.53-08   | Operational Supplies / Concrete & Cement        | -         | -         | -          | -         | -         | -         |
| 100-4118-531.53-09   | Operational Supplies / Asphalt & Road Oils      | -         | -         | -          | -         | -         | -         |
| 100-4118-531.53-10   | Operational Supplies / Sand, Stone, & Gravel    | -         | -         | -          | -         | -         | -         |
| 100-4118-531.53-21   | Operational Supplies / Electrical Supplies      | (6,074)   | -         | -          | -         | -         | -         |
| 100-4118-531.56-02   | Travel / Conferences & Seminars                 | -         | -         | -          | -         | 1,500     | 1,500     |
| 100-4118-531.57-02   | Education & Training / Registration Fees        | 405       | 480       | 400        | 1,500     | -         | 1,500     |
| 100-4118-531.58-01   | Regulatory Expenses / Certification-Permits-Lic | 878       | 530       | 100        | 1,500     | 1,500     | 3,000     |
| 100-4118-531.59-02   | Testing / Other                                 | 109       | 243       | 221        | 300       | -         | 300       |
| 100-4118-531.60-02   | Safety Supplies / Safety Equipment              | 281       | 250       | -          | -         | -         | -         |
| 100-4201-535.11-01   | Regular Employees / Salary & Wages              | 1,093,833 | 1,004,223 | 729,725    | 1,398,353 | (235,352) | 1,163,001 |

| Account | Description  | 2021      | 2022     | 2023       | 2023      | Budget    | 2024    |
|---------|--|-----------|----------|------------|-----------|-----------|---------|
|         |  | Actual    | Actual   | Yr-to-Date | Budget    | Change    | Budget  |
| 5       | 100-4201-535.11-08 Regular Employees / Injury Time-Workers Comp    | (1,296)   | (2,873)  | -          | -         | -         | -       |
|         | 100-4201-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | 9,906     | 128      | 300        | -         | -         | -       |
|         | 100-4201-535.13-01 Overtime / Overtime Pay                         | 72,314    | 50,124   | 35,365     | 48,480    | -         | 48,480  |
|         | 100-4201-535.14-01 Misc Additional Pays / Out of Class Pay         | 1,000     | 500      | -          | -         | -         | -       |
|         | 100-4201-535.14-02 Misc Additional Pays / Task Rate                | 18,463    | 41,252   | 31,794     | 101,440   | (41,440)  | 60,000  |
|         | 100-4201-535.14-04 Misc Additional Pays / Watch Duty               | 100       | 600      | 1,790      | 2,935     | -         | 2,935   |
|         | 100-4201-535.14-05 Misc Additional Pays / Acting Supervisor        | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.14-09 Misc Additional Pays / Performance Allowance    | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.21-01 Insurance / Health Insurance                    | 358,031   | 237,143  | 167,005    | 374,324   | (111,436) | 262,888 |
|         | 100-4201-535.21-04 Insurance / Life Insurance                      | 2,761     | 2,149    | 1,438      | 3,000     | (1,323)   | 1,677   |
|         | 100-4201-535.21-07 Insurance / Dental Insurance                    | 20,412    | 15,108   | 10,240     | 24,722    | (7,556)   | 17,166  |
|         | 100-4201-535.21-11 Sanitation / Insurance                          | -         | -        | 2,343      | -         | 4,536     | 4,536   |
|         | 100-4201-535.21-16 Insurance / Workers Comp Ins                    | -         | -        | -          | -         | 32,094    | 32,094  |
|         | 100-4201-535.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | 70,652    | 65,317   | 48,007     | 96,509    | (17,495)  | 79,014  |
|         | 100-4201-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | 16,523    | 15,276   | 11,227     | 22,570    | (4,091)   | 18,479  |
|         | 100-4201-535.23-01 Retirement / Retirement-General                 | 78,145    | 70,374   | 54,349     | 105,848   | (17,913)  | 87,935  |
|         | 100-4201-535.30-02 Professional Services / Consultants             | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.30-04 Professional Services / Other                   | 11,341    | 17,569   | 9,736      | 10,000    | 2,000     | 12,000  |
|         | 100-4201-535.41-01 Utility Services / Water                        | 1,661     | -        | -          | -         | -         | -       |
|         | 100-4201-535.41-02 Utility Services / Storm Water                  | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.41-04 Utility Services / Electric                     | 3,157     | 3,851    | 2,379      | 4,000     | -         | 4,000   |
|         | 100-4201-535.41-06 Utility Services / Telephone/Internet           | 3,944     | 4,462    | 2,986      | 4,800     | -         | 4,800   |
|         | 100-4201-535.41-08 Utility Services / Rodent & Pest Control        | 4,104     | -        | -          | -         | -         | -       |
|         | 100-4201-535.41-09 Utility Services / Dumping Fees                 | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.43-02 Rentals / Equipment Rental from PW              | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.43-03 Rentals / Other                                 | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.44-03 Repair & Maintenance / Vehicles                 | -         | 1,255    | 93,074     | -         | 150,000   | 150,000 |
|         | 100-4201-535.44-07 Repair & Maintenance / Accident Damages-repair  | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.44-08 Repair & Maintenance / Other                    | 123,643   | 117,641  | 34,839     | 110,000   | (110,000) | -       |
|         | 100-4201-535.51-02 General Supplies / Office Supplies              | 678       | 314      | -          | -         | -         | -       |
|         | 100-4201-535.51-09 General Supplies / Other                        | 3,275     | 2,472    | -          | -         | -         | -       |
|         | 100-4201-535.53-01 Operational Supplies / Gasoline                 | 56,088    | 91,602   | 60,253     | 75,000    | 6,370     | 81,370  |
|         | 100-4201-535.53-02 Operational Supplies / Operational Supplies     | 404       | 459      | 4,033      | 7,400     | 600       | 8,000   |
|         | 100-4201-535.55-01 Printing / In-house (Print Shop)                | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.55-02 Printing / Out-sourced                          | -         | -        | -          | -         | -         | -       |
|         | 100-4201-535.57-01 Education & Training / Membership Dues          | -         | -        | -          | -         | 500       | 500     |
|         | 100-4201-535.57-02 Education & Training / Training Schools         | -         | -        | 380        | 1,500     | -         | 1,500   |
|         | 100-4201-535.58-01 Regulatory Expenses / Certification-Permits-Lic | 226       | 379      | 224        | 1,000     | 2,000     | 3,000   |
|         | 100-4201-535.60-01 Safety Supplies / Clothing/Uniforms             | 7         | -        | -          | -         | -         | -       |
|         | 100-4201-535.60-02 Safety Supplies / Safety Equipment              | 5,203     | 4,021    | -          | -         | -         | -       |
|         | 100-4201-535.70-04 Capital Items / Infrastructure                  | -         | -        | -          | -         | -         | -       |
|         | 100-4218-531.11-01 Regular Employees / Salary & Wages              | 488,619   | 444,618  | 519,824    | 1,395,709 | (433,426) | 962,283 |
|         | 100-4218-531.12-01 Provisional Employees-PT / Salary & Wages       | 6,649     | 796      | 10,952     | 33,280    | (33,280)  | -       |
|         | 100-4218-531.13-01 Overtime / Overtime Pay                         | 83,137    | 65,156   | 83,337     | 72,720    | 7,280     | 80,000  |
|         | 100-4218-531.14-01 Misc Additional Pays / Out of Class Pay         | 500       | -        | -          | 800       | -         | 800     |
|         | 100-4218-531.14-02 Misc Additional Pays / Task Rate                | 2,724     | 1,211    | 32         | -         | -         | -       |
|         | 100-4218-531.14-04 Misc Additional Pays / Watch Duty               | -         | 1,581    | 2,147      | 6,870     | (1,870)   | 5,000   |
|         | 100-4218-531.21-01 Insurance / Health Insurance                    | 138,990   | 112,292  | 137,403    | 326,891   | (92,986)  | 233,905 |
|         | 100-4218-531.21-04 Insurance / Life Insurance                      | 1,594     | 1,404    | 1,810      | 3,000     | (1,645)   | 1,355   |
|         | 100-4218-531.21-07 Insurance / Dental Insurance                    | 8,782     | 7,291    | 8,407      | 23,293    | (7,361)   | 15,932  |
|         | 100-4218-531.21-11 Insurance / Long Term Disability Ins            | -         | -        | 1,643      | -         | 3,671     | 3,671   |
|         | 100-4218-531.21-16 Hwy & Streets-St Eligible / Insurance           | -         | -        | -          | -         | 25,344    | 25,344  |
|         | 100-4218-531.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | 35,616    | 31,087   | 36,776     | 93,878    | (28,897)  | 64,981  |
|         | 100-4218-531.22-02 Payroll Taxes / Social Security-HI 1.45%        | 8,330     | 7,270    | 8,601      | 21,955    | (6,758)   | 15,197  |
|         | 100-4218-531.23-01 Retirement / Retirement-General                 | 38,909    | 33,406   | 41,054     | 102,963   | (32,092)  | 70,871  |
|         | 100-4218-531.30-04 Professional Services / Other                   | 4,677     | 1,785    | 3,689      | 3,000     | 1,000     | 4,000   |
|         | 100-4218-531.41-01 Utility Services / Water                        | 1,661     | -        | -          | -         | -         | -       |
|         | 100-4218-531.41-06 Utility Services / Telephone                    | 4,835     | 5,467    | 4,469      | 7,000     | -         | 7,000   |
|         | 100-4218-531.43-02 Rentals / Equipment Rental from PW              | -         | -        | -          | -         | -         | -       |
|         | 100-4218-531.44-03 Repair & Maintenance / Vehicles                 | -         | -        | 102,475    | -         | 100,000   | 100,000 |
|         | 100-4218-531.44-08 Repair & Maintenance / Other                    | 244,917   | 176,080  | 32,888     | 180,000   | (100,000) | 80,000  |
|         | 100-4218-531.51-02 General Supplies / Office Supplies              | 500       | 537      | -          | -         | -         | -       |
|         | 100-4218-531.51-09 General Supplies / Other                        | 730       | 534      | -          | -         | -         | -       |
|         | 100-4218-531.52-01 Books & Periodicals / Subscriptions             | -         | -        | -          | -         | -         | -       |
|         | 100-4218-531.53-01 Operational Supplies / Gasoline                 | 74,407    | 86,219   | 62,095     | 100,000   | (5,240)   | 94,760  |
|         | 100-4218-531.53-02 Operational Supplies / Operational Supplies     | 48,629    | 42,077   | 254,406    | 370,580   | 9,420     | 380,000 |
|         | 100-4218-531.53-23 Operational Supplies / Salt & Ice Control       | 313,267   | 269,384  | -          | -         | -         | -       |
|         | 100-4218-531.53-28 Operational Supplies / Brine                    | 16,632    | 7,094    | -          | -         | -         | -       |
|         | 100-4218-531.56-02 Travel / Conferences & Seminars                 | 520       | 199      | 645        | 1,000     | -         | 1,000   |
|         | 100-4218-531.57-01 Education & Training / Membership Dues          | -         | 200      | -          | 200       | -         | 200     |
|         | 100-4218-531.57-02 Education & Training / Registration Fees        | 300       | 4,245    | -          | 1,000     | 500       | 1,500   |
|         | 100-4218-531.58-01 Regulatory Expenses / Certification-Permits-Lic | 409       | 368      | 8,591      | 8,000     | 1,000     | 9,000   |
|         | 100-4218-531.60-02 Safety Supplies / Safety Equipment              | 1,278     | 1,094    | -          | 2,000     | (2,000)   | -       |
|         | 100-4218-531.70-02 Capital Items / Vehicles                        | -         | -        | -          | -         | -         | -       |
|         | 100-4272-535.11-01 Regular Employees / Salary & Wages              | (105,319) | (97,680) | (69,645)   | (105,000) | 105,000   | -       |
|         | 100-4272-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | -         | -        | (10)       | -         | -         | -       |
|         | 100-4272-535.13-01 Overtime / Overtime Pay                         | (316)     | (1,170)  | (793)      | -         | -         | -       |
|         | 100-4272-535.14-02 Misc Additional Pays / Task Rate                | -         | (245)    | -          | -         | -         | -       |
|         | 100-4272-535.21-01 Insurance / Health Insurance                    | (23,418)  | (20,873) | (14,493)   | (20,000)  | 20,000    | -       |
|         | 100-4272-535.21-04 Insurance / Life Insurance                      | (188)     | (162)    | (136)      | (150)     | 150       | -       |
|         | 100-4272-535.21-07 Insurance / Dental Insurance                    | (1,444)   | (1,121)  | (758)      | (1,000)   | 1,000     | -       |
|         | 100-4272-535.21-11 Insurance / Long Term Disability Ins            | -         | -        | (205)      | -         | -         | -       |
|         | 100-4272-535.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | (6,238)   | (5,932)  | (4,205)    | (6,510)   | 6,510     | -       |
|         | 100-4272-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | (1,459)   | (1,387)  | (983)      | (1,523)   | 1,523     | -       |
|         | 100-4272-535.23-01 Retirement / Retirement-General                 | (7,049)   | (6,502)  | (4,788)    | (7,140)   | 7,140     | -       |
|         | 100-4273-535.11-01 Regular Employees / Salary & Wages              | 105,319   | 97,680   | 83,875     | -         | -         | -       |
|         | 100-4273-535.11-03 Regular Employees / Holidays                    | -         | -        | -          | -         | -         | -       |
|         | 100-4273-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | -         | -        | 10         | -         | -         | -       |
|         | 100-4273-535.13-01 Overtime / Overtime Pay                         | 316       | 1,170    | 793        | -         | -         | -       |

| Account | Description  | 2021      | 2022      | 2023       | 2023      | Budget   | 2024    |
|---------|--|-----------|-----------|------------|-----------|----------|---------|
|         |  | Actual    | Actual    | Yr-to-Date | Budget    | Change   | Budget  |
| 5       | 100-4273-535.14-02 Misc Additional Pays / Task Rate                | -         | 245       | -          | -         | -        | -       |
|         | 100-4273-535.21-01 Insurance / Health Insurance                    | 23,418    | 20,873    | 18,586     | -         | -        | -       |
|         | 100-4273-535.21-04 Insurance / Life Insurance                      | 188       | 162       | 181        | -         | -        | -       |
|         | 100-4273-535.21-07 Insurance / Dental Insurance                    | 1,444     | 1,121     | 970        | -         | -        | -       |
|         | 100-4273-535.21-11 Insurance / Long Term Disability Ins            | -         | -         | 235        | -         | -        | -       |
|         | 100-4273-535.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | 6,238     | 5,932     | 5,057      | -         | -        | -       |
|         | 100-4273-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | 1,459     | 1,387     | 1,183      | -         | -        | -       |
|         | 100-4273-535.23-01 Retirement / Retirement-General                 | 7,049     | 6,502     | 5,768      | -         | -        | -       |
|         | 100-4274-535.11-01 Regular Employees / Salary & Wages              | (304,761) | (349,489) | (199,223)  | (270,000) | 270,000  | -       |
|         | 100-4274-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | (2,335)   | (137)     | (240)      | -         | -        | -       |
|         | 100-4274-535.13-01 Overtime / Overtime Pay                         | (653)     | (3,762)   | (824)      | -         | -        | -       |
|         | 100-4274-535.21-01 Insurance / Health Insurance                    | (71,499)  | (72,555)  | (41,513)   | (58,000)  | 58,000   | -       |
|         | 100-4274-535.21-04 Insurance / Life Insurance                      | (762)     | (970)     | (538)      | (600)     | 600      | -       |
|         | 100-4274-535.21-07 Insurance / Dental Insurance                    | (5,277)   | (4,858)   | (2,514)    | (3,000)   | 3,000    | -       |
|         | 100-4274-535.21-11 Insurance / Long Term Disability Ins            | -         | -         | (555)      | -         | -        | -       |
|         | 100-4274-535.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | (18,438)  | (21,466)  | (11,991)   | (16,740)  | 16,740   | -       |
|         | 100-4274-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | (4,312)   | (5,020)   | (2,804)    | (3,915)   | 3,915    | -       |
|         | 100-4274-535.23-01 Retirement / Retirement-General                 | (20,626)  | (23,148)  | (13,466)   | (18,360)  | 18,360   | -       |
|         | 100-4275-535.11-01 Regular Employees / Salary & Wages              | 304,761   | 349,489   | 235,438    | -         | -        | -       |
|         | 100-4275-535.11-04 Regular Employees / Sick Leave                  | -         | -         | -          | -         | -        | -       |
|         | 100-4275-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | 2,335     | 137       | 254        | -         | -        | -       |
|         | 100-4275-535.13-01 Overtime / Overtime Pay                         | 653       | 3,762     | 824        | -         | -        | -       |
|         | 100-4275-535.21-01 Insurance / Health Insurance                    | 71,499    | 72,555    | 46,606     | -         | -        | -       |
|         | 100-4275-535.21-04 Insurance / Life Insurance                      | 762       | 970       | 745        | -         | -        | -       |
|         | 100-4275-535.21-07 Insurance / Dental Insurance                    | 5,277     | 4,858     | 3,040      | -         | -        | -       |
|         | 100-4275-535.21-11 Insurance / Long Term Disability Ins            | -         | -         | 613        | -         | -        | -       |
|         | 100-4275-535.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | 18,438    | 21,466    | 14,191     | -         | -        | -       |
|         | 100-4275-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | 4,312     | 5,020     | 3,319      | -         | -        | -       |
|         | 100-4275-535.23-01 Retirement / Retirement-General                 | 20,626    | 23,148    | 15,929     | -         | -        | -       |
|         | 100-4276-535.11-01 Regular Employees / Salary & Wages              | (285,949) | (342,439) | (232,676)  | (290,000) | 290,000  | -       |
|         | 100-4276-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | (12,708)  | (12,162)  | (6,478)    | -         | -        | -       |
|         | 100-4276-535.13-01 Overtime / Overtime Pay                         | (16,144)  | (14,841)  | (9,158)    | -         | -        | -       |
|         | 100-4276-535.14-02 Misc Additional Pays / Task Rate                | (55,762)  | (17,210)  | (11,885)   | -         | -        | -       |
|         | 100-4276-535.14-04 Misc Additional Pays / Watch Duty               | -         | (300)     | -          | -         | -        | -       |
|         | 100-4276-535.21-01 Insurance / Health Insurance                    | (92,295)  | (101,687) | (64,169)   | (90,000)  | 90,000   | -       |
|         | 100-4276-535.21-04 Insurance / Life Insurance                      | (548)     | (657)     | (366)      | (600)     | 600      | -       |
|         | 100-4276-535.21-07 Insurance / Dental Insurance                    | (4,276)   | (5,388)   | (3,343)    | (5,000)   | 5,000    | -       |
|         | 100-4276-535.21-11 Insurance / Long Term Disability Ins            | -         | -         | (719)      | -         | -        | -       |
|         | 100-4276-535.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | (22,124)  | (22,875)  | (15,444)   | (17,980)  | 17,980   | -       |
|         | 100-4276-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | (5,174)   | (5,350)   | (3,612)    | (4,205)   | 4,205    | -       |
|         | 100-4276-535.23-01 Retirement / Retirement-General                 | (24,147)  | (24,282)  | (17,119)   | (19,720)  | 19,720   | -       |
|         | 100-4277-535.11-01 Regular Employees / Salary & Wages              | 285,949   | 342,439   | 282,882    | -         | -        | -       |
|         | 100-4277-535.12-01 Provisional Employees-PT / Prov. Salary & Wages | 12,708    | 12,162    | 6,596      | -         | -        | -       |
|         | 100-4277-535.13-01 Overtime / Overtime Pay                         | 16,144    | 14,841    | 11,463     | -         | -        | -       |
|         | 100-4277-535.14-02 Misc Additional Pays / Task Rate                | 55,762    | 17,210    | 14,045     | -         | -        | -       |
|         | 100-4277-535.14-04 Misc Additional Pays / Watch Duty               | -         | 300       | -          | -         | -        | -       |
|         | 100-4277-535.21-01 Insurance / Health Insurance                    | 92,295    | 101,687   | 78,991     | -         | -        | -       |
|         | 100-4277-535.21-04 Insurance / Life Insurance                      | 548       | 657       | 505        | -         | -        | -       |
|         | 100-4277-535.21-07 Insurance / Dental Insurance                    | 4,276     | 5,388     | 4,066      | -         | -        | -       |
|         | 100-4277-535.21-11 Insurance / Long Term Disability Ins            | -         | -         | 855        | -         | -        | -       |
|         | 100-4277-535.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | 22,124    | 22,875    | 18,688     | -         | -        | -       |
|         | 100-4277-535.22-02 Payroll Taxes / Social Security-HI 1.45%        | 5,174     | 5,350     | 4,371      | -         | -        | -       |
|         | 100-4277-535.23-01 Retirement / Retirement-General                 | 24,147    | 24,282    | 20,813     | -         | -        | -       |
|         | 100-4301-533.11-01 Regular Employees / Salary & Wages              | 773,153   | 671,676   | 486,987    | 692,291   | 7,323    | 699,614 |
|         | 100-4301-533.12-01 Provisional Employees-PT / Prov. Salary & Wages | 131,765   | 126,784   | 127,610    | 218,720   | 381      | 219,101 |
|         | 100-4301-533.13-01 Overtime / Overtime Pay                         | 18,151    | 11,118    | 11,099     | 8,585     | 5,415    | 14,000  |
|         | 100-4301-533.14-01 Misc Additional Pays / Out of Class Pay         | -         | 500       | 500        | 200       | (200)    | -       |
|         | 100-4301-533.14-02 Misc Additional Pays / Task Rate                | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.14-09 Misc Additional Pays / Performance Allowance    | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.21-01 Insurance / Health Insurance                    | 226,695   | 200,108   | 139,446    | 198,539   | 887      | 199,426 |
|         | 100-4301-533.21-04 Insurance / Life Insurance                      | 2,161     | 1,878     | 1,426      | 1,920     | (888)    | 1,032   |
|         | 100-4301-533.21-07 Insurance / Dental Insurance                    | 15,305    | 13,021    | 8,813      | 13,383    | 81       | 13,464  |
|         | 100-4301-533.21-11 Insurance / Long Term Disability Ins            | -         | -         | 1,605      | -         | 2,804    | 2,804   |
|         | 100-4301-533.21-16 Insurance / Workers Comp Ins                    | -         | -         | -          | -         | 24,051   | 24,051  |
|         | 100-4301-533.22-01 Payroll Taxes / Social Secrty-OASDI 6.2%        | 55,579    | 48,710    | 38,024     | 57,027    | 801      | 57,828  |
|         | 100-4301-533.22-02 Payroll Taxes / Social Security-HI 1.45%        | 12,999    | 11,392    | 8,893      | 13,337    | 187      | 13,524  |
|         | 100-4301-533.23-01 Retirement / Retirement-General                 | 51,249    | 43,980    | 33,683     | 48,968    | 271      | 49,239  |
|         | 100-4301-533.30-04 Professional Services / Other                   | 6,581     | 8,835     | 2,097      | 3,000     | 52,000   | 55,000  |
|         | 100-4301-533.41-01 Utility Services / Water                        | 4,749     | 4,890     | 2,879      | 5,600     | 168      | 5,768   |
|         | 100-4301-533.41-02 Utility Services / Storm Water                  | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.41-06 Utility Services / Telephone/Internet           | 7,239     | 9,569     | 5,425      | 10,740    | (240)    | 10,500  |
|         | 100-4301-533.41-09 Utility Services / Dumping Fees                 | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.43-02 Rentals / Equipment Rental from PW              | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.44-03 Repair & Maintenance / Vehicles                 | -         | -         | 59,492     | -         | 75,000   | 75,000  |
|         | 100-4301-533.44-07 Repair & Maintenance / Accident Damages-repair  | 390       | -         | -          | -         | -        | -       |
|         | 100-4301-533.44-08 Repair & Maintenance / Other                    | 85,541    | 81,706    | 15,176     | 75,000    | (55,000) | 20,000  |
|         | 100-4301-533.51-01 General Supplies / Postage                      | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.51-02 General Supplies / Office Supplies              | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.51-08 General Supplies / Hand & Shop Tools            | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.51-09 General Supplies / Other                        | 17,647    | 20,327    | -          | -         | -        | -       |
|         | 100-4301-533.52-01 Books & Periodicals / Subscriptions             | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.52-02 Books & Periodicals / Other                     | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.53-01 Operational Supplies / Gasoline                 | 33,112    | 46,782    | 33,156     | 50,000    | -        | 50,000  |
|         | 100-4301-533.53-02 Operational Supplies / Operational Supplies     | 87,371    | 72,155    | 57,620     | 110,000   | -        | 110,000 |
|         | 100-4301-533.53-16 Operational Supplies / Landscaping Materials    | (2,062)   | -         | -          | -         | -        | -       |
|         | 100-4301-533.55-01 Printing / In-house (Print Shop)                | -         | -         | -          | -         | -        | -       |
|         | 100-4301-533.56-02 Travel / Conferences & Seminars                 | -         | -         | 386        | -         | 1,500    | 1,500   |
|         | 100-4301-533.57-01 Education & Training / Membership Dues          | -         | -         | -          | 500       | -        | 500     |
|         | 100-4301-533.57-02 Education & Training / Registration Fees        | 731       | 1,685     | 1,220      | 2,000     | -        | 2,000   |

| Account              | Description   | 2021    | 2022    | 2023       | 2023    | Budget   | 2024    |
|----------------------|---|---------|---------|------------|---------|----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change   | Budget  |
| 5 100-4301-533.58-01 | Regulatory Expenses / Certification-Permits-Lic       | 148     | 148     | 2,904      | 1,150   | 1,650    | 2,800   |
| 100-4301-533.60-01   | Safety Supplies / Clothing/Uniforms                   | 35      | -       | -          | -       | -        | -       |
| 100-4301-533.60-02   | Safety Supplies / Safety Equipment                    | -       | -       | -          | -       | -        | -       |
| 100-4301-533.70-03   | Capital Items / Equipment                             | -       | -       | -          | -       | -        | -       |
| 100-4401-533.11-01   | Regular Employees / Salary & Wages                    | 112,053 | 112,067 | 84,930     | 74,703  | 9,927    | 84,630  |
| 100-4401-533.12-01   | Provisional Employees-PT / Prov. Salary & Wages       | 72      | -       | -          | -       | -        | -       |
| 100-4401-533.13-01   | Overtime / Overtime Pay                               | 1,794   | 1,184   | 1,248      | 4,040   | -        | 4,040   |
| 100-4401-533.14-02   | Misc Additional Pays / Task Rate                      | -       | 216     | -          | -       | -        | -       |
| 100-4401-533.14-04   | Misc Additional Pays / Watch Duty                     | -       | 245     | 279        | -       | -        | -       |
| 100-4401-533.14-05   | Misc Additional Pays / Acting Supervisor              | -       | -       | -          | -       | -        | -       |
| 100-4401-533.14-09   | Misc Additional Pays / Performance Allowance          | -       | -       | -          | -       | -        | -       |
| 100-4401-533.21-01   | Insurance / Health Insurance                          | 29,645  | 44,737  | 28,958     | 30,973  | (4,485)  | 26,488  |
| 100-4401-533.21-04   | Insurance / Life Insurance                            | 354     | 240     | 177        | 240     | (118)    | 122     |
| 100-4401-533.21-07   | Insurance / Dental Insurance                          | 1,600   | 2,387   | 1,548      | 1,720   | (71)     | 1,649   |
| 100-4401-533.21-11   | Insurance / Long Term Disability Ins                  | -       | -       | 253        | -       | 330      | 330     |
| 100-4401-533.21-16   | Insurance / Workers Comp Ins                          | -       | -       | -          | -       | 2,216    | 2,216   |
| 100-4401-533.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%                | 6,818   | 6,617   | 5,054      | 4,882   | 616      | 5,498   |
| 100-4401-533.22-02   | Payroll Taxes / Social Security-HI 1.45%              | 1,595   | 1,547   | 1,182      | 1,142   | 144      | 1,286   |
| 100-4401-533.23-01   | Retirement / Retirement-General                       | 7,493   | 7,391   | 5,699      | 5,354   | 764      | 6,118   |
| 100-4401-533.30-04   | Professional Services / Other                         | 8,233   | 5,442   | 6,891      | 8,500   | 1,500    | 10,000  |
| 100-4401-533.32-04   | Maintenance Contracts / Other                         | 4,000   | -       | 4,000      | 4,000   | -        | 4,000   |
| 100-4401-533.41-06   | Utility Services / Telephone/Internet                 | 12      | 1,178   | 541        | 480     | 480      | 960     |
| 100-4401-533.43-02   | Rentals / Equipment Rental from PW                    | -       | -       | -          | -       | -        | -       |
| 100-4401-533.44-08   | Repair & Maintenance / Other                          | 401     | 338     | 138        | 500     | -        | 500     |
| 100-4401-533.51-01   | General Supplies / Postage                            | -       | -       | -          | -       | -        | -       |
| 100-4401-533.51-02   | General Supplies / Office Supplies                    | 230     | 666     | -          | -       | -        | -       |
| 100-4401-533.51-06   | General Supplies / Custodial Supplies                 | 5       | -       | -          | -       | -        | -       |
| 100-4401-533.51-09   | General Supplies / Other                              | 64      | 328     | 461        | 8,000   | -        | 8,000   |
| 100-4401-533.53-01   | Operational Supplies / Gasoline                       | 182     | 413     | 253        | 786     | (36)     | 750     |
| 100-4401-533.53-02   | Operational Supplies / Operational Supplies           | -       | -       | 206,577    | -       | -        | -       |
| 100-4401-533.55-01   | Printing / In-house (Print Shop)                      | -       | -       | -          | -       | -        | -       |
| 100-4401-533.56-02   | Travel / Conferences & Seminars                       | -       | -       | -          | -       | -        | -       |
| 100-4401-533.58-01   | Regulatory Expenses / Certification-Permits-Lic       | -       | 442     | -          | -       | 2,800    | 2,800   |
| 100-4401-533.64-01   | Misc Adjustments/Expenses / Inventory Adjustments     | -       | 31      | -          | -       | -        | -       |
| 100-4401-533.64-03   | Misc Adjustments/Expenses / Inv Freight Chg/Discounts | 76      | 210     | 140        | 200     | -        | 200     |
| 100-4401-533.64-50   | General Public Works / Misc Adjustments/Expenses      | -       | -       | -          | -       | 40,000   | 40,000  |
| 100-4401-533.70-01   | Capital Items / Furniture & Fixtures                  | -       | -       | -          | -       | -        | -       |
| 100-4501-533.11-01   | Regular Employees / Salary & Wages                    | 521,928 | 370,273 | 290,758    | 452,319 | 9,033    | 461,352 |
| 100-4501-533.12-01   | Provisional Employees-PT / Prov. Salary & Wages       | -       | -       | -          | -       | -        | -       |
| 100-4501-533.13-01   | Overtime / Overtime Pay                               | 6,810   | 3,626   | 11,150     | 10,706  | -        | 10,706  |
| 100-4501-533.14-01   | Misc Additional Pays / Out of Class Pay               | -       | -       | 670        | 200     | -        | 200     |
| 100-4501-533.14-02   | Misc Additional Pays / Task Rate                      | -       | 846     | 595        | -       | 901      | 901     |
| 100-4501-533.14-09   | Misc Additional Pays / Performance Allowance          | -       | -       | -          | -       | -        | -       |
| 100-4501-533.21-01   | Insurance / Health Insurance                          | 138,533 | 104,711 | 73,282     | 120,274 | (1,088)  | 119,186 |
| 100-4501-533.21-04   | Insurance / Life Insurance                            | 635     | 471     | 370        | 600     | 63       | 663     |
| 100-4501-533.21-07   | Insurance / Dental Insurance                          | 9,267   | 6,381   | 4,259      | 8,266   | (1,639)  | 6,627   |
| 100-4501-533.21-11   | Insurance / Long Term Disability Ins                  | -       | -       | 800        | -       | 1,799    | 1,799   |
| 100-4501-533.21-16   | Insurance / Workers Comp Ins                          | -       | -       | -          | -       | 12,078   | 12,078  |
| 100-4501-533.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%                | 31,355  | 22,225  | 18,063     | 28,720  | 616      | 29,336  |
| 100-4501-533.22-02   | Payroll Taxes / Social Security-HI 1.45%              | 7,333   | 5,198   | 4,224      | 6,717   | 144      | 6,861   |
| 100-4501-533.23-01   | Retirement / Retirement-General                       | 35,635  | 24,187  | 20,509     | 31,500  | 1,148    | 32,648  |
| 100-4501-533.30-04   | Professional Services / Other                         | 18,094  | 11,444  | 6,751      | 20,000  | -        | 20,000  |
| 100-4501-533.32-03   | Maintenance Contracts / Misc Equipment                | -       | -       | -          | -       | -        | -       |
| 100-4501-533.41-06   | Utility Services / Telephone/Internet                 | 579     | 405     | 251        | 800     | -        | 800     |
| 100-4501-533.43-02   | Rentals / Equipment Rental from PW                    | -       | -       | -          | -       | -        | -       |
| 100-4501-533.44-03   | Repair & Maintenance / Vehicles                       | 7,110   | -       | 63,748     | -       | 72,000   | 72,000  |
| 100-4501-533.44-08   | Repair & Maintenance / Other                          | 65,022  | 55,542  | (33,187)   | 72,000  | (72,000) | -       |
| 100-4501-533.51-02   | General Supplies / Office Supplies                    | 286     | 302     | -          | -       | -        | -       |
| 100-4501-533.51-08   | General Supplies / Hand & Shop Tools                  | 3       | (3)     | -          | -       | -        | -       |
| 100-4501-533.51-09   | General Supplies / Other                              | 23,015  | 22,439  | -          | -       | -        | -       |
| 100-4501-533.51-11   | General Supplies / Computers & Related Equip          | -       | -       | -          | -       | -        | -       |
| 100-4501-533.52-01   | Books & Periodicals / Subscriptions                   | 10,538  | 7,403   | 11,102     | 12,530  | 1,470    | 14,000  |
| 100-4501-533.52-03   | Books & Periodicals / Subscriptions-Software          | -       | -       | -          | -       | -        | -       |
| 100-4501-533.53-01   | Operational Supplies / Gasoline                       | 7,835   | 13,453  | 19,027     | 12,000  | -        | 12,000  |
| 100-4501-533.53-02   | Operational Supplies / Operational Supplies           | 225     | (21)    | 35,550     | 23,000  | 1,500    | 24,500  |
| 100-4501-533.55-01   | Printing / In-house (Print Shop)                      | -       | -       | -          | -       | -        | -       |
| 100-4501-533.56-02   | Travel / Conferences & Seminars                       | -       | -       | -          | 1,500   | 500      | 2,000   |
| 100-4501-533.57-01   | Education & Training / Membership Dues                | -       | -       | -          | -       | -        | -       |
| 100-4501-533.57-02   | Education & Training / Registration Fees              | -       | -       | 950        | 6,500   | (4,500)  | 2,000   |
| 100-4501-533.58-01   | Regulatory Expenses / Certification-Permits-Lic       | 334     | 222     | 262        | 3,500   | (700)    | 2,800   |
| 100-4501-533.60-02   | Safety Supplies / Safety Equipment                    | 1,272   | 1,829   | -          | 1,500   | (1,500)  | -       |
| 100-4501-533.70-02   | Capital Items / Vehicles                              | -       | -       | -          | -       | -        | -       |
| 100-4601-533.11-01   | Regular Employees / Salary & Wages                    | 822,608 | 691,184 | 461,549    | 654,457 | 35,865   | 690,322 |
| 100-4601-533.12-01   | Provisional Employees-PT / Prov. Salary & Wages       | -       | 38      | -          | 24,960  | (4,032)  | 20,928  |
| 100-4601-533.13-01   | Overtime / Overtime Pay                               | 21,133  | 23,962  | 10,138     | 25,000  | -        | 25,000  |
| 100-4601-533.14-09   | Misc Additional Pays / Performance Allowance          | -       | -       | -          | -       | -        | -       |
| 100-4601-533.14-10   | Misc Additional Pays / Car Allowance                  | 5,715   | 2,155   | 1,639      | 4,000   | (4,000)  | -       |
| 100-4601-533.21-01   | Insurance / Health Insurance                          | 220,488 | 170,573 | 108,067    | 177,068 | (22,032) | 155,036 |
| 100-4601-533.21-04   | Insurance / Life Insurance                            | 2,059   | 1,542   | 1,270      | 2,414   | (1,401)  | 1,013   |
| 100-4601-533.21-07   | Insurance / Dental Insurance                          | 13,287  | 10,278  | 7,237      | 10,774  | 14       | 10,788  |
| 100-4601-533.21-11   | Insurance / Long Term Disability Ins                  | -       | -       | 1,313      | -       | 2,743    | 2,743   |
| 100-4601-533.21-16   | General Public Works / Insurance                      | -       | -       | -          | -       | 2,791    | 2,791   |
| 100-4601-533.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%                | 50,703  | 43,317  | 28,442     | 43,674  | 1,478    | 45,152  |
| 100-4601-533.22-02   | Payroll Taxes / Social Security-HI 1.45%              | 11,858  | 10,131  | 6,652      | 10,214  | 346      | 10,560  |
| 100-4601-533.23-01   | Retirement / Retirement-General                       | 56,749  | 44,410  | 31,031     | 47,900  | 2,349    | 50,249  |
| 100-4601-533.30-02   | Professional Services / Consultants                   | -       | 6,041   | 1,550      | 25,000  | -        | 25,000  |
| 100-4601-533.30-04   | Professional Services / Other                         | -       | -       | -          | -       | -        | -       |
| 100-4601-533.32-01   | Maintenance Contracts / Computer Equip/Software       | 2,184   | -       | 29,183     | -       | 26,000   | 26,000  |
| 100-4601-533.32-04   | Maintenance Contracts / Other                         | 19,644  | 24,084  | 485        | 25,314  | (25,314) | -       |

| Account              | Description                                       | 2021      | 2022      | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|-----------|-----------|------------|---------|-----------|---------|
|                      |   | Actual    | Actual    | Yr-to-Date | Budget  | Change    | Budget  |
| 5 100-4601-533.41-06 | Utility Services / Telephone/Internet             | 8,622     | 8,702     | 5,273      | 8,640   | 360       | 9,000   |
| 100-4601-533.44-01   | Repair & Maintenance / Office Furniture & Equip   | -         | -         | -          | -       | -         | -       |
| 100-4601-533.44-03   | Repair & Maintenance / Vehicles                   | 1,649     | 1,816     | 578        | 3,000   | -         | 3,000   |
| 100-4601-533.44-08   | Repair & Maintenance / Other                      | 202       | 18        | -          | -       | -         | -       |
| 100-4601-533.51-01   | General Supplies / Postage                        | 2,618     | 1,898     | 2,343      | 3,000   | -         | 3,000   |
| 100-4601-533.51-02   | General Supplies / Office Supplies                | 2,158     | 1,208     | 1,185      | 2,500   | -         | 2,500   |
| 100-4601-533.51-09   | General Supplies / Other                          | 1,001     | 1,091     | 1,343      | 2,250   | -         | 2,250   |
| 100-4601-533.51-11   | General Supplies / Computers & Related Equip      | -         | -         | -          | -       | -         | -       |
| 100-4601-533.52-01   | Books & Periodicals / Subscriptions               | 269       | -         | 249        | 350     | -         | 350     |
| 100-4601-533.53-01   | Operational Supplies / Gasoline                   | 1,041     | 2,348     | 1,934      | 3,200   | -         | 3,200   |
| 100-4601-533.54-02   | Advertising / Notices                             | -         | -         | -          | -       | -         | -       |
| 100-4601-533.55-02   | Printing / Out-sourced                            | -         | -         | -          | -       | -         | -       |
| 100-4601-533.55-04   | Printing / Bid Documents for re-sale              | -         | -         | -          | -       | -         | -       |
| 100-4601-533.56-01   | Travel / Local Business Meetings                  | -         | -         | -          | -       | -         | -       |
| 100-4601-533.56-02   | Travel / Conferences & Seminars                   | 1,625     | 389       | -          | 6,900   | 100       | 7,000   |
| 100-4601-533.57-01   | Education & Training / Membership Dues            | 620       | 555       | 2,124      | 1,800   | 300       | 2,100   |
| 100-4601-533.57-02   | Education & Training / Registration Fees          | 3,188     | 877       | 210        | 8,400   | -         | 8,400   |
| 100-4601-533.58-01   | Regulatory Expenses / Certification-Permits-Lic   | -         | 224       | 40         | 400     | -         | 400     |
| 100-4601-533.60-01   | Safety Supplies / Clothing/Uniforms               | -         | 98        | -          | 100     | -         | 100     |
| 100-4601-533.70-01   | Capital Items / Furniture & Fixtures              | -         | -         | -          | -       | -         | -       |
| 100-4601-533.70-03   | Capital Items / Equipment                         | -         | -         | -          | 1,000   | -         | 1,000   |
| 100-5002-517.30-04   | Professional Services / Other                     | 19,047    | 14,407    | 19,805     | 35,000  | (35,000)  | -       |
| 100-5002-517.43-01   | Rentals / Buildings/Space Rent Exp                | -         | -         | -          | -       | -         | -       |
| 100-5002-517.51-01   | General Supplies / Postage                        | 11,770    | 12,872    | 13,200     | 20,000  | (20,000)  | -       |
| 100-5002-517.51-02   | General Supplies / Office Supplies                | -         | -         | -          | 100     | (100)     | -       |
| 100-5002-517.51-04   | General Supplies / Food/Provisions                | 1,455     | 3,233     | 4,611      | 10,500  | (10,500)  | -       |
| 100-5002-517.51-09   | General Supplies / Other                          | 11,799    | 4,922     | 4,176      | 12,000  | (12,000)  | -       |
| 100-5002-517.54-02   | Advertising / Notices                             | -         | -         | -          | -       | -         | -       |
| 100-5002-517.55-01   | Printing / In-house (Print Shop)                  | -         | -         | -          | -       | -         | -       |
| 100-5002-517.55-02   | Printing / Out-sourced                            | 16,570    | 18,969    | 9,561      | 22,500  | (22,500)  | -       |
| 100-5003-517.30-04   | Professional Services / Other                     | -         | -         | -          | -       | -         | -       |
| 100-5003-517.51-09   | General Supplies / Other                          | 6,219     | 375       | 19,796     | 18,000  | (18,000)  | -       |
| 100-5003-517.54-02   | Advertising / Notices                             | -         | -         | -          | -       | -         | -       |
| 100-5007-552.11-01   | Regular Employees / Salary & Wages                | -         | -         | 29         | -       | -         | -       |
| 100-5007-552.12-01   | Provisional Employees-PT / Prov. Salary & Wages   | 12,686    | 16,050    | 16,473     | 33,391  | (33,391)  | -       |
| 100-5007-552.22-01   | Payroll Taxes / Social Sectry-OASDI 6.2%          | 787       | 995       | 1,023      | 2,070   | (2,070)   | -       |
| 100-5007-552.22-02   | Payroll Taxes / Social Security-HI 1.45%          | 184       | 233       | 239        | 484     | (484)     | -       |
| 100-5007-552.23-01   | Retirement / Retirement-General                   | -         | -         | -          | 2,271   | (2,271)   | -       |
| 100-5007-552.38-01   | Misc Grant Expense / Mrkt-SNAP Tokens Redeemed    | -         | 41,956    | 17,011     | -       | -         | -       |
| 100-5007-552.38-02   | Misc Grant Expense / Market Match Payments        | -         | 19,949    | 12,474     | -       | -         | -       |
| 100-5007-552.41-01   | Utility Services / Water                          | 579       | 640       | 280        | 800     | (800)     | -       |
| 100-5007-552.41-02   | Utility Services / Storm Water                    | 3,339     | 3,339     | 2,504      | 3,500   | (3,500)   | -       |
| 100-5007-552.41-03   | Utility Services / Sanitary Sewer                 | 475       | 400       | 159        | 500     | (500)     | -       |
| 100-5007-552.41-04   | Utility Services / Electric                       | 3,857     | 4,320     | 2,542      | 6,000   | (6,000)   | -       |
| 100-5007-552.41-06   | Utility Services / Telephone                      | 413       | 476       | 401        | 450     | (450)     | -       |
| 100-5007-552.51-09   | General Supplies / Other                          | 1,333     | 4,262     | 1,159      | 3,200   | (3,200)   | -       |
| 100-5201-517.30-04   | Professional Services / Other                     | 5,906     | 6,191     | 5,047      | 6,700   | (6,700)   | -       |
| 100-5202-517.29-03   | Other Employee Benefits / Accrued Vacation        | (186,701) | (35,741)  | -          | 75,000  | (75,000)  | -       |
| 100-5202-517.29-04   | Other Employee Benefits / Accrued Overtime        | 127,032   | 2,661     | -          | 35,000  | (35,000)  | -       |
| 100-5204-517.22-01   | Payroll Taxes / Social Sectry-OASDI 6.2%          | -         | -         | -          | -       | -         | -       |
| 100-5205-517.23-01   | Retirement / Retirement-General                   | 20        | -         | -          | -       | -         | -       |
| 100-5206-517.23-03   | Retirement / Retirement-Police                    | -         | -         | -          | -       | -         | -       |
| 100-5206-517.23-04   | Retirement / Retirement-Fire                      | 4,139     | -         | -          | -       | -         | -       |
| 100-5207-517.21-30   | Insurance / HealthIns-ActiveEmpl Prem             | -         | -         | -          | -       | -         | -       |
| 100-5207-517.21-31   | Insurance / HealthIns-Retiree Prem                | 1,150,000 | 243,125   | 179,640    | 269,460 | (23,555)  | 245,905 |
| 100-5207-517.21-55   | Insurance / Plan Premium Costs                    | -         | 218,500   | -          | 125,000 | (125,000) | -       |
| 100-5207-517.30-02   | Professional Services / Consultants               | -         | -         | -          | -       | -         | -       |
| 100-5207-517.30-04   | Professional Services / Other                     | -         | -         | -          | -       | -         | -       |
| 100-5207-517.32-04   | Maintenance Contracts / Other                     | -         | -         | -          | -       | -         | -       |
| 100-5207-517.51-09   | General Supplies / Other                          | -         | -         | -          | -       | -         | -       |
| 100-5207-517.52-02   | Books & Periodicals / Other                       | -         | -         | -          | -       | -         | -       |
| 100-5207-517.55-01   | Printing / In-house (Print Shop)                  | -         | -         | -          | -       | -         | -       |
| 100-5207-517.57-01   | Education & Training / Membership Dues            | -         | -         | -          | -       | -         | -       |
| 100-5209-517.21-04   | Insurance / Life Insurance                        | 113,680   | 128,051   | 16,170     | -       | -         | -       |
| 100-5209-517.21-05   | Insurance / Life Ins-Prem Share Credit            | (116,887) | (113,211) | (92,497)   | -       | -         | -       |
| 100-5209-517.21-06   | Insurance / Life Ins-Premiums Paid                | -         | -         | -          | -       | -         | -       |
| 100-5210-517.25-01   | Tuition Reimbursement / Tuition Reimbursement     | 10,852    | 7,159     | 4,083      | 45,000  | (45,000)  | -       |
| 100-5211-517.21-07   | Insurance / Dental Insurance                      | (507,792) | (477,600) | (195,690)  | -       | -         | -       |
| 100-5211-517.21-08   | Insurance / Dntl Ins-Prem Share Credit            | (15,639)  | (13,705)  | (9,425)    | -       | -         | -       |
| 100-5211-517.21-50   | Insurance / IBNR Expense                          | 9,629     | (807)     | -          | -       | -         | -       |
| 100-5211-517.21-59   | Insurance / Self-Funded Ins Admin Fee             | -         | -         | -          | -       | -         | -       |
| 100-5211-517.21-70   | Insurance / Dental Premiums-Care Plus             | 249,508   | 231,856   | 38,836     | -       | -         | -       |
| 100-5211-517.21-72   | Insurance / Dental-Std Plan Claims                | 208,906   | 245,794   | 192,058    | -       | -         | -       |
| 100-5212-517.29-01   | Other Employee Benefits / Workers Compensation    | 147,913   | 500,865   | 294,252    | 350,000 | (350,000) | -       |
| 100-5212-517.30-02   | Professional Services / Consultants               | 15,500    | 16,300    | -          | 18,500  | (18,500)  | -       |
| 100-5212-517.30-04   | Professional Services / Other                     | 40,655    | 34,196    | 21,933     | 51,000  | (51,000)  | -       |
| 100-5212-517.52-02   | Books & Periodicals / Other                       | -         | -         | -          | -       | -         | -       |
| 100-5212-517.61-01   | Insurance / Liability Ins (premiums)              | 94,461    | 113,527   | 95,340     | 100,000 | (100,000) | -       |
| 100-5213-517.29-02   | Other Employee Benefits / Unemployment Compensatn | 10,821    | -         | -          | -       | -         | -       |
| 100-5213-517.30-04   | Professional Services / Other                     | -         | -         | -          | -       | -         | -       |
| 100-5214-517.11-30   | Regular Employees / Offset-Unfilled Position      | -         | -         | -          | -       | -         | -       |
| 100-5216-517.14-09   | Misc Additional Pays / Performance Allowance      | 15,478    | 4,700     | -          | 275,000 | -         | 275,000 |
| 100-5216-517.22-01   | Payroll Taxes / Social Sectry-OASDI 6.2%          | (310)     | -         | -          | -       | -         | -       |
| 100-5216-517.22-02   | Payroll Taxes / Social Security-HI 1.45%          | (72)      | -         | -          | -       | -         | -       |
| 100-5216-517.23-01   | Retirement / Retirement-General                   | -         | -         | -          | -       | -         | -       |
| 100-5217-517.21-11   | Insurance / Long Term Disability Ins              | 65,905    | 59,501    | 21         | 80,000  | (80,000)  | -       |
| 100-5218-517.21-12   | Insurance / Vision Plan Premiums                  | 13,983    | 14,202    | 1,245      | -       | -         | -       |
| 100-5218-517.21-13   | Insurance / Vision Plan Prem Share cr             | (13,973)  | (14,202)  | (1,287)    | -       | -         | -       |
| 100-5219-517.21-14   | Insurance / PremOnly HRA Contribution             | 120,154   | 206,918   | 145,616    | 275,000 | -         | 275,000 |

| Account              | Description   | 2021    | 2022    | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|---------|---------|------------|---------|-----------|---------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget  | Change    | Budget  |
| 5 100-5219-517.21-15 | Insurance / HRA Acct Admin Fees                       | 1,200   | 1,305   | 1,005      | 1,200   | -         | 1,200   |
| 100-8201-517.11-01   | Regular Employees / Salary & Wages                    | -       | -       | 208,449    | 297,828 | 8,701     | 306,529 |
| 100-8201-517.12-01   | Provisional Employees-PT / Prov. Salary & Wages       | -       | -       | 2,910      | -       | 59,040    | 59,040  |
| 100-8201-517.13-01   | Overtime / Overtime Pay                               | -       | -       | 301        | 3,000   | 1,324     | 4,324   |
| 100-8201-517.21-01   | Insurance / Health Insurance                          | -       | -       | 50,057     | 77,170  | (10,140)  | 67,030  |
| 100-8201-517.21-04   | Insurance / Life Insurance                            | -       | -       | 186        | 533     | (111)     | 422     |
| 100-8201-517.21-07   | Insurance / Dental Insurance                          | -       | -       | 2,823      | 4,696   | (918)     | 3,778   |
| 100-8201-517.21-11   | Insurance / Long Term Disability Ins                  | -       | -       | 543        | -       | 1,145     | 1,145   |
| 100-8201-517.21-16   | Insurance / Workers Comp Ins                          | -       | -       | -          | -       | 1,312     | 1,312   |
| 100-8201-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%              | -       | -       | 12,682     | 18,651  | 2,339     | 20,990  |
| 100-8201-517.22-02   | Payroll Taxes / Social Security-HI 1.45%              | -       | -       | 2,966      | 4,362   | 1,915     | 6,277   |
| 100-8201-517.23-01   | Retirement / Retirement-General                       | -       | -       | 14,195     | 20,456  | 1,732     | 22,188  |
| 100-8201-517.30-04   | Professional Services / Other                         | -       | -       | 3,137      | 4,000   | 35,000    | 39,000  |
| 100-8201-517.32-01   | Maintenance Contracts / Computer Equip/Software       | -       | -       | 10,840     | 13,000  | 2,000     | 15,000  |
| 100-8201-517.38-01   | General Government / Administrative                   | -       | -       | -          | -       | 40,000    | 40,000  |
| 100-8201-517.38-02   | Administrative / Misc Grant Expense                   | -       | -       | -          | -       | 15,000    | 15,000  |
| 100-8201-517.41-01   | Utility Services / Water                              | -       | -       | -          | -       | 800       | 800     |
| 100-8201-517.41-02   | Utility Services / Storm Water                        | -       | -       | -          | -       | 3,500     | 3,500   |
| 100-8201-517.41-03   | Utility Services / Sanitary Sewer                     | -       | -       | -          | -       | 500       | 500     |
| 100-8201-517.41-04   | Utility Services / Electric                           | -       | -       | -          | -       | 6,000     | 6,000   |
| 100-8201-517.41-06   | Utility Services / Telephone/Internet                 | -       | -       | 650        | 1,000   | 450       | 1,450   |
| 100-8201-517.43-03   | Rentals / Other                                       | -       | -       | -          | 300     | -         | 300     |
| 100-8201-517.44-08   | Repair & Maintenance / Other                          | -       | -       | -          | 300     | -         | 300     |
| 100-8201-517.51-01   | General Supplies / Postage                            | -       | -       | 17,734     | 20,000  | 22,500    | 42,500  |
| 100-8201-517.51-02   | General Supplies / Office Supplies                    | -       | -       | -          | 400     | 100       | 500     |
| 100-8201-517.51-04   | General Supplies / Food/Provisions                    | -       | -       | -          | -       | 11,000    | 11,000  |
| 100-8201-517.51-09   | General Supplies / Other                              | -       | -       | 334        | 7,000   | 39,200    | 46,200  |
| 100-8201-517.54-03   | Advertising / Other                                   | -       | -       | 707        | -       | 1,000     | 1,000   |
| 100-8201-517.55-02   | Printing / Out-sourced                                | -       | -       | -          | -       | 23,000    | 23,000  |
| 100-8201-517.56-01   | Travel / Local Business Meetings                      | -       | -       | -          | 150     | -         | 150     |
| 100-8201-517.56-02   | Travel / Conferences & Seminars                       | -       | -       | -          | 2,500   | -         | 2,500   |
| 100-8201-517.57-01   | Education & Training / Membership Dues                | -       | -       | 1,491      | 1,000   | 500       | 1,500   |
| 100-8201-517.57-02   | Education & Training / Registration Fees              | -       | -       | -          | 1,000   | -         | 1,000   |
| 100-8201-517.64-04   | Misc Adjustments/Expenses / Shipping Charges          | -       | -       | -          | 100     | -         | 100     |
| 100-8202-517.11-01   | Regular Employees / Salary & Wages                    | -       | -       | 91,215     | 117,339 | 7,241     | 124,580 |
| 100-8202-517.13-01   | Overtime / Overtime Pay                               | -       | -       | 901        | 1,000   | -         | 1,000   |
| 100-8202-517.21-01   | Insurance / Health Insurance                          | -       | -       | 11,699     | 34,416  | (8,532)   | 25,884  |
| 100-8202-517.21-04   | Insurance / Life Insurance                            | -       | -       | 230        | 209     | (30)      | 179     |
| 100-8202-517.21-07   | Insurance / Dental Insurance                          | -       | -       | 1,296      | 1,761   | 40        | 1,801   |
| 100-8202-517.21-11   | Insurance / Long Term Disability Ins                  | -       | -       | 297        | -       | 486       | 486     |
| 100-8202-517.21-16   | Insurance / Workers Comp Ins                          | -       | -       | -          | -       | 494       | 494     |
| 100-8202-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%              | -       | -       | 5,541      | 7,337   | 449       | 7,786   |
| 100-8202-517.22-02   | Payroll Taxes / Social Security-HI 1.45%              | -       | -       | 1,296      | 1,769   | 52        | 1,821   |
| 100-8202-517.23-01   | Retirement / Retirement-General                       | -       | -       | 6,264      | 8,047   | 618       | 8,665   |
| 100-8202-517.32-01   | Maintenance Contracts / Computer Equip/Software       | -       | -       | 25,133     | 22,000  | 3,000     | 25,000  |
| 100-8202-517.32-02   | Maintenance Contracts / Office Equipment              | -       | -       | -          | 500     | -         | 500     |
| 100-8202-517.32-04   | Maintenance Contracts / Other                         | -       | -       | 1,410      | 3,500   | -         | 3,500   |
| 100-8202-517.41-06   | Utility Services / Telephone/Internet                 | -       | -       | 323        | 500     | -         | 500     |
| 100-8202-517.44-02   | Repair & Maintenance / Misc Machinery & Equip         | -       | -       | 1,452      | 3,000   | -         | 3,000   |
| 100-8202-517.51-02   | General Supplies / Office Supplies                    | -       | -       | 15,444     | 30,000  | -         | 30,000  |
| 100-8202-517.51-09   | General Supplies / Other                              | -       | -       | 557        | 4,000   | -         | 4,000   |
| 100-8202-517.57-02   | Education & Training / Registration Fees              | -       | -       | -          | 1,000   | -         | 1,000   |
| 100-8801-517.30-02   | Professional Services / Consultants                   | 436     | 18,596  | -          | 15,000  | (15,000)  | -       |
| 100-8801-517.54-02   | Advertising / Notices                                 | -       | -       | -          | -       | -         | -       |
| 100-8802-517.58-02   | Regulatory Expenses / Animal Control Fees             | 172,257 | 176,342 | 120,458    | 197,500 | (17,500)  | 180,000 |
| 100-8803-517.62-01   | Refunds on Taxes / Real Estate                        | 13,246  | 418,399 | (17,536)   | 75,000  | (75,000)  | -       |
| 100-8803-517.62-02   | Refunds on Taxes / Personal Property                  | -       | 206     | 72,022     | 5,000   | (5,000)   | -       |
| 100-8804-517.61-03   | Insurance / Judgments/Awards                          | -       | (9,822) | -          | -       | -         | -       |
| 100-8806-517.63-01   | Bad Debts / Bad Debt Expense                          | 211     | 1,833   | 12,100     | 10,000  | (10,000)  | -       |
| 100-8807-517.53-01   | Operational Supplies / Gasoline                       | 2,524   | 7,226   | 23,297     | 900     | (900)     | -       |
| 100-8807-517.64-50   | Misc Adjustments/Expenses / Misc Exp-To Be Billed     | -       | 3,894   | 7,704      | 250     | (250)     | -       |
| 100-8807-517.64-53   | Misc Adjustments/Expenses / To be billed via Tax Roll | 500     | -       | -          | -       | -         | -       |
| 100-8808-517.30-04   | Professional Services / Other                         | -       | -       | -          | -       | 201,000   | 201,000 |
| 100-8808-517.32-01   | Maintenance Contracts / Computer Equip/Software       | -       | -       | -          | 800     | -         | 800     |
| 100-8808-517.51-09   | General Supplies / Other                              | -       | -       | 141        | 1,500   | -         | 1,500   |
| 100-8808-517.56-01   | Travel / Local Business Meetings                      | -       | 120     | -          | 750     | -         | 750     |
| 100-8808-517.56-02   | Travel / Conferences & Seminars                       | -       | -       | -          | 500     | 500       | 1,000   |
| 100-8808-517.57-02   | Education & Training / Registration Fees              | -       | 1,727   | -          | 1,000   | 500       | 1,500   |
| 100-8810-517.11-35   | Regular Employees / ContractSettlmnt Sal/Frng         | -       | -       | -          | -       | -         | -       |
| 100-8810-517.30-02   | Professional Services / Consultants                   | -       | 5,038   | 8,503      | 25,000  | (25,000)  | -       |
| 100-8810-517.51-04   | General Supplies / Food/Provisions                    | -       | 618     | 39         | 750     | (750)     | -       |
| 100-8810-517.56-01   | Travel / Local Business Meetings                      | -       | -       | -          | 500     | (500)     | -       |
| 100-8811-517.30-02   | Professional Services / Consultants                   | 788     | 10,674  | -          | 15,000  | (15,000)  | -       |
| 100-8811-517.30-04   | Professional Services / Other                         | -       | -       | -          | -       | -         | -       |
| 100-8811-517.61-01   | Insurance / Liability Ins (premiums)                  | 397,621 | 425,678 | 462,011    | 503,859 | (503,859) | -       |
| 100-8811-517.61-02   | Insurance / Claims                                    | -       | (1,193) | -          | -       | -         | -       |
| 100-8812-517.30-01   | Professional Services / Audit                         | 41,435  | 56,325  | 97,994     | 60,000  | (60,000)  | -       |
| 100-8813-517.12-01   | Provisional Employees-PT / Prov. Salary & Wages       | -       | -       | -          | -       | -         | -       |
| 100-8813-517.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%              | -       | -       | -          | -       | -         | -       |
| 100-8813-517.22-02   | Payroll Taxes / Social Security-HI 1.45%              | -       | -       | -          | -       | -         | -       |
| 100-8813-517.30-02   | Professional Services / Consultants                   | -       | -       | -          | -       | -         | -       |
| 100-8813-517.30-04   | Professional Services / Other                         | 35,265  | 31,573  | 20,830     | 95,000  | (95,000)  | -       |
| 100-8813-517.31-01   | Project Activities / Contractors                      | -       | -       | -          | 500     | (500)     | -       |
| 100-8813-517.31-02   | Project Activities / Other                            | 4,417   | -       | -          | 5,000   | (5,000)   | -       |
| 100-8813-517.32-01   | Maintenance Contracts / Computer Equip/Software       | 19,975  | -       | 1,050      | -       | -         | -       |
| 100-8813-517.51-04   | General Supplies / Food/Provisions                    | 59      | -       | 131        | 500     | (500)     | -       |
| 100-8813-517.51-09   | General Supplies / Other                              | 772     | 1,302   | 1,204      | 20,000  | (20,000)  | -       |
| 100-8814-517.64-02   | Misc Adjustments/Expenses / City Treasurer Adjustment | -       | -       | -          | -       | -         | -       |
| 100-8817-517.91-00   | Administrative / Operating Transfer Out               | -       | -       | -          | -       | -         | -       |

| Account                                |                    | Description   |           | 2021             | 2022             | 2023             | 2023           | Budget       | 2024           |
|--|--------------------|---|-----------|------------------|------------------|------------------|----------------|--------------|----------------|
|  |                    | Actual  | Actual    | Yr-to-Date       | Budget           | Budget           | Change         | Budget       | Budget         |
| 5                                      | 100-8817-517.91-10 | Operating Transfer Out / OPEB Funding-Hlth Ins        | 534,166   | -                | -                | -                | -              | -            | -              |
|  | 100-9898-511.91-00 | Legislative / Operating Transfer Out                  | -         | -                | -                | -                | 533,039        | -            | 533,039        |
| <b>200 - ArtScape Fund</b>             |                    |   |           | <b>55,805</b>    | <b>(5,997)</b>   | <b>21,850</b>    | -              | -            | -              |
| 4                                      | Revenues           |   | (10,000)  | (20,000)         | (1,000)          | (20,000)         | -              | (20,000)     |                |
|  | 200-0000-465.01-00 | Contributions & Donations / Contributions & Donations | (10,000)  | -                | (1,000)          | (20,000)         | -              | (20,000)     |                |
|  | 200-0000-491.00-00 | Other Financing Sources / Operating Transfers In      | -         | (20,000)         | -                | -                | -              | -            |                |
| 5                                      | Expenses           |   | 65,805    | 14,003           | 22,850           | 20,000           | -              | 20,000       |                |
|  | 200-1901-565.30-04 | Professional Services / Other                         | -         | -                | 22,850           | -                | -              | -            |                |
|  | 200-1901-565.31-02 | Project Activities / Other                            | 65,805    | 14,003           | -                | 20,000           | -              | 20,000       |                |
|  | 200-1901-565.31-68 | Project Activities / Grants Awarded                   | -         | -                | -                | -                | -              | -            |                |
|  | 200-1901-565.43-03 | Rentals / Other                                       | -         | -                | -                | -                | -              | -            |                |
|  | 200-1901-565.44-08 | Repair & Maintenance / Other                          | -         | -                | -                | -                | -              | -            |                |
| <b>201 - Tourism Fund</b>              |                    |   |           | <b>(298,039)</b> | <b>(394,132)</b> | <b>(181,481)</b> | <b>(4,769)</b> | <b>1,628</b> | <b>(3,142)</b> |
| 4                                      | Revenues           |   | (344,500) | (500,834)        | (291,041)        | (400,000)        | (50,000)       | (450,000)    |                |
|  | 201-0000-414.01-00 | Hotel Room Tax / Hotel Room Tax                       | (339,289) | (498,067)        | (287,385)        | (400,000)        | (50,000)       | (450,000)    |                |
|  | 201-0000-465.01-00 | Contributions & Donations / Contributions & Donations | -         | -                | -                | -                | -              | -            |                |
|  | 201-0000-465.90-04 | Contrib to City / Sale of Materials - tax             | (2,783)   | (2,767)          | (3,656)          | -                | -              | -            |                |
|  | 201-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue         | (2,428)   | -                | -                | -                | -              | -            |                |
| 5                                      | Expenses           |   | 46,461    | 106,702          | 109,560          | 395,231          | 51,628         | 446,858      |                |
|  | 201-5101-517.11-01 | Regular Employees / Salary & Wages                    | 2,565     | 34,819           | 23,819           | 31,544           | 3,600          | 35,144       |                |
|  | 201-5101-517.13-01 | Overtime / Overtime Pay                               | 107       | 2,205            | 60               | -                | -              | -            |                |
|  | 201-5101-517.21-01 | Insurance / Health Insurance                          | -         | 15,198           | 12,071           | 8,427            | 7,607          | 16,034       |                |
|  | 201-5101-517.21-04 | Insurance / Life Insurance                            | 9         | 37               | 23               | 50               | -              | 50           |                |
|  | 201-5101-517.21-07 | Insurance / Dental Insurance                          | 50        | 661              | 482              | 651              | (10)           | 640          |                |
|  | 201-5101-517.21-11 | Insurance / Long Term Disability Ins                  | -         | -                | 79               | -                | 137            | 137          |                |
|  | 201-5101-517.21-16 | Insurance / Workers Comp Ins                          | -         | -                | -                | -                | 139            | 139          |                |
|  | 201-5101-517.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%              | 156       | 2,160            | 1,384            | 1,956            | 223            | 2,179        |                |
|  | 201-5101-517.22-02 | Payroll Taxes / Social Security-HI 1.45%              | 37        | 505              | 324              | 458              | 52             | 510          |                |
|  | 201-5101-517.23-01 | Retirement / Retirement-General                       | 181       | 2,409            | 1,623            | 2,145            | 280            | 2,425        |                |
|  | 201-5101-517.30-04 | Professional Services / Other                         | 1,818     | 13,673           | 50,294           | 62,750           | 37,250         | 100,000      |                |
|  | 201-5101-517.32-01 | Maintenance Contracts / Computer Equip/Software       | 2,057     | 2,670            | 2,475            | 2,500            | 100            | 2,600        |                |
|  | 201-5101-517.43-03 | Rentals / Other                                       | -         | -                | -                | 2,000            | -              | 2,000        |                |
|  | 201-5101-517.51-09 | General Supplies / Other                              | 107       | 13,757           | 192              | 200,000          | -              | 200,000      |                |
|  | 201-5101-517.51-12 | General Supplies / Promotional Items                  | 593       | 8,308            | 14,184           | 35,000           | -              | 35,000       |                |
|  | 201-5101-517.54-03 | Advertising / Other                                   | 1,014     | 10,300           | 2,550            | 47,750           | 2,250          | 50,000       |                |
|  | 201-5101-517.91-00 | Administrative / Operating Transfer Out               | 37,767    | -                | -                | -                | -              | -            |                |
| <b>202 - PD WISH Program Trust</b>     |                    |   |           | <b>(13,078)</b>  | <b>(992)</b>     | <b>1,034</b>     | -              | -            | -              |
| 4                                      | Revenues           |   | (13,624)  | (2,586)          | (385)            | (1,000)          | -              | (1,000)      |                |
|  | 202-0000-465.01-00 | Contributions & Donations / Contributions & Donations | (13,624)  | (2,586)          | (385)            | (1,000)          | -              | (1,000)      |                |
| 5                                      | Expenses           |   | 546       | 1,594            | 1,419            | 1,000            | -              | 1,000        |                |
|  | 202-0801-521.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | 546       | 1,594            | 1,419            | 1,000            | -              | 1,000        |                |
| <b>203 - Public Progrmng Trust-Lib</b> |                    |   |           | <b>(11)</b>      | <b>(284)</b>     | <b>2,654</b>     | -              | -            | -              |
| 4                                      | Revenues           |   | (11)      | (284)            | -                | (500)            | -              | (500)        |                |
|  | 203-0000-461.01-00 | Interest Revenue / Interest on Investments            | (11)      | (284)            | -                | -                | -              | -            |                |
|  | 203-0000-465.01-00 | Contributions & Donations / Contributions & Donations | -         | -                | -                | (500)            | -              | (500)        |                |
| 5                                      | Expenses           |   | -         | -                | 2,654            | 500              | -              | 500          |                |
|  | 203-0701-555.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | -         | -                | 2,654            | 500              | -              | 500          |                |
| <b>204 - Irv H. Terchak Endowment</b>  |                    |   |           | <b>(21,801)</b>  | <b>(43,464)</b>  | <b>(41,194)</b>  | -              | -            | -              |
| 4                                      | Revenues           |   | (47,233)  | (56,474)         | (45,487)         | (50,000)         | -              | (50,000)     |                |
|  | 204-0000-461.01-00 | Interest Revenue / Interest on Investments            | (177)     | (7,110)          | -                | -                | -              | -            |                |
|  | 204-0000-465.01-00 | Contributions & Donations / Contributions & Donations | (47,056)  | (49,364)         | (40,119)         | (50,000)         | -              | (50,000)     |                |
|  | 204-0000-465.01-02 | Contributions & Donations / Misc-Other Donations      | -         | -                | (5,368)          | -                | -              | -            |                |
| 5                                      | Expenses           |   | 25,432    | 13,010           | 4,293            | 50,000           | -              | 50,000       |                |
|  | 204-0701-555.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | 25,432    | 13,010           | 4,293            | 50,000           | -              | 50,000       |                |
| <b>206 - General Senior Ctr Trust</b>  |                    |   |           | <b>(583)</b>     | <b>3,783</b>     | <b>3,465</b>     | -              | -            | -              |
| 4                                      | Revenues           |   | (718)     | (5,028)          | (162)            | (5,000)          | -              | (5,000)      |                |
|  | 206-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue         | (718)     | (5,028)          | (162)            | (5,000)          | -              | (5,000)      |                |
| 5                                      | Expenses           |   | 135       | 8,811            | 3,627            | 5,000            | -              | 5,000        |                |
|  | 206-0601-544.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | 135       | 8,811            | 3,627            | 5,000            | -              | 5,000        |                |
| <b>207 - SENIOR CTR PRGRMS FUND</b>    |                    |   |           | -                | -                | -                | <b>(774)</b>   | <b>774</b>   | -              |
| 4                                      | Revenues           |   | -         | -                | -                | (774)            | 774            | -            | -              |
|  | 207-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees            | -         | -                | -                | (774)            | 774            | -            | -              |
| 5                                      | Expenses           |   | -         | -                | -                | -                | -              | -            | -              |
|  | 207-0601-544.51-09 | General Supplies / Other                              | -         | -                | -                | -                | -              | -            | -              |
| <b>208 - LIBRARY BOOK FUND</b>         |                    |   |           | <b>1,865</b>     | <b>(1,764)</b>   | <b>534</b>       | -              | -            | -              |
| 4                                      | Revenues           |   | (1,663)   | (3,674)          | (1,386)          | (1,000)          | -              | (1,000)      |                |
|  | 208-0000-461.01-00 | Interest Revenue / Interest on Investments            | (26)      | (699)            | -                | -                | -              | -            |                |
|  | 208-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees            | (1,637)   | (2,975)          | (1,386)          | (1,000)          | -              | (1,000)      |                |
| 5                                      | Expenses           |   | 3,528     | 1,910            | 1,920            | 1,000            | -              | 1,000        |                |
|  | 208-0701-555.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | 3,528     | 1,910            | 1,920            | 1,000            | -              | 1,000        |                |
| <b>209 - LIB GARDEN/Heikkinen FUND</b> |                    |   |           | <b>(3)</b>       | <b>(74)</b>      | -                | -              | -            | -              |
| 4                                      | Revenues           |   | (3)       | (74)             | -                | (300)            | -              | (300)        |                |
|  | 209-0000-461.01-00 | Interest Revenue / Interest on Investments            | (3)       | (74)             | -                | (300)            | -              | (300)        |                |
| 5                                      | Expenses           |   | -         | -                | -                | 300              | -              | 300          |                |
|  | 209-0701-555.64-05 | Misc Adjustments/Expenses / Misc. Expenses            | -         | -                | -                | 300              | -              | 300          |                |
| <b>210 - LIBR DRAKE-BRESKVAR FUND</b>  |                    |   |           | <b>378</b>       | <b>(62)</b>      | <b>533</b>       | -              | -            | -              |
| 4                                      | Revenues           |   | (10)      | (255)            | -                | (500)            | -              | (500)        |                |
|  | 210-0000-461.01-00 | Interest Revenue / Interest on Investments            | (10)      | (255)            | -                | (500)            | -              | (500)        |                |
|  | 210-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees            | -         | -                | -                | -                | -              | -            |                |

| Account                                | Description   | 2021<br>Actual  | 2022<br>Actual  | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|--|---|-----------------|-----------------|--------------------|----------------|------------------|----------------|
| 5 Expenses                             |   | 388             | 193             | 533                | 500            | -                | 500            |
| 210-0701-555.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | 388             | 193             | 533                | 500            | -                | 500            |
| <b>211 - LIB ELAINE STRIKE MEM FND</b> |   | <b>(6)</b>      | <b>(156)</b>    | -                  | -              | -                | -              |
| 4 Revenues                             |   | (6)             | (156)           | -                  | (200)          | -                | (200)          |
| 211-0000-461.01-00                     | Interest Revenue / Interest on Investments            | (6)             | (156)           | -                  | (200)          | -                | (200)          |
| 5 Expenses                             |   | -               | -               | -                  | 200            | -                | 200            |
| 211-0701-555.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | -               | -               | -                  | 200            | -                | 200            |
| <b>212 - PD CRIME PREVENTION FUND</b>  |   | <b>1,233</b>    | <b>15,583</b>   | <b>27,572</b>      | -              | -                | -              |
| 4 Revenues                             |   | -               | -               | (1,828)            | (22,000)       | -                | (22,000)       |
| 212-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | -               | -               | (1,828)            | (22,000)       | -                | (22,000)       |
| 5 Expenses                             |   | 1,233           | 15,583          | 29,400             | 22,000         | -                | 22,000         |
| 212-0801-521.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | 1,233           | 15,583          | 29,400             | 22,000         | -                | 22,000         |
| <b>214 - PD EVIDENCE FUND</b>          |   | <b>77,788</b>   | <b>(47,569)</b> | <b>40,139</b>      | -              | -                | -              |
| 4 Revenues                             |   | (1,183)         | (147,178)       | (45,550)           | (70,000)       | -                | (70,000)       |
| 214-0000-431.73-00                     | Federal Grant Revenue / Police-Asset Forfeiture       | (1,183)         | (114,995)       | (43,310)           | (50,000)       | -                | (50,000)       |
| 214-0000-434.61-00                     | State Grants / PD-State Asset Forfeiture              | -               | (75)            | -                  | (20,000)       | -                | (20,000)       |
| 214-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | -               | (32,108)        | (2,240)            | -              | -                | -              |
| 214-0000-492.01-00                     | Sale of Fixed Assets / Proceeds-Asset Disposi         | -               | -               | -                  | -              | -                | -              |
| 5 Expenses                             |   | 78,971          | 99,609          | 85,689             | 70,000         | -                | 70,000         |
| 214-0801-521.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | 73,683          | 95,833          | 85,689             | 70,000         | -                | 70,000         |
| 214-0801-521.64-08                     | Misc Adjustments/Expenses / Misc Exp-state seizures   | 5,288           | 3,776           | -                  | -              | -                | -              |
| <b>215 - WAPD K-9 Fund</b>             |   | <b>(24,212)</b> | <b>(15,632)</b> | <b>(33,670)</b>    | -              | -                | -              |
| 4 Revenues                             |   | (49,358)        | (60,056)        | (62,268)           | (50,000)       | -                | (50,000)       |
| 215-0000-465.01-00                     | Contributions & Donations / Contributions & Donations | (49,358)        | (60,056)        | (62,268)           | (50,000)       | -                | (50,000)       |
| 215-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | -               | -               | -                  | -              | -                | -              |
| 5 Expenses                             |   | 25,146          | 44,424          | 28,598             | 50,000         | -                | 50,000         |
| 215-0801-521.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | 25,146          | 44,424          | 28,598             | 50,000         | -                | 50,000         |
| <b>216 - PD Crime Prevention Prgms</b> |   | <b>(500)</b>    | -               | -                  | -              | -                | -              |
| 4 Revenues                             |   | (500)           | -               | -                  | -              | -                | -              |
| 216-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | (500)           | -               | -                  | -              | -                | -              |
| <b>217 - FIRE DEPT TRAINING FUND</b>   |   | <b>20,379</b>   | <b>(3,890)</b>  | <b>(6,042)</b>     | -              | -                | -              |
| 4 Revenues                             |   | (28,862)        | (16,578)        | (14,991)           | (25,000)       | -                | (25,000)       |
| 217-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | (28,862)        | (16,578)        | (14,991)           | (25,000)       | -                | (25,000)       |
| 5 Expenses                             |   | 49,241          | 12,688          | 8,949              | 25,000         | -                | 25,000         |
| 217-0901-522.11-01                     | Regular Employees / Salary & Wages                    | -               | -               | -                  | -              | -                | -              |
| 217-0901-522.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | 49,241          | 12,688          | 8,949              | 25,000         | -                | 25,000         |
| <b>218 - FD Paramedic Equip Fund</b>   |   | <b>(650)</b>    | <b>(60)</b>     | -                  | -              | -                | -              |
| 4 Revenues                             |   | (650)           | (842)           | -                  | (500)          | 500              | -              |
| 218-0000-465.01-00                     | Contributions & Donations / Contributions & Donations | -               | (842)           | -                  | -              | -                | -              |
| 218-0000-469.01-00                     | Miscellaneous Revenue / Miscellaneous Fees            | (650)           | -               | -                  | (500)          | 500              | -              |
| 5 Expenses                             |   | -               | 782             | -                  | 500            | (500)            | -              |
| 218-0901-522.64-05                     | Misc Adjustments/Expenses / Misc. Expenses            | -               | 782             | -                  | 500            | (500)            | -              |
| <b>220 - Comm Dev Block Grant</b>      |   | <b>(40)</b>     | <b>1</b>        | <b>(138,422)</b>   | -              | <b>(2)</b>       | <b>(3)</b>     |
| 4 Revenues                             |   | (1,584,165)     | (1,129,132)     | (974,283)          | (1,514,917)    | (232,398)        | (1,747,316)    |
| 220-0000-431.01-00                     | Federal Grant Revenue / Comm Dev Block Grant          | (1,287,076)     | (975,294)       | (804,868)          | (1,299,917)    | (232,398)        | (1,532,316)    |
| 220-0000-431.01-01                     | Comm Dev Block Grant / Program Income                 | -               | -               | -                  | -              | -                | -              |
| 220-0000-438.05-00                     | Grant Program Income / Misc Program Income            | (297,048)       | (153,838)       | (169,415)          | (215,000)      | -                | (215,000)      |
| 220-0000-461.00-00                     | Miscellaneous Revenue / Interest Revenue              | (41)            | -               | -                  | -              | -                | -              |
| 5 Expenses                             |   | 1,584,125       | 1,129,133       | 835,861            | 1,514,917      | 232,396          | 1,747,313      |
| 220-7521-563.11-01                     | Regular Employees / Salary & Wages                    | 92,492          | 98,398          | 106,851            | 150,231        | 2,551            | 152,782        |
| 220-7521-563.12-01                     | Provisional Employees-PT / Prov. Salary & Wages       | -               | -               | -                  | -              | -                | -              |
| 220-7521-563.13-01                     | Overtime / Overtime Pay                               | 916             | 13              | -                  | 500            | 125              | 625            |
| 220-7521-563.14-01                     | Misc Additional Pays / Out of Class Pay               | -               | -               | -                  | 100            | (100)            | -              |
| 220-7521-563.14-09                     | Misc Additional Pays / Performance Allowance          | -               | -               | -                  | -              | -                | -              |
| 220-7521-563.14-10                     | Misc Additional Pays / Car Allowance                  | -               | -               | -                  | -              | 100              | 100            |
| 220-7521-563.21-01                     | Insurance / Health Insurance                          | 16,819          | 19,838          | 20,369             | 30,979         | 16,095           | 47,074         |
| 220-7521-563.21-04                     | Insurance / Life Insurance                            | 153             | 166             | 148                | 334            | 631              | 965            |
| 220-7521-563.21-07                     | Insurance / Dental Insurance                          | 1,250           | 1,325           | 1,244              | 2,880          | (870)            | 2,010          |
| 220-7521-563.21-11                     | Urban Redevel & Housing / Insurance                   | -               | -               | 356                | -              | 632              | 632            |
| 220-7521-563.21-16                     | Urban Redevel & Housing / Insurance                   | -               | -               | -                  | -              | 152,782          | 152,782        |
| 220-7521-563.22-01                     | Payroll Taxes / Social Secry-OASDI 6.2%               | 5,364           | 5,896           | 6,419              | 10,146         | (547)            | 9,599          |
| 220-7521-563.22-02                     | Payroll Taxes / Social Security-HI 4.5%               | 1,255           | 1,379           | 1,501              | 2,178          | 37               | 2,215          |
| 220-7521-563.23-01                     | Retirement / Retirement-General                       | 5,886           | 6,312           | 7,267              | 8,761          | 1,763            | 10,524         |
| 220-7521-563.30-01                     | Professional Services / Audit                         | -               | 5,048           | -                  | 5,500          | -                | 5,500          |
| 220-7521-563.30-02                     | Professional Services / Consultants                   | 4,125           | 51,059          | 5,535              | 31,200         | 6,000            | 37,200         |
| 220-7521-563.30-04                     | Professional Services / Other                         | 698             | 669             | 429                | -              | -                | -              |
| 220-7521-563.30-05                     | Professional Services / Legal/Litigation              | -               | -               | -                  | 2,300          | -                | 2,300          |
| 220-7521-563.31-01                     | Project Activities / Contractors                      | 124             | -               | -                  | -              | -                | -              |
| 220-7521-563.31-02                     | Project Activities / Other                            | 330             | 140             | -                  | 1,085,341      | (157,681)        | 927,660        |
| 220-7521-563.32-01                     | Maintenance Contracts / Computer Equip/Software       | -               | -               | 1,788              | -              | -                | -              |
| 220-7521-563.32-04                     | Maintenance Contracts / Other                         | 2,483           | 3,285           | -                  | 4,000          | 1,000            | 5,000          |
| 220-7521-563.41-06                     | Utility Services / Telephone                          | 305             | 110             | 110                | 1,100          | -                | 1,100          |
| 220-7521-563.43-01                     | Rentals / Buildings/Space Rent Exp                    | 7,995           | 7,577           | 5,462              | 3,971          | 32               | 4,003          |
| 220-7521-563.44-01                     | Repair & Maintenance / Office Furniture & Equip       | -               | -               | -                  | 500            | -                | 500            |
| 220-7521-563.51-01                     | General Supplies / Postage                            | 737             | 1,322           | 2,492              | 1,125          | -                | 1,125          |
| 220-7521-563.51-02                     | General Supplies / Office Supplies                    | -               | -               | -                  | 1,623          | -                | 1,623          |
| 220-7521-563.51-04                     | General Supplies / Food/Provisions                    | -               | -               | -                  | 60             | -                | 60             |
| 220-7521-563.52-01                     | Books & Periodicals / Subscriptions                   | -               | -               | -                  | -              | -                | -              |
| 220-7521-563.52-03                     | Books & Periodicals / Subscriptions-Software          | 1,000           | 2,230           | 106                | 2,900          | -                | 2,900          |
| 220-7521-563.54-01                     | Advertising / Classified Ads                          | -               | -               | -                  | -              | -                | -              |
| 220-7521-563.54-02                     | Advertising / Notices                                 | 555             | 285             | 469                | 1,400          | -                | 1,400          |

|   | Account            | Description                                     | 2021<br>Actual | 2022<br>Actual | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|---|--------------------|---|----------------|----------------|--------------------|----------------|------------------|----------------|
| 5 | 220-7521-563.54-03 | Advertising / Other                             | -              | -              | -                  | -              | -                | -              |
|   | 220-7521-563.55-01 | Printing / In-house (Print Shop)                | -              | -              | -                  | 500            | -                | 500            |
|   | 220-7521-563.55-02 | Printing / Out-sourced                          | -              | -              | -                  | 50             | -                | 50             |
|   | 220-7521-563.56-01 | Travel / Local Business Meetings                | -              | 6              | -                  | 1,400          | -                | 1,400          |
|   | 220-7521-563.56-02 | Travel / Conferences & Seminars                 | 420            | -              | -                  | 4,500          | -                | 4,500          |
|   | 220-7521-563.57-01 | Education & Training / Membership Dues          | 1,075          | 968            | 940                | 1,200          | -                | 1,200          |
|   | 220-7521-563.57-02 | Education & Training / Registration Fees        | 320            | 75             | -                  | 3,800          | -                | 3,800          |
|   | 220-7521-563.61-01 | Insurance / Liability Ins (premiums)            | -              | -              | -                  | 6,600          | -                | 6,600          |
|   | 220-7521-563.70-01 | Capital Items / Furniture & Fixtures            | -              | -              | -                  | -              | -                | -              |
|   | 220-7521-563.70-03 | Capital Items / Equipment                       | -              | -              | -                  | -              | 500              | 500            |
|   | 220-7521-563.70-05 | Capital Items / Other                           | -              | -              | -                  | 500            | (500)            | -              |
|   | 220-7522-563.11-01 | Regular Employees / Salary & Wages              | 138,270        | 138,847        | 120,673            | -              | 127,543          | 127,543        |
|   | 220-7522-563.12-01 | Provisional Employees-PT / Prov. Salary & Wages | 10,687         | 31,249         | 9,336              | -              | 29,702           | 29,702         |
|   | 220-7522-563.13-01 | Overtime / Overtime Pay                         | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.14-07 | Misc Additional Pays / Certification Pay        | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.14-10 | Misc Additional Pays / Car Allowance            | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.21-01 | Insurance / Health Insurance                    | 34,880         | 37,834         | 31,834             | -              | 32,225           | 32,225         |
|   | 220-7522-563.21-04 | Insurance / Life Insurance                      | 273            | 140            | 131                | -              | 227              | 227            |
|   | 220-7522-563.21-07 | Insurance / Dental Insurance                    | 1,963          | 1,983          | 1,623              | -              | 1,642            | 1,642          |
|   | 220-7522-563.21-11 | Insurance / Long Term Disability Ins            | -              | -              | 290                | -              | 613              | 613            |
|   | 220-7522-563.21-16 | Insurance / Workers Comp Ins                    | -              | -              | -                  | -              | 854              | 854            |
|   | 220-7522-563.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%        | 9,123          | 10,197         | 7,973              | -              | 9,749            | 9,749          |
|   | 220-7522-563.22-02 | Payroll Taxes / Social Security-HI 4.5%         | 2,134          | 2,385          | 1,865              | -              | 2,280            | 2,280          |
|   | 220-7522-563.23-01 | Retirement / Retirement-General                 | 6,786          | 6,814          | 10,607             | -              | 8,800            | 8,800          |
|   | 220-7522-563.23-03 | Retirement / Retirement-Police                  | 4,919          | 4,412          | 4,622              | -              | 4,274            | 4,274          |
|   | 220-7522-563.30-01 | Professional Services / Audit                   | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.30-02 | Professional Services / Consultants             | -              | 4,346          | -                  | -              | -                | -              |
|   | 220-7522-563.30-04 | Professional Services / Other                   | -              | 8,670          | 7,140              | -              | -                | -              |
|   | 220-7522-563.31-01 | Project Activities / Contractors                | 48,803         | 35,263         | 4,068              | -              | -                | -              |
|   | 220-7522-563.31-02 | Project Activities / Other                      | 446,653        | 164,977        | 23,455             | -              | -                | -              |
|   | 220-7522-563.41-06 | Utility Services / Telephone                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.51-01 | General Supplies / Postage                      | -              | 474            | 560                | -              | -                | -              |
|   | 220-7522-563.51-02 | General Supplies / Office Supplies              | 1,016          | -              | -                  | -              | -                | -              |
|   | 220-7522-563.51-04 | General Supplies / Food/Provisions              | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.51-09 | General Supplies / Other                        | 1,989          | 1,329          | 10,237             | -              | -                | -              |
|   | 220-7522-563.52-02 | Books & Periodicals / Other                     | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.53-16 | Operational Supplies / Landscaping Materials    | 48,066         | 49,399         | 10,804             | -              | -                | -              |
|   | 220-7522-563.54-03 | Advertising / Other                             | -              | -              | 176                | -              | -                | -              |
|   | 220-7522-563.55-01 | Printing / In-house (Print Shop)                | -              | 129            | -                  | -              | -                | -              |
|   | 220-7522-563.55-02 | Printing / Out-sourced                          | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.61-01 | Insurance / Liability Ins (premiums)            | -              | -              | -                  | -              | -                | -              |
|   | 220-7522-563.70-03 | Capital Items / Equipment                       | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.11-01 | Regular Employees / Salary & Wages              | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.13-01 | Overtime / Overtime Pay                         | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.14-10 | Misc Additional Pays / Car Allowance            | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.21-01 | Insurance / Health Insurance                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.21-04 | Insurance / Life Insurance                      | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.21-07 | Insurance / Dental Insurance                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%        | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.22-02 | Payroll Taxes / Social Security-HI 4.5%         | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.23-01 | Retirement / Retirement-General                 | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.30-01 | Professional Services / Audit                   | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.30-02 | Professional Services / Consultants             | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.30-04 | Professional Services / Other                   | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.30-05 | Professional Services / Legal/Litigation        | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.31-02 | Project Activities / Other                      | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.32-04 | Maintenance Contracts / Other                   | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.41-06 | Utility Services / Telephone                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.51-01 | General Supplies / Postage                      | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.51-02 | General Supplies / Office Supplies              | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.51-04 | General Supplies / Food/Provisions              | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.54-01 | Advertising / Classified Ads                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.54-02 | Advertising / Notices                           | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.55-02 | Printing / Out-sourced                          | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.56-01 | Travel / Local Business Meetings                | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.56-02 | Travel / Conferences & Seminars                 | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.57-02 | Education & Training / Registration Fees        | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.70-01 | Capital Items / Furniture & Fixtures            | -              | -              | -                  | -              | -                | -              |
|   | 220-7525-565.70-05 | Capital Items / Other                           | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-563.31-75 | Project Activities / ED Forgivable Loan         | -              | -              | 201,000            | -              | -                | -              |
|   | 220-7526-565.11-01 | Regular Employees / Salary & Wages              | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.13-01 | Overtime / Overtime Pay                         | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.21-01 | Insurance / Health Insurance                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.21-04 | Insurance / Life Insurance                      | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.21-07 | Insurance / Dental Insurance                    | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%        | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.22-02 | Payroll Taxes / Social Security-HI 4.5%         | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.23-01 | Retirement / Retirement-General                 | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.30-01 | Professional Services / Audit                   | -              | -              | -                  | -              | -                | -              |
|   | 220-7526-565.31-02 | Project Activities / Other                      | 613,264        | 282,083        | 77,580             | -              | -                | -              |
|   | 220-7529-563.11-01 | Regular Employees / Salary & Wages              | 110            | 161            | 3,750              | 4,180          | (207)            | 3,973          |
|   | 220-7529-563.13-01 | Overtime / Overtime Pay                         | -              | -              | -                  | -              | -                | -              |
|   | 220-7529-563.14-09 | Misc Additional Pays / Performance Allowance    | -              | -              | -                  | -              | -                | -              |
|   | 220-7529-563.14-10 | Misc Additional Pays / Car Allowance            | -              | -              | -                  | 20             | -                | 20             |
|   | 220-7529-563.21-01 | Insurance / Health Insurance                    | 19             | 44             | 686                | 698            | 308              | 1,006          |
|   | 220-7529-563.21-04 | Insurance / Life Insurance                      | -              | 2              | 12                 | 10             | 14               | 24             |
|   | 220-7529-563.21-07 | Insurance / Dental Insurance                    | 1              | 1              | 28                 | 28             | 8                | 36             |
|   | 220-7529-563.21-11 | Insurance / Long Term Disability Ins            | -              | -              | 12                 | -              | 17               | 17             |
|   | 220-7529-563.21-16 | Insurance / Workers Comp Ins                    | -              | -              | -                  | -              | 17               | 17             |

| Account                                | Description  | 2021             | 2022            | 2023            | 2023           | Budget           | 2024       |
|--|--|------------------|-----------------|-----------------|----------------|------------------|------------|
|  |  | Actual           | Actual          | Yr-to-Date      | Budget         | Change           | Budget     |
| 5                                      | 220-7529-563.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | 7                | 9               | 203             | 169            | 77               | 246        |
|  | 220-7529-563.22-02 Payroll Taxes / Social Security-HI 4.5%         | 2                | 2               | 47              | 61             | (3)              | 58         |
|  | 220-7529-563.23-01 Retirement / Retirement-General                 | 7                | 11              | 255             | 185            | 89               | 274        |
|  | 220-7529-563.31-02 Project Activities / Other                      | -                | 4,929           | -               | -              | -                | -          |
|  | 220-7529-563.43-01 Rentals / Buildings/Space Rent Exp              | -                | 180             | 568             | 757            | (2)              | 755        |
|  | 220-7529-563.51-01 General Supplies / Postage                      | -                | -               | -               | 40             | -                | 40         |
|  | 220-7529-563.51-02 General Supplies / Office Supplies              | -                | -               | -               | 150            | -                | 150        |
|  | 220-7529-563.51-04 General Supplies / Food/Provisions              | -                | -               | 224             | -              | -                | -          |
|  | 220-7529-563.51-09 General Supplies / Other                        | -                | -               | -               | 100            | -                | 100        |
|  | 220-7529-563.55-01 Printing / In-house (Print Shop)                | -                | -               | -               | 100            | -                | 100        |
|  | 220-7529-563.56-01 Travel / Local Business Meetings                | -                | -               | -               | 50             | -                | 50         |
|  | 220-7529-563.56-02 Travel / Conferences & Seminars                 | -                | -               | 265             | 125            | -                | 125        |
|  | 220-7529-563.57-01 Education & Training / Membership Dues          | -                | -               | -               | 50             | -                | 50         |
|  | 220-7529-563.57-02 Education & Training / Registration Fees        | -                | -               | -               | 300            | -                | 300        |
|  | 220-7533-563.11-01 Regular Employees / Salary & Wages              | 13,104           | 15,656          | 10,934          | 15,660         | 1,030            | 16,690     |
|  | 220-7533-563.13-01 Overtime / Overtime Pay                         | -                | -               | -               | -              | -                | -          |
|  | 220-7533-563.14-09 Misc Additional Pays / Performance Allowance    | -                | -               | -               | -              | -                | -          |
|  | 220-7533-563.14-10 Misc Additional Pays / Car Allowance            | -                | -               | -               | 40             | -                | 40         |
|  | 220-7533-563.21-01 Insurance / Health Insurance                    | 4,965            | 6,221           | 4,273           | 5,838          | 775              | 6,613      |
|  | 220-7533-563.21-04 Insurance / Life Insurance                      | 25               | 43              | 30              | 38             | 66               | 104        |
|  | 220-7533-563.21-07 Insurance / Dental Insurance                    | 271              | 319             | 217             | 335            | 22               | 357        |
|  | 220-7533-563.21-11 Insurance / Long Term Disability Ins            | -                | -               | 36              | -              | 57               | 57         |
|  | 220-7533-563.21-16 Insurance / Workers Comp Ins                    | -                | -               | -               | -              | 58               | 58         |
|  | 220-7533-563.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | 704              | 906             | 630             | 227            | 808              | 1,035      |
|  | 220-7533-563.22-02 Payroll Taxes / Social Security-HI 4.5%         | 230              | 212             | 147             | 971            | (729)            | 242        |
|  | 220-7533-563.23-01 Retirement / Retirement-General                 | 879              | 1,021           | 740             | 1,065          | 86               | 1,151      |
|  | 220-7533-563.30-04 Professional Services / Other                   | -                | -               | 225             | -              | -                | -          |
|  | 220-7533-563.31-01 Project Activities / Contractors                | 30               | -               | 627             | -              | -                | -          |
|  | 220-7533-563.31-02 Project Activities / Other                      | 842              | 1,611           | 375             | 115,000        | (10,604)         | 104,396    |
|  | 220-7533-563.32-04 Maintenance Contracts / Other                   | -                | -               | -               | 1,000          | -                | 1,000      |
|  | 220-7533-563.41-06 Utility Services / Telephone                    | -                | -               | -               | 45             | -                | 45         |
|  | 220-7533-563.43-01 Rentals / Buildings/Space Rent Exp              | -                | 961             | 702             | 936            | -                | 936        |
|  | 220-7533-563.51-01 General Supplies / Postage                      | -                | -               | -               | 50             | -                | 50         |
|  | 220-7533-563.51-02 General Supplies / Office Supplies              | -                | -               | -               | 125            | -                | 125        |
|  | 220-7533-563.52-01 Books & Periodicals / Subscriptions             | -                | -               | -               | -              | -                | -          |
|  | 220-7533-563.52-03 Books & Periodicals / Subscriptions-Software    | -                | -               | 732             | -              | -                | -          |
|  | 220-7533-563.54-02 Advertising / Notices                           | -                | -               | -               | -              | -                | -          |
|  | 220-7533-563.55-01 Printing / In-house (Print Shop)                | -                | -               | -               | 35             | -                | 35         |
|  | 220-7533-563.56-01 Travel / Local Business Meetings                | -                | 31              | -               | -              | -                | -          |
|  | 220-7533-563.56-02 Travel / Conferences & Seminars                 | -                | -               | -               | 500            | -                | 500        |
|  | 220-7533-563.57-02 Education & Training / Registration Fees        | -                | -               | 142             | 350            | 50               | 400        |
|  | 220-7533-563.70-01 Capital Items / Furniture & Fixtures            | -                | -               | -               | -              | -                | -          |
|  | 220-7533-563.70-03 Capital Items / Equipment                       | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.11-01 Regular Employees / Salary & Wages              | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.11-02 Regular Employees / Vacation                    | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.11-03 Regular Employees / Holidays                    | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.21-01 Insurance / Health Insurance                    | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.21-04 Insurance / Life Insurance                      | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.21-07 Insurance / Dental Insurance                    | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.22-02 Payroll Taxes / Social Security-HI 4.5%         | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.23-01 Retirement / Retirement-General                 | -                | -               | -               | -              | -                | -          |
|  | 220-7534-563.31-01 Project Activities / Contractors                | 49,801           | 110,181         | 124,541         | -              | -                | -          |
|  | 220-7534-563.55-01 Printing / In-house (Print Shop)                | -                | -               | -               | -              | -                | -          |
| <b>222 - Voucher/Sec 8 Rent Assist</b> |  | <b>(161,252)</b> | <b>(33,561)</b> | <b>(60,748)</b> | <b>455,050</b> | <b>(455,051)</b> | <b>(1)</b> |
| 4                                      | Revenues   | (491,739)        | (453,364)       | (385,875)       | -              | (535,806)        | (535,806)  |
|  | 222-0000-431.10-01 Voucher Program / HUD Mngmnt Fees Reimb         | (340,267)        | (432,936)       | (380,501)       | -              | (535,806)        | (535,806)  |
|  | 222-0000-431.10-02 Voucher Program / HUD Spec Funding              | (141,184)        | -               | -               | -              | -                | -          |
|  | 222-0000-431.10-04 Voucher Program / Voucher Fees-Portability      | -                | -               | -               | -              | -                | -          |
|  | 222-0000-431.10-05 Voucher Program / Repayment Agreements          | (2,955)          | (5,833)         | (1,673)         | -              | -                | -          |
|  | 222-0000-438.05-00 Grant Program Income / Misc Program Income      | (6,784)          | -               | -               | -              | -                | -          |
|  | 222-0000-461.01-00 Interest Revenue / Interest on Investments      | (549)            | (14,595)        | (3,701)         | -              | -                | -          |
| 5                                      | Expenses   | 330,487          | 419,803         | 325,127         | 455,050        | 80,755           | 535,805    |
|  | 222-7601-563.11-01 Regular Employees / Salary & Wages              | 130,170          | 193,129         | 139,072         | 197,616        | 4,788            | 202,404    |
|  | 222-7601-563.12-01 Provisional Employees-PT / Prov. Salary & Wages | -                | -               | 6,440           | -              | 2,500            | 2,500      |
|  | 222-7601-563.13-01 Overtime / Overtime Pay                         | 2,504            | 2,842           | 63              | 1,500          | -                | 1,500      |
|  | 222-7601-563.14-01 Misc Additional Pays / Out of Class Pay         | 1,000            | -               | -               | -              | -                | -          |
|  | 222-7601-563.14-10 Misc Additional Pays / Car Allowance            | 248              | -               | -               | 750            | -                | 750        |
|  | 222-7601-563.21-01 Insurance / Health Insurance                    | 32,184           | 45,726          | 37,895          | 43,253         | 34,566           | 77,819     |
|  | 222-7601-563.21-04 Insurance / Life Insurance                      | 221              | 421             | 258             | 409            | 849              | 1,258      |
|  | 222-7601-563.21-07 Insurance / Dental Insurance                    | 2,865            | 3,628           | 2,407           | 4,201          | (167)            | 4,034      |
|  | 222-7601-563.21-11 Insurance / Long Term Disability Ins            | -                | -               | 385             | -              | 781              | 781        |
|  | 222-7601-563.21-16 Insurance / Workers Comp Ins                    | -                | -               | -               | -              | 794              | 794        |
|  | 222-7601-563.22-01 Payroll Taxes / Social Secy-OASDI 6.2%          | 7,988            | 11,468          | 8,518           | 12,252         | 297              | 12,549     |
|  | 222-7601-563.22-02 Payroll Taxes / Social Security-HI 4.5%         | 1,868            | 2,682           | 1,992           | 2,865          | 70               | 2,935      |
|  | 222-7601-563.23-01 Retirement / Retirement-General                 | 8,558            | 12,749          | 8,881           | 13,438         | 528              | 13,966     |
|  | 222-7601-563.25-01 Tuition Reimbursement / Tuition Reimbursement   | -                | -               | -               | -              | -                | -          |
|  | 222-7601-563.29-03 Other Employee Benefits / Accrued Vacation      | (7,862)          | 11,960          | -               | -              | -                | -          |
|  | 222-7601-563.29-04 Other Employee Benefits / Accrued Overtime      | -                | 377             | -               | -              | -                | -          |
|  | 222-7601-563.30-01 Professional Services / Audit                   | -                | 13,915          | -               | 1,400          | -                | 1,400      |
|  | 222-7601-563.30-02 Professional Services / Consultants             | -                | -               | 6               | 110,000        | (70,000)         | 40,000     |
|  | 222-7601-563.30-04 Professional Services / Other                   | 4,174            | 5,875           | 3,149           | 6,000          | -                | 6,000      |
|  | 222-7601-563.30-05 Professional Services / Legal/Litigation        | -                | -               | -               | 400            | -                | 400        |
|  | 222-7601-563.31-02 Project Activities / Other                      | (31)             | 63              | -               | -              | -                | -          |
|  | 222-7601-563.32-01 Maintenance Contracts / Computer Equip/Software | -                | -               | 3,312           | -              | -                | -          |
|  | 222-7601-563.32-04 Maintenance Contracts / Other                   | 6,590            | 4,459           | -               | 27,100         | 5,800            | 32,900     |
|  | 222-7601-563.41-06 Utility Services / Telephone                    | 2,686            | 2,887           | 1,754           | 2,600          | -                | 2,600      |
|  | 222-7601-563.43-01 Rentals / Buildings/Space Rent Exp              | 12,134           | 13,741          | 10,362          | 13,816         | (51)             | 13,765     |

| Account                        |                    | Description                                      | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Yr-to-Date | 2023<br>Budget   | Budget<br>Change | 2024<br>Budget |
|--------------------------------|--------------------|--|------------------|------------------|--------------------|------------------|------------------|----------------|
| 5                              | 222-7601-563.43-03 | Rentals / Other                                  | -                | -                | -                  | -                | -                | -              |
|                                | 222-7601-563.43-06 | Rentals / Port-Ins                               | -                | -                | -                  | -                | -                | -              |
|                                | 222-7601-563.43-10 | Urban Redevel & Housing / Rentals                | -                | -                | 5,700              | -                | -                | -              |
|                                | 222-7601-563.43-11 | Urban Redevel & Housing / Rentals                | -                | -                | 3,001              | -                | -                | -              |
|                                | 222-7601-563.44-01 | Repair & Maintenance / Office Furniture & Equip  | -                | 33               | -                  | 200              | -                | 200            |
|                                | 222-7601-563.51-01 | General Supplies / Postage                       | 162              | 32               | -                  | 1,000            | -                | 1,000          |
|                                | 222-7601-563.51-02 | General Supplies / Office Supplies               | 607              | 482              | 998                | 850              | -                | 850            |
|                                | 222-7601-563.51-09 | General Supplies / Other                         | 228              | -                | -                  | -                | -                | -              |
|                                | 222-7601-563.52-01 | Books & Periodicals / Subscriptions              | 478              | 478              | -                  | 300              | -                | 300            |
|                                | 222-7601-563.52-03 | Books & Periodicals / Subscriptions-Software     | -                | 57,069           | 33,415             | -                | -                | -              |
|                                | 222-7601-563.54-02 | Advertising / Notices                            | 746              | 48               | 121                | 500              | -                | 500            |
|                                | 222-7601-563.55-01 | Printing / In-house (Print Shop)                 | -                | -                | -                  | 500              | -                | 500            |
|                                | 222-7601-563.56-01 | Travel / Local Business Meetings                 | -                | 1,220            | 594                | 1,850            | -                | 1,850          |
|                                | 222-7601-563.56-02 | Travel / Conferences & Seminars                  | 3,420            | 3,463            | 2,014              | 1,600            | -                | 1,600          |
|                                | 222-7601-563.57-01 | Education & Training / Membership Dues           | 690              | 1,069            | 780                | 1,750            | -                | 1,750          |
|                                | 222-7601-563.57-02 | Education & Training / Registration Fees         | 3,554            | 3,593            | 2,345              | 2,900            | -                | 2,900          |
|                                | 222-7601-563.61-01 | Insurance / Liability Ins (premiums)             | -                | -                | -                  | 4,000            | -                | 4,000          |
|                                | 222-7601-563.70-01 | Capital Items / Furniture & Fixtures             | 372              | 127              | 559                | 1,000            | -                | 1,000          |
|                                | 222-7601-563.70-05 | Capital Items / Other                            | -                | -                | -                  | 1,000            | -                | 1,000          |
|                                | 222-7601-563.91-00 | Urban Redevel & Housing / Operating Transfer Out | -                | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.11-01 | Regular Employees / Salary & Wages               | 42,573           | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.13-01 | Overtime / Overtime Pay                          | 1,396            | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.21-01 | Insurance / Health Insurance                     | 7,900            | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.21-04 | Insurance / Life Insurance                       | 43               | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.21-07 | Insurance / Dental Insurance                     | 797              | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%         | 2,575            | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.22-02 | Payroll Taxes / Social Security-HI 4.5%          | 602              | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.23-01 | Retirement / Retirement-General                  | 2,902            | -                | -                  | -                | -                | -              |
|                                | 222-7603-563.70-05 | Capital Items / Other                            | 14,621           | -                | -                  | -                | -                | -              |
|                                | 222-7604-563.30-04 | Professional Services / Other                    | 41,524           | 26,267           | 51,106             | -                | 100,000          | 100,000        |
| <b>223 - Voucher-HAP</b>       |                    |  | <b>(787,220)</b> | <b>(705,136)</b> | <b>(642,671)</b>   | <b>(455,050)</b> | <b>455,050</b>   | -              |
| 4                              | Revenues           |  | (3,115,369)      | (3,221,828)      | (2,802,748)        | (3,693,789)      | 194,595          | (3,499,194)    |
|                                | 223-0000-431.10-01 | Voucher Program / HUD Mngmnt Fees Reimb          | -                | -                | -                  | -                | -                | -              |
|                                | 223-0000-431.10-03 | Voucher Program / HUD Voucher Prgm Reimb         | (3,105,630)      | (3,212,836)      | (2,801,075)        | (3,693,789)      | 194,595          | (3,499,194)    |
|                                | 223-0000-431.10-05 | Voucher Program / Repayment Agreements           | (2,955)          | (5,833)          | (1,673)            | -                | -                | -              |
|                                | 223-0000-431.10-11 | Voucher Program / FSS Forfeited Deposits         | -                | -                | -                  | -                | -                | -              |
|                                | 223-0000-438.05-00 | Grant Program Income / Misc Program Income       | (6,784)          | (3,159)          | -                  | -                | -                | -              |
|                                | 223-0000-491.00-00 | Other Financing Sources / Operating Transfers In | -                | -                | -                  | -                | -                | -              |
| 5                              | Expenses           |  | 2,328,149        | 2,516,692        | 2,160,077          | 3,238,739        | 260,455          | 3,499,194      |
|                                | 223-7602-563.43-03 | Rentals / Other                                  | 1,799,388        | 1,987,111        | 1,674,478          | 3,238,739        | 260,455          | 3,499,194      |
|                                | 223-7602-563.43-04 | Rentals / Other Reimbursements                   | 6,274            | 11,872           | 17,767             | -                | -                | -              |
|                                | 223-7602-563.43-05 | Rentals / Port-Outs                              | 23,286           | 4,799            | 21,533             | -                | -                | -              |
|                                | 223-7602-563.43-07 | Rentals / Project Based HAP                      | 499,201          | 504,962          | 433,492            | -                | -                | -              |
|                                | 223-7602-563.43-09 | Rentals / FSS Escrow Deposits                    | -                | 7,948            | 12,807             | -                | -                | -              |
| <b>224 - HOME PROGRAM FUND</b> |                    |  | <b>149,093</b>   | <b>(113,060)</b> | <b>(71,992)</b>    | <b>-</b>         | <b>27,983</b>    | <b>27,983</b>  |
| 4                              | Revenues           |  | (278,223)        | (134,458)        | (89,159)           | (235,793)        | 30,354           | (205,439)      |
|                                | 224-0000-431.03-01 | HOME Program / Program Income                    | (184,282)        | -                | -                  | (235,793)        | 30,354           | (205,439)      |
|                                | 224-0000-431.12-00 | Federal Grant Revenue / 1st Time Home Buyer-Fed  | -                | -                | -                  | -                | -                | -              |
|                                | 224-0000-438.11-00 | Grant Program Income / Loan Repayments           | (92,859)         | (125,096)        | (69,088)           | -                | -                | -              |
|                                | 224-0000-438.11-01 | Loan Repayments / WA Prog Inc Retained           | -                | -                | -                  | -                | -                | -              |
|                                | 224-0000-461.00-00 | Miscellaneous Revenue / Interest Revenue         | (1,082)          | (9,362)          | (20,071)           | -                | -                | -              |
| 5                              | Expenses           |  | 427,316          | 21,398           | 17,167             | 235,793          | (2,371)          | 233,422        |
|                                | 224-7701-563.11-01 | Regular Employees / Salary & Wages               | 15,087           | 11,610           | 9,821              | 14,829           | (573)            | 14,256         |
|                                | 224-7701-563.13-01 | Overtime / Overtime Pay                          | -                | -                | -                  | -                | -                | -              |
|                                | 224-7701-563.14-09 | Misc Additional Pays / Performance Allowance     | -                | -                | -                  | -                | -                | -              |
|                                | 224-7701-563.14-10 | Misc Additional Pays / Car Allowance             | -                | -                | -                  | 100              | -                | 100            |
|                                | 224-7701-563.21-01 | Insurance / Health Insurance                     | 5,180            | 4,523            | 3,581              | 4,967            | 307              | 5,274          |
|                                | 224-7701-563.21-04 | Insurance / Life Insurance                       | 25               | 31               | 28                 | 2,723            | (2,636)          | 87             |
|                                | 224-7701-563.21-07 | Insurance / Dental Insurance                     | 299              | 233              | 181                | 35               | 248              | 283            |
|                                | 224-7701-563.21-11 | Insurance / Long Term Disability Ins             | -                | -                | 32                 | -                | 52               | 52             |
|                                | 224-7701-563.21-16 | Insurance / Workers Comp Ins                     | -                | -                | -                  | -                | 53               | 53             |
|                                | 224-7701-563.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%         | 868              | 677              | 560                | 919              | (35)             | 884            |
|                                | 224-7701-563.22-02 | Payroll Taxes / Social Security-HI 4.5%          | 203              | 158              | 131                | 215              | (8)              | 207            |
|                                | 224-7701-563.23-01 | Retirement / Retirement-General                  | 1,001            | 762              | 664                | 1,008            | (24)             | 984            |
|                                | 224-7701-563.30-01 | Professional Services / Audit                    | -                | 415              | -                  | -                | -                | -              |
|                                | 224-7701-563.30-02 | Professional Services / Consultants              | -                | -                | -                  | 1,250            | -                | 1,250          |
|                                | 224-7701-563.30-04 | Professional Services / Other                    | 861              | 802              | 244                | 900              | -                | 900            |
|                                | 224-7701-563.30-05 | Professional Services / Legal/Litigation         | -                | -                | -                  | 800              | -                | 800            |
|                                | 224-7701-563.30-07 | Professional Services / Loan Service Fee         | -                | -                | 120                | -                | -                | -              |
|                                | 224-7701-563.31-01 | Project Activities / Contractors                 | 402,558          | 90               | -                  | -                | -                | -              |
|                                | 224-7701-563.31-02 | Project Activities / Other                       | 395              | 1,092            | -                  | 205,439          | -                | 205,439        |
|                                | 224-7701-563.32-01 | Maintenance Contracts / Computer Equip/Software  | -                | -                | 276                | -                | -                | -              |
|                                | 224-7701-563.41-06 | Utility Services / Telephone                     | -                | -                | -                  | 40               | -                | 40             |
|                                | 224-7701-563.43-01 | Rentals / Buildings/Space Rent Exp               | 819              | 805              | 655                | 873              | -                | 873            |
|                                | 224-7701-563.51-01 | General Supplies / Postage                       | -                | -                | -                  | 40               | -                | 40             |
|                                | 224-7701-563.51-02 | General Supplies / Office Supplies               | 20               | 200              | -                  | 100              | -                | 100            |
|                                | 224-7701-563.51-09 | General Supplies / Other                         | -                | -                | -                  | 30               | (30)             | -              |
|                                | 224-7701-563.52-03 | Books & Periodicals / Subscriptions-Software     | -                | -                | 732                | 750              | -                | 750            |
|                                | 224-7701-563.54-02 | Advertising / Notices                            | -                | -                | -                  | 25               | (25)             | -              |
|                                | 224-7701-563.55-01 | Printing / In-house (Print Shop)                 | -                | -                | -                  | -                | -                | -              |
|                                | 224-7701-563.56-01 | Travel / Local Business Meetings                 | -                | -                | -                  | 50               | -                | 50             |
|                                | 224-7701-563.56-02 | Travel / Conferences & Seminars                  | -                | -                | -                  | 450              | 100              | 550            |
|                                | 224-7701-563.57-02 | Education & Training / Registration Fees         | -                | -                | 142                | 150              | 300              | 450            |
|                                | 224-7701-563.70-01 | Capital Items / Furniture & Fixtures             | -                | -                | -                  | 100              | (100)            | -              |
| <b>226 - VASH Program</b>      |                    |  | <b>755,209</b>   | <b>699,858</b>   | <b>698,058</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| 4                              | Revenues           |  | -                | (35,548)         | -                  | -                | -                | -              |

| Account                                 |                    | Description  | 2021<br>Actual  | 2022<br>Actual  | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget  |
|---|--------------------|--|-----------------|-----------------|--------------------|----------------|------------------|-----------------|
| 4                                       | 226-0000-431.10-07 | Voucher Program / HUD VASH Pgm Reimb                 | -               | (35,548)        | -                  | -              | -                | -               |
|   | 226-0000-431.10-09 | Voucher Program / New VASH Award                     | -               | -               | -                  | -              | -                | -               |
| 5                                       | Expenses           |  | 755,209         | 735,406         | 698,058            | -              | -                | -               |
|   | 226-7605-563.43-04 | Rentals / Other Reimbursements                       | 2,565           | 7,229           | 11,400             | -              | -                | -               |
|   | 226-7605-563.43-05 | Rentals / Port-Outs                                  | -               | -               | -                  | -              | -                | -               |
|   | 226-7605-563.43-08 | Rentals / Rentals/ VASH HAP                          | 752,644         | 728,177         | 686,658            | -              | -                | -               |
| <b>235 - EPA Revolving Loan Grant</b>   |                    |  | <b>(18,299)</b> | <b>(17,521)</b> | <b>23,570</b>      | <b>-</b>       | <b>(20,000)</b>  | <b>(20,000)</b> |
| 4                                       | Revenues           |  | (9,736)         | (22,368)        | (545,693)          | (20,000)       | (600,000)        | (620,000)       |
|   | 235-0000-431.00-00 | Intergovernmental Revenue / Federal Grant Revenue    | 4,455           | (4,177)         | (500,000)          | -              | (500,000)        | (500,000)       |
|   | 235-0000-431.80-10 | Fed Grant Rev / EPA Brnflid Assessmnt Grnt           | -               | -               | (33,867)           | -              | (100,000)        | (100,000)       |
|   | 235-0000-438.05-00 | Grant Program Income / Misc Program Income           | (14,191)        | (18,191)        | (11,826)           | (20,000)       | -                | (20,000)        |
| 5                                       | Expenses           |  | (8,563)         | 4,847           | 569,263            | 20,000         | 580,000          | 600,000         |
|   | 235-7201-563.11-01 | Regular Employees / Salary & Wages                   | -               | 2,141           | -                  | 20,000         | (20,000)         | -               |
|   | 235-7201-563.13-01 | Overtime / Overtime Pay                              | -               | -               | -                  | -              | -                | -               |
|   | 235-7201-563.21-01 | Insurance / Health Insurance                         | -               | 432             | -                  | -              | -                | -               |
|   | 235-7201-563.21-04 | Insurance / Life Insurance                           | -               | 5               | -                  | -              | -                | -               |
|   | 235-7201-563.21-07 | Insurance / Dental Insurance                         | -               | 21              | -                  | -              | -                | -               |
|   | 235-7201-563.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%             | -               | 124             | -                  | -              | -                | -               |
|   | 235-7201-563.22-02 | Payroll Taxes / Social Security-HI 4.5%              | -               | 29              | -                  | -              | -                | -               |
|   | 235-7201-563.23-01 | Retirement / Retirement-General                      | -               | 139             | -                  | -              | -                | -               |
|   | 235-7201-563.30-02 | Professional Services / Consultants                  | (5,464)         | -               | -                  | -              | -                | -               |
|   | 235-7201-563.31-02 | Project Activities / Other                           | -               | -               | -                  | -              | -                | -               |
|   | 235-7201-563.31-80 | Project Activities / SubGrantee Pmts                 | -               | -               | 407,640            | -              | 500,000          | 500,000         |
|   | 235-7202-563.11-01 | Regular Employees / Salary & Wages                   | -               | 96              | -                  | -              | -                | -               |
|   | 235-7202-563.21-01 | Insurance / Health Insurance                         | -               | 22              | -                  | -              | -                | -               |
|   | 235-7202-563.21-04 | Insurance / Life Insurance                           | -               | -               | -                  | -              | -                | -               |
|   | 235-7202-563.21-07 | Insurance / Dental Insurance                         | -               | 1               | -                  | -              | -                | -               |
|   | 235-7202-563.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%             | -               | 5               | -                  | -              | -                | -               |
|   | 235-7202-563.22-02 | Payroll Taxes / Social Security-HI 4.5%              | -               | 1               | -                  | -              | -                | -               |
|   | 235-7202-563.23-01 | Retirement / Retirement-General                      | -               | 6               | -                  | -              | -                | -               |
|   | 235-7202-563.30-02 | Professional Services / Consultants                  | (3,099)         | -               | -                  | -              | -                | -               |
|   | 235-7202-563.31-02 | Project Activities / Other                           | -               | -               | -                  | -              | -                | -               |
|   | 235-7202-563.31-80 | Project Activities / SubGrantee Pmts                 | -               | -               | 92,360             | -              | -                | -               |
|   | 235-7202-563.56-02 | Travel / Conferences & Seminars                      | -               | 1,825           | -                  | -              | -                | -               |
|   | 235-7203-563.30-02 | Professional Services / Consultants                  | -               | -               | 69,263             | -              | 100,000          | 100,000         |
| <b>236 - EPA Brnflid Revolv Ln Fund</b> |                    |  | <b>-</b>        | <b>-</b>        | <b>4,568</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>        |
| 4                                       | Revenues           |  | -               | -               | (1,404)            | -              | -                | -               |
|   | 236-0000-431.00-00 | Intergovernmental Revenue / Federal Grant Revenue    | -               | -               | (1,404)            | -              | -                | -               |
|   | 236-0000-438.05-00 | Grant Program Income / Misc Program Income           | -               | -               | -                  | -              | -                | -               |
| 5                                       | Expenses           |  | -               | -               | 5,972              | -              | -                | -               |
|   | 236-7204-563.30-02 | Professional Services / Consultants                  | -               | -               | 5,972              | -              | -                | -               |
|   | 236-7205-563.31-80 | Project Activities / SubGrantee Pmts                 | -               | -               | -                  | -              | -                | -               |
| <b>240 - Health Grants</b>              |                    |  | <b>66</b>       | <b>(308)</b>    | <b>142,407</b>     | <b>-</b>       | <b>22</b>        | <b>21</b>       |
| 4                                       | Revenues           |  | (1,497,478)     | (1,617,659)     | (875,037)          | (1,509,028)    | (493,263)        | (2,002,291)     |
|   | 240-0000-431.20-00 | Federal Grant Revenue / Prevention Grant-St Aid      | (16,053)        | (22,657)        | -                  | (8,995)        | (6,553)          | (15,548)        |
|   | 240-0000-431.21-01 | WIC-Women/Infant/Childrn / WIC-State Aid             | (778,024)       | (813,603)       | (486,825)          | (893,993)      | (34,963)         | (928,956)       |
|   | 240-0000-431.21-02 | WIC-Women/Infant/Childrn / WIC State Aid Infrastruct | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.21-04 | WIC-Women/Infant/Childrn / WIC Farmers Market        | (10,284)        | (10,284)        | (7,894)            | (10,285)       | (1,205)          | (11,490)        |
|   | 240-0000-431.21-06 | WIC-Women/Infant/Childrn / WIC Infrastructure        | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.21-07 | WIC-Women/Infant/Childrn / Peer Counseling           | (29,223)        | (35,255)        | (14,622)           | (60,890)       | (13,390)         | (74,280)        |
|   | 240-0000-431.21-09 | WIC-Women/Infant/Childrn / WIC SNAP Nutr Ed          | (22,479)        | (18,921)        | (12,733)           | (23,804)       | (2,476)          | (26,280)        |
|   | 240-0000-431.21-10 | WIC-Women/Infant/Childrn / WIC Outreach Grant        | (19,646)        | -               | -                  | -              | -                | -               |
|   | 240-0000-431.21-11 | WIC-Women/Infant/Childrn / TUFTS-THIS WIC Telehlth   | (1,561)         | (5,499)         | (432)              | (3,931)        | 2,726            | (1,205)         |
|   | 240-0000-431.22-00 | Federal Grant Revenue / MCH-Maternal/Child Hlth      | (6,151)         | (8,815)         | (7,514)            | (27,522)       | 3,825            | (23,697)        |
|   | 240-0000-431.22-02 | MCH-Maternal/Child Hlth / MCH-BT                     | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.24-00 | Federal Grant Revenue / Weill Women Health Grant     | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.25-00 | Federal Grant Revenue / Tobacco Control              | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.25-01 | Tobacco Control / WI Wins Init                       | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.26-00 | Federal Grant Revenue / IAP Immunization             | (7,512)         | (11,453)        | (11,784)           | (17,648)       | 9,198            | (8,450)         |
|   | 240-0000-431.27-00 | Federal Grant Revenue / CDC Tobacco                  | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.28-03 | Women Cancer / WWWP Srcv Coord Fed                   | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.28-04 | Women Cancer / W Wmn GPR LPHD                        | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.29-00 | Federal Grant Revenue / Bio Terror Planning          | (20,584)        | (53,789)        | (38,153)           | (52,950)       | (14,148)         | (67,098)        |
|   | 240-0000-431.29-01 | Bio Terror Planning / Bio T Prepare-CR1              | (15,287)        | (17,492)        | (10,271)           | (21,396)       | (1,886)          | (23,282)        |
|   | 240-0000-431.32-00 | Federal Grant Revenue / PHP Pandemic Influenza       | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.34-02 | PubHlth Emer Response / COVID 19 Response            | (700)           | -               | -                  | -              | -                | -               |
|   | 240-0000-431.37-00 | Federal Grant Revenue / ASTHO Blood Pressure         | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.39-00 | Federal Grant Revenue / FDA, misc other fed grnts    | (2,555)         | (345)           | -                  | -              | (20,000)         | (20,000)        |
|   | 240-0000-431.81-01 | HHS-Emergency Response / PubHlth Crisis Resp-Opioid  | (15,448)        | (19,563)        | (19,032)           | (40,000)       | 20,246           | (19,754)        |
|   | 240-0000-431.82-00 | Federal Grant Revenue / HCET Grant                   | (390)           | (12,947)        | -                  | -              | -                | -               |
|   | 240-0000-431.83-00 | Federal Grant Revenue / Cardiff Grant                | (177,133)       | (357,573)       | (107,185)          | -              | -                | -               |
|   | 240-0000-431.84-03 | CARES Act-COVID Funds / Contact Tracing-DHS grant    | (319,940)       | (64,188)        | -                  | -              | -                | -               |
|   | 240-0000-431.84-04 | CARES Act-COVID Funds / Local Coord ofTesting-DHS    | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.84-05 | CARES Act-COVID Funds / PHEP Planning-COVID          | -               | -               | -                  | -              | -                | -               |
|   | 240-0000-431.84-06 | CARES Act-COVID Funds / ELC-Epidmigy & Lab Capcty    | (30,119)        | (878)           | -                  | (300,000)      | 300,000          | -               |
|   | 240-0000-431.86-01 | Fed Grant Revenue-WiDHS / Immun COVID Supp 3         | (16,061)        | (45,178)        | (1,892)            | -              | -                | -               |
|   | 240-0000-431.86-02 | Fed Grant Revenue-WiDHS / ARPA (WiDHS) COVID Recvr   | (334)           | (40,433)        | (12,576)           | (36,232)       | (533,403)        | (569,635)       |
|   | 240-0000-431.86-03 | Fed Grant Revenue-WiDHS / PH Workforce               | -               | (14,345)        | (71,828)           | -              | (59,339)         | (59,339)        |
|   | 240-0000-431.86-04 | Fed Grant Revenue-WiDHS / Vaccine-CommunityOutReach  | -               | (50,246)        | (25,779)           | -              | -                | -               |
|   | 240-0000-431.86-05 | Fed Grant Revenue-WiDHS / Enhancing Detection-COVID  | -               | (2,000)         | (8,297)            | -              | -                | -               |
|   | 240-0000-431.86-06 | Fed Grant Revenue-WiDHS / RICO-Routine Immz Comnty   | -               | -               | (17,936)           | -              | -                | -               |
|   | 240-0000-431.86-07 | Fed Grant Revenue-WiDHS / NCoA-Vaccination Uptake    | -               | -               | (3,963)            | -              | -                | -               |
|   | 240-0000-431.86-08 | Fed Grant Revenue-WiDHS / PH Infrastructure Grant    | -               | -               | -                  | -              | (100,000)        | (100,000)       |
|   | 240-0000-431.86-09 | Fed Grant Revenue-WiDHS / PH Vending Machine Grant   | -               | -               | -                  | -              | (40,000)         | (40,000)        |
|   | 240-0000-431.87-01 | Federal Grants / Carseat Grant                       | -               | (3,757)         | (5,401)            | -              | -                | -               |
|   | 240-0000-433.01-00 | Other Misc Grant Funding / Health Grant-Comm Funding | -               | -               | -                  | -              | -                | -               |

|   | Account            | Description                                      | 2021      | 2022      | 2023       | 2023      | Budget   | 2024      |
|---|--------------------|--|-----------|-----------|------------|-----------|----------|-----------|
|   |                    |  | Actual    | Actual    | Yr-to-Date | Budget    | Change   | Budget    |
| 4 | 240-0000-434.10-01 | Other State Grants / Communicable Disease Prev   | -         | (431)     | (7,780)    | -         | (5,400)  | (5,400)   |
|   | 240-0000-434.20-00 | State Grants / Lead Grant-State Aid              | (8,073)   | (7,707)   | (1,765)    | (11,382)  | 3,505    | (7,877)   |
|   | 240-0000-434.23-00 | State Grants / WPP-WiPartnrshpPgm-WAWMSD         | -         | -         | -          | -         | -        | -         |
|   | 240-0000-434.24-00 | State Grants / TB Treatmnt Assistnce Pgm         | -         | -         | -          | -         | -        | -         |
|   | 240-0000-437.20-00 | Intergovernment-Other / March of Dimes Grants    | -         | -         | -          | -         | -        | -         |
|   | 240-0000-438.05-00 | Grant Program Income / Misc Program Income       | -         | (300)     | (1,375)    | -         | -        | -         |
|   | 240-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue    | 79        | -         | -          | -         | -        | -         |
|   | 240-0000-491.00-00 | Other Financing Sources / Operating Transfers In | -         | -         | -          | -         | -        | -         |
| 5 | Expenses           |  | 1,497,544 | 1,617,351 | 1,017,444  | 1,509,028 | 493,285  | 2,002,312 |
|   | 240-7901-542.11-01 | Regular Employees / Salary & Wages               | 8,747     | 17,947    | -          | 3,889     | 7,939    | 11,828    |
|   | 240-7901-542.11-03 | Regular Employees / Holidays                     | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.11-04 | Regular Employees / Sick Leave                   | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages  | 73        | -         | -          | -         | -        | -         |
|   | 240-7901-542.13-01 | Overtime / Overtime Pay                          | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.21-01 | Insurance / Health Insurance                     | 1,257     | 1,253     | -          | 445       | 1,287    | 1,732     |
|   | 240-7901-542.21-04 | Insurance / Life Insurance                       | 50        | 7         | -          | 11        | 6        | 17        |
|   | 240-7901-542.21-07 | Insurance / Dental Insurance                     | 74        | 44        | -          | 23        | 135      | 158       |
|   | 240-7901-542.21-11 | Health & Human Services / Insurance              | -         | -         | -          | -         | 46       | 46        |
|   | 240-7901-542.21-16 | Health & Human Services / Insurance              | -         | -         | -          | -         | 47       | 47        |
|   | 240-7901-542.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%         | 425       | 855       | -          | 241       | 492      | 733       |
|   | 240-7901-542.22-02 | Payroll Taxes / Social Security-HI 1.45%         | 99        | 200       | -          | 56        | 116      | 172       |
|   | 240-7901-542.23-01 | Retirement / Retirement-General                  | 470       | 905       | -          | 264       | 552      | 816       |
|   | 240-7901-542.30-02 | Professional Services / Consultants              | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.30-04 | Professional Services / Other                    | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.31-02 | Project Activities / Other                       | 5,557     | 1,446     | -          | 4,066     | (4,066)  | -         |
|   | 240-7901-542.51-01 | General Supplies / Postage                       | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.51-02 | General Supplies / Office Supplies               | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.52-01 | Books & Periodicals / Subscriptions              | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.54-02 | Advertising / Notices                            | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.55-01 | Printing / In-house (Print Shop)                 | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.55-02 | Printing / Out-sourced                           | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.56-02 | Travel / Conferences & Seminars                  | -         | -         | -          | -         | -        | -         |
|   | 240-7901-542.57-02 | Education & Training / Registration Fees         | -         | -         | -          | -         | -        | -         |
|   | 240-7903-542.31-02 | Project Activities / Other                       | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.11-01 | Regular Employees / Salary & Wages               | 560,362   | 583,469   | 428,060    | 681,134   | (18,987) | 662,147   |
|   | 240-7904-542.11-02 | Regular Employees / Vacation                     | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.11-03 | Regular Employees / Holidays                     | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.11-04 | Regular Employees / Sick Leave                   | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.11-06 | Regular Employees / Funeral Leave                | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.11-12 | Regular Employees / Comp Time Used               | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages  | 24,400    | 13,831    | 9,309      | -         | -        | -         |
|   | 240-7904-542.13-01 | Overtime / Overtime Pay                          | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.14-02 | Misc Additional Pays / Task Rate                 | -         | -         | 596        | -         | -        | -         |
|   | 240-7904-542.21-01 | Insurance / Health Insurance                     | 98,769    | 130,940   | 87,269     | 112,116   | 83,051   | 195,167   |
|   | 240-7904-542.21-04 | Insurance / Life Insurance                       | 1,093     | 1,089     | 758        | 1,843     | (892)    | 951       |
|   | 240-7904-542.21-07 | Insurance / Dental Insurance                     | 9,292     | 10,421    | 6,978      | 10,973    | (310)    | 10,663    |
|   | 240-7904-542.21-11 | Insurance / Long Term Disability Ins             | -         | -         | 1,288      | -         | 2,582    | 2,582     |
|   | 240-7904-542.21-16 | Insurance / Workers Comp Ins                     | -         | -         | -          | -         | 2,628    | 2,628     |
|   | 240-7904-542.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%         | 35,126    | 35,883    | 26,510     | 42,230    | (1,177)  | 41,053    |
|   | 240-7904-542.22-02 | Payroll Taxes / Social Security-HI 1.45%         | 8,215     | 8,392     | 6,200      | 9,876     | (275)    | 9,601     |
|   | 240-7904-542.23-01 | Retirement / Retirement-General                  | 37,415    | 36,702    | 27,301     | 46,317    | (629)    | 45,688    |
|   | 240-7904-542.30-01 | Professional Services / Audit                    | -         | 1,250     | -          | -         | -        | -         |
|   | 240-7904-542.30-04 | Professional Services / Other                    | -         | 1,001     | -          | -         | -        | -         |
|   | 240-7904-542.31-01 | Project Activities / Contractors                 | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.31-02 | Project Activities / Other                       | 33,674    | 3,852     | 1,528      | 88,414    | (88,414) | -         |
|   | 240-7904-542.41-06 | Utility Services / Telephone                     | 1,945     | 6,129     | 4,066      | -         | 5,940    | 5,940     |
|   | 240-7904-542.43-01 | Rentals / Buildings/Space Rent Exp               | 5,600     | 17,400    | 11,950     | -         | 17,400   | 17,400    |
|   | 240-7904-542.44-01 | Repair & Maintenance / Office Furniture & Equip  | 3,621     | 466       | -          | -         | -        | -         |
|   | 240-7904-542.44-08 | Repair & Maintenance / Other                     | -         | -         | 75         | -         | 2,830    | 2,830     |
|   | 240-7904-542.51-01 | General Supplies / Postage                       | 3,443     | 3,395     | 1,725      | -         | 3,741    | 3,741     |
|   | 240-7904-542.51-02 | General Supplies / Office Supplies               | 2,565     | 5,877     | 198        | -         | 2,998    | 2,998     |
|   | 240-7904-542.51-11 | General Supplies / Computers & Related Equip     | 5,989     | -         | -          | -         | 6,250    | 6,250     |
|   | 240-7904-542.52-01 | Books & Periodicals / Subscriptions              | 1,197     | 1,197     | -          | -         | 1,197    | 1,197     |
|   | 240-7904-542.52-02 | Books & Periodicals / Other                      | 257       | 542       | -          | -         | -        | -         |
|   | 240-7904-542.54-02 | Advertising / Notices                            | -         | -         | -          | -         | -        | -         |
|   | 240-7904-542.55-01 | Printing / In-house (Print Shop)                 | 291       | 17        | 77         | -         | -        | -         |
|   | 240-7904-542.55-02 | Printing / Out-sourced                           | 198       | 533       | 488        | -         | -        | -         |
|   | 240-7904-542.56-01 | Travel / Local Business Meetings                 | -         | 82        | -          | -         | 2,500    | 2,500     |
|   | 240-7904-542.56-02 | Travel / Conferences & Seminars                  | 85        | 2,045     | -          | -         | 5,000    | 5,000     |
|   | 240-7904-542.57-01 | Education & Training / Membership Dues           | 200       | 200       | -          | -         | -        | -         |
|   | 240-7904-542.57-02 | Education & Training / Registration Fees         | 2,460     | 2,220     | 1,890      | -         | 5,000    | 5,000     |
|   | 240-7904-542.59-01 | Testing / Medical                                | -         | 5,357     | -          | -         | 18,874   | 18,874    |
|   | 240-7904-542.70-01 | Capital Items / Furniture & Fixtures             | 25,015    | 11,268    | 2,964      | -         | -        | -         |
|   | 240-7905-542.11-01 | Regular Employees / Salary & Wages               | 4,429     | 4,857     | 5,537      | 15,266    | 2,325    | 17,591    |
|   | 240-7905-542.11-02 | Regular Employees / Vacation                     | -         | -         | -          | -         | -        | -         |
|   | 240-7905-542.11-03 | Regular Employees / Holidays                     | -         | -         | -          | -         | -        | -         |
|   | 240-7905-542.11-04 | Regular Employees / Sick Leave                   | -         | -         | -          | -         | -        | -         |
|   | 240-7905-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages  | -         | 1,361     | -          | -         | -        | -         |
|   | 240-7905-542.13-01 | Overtime / Overtime Pay                          | -         | -         | -          | -         | -        | -         |
|   | 240-7905-542.14-01 | Misc Additional Pays / Out of Class Pay          | -         | -         | -          | -         | -        | -         |
|   | 240-7905-542.21-01 | Insurance / Health Insurance                     | 570       | 1,206     | 1,434      | 2,552     | 613      | 3,165     |
|   | 240-7905-542.21-04 | Insurance / Life Insurance                       | 11        | 15        | 7          | 22        | 3        | 25        |
|   | 240-7905-542.21-07 | Insurance / Dental Insurance                     | 27        | 63        | 77         | 130       | 87       | 217       |
|   | 240-7905-542.21-11 | Insurance / Long Term Disability Ins             | -         | -         | 20         | -         | 69       | 69        |
|   | 240-7905-542.21-16 | Insurance / Workers Comp Ins                     | -         | -         | -          | -         | 70       | 70        |
|   | 240-7905-542.22-01 | Payroll Taxes / Social Sectry-OASDI 6.2%         | 325       | 372       | 323        | 494       | 597      | 1,091     |
|   | 240-7905-542.22-02 | Payroll Taxes / Social Security-HI 1.45%         | 76        | 87        | 76         | 116       | 139      | 255       |
|   | 240-7905-542.23-01 | Retirement / Retirement-General                  | 190       | 405       | 377        | 542       | 672      | 1,214     |
|   | 240-7905-542.31-02 | Project Activities / Other                       | 525       | 450       | -          | 8,400     | (8,400)  | -         |

| Account              | Description                                     | 2021    | 2022    | 2023       | 2023   | Budget   | 2024   |
|----------------------|---|---------|---------|------------|--------|----------|--------|
|                      |   | Actual  | Actual  | Yr-to-Date | Budget | Change   | Budget |
| 5 240-7905-542.56-02 | Travel / Conferences & Seminars                 | -       | -       | -          | -      | -        | -      |
| 240-7906-542.31-02   | Project Activities / Other                      | -       | -       | -          | -      | -        | -      |
| 240-7907-542.31-02   | Project Activities / Other                      | -       | -       | -          | -      | -        | -      |
| 240-7908-542.11-01   | Regular Employees / Salary & Wages              | 5,187   | 4,718   | 1,756      | 4,960  | (85)     | 4,875  |
| 240-7908-542.11-02   | Regular Employees / Vacation                    | -       | -       | -          | -      | -        | -      |
| 240-7908-542.11-03   | Regular Employees / Holidays                    | -       | -       | -          | -      | -        | -      |
| 240-7908-542.11-04   | Regular Employees / Sick Leave                  | -       | -       | -          | -      | -        | -      |
| 240-7908-542.14-02   | Misc Additional Pays / Task Rate                | -       | -       | 18         | -      | -        | -      |
| 240-7908-542.21-01   | Insurance / Health Insurance                    | 1,987   | 2,101   | 677        | 2,552  | (440)    | 2,112  |
| 240-7908-542.21-04   | Insurance / Life Insurance                      | 4       | 5       | 2          | 13     | (6)      | 7      |
| 240-7908-542.21-07   | Insurance / Dental Insurance                    | 160     | 147     | 45         | 134    | 1        | 135    |
| 240-7908-542.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 4          | -      | 19       | 19     |
| 240-7908-542.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -      | 19       | 19     |
| 240-7908-542.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 308     | 274     | 102        | 299    | 3        | 302    |
| 240-7908-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 72      | 64      | 24         | 70     | 1        | 71     |
| 240-7908-542.23-01   | Retirement / Retirement-General                 | 354     | 306     | 120        | 327    | 9        | 336    |
| 240-7908-542.31-02   | Project Activities / Other                      | -       | -       | -          | 3,027  | (3,027)  | -      |
| 240-7908-542.51-02   | General Supplies / Office Supplies              | -       | -       | -          | -      | -        | -      |
| 240-7908-542.53-41   | Operational Supplies / Medical & Lab Supplies   | -       | 90      | 4,379      | -      | -        | -      |
| 240-7908-542.56-02   | Travel / Conferences & Seminars                 | -       | -       | -          | -      | -        | -      |
| 240-7909-542.31-02   | Project Activities / Other                      | -       | -       | -          | -      | -        | -      |
| 240-7910-542.31-02   | Project Activities / Other                      | -       | -       | -          | -      | -        | -      |
| 240-7911-542.11-01   | Regular Employees / Salary & Wages              | 4,543   | 6,380   | 7,773      | 9,885  | (4,160)  | 5,724  |
| 240-7911-542.11-02   | Regular Employees / Vacation                    | -       | -       | -          | -      | -        | -      |
| 240-7911-542.11-03   | Regular Employees / Holidays                    | -       | -       | -          | -      | -        | -      |
| 240-7911-542.11-04   | Regular Employees / Sick Leave                  | -       | -       | -          | -      | -        | -      |
| 240-7911-542.14-02   | Misc Additional Pays / Task Rate                | -       | -       | 177        | -      | -        | -      |
| 240-7911-542.21-01   | Insurance / Health Insurance                    | 102     | 3,649   | 4,758      | -      | 1,769    | 1,769  |
| 240-7911-542.21-04   | Insurance / Life Insurance                      | 5       | 10      | 8          | 7      | 1        | 8      |
| 240-7911-542.21-07   | Insurance / Dental Insurance                    | 108     | 195     | 256        | 351    | (259)    | 92     |
| 240-7911-542.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 28         | -      | 22       | 22     |
| 240-7911-542.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -      | 23       | 23     |
| 240-7911-542.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 279     | 360     | 445        | 613    | (258)    | 355    |
| 240-7911-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 65      | 84      | 104        | 143    | (60)     | 83     |
| 240-7911-542.23-01   | Retirement / Retirement-General                 | 307     | 413     | 531        | 643    | (248)    | 395    |
| 240-7911-542.30-04   | Professional Services / Other                   | -       | 60      | -          | -      | -        | -      |
| 240-7911-542.31-02   | Project Activities / Other                      | 1,460   | 300     | 211        | 6,006  | (6,006)  | -      |
| 240-7911-542.52-01   | Books & Periodicals / Subscriptions             | -       | -       | 30         | -      | -        | -      |
| 240-7911-542.53-41   | Operational Supplies / Medical & Lab Supplies   | 642     | -       | -          | -      | -        | -      |
| 240-7913-542.11-01   | Regular Employees / Salary & Wages              | 5,215   | 22,350  | 21,464     | 32,337 | 10,044   | 42,381 |
| 240-7913-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 1,727   | 2,546   | 4,541      | -      | -        | -      |
| 240-7913-542.13-01   | Overtime / Overtime Pay                         | -       | -       | -          | -      | -        | -      |
| 240-7913-542.21-01   | Insurance / Health Insurance                    | 1,334   | 6,945   | 6,059      | 7,278  | 4,164    | 11,442 |
| 240-7913-542.21-04   | Insurance / Life Insurance                      | 8       | 25      | 28         | 84     | (23)     | 61     |
| 240-7913-542.21-07   | Insurance / Dental Insurance                    | 78      | 371     | 365        | 495    | 130      | 625    |
| 240-7913-542.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 58         | -      | 165      | 165    |
| 240-7913-542.21-16   | Insurance / Workers Comp Ins                    | -       | -       | -          | -      | 168      | 168    |
| 240-7913-542.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 401     | 1,476   | 1,559      | 1,928  | 700      | 2,628  |
| 240-7913-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 94      | 345     | 365        | 451    | 164      | 615    |
| 240-7913-542.23-01   | Retirement / Retirement-General                 | 453     | 1,498   | 1,467      | 2,114  | 810      | 2,924  |
| 240-7913-542.31-02   | Project Activities / Other                      | 21,214  | 13,685  | -          | 3,549  | (3,549)  | -      |
| 240-7913-542.32-01   | Maintenance Contracts / Computer Equip/Software | -       | -       | 16,626     | -      | 18,506   | 18,506 |
| 240-7913-542.41-06   | Utility Services / Telephone                    | 3,360   | 8,570   | 4,587      | 16,300 | (12,201) | 4,099  |
| 240-7913-542.44-01   | Repair & Maintenance / Office Furniture & Equip | -       | -       | -          | -      | -        | -      |
| 240-7913-542.51-02   | General Supplies / Office Supplies              | -       | -       | 173        | -      | -        | -      |
| 240-7913-542.51-09   | General Supplies / Other                        | 275     | 5,149   | -          | 4,000  | (3,325)  | 675    |
| 240-7913-542.51-11   | General Supplies / Computers & Related Equip    | -       | 5,852   | -          | -      | -        | -      |
| 240-7913-542.53-40   | Operational Supplies / Environmental Supplies   | 199     | (199)   | -          | -      | -        | -      |
| 240-7913-542.53-41   | Operational Supplies / Medical & Lab Supplies   | 76      | 2,669   | 44         | 2,500  | (2,500)  | -      |
| 240-7913-542.55-01   | Printing / In-house (Print Shop)                | -       | -       | -          | -      | -        | -      |
| 240-7913-542.55-02   | Printing / Out-sourced                          | 1,437   | -       | -          | -      | -        | -      |
| 240-7913-542.56-01   | Travel / Local Business Meetings                | -       | -       | -          | -      | -        | -      |
| 240-7913-542.56-02   | Travel / Conferences & Seminars                 | -       | -       | 182        | 2,800  | 3,291    | 6,091  |
| 240-7913-542.57-01   | Education & Training / Membership Dues          | -       | -       | -          | 510    | (510)    | -      |
| 240-7913-542.57-02   | Education & Training / Registration Fees        | -       | -       | 25         | -      | -        | -      |
| 240-7913-542.60-03   | Safety Supplies / Training Supplies             | -       | -       | 107        | -      | -        | -      |
| 240-7915-542.11-01   | Regular Employees / Salary & Wages              | 5,726   | 4,478   | 680        | -      | -        | -      |
| 240-7915-542.21-01   | Insurance / Health Insurance                    | 702     | 299     | 83         | -      | -        | -      |
| 240-7915-542.21-04   | Insurance / Life Insurance                      | 3       | 1       | 1          | -      | -        | -      |
| 240-7915-542.21-07   | Insurance / Dental Insurance                    | 42      | 17      | 4          | -      | -        | -      |
| 240-7915-542.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 1          | -      | -        | -      |
| 240-7915-542.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 345     | 274     | 40         | -      | -        | -      |
| 240-7915-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 81      | 64      | 9          | -      | -        | -      |
| 240-7915-542.23-01   | Retirement / Retirement-General                 | 390     | 292     | 45         | -      | -        | -      |
| 240-7915-542.30-04   | Professional Services / Other                   | -       | -       | -          | -      | -        | -      |
| 240-7915-542.31-02   | Project Activities / Other                      | 163,665 | 339,562 | 104,058    | -      | -        | -      |
| 240-7915-542.41-06   | Utility Services / Telephone                    | 1,176   | 496     | -          | -      | -        | -      |
| 240-7915-542.56-02   | Travel / Conferences & Seminars                 | -       | 4,888   | -          | -      | -        | -      |
| 240-7915-542.57-02   | Education & Training / Registration Fees        | -       | 1,970   | -          | -      | -        | -      |
| 240-7915-542.65-02   | Administrative Support / Indirect Cost Charge   | 5,003   | 5,232   | 2,264      | -      | -        | -      |
| 240-7919-542.31-02   | Project Activities / Other                      | -       | -       | -          | -      | -        | -      |
| 240-7925-542.11-01   | Regular Employees / Salary & Wages              | -       | -       | 2,797      | -      | -        | -      |
| 240-7925-542.21-01   | Insurance / Health Insurance                    | -       | -       | 627        | -      | -        | -      |
| 240-7925-542.21-07   | Insurance / Dental Insurance                    | -       | -       | 33         | -      | -        | -      |
| 240-7925-542.21-11   | Insurance / Long Term Disability Ins            | -       | -       | 19         | -      | -        | -      |
| 240-7925-542.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -       | -       | 168        | -      | -        | -      |
| 240-7925-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -       | -       | 39         | -      | -        | -      |
| 240-7925-542.23-01   | Retirement / Retirement-General                 | -       | -       | 190        | -      | -        | -      |
| 240-7925-542.30-04   | Professional Services / Other                   | -       | -       | -          | -      | -        | -      |

| Account              | Description                                     | 2021   | 2022    | 2023       | 2023   | Budget   | 2024   |
|----------------------|---|--------|---------|------------|--------|----------|--------|
|                      |   | Actual | Actual  | Yr-to-Date | Budget | Change   | Budget |
| 5 240-7925-542.51-09 | General Supplies / Other                        | 166    | 275     | -          | -      | 20,000   | 20,000 |
| 240-7925-542.53-40   | Operational Supplies / Environmental Supplies   | -      | 199     | -          | -      | -        | -      |
| 240-7925-542.56-01   | Travel / Local Business Meetings                | -      | -       | -          | -      | -        | -      |
| 240-7925-542.56-02   | Travel / Conferences & Seminars                 | 501    | -       | 6,751      | -      | -        | -      |
| 240-7925-542.57-02   | Education & Training / Registration Fees        | 1,888  | (129)   | 280        | -      | -        | -      |
| 240-7926-542.11-01   | Regular Employees / Salary & Wages              | -      | 7,476   | -          | -      | -        | -      |
| 240-7926-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -      | 1,321   | -          | -      | -        | -      |
| 240-7926-542.21-01   | Insurance / Health Insurance                    | -      | 1,193   | -          | -      | -        | -      |
| 240-7926-542.21-04   | Insurance / Life Insurance                      | -      | 10      | -          | -      | -        | -      |
| 240-7926-542.21-07   | Insurance / Dental Insurance                    | -      | 77      | -          | -      | -        | -      |
| 240-7926-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | 533     | -          | -      | -        | -      |
| 240-7926-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | 124     | -          | -      | -        | -      |
| 240-7926-542.23-01   | Retirement / Retirement-General                 | -      | 572     | -          | -      | -        | -      |
| 240-7926-542.31-02   | Project Activities / Other                      | 390    | -       | -          | -      | -        | -      |
| 240-7926-542.51-04   | General Supplies / Food/Provisions              | -      | 1,638   | 50         | -      | -        | -      |
| 240-7926-542.56-01   | Travel / Local Business Meetings                | -      | -       | -          | -      | -        | -      |
| 240-7927-542.11-01   | Regular Employees / Salary & Wages              | 8,325  | 8,621   | 9,744      | 7,955  | 5,612    | 13,567 |
| 240-7927-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 824    | 5,536   | 3,495      | -      | -        | -      |
| 240-7927-542.21-01   | Insurance / Health Insurance                    | 1,095  | 1,553   | 2,693      | 2,808  | (692)    | 2,116  |
| 240-7927-542.21-04   | Insurance / Life Insurance                      | 13     | 7       | 10         | 21     | (1)      | 20     |
| 240-7927-542.21-07   | Insurance / Dental Insurance                    | 62     | 83      | 128        | 143    | 27       | 170    |
| 240-7927-542.21-11   | Insurance / Long Term Disability Ins            | -      | -       | 40         | -      | 53       | 53     |
| 240-7927-542.21-16   | Insurance / Workers Comp Ins                    | -      | -       | -          | -      | 54       | 54     |
| 240-7927-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 550    | 852     | 781        | 493    | 348      | 841    |
| 240-7927-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 129    | 199     | 183        | 115    | 82       | 197    |
| 240-7927-542.23-01   | Retirement / Retirement-General                 | 621    | 917     | 897        | 541    | 395      | 936    |
| 240-7927-542.31-02   | Project Activities / Other                      | 3,829  | 544     | -          | 27,924 | (27,924) | -      |
| 240-7927-542.51-09   | General Supplies / Other                        | -      | 1,250   | -          | -      | -        | -      |
| 240-7927-542.56-02   | Travel / Conferences & Seminars                 | -      | -       | 1,983      | -      | 1,500    | 1,500  |
| 240-7927-542.57-02   | Education & Training / Registration Fees        | -      | -       | 340        | -      | 300      | 300    |
| 240-7928-542.31-02   | Project Activities / Other                      | -      | -       | -          | -      | -        | -      |
| 240-7930-542.11-01   | Regular Employees / Salary & Wages              | 49,080 | 10,669  | -          | -      | -        | -      |
| 240-7930-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 79,609 | 8,128   | -          | -      | -        | -      |
| 240-7930-542.13-01   | Overtime / Overtime Pay                         | 90     | 66      | -          | -      | -        | -      |
| 240-7930-542.21-01   | Insurance / Health Insurance                    | 13,588 | 3,208   | -          | -      | -        | -      |
| 240-7930-542.21-04   | Insurance / Life Insurance                      | 139    | 13      | -          | -      | -        | -      |
| 240-7930-542.21-07   | Insurance / Dental Insurance                    | 884    | 185     | -          | -      | -        | -      |
| 240-7930-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 7,940  | 1,029   | -          | -      | -        | -      |
| 240-7930-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,857  | 241     | -          | -      | -        | -      |
| 240-7930-542.23-01   | Retirement / Retirement-General                 | 4,033  | 797     | -          | -      | -        | -      |
| 240-7930-542.30-03   | Professional Services / Temp Agency Services    | -      | -       | -          | -      | -        | -      |
| 240-7930-542.30-04   | Professional Services / Other                   | 332    | -       | -          | -      | -        | -      |
| 240-7931-542.11-01   | Regular Employees / Salary & Wages              | 23,775 | 39,276  | -          | -      | -        | -      |
| 240-7931-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 10,093 | 91      | -          | -      | -        | -      |
| 240-7931-542.13-01   | Overtime / Overtime Pay                         | -      | -       | -          | -      | -        | -      |
| 240-7931-542.21-01   | Insurance / Health Insurance                    | 1,057  | 180     | -          | -      | -        | -      |
| 240-7931-542.21-04   | Insurance / Life Insurance                      | 12     | -       | -          | -      | -        | -      |
| 240-7931-542.21-07   | Insurance / Dental Insurance                    | 59     | 10      | -          | -      | -        | -      |
| 240-7931-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 859    | 27      | -          | -      | -        | -      |
| 240-7931-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 201    | 6       | -          | -      | -        | -      |
| 240-7931-542.23-01   | Retirement / Retirement-General                 | 272    | 23      | -          | -      | -        | -      |
| 240-7931-542.30-03   | Professional Services / Temp Agency Services    | 9,545  | 240     | -          | -      | -        | -      |
| 240-7932-542.11-01   | Regular Employees / Salary & Wages              | 508    | -       | -          | -      | -        | -      |
| 240-7932-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 7,552  | -       | -          | -      | -        | -      |
| 240-7932-542.13-01   | Overtime / Overtime Pay                         | -      | -       | -          | -      | -        | -      |
| 240-7932-542.21-01   | Insurance / Health Insurance                    | -      | -       | -          | -      | -        | -      |
| 240-7932-542.21-04   | Insurance / Life Insurance                      | 3      | -       | -          | -      | -        | -      |
| 240-7932-542.21-07   | Insurance / Dental Insurance                    | 6      | -       | -          | -      | -        | -      |
| 240-7932-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 485    | -       | -          | -      | -        | -      |
| 240-7932-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 113    | -       | -          | -      | -        | -      |
| 240-7932-542.23-01   | Retirement / Retirement-General                 | 21     | -       | -          | -      | -        | -      |
| 240-7932-542.30-03   | Professional Services / Temp Agency Services    | -      | -       | -          | -      | -        | -      |
| 240-7933-542.11-01   | Regular Employees / Salary & Wages              | -      | -       | -          | -      | -        | -      |
| 240-7933-542.21-01   | Insurance / Health Insurance                    | -      | -       | -          | -      | -        | -      |
| 240-7933-542.21-04   | Insurance / Life Insurance                      | -      | -       | -          | -      | -        | -      |
| 240-7933-542.21-07   | Insurance / Dental Insurance                    | -      | -       | -          | -      | -        | -      |
| 240-7933-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | -       | -          | -      | -        | -      |
| 240-7933-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | -       | -          | -      | -        | -      |
| 240-7933-542.23-01   | Retirement / Retirement-General                 | -      | -       | -          | -      | -        | -      |
| 240-7933-542.30-04   | Professional Services / Other                   | -      | -       | -          | -      | -        | -      |
| 240-7934-542.11-01   | Regular Employees / Salary & Wages              | -      | -       | -          | -      | -        | -      |
| 240-7934-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -      | -       | -          | -      | -        | -      |
| 240-7934-542.13-01   | Overtime / Overtime Pay                         | -      | -       | -          | -      | -        | -      |
| 240-7934-542.21-01   | Insurance / Health Insurance                    | -      | -       | -          | -      | -        | -      |
| 240-7934-542.21-04   | Insurance / Life Insurance                      | -      | -       | -          | -      | -        | -      |
| 240-7934-542.21-07   | Insurance / Dental Insurance                    | -      | -       | -          | -      | -        | -      |
| 240-7934-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | -       | -          | -      | -        | -      |
| 240-7934-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | -       | -          | -      | -        | -      |
| 240-7934-542.23-01   | Retirement / Retirement-General                 | -      | -       | -          | -      | -        | -      |
| 240-7934-542.30-04   | Professional Services / Other                   | -      | -       | -          | -      | -        | -      |
| 240-7934-542.31-02   | Project Activities / Other                      | -      | -       | -          | -      | -        | -      |
| 240-7934-542.52-01   | Books & Periodicals / Subscriptions             | -      | -       | -          | -      | -        | -      |
| 240-7935-542.11-01   | Regular Employees / Salary & Wages              | 11,938 | (2,018) | -          | -      | -        | -      |
| 240-7935-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 7,259  | (1,330) | -          | -      | -        | -      |
| 240-7935-542.13-01   | Overtime / Overtime Pay                         | 168    | -       | -          | -      | -        | -      |
| 240-7935-542.21-01   | Insurance / Health Insurance                    | 3,902  | (760)   | -          | -      | -        | -      |
| 240-7935-542.21-04   | Insurance / Life Insurance                      | 31     | (3)     | -          | -      | -        | -      |
| 240-7935-542.21-07   | Insurance / Dental Insurance                    | 245    | (41)    | -          | -      | -        | -      |
| 240-7935-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 1,162  | (199)   | -          | -      | -        | -      |

| Account              | Description                                     | 2021   | 2022   | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|--------|--------|------------|---------|-----------|---------|
|                      |   | Actual | Actual | Yr-to-Date | Budget  | Change    | Budget  |
| 5 240-7935-542.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 272    | (46)   | -          | -       | -         | -       |
| 240-7935-542.23-01   | Retirement / Retirement-General                 | 1,141  | (226)  | -          | -       | -         | -       |
| 240-7935-542.30-04   | Professional Services / Other                   | -      | 5,500  | -          | -       | -         | -       |
| 240-7935-542.31-02   | Project Activities / Other                      | 4,000  | -      | -          | 300,000 | (300,000) | -       |
| 240-7936-542.11-01   | Regular Employees / Salary & Wages              | 70,119 | 628    | 731        | -       | -         | -       |
| 240-7936-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | 9,536  | 14,680 | 4,837      | -       | -         | -       |
| 240-7936-542.13-01   | Overtime / Overtime Pay                         | 248    | -      | -          | -       | -         | -       |
| 240-7936-542.21-01   | Insurance / Health Insurance                    | 15,764 | 77     | 101        | -       | -         | -       |
| 240-7936-542.21-04   | Insurance / Life Insurance                      | 199    | -      | 2          | -       | -         | -       |
| 240-7936-542.21-07   | Insurance / Dental Insurance                    | 955    | 4      | 5          | -       | -         | -       |
| 240-7936-542.21-11   | Insurance / Long Term Disability Ins            | -      | -      | 1          | -       | -         | -       |
| 240-7936-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 4,781  | 950    | 342        | -       | -         | -       |
| 240-7936-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,118  | 222    | 80         | -       | -         | -       |
| 240-7936-542.23-01   | Retirement / Retirement-General                 | 5,071  | 43     | 48         | -       | -         | -       |
| 240-7936-542.32-01   | Maintenance Contracts / Computer Equip/Software | 29     | -      | -          | -       | -         | -       |
| 240-7936-542.51-09   | General Supplies / Other                        | -      | 33,423 | 19,280     | -       | -         | -       |
| 240-7936-542.56-01   | Travel / Local Business Meetings                | -      | 172    | 143        | -       | -         | -       |
| 240-7936-542.57-02   | Education & Training / Registration Fees        | -      | -      | 390        | -       | -         | -       |
| 240-7936-542.60-01   | Safety Supplies / Clothing/Uniforms             | -      | 46     | -          | -       | -         | -       |
| 240-7937-542.11-01   | Regular Employees / Salary & Wages              | 14,143 | 2,114  | 630        | -       | -         | -       |
| 240-7937-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -      | 1,330  | 16         | -       | -         | -       |
| 240-7937-542.21-01   | Insurance / Health Insurance                    | 467    | 773    | 72         | -       | -         | -       |
| 240-7937-542.21-04   | Insurance / Life Insurance                      | 7      | 4      | 1          | -       | -         | -       |
| 240-7937-542.21-07   | Insurance / Dental Insurance                    | 35     | 42     | 4          | -       | -         | -       |
| 240-7937-542.21-11   | Insurance / Long Term Disability Ins            | -      | -      | 1          | -       | -         | -       |
| 240-7937-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | 210    | 206    | 38         | -       | -         | -       |
| 240-7937-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 49     | 48     | 9          | -       | -         | -       |
| 240-7937-542.23-01   | Retirement / Retirement-General                 | 238    | 233    | 43         | -       | -         | -       |
| 240-7937-542.30-03   | Professional Services / Temp Agency Services    | -      | 39,072 | 578        | -       | -         | -       |
| 240-7937-542.51-09   | General Supplies / Other                        | 30     | 85     | -          | -       | -         | -       |
| 240-7937-542.53-41   | Operational Supplies / Medical & Lab Supplies   | 883    | 1,274  | -          | -       | -         | -       |
| 240-7938-542.11-01   | Regular Employees / Salary & Wages              | -      | -      | 527        | 28,676  | (25,071)  | 3,605   |
| 240-7938-542.21-01   | Insurance / Health Insurance                    | -      | -      | 263        | 2,552   | (1,993)   | 559     |
| 240-7938-542.21-04   | Insurance / Life Insurance                      | -      | -      | 2          | 78      | (73)      | 5       |
| 240-7938-542.21-07   | Insurance / Dental Insurance                    | -      | -      | 10         | 781     | (759)     | 22      |
| 240-7938-542.21-11   | Insurance / Long Term Disability Ins            | -      | -      | -          | -       | 14        | 14      |
| 240-7938-542.21-16   | Insurance / Workers Comp Ins                    | -      | -      | -          | -       | 14        | 14      |
| 240-7938-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | -      | 29         | 1,778   | (1,554)   | 224     |
| 240-7938-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | -      | 7          | 416     | (364)     | 52      |
| 240-7938-542.23-01   | Retirement / Retirement-General                 | -      | -      | 36         | 1,950   | (1,701)   | 249     |
| 240-7938-542.30-03   | Professional Services / Temp Agency Services    | -      | 2,000  | 2,075      | 1       | (1)       | -       |
| 240-7938-542.30-04   | Professional Services / Other                   | -      | -      | -          | -       | 474,892   | 474,892 |
| 240-7938-542.32-01   | Maintenance Contracts / Computer Equip/Software | -      | 2,054  | 13,665     | -       | 15,000    | 15,000  |
| 240-7938-542.51-09   | General Supplies / Other                        | 334    | 36,379 | 1,311      | -       | -         | -       |
| 240-7938-542.51-11   | General Supplies / Computers & Related Equip    | -      | -      | -          | -       | -         | -       |
| 240-7938-542.70-01   | Capital Items / Furniture & Fixtures            | -      | -      | -          | -       | 75,000    | 75,000  |
| 240-7938-542.70-03   | Capital Items / Equipment                       | -      | -      | -          | -       | -         | -       |
| 240-7938-542.70-05   | Capital Items / Other                           | -      | -      | -          | -       | -         | -       |
| 240-7939-542.11-01   | Regular Employees / Salary & Wages              | -      | 1,250  | 5,337      | -       | -         | -       |
| 240-7939-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -      | -      | 668        | -       | -         | -       |
| 240-7939-542.21-04   | Insurance / Life Insurance                      | -      | 1      | 9          | -       | -         | -       |
| 240-7939-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | 79     | 336        | -       | -         | -       |
| 240-7939-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | 18     | 79         | -       | -         | -       |
| 240-7939-542.23-01   | Retirement / Retirement-General                 | -      | 82     | 362        | -       | -         | -       |
| 240-7939-542.30-04   | Professional Services / Other                   | -      | 5,711  | 25,370     | -       | 44,339    | 44,339  |
| 240-7939-542.51-09   | General Supplies / Other                        | -      | 2,294  | 3,990      | -       | 5,000     | 5,000   |
| 240-7939-542.55-01   | Printing / In-house (Print Shop)                | -      | -      | 12         | -       | -         | -       |
| 240-7939-542.56-02   | Travel / Conferences & Seminars                 | -      | -      | 21,920     | -       | 5,000     | 5,000   |
| 240-7939-542.57-01   | Education & Training / Membership Dues          | -      | 4,910  | 195        | -       | -         | -       |
| 240-7939-542.57-02   | Education & Training / Registration Fees        | -      | -      | 18,371     | -       | 5,000     | 5,000   |
| 240-7940-542.11-01   | Regular Employees / Salary & Wages              | -      | -      | -          | -       | -         | -       |
| 240-7940-542.51-09   | General Supplies / Other                        | -      | 3,712  | 10,262     | -       | -         | -       |
| 240-7940-542.53-41   | Operational Supplies / Medical & Lab Supplies   | -      | 45     | -          | -       | -         | -       |
| 240-7941-542.11-01   | Regular Employees / Salary & Wages              | -      | -      | 4,955      | -       | -         | -       |
| 240-7941-542.13-01   | Overtime / Overtime Pay                         | -      | -      | -          | -       | -         | -       |
| 240-7941-542.14-01   | Misc Additional Pays / Out of Class Pay         | -      | -      | -          | -       | -         | -       |
| 240-7941-542.14-02   | Misc Additional Pays / Task Rate                | -      | -      | -          | -       | -         | -       |
| 240-7941-542.21-01   | Insurance / Health Insurance                    | -      | -      | 1,756      | -       | -         | -       |
| 240-7941-542.21-04   | Insurance / Life Insurance                      | -      | -      | 13         | -       | -         | -       |
| 240-7941-542.21-07   | Insurance / Dental Insurance                    | -      | -      | 138        | -       | -         | -       |
| 240-7941-542.21-11   | Insurance / Long Term Disability Ins            | -      | -      | 25         | -       | -         | -       |
| 240-7941-542.21-16   | Insurance / Workers Comp Ins                    | -      | -      | -          | -       | -         | -       |
| 240-7941-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | -      | 296        | -       | -         | -       |
| 240-7941-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | -      | 69         | -       | -         | -       |
| 240-7941-542.23-01   | Retirement / Retirement-General                 | -      | -      | 349        | -       | -         | -       |
| 240-7941-542.30-02   | Professional Services / Consultants             | -      | -      | -          | -       | -         | -       |
| 240-7941-542.30-04   | Professional Services / Other                   | -      | -      | 2,030      | -       | -         | -       |
| 240-7941-542.51-02   | General Supplies / Office Supplies              | -      | 431    | 441        | -       | 5,400     | 5,400   |
| 240-7942-542.11-01   | Regular Employees / Salary & Wages              | -      | -      | 1,493      | -       | -         | -       |
| 240-7942-542.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -      | -      | 177        | -       | -         | -       |
| 240-7942-542.13-01   | Overtime / Overtime Pay                         | -      | -      | -          | -       | -         | -       |
| 240-7942-542.14-01   | Misc Additional Pays / Out of Class Pay         | -      | -      | -          | -       | -         | -       |
| 240-7942-542.14-02   | Misc Additional Pays / Task Rate                | -      | -      | -          | -       | -         | -       |
| 240-7942-542.21-01   | Insurance / Health Insurance                    | -      | -      | -          | -       | -         | -       |
| 240-7942-542.21-04   | Insurance / Life Insurance                      | -      | -      | -          | -       | -         | -       |
| 240-7942-542.21-07   | Insurance / Dental Insurance                    | -      | -      | -          | -       | -         | -       |
| 240-7942-542.21-11   | Insurance / Long Term Disability Ins            | -      | -      | -          | -       | -         | -       |
| 240-7942-542.22-01   | Payroll Taxes / Social Secry-OASDI 6.2%         | -      | -      | 104        | -       | -         | -       |
| 240-7942-542.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -      | -      | 24         | -       | -         | -       |

| Account                             |                    | Description                                       | 2021<br>Actual | 2022<br>Actual   | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|-------------------------------------|--------------------|---|----------------|------------------|--------------------|----------------|------------------|----------------|
| 5                                   | 240-7942-542.23-01 | Retirement / Retirement-General                   | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7942-542.30-02 | Professional Services / Consultants               | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7942-542.30-04 | Professional Services / Other                     | -              | 2,000            | 4,500              | -              | -                | -              |
|                                     | 240-7942-542.51-02 | General Supplies / Office Supplies                | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7942-542.53-41 | Operational Supplies / Medical & Lab Supplies     | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7943-542.11-01 | Regular Employees / Salary & Wages                | -              | -                | 5,723              | -              | -                | -              |
|                                     | 240-7943-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages   | -              | -                | 31                 | -              | -                | -              |
|                                     | 240-7943-542.13-01 | Overtime / Overtime Pay                           | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7943-542.14-02 | Misc Additional Pays / Task Rate                  | -              | -                | 4                  | -              | -                | -              |
|                                     | 240-7943-542.21-01 | Insurance / Health Insurance                      | -              | -                | 837                | -              | -                | -              |
|                                     | 240-7943-542.21-04 | Insurance / Life Insurance                        | -              | -                | 4                  | -              | -                | -              |
|                                     | 240-7943-542.21-07 | Insurance / Dental Insurance                      | -              | -                | 50                 | -              | -                | -              |
|                                     | 240-7943-542.21-11 | Insurance / Long Term Disability Ins              | -              | -                | 23                 | -              | -                | -              |
|                                     | 240-7943-542.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%          | -              | -                | 349                | -              | -                | -              |
|                                     | 240-7943-542.22-02 | Payroll Taxes / Social Security-HI 1.45%          | -              | -                | 82                 | -              | -                | -              |
|                                     | 240-7943-542.23-01 | Retirement / Retirement-General                   | -              | -                | 391                | -              | -                | -              |
|                                     | 240-7943-542.30-04 | Professional Services / Other                     | -              | -                | 132                | -              | -                | -              |
|                                     | 240-7943-542.51-01 | General Supplies / Postage                        | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7943-542.51-02 | General Supplies / Office Supplies                | -              | -                | 3,236              | -              | -                | -              |
|                                     | 240-7943-542.54-03 | Advertising / Other                               | -              | -                | 5,265              | -              | -                | -              |
|                                     | 240-7943-542.55-02 | Printing / Out-sourced                            | -              | -                | 657                | -              | -                | -              |
|                                     | 240-7943-542.56-01 | Travel / Local Business Meetings                  | -              | -                | 579                | -              | -                | -              |
|                                     | 240-7943-542.56-02 | Travel / Conferences & Seminars                   | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7943-542.65-02 | Administrative Support / Indirect Cost Charge     | -              | -                | 572                | -              | -                | -              |
|                                     | 240-7944-542.11-01 | Regular Employees / Salary & Wages                | -              | -                | 2,846              | -              | -                | -              |
|                                     | 240-7944-542.21-01 | Insurance / Health Insurance                      | -              | -                | 554                | -              | -                | -              |
|                                     | 240-7944-542.21-04 | Insurance / Life Insurance                        | -              | -                | 4                  | -              | -                | -              |
|                                     | 240-7944-542.21-07 | Insurance / Dental Insurance                      | -              | -                | 28                 | -              | -                | -              |
|                                     | 240-7944-542.21-11 | Insurance / Long Term Disability Ins              | -              | -                | 10                 | -              | -                | -              |
|                                     | 240-7944-542.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%          | -              | -                | 186                | -              | -                | -              |
|                                     | 240-7944-542.22-02 | Payroll Taxes / Social Security-HI 1.45%          | -              | -                | 44                 | -              | -                | -              |
|                                     | 240-7944-542.23-01 | Retirement / Retirement-General                   | -              | -                | 194                | -              | -                | -              |
|                                     | 240-7944-542.30-02 | Professional Services / Consultants               | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7944-542.30-03 | Professional Services / Temp Agency Services      | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7944-542.51-01 | General Supplies / Postage                        | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7944-542.51-02 | General Supplies / Office Supplies                | -              | -                | 1,405              | -              | -                | -              |
|                                     | 240-7944-542.51-09 | General Supplies / Other                          | -              | -                | 810                | -              | -                | -              |
|                                     | 240-7944-542.54-03 | Advertising / Other                               | -              | -                | 100                | -              | -                | -              |
|                                     | 240-7944-542.55-02 | Printing / Out-sourced                            | -              | -                | 158                | -              | -                | -              |
|                                     | 240-7944-542.65-02 | Administrative Support / Indirect Cost Charge     | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.11-01 | Regular Employees / Salary & Wages                | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages   | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.21-01 | Insurance / Health Insurance                      | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.21-04 | Insurance / Life Insurance                        | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.21-07 | Insurance / Dental Insurance                      | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.21-11 | Insurance / Long Term Disability Ins              | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%          | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.22-02 | Payroll Taxes / Social Security-HI 1.45%          | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.23-01 | Retirement / Retirement-General                   | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.30-04 | Professional Services / Other                     | -              | -                | -                  | -              | 95,001           | 95,001         |
|                                     | 240-7945-542.51-11 | General Supplies / Computers & Related Equip      | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.70-01 | Capital Items / Furniture & Fixtures              | -              | -                | -                  | -              | 4,999            | 4,999          |
|                                     | 240-7945-542.70-03 | Capital Items / Equipment                         | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7945-542.70-05 | Capital Items / Other                             | -              | -                | -                  | -              | -                | -              |
|                                     | 240-7946-542.53-41 | Operational Supplies / Medical & Lab Supplies     | -              | -                | -                  | -              | 40,000           | 40,000         |
|                                     | 240-7946-542.70-03 | Capital Items / Equipment                         | -              | -                | -                  | -              | -                | -              |
| <b>241 - Opioid Settlement Fund</b> |                    |   | -              | <b>(178,605)</b> | <b>(37,782)</b>    | -              | -                | -              |
| 4                                   | Revenues           |   | -              | (178,605)        | (38,121)           | -              | (255,322)        | (255,322)      |
|                                     | 241-0000-469.14-00 | Miscellaneous Revenue / Subrogation/Restitution   | -              | (178,605)        | (38,121)           | -              | (255,322)        | (255,322)      |
| 5                                   | Expenses           |   | -              | -                | 339                | -              | 255,322          | 255,322        |
|                                     | 241-8690-542.11-01 | Regular Employees / Salary & Wages                | -              | -                | 244                | -              | 11,233           | 11,233         |
|                                     | 241-8690-542.12-01 | Provisional Employees-PT / Prov. Salary & Wages   | -              | -                | -                  | -              | -                | -              |
|                                     | 241-8690-542.21-01 | Insurance / Health Insurance                      | -              | -                | 55                 | -              | 2,151            | 2,151          |
|                                     | 241-8690-542.21-04 | Insurance / Life Insurance                        | -              | -                | -                  | -              | 16               | 16             |
|                                     | 241-8690-542.21-07 | Insurance / Dental Insurance                      | -              | -                | 4                  | -              | 199              | 199            |
|                                     | 241-8690-542.21-11 | Insurance / Long Term Disability Ins              | -              | -                | 1                  | -              | 44               | 44             |
|                                     | 241-8690-542.21-16 | Insurance / Workers Comp Ins                      | -              | -                | -                  | -              | 45               | 45             |
|                                     | 241-8690-542.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%          | -              | -                | 15                 | -              | 696              | 696            |
|                                     | 241-8690-542.22-02 | Payroll Taxes / Social Security-HI 1.45%          | -              | -                | 3                  | -              | 163              | 163            |
|                                     | 241-8690-542.23-01 | Retirement / Retirement-General                   | -              | -                | 17                 | -              | 775              | 775            |
|                                     | 241-8690-542.30-04 | Professional Services / Other                     | -              | -                | -                  | -              | 240,000          | 240,000        |
| <b>250 - Police Grants</b>          |                    |   | <b>2</b>       | <b>(1)</b>       | <b>127,432</b>     | -              | -                | -              |
| 4                                   | Revenues           |   | (317,000)      | (330,337)        | (273,145)          | (444,888)      | 196,231          | (248,657)      |
|                                     | 250-0000-431.44-00 | Federal Grant Revenue / DOT Pedestrian Safety     | (12,743)       | (14,749)         | (19,435)           | (12,000)       | -                | (12,000)       |
|                                     | 250-0000-431.50-00 | Federal Grant Revenue / DOT Speed Int Aggr Driver | (26,325)       | (23,760)         | (16,393)           | (24,000)       | -                | (24,000)       |
|                                     | 250-0000-431.52-00 | Federal Grant Revenue / OJA Beat Patrol           | (121,434)      | (121,434)        | (83,169)           | (120,719)      | (858)            | (121,577)      |
|                                     | 250-0000-431.55-00 | Federal Grant Revenue / Byrne Justice Assist Grnt | (42,293)       | -                | (14,926)           | -              | -                | -              |
|                                     | 250-0000-431.57-00 | Federal Grant Revenue / DOT Alcohol Enforcement   | (15,497)       | (21,765)         | -                  | (18,000)       | -                | (18,000)       |
|                                     | 250-0000-431.66-00 | Federal Grant Revenue / DOT Seatbelt Enf          | (10,644)       | (11,901)         | (12,105)           | (10,000)       | -                | (10,000)       |
|                                     | 250-0000-431.67-00 | Federal Grant Revenue / DEA Drug Task Force       | (19,774)       | (18,448)         | (11,817)           | (20,000)       | -                | (20,000)       |
|                                     | 250-0000-431.68-00 | Federal Grant Revenue / OCDETF (OrgCrm Drug TF)   | (7,520)        | (2,461)          | (1,608)            | -              | -                | -              |
|                                     | 250-0000-431.69-00 | Federal Grant Revenue / DOJ-COPS Anti Heroin TskF | -              | (6,158)          | (6,516)            | -              | -                | -              |
|                                     | 250-0000-431.74-00 | Federal Grant Revenue / USDOT Highway Safety Grnt | -              | -                | -                  | -              | -                | -              |
|                                     | 250-0000-431.75-02 | Police Grants / DOJ/DEA-RelentlessPursuit         | -              | -                | -                  | -              | -                | -              |
|                                     | 250-0000-431.75-03 | Police Grants / FBI-MAVC Task Force               | (4,795)        | (9,641)          | (8,981)            | -              | -                | -              |
|                                     | 250-0000-431.75-05 | Police Grants / ARPA Police Grant-(state)         | -              | (34,025)         | (58,321)           | (191,704)      | 191,704          | -              |
|                                     | 250-0000-434.50-01 | WI Emerg Mgmt / Emerg Police Services             | -              | -                | -                  | -              | -                | -              |

| Account            |                    | Description                                    | 2021<br>Actual | 2022<br>Actual | 2023<br>Yr-to-Date | 2023<br>Budget | Budget<br>Change | 2024<br>Budget |
|--------------------|--------------------|--|----------------|----------------|--------------------|----------------|------------------|----------------|
| 4                  | 250-0000-434.68-00 | State Grants / Milw County MEG Unit            | (46,882)       | (46,020)       | (39,874)           | (48,465)       | 5,385            | (43,080)       |
|                    | 250-0000-434.69-00 | State Grants / Drug Trafficking RspnsGrt       | (9,093)        | (19,975)       | -                  | -              | -                | -              |
|                    | 250-0000-434.75-01 | Wi DOJ Grants / DOJ/DCI CEASE Prgm             | -              | -              | -                  | -              | -                | -              |
| 5                  | Expenses           |  | 317,002        | 330,336        | 400,577            | 444,888        | (196,231)        | 248,657        |
|                    | 250-8001-521.11-01 | Regular Employees / Salary & Wages             | -              | -              | -                  | -              | -                | -              |
|                    | 250-8001-521.13-20 | Overtime / Transferred OT-In                   | 12,961         | 18,217         | 18,238             | 18,000         | -                | 18,000         |
|                    | 250-8001-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 804            | 1,129          | 1,131              | -              | -                | -              |
|                    | 250-8001-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 188            | 218            | 264                | -              | -                | -              |
|                    | 250-8001-521.23-03 | Retirement / Retirement-Police                 | 1,545          | 2,200          | 2,415              | -              | -                | -              |
|                    | 250-8001-521.24-03 | Retirement-Unfunded Liab / Retirement-Police   | -              | -              | -                  | -              | -                | -              |
|                    | 250-8001-521.29-01 | Other Employee Benefits / Workers Compensation | -              | -              | -                  | -              | -                | -              |
|                    | 250-8011-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8011-521.13-20 | Overtime / Transferred OT-In                   | 12,866         | 9,760          | 8,942              | 24,000         | -                | 24,000         |
|                    | 250-8011-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 798            | 605            | 554                | -              | -                | -              |
|                    | 250-8011-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 187            | 142            | 130                | -              | -                | -              |
|                    | 250-8011-521.23-03 | Retirement / Retirement-Police                 | 1,534          | 1,163          | 1,184              | -              | -                | -              |
|                    | 250-8011-521.24-03 | Retirement-Unfunded Liab / Retirement-Police   | -              | -              | -                  | -              | -                | -              |
|                    | 250-8011-521.29-01 | Other Employee Benefits / Workers Compensation | -              | -              | -                  | -              | -                | -              |
|                    | 250-8011-521.31-02 | Project Activities / Other                     | 10,941         | 12,090         | -                  | -              | -                | -              |
|                    | 250-8013-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8013-521.13-20 | Overtime / Transferred OT-In                   | 10,658         | 12,335         | 16,077             | 12,000         | -                | 12,000         |
|                    | 250-8013-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 661            | 765            | 997                | -              | -                | -              |
|                    | 250-8013-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 155            | 179            | 233                | -              | -                | -              |
|                    | 250-8013-521.23-03 | Retirement / Retirement-Police                 | 1,270          | 1,470          | 2,129              | -              | -                | -              |
|                    | 250-8013-521.24-03 | Retirement-Unfunded Liab / Retirement-Police   | -              | -              | -                  | -              | -                | -              |
|                    | 250-8015-521.11-01 | Regular Employees / Salary & Wages             | -              | -              | -                  | -              | -                | -              |
|                    | 250-8015-521.13-20 | Overtime / Transferred OT-In                   | 8,902          | 9,940          | 10,013             | 10,000         | -                | 10,000         |
|                    | 250-8015-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 552            | 616            | 621                | -              | -                | -              |
|                    | 250-8015-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 129            | 144            | 145                | -              | -                | -              |
|                    | 250-8015-521.23-03 | Retirement / Retirement-Police                 | 1,061          | 1,201          | 1,326              | -              | -                | -              |
|                    | 250-8015-521.24-03 | Retirement-Unfunded Liab / Retirement-Police   | -              | -              | -                  | -              | -                | -              |
|                    | 250-8017-521.11-01 | Regular Employees / Salary & Wages             | 121,434        | 102,050        | 79,895             | 81,344         | (870)            | 80,474         |
|                    | 250-8017-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8017-521.14-01 | Misc Additional Pays / Out of Class Pay        | -              | 452            | -                  | -              | -                | -              |
|                    | 250-8017-521.21-01 | Insurance / Health Insurance                   | -              | 9,984          | 23,956             | 21,946         | (844)            | 21,102         |
|                    | 250-8017-521.21-04 | Insurance / Life Insurance                     | -              | 44             | 90                 | 119            | (3)              | 116            |
|                    | 250-8017-521.21-07 | Insurance / Dental Insurance                   | -              | 688            | 1,314              | 1,262          | (108)            | 1,154          |
|                    | 250-8017-521.21-11 | Insurance / Long Term Disability Ins           | -              | -              | -                  | -              | -                | -              |
|                    | 250-8017-521.21-16 | Insurance / Workers Comp Ins                   | -              | -              | -                  | -              | 941              | 941            |
|                    | 250-8017-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | -              | 2,448          | 4,506              | 5,043          | (39)             | 5,004          |
|                    | 250-8017-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | -              | 572            | 1,054              | 1,179          | (9)              | 1,170          |
|                    | 250-8017-521.23-03 | Retirement / Retirement-Police                 | -              | 5,195          | 10,620             | 9,826          | 1,789            | 11,615         |
|                    | 250-8020-521.11-01 | Regular Employees / Salary & Wages             | -              | -              | -                  | -              | -                | -              |
|                    | 250-8020-521.51-11 | General Supplies / Computers & Related Equip   | 42,293         | -              | 18,003             | -              | -                | -              |
|                    | 250-8031-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8034-521.31-02 | Project Activities / Other                     | 9,093          | 19,975         | -                  | 191,704        | (191,704)        | -              |
|                    | 250-8035-521.11-01 | Regular Employees / Salary & Wages             | 29,052         | 27,333         | 20,578             | 32,878         | 1,895            | 34,773         |
|                    | 250-8035-521.13-01 | Overtime / Overtime Pay                        | 1,861          | 3,566          | 2,435              | -              | -                | -              |
|                    | 250-8035-521.21-01 | Insurance / Health Insurance                   | 9,396          | 8,764          | 5,392              | 8,613          | (8,613)          | -              |
|                    | 250-8035-521.21-04 | Insurance / Life Insurance                     | 103            | 96             | 36                 | -              | 50               | 50             |
|                    | 250-8035-521.21-07 | Insurance / Dental Insurance                   | 451            | 421            | 322                | 487            | (322)            | 165            |
|                    | 250-8035-521.21-11 | Insurance / Long Term Disability Ins           | -              | -              | -                  | -              | -                | -              |
|                    | 250-8035-521.21-16 | Insurance / Workers Comp Ins                   | -              | -              | -                  | -              | 407              | 407            |
|                    | 250-8035-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 1,917          | 1,916          | 907                | 2,038          | 124              | 2,162          |
|                    | 250-8035-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 448            | 448            | 212                | 477            | 29               | 506            |
|                    | 250-8035-521.23-03 | Retirement / Retirement-Police                 | 3,653          | 3,476          | 2,325              | 3,972          | 1,046            | 5,018          |
|                    | 250-8036-521.13-01 | Overtime / Overtime Pay                        | 19,774         | 18,448         | 10,832             | 20,000         | -                | 20,000         |
|                    | 250-8037-521.13-01 | Overtime / Overtime Pay                        | -              | 6,158          | 2,050              | -              | -                | -              |
|                    | 250-8038-521.13-01 | Overtime / Overtime Pay                        | 7,520          | 2,461          | 1,608              | -              | -                | -              |
|                    | 250-8039-521.51-11 | General Supplies / Computers & Related Equip   | -              | -              | -                  | -              | -                | -              |
|                    | 250-8040-521.60-02 | Safety Supplies / Safety Equipment             | -              | -              | -                  | -              | -                | -              |
|                    | 250-8041-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8042-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 250-8043-521.13-01 | Overtime / Overtime Pay                        | 4,795          | 9,641          | 8,127              | -              | -                | -              |
|                    | 250-8044-521.51-11 | General Supplies / Computers & Related Equip   | -              | 6,795          | 4,725              | -              | -                | -              |
|                    | 250-8044-521.57-02 | Education & Training / Registration Fees       | -              | 4,090          | -                  | -              | -                | -              |
|                    | 250-8044-521.60-02 | Safety Supplies / Safety Equipment             | -              | 14,341         | 110,998            | -              | -                | -              |
|                    | 250-8044-521.70-03 | Capital Items / Equipment                      | -              | 8,800          | 26,193             | -              | -                | -              |
| <b>255 - HIDTA</b> |                    |  | <b>1</b>       | <b>1</b>       | <b>207,196</b>     | <b>-</b>       | <b>(1)</b>       | <b>(1)</b>     |
| 4                  | Revenues           |  | (1,772,247)    | (2,623,072)    | (1,340,723)        | (2,006,948)    | (549)            | (2,007,497)    |
|                    | 255-0000-431.51-00 | Federal Grant Revenue / HIDTA                  | (1,772,247)    | (2,623,072)    | (1,340,723)        | (2,006,948)    | (549)            | (2,007,497)    |
|                    | 255-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue  | -              | -              | -                  | -              | -                | -              |
|                    | 255-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees     | -              | -              | -                  | -              | -                | -              |
| 5                  | Expenses           |  | 1,772,248      | 2,623,073      | 1,547,919          | 2,006,948      | 548              | 2,007,496      |
|                    | 255-8101-521.11-01 | Regular Employees / Salary & Wages             | 9,146          | 7,621          | -                  | 4,759          | 275              | 5,034          |
|                    | 255-8101-521.13-01 | Overtime / Overtime Pay                        | -              | -              | -                  | -              | -                | -              |
|                    | 255-8101-521.13-20 | Overtime / Transferred OT-In                   | 8,889          | 10,000         | -                  | -              | -                | -              |
|                    | 255-8101-521.21-01 | Insurance / Health Insurance                   | 2,295          | 2,581          | -                  | 1,180          | 33               | 1,213          |
|                    | 255-8101-521.21-04 | Insurance / Life Insurance                     | 18             | 18             | -                  | -              | 7                | 7              |
|                    | 255-8101-521.21-07 | Insurance / Dental Insurance                   | 221            | 144            | -                  | 70             | (3)              | 67             |
|                    | 255-8101-521.21-11 | Insurance / Long Term Disability Ins           | -              | -              | -                  | -              | -                | -              |
|                    | 255-8101-521.21-16 | Insurance / Workers Comp Ins                   | -              | -              | -                  | -              | 59               | 59             |
|                    | 255-8101-521.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%       | 892            | 560            | -                  | 295            | 19               | 314            |
|                    | 255-8101-521.22-02 | Payroll Taxes / Social Security-HI 1.45%       | 209            | 131            | -                  | 69             | 4                | 73             |
|                    | 255-8101-521.23-03 | Retirement / Retirement-Police                 | 1,948          | 1,245          | -                  | 575            | 154              | 729            |
|                    | 255-8101-521.24-03 | Retirement-Unfunded Liab / Retirement-Police   | 30             | -              | -                  | -              | -                | -              |
|                    | 255-8101-521.30-04 | Professional Services / Other                  | 841,566        | 1,269,008      | 815,846            | 1,000,000      | -                | 1,000,000      |
|                    | 255-8101-521.31-02 | Project Activities / Other                     | 133,967        | 108,000        | 110,000            | 200,000        | -                | 200,000        |

| Account                            |                    | Description   |           | 2021             | 2022             | 2023            | 2023      | Budget          | 2024            |
|------------------------------------|--------------------|---|-----------|------------------|------------------|-----------------|-----------|-----------------|-----------------|
|                                    |                    | Actual  | Actual    | Yr-to-Date       | Budget           | Change          | Budget    |                 | Budget          |
| 5                                  | 255-8101-521.43-01 | Rentals / Buildings/Space Rent Exp                    | -         | -                | -                | -               | -         | -               | -               |
|                                    | 255-8101-521.43-03 | Rentals / Rentals-Other                               | 598,251   | 618,096          | 463,960          | 600,000         | -         | 600,000         | -               |
|                                    | 255-8101-521.51-01 | General Supplies / Postage                            | -         | -                | -                | -               | -         | -               | -               |
|                                    | 255-8101-521.51-09 | General Supplies / Other                              | 85,014    | 143,653          | 64,241           | 120,000         | -         | 120,000         | -               |
|                                    | 255-8101-521.56-03 | Travel / Other  | 59,002    | 98,489           | 76,072           | 80,000          | -         | 80,000          | -               |
|                                    | 255-8101-521.70-01 | Capital Items / Furniture & Fixtures                  | -         | 363,527          | -                | -               | -         | -               | -               |
|                                    | 255-8101-521.70-03 | Capital Items / Equipment                             | 30,800    | -                | 17,800           | -               | -         | -               | -               |
| <b>256 - FIRE GRANTS</b>           |                    |   |           | -                | -                | <b>47,656</b>   | -         | <b>(66,378)</b> | <b>(66,378)</b> |
| 4                                  | Revenues           |   | -         | (215,533)        | (25,870)         | (153,106)       | (150,502) | (303,608)       |                 |
|                                    | 256-0000-431.80-06 | Fed Grant Rev / FIRE-MIH COSSAP Grant                 | -         | (207,990)        | (25,870)         | (153,106)       | (150,502) | (303,608)       |                 |
|                                    | 256-0000-431.80-09 | Fed Grant Rev / FEMA Covid Response Grant             | -         | (7,543)          | -                | -               | -         | -               |                 |
| 5                                  | Expenses           |   | -         | 215,533          | 73,526           | 153,106         | 84,124    | 237,230         |                 |
|                                    | 256-8360-522.11-01 | Regular Employees / Salary & Wages                    | -         | 92,542           | 76,032           | 110,882         | 1,893     | 112,775         |                 |
|                                    | 256-8360-522.13-01 | Overtime / Overtime Pay                               | -         | 14,916           | 11,750           | -               | -         | -               |                 |
|                                    | 256-8360-522.14-01 | Misc Additional Pays / Out of Class Pay               | -         | 828              | 17               | -               | -         | -               |                 |
|                                    | 256-8360-522.14-02 | Misc Additional Pays / Task Rate                      | -         | 4,915            | 3,954            | -               | 5,453     | 5,453           |                 |
|                                    | 256-8360-522.21-01 | Insurance / Health Insurance                          | -         | 14,038           | 13,774           | 18,665          | 311       | 18,976          |                 |
|                                    | 256-8360-522.21-04 | Insurance / Life Insurance                            | -         | 84               | 87               | 398             | (236)     | 162             |                 |
|                                    | 256-8360-522.21-07 | Insurance / Dental Insurance                          | -         | 966              | 1,021            | 1,439           | (30)      | 1,409           |                 |
|                                    | 256-8360-522.21-11 | Insurance / Long Term Disability Ins                  | -         | -                | 29               | -               | 50        | 50              |                 |
|                                    | 256-8360-522.21-16 | Insurance / Workers Comp Ins                          | -         | -                | -                | -               | 1,264     | 1,264           |                 |
|                                    | 256-8360-522.22-02 | Payroll Taxes / Social Security-HI 1.45%              | -         | 1,597            | 1,269            | 1,608           | 106       | 1,714           |                 |
|                                    | 256-8360-522.23-04 | Retirement / Retirement-Fire                          | -         | 18,738           | 16,597           | 20,114          | (20,114)  | -               |                 |
|                                    | 256-8360-522.31-80 | Project Activities / SubGrantee Pmts                  | -         | 55,309           | (55,309)         | -               | 76,249    | 76,249          |                 |
|                                    | 256-8360-522.51-10 | General Supplies / Software                           | -         | 3,713            | -                | -               | 7,300     | 7,300           |                 |
|                                    | 256-8360-522.51-11 | General Supplies / Computers & Related Equip          | -         | 344              | 706              | -               | 4,570     | 4,570           |                 |
|                                    | 256-8360-522.56-02 | Travel / Conferences & Seminars                       | -         | -                | 3,400            | -               | 7,308     | 7,308           |                 |
|                                    | 256-8360-522.57-02 | Education & Training / Registration Fees              | -         | -                | 199              | -               | -         | -               |                 |
|                                    | 256-8362-522.53-41 | Operational Supplies / Medical & Lab Supplies         | -         | 7,543            | -                | -               | -         | -               |                 |
| <b>257 - Sponsorships</b>          |                    |   |           | <b>(6,488)</b>   | <b>(6,857)</b>   | <b>(12,058)</b> | -         | <b>7,200</b>    | <b>7,200</b>    |
| 4                                  | Revenues           |   | (26,996)  | (35,005)         | (39,058)         | (35,750)        | (7,050)   | (42,800)        |                 |
|                                    | 257-0000-465.60-01 | Sponsorships / City Events                            | (21,121)  | (26,450)         | (30,250)         | (28,250)        | (1,750)   | (30,000)        |                 |
|                                    | 257-0000-465.60-02 | Sponsorships / Farmers Market                         | (5,825)   | (610)            | (8,500)          | (5,000)         | (5,000)   | (10,000)        |                 |
|                                    | 257-0000-465.60-03 | Sponsorships / Friends of WA Parks                    | (50)      | (1,050)          | -                | (2,500)         | -         | (2,500)         |                 |
|                                    | 257-0000-465.60-04 | Sponsorships / WA Historical Commission               | -         | (6,895)          | (308)            | -               | (300)     | (300)           |                 |
| 5                                  | Expenses           |   | 20,508    | 28,148           | 27,000           | 35,750          | 14,250    | 50,000          |                 |
|                                    | 257-5701-517.51-09 | General Supplies / Other                              | 18,863    | 23,367           | 24,917           | 35,750          | 9,250     | 45,000          |                 |
|                                    | 257-5702-517.51-09 | General Supplies / Other                              | 1,645     | -                | 1,937            | -               | 5,000     | 5,000           |                 |
|                                    | 257-5703-517.51-09 | General Supplies / Other                              | -         | -                | 10               | -               | -         | -               |                 |
|                                    | 257-5704-517.30-04 | Professional Services / Other                         | -         | 4,265            | -                | -               | -         | -               |                 |
|                                    | 257-5704-517.51-09 | General Supplies / Other                              | -         | 516              | 136              | -               | -         | -               |                 |
| <b>258 - Econ Development Fund</b> |                    |   |           | <b>(164,942)</b> | <b>(157,295)</b> | <b>115,488</b>  | -         | -               | -               |
| 4                                  | Revenues           |   | (235,000) | (392,200)        | -                | (244,055)       | (9,860)   | (253,915)       |                 |
|                                    | 258-0000-465.01-04 | Contributions & Donations / Contrib from FIRE-NMTC    | (235,000) | (239,700)        | -                | (244,055)       | (9,860)   | (253,915)       |                 |
|                                    | 258-0000-491.00-00 | Other Financing Sources / Operating Transfers In      | -         | (152,500)        | -                | -               | -         | -               |                 |
| 5                                  | Expenses           |   | 70,058    | 234,905          | 115,488          | 244,055         | 9,860     | 253,915         |                 |
|                                    | 258-3102-565.11-01 | Regular Employees / Salary & Wages                    | 25,910    | 91,756           | 53,539           | 73,024          | 4,785     | 77,809          |                 |
|                                    | 258-3102-565.13-01 | Overtime / Overtime Pay                               | 114       | -                | -                | -               | -         | -               |                 |
|                                    | 258-3102-565.14-09 | Misc Additional Pays / Performance Allowance          | -         | -                | -                | 10,000          | (1,500)   | 8,500           |                 |
|                                    | 258-3102-565.14-10 | Misc Additional Pays / Car Allowance                  | -         | 16               | -                | 800             | (300)     | 500             |                 |
|                                    | 258-3102-565.21-01 | Insurance / Health Insurance                          | 21,615    | 15,736           | 8,953            | 11,084          | (551)     | 10,533          |                 |
|                                    | 258-3102-565.21-04 | Insurance / Life Insurance                            | 69        | 281              | 148              | 1,066           | (600)     | 466             |                 |
|                                    | 258-3102-565.21-07 | Insurance / Dental Insurance                          | 222       | 561              | 515              | 218             | 674       | 892             |                 |
|                                    | 258-3102-565.21-11 | Insurance / Long Term Disability Ins                  | -         | -                | 168              | -               | 306       | 306             |                 |
|                                    | 258-3102-565.21-16 | Insurance / Workers Comp Ins                          | -         | -                | -                | -               | 311       | 311             |                 |
|                                    | 258-3102-565.22-01 | Payroll Taxes / Social Secy-OASDI 6.2%                | 1,599     | 5,628            | 3,232            | 4,966           | 403       | 5,369           |                 |
|                                    | 258-3102-565.22-02 | Payroll Taxes / Social Security-HI 4.5%               | 374       | 1,317            | 756              | 1,059           | 69        | 1,128           |                 |
|                                    | 258-3102-565.23-01 | Retirement / Retirement-General                       | 1,693     | 5,685            | 3,642            | 4,528           | 296       | 4,824           |                 |
|                                    | 258-3102-565.30-02 | Professional Services / Consultants                   | 5,200     | 36,185           | 33,125           | 55,280          | 8,000     | 63,280          |                 |
|                                    | 258-3102-565.30-04 | Professional Services / Other                         | 225       | 38,662           | 894              | 10,000          | (7,500)   | 2,500           |                 |
|                                    | 258-3102-565.32-01 | Maintenance Contracts / Computer Equip/Software       | -         | -                | -                | -               | -         | -               |                 |
|                                    | 258-3102-565.32-04 | Maintenance Contracts / Other                         | -         | -                | -                | 6,000           | 23,000    | 29,000          |                 |
|                                    | 258-3102-565.41-04 | Utility Services / Electric                           | -         | -                | 462              | -               | -         | -               |                 |
|                                    | 258-3102-565.41-06 | Utility Services / Telephone                          | 45        | -                | -                | 1,800           | -         | 1,800           |                 |
|                                    | 258-3102-565.51-01 | General Supplies / Postage                            | 104       | 31               | -                | 300             | (150)     | 150             |                 |
|                                    | 258-3102-565.51-02 | General Supplies / Office Supplies                    | 248       | 583              | 345              | 1,000           | (200)     | 800             |                 |
|                                    | 258-3102-565.51-04 | General Supplies / Food/Provisions                    | 784       | 2,435            | 1,086            | 2,700           | -         | 2,700           |                 |
|                                    | 258-3102-565.51-09 | General Supplies / Other                              | -         | -                | 65               | 1,000           | (500)     | 500             |                 |
|                                    | 258-3102-565.52-01 | Books & Periodicals / Subscriptions                   | 186       | 259              | 168              | 540             | -         | 540             |                 |
|                                    | 258-3102-565.52-02 | Books & Periodicals / Other                           | 40        | -                | -                | 400             | -         | 400             |                 |
|                                    | 258-3102-565.54-02 | Advertising / Notices                                 | 75        | -                | -                | 100             | -         | 100             |                 |
|                                    | 258-3102-565.55-02 | Printing / Out-sourced                                | -         | -                | 320              | -               | -         | -               |                 |
|                                    | 258-3102-565.56-01 | Travel / Local Business Meetings                      | 63        | 189              | 68               | 7,000           | (1,500)   | 5,500           |                 |
|                                    | 258-3102-565.56-02 | Travel / Conferences & Seminars                       | 3,457     | 3,004            | 217              | 19,000          | (6,500)   | 12,500          |                 |
|                                    | 258-3102-565.57-01 | Education & Training / Membership Dues                | 6,895     | 7,660            | 4,729            | 4,940           | 2,000     | 6,940           |                 |
|                                    | 258-3102-565.57-02 | Education & Training / Registration Fees              | 980       | 4,917            | 2,406            | 7,250           | -         | 7,250           |                 |
|                                    | 258-3102-565.60-01 | Safety Supplies / Clothing/Uniforms                   | -         | -                | 650              | -               | -         | -               |                 |
|                                    | 258-3102-565.65-01 | Administrative Support / Admin Support Charges        | -         | -                | -                | 15,000          | (7,683)   | 7,317           |                 |
|                                    | 258-3102-565.70-05 | Capital Items / Other                                 | 160       | -                | -                | 5,000           | (3,000)   | 2,000           |                 |
|                                    | 258-3102-565.91-00 | Economic Devel & Assistnc / Operating Transfer Out    | -         | 20,000           | -                | -               | -         | -               |                 |
| <b>263 - Christmas Parade Fund</b> |                    |   |           | <b>8,251</b>     | <b>(4,043)</b>   | <b>(6,228)</b>  | -         | -               | -               |
| 4                                  | Revenues           |   | (15,842)  | (30,052)         | (5,707)          | (36,000)        | -         | (36,000)        |                 |
|                                    | 263-0000-465.01-00 | Contributions & Donations / Contributions & Donations | (15,842)  | (30,052)         | (5,707)          | (36,000)        | -         | (36,000)        |                 |
| 5                                  | Expenses           |   | 24,093    | 26,009           | (521)            | 36,000          | -         | 36,000          |                 |
|                                    | 263-5001-517.51-09 | General Supplies / Other                              | 24,093    | 26,009           | (521)            | 36,000          | -         | 36,000          |                 |

| Account                                   | Description   | 2021 Actual        | 2022 Actual        | 2023 Yr-to-Date  | 2023 Budget      | Budget Change    | 2024 Budget      |
|---|---|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>265 - Fire Grants</b>                  |   | <b>20,627</b>      | <b>(16,868)</b>    | <b>(4,160)</b>   | -                | <b>(15,000)</b>  | <b>(15,000)</b>  |
| 4 Revenues                                |   | -                  | (30,677)           | (12,195)         | (8,000)          | (7,000)          | (15,000)         |
| 265-0000-433.00-00                        | Intergovernmental Revenue / Other Misc Grant Funding  | -                  | -                  | -                | -                | -                | -                |
| 265-0000-434.60-00                        | State Grants / WI Act 102-EMS Grant                   | -                  | (30,677)           | (12,195)         | (8,000)          | (7,000)          | (15,000)         |
| 5 Expenses                                |   | 20,627             | 13,809             | 8,035            | 8,000            | (8,000)          | -                |
| 265-8301-522.31-02                        | Project Activities / Other                            | -                  | -                  | -                | 8,000            | (8,000)          | -                |
| 265-8301-522.32-01                        | Maintenance Contracts / Computer Equip/Software       | -                  | -                  | 6,883            | -                | -                | -                |
| 265-8301-522.57-01                        | Education & Training / Membership Dues                | -                  | -                  | 1,152            | -                | -                | -                |
| 265-8301-522.57-02                        | Education & Training / Registration Fees              | 1,006              | 1,614              | -                | -                | -                | -                |
| 265-8301-522.70-05                        | Capital Items / Other                                 | 19,621             | -                  | -                | -                | -                | -                |
| 265-8301-522.70-06                        | Capital Items / Communication Equip                   | -                  | 12,195             | -                | -                | -                | -                |
| 265-8310-522.60-02                        | Safety Supplies / Safety Equipment                    | -                  | -                  | -                | -                | -                | -                |
| <b>266 - Fire-MIH Services-MCW</b>        |   | <b>1</b>           | <b>(1,941)</b>     | <b>33,084</b>    | -                | -                | -                |
| 4 Revenues                                |   | (79,726)           | (90,642)           | -                | -                | -                | -                |
| 266-0000-433.03-02                        | Fire Department / MIH Grants                          | -                  | (1,566)            | -                | -                | -                | -                |
| 266-0000-437.76-00                        | Intergovernment-Other / Tunnel Rescue Prgm-MMMSD      | -                  | -                  | -                | -                | -                | -                |
| 266-0000-442.03-15                        | Fire / MCW Contract (MIH)                             | (79,726)           | (83,521)           | -                | -                | -                | -                |
| 266-0000-465.01-00                        | Contributions & Donations / Contributions & Donations | -                  | (5,555)            | -                | -                | -                | -                |
| 5 Expenses                                |   | 79,727             | 88,701             | 33,084           | -                | -                | -                |
| 266-8350-522.11-01                        | Regular Employees / Salary & Wages                    | 44,571             | (14,746)           | -                | -                | -                | -                |
| 266-8350-522.13-01                        | Overtime / Overtime Pay                               | -                  | 26,880             | -                | -                | -                | -                |
| 266-8350-522.21-01                        | Insurance / Health Insurance                          | -                  | 5,073              | -                | -                | -                | -                |
| 266-8350-522.21-04                        | Insurance / Life Insurance                            | -                  | -                  | -                | -                | -                | -                |
| 266-8350-522.21-07                        | Insurance / Dental Insurance                          | -                  | -                  | -                | -                | -                | -                |
| 266-8350-522.22-02                        | Payroll Taxes / Social Security-HI 1.45%              | -                  | -                  | -                | -                | -                | -                |
| 266-8350-522.23-04                        | Retirement / Retirement-Fire                          | -                  | 9,777              | -                | -                | -                | -                |
| 266-8350-522.30-04                        | Professional Services / Other                         | -                  | -                  | 1,192            | -                | -                | -                |
| 266-8350-522.44-02                        | Repair & Maintenance / Misc Machinery & Equip         | -                  | -                  | -                | -                | -                | -                |
| 266-8350-522.51-02                        | General Supplies / Office Supplies                    | 3,098              | -                  | -                | -                | -                | -                |
| 266-8350-522.51-09                        | General Supplies / Other                              | -                  | 12,612             | 1,565            | -                | -                | -                |
| 266-8350-522.51-11                        | General Supplies / Computers & Related Equip          | 24,532             | 6,582              | 1,014            | -                | -                | -                |
| 266-8350-522.53-41                        | Operational Supplies / Medical & Lab Supplies         | 832                | 4,190              | 1,407            | -                | -                | -                |
| 266-8350-522.56-01                        | Travel / Local Business Meetings                      | -                  | 152                | -                | -                | -                | -                |
| 266-8350-522.56-02                        | Travel / Conferences & Seminars                       | -                  | 2,605              | -                | -                | -                | -                |
| 266-8350-522.56-03                        | Travel / Other  | -                  | 4,604              | -                | -                | -                | -                |
| 266-8350-522.57-02                        | Education & Training / Registration Fees              | -                  | 10,845             | -                | -                | -                | -                |
| 266-8350-522.59-01                        | Testing / Medical                                     | -                  | -                  | -                | -                | -                | -                |
| 266-8350-522.70-01                        | Capital Items / Furniture & Fixtures                  | 6,694              | 225                | 458              | -                | -                | -                |
| 266-8350-522.70-03                        | Capital Items / Equipment                             | -                  | 14,722             | 17,568           | -                | -                | -                |
| 266-8350-522.70-05                        | Capital Items / Other                                 | -                  | -                  | 9,880            | -                | -                | -                |
| 266-8350-522.91-00                        | Fire / Operating Transfer Out                         | -                  | -                  | -                | -                | -                | -                |
| 266-8351-522.51-09                        | General Supplies / Other                              | -                  | 5,180              | -                | -                | -                | -                |
| <b>268 - Misc Grants-COVID &amp; ARPA</b> |   | <b>(1)</b>         | <b>-</b>           | <b>3,003,668</b> | <b>(450,000)</b> | <b>450,000</b>   | <b>-</b>         |
| 4 Revenues                                |   | (4,002,190)        | (4,355,510)        | (58,875)         | (9,538,000)      | 6,538,000        | (3,000,000)      |
| 268-0000-431.75-04                        | Police Grants / BJA-Coronavirus SupplFndg             | (11,989)           | (8,128)            | -                | -                | -                | -                |
| 268-0000-431.84-01                        | CARES Act-COVID Funds / WI Elec Commission Assist     | -                  | -                  | (6,257)          | -                | -                | -                |
| 268-0000-431.85-01                        | COVID Funding / American Rescue Plan(ARP)             | (3,990,201)        | (4,347,382)        | (21,906)         | (9,538,000)      | 6,538,000        | (3,000,000)      |
| 268-0000-455.01-00                        | Special Assesments / Special Assessment Rev           | -                  | -                  | (30,712)         | -                | -                | -                |
| 5 Expenses                                |   | 4,002,189          | 4,355,510          | 3,062,543        | 9,088,000        | (6,088,000)      | 3,000,000        |
| 268-8604-542.70-03                        | Capital Items / Equipment                             | 11,989             | 8,128              | -                | -                | -                | -                |
| 268-8614-517.30-01                        | Professional Services / Audit                         | -                  | 6,100              | -                | -                | -                | -                |
| 268-8614-517.30-02                        | Professional Services / Consultants                   | -                  | -                  | 10,910           | -                | -                | -                |
| 268-8614-517.30-04                        | Professional Services / Other                         | 120,000            | 13,533             | 33,111           | -                | -                | -                |
| 268-8614-517.70-10                        | Capital Items / Property Acquisitions                 | -                  | -                  | 1,696,000        | -                | -                | -                |
| 268-8615-536.75-01                        | Capital Outlay / Work in Progress (equiv)             | 2,383,194          | 2,347,353          | 957,671          | 9,088,000        | (9,088,000)      | -                |
| 268-8616-537.75-01                        | Capital Outlay / Work in Progress (equiv)             | 1,487,006          | 1,980,396          | 364,851          | -                | 3,000,000        | 3,000,000        |
| <b>396 - TID 11 Rehab Loan Sv</b>         |   | <b>(30,995)</b>    | <b>21,935</b>      | <b>6,372</b>     | <b>40,000</b>    | <b>5,000</b>     | <b>45,000</b>    |
| 4 Revenues                                |   | (1,599)            | (8,227)            | (3,936)          | (8,000)          | 3,000            | (5,000)          |
| 396-0000-461.00-00                        | Miscellaneous Revenue / Interest Revenue              | (1,599)            | (8,227)            | (3,936)          | (8,000)          | 3,000            | (5,000)          |
| 396-0000-469.00-00                        | Miscellaneous Revenue / Miscellaneous Revenue         | -                  | -                  | -                | -                | -                | -                |
| 396-0000-491.00-00                        | Other Financing Sources / Operating Transfers In      | -                  | -                  | -                | -                | -                | -                |
| 5 Expenses                                |   | (29,396)           | 30,162             | 10,308           | 48,000           | 2,000            | 50,000           |
| 396-6301-563.30-07                        | Professional Services / Loan Service Fee              | 107                | 72                 | 48               | -                | -                | -                |
| 396-6307-563.31-67                        | Project Activities / Rehab Loans                      | (29,503)           | 30,090             | 10,260           | 48,000           | 2,000            | 50,000           |
| 396-6307-563.31-68                        | Project Activities / Grants Awarded                   | -                  | -                  | -                | -                | -                | -                |
| <b>397 - TID7 Res Rehab Loan Prgm</b>     |   | <b>4,748</b>       | <b>33,032</b>      | <b>2,136</b>     | <b>40,000</b>    | <b>(1,000)</b>   | <b>39,000</b>    |
| 4 Revenues                                |   | (13,372)           | (10,074)           | (8,000)          | (8,000)          | (3,000)          | (11,000)         |
| 397-0000-461.00-00                        | Miscellaneous Revenue / Interest Revenue              | (13,372)           | (10,074)           | (8,000)          | (8,000)          | (3,000)          | (11,000)         |
| 397-0000-469.00-00                        | Miscellaneous Revenue / Miscellaneous Revenue         | -                  | -                  | -                | -                | -                | -                |
| 397-0000-491.00-00                        | Other Financing Sources / Operating Transfers In      | -                  | -                  | -                | -                | -                | -                |
| 5 Expenses                                |   | 18,120             | 43,106             | 10,136           | 48,000           | 2,000            | 50,000           |
| 397-6301-563.30-07                        | Professional Services / Loan Service Fee              | 217                | 205                | 136              | -                | -                | -                |
| 397-6307-563.31-66                        | Project Activities / Economic Dev Incentive           | -                  | -                  | -                | -                | -                | -                |
| 397-6307-563.31-67                        | Project Activities / Rehab Loans                      | 17,903             | 42,901             | 10,000           | 48,000           | 2,000            | 50,000           |
| 397-6307-563.31-68                        | Project Activities / Grants Awarded                   | -                  | -                  | -                | -                | -                | -                |
| <b>501 - WATER UTILITY</b>                |   | <b>(2,387,910)</b> | <b>(2,937,304)</b> | <b>1,841,490</b> | <b>2,516</b>     | <b>(290,374)</b> | <b>(287,857)</b> |
| 4 Revenues                                |   | (10,104,128)       | (10,729,237)       | (6,331,765)      | (8,821,000)      | (440,000)        | (9,261,000)      |
| 501-0000-449.02-01                        | Metered Sales / Residential                           | (4,342,483)        | (4,361,021)        | (3,202,409)      | (4,400,000)      | (200,000)        | (4,600,000)      |
| 501-0000-449.02-02                        | Metered Sales / Commercial                            | (1,180,566)        | (1,237,888)        | (854,930)        | (1,300,000)      | (50,000)         | (1,350,000)      |
| 501-0000-449.02-03                        | Metered Sales / Industrial                            | (327,978)          | (505,310)          | (245,466)        | (300,000)        | (40,000)         | (340,000)        |
| 501-0000-449.02-04                        | Metered Sales / Governmental/Public Auth              | (167,155)          | (175,102)          | (98,940)         | (200,000)        | (10,000)         | (210,000)        |
| 501-0000-449.02-05                        | Metered Sales / Multiple Family                       | (865,918)          | (873,446)          | (620,995)        | (850,000)        | (50,000)         | (900,000)        |
| 501-0000-449.03-01                        | Fire Protection / Private Fire Protection             | (71,915)           | (71,498)           | (54,123)         | (71,000)         | (1,000)          | (72,000)         |

| Account | Description        | 2021   | 2022        | 2023        | 2023      | Budget      | 2024     |             |
|---------|--------------------|--|-------------|-------------|-----------|-------------|----------|-------------|
|         |                    | Actual   | Actual      | Yr-to-Date  | Budget    | Change      | Budget   |             |
| 4       | 501-0000-449.03-02 | Fire Protection / Public Fire Protection             | (1,332,695) | (1,331,395) | (992,902) | (1,330,000) | (2,000)  | (1,332,000) |
|         | 501-0000-449.04-00 | Enterprise Funds / Penalties/Interest                | (81,224)    | (85,412)    | (71,044)  | (90,000)    | -        | (90,000)    |
|         | 501-0000-449.05-01 | Other Misc Charges/Rev / Hydrant Service             | (18,617)    | (11,324)    | (4,412)   | (15,000)    | -        | (15,000)    |
|         | 501-0000-449.05-02 | Other Misc Charges/Rev / Misc Meter Charges          | (7,952)     | (8,700)     | (8,650)   | (8,000)     | (1,000)  | (9,000)     |
|         | 501-0000-449.06-00 | Enterprise Funds / Sewer Util Cost Allocatn          | (37,954)    | (88,123)    | -         | (60,000)    | (20,000) | (80,000)    |
|         | 501-0000-449.07-01 | Revenues from Merchndisng / Labor-Rev from Merch     | (2,319)     | (8,676)     | (16,710)  | (1,000)     | (9,000)  | (10,000)    |
|         | 501-0000-449.07-02 | Revenues from Merchndisng / Materials-Rev from Merch | (2,694)     | (9,414)     | (15,712)  | (5,000)     | (5,000)  | (10,000)    |
|         | 501-0000-449.07-03 | Revenues from Merchndisng / Misc-Rev from Merch      | (2,512)     | (7,309)     | (11,341)  | (1,000)     | (9,000)  | (10,000)    |
|         | 501-0000-449.08-02 | Sale of Fixed Assets / Sale of Scrap                 | (2,845)     | (3,004)     | (1,748)   | (5,000)     | -        | (5,000)     |
|         | 501-0000-449.09-00 | Enterprise Funds / Water Tower Revenue               | (155,344)   | (88,200)    | (126,883) | (170,000)   | 80,000   | (90,000)    |
|         | 501-0000-461.03-00 | Interest Revenue / Leases                            | -           | (15,421)    | -         | -           | (15,000) | (15,000)    |
|         | 501-0000-464.01-00 | Lease Revenue / Lease Revenue                        | -           | (67,760)    | -         | -           | (68,000) | (68,000)    |
|         | 501-0000-465.02-04 | CIAC-Infrastructure / CIAC-Taps/Services             | (472,032)   | (533,034)   | (5,400)   | (15,000)    | -        | (15,000)    |
|         | 501-0000-465.02-05 | CIAC-Infrastructure / CIAC-Hydrants                  | (110,699)   | (98,116)    | -         | -           | -        | -           |
|         | 501-0000-465.02-06 | CIAC-Infrastructure / CIAC-Mains                     | (922,375)   | (1,108,892) | -         | -           | -        | -           |
|         | 501-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue        | 1,151       | (742)       | (100)     | -           | -        | -           |
|         | 501-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees           | (2)         | -           | -         | -           | -        | -           |
|         | 501-0000-469.48-01 | Water Utility / Return on Meters                     | -           | (39,450)    | -         | -           | (40,000) | (40,000)    |
|         | 501-0000-491.00-00 | Other Financing Sources / Operating Transfers In     | -           | -           | -         | -           | -        | -           |
|         | 501-0000-492.01-00 | Sale of Fixed Assets / Proceeds-Asset Dispositt      | -           | -           | -         | -           | -        | -           |
| 5       | Expenses           |  | 7,716,218   | 7,791,933   | 8,173,255 | 8,823,516   | 149,626  | 8,973,143   |
|         | 501-2601-537.34-01 | Milw Water Works Contract / Purchased Water          | 2,698,242   | 2,794,590   | 2,152,749 | 2,900,000   | 300,000  | 3,200,000   |
|         | 501-2601-537.41-01 | Utility Services / Water                             | -           | -           | -         | -           | -        | -           |
|         | 501-2601-537.41-04 | Utility Services / Electric                          | 126,442     | 159,196     | 106,890   | 150,000     | 4,500    | 154,500     |
|         | 501-2601-537.41-05 | Utility Services / Gas                               | 3,473       | 5,418       | 3,016     | 10,000      | (3,820)  | 6,180       |
|         | 501-2601-537.41-06 | Utility Services / Telephone/Internet                | -           | -           | -         | -           | -        | -           |
|         | 501-2601-537.51-01 | General Supplies / Postage                           | 3,752       | 3,068       | -         | -           | -        | -           |
|         | 501-2601-537.51-07 | General Supplies / Cleaning & Laundry Suppl          | 1,973       | 2,296       | -         | -           | -        | -           |
|         | 501-2601-537.53-22 | Operational Supplies / Welding Supplies              | 336         | 442         | -         | -           | -        | -           |
|         | 501-2601-537.60-02 | Safety Supplies / Safety Equipment                   | -           | -           | -         | -           | -        | -           |
|         | 501-2601-537.80-03 | Debt / Amortization of Prem/Disc                     | (31,928)    | (70,871)    | -         | (50,000)    | 13,000   | (37,000)    |
|         | 501-2602-537.11-01 | Regular Employees / Salary & Wages                   | 13,089      | 14,358      | 9,912     | 115,173     | 7,795    | 122,968     |
|         | 501-2602-537.11-08 | Regular Employees / Injury Time-Workers Comp         | (474)       | -           | -         | -           | -        | -           |
|         | 501-2602-537.11-12 | Regular Employees / Comp Time Used                   | -           | -           | -         | -           | -        | -           |
|         | 501-2602-537.13-01 | Overtime / Overtime Pay                              | 6,928       | 7,359       | 2,472     | -           | 3,600    | 3,600       |
|         | 501-2602-537.14-04 | Misc Additional Pays / Watch Duty                    | -           | -           | -         | -           | -        | -           |
|         | 501-2602-537.21-01 | Insurance / Health Insurance                         | 4,194       | 5,053       | 3,243     | 33,708      | (4,133)  | 29,575      |
|         | 501-2602-537.21-04 | Insurance / Life Insurance                           | 58,933      | 5,278       | 37        | 100         | 77       | 177         |
|         | 501-2602-537.21-07 | Insurance / Dental Insurance                         | 340         | 307         | 98        | 2,604       | (42)     | 2,562       |
|         | 501-2602-537.21-11 | Utilities / Insurance                                | -           | -           | 52        | -           | 480      | 480         |
|         | 501-2602-537.21-16 | Insurance / Workers Comp Ins                         | -           | -           | -         | -           | 2,272    | 2,272       |
|         | 501-2602-537.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%             | 1,065       | 1,414       | 915       | 7,141       | 483      | 7,624       |
|         | 501-2602-537.22-02 | Payroll Taxes / Social Security-HI 1.45%             | 249         | 331         | 214       | 1,670       | 113      | 1,783       |
|         | 501-2602-537.23-01 | Retirement / Retirement-General                      | 1,305       | 1,424       | 862       | 7,832       | 653      | 8,485       |
|         | 501-2602-537.24-01 | Retirement-Unfunded Liab / Retirement-General        | (41,630)    | 60,620      | -         | -           | -        | -           |
|         | 501-2602-537.30-02 | Professional Services / Consultants                  | -           | -           | -         | -           | -        | -           |
|         | 501-2602-537.32-01 | Maintenance Contracts / Computer Equip/Software      | -           | -           | -         | -           | -        | -           |
|         | 501-2602-537.44-08 | Repair & Maintenance / Other                         | -           | 548         | 9         | -           | -        | -           |
|         | 501-2602-537.44-51 | Repair & Maintenance / Pump Equip Maintenance        | 30,738      | 10,410      | -         | -           | -        | -           |
|         | 501-2602-537.51-01 | General Supplies / Postage                           | 3,922       | 381         | -         | -           | -        | -           |
|         | 501-2602-537.53-02 | Operational Supplies / Operational Supplies          | -           | -           | 12,166    | 7,500       | 2,500    | 10,000      |
|         | 501-2602-537.71-01 | Capital Outlay-Water Dept / Reservoir & Standpipes   | -           | -           | -         | -           | -        | -           |
|         | 501-2603-537.53-41 | Operational Supplies / Medical & Lab Supplies        | 1,507       | 589         | -         | -           | -        | -           |
|         | 501-2603-537.59-02 | Testing / Other                                      | 36,390      | 3,772       | 5,100     | 30,000      | (22,000) | 8,000       |
|         | 501-2701-537.11-01 | Regular Employees / Salary & Wages                   | 17,595      | 20,695      | 61,874    | 115,256     | 3,554    | 118,810     |
|         | 501-2701-537.13-01 | Overtime / Overtime Pay                              | 16          | 1,230       | -         | 40,000      | (40,000) | -           |
|         | 501-2701-537.14-02 | Misc Additional Pays / Task Rate                     | 100         | 100         | -         | 5,500       | (500)    | 5,000       |
|         | 501-2701-537.14-04 | Misc Additional Pays / Watch Duty                    | -           | -           | 345       | -           | 700      | 700         |
|         | 501-2701-537.14-09 | Misc Additional Pays / Performance Allowance         | -           | -           | -         | -           | -        | -           |
|         | 501-2701-537.21-01 | Insurance / Health Insurance                         | 1,751       | 3,330       | 16,180    | 12,350      | 12,646   | 24,996      |
|         | 501-2701-537.21-04 | Insurance / Life Insurance                           | 24          | 44          | 118       | 500         | (329)    | 171         |
|         | 501-2701-537.21-07 | Insurance / Dental Insurance                         | 268         | 337         | 1,032     | 1,953       | (32)     | 1,922       |
|         | 501-2701-537.21-11 | Insurance / Long Term Disability Ins                 | -           | -           | 209       | -           | 463      | 463         |
|         | 501-2701-537.21-16 | Insurance / Workers Comp Ins                         | -           | -           | -         | -           | 2,581    | 2,581       |
|         | 501-2701-537.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%             | 1,182       | 1,524       | 3,938     | 11,623      | (1,467)  | 10,156      |
|         | 501-2701-537.22-02 | Payroll Taxes / Social Security-HI 1.45%             | 276         | 357         | 921       | 2,718       | (343)    | 2,375       |
|         | 501-2701-537.23-01 | Retirement / Retirement-General                      | 1,122       | 1,477       | 4,225     | 12,747      | (1,444)  | 11,303      |
|         | 501-2702-537.11-01 | Regular Employees / Salary & Wages                   | 3,717       | (8,733)     | 9,916     | -           | -        | -           |
|         | 501-2702-537.11-23 | Regular Employees / transfer journal payroll         | (4,935)     | 1,120       | -         | -           | -        | -           |
|         | 501-2702-537.13-01 | Overtime / Overtime Pay                              | 306         | 2,366       | 583       | -           | 1,000    | 1,000       |
|         | 501-2702-537.14-02 | Misc Additional Pays / Task Rate                     | 545         | 445         | -         | -           | -        | -           |
|         | 501-2702-537.14-04 | Misc Additional Pays / Watch Duty                    | -           | 345         | 400       | -           | 600      | 600         |
|         | 501-2702-537.21-01 | Insurance / Health Insurance                         | 4,220       | 3,478       | 4,502     | -           | -        | -           |
|         | 501-2702-537.21-04 | Insurance / Life Insurance                           | 36          | 41          | 46        | -           | -        | -           |
|         | 501-2702-537.21-07 | Insurance / Dental Insurance                         | 212         | 124         | 242       | -           | -        | -           |
|         | 501-2702-537.21-11 | Insurance / Long Term Disability Ins                 | -           | -           | 20        | -           | -        | -           |
|         | 501-2702-537.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%             | 309         | (202)       | 697       | -           | -        | -           |
|         | 501-2702-537.22-02 | Payroll Taxes / Social Security-HI 1.45%             | 72          | (47)        | 163       | -           | -        | -           |
|         | 501-2702-537.23-01 | Retirement / Retirement-General                      | 452         | (56)        | 774       | -           | -        | -           |
|         | 501-2705-537.11-01 | Regular Employees / Salary & Wages                   | -           | -           | 77,313    | 670,537     | 12,506   | 683,043     |
|         | 501-2705-537.13-01 | Overtime / Overtime Pay                              | -           | -           | -         | -           | -        | -           |
|         | 501-2705-537.14-01 | Misc Additional Pays / Out of Class Pay              | -           | -           | -         | -           | -        | -           |
|         | 501-2705-537.14-02 | Misc Additional Pays / Task Rate                     | -           | -           | -         | -           | 1,268    | 1,268       |
|         | 501-2705-537.14-04 | Misc Additional Pays / Watch Duty                    | -           | -           | 3,280     | -           | 5,000    | 5,000       |
|         | 501-2705-537.21-01 | Insurance / Health Insurance                         | -           | -           | 25,079    | 199,119     | 4,092    | 203,211     |
|         | 501-2705-537.21-04 | Insurance / Life Insurance                           | -           | -           | 60        | 1,222       | (238)    | 984         |
|         | 501-2705-537.21-07 | Insurance / Dental Insurance                         | -           | -           | 1,596     | 13,193      | (350)    | 12,843      |
|         | 501-2705-537.21-11 | Insurance / Long Term Disability Ins                 | -           | -           | 279       | -           | 2,664    | 2,664       |
|         | 501-2705-537.21-16 | Insurance / Workers Comp Ins                         | -           | -           | -         | -           | 12,618   | 12,618      |

| Account              | Description  | 2021     | 2022     | 2023       | 2023    | Budget   | 2024    |
|----------------------|--|----------|----------|------------|---------|----------|---------|
|                      |  | Actual   | Actual   | Yr-to-Date | Budget  | Change   | Budget  |
| 5 501-2705-537.22-01 | Payroll Taxes / Social Secy-OASDI 6.2%             | -        | -        | 4,901      | 41,573  | 854      | 42,427  |
| 501-2705-537.22-02   | Payroll Taxes / Social Security-HI 1.45%           | -        | -        | 1,146      | 9,723   | 200      | 9,923   |
| 501-2705-537.23-01   | Retirement / Retirement-General                    | -        | -        | 5,516      | 45,597  | 1,620    | 47,217  |
| 501-2705-537.30-04   | Professional Services / Other                      | -        | -        | -          | -       | -        | -       |
| 501-2705-537.44-53   | Repair & Maintenance / Struct/Improv Maintenance   | -        | -        | 11,953     | -       | -        | -       |
| 501-2705-537.71-01   | Capital Outlay-Water Dept / Reservoir & Standpipes | -        | -        | -          | -       | -        | -       |
| 501-2706-537.11-01   | Regular Employees / Salary & Wages                 | 104,487  | 97,764   | 79,656     | -       | -        | -       |
| 501-2706-537.12-01   | Provisional Employees-PT / Prov. Salary & Wages    | 1,014    | 8        | -          | -       | -        | -       |
| 501-2706-537.13-01   | Overtime / Overtime Pay                            | 10,306   | 11,360   | 8,973      | -       | 10,000   | 10,000  |
| 501-2706-537.21-01   | Insurance / Health Insurance                       | 29,392   | 26,184   | 18,755     | -       | -        | -       |
| 501-2706-537.21-04   | Insurance / Life Insurance                         | 230      | 230      | 273        | -       | -        | -       |
| 501-2706-537.21-07   | Insurance / Dental Insurance                       | 2,317    | 1,781    | 948        | -       | -        | -       |
| 501-2706-537.21-11   | Insurance / Long Term Disability Ins               | -        | -        | 239        | -       | -        | -       |
| 501-2706-537.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%             | 6,954    | 6,589    | 5,388      | -       | -        | -       |
| 501-2706-537.22-02   | Payroll Taxes / Social Security-HI 1.45%           | 1,626    | 1,541    | 1,260      | -       | -        | -       |
| 501-2706-537.23-01   | Retirement / Retirement-General                    | 7,783    | 7,086    | 6,007      | -       | -        | -       |
| 501-2706-537.30-02   | Professional Services / Consultants                | 34,805   | 32,841   | -          | -       | -        | -       |
| 501-2706-537.43-02   | Rentals / Equipment Rental from PW                 | -        | -        | -          | -       | -        | -       |
| 501-2706-537.44-54   | Repair & Maintenance / Distr Resv/Standpipe Mnt    | 229,434  | 71,473   | -          | -       | -        | -       |
| 501-2706-537.44-56   | Repair & Maintenance / Distribution Main Maint     | 205      | 19,997   | -          | -       | -        | -       |
| 501-2706-537.51-09   | General Supplies / Other                           | -        | -        | 606        | -       | -        | -       |
| 501-2706-537.53-02   | Operational Supplies / Operational Supplies        | -        | 1,755    | 7,740      | 150,000 | (50,000) | 100,000 |
| 501-2706-537.53-41   | Operational Supplies / Medical & Lab Supplies      | 5,595    | 8,842    | -          | -       | -        | -       |
| 501-2706-537.58-01   | Regulatory Expenses / Certification-Permits-Lic    | 308      | 464      | -          | -       | -        | -       |
| 501-2706-537.71-07   | Capital Outlay-Water Dept / SCADA Equipment        | -        | -        | -          | -       | -        | -       |
| 501-2707-537.11-01   | Regular Employees / Salary & Wages                 | 278,743  | 278,448  | 174,169    | -       | -        | -       |
| 501-2707-537.12-01   | Provisional Employees-PT / Prov. Salary & Wages    | 375      | -        | 268        | -       | -        | -       |
| 501-2707-537.13-01   | Overtime / Overtime Pay                            | 10,973   | 13,928   | 2,575      | -       | 10,000   | 10,000  |
| 501-2707-537.14-03   | Misc Additional Pays / Shift Differential          | 2,979    | 1,104    | -          | -       | -        | -       |
| 501-2707-537.14-04   | Misc Additional Pays / Watch Duty                  | 61       | 966      | 100        | -       | -        | -       |
| 501-2707-537.21-01   | Insurance / Health Insurance                       | 85,937   | 83,568   | 51,738     | -       | -        | -       |
| 501-2707-537.21-04   | Insurance / Life Insurance                         | 548      | 459      | 315        | -       | -        | -       |
| 501-2707-537.21-07   | Insurance / Dental Insurance                       | 6,730    | 5,439    | 3,367      | -       | -        | -       |
| 501-2707-537.21-11   | Insurance / Long Term Disability Ins               | -        | -        | 641        | -       | -        | -       |
| 501-2707-537.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%             | 17,561   | 17,633   | 10,539     | -       | -        | -       |
| 501-2707-537.22-02   | Payroll Taxes / Social Security-HI 1.45%           | 4,107    | 4,124    | 2,465      | -       | -        | -       |
| 501-2707-537.23-01   | Retirement / Retirement-General                    | 19,789   | 19,159   | 12,000     | -       | -        | -       |
| 501-2707-537.30-04   | Professional Services / Other                      | -        | -        | -          | -       | -        | -       |
| 501-2707-537.43-02   | Rentals / Equipment Rental from PW                 | 95,267   | 91,514   | 75,000     | 100,000 | (5,000)  | 95,000  |
| 501-2707-537.43-03   | Rentals / Other                                    | -        | -        | -          | -       | -        | -       |
| 501-2707-537.44-56   | Repair & Maintenance / Distribution Main Maint     | 155,822  | 208,096  | 94         | -       | -        | -       |
| 501-2707-537.51-08   | General Supplies / Hand & Shop Tools               | 3,205    | 5,135    | -          | -       | -        | -       |
| 501-2707-537.51-09   | General Supplies / Other                           | -        | 40       | -          | -       | -        | -       |
| 501-2707-537.53-02   | Operational Supplies / Operational Supplies        | -        | 448      | 55,781     | 200,000 | -        | 200,000 |
| 501-2707-537.53-08   | Operational Supplies / Concrete & Cement           | 56,630   | 78,993   | 56,066     | 90,000  | 10,000   | 100,000 |
| 501-2707-537.53-10   | Operational Supplies / Sand, Stone, & Gravel       | 6,205    | 1,155    | -          | -       | -        | -       |
| 501-2707-537.53-12   | Operational Supplies / Lumber & Bldg Supplies      | 1,686    | -        | -          | -       | -        | -       |
| 501-2707-537.53-52   | Operational Supplies / Valves & Wtr Main Parts     | -        | 42       | -          | -       | -        | -       |
| 501-2707-537.71-02   | Capital Outlay-Water Dept / Transmission Mains     | -        | -        | -          | -       | -        | -       |
| 501-2707-537.71-03   | Capital Outlay-Water Dept / Distribution Mains     | -        | -        | -          | -       | -        | -       |
| 501-2708-537.11-01   | Regular Employees / Salary & Wages                 | 92,346   | 266,065  | 142,087    | 118,095 | 81,204   | 199,299 |
| 501-2708-537.13-01   | Overtime / Overtime Pay                            | 3,968    | 8,521    | 2,447      | -       | 5,000    | 5,000   |
| 501-2708-537.14-01   | Misc Additional Pays / Out of Class Pay            | -        | -        | 80         | -       | -        | -       |
| 501-2708-537.14-02   | Misc Additional Pays / Task Rate                   | 994      | 1,278    | 51         | -       | 101      | 101     |
| 501-2708-537.14-03   | Misc Additional Pays / Shift Differential          | -        | -        | -          | -       | -        | -       |
| 501-2708-537.14-04   | Misc Additional Pays / Watch Duty                  | 20       | 1,065    | 174        | -       | -        | -       |
| 501-2708-537.21-01   | Insurance / Health Insurance                       | 30,702   | 88,848   | 43,526     | 35,486  | 17,264   | 52,750  |
| 501-2708-537.21-04   | Insurance / Life Insurance                         | 159      | 426      | 276        | 641     | (357)    | 284     |
| 501-2708-537.21-07   | Insurance / Dental Insurance                       | 2,055    | 5,062    | 2,505      | 2,153   | 1,090    | 3,243   |
| 501-2708-537.21-11   | Insurance / Long Term Disability Ins               | -        | -        | 429        | -       | 771      | 771     |
| 501-2708-537.21-16   | Insurance / Workers Comp Ins                       | -        | -        | -          | -       | 5,218    | 5,218   |
| 501-2708-537.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%             | 5,887    | 16,564   | 8,569      | 7,322   | 5,041    | 12,363  |
| 501-2708-537.22-02   | Payroll Taxes / Social Security-HI 1.45%           | 1,377    | 3,874    | 2,004      | 1,712   | 1,179    | 2,891   |
| 501-2708-537.23-01   | Retirement / Retirement-General                    | 6,537    | 18,127   | 9,751      | 8,030   | 5,614    | 13,644  |
| 501-2708-537.30-04   | Professional Services / Other                      | -        | -        | -          | -       | -        | -       |
| 501-2708-537.43-02   | Rentals / Equipment Rental from PW                 | 36,023   | 38,970   | 30,000     | 40,000  | -        | 40,000  |
| 501-2708-537.44-57   | Repair & Maintenance / Services Maintenance        | 31,021   | 54,913   | -          | -       | -        | -       |
| 501-2708-537.44-63   | Repair & Maintenance / Maint-Diggers Hotline       | 2,081    | 1,807    | -          | 4,000   | (4,000)  | -       |
| 501-2708-537.51-08   | General Supplies / Hand & Shop Tools               | 5        | -        | -          | -       | -        | -       |
| 501-2708-537.51-09   | General Supplies / Other                           | -        | -        | -          | -       | -        | -       |
| 501-2708-537.53-02   | Operational Supplies / Operational Supplies        | -        | 412      | 33,474     | 50,000  | -        | 50,000  |
| 501-2708-537.53-05   | Operational Supplies / Chemicals                   | -        | -        | -          | -       | -        | -       |
| 501-2708-537.53-06   | Operational Supplies / Painting Supplies           | 119      | 57       | -          | -       | -        | -       |
| 501-2708-537.71-04   | Capital Outlay-Water Dept / Services               | -        | -        | -          | -       | -        | -       |
| 501-2709-537.11-01   | Regular Employees / Salary & Wages                 | 46,713   | 37,230   | 35,017     | -       | -        | -       |
| 501-2709-537.11-20   | Regular Employees / Transferred Labor In           | (23,397) | (18,875) | -          | -       | -        | -       |
| 501-2709-537.13-01   | Overtime / Overtime Pay                            | 81       | 520      | 46         | -       | -        | -       |
| 501-2709-537.21-01   | Insurance / Health Insurance                       | 16,355   | 12,381   | 12,233     | -       | -        | -       |
| 501-2709-537.21-04   | Insurance / Life Insurance                         | 129      | 68       | 68         | -       | -        | -       |
| 501-2709-537.21-07   | Insurance / Dental Insurance                       | 1,016    | 736      | 736        | -       | -        | -       |
| 501-2709-537.21-11   | Insurance / Long Term Disability Ins               | -        | -        | 114        | -       | -        | -       |
| 501-2709-537.21-99   | Insurance / Transfers                              | (12,047) | (9,188)  | -          | -       | -        | -       |
| 501-2709-537.22-01   | Payroll Taxes / Social Secy-OASDI 6.2%             | 2,776    | 2,223    | 2,067      | -       | -        | -       |
| 501-2709-537.22-02   | Payroll Taxes / Social Security-HI 1.45%           | 649      | 520      | 483        | -       | -        | -       |
| 501-2709-537.23-01   | Retirement / Retirement-General                    | 3,170    | 2,450    | 2,368      | -       | -        | -       |
| 501-2709-537.30-02   | Professional Services / Consultants                | -        | -        | -          | -       | -        | -       |
| 501-2709-537.30-04   | Professional Services / Other                      | -        | -        | -          | -       | -        | -       |
| 501-2709-537.43-03   | Rentals / Other                                    | -        | -        | -          | -       | -        | -       |
| 501-2709-537.44-59   | Repair & Maintenance / Water Meter Maint           | 4,036    | 1,120    | -          | -       | -        | -       |

| Account              | Description                                     | 2021      | 2022      | 2023       | 2023    | Budget    | 2024    |
|----------------------|---|-----------|-----------|------------|---------|-----------|---------|
|                      |   | Actual    | Actual    | Yr-to-Date | Budget  | Change    | Budget  |
| 5 501-2709-537.51-09 | General Supplies / Other                        | -         | -         | -          | -       | -         | -       |
| 501-2709-537.53-02   | Operational Supplies / Operational Supplies     | -         | -         | 30,129     | 500     | (500)     | -       |
| 501-2709-537.53-50   | Operational Supplies / Meters & Meter Supplies  | 322       | 93        | 53         | 1,000   | -         | 1,000   |
| 501-2709-537.59-02   | Testing / Other                                 | 3,297     | 2,086     | 2,507      | 5,000   | -         | 5,000   |
| 501-2709-537.60-02   | Safety Supplies / Safety Equipment              | -         | -         | -          | -       | -         | -       |
| 501-2709-537.70-05   | Capital Items / Other                           | -         | -         | -          | -       | -         | -       |
| 501-2709-537.71-05   | Capital Outlay-Water Dept / Water Meters        | -         | -         | 137,136    | -       | -         | -       |
| 501-2710-537.11-01   | Regular Employees / Salary & Wages              | 83,714    | 83,769    | 59,222     | -       | -         | -       |
| 501-2710-537.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -         | -         | -          | -       | -         | -       |
| 501-2710-537.13-01   | Overtime / Overtime Pay                         | 1,819     | 1,678     | 61         | -       | 100       | 100     |
| 501-2710-537.14-04   | Misc Additional Pays / Watch Duty               | 913       | 623       | -          | -       | -         | -       |
| 501-2710-537.14-05   | Misc Additional Pays / Acting Supervisor        | -         | -         | -          | -       | -         | -       |
| 501-2710-537.21-01   | Insurance / Health Insurance                    | 32,425    | 27,679    | 18,395     | -       | -         | -       |
| 501-2710-537.21-04   | Insurance / Life Insurance                      | 101       | 73        | 47         | -       | -         | -       |
| 501-2710-537.21-07   | Insurance / Dental Insurance                    | 2,135     | 1,650     | 1,127      | -       | -         | -       |
| 501-2710-537.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 209        | -       | -         | -       |
| 501-2710-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 5,195     | 5,013     | 3,496      | -       | -         | -       |
| 501-2710-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,215     | 1,172     | 818        | -       | -         | -       |
| 501-2710-537.23-01   | Retirement / Retirement-General                 | 5,924     | 5,512     | 4,013      | -       | -         | -       |
| 501-2710-537.44-60   | Repair & Maintenance / Hydrant Maintenance      | 33,779    | 23,541    | -          | -       | -         | -       |
| 501-2710-537.51-09   | General Supplies / Other                        | -         | -         | -          | -       | -         | -       |
| 501-2710-537.53-02   | Operational Supplies / Operational Supplies     | -         | 36        | 40,238     | 50,000  | -         | 50,000  |
| 501-2710-537.59-02   | Testing / Other                                 | -         | -         | -          | -       | -         | -       |
| 501-2710-537.71-06   | Capital Outlay-Water Dept / Hydrants            | -         | -         | -          | -       | -         | -       |
| 501-2711-537.11-01   | Regular Employees / Salary & Wages              | -         | -         | -          | -       | -         | -       |
| 501-2711-537.21-01   | Insurance / Health Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2711-537.21-04   | Insurance / Life Insurance                      | -         | -         | -          | -       | -         | -       |
| 501-2711-537.21-07   | Insurance / Dental Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2711-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -         | -         | -          | -       | -         | -       |
| 501-2711-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -         | -         | -          | -       | -         | -       |
| 501-2711-537.23-01   | Retirement / Retirement-General                 | -         | -         | -          | -       | -         | -       |
| 501-2711-537.43-02   | Rentals / Equipment Rental from PW              | -         | -         | -          | -       | -         | -       |
| 501-2720-537.11-01   | Regular Employees / Salary & Wages              | -         | -         | -          | -       | -         | -       |
| 501-2720-537.13-01   | Overtime / Overtime Pay                         | -         | -         | -          | -       | -         | -       |
| 501-2720-537.14-01   | Misc Additional Pays / Out of Class Pay         | -         | -         | -          | -       | -         | -       |
| 501-2720-537.21-01   | Insurance / Health Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2720-537.21-04   | Insurance / Life Insurance                      | -         | -         | -          | -       | -         | -       |
| 501-2720-537.21-07   | Insurance / Dental Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2720-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -         | -         | -          | -       | -         | -       |
| 501-2720-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -         | -         | -          | -       | -         | -       |
| 501-2720-537.23-01   | Retirement / Retirement-General                 | -         | -         | -          | -       | -         | -       |
| 501-2801-537.11-01   | Regular Employees / Salary & Wages              | 10,203    | 11,899    | 17,486     | -       | -         | -       |
| 501-2801-537.13-01   | Overtime / Overtime Pay                         | -         | -         | -          | -       | -         | -       |
| 501-2801-537.21-01   | Insurance / Health Insurance                    | 2,490     | 2,176     | 5,862      | -       | -         | -       |
| 501-2801-537.21-04   | Insurance / Life Insurance                      | 27        | 32        | 10         | -       | -         | -       |
| 501-2801-537.21-07   | Insurance / Dental Insurance                    | 506       | 462       | 353        | -       | -         | -       |
| 501-2801-537.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 59         | -       | -         | -       |
| 501-2801-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 1,187     | 1,392     | 1,047      | -       | -         | -       |
| 501-2801-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 278       | 326       | 245        | -       | -         | -       |
| 501-2801-537.23-01   | Retirement / Retirement-General                 | 1,371     | 1,536     | 1,207      | -       | -         | -       |
| 501-2801-537.32-01   | Maintenance Contracts / Computer Equip/Software | 20        | 1,050     | 2,100      | 2,500   | -         | 2,500   |
| 501-2801-537.32-04   | Maintenance Contracts / Other                   | -         | -         | -          | -       | -         | -       |
| 501-2802-537.11-01   | Regular Employees / Salary & Wages              | 123,683   | 105,488   | 74,106     | 96,820  | 2,753     | 99,573  |
| 501-2802-537.13-01   | Overtime / Overtime Pay                         | 25        | 477       | -          | -       | -         | -       |
| 501-2802-537.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -       | -         | -       |
| 501-2802-537.21-01   | Insurance / Health Insurance                    | 23,651    | 31,524    | 27,023     | 31,823  | 1,063     | 32,886  |
| 501-2802-537.21-04   | Insurance / Life Insurance                      | 336       | 127       | 96         | 150     | (7)       | 143     |
| 501-2802-537.21-07   | Insurance / Dental Insurance                    | 1,532     | 1,790     | 1,404      | 2,109   | (24)      | 2,085   |
| 501-2802-537.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 254        | -       | 388       | 388     |
| 501-2802-537.21-16   | Utilities / Insurance                           | -         | -         | -          | -       | 1,600     | 1,600   |
| 501-2802-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 7,105     | 6,316     | 4,268      | 6,003   | 171       | 6,174   |
| 501-2802-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 1,662     | 1,410     | 998        | 1,404   | 40        | 1,444   |
| 501-2802-537.23-01   | Retirement / Retirement-General                 | 7,916     | 6,904     | 5,040      | 6,584   | 287       | 6,871   |
| 501-2802-537.30-04   | Professional Services / Other                   | 104       | -         | -          | -       | -         | -       |
| 501-2802-537.30-09   | Professional Services / Banking/Brokerage Fees  | -         | 2,015     | 2,662      | 3,360   | 40        | 3,400   |
| 501-2802-537.32-01   | Maintenance Contracts / Computer Equip/Software | 160       | 1,220     | -          | 500     | -         | 500     |
| 501-2802-537.51-01   | General Supplies / Postage                      | 11,347    | 14,839    | -          | -       | -         | -       |
| 501-2802-537.55-02   | Printing / Out-sourced                          | -         | -         | -          | -       | -         | -       |
| 501-2803-537.11-01   | Regular Employees / Salary & Wages              | -         | -         | -          | -       | -         | -       |
| 501-2803-537.21-01   | Insurance / Health Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2803-537.21-04   | Insurance / Life Insurance                      | -         | -         | -          | -       | -         | -       |
| 501-2803-537.21-07   | Insurance / Dental Insurance                    | -         | -         | -          | -       | -         | -       |
| 501-2803-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | -         | -         | -          | -       | -         | -       |
| 501-2803-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | -         | -         | -          | -       | -         | -       |
| 501-2803-537.23-01   | Retirement / Retirement-General                 | -         | -         | -          | -       | -         | -       |
| 501-2901-537.11-01   | Regular Employees / Salary & Wages              | 388,718   | 331,404   | 223,730    | 216,844 | 7,996     | 224,840 |
| 501-2901-537.12-01   | Provisional Employees-PT / Prov. Salary & Wages | -         | 6,466     | 17,304     | -       | 10,000    | 10,000  |
| 501-2901-537.13-01   | Overtime / Overtime Pay                         | 1,751     | 1,881     | 4,105      | -       | 3,000     | 3,000   |
| 501-2901-537.14-09   | Misc Additional Pays / Performance Allowance    | -         | -         | -          | -       | -         | -       |
| 501-2901-537.21-01   | Insurance / Health Insurance                    | 199,590   | 177,978   | 49,172     | 162,022 | (115,123) | 46,899  |
| 501-2901-537.21-04   | Insurance / Life Insurance                      | 861       | 653       | 541        | 700     | (376)     | 324     |
| 501-2901-537.21-07   | Insurance / Dental Insurance                    | 6,811     | 5,500     | 3,907      | 3,126   | 217       | 3,343   |
| 501-2901-537.21-11   | Insurance / Long Term Disability Ins            | -         | -         | 717        | -       | 877       | 877     |
| 501-2901-537.21-16   | Insurance / Workers Comp Ins                    | -         | -         | -          | -       | 1,235     | 1,235   |
| 501-2901-537.21-31   | Insurance / HealthIns-Retiree Prem              | -         | -         | 79,042     | -       | 101,195   | 101,195 |
| 501-2901-537.21-45   | Insurance / Health Ins-OPEB ARC                 | -         | -         | -          | -       | -         | -       |
| 501-2901-537.22-01   | Payroll Taxes / Social Secrty-OASDI 6.2%        | 22,994    | 20,248    | 14,597     | 13,444  | 496       | 13,940  |
| 501-2901-537.22-02   | Payroll Taxes / Social Security-HI 1.45%        | 5,376     | 4,736     | 3,414      | 3,144   | 116       | 3,260   |
| 501-2901-537.23-01   | Retirement / Retirement-General                 | (122,751) | (121,687) | 15,845     | 14,745  | 769       | 15,514  |

| Account | Description        | 2021   | 2022    | 2023       | 2023      | Budget    | 2024        |         |
|---------|--------------------|--|---------|------------|-----------|-----------|-------------|---------|
|         |                    | Actual   | Actual  | Yr-to-Date | Budget    | Change    | Budget      |         |
| 5       | 501-2901-537.29-01 | Other Employee Benefits / Workers Compensation     | 48,130  | 2,078      | 2,403     | 50,000    | (20,000)    | 30,000  |
|         | 501-2901-537.29-02 | Other Employee Benefits / Unemployment Compensatn  | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.29-03 | Other Employee Benefits / Accrued Vacation         | (6,362) | 178        | -         | -         | -           | -       |
|         | 501-2901-537.29-04 | Other Employee Benefits / Accrued Overtime         | (673)   | -          | -         | -         | -           | -       |
|         | 501-2901-537.30-01 | Professional Services / Audit                      | 4,750   | 7,334      | -         | 4,750     | 3,250       | 8,000   |
|         | 501-2901-537.30-02 | Professional Services / Consultants                | 77,529  | 37,156     | 55,015    | 125,000   | -           | 125,000 |
|         | 501-2901-537.30-04 | Professional Services / Other                      | 788     | 385        | 9,481     | -         | -           | -       |
|         | 501-2901-537.30-05 | Professional Services / Legal/Litigation           | 2,108   | 2,126      | -         | 2,500     | -           | 2,500   |
|         | 501-2901-537.30-13 | Professional Services / Leases                     | -       | -          | 603       | -         | 804         | 804     |
|         | 501-2901-537.31-01 | Project Activities / Contractors                   | -       | -          | -         | 10,000    | (10,000)    | -       |
|         | 501-2901-537.31-02 | Project Activities / Other                         | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.32-01 | Maintenance Contracts / Computer Equip/Software    | 3,328   | 10,684     | 38,336    | 14,760    | 31,075      | 45,835  |
|         | 501-2901-537.32-02 | Maintenance Contracts / Office Equipment           | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.32-04 | Maintenance Contracts / Other                      | 40,111  | 36,054     | 2,500     | 40,000    | (40,000)    | -       |
|         | 501-2901-537.41-01 | Utility Services / Water                           | 8,649   | 2,853      | 429       | 10,000    | (9,382)     | 618     |
|         | 501-2901-537.41-02 | Utility Services / Storm Water                     | -       | -          | -         | 250       | -           | 250     |
|         | 501-2901-537.41-03 | Utility Services / Sanitary Sewer                  | 182     | 309        | 113       | 200       | -           | 200     |
|         | 501-2901-537.41-06 | Utility Services / Telephone/Internet              | 5,360   | 9,974      | 7,266     | 10,000    | -           | 10,000  |
|         | 501-2901-537.42-01 | Taxes / Property Taxes                             | 897,233 | -          | -         | 1,070,000 | (1,070,000) | -       |
|         | 501-2901-537.43-01 | Rentals / Buildings/Space Rent Exp                 | 28,319  | 28,238     | 28,881    | 42,000    | (1,000)     | 41,000  |
|         | 501-2901-537.43-03 | Rentals / Other                                    | 4,579   | 4,500      | 3,375     | 4,500     | -           | 4,500   |
|         | 501-2901-537.44-02 | Repair & Maintenance / Misc Machinery & Equip      | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.44-03 | Repair & Maintenance / Vehicles                    | 17,684  | 27,877     | 20,688    | 55,000    | -           | 55,000  |
|         | 501-2901-537.44-08 | Repair & Maintenance / Other                       | 13,065  | 12,055     | 356       | 25,000    | (24,000)    | 1,000   |
|         | 501-2901-537.51-01 | General Supplies / Postage                         | 107     | -          | 14,096    | 16,000    | 1,000       | 17,000  |
|         | 501-2901-537.51-02 | General Supplies / Office Supplies                 | 1,755   | 3,129      | 1,845     | 3,000     | -           | 3,000   |
|         | 501-2901-537.51-06 | General Supplies / Custodial Supplies              | 1,611   | 1,626      | 415       | 2,000     | (400)       | 1,600   |
|         | 501-2901-537.51-07 | General Supplies / Cleaning & Laundry Suppl        | -       | -          | 852       | 3,700     | (3,700)     | -       |
|         | 501-2901-537.51-08 | General Supplies / Hand & Shop Tools               | 4,459   | 4,425      | -         | -         | -           | -       |
|         | 501-2901-537.51-09 | General Supplies / Other                           | 466     | 1,683      | 16,890    | 35,000    | -           | 35,000  |
|         | 501-2901-537.52-02 | Books & Periodicals / Other                        | -       | -          | -         | 200       | -           | 200     |
|         | 501-2901-537.52-03 | Books & Periodicals / Subscriptions-Software       | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.53-01 | Operational Supplies / Gasoline                    | 23,716  | 40,342     | 26,574    | 50,000    | -           | 50,000  |
|         | 501-2901-537.53-02 | Operational Supplies / Operational Supplies        | 146     | 116        | (5,687)   | 1,000     | -           | 1,000   |
|         | 501-2901-537.53-04 | Operational Supplies / Propane                     | 54      | 227        | -         | -         | -           | -       |
|         | 501-2901-537.53-06 | Operational Supplies / Painting Supplies           | -       | 65         | -         | -         | -           | -       |
|         | 501-2901-537.53-18 | Operational Supplies / Plumbing Parts              | 106     | 203        | -         | -         | -           | -       |
|         | 501-2901-537.53-21 | Operational Supplies / Electrical Supplies         | 208     | -          | -         | -         | -           | -       |
|         | 501-2901-537.53-41 | Operational Supplies / Medical & Lab Supplies      | -       | -          | -         | 2,000     | (2,000)     | -       |
|         | 501-2901-537.53-50 | Operational Supplies / Meters & Meter Supplies     | -       | 27         | -         | -         | -           | -       |
|         | 501-2901-537.54-02 | Advertising / Notices                              | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.55-01 | Printing / In-house (Print Shop)                   | -       | 6,067      | 1,640     | 5,000     | -           | 5,000   |
|         | 501-2901-537.55-02 | Printing / Out-sourced                             | -       | -          | -         | 10,000    | -           | 10,000  |
|         | 501-2901-537.56-01 | Travel / Local Business Meetings                   | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.56-02 | Travel / Conferences & Seminars                    | 1,118   | 557        | 2,484     | 5,000     | -           | 5,000   |
|         | 501-2901-537.56-03 | Travel / Other                                     | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.57-01 | Education & Training / Membership Dues             | 10,492  | 6,754      | 2,088     | 5,000     | -           | 5,000   |
|         | 501-2901-537.57-02 | Education & Training / Registration Fees           | 1,098   | 5,112      | 1,585     | 5,000     | -           | 5,000   |
|         | 501-2901-537.58-01 | Regulatory Expenses / Certification-Permits-Lic    | 10,031  | 10,188     | 4,317     | 5,000     | -           | 5,000   |
|         | 501-2901-537.59-02 | Testing / Other                                    | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.60-01 | Safety Supplies / Clothing/Uniforms                | -       | -          | 202       | 1,500     | -           | 1,500   |
|         | 501-2901-537.60-02 | Safety Supplies / Safety Equipment                 | 1,353   | 1,423      | -         | -         | -           | -       |
|         | 501-2901-537.61-01 | Insurance / Liability Ins (premiums)               | 33,390  | 37,090     | 27,270    | 33,600    | 4,400       | 38,000  |
|         | 501-2901-537.61-02 | Insurance / Claims                                 | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.63-01 | Bad Debts / Bad Debt Expense                       | 2,734   | 25,181     | (1,048)   | 5,000     | (2,000)     | 3,000   |
|         | 501-2901-537.64-05 | Misc Adjustments/Expenses / Misc. Expenses         | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.66-01 | Depreciation / Depreciation Expense                | 749,823 | 735,000    | 650,589   | 800,000   | 100,000     | 900,000 |
|         | 501-2901-537.66-04 | Depreciation / Contrib Assets                      | 173,857 | 203,485    | 155,900   | 200,000   | 20,000      | 220,000 |
|         | 501-2901-537.70-02 | Capital Items / Vehicles                           | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.70-03 | Capital Items / Equipment                          | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.70-04 | Capital Items / Infrastructure                     | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.71-01 | Capital Outlay-Water Dept / Reservoir & Standpipes | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.71-02 | Capital Outlay-Water Dept / Transmission Mains     | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.71-04 | Capital Outlay-Water Dept / Services               | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.71-05 | Capital Outlay-Water Dept / Water Meters           | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.75-01 | Capital Outlay / Work in Progress (equiv)          | -       | -          | 2,016,049 | -         | -           | -       |
|         | 501-2901-537.80-01 | Debt / Principal                                   | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.80-02 | Debt / Interest                                    | 280,020 | 234,341    | 154,009   | 300,000   | (119,000)   | 181,000 |
|         | 501-2901-537.80-03 | Debt / Amortization of Prem/Disc                   | -       | -          | -         | -         | -           | -       |
|         | 501-2901-537.80-04 | Debt / Debt Fees                                   | 27,064  | 599        | 608       | 20,000    | (19,000)    | 1,000   |
|         | 501-2901-537.91-02 | Operating Transfer Out / Water Tax Equivalent Pmt  | -       | 854,107    | 640,575   | -         | 900,000     | 900,000 |
|         | 501-2902-537.11-01 | Regular Employees / Salary & Wages                 | 61      | -          | -         | 23,000    | (23,000)    | -       |
|         | 501-2902-537.13-01 | Overtime / Overtime Pay                            | -       | -          | -         | -         | -           | -       |
|         | 501-2902-537.21-01 | Insurance / Health Insurance                       | 9       | -          | -         | -         | -           | -       |
|         | 501-2902-537.21-04 | Insurance / Life Insurance                         | -       | -          | -         | -         | -           | -       |
|         | 501-2902-537.21-07 | Insurance / Dental Insurance                       | 1       | -          | -         | -         | -           | -       |
|         | 501-2902-537.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%           | 2       | -          | -         | -         | -           | -       |
|         | 501-2902-537.22-02 | Payroll Taxes / Social Security-HI 1.45%           | -       | -          | -         | -         | -           | -       |
|         | 501-2902-537.23-01 | Retirement / Retirement-General                    | 2       | -          | -         | -         | -           | -       |

| 510 - SANITARY SEWER UTILITY |                    | (3,741,120)                                   | (4,621,595)  | (797,211)   | (1,091,783) | (408,293)   | (1,500,076) |
|------------------------------|--------------------|---|--------------|-------------|-------------|-------------|-------------|
| 4                            | Revenues           | (11,271,784)                                  | (12,272,912) | (6,947,774) | (8,924,830) | (545,170)   | (9,470,000) |
|                              | 510-0000-431.72-00 | Federal Grant Revenue / Interest Rate Subsidy | -            | -           | -           | -           | -           |
|                              | 510-0000-433.02-00 | Other Misc Grant Funding / MMSD               | (292,235)    | (682,676)   | (6,260)     | (15,000)    | (15,000)    |
|                              | 510-0000-449.04-00 | Enterprise Funds / Penalties/Interest         | (74,323)     | (78,652)    | (68,982)    | (75,000)    | (75,000)    |
|                              | 510-0000-449.30-00 | Enterprise Funds / Sanitary Sewer-City        | (3,845,275)  | (4,143,100) | (3,112,486) | (4,234,830) | (15,170)    |
|                              | 510-0000-449.31-01 | Metro Sanitary Sewer / MMSD-Residential       | (2,652,350)  | (2,735,135) | (2,178,711) | (2,500,000) | (300,000)   |
|                              | 510-0000-449.31-02 | Metro Sanitary Sewer / MMSD-Commercial        | (1,923,189)  | (2,169,628) | (1,512,143) | (2,000,000) | (200,000)   |
|                              | 510-0000-449.31-03 | Metro Sanitary Sewer / MMSD-Industrial        | (101,186)    | (129,484)   | (69,192)    | (100,000)   | (130,000)   |

| Account                       | Description   | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Yr-to-Date | 2023<br>Budget     | Budget<br>Change | 2024<br>Budget     |
|-------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| 4                             | 510-0000-465.02-00 Contributions & Donations / CIAC-Infrastructure  | (2,383,226)        | (2,331,087)        | -                  | -                  | -                | -                  |
|                               | 510-0000-469.00-00 Miscellaneous Revenue / Miscellaneous Revenue    | -                  | (3,150)            | -                  | -                  | -                | -                  |
|                               | 510-0000-469.01-00 Miscellaneous Revenue / Miscellaneous Fees       | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-0000-492.01-00 Sale of Fixed Assets / Proceeds-Asset Dispositio | -                  | -                  | -                  | -                  | -                | -                  |
| 5                             | Expenses  | 7,530,664          | 7,651,317          | 6,150,563          | 7,833,047          | 136,877          | 7,969,924          |
|                               | 510-3801-536.11-01 Regular Employees / Salary & Wages               | 18,584             | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.12-01 Provisional Employees-PT / Salary & Wages        | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.13-01 Overtime / Overtime Pay                          | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.21-01 Insurance / Health Insurance                     | 4,390              | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.21-04 Insurance / Life Insurance                       | 14,506             | 13,015             | -                  | -                  | -                | -                  |
|                               | 510-3801-536.21-07 Insurance / Dental Insurance                     | 279                | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.22-01 Payroll Taxes / Social Secry-OASDI 6.2%          | 1,070              | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.22-02 Payroll Taxes / Social Security-HI 1.45%         | 250                | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.23-01 Retirement / Retirement-General                  | 1,212              | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.30-02 Professional Services / Consultants              | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.30-04 Professional Services / Other                    | -                  | -                  | -                  | 12,000             | (500)            | 11,500             |
|                               | 510-3801-536.41-01 Utility Services / Water                         | -                  | 3,982              | -                  | 2,575              | 1,425            | 4,000              |
|                               | 510-3801-536.41-04 Utility Services / Electric                      | 275                | 317                | 213                | 400                | -                | 400                |
|                               | 510-3801-536.41-06 Utility Services / Telephone                     | 2,137              | 1,969              | 1,383              | 1,440              | 560              | 2,000              |
|                               | 510-3801-536.41-09 Utility Services / Dumping Fees                  | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.43-01 Rentals / Buildings/Space Rent Exp               | 9,126              | 9,100              | 6,822              | 9,120              | 80               | 9,200              |
|                               | 510-3801-536.43-02 Rentals / Equipment Rental from PW               | 31,500             | 31,500             | 23,625             | 31,500             | -                | 31,500             |
|                               | 510-3801-536.44-02 Repair & Maintenance / Misc Machinery & Equip    | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.44-03 Repair & Maintenance / Vehicles                  | 6,677              | 3,198              | 3,969              | 15,000             | 5,000            | 20,000             |
|                               | 510-3801-536.44-08 Repair & Maintenance / Other                     | 12,660             | 11,155             | 2,905              | 30,000             | (30,000)         | -                  |
|                               | 510-3801-536.51-08 General Supplies / Hand & Shop Tools             | 237                | 39                 | -                  | -                  | -                | -                  |
|                               | 510-3801-536.51-09 General Supplies / Other                         | 1,043              | 80                 | -                  | 1,000              | (1,000)          | -                  |
|                               | 510-3801-536.53-01 Operational Supplies / Gasoline                  | 12,717             | 18,170             | 8,744              | 18,718             | (9,718)          | 9,000              |
|                               | 510-3801-536.53-02 Operational Supplies / Operational Supplies      | 8,486              | 5,196              | 3,032              | 2,000              | 2,000            | 4,000              |
|                               | 510-3801-536.53-13 Operational Supplies / Manhole Castings          | 5,155              | 1,778              | -                  | 2,000              | -                | 2,000              |
|                               | 510-3801-536.53-15 Operational Supplies / Sewer Materials           | 47                 | 376                | 52                 | 300                | (300)            | -                  |
|                               | 510-3801-536.53-18 Operational Supplies / Plumbing Parts            | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3801-536.56-02 Travel / Conferences & Seminars                  | 528                | -                  | -                  | 1,500              | -                | 1,500              |
|                               | 510-3801-536.57-02 Education & Training / Registration Fees         | 375                | 674                | 3,225              | 2,800              | (1,800)          | 1,000              |
|                               | 510-3801-536.60-02 Safety Supplies / Safety Equipment               | 133                | 491                | -                  | 500                | (500)            | -                  |
|                               | 510-3801-536.70-02 Capital Items / Vehicles                         | -                  | -                  | 276,451            | -                  | -                | -                  |
|                               | 510-3801-536.70-03 Capital Items / Equipment                        | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3802-536.44-08 Repair & Maintenance / Other                     | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.11-01 Regular Employees / Salary & Wages               | 365,938            | 450,168            | 299,677            | 550,997            | (33,493)         | 517,504            |
|                               | 510-3803-536.12-01 Provisional Employees-PT / Salary & Wages        | 25                 | -                  | 10                 | -                  | -                | -                  |
|                               | 510-3803-536.13-01 Overtime / Overtime Pay                          | 2,796              | 6,010              | 3,076              | -                  | 3,500            | 3,500              |
|                               | 510-3803-536.14-01 Misc Additional Pays / Out of Class Pay          | -                  | -                  | 50                 | -                  | -                | -                  |
|                               | 510-3803-536.14-02 Misc Additional Pays / Task Rate                 | 7                  | 356                | 29                 | -                  | 38               | 38                 |
|                               | 510-3803-536.14-04 Misc Additional Pays / Watch Duty                | -                  | 47                 | 177                | -                  | -                | -                  |
|                               | 510-3803-536.14-09 Misc Additional Pays / Performance Allowance     | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.21-01 Insurance / Health Insurance                     | 80,097             | 120,810            | 67,315             | 168,199            | (37,239)         | 130,960            |
|                               | 510-3803-536.21-04 Insurance / Life Insurance                       | 604                | 753                | 613                | 1,124              | (429)            | 695                |
|                               | 510-3803-536.21-07 Insurance / Dental Insurance                     | 5,064              | 5,557              | 3,901              | 6,248              | 1,182            | 7,430              |
|                               | 510-3803-536.21-11 Insurance / Long Term Disability Ins             | -                  | -                  | 945                | -                  | 1,883            | 1,883              |
|                               | 510-3803-536.21-16 Sanitary Sewer / Insurance                       | -                  | -                  | -                  | -                  | 6,931            | 6,931              |
|                               | 510-3803-536.21-31 Insurance / HealthIns-Retiree Prem               | -                  | -                  | 5,859              | -                  | 8,000            | 8,000              |
|                               | 510-3803-536.22-01 Payroll Taxes / Social Secry-OASDI 6.2%          | 21,937             | 25,482             | 18,139             | 34,162             | (4,058)          | 30,104             |
|                               | 510-3803-536.22-02 Payroll Taxes / Social Security-HI 1.45%         | 5,130              | 5,959              | 4,242              | 7,990              | (950)            | 7,040              |
|                               | 510-3803-536.23-01 Retirement / Retirement-General                  | (15,495)           | (14,697)           | 20,541             | 37,468             | (4,149)          | 33,319             |
|                               | 510-3803-536.24-01 Retirement-Unfunded Liab / Retirement-General    | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.30-01 Professional Services / Audit                    | 4,000              | 6,950              | -                  | 4,000              | 3,000            | 7,000              |
|                               | 510-3803-536.30-04 Professional Services / Other                    | 104                | 67,189             | 19,563             | 85,000             | -                | 85,000             |
|                               | 510-3803-536.30-05 Professional Services / Legal/Litigation         | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.30-09 Professional Services / Banking/Brokerage Fees   | -                  | 1,916              | 2,662              | 3,360              | 140              | 3,500              |
|                               | 510-3803-536.31-01 Project Activities / Contractors                 | 244,990            | (92,791)           | (500)              | 500,000            | (500,000)        | -                  |
|                               | 510-3803-536.31-02 Project Activities / Other                       | -                  | -                  | -                  | 500                | (500)            | -                  |
|                               | 510-3803-536.31-50 Project Activities / MMSD Funded Projects        | 13,100             | -                  | -                  | 22,000             | (22,000)         | -                  |
|                               | 510-3803-536.32-01 Maintenance Contracts / Computer Equip/Software  | -                  | 1,050              | 18,789             | 1,650              | 20,270           | 21,920             |
|                               | 510-3803-536.32-03 Maintenance Contracts / Misc Equipment           | 20,501             | 22,925             | -                  | 20,496             | (20,496)         | -                  |
|                               | 510-3803-536.33-01 MMSD Sanitary Swr Service / Residential          | 2,592,733          | 2,668,429          | 1,679,212          | 2,500,000          | 300,000          | 2,800,000          |
|                               | 510-3803-536.33-02 MMSD Sanitary Swr Service / Commercial           | 1,510,061          | 1,530,654          | 915,256            | 1,500,000          | 70,000           | 1,570,000          |
|                               | 510-3803-536.33-03 MMSD Sanitary Swr Service / Industrial           | 597,450            | 706,067            | 343,967            | 675,000            | 125,000          | 800,000            |
|                               | 510-3803-536.33-04 MMSD Sanitary Swr Service / Household Haz Waste  | 104,913            | 98,418             | -                  | 95,000             | 15,000           | 110,000            |
|                               | 510-3803-536.41-01 Utility Services / Water                         | 188,661            | 236,325            | -                  | 210,000            | 20,000           | 230,000            |
|                               | 510-3803-536.41-04 Utility Services / Electric                      | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.43-01 Rentals / Buildings/Space Rent Exp               | 9,658              | 9,629              | -                  | 11,000             | -                | 11,000             |
|                               | 510-3803-536.44-03 Repair & Maintenance / Vehicles                  | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.51-01 General Supplies / Postage                       | 11,347             | 14,005             | 10,627             | 9,000              | 3,000            | 12,000             |
|                               | 510-3803-536.51-08 General Supplies / Hand & Shop Tools             | 5                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.55-02 Printing / Out-sourced                           | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.58-01 Regulatory Expenses / Certification-Permits-Lic  | -                  | -                  | -                  | -                  | -                | -                  |
|                               | 510-3803-536.61-01 Insurance / Liability Insurance                  | 5,000              | 5,000              | 3,750              | 5,000              | -                | 5,000              |
|                               | 510-3803-536.61-02 Insurance / Claims                               | 9,130              | -                  | -                  | 19,000             | (19,000)         | -                  |
|                               | 510-3803-536.63-01 Bad Debts / Bad Debt Expense                     | 488                | 116,652            | 8,878              | 10,000             | -                | 10,000             |
|                               | 510-3803-536.65-01 Administrative Support / Admin Support Charges   | 75,105             | 76,435             | 58,500             | 95,000             | (10,000)         | 85,000             |
|                               | 510-3803-536.66-01 Depreciation / Depreciation Expense              | 572,609            | 594,161            | 450,785            | 600,000            | 20,000           | 620,000            |
|                               | 510-3803-536.66-03 Depreciation / Loss on Asset Retirement          | 15,011             | 16,177             | -                  | -                  | -                | -                  |
|                               | 510-3803-536.75-01 Capital Outlay / Work in Progress (equiv)        | 485,333            | 571,477            | 1,635,085          | -                  | 500,000          | 500,000            |
|                               | 510-3803-536.80-02 Debt / Interest                                  | 386,497            | 335,938            | 210,626            | 400,000            | (140,000)        | 260,000            |
|                               | 510-3803-536.80-03 Debt / Amortization of Prem/Disc                 | (57,426)           | (87,626)           | -                  | (30,000)           | (25,000)         | (55,000)           |
|                               | 510-3803-536.80-04 Debt / Debt Fees                                 | 29,814             | 852                | 868                | 35,000             | (34,000)         | 1,000              |
|                               | 510-3803-536.91-00 Sanitary Sewer / Operating Transfer Out          | 114,090            | 50,000             | 37,500             | 125,000            | (75,000)         | 50,000             |
| <b>540 - STORM WATER FUND</b> |   | <b>(1,958,655)</b> | <b>(1,735,070)</b> | <b>(30,715)</b>    | <b>(1,330,752)</b> | <b>233,664</b>   | <b>(1,097,088)</b> |

| Account            | Description                                     | 2021        | 2022        | 2023        | 2023        | Budget    | 2024        |
|--------------------|---|-------------|-------------|-------------|-------------|-----------|-------------|
|                    |   | Actual      | Actual      | Yr-to-Date  | Budget      | Change    | Budget      |
| <b>4</b>           | <b>Revenues</b>                                 | (4,491,502) | (5,186,542) | (3,053,051) | (4,390,000) | (31,000)  | (4,421,000) |
| 540-0000-433.02-00 | Other Misc Grant Funding / MMSD                 | (7,304)     | (494,010)   | 6,007       | (350,000)   | -         | (350,000)   |
| 540-0000-449.04-00 | Enterprise Funds / Penalties/Interest           | (25,273)    | (27,183)    | (22,143)    | (27,000)    | (1,000)   | (28,000)    |
| 540-0000-449.60-00 | Enterprise Funds / Storm Water Revenue          | (3,976,145) | (3,986,756) | (2,987,138) | (3,985,000) | (15,000)  | (4,000,000) |
| 540-0000-449.60-03 | Storm Water Revenue / Sale of Rain Barrels      | (3,246)     | (2,104)     | (1,858)     | (3,000)     | -         | (3,000)     |
| 540-0000-455.01-00 | Special Assesments / Special Assessment Rev     | -           | (6,510)     | (12,229)    | (25,000)    | 15,000    | (10,000)    |
| 540-0000-465.02-00 | Contributions & Donations / CIAC-Infrastructure | (451,122)   | (644,498)   | -           | -           | -         | -           |
| 540-0000-469.00-00 | Miscellaneous Revenue / Miscellaneous Revenue   | (12,682)    | (11,738)    | (28,837)    | -           | (15,000)  | (15,000)    |
| 540-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees      | (15,730)    | (13,743)    | (6,853)     | -           | (15,000)  | (15,000)    |
| 540-0000-492.01-00 | Sale of Fixed Assets / Proceeds-Asset Disposi   | -           | -           | -           | -           | -         | -           |
| <b>5</b>           | <b>Expenses</b>                                 | 2,532,847   | 3,451,472   | 3,022,336   | 3,059,248   | 264,664   | 3,323,912   |
| 540-1801-538.11-01 | Regular Employees / Salary & Wages              | 325,910     | 411,918     | 243,373     | 333,632     | 54,781    | 388,413     |
| 540-1801-538.12-01 | Provisional Employees-PT / Salary & Wages       | 2,335       | 137         | 240         | -           | 250       | 250         |
| 540-1801-538.13-01 | Overtime / Overtime Pay                         | 1,624       | 4,797       | 1,819       | 2,500       | -         | 2,500       |
| 540-1801-538.14-01 | Misc Additional Pays / Out of Class Pay         | -           | -           | 50          | -           | -         | -           |
| 540-1801-538.14-02 | Misc Additional Pays / Task Rate                | 7           | 91          | 29          | 100         | 38        | 138         |
| 540-1801-538.14-04 | Misc Additional Pays / Watch Duty               | -           | 37          | 53          | -           | -         | -           |
| 540-1801-538.21-01 | Insurance / Health Insurance                    | 76,684      | 87,000      | 53,659      | 75,205      | 21,063    | 96,268      |
| 540-1801-538.21-03 | Insurance / Hlth Ins-other offsets              | -           | -           | -           | -           | -         | -           |
| 540-1801-538.21-04 | Insurance / Life Insurance                      | 24,687      | 25,365      | 632         | 800         | (253)     | 547         |
| 540-1801-538.21-07 | Insurance / Dental Insurance                    | 5,644       | 5,688       | 3,190       | 4,064       | 2,225     | 6,289       |
| 540-1801-538.21-11 | Storm Water / Insurance                         | -           | -           | 689         | -           | 1,484     | 1,484       |
| 540-1801-538.21-16 | Insurance / Workers Comp Ins                    | -           | -           | -           | -           | 10,168    | 10,168      |
| 540-1801-538.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 19,791      | 24,532      | 14,682      | 20,685      | 3,399     | 24,084      |
| 540-1801-538.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 4,629       | 5,737       | 3,434       | 4,838       | 795       | 5,633       |
| 540-1801-538.23-01 | Retirement / Retirement-General                 | 22,114      | 26,485      | 16,533      | 22,687      | 3,565     | 26,252      |
| 540-1801-538.24-01 | Retirement-Unfunded Liab / Retirement-General   | -           | -           | -           | -           | -         | -           |
| 540-1801-538.30-02 | Professional Services / Consultants             | -           | -           | -           | -           | -         | -           |
| 540-1801-538.30-04 | Professional Services / Other                   | 9,583       | 35,761      | 26,197      | 74,500      | 25,500    | 100,000     |
| 540-1801-538.41-01 | Utility Services / Water                        | -           | 546         | -           | -           | -         | -           |
| 540-1801-538.41-04 | Utility Services / Electric                     | 2,945       | 3,856       | 2,728       | 3,500       | 105       | 3,605       |
| 540-1801-538.41-05 | Utility Services / Gas                          | 1,396       | 2,209       | 1,063       | 2,060       | 62        | 2,122       |
| 540-1801-538.41-06 | Utility Services / Telephone                    | 3,682       | 2,634       | 1,552       | 4,000       | -         | 4,000       |
| 540-1801-538.41-09 | Utility Services / Dumping Fees                 | 80,710      | 139,464     | 32,155      | 137,000     | 3,000     | 140,000     |
| 540-1801-538.43-02 | Rentals / Equipment Rental from PW              | 100,940     | 105,262     | 77,905      | 101,000     | -         | 101,000     |
| 540-1801-538.44-02 | Repair & Maintenance / Misc Machinery & Equip   | -           | -           | -           | -           | -         | -           |
| 540-1801-538.44-03 | Repair & Maintenance / Vehicles                 | 3,784       | 18,359      | 93,880      | 20,000      | 60,000    | 80,000      |
| 540-1801-538.44-08 | Repair & Maintenance / Other                    | 73,392      | 87,987      | 7,292       | 51,000      | (49,000)  | 2,000       |
| 540-1801-538.51-08 | General Supplies / Hand & Shop Tools            | 314         | -           | -           | -           | -         | -           |
| 540-1801-538.51-09 | General Supplies / Other                        | 5,542       | 31,793      | 26,689      | 35,000      | (23,000)  | 12,000      |
| 540-1801-538.53-01 | Operational Supplies / Gasoline                 | 29,109      | 44,494      | 26,049      | 30,000      | -         | 30,000      |
| 540-1801-538.53-02 | Operational Supplies / Operational Supplies     | 78,522      | 55,461      | 127,107     | 60,000      | 80,000    | 140,000     |
| 540-1801-538.53-14 | Operational Supplies / Catch Basin Castings     | 1,329       | -           | -           | -           | -         | -           |
| 540-1801-538.60-02 | Safety Supplies / Safety Equipment              | 361         | 678         | -           | 600         | (100)     | 500         |
| 540-1801-538.70-02 | Capital Items / Vehicles                        | -           | -           | -           | -           | -         | -           |
| 540-1801-538.70-03 | Capital Items / Equipment                       | -           | -           | -           | -           | -         | -           |
| 540-1802-538.44-03 | Repair & Maintenance / Vehicles                 | 413         | -           | -           | -           | -         | -           |
| 540-1802-538.44-08 | Repair & Maintenance / Other                    | -           | -           | -           | -           | -         | -           |
| 540-1802-538.53-01 | Operational Supplies / Gasoline                 | -           | -           | -           | -           | -         | -           |
| 540-1803-538.44-08 | Repair & Maintenance / Other                    | -           | -           | -           | -           | -         | -           |
| 540-1804-538.41-09 | Utility Services / Dumping Fees                 | -           | -           | -           | -           | -         | -           |
| 540-1804-538.44-03 | Repair & Maintenance / Vehicles                 | (2)         | -           | -           | -           | -         | -           |
| 540-1804-538.44-08 | Repair & Maintenance / Other                    | 24          | -           | -           | -           | -         | -           |
| 540-1804-538.53-01 | Operational Supplies / Gasoline                 | -           | -           | -           | -           | -         | -           |
| 540-1805-538.11-01 | Regular Employees / Salary & Wages              | -           | -           | -           | -           | -         | -           |
| 540-1805-538.21-01 | Insurance / Health Insurance                    | -           | -           | -           | -           | -         | -           |
| 540-1805-538.21-07 | Insurance / Dental Insurance                    | -           | -           | -           | -           | -         | -           |
| 540-1805-538.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | -           | -           | -           | -           | -         | -           |
| 540-1805-538.22-02 | Payroll Taxes / Social Security-HI 1.45%        | -           | -           | -           | -           | -         | -           |
| 540-1805-538.23-01 | Retirement / Retirement-General                 | -           | -           | -           | -           | -         | -           |
| 540-1805-538.30-04 | Professional Services / Other                   | -           | -           | -           | -           | -         | -           |
| 540-1805-538.41-09 | Utility Services / Dumping Fees                 | -           | -           | -           | -           | -         | -           |
| 540-1807-538.11-01 | Regular Employees / Salary & Wages              | 162,529     | 216,874     | 140,648     | 241,171     | 5,968     | 247,139     |
| 540-1807-538.12-01 | Provisional Employees-PT / Salary & Wages       | 176         | 77          | 44          | -           | -         | -           |
| 540-1807-538.13-01 | Overtime / Overtime Pay                         | 675         | 1,718       | 1,999       | 1,000       | 1,500     | 2,500       |
| 540-1807-538.14-09 | Misc Additional Pays / Performance Allowance    | -           | -           | -           | -           | -         | -           |
| 540-1807-538.21-01 | Insurance / Health Insurance                    | 36,325      | 57,183      | 31,895      | 100,400     | (43,641)  | 56,759      |
| 540-1807-538.21-03 | Insurance / Hlth Ins-other offsets              | -           | -           | -           | -           | -         | -           |
| 540-1807-538.21-04 | Insurance / Life Insurance                      | 210         | 308         | 267         | 400         | (44)      | 356         |
| 540-1807-538.21-07 | Insurance / Dental Insurance                    | 2,244       | 2,858       | 1,888       | 3,446       | 256       | 3,702       |
| 540-1807-538.21-11 | Insurance / Long Term Disability Ins            | -           | -           | 421         | -           | 964       | 964         |
| 540-1807-538.21-16 | Storm Water / Insurance                         | -           | -           | -           | -           | 1,954     | 1,954       |
| 540-1807-538.21-31 | Insurance / HealthIns-Retiree Prem              | -           | -           | 5,261       | -           | 7,200     | 7,200       |
| 540-1807-538.22-01 | Payroll Taxes / Social Secry-OASDI 6.2%         | 9,648       | 13,013      | 8,532       | 14,953      | 370       | 15,323      |
| 540-1807-538.22-02 | Payroll Taxes / Social Security-HI 1.45%        | 2,256       | 3,043       | 1,995       | 3,497       | 87        | 3,584       |
| 540-1807-538.23-01 | Retirement / Retirement-General                 | (45,484)    | (44,719)    | 9,595       | 16,400      | 653       | 17,053      |
| 540-1807-538.30-01 | Professional Services / Audit                   | 2,400       | 2,414       | -           | 2,400       | 100       | 2,500       |
| 540-1807-538.30-02 | Professional Services / Consultants             | 93,960      | 64,906      | 36,653      | 80,000      | -         | 80,000      |
| 540-1807-538.30-04 | Professional Services / Other                   | 8,104       | 18,964      | 14,266      | 110,000     | 6,500     | 116,500     |
| 540-1807-538.30-05 | Professional Services / Legal/Litigation        | -           | -           | -           | -           | -         | -           |
| 540-1807-538.30-09 | Professional Services / Banking/Brokerage Fees  | -           | 1,916       | 2,662       | 3,360       | 40        | 3,400       |
| 540-1807-538.31-01 | Project Activities / Contractors                | 36,393      | (1,189)     | -           | 350,000     | (350,000) | -           |
| 540-1807-538.31-02 | Project Activities / Other                      | -           | -           | -           | -           | -         | -           |
| 540-1807-538.31-06 | Project Activities / Rain Barrel Program        | 11,400      | 7,705       | 6,410       | 12,000      | (2,000)   | 10,000      |
| 540-1807-538.31-50 | Project Activities / MMSD Funded Projects       | -           | -           | -           | -           | -         | -           |
| 540-1807-538.32-01 | Maintenance Contracts / Computer Equip/Software | -           | -           | 9,104       | 1,650       | 9,975     | 11,625      |
| 540-1807-538.32-04 | Maintenance Contracts / Other                   | 10,001      | 9,634       | -           | 10,000      | (10,000)  | -           |
| 540-1807-538.43-01 | Rentals / Buildings/Space Rent Exp              | 21,387      | 21,325      | 15,750      | 25,000      | (3,000)   | 22,000      |
| 540-1807-538.51-01 | General Supplies / Postage                      | 11,347      | 14,005      | 10,627      | 10,000      | 2,500     | 12,500      |

| Account                             |                    | Description   | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Yr-to-Date | 2023<br>Budget   | Budget<br>Change | 2024<br>Budget   |
|-------------------------------------|--------------------|---|------------------|------------------|--------------------|------------------|------------------|------------------|
| 5                                   | 540-1807-538.55-02 | Printing / Out-sourced                                | -                | -                | -                  | -                | -                | -                |
|                                     | 540-1807-538.61-01 | Insurance / Liability Ins (premiums)                  | 5,000            | 5,000            | 3,750              | 5,000            | -                | 5,000            |
|                                     | 540-1807-538.63-01 | Bad Debts / Bad Debt Expense                          | 414              | 24,317           | 346                | 1,500            | -                | 1,500            |
|                                     | 540-1807-538.65-01 | Administrative Support / Admin Support Charges        | 25,158           | 34,401           | 25,800             | 43,000           | (8,000)          | 35,000           |
|                                     | 540-1807-538.66-01 | Depreciation / Depreciation Expense                   | 724,044          | 721,178          | 544,298            | 710,000          | 30,000           | 740,000          |
|                                     | 540-1807-538.70-02 | Capital Items / Vehicles                              | 90,000           | 90,000           | 67,500             | -                | 90,000           | 90,000           |
|                                     | 540-1807-538.75-01 | Capital Outlay / Work in Progress (equiv)             | 102,461          | 767,817          | 1,083,794          | -                | 350,000          | 350,000          |
|                                     | 540-1807-538.80-02 | Debt / Interest                                       | 31,781           | 15,950           | 12,800             | 30,000           | (14,000)         | 16,000           |
|                                     | 540-1807-538.80-03 | Debt / Amortization of Prem/Disc                      | 5,833            | (17,548)         | -                  | 800              | (6,800)          | (6,000)          |
|                                     | 540-1807-538.80-04 | Debt / Debt Fees                                      | 9,116            | 31               | 31                 | 100              | -                | 100              |
|                                     | 540-1807-538.91-00 | Storm Water / Operating Transfer Out                  | 300,000          | 300,000          | 225,000            | 300,000          | -                | 300,000          |
| <b>550 - Solid Waste Fund</b>       |                    |   | <b>(378,068)</b> | <b>(171,755)</b> | <b>(665,058)</b>   | <b>(23,771)</b>  | <b>(461,231)</b> | <b>(485,002)</b> |
| 4                                   | Revenues           |   | (2,250,993)      | (2,707,221)      | (2,439,286)        | (3,366,820)      | (72,180)         | (3,439,000)      |
|                                     | 550-0000-434.02-00 | State Grants / State Recycling Funds                  | (254,426)        | (253,600)        | (253,345)          | (254,000)        | -                | (254,000)        |
|                                     | 550-0000-444.10-00 | Public Works / Sale of Refuse Carts                   | (27,493)         | (91,994)         | (41,386)           | (70,000)         | -                | (70,000)         |
|                                     | 550-0000-449.04-00 | Enterprise Funds / Penalties/Interest                 | (21,591)         | (23,647)         | (24,505)           | (23,000)         | (2,000)          | (25,000)         |
|                                     | 550-0000-449.34-00 | Enterprise Funds / Recycling Fees                     | (1,890,213)      | (2,252,966)      | (2,120,050)        | (3,019,820)      | 19,820           | (3,000,000)      |
|                                     | 550-0000-449.34-01 | Recycling Fees / Sale of Recyclables                  | (95,379)         | (84,988)         | -                  | -                | (90,000)         | (90,000)         |
|                                     | 550-0000-469.01-00 | Miscellaneous Revenue / Miscellaneous Fees            | (5)              | (26)             | -                  | -                | -                | -                |
|                                     | 550-0000-492.03-00 | Sale of Fixed Assets / Gain/Loss-Sale of Assets       | 38,114           | -                | -                  | -                | -                | -                |
| 5                                   | Expenses           |   | 1,872,925        | 2,535,466        | 1,774,228          | 3,343,049        | (389,051)        | 2,953,998        |
|                                     | 550-4233-535.11-01 | Regular Employees / Salary & Wages                    | 421,161          | 527,620          | 401,437            | 562,890          | (27,006)         | 535,884          |
|                                     | 550-4233-535.12-01 | Provisional Employees-PT / Prov. Salary & Wages       | 12,708           | 12,162           | 6,478              | 12,000           | (7,000)          | 5,000            |
|                                     | 550-4233-535.13-01 | Overtime / Overtime Pay                               | 18,769           | 18,815           | 13,449             | 6,000            | 16,000           | 22,000           |
|                                     | 550-4233-535.14-01 | Misc Additional Pays / Out of Class Pay               | -                | -                | 150                | -                | -                | -                |
|                                     | 550-4233-535.14-02 | Misc Additional Pays / Task Rate                      | 6,980            | 17,379           | 11,981             | 6,000            | 12,690           | 18,690           |
|                                     | 550-4233-535.14-04 | Misc Additional Pays / Watch Duty                     | -                | 312              | 18                 | -                | -                | -                |
|                                     | 550-4233-535.14-09 | Misc Additional Pays / Performance Allowance          | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.21-01 | Insurance / Health Insurance                          | 108,779          | 168,393          | 103,902            | 154,941          | (27,880)         | 127,061          |
|                                     | 550-4233-535.21-04 | Insurance / Life Insurance                            | 18,884           | 22,840           | 712                | 1,000            | (228)            | 772              |
|                                     | 550-4233-535.21-07 | Insurance / Dental Insurance                          | 5,414            | 8,374            | 5,742              | 9,275            | (1,423)          | 7,852            |
|                                     | 550-4233-535.21-11 | Insurance / Long Term Disability Ins                  | -                | -                | 1,242              | -                | 2,090            | 2,090            |
|                                     | 550-4233-535.21-16 | Sanitation / Insurance                                | -                | -                | -                  | -                | 13,225           | 13,225           |
|                                     | 550-4233-535.21-31 | Insurance / HealthIns-Retiree Prem                    | -                | -                | 14,597             | -                | 20,000           | 20,000           |
|                                     | 550-4233-535.22-01 | Payroll Taxes / Social Secrty-OASDI 6.2%              | 27,411           | 34,896           | 25,838             | 34,899           | (1,662)          | 33,237           |
|                                     | 550-4233-535.22-02 | Payroll Taxes / Social Security-HI 1.45%              | 6,411            | 8,161            | 6,043              | 8,162            | (389)            | 7,773            |
|                                     | 550-4233-535.23-01 | Retirement / Retirement-General                       | (16,528)         | (14,891)         | 28,899             | 38,277           | (1,288)          | 36,989           |
|                                     | 550-4233-535.30-01 | Professional Services / Audit                         | 2,400            | 1,819            | -                  | 2,400            | (400)            | 2,000            |
|                                     | 550-4233-535.30-04 | Professional Services / Other                         | 104              | 100              | 437                | 1,400            | (1,400)          | -                |
|                                     | 550-4233-535.30-05 | Professional Services / Legal/Litigation              | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.30-09 | Professional Services / Banking/Brokerage Fees        | -                | 1,916            | 2,662              | 3,360            | -                | 3,360            |
|                                     | 550-4233-535.32-01 | Maintenance Contracts / Computer Equip/Software       | -                | -                | 8,782              | 15,500           | 465              | 15,965           |
|                                     | 550-4233-535.32-03 | Maintenance Contracts / Misc Equipment                | 9,934            | 391              | -                  | 10,500           | (10,500)         | -                |
|                                     | 550-4233-535.41-06 | Utility Services / Telephone/Internet                 | 2,156            | 1,983            | 1,327              | 2,000            | -                | 2,000            |
|                                     | 550-4233-535.41-09 | Utility Services / Dumping Fees                       | 834,948          | 1,115,491        | 758,006            | 1,930,000        | (430,000)        | 1,500,000        |
|                                     | 550-4233-535.43-01 | Rentals / Buildings/Space Rent Exp                    | 6,294            | 6,275            | 4,464              | 6,000            | -                | 6,000            |
|                                     | 550-4233-535.43-02 | Rentals / Equipment Rental from PW                    | 91,000           | 91,000           | 68,250             | 91,000           | -                | 91,000           |
|                                     | 550-4233-535.44-03 | Repair & Maintenance / Vehicles                       | 1,976            | 12,293           | 28,676             | -                | 150,000          | 150,000          |
|                                     | 550-4233-535.44-08 | Repair & Maintenance / Other                          | 63,561           | 49,159           | 55,853             | 70,000           | (70,000)         | -                |
|                                     | 550-4233-535.51-01 | General Supplies / Postage                            | 11,347           | 14,005           | 10,627             | 6,000            | 6,000            | 12,000           |
|                                     | 550-4233-535.51-02 | General Supplies / Office Supplies                    | 385              | 67               | 5                  | 400              | (400)            | -                |
|                                     | 550-4233-535.51-07 | General Supplies / Cleaning & Laundry Suppl           | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.51-08 | General Supplies / Hand & Shop Tools                  | 5                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.51-09 | General Supplies / Other                              | 3,886            | 834              | 3,229              | 5,000            | -                | 5,000            |
|                                     | 550-4233-535.53-01 | Operational Supplies / Gasoline                       | 32,586           | 53,718           | 34,020             | 83,045           | (33,045)         | 50,000           |
|                                     | 550-4233-535.53-53 | Operational Supplies / Refuse Carts                   | 26,994           | 190,876          | 33,698             | 70,000           | -                | 70,000           |
|                                     | 550-4233-535.55-01 | Printing / In-house (Print Shop)                      | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.55-02 | Printing / Out-sourced                                | 64               | 156              | 88                 | 4,500            | (2,500)          | 2,000            |
|                                     | 550-4233-535.56-02 | Travel / Conferences & Seminars                       | -                | -                | -                  | 2,500            | -                | 2,500            |
|                                     | 550-4233-535.57-01 | Education & Training / Membership Dues                | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4233-535.58-01 | Regulatory Expenses / Certification-Permits-Lic       | -                | -                | -                  | -                | 5,600            | 5,600            |
|                                     | 550-4233-535.61-01 | Insurance / Liability Insurance                       | 5,000            | 5,000            | 3,750              | 5,000            | -                | 5,000            |
|                                     | 550-4233-535.63-01 | Bad Debts / Bad Debt Expense                          | 564              | 417              | 254                | 2,000            | 8,000            | 10,000           |
|                                     | 550-4233-535.65-01 | Administrative Support / Admin Support Charges        | 18,718           | 25,278           | 19,200             | 38,000           | (8,000)          | 30,000           |
|                                     | 550-4233-535.66-01 | Depreciation / Depreciation Expense                   | 50,671           | 60,549           | 45,412             | 61,000           | -                | 61,000           |
|                                     | 550-4233-535.70-03 | Capital Items / Equipment                             | -                | 78               | -                  | -                | -                | -                |
|                                     | 550-4235-535.21-04 | Insurance / Life Insurance                            | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4235-535.23-01 | Retirement / Retirement-General                       | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4235-535.41-09 | Utility Services / Dumping Fees                       | -                | -                | -                  | -                | -                | -                |
|                                     | 550-4235-535.51-09 | General Supplies / Other                              | 343              | -                | -                  | -                | -                | -                |
|                                     | 550-4238-535.91-00 | Sanitation / Operating Transfer Out                   | 100,000          | 100,000          | 75,000             | 100,000          | -                | 100,000          |
| <b>993 - Terchak Endowment Fund</b> |                    |   | <b>(191,941)</b> | <b>293,042</b>   | <b>-</b>           | <b>(150,000)</b> | <b>-</b>         | <b>(150,000)</b> |
| 4                                   | Revenues           |   | (252,633)        | 228,500          | -                  | (200,000)        | -                | (200,000)        |
|                                     | 993-0000-461.01-02 | Interest on Investments / Net Investment Activity     | (252,633)        | 238,500          | -                  | (200,000)        | -                | (200,000)        |
|                                     | 993-0000-465.01-00 | Contributions & Donations / Contributions & Donations | (125)            | (10,000)         | -                  | -                | -                | -                |
| 5                                   | Expenses           |   | 60,692           | 64,542           | -                  | 50,000           | -                | 50,000           |
|                                     | 993-9301-555.31-04 | Project Activities / Sustaining Support -Lib -        | 47,056           | 49,364           | -                  | 50,000           | -                | 50,000           |
|                                     | 993-9301-555.31-05 | Project Activities / Greater Milw. Management         | 13,636           | 15,178           | -                  | -                | -                | -                |



# 2024 City of West Allis Budget and Action Plan

Recommended by Mayor Devine  
Administration Committee Presentation  
October 17, 2023





# Mayor's Remarks



# Vision Statement -

West Allis will become the preferred city for visitors, residents, and businesses.

# Mission Statement

The City of West Allis exists to provide:

- cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders)
- for the health, safety, and welfare of the community
- a quality living and working environment
- a positive, progressive, and creative approach to the budget, management, and operations of the City.

# Demographics

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- Population Estimate - 59,714\*
- Owner Occupied Housing Units - 51.9%
- Median Value of Owner-Occupied Housing - \$155,700
- Median Household Income (2022) - \$58,738
- Persons in Poverty - 10.4%
- Persons over 65 - 15.8%



*\*Per Wisconsin Dept of Revenue*

Source -

<https://www.census.gov/quickfacts/fact/table/westalliscitywisconsin,US/PST045222>

# 2022-2026 STRATEGIC PLAN FOCUS AREAS

- Community – A community that is healthy, accessible, attractive, and open to all.
- Destination – A community that attracts business, engages in partnerships, and is considered a safe and attractive place to live, work, and visit.
- Financial – An organization that is fiscally responsible and aligns organizational resources with the needs of the community.
- Infrastructure – A long-term approach to investing in, managing, and maintaining, the City's physical assets.
- Organizational Excellence – An organization that makes investments in employees and is accountable and transparent in its practices.



# 2024 Recommended Budget Priorities

## Public Safety

- Maintain Funding for Police and Fire Services
- Add 5 more Flock Cameras

## Pedestrian, Motorist and Cyclist Safety

- Public Evidence Submission Process Improved
- More than \$225,000 allocated for Traffic Calming and Pedestrian Improvements

## Parks

- Change in PW operations
- Parks Subcommittee Meetings
- Formalized recommendation process to Capital Improvement Committee for park improvements



480  
Calls for  
Service



70  
Arrests



PENALTY

125  
Citations

# Challenges

- **State Funding Structure for Wisconsin Municipalities**
  - Overreliance on Property Taxes
  - State Aids\*
  - Expenditure Restraint Program
  - Levy Limits
- **Public Safety Budget Growth**
- **Aging Infrastructure**
  - Street Light Conversion Project
  - Facility Repairs and Maintenance
- **Recruiting and Retention of High-Quality Employees**
- **Taxpayer Financial Limitations**

\*2023 Wisconsin Act 12 – Shared Revenue Increase – allows maintenance of services for 2024 – but unlikely to mitigate cost increases in future budgets



# 2023 Wisconsin Act 12

## Provisions

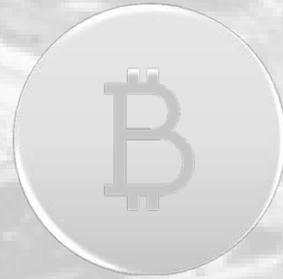
- Dedicated fund for shared revenue – 20% of sales tax
- New supplemental aid for police, fire/EMS, pw, courts, transportation
- Personal Property Tax for businesses eliminated (2024)
- Innovation Grants – Additional funds given to consolidated or transferred services which results in reduced costs of 10% in first 2 years, and 25% within 3 years
- Changes levy benefits for TIDS created on and after 1/1/2025
  - annual adj. 90% of new construction (previously 100% of *net* new construction)
  - one time adj. at closure is 10% (previously 50%)
  - Creates an incentive for early closure, 10% is raised to 25%





# Expenditure Restraint Incentive Program

The Expenditure Restraint Incentive Program (ERIP) is an initiative aimed at limiting the growth of local government expenditures. It provides financial incentives to municipalities that restrain their spending.



**1990 – EST. BECAUSE STATE AID WAS ALLOCATED BASED ON SPENDING; INCREASES IN SPENDING WERE ENCOURAGED SO MORE AID WAS RECEIVED**

**1994 - QUALIFIED TAX RATE WAS CHANGED TO 5 MILLS AND LIMIT WAS CHANGED TO GENERAL FUND**

**FUNDING SET AT \$42 MILLION FOR PROGRAM WITH 240 TOWNS, VILLAGES, AND CITIES PARTICIPATING**

**2003 - FUNDING WAS CHANGED TO \$58,145,700 FOR 319 TOWNS, VILLAGES AND CITIES WHO PARTICIPATE**

**2023- FUNDING HAS REMAINED AT 2003 LEVELS; MORE THAN 300 PARTICIPANTS ( IN 2020) ESTIMATED REDUCTION FOR WEST ALLIS IN 2024 IS (155,000)**

# Levy Limits

\$445,000

2023 Levy Limit

(2024 Budget)

\$265,000

2022 Levy Limit

(2023 Budget)

\$395,000

2021 Levy Limit

(2022 Budget)

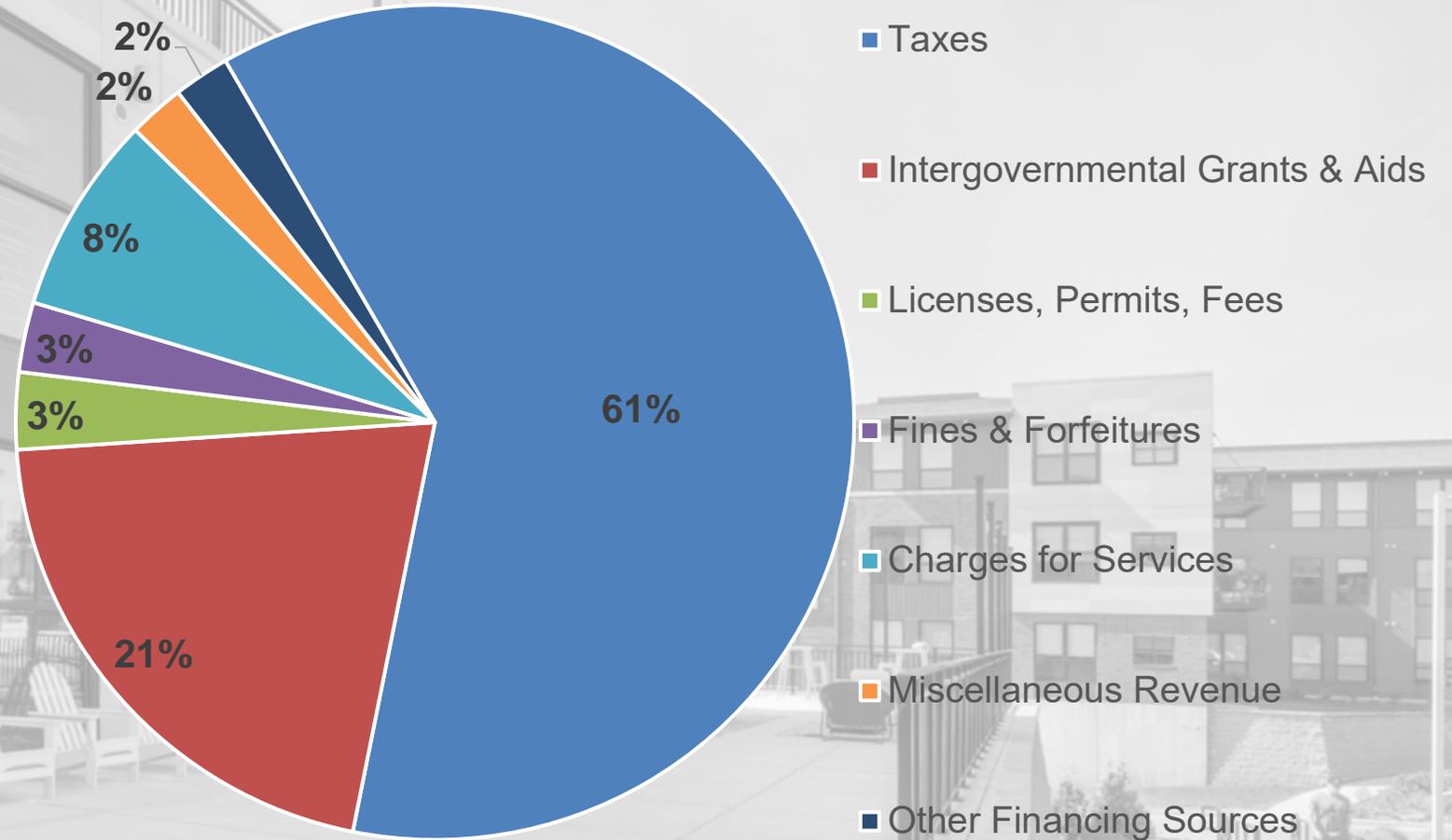
## What are levy limits?

- Levy Limits prevent counties, cities, towns, and villages from raising their basic levy (which is a kind of tax) by more than the increase in net new construction from last year to this year. This ensures that tax increases are tied to the net growth in new construction.
  - Includes Tax Increment District (TID) activity
  - Value is compared to total equalized value to calculate a percentage change

## What is net new construction?

- The net change in the quantity and value of constructed buildings and land enhancements over a specific period. It includes both newly constructed structures and those that have been demolished.

# Budgeted Revenues



- Taxes
- Intergovernmental Grants & Aids
- Licenses, Permits, Fees
- Fines & Forfeitures
- Charges for Services
- Miscellaneous Revenue
- Other Financing Sources

6620 Resident Entrance  
Leasing Office >

# Personnel

## BENEFITTED POSITIONS

531.55

DOWN FROM

533.63

(Reduction of 2.08 positions for 2024)



GENERAL FUND  
POSITIONS

481.35

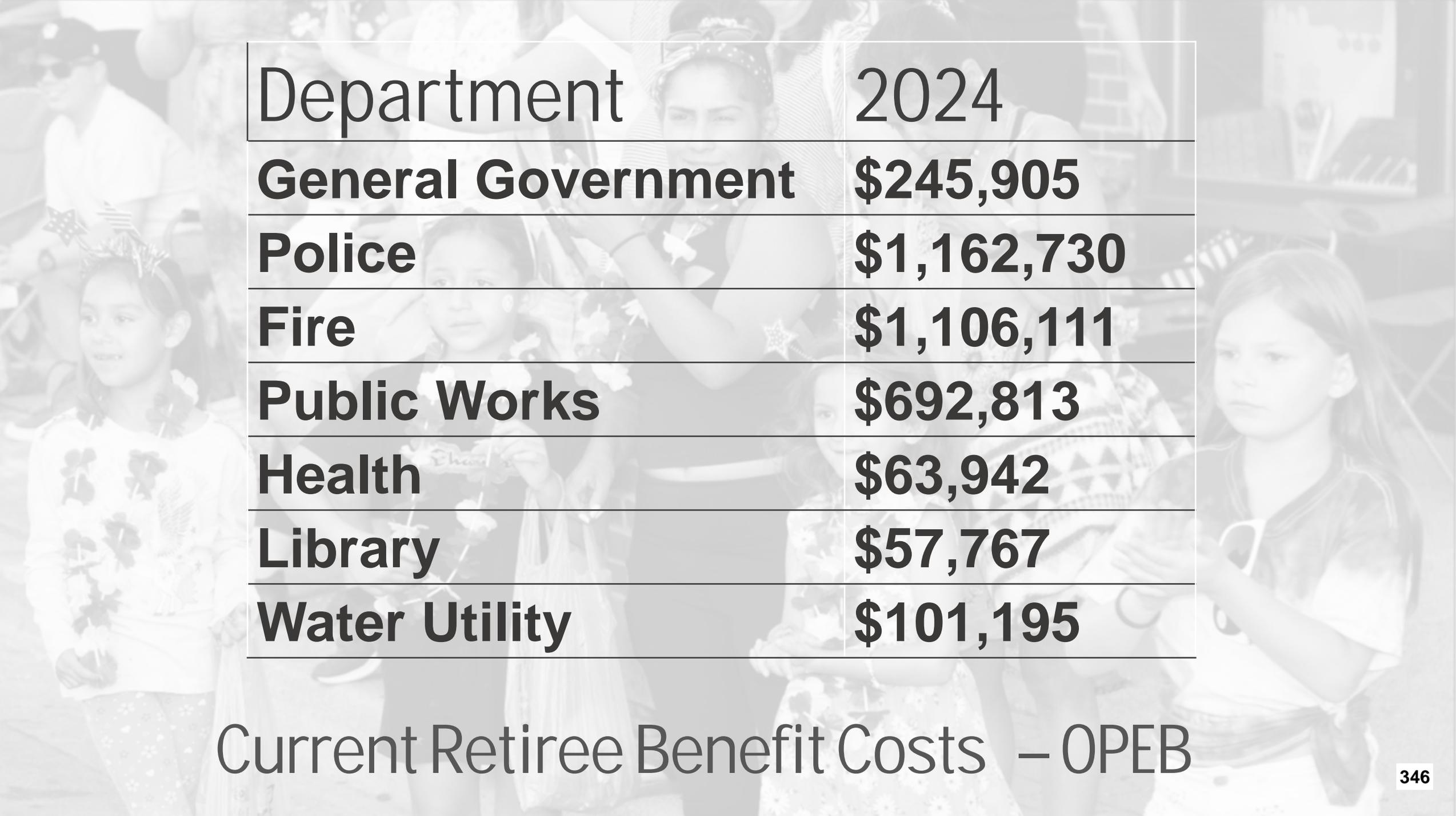
FUNDED BY OTHER  
SOURCES

50.20

# Personnel 2017 v 2024

| Department                              | 2017          | 2024*         | Change        |
|---|---------------|---------------|---------------|
| <b>Benefitted Positions – City Wide</b> | <b>580.15</b> | <b>531.55</b> | <b>(48.6)</b> |
| <b>Police</b>                           | <b>160.55</b> | <b>159.55</b> | <b>(1)</b>    |
| <b>Fire</b>                             | <b>106.00</b> | <b>102.10</b> | <b>(3.9)</b>  |
| <b>Public Works</b>                     | <b>144.5</b>  | <b>115</b>    | <b>(29.5)</b> |
| <b>Health</b>                           | <b>39.55</b>  | <b>35.80</b>  | <b>(3.75)</b> |

Personnel Costs **81%** of General Fund Budget



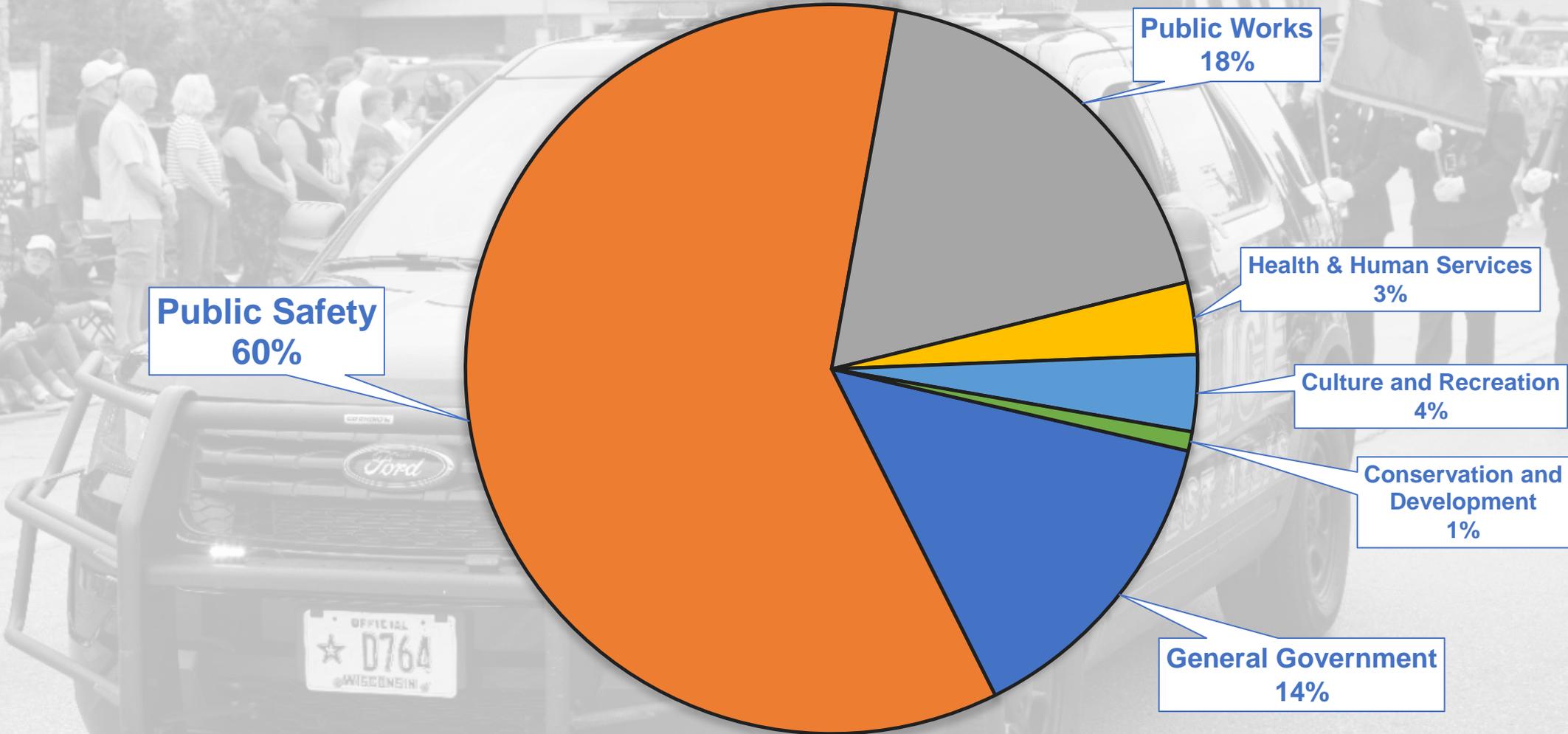
|                           |                    |
|---------------------------|--------------------|
| <b>Department</b>         | <b>2024</b>        |
| <b>General Government</b> | <b>\$245,905</b>   |
| <b>Police</b>             | <b>\$1,162,730</b> |
| <b>Fire</b>               | <b>\$1,106,111</b> |
| <b>Public Works</b>       | <b>\$692,813</b>   |
| <b>Health</b>             | <b>\$63,942</b>    |
| <b>Library</b>            | <b>\$57,767</b>    |
| <b>Water Utility</b>      | <b>\$101,195</b>   |

Current Retiree Benefit Costs – OPEB

# General Fund Expenditures

| <b>Category</b>                       | <b>2024 Amount</b>  | <b>Change from 2023</b> |
|---------------------------------------|---------------------|-------------------------|
| <b>General Government</b>             | <b>\$9,748,818</b>  | <b>-3.00%</b>           |
| <b>Public Safety</b>                  | <b>\$41,885,868</b> | <b>+4.90%</b>           |
| <b>Public Works</b>                   | <b>\$12,754,063</b> | <b>+2.40%</b>           |
| <b>Health &amp; Human Services</b>    | <b>\$2,226,461</b>  | <b>+1.6%</b>            |
| <b>Culture &amp; Recreation</b>       | <b>\$2,359,188</b>  | <b>-1.80%</b>           |
| <b>Conservation &amp; Development</b> | <b>\$593,602</b>    | <b>-8.10%</b>           |

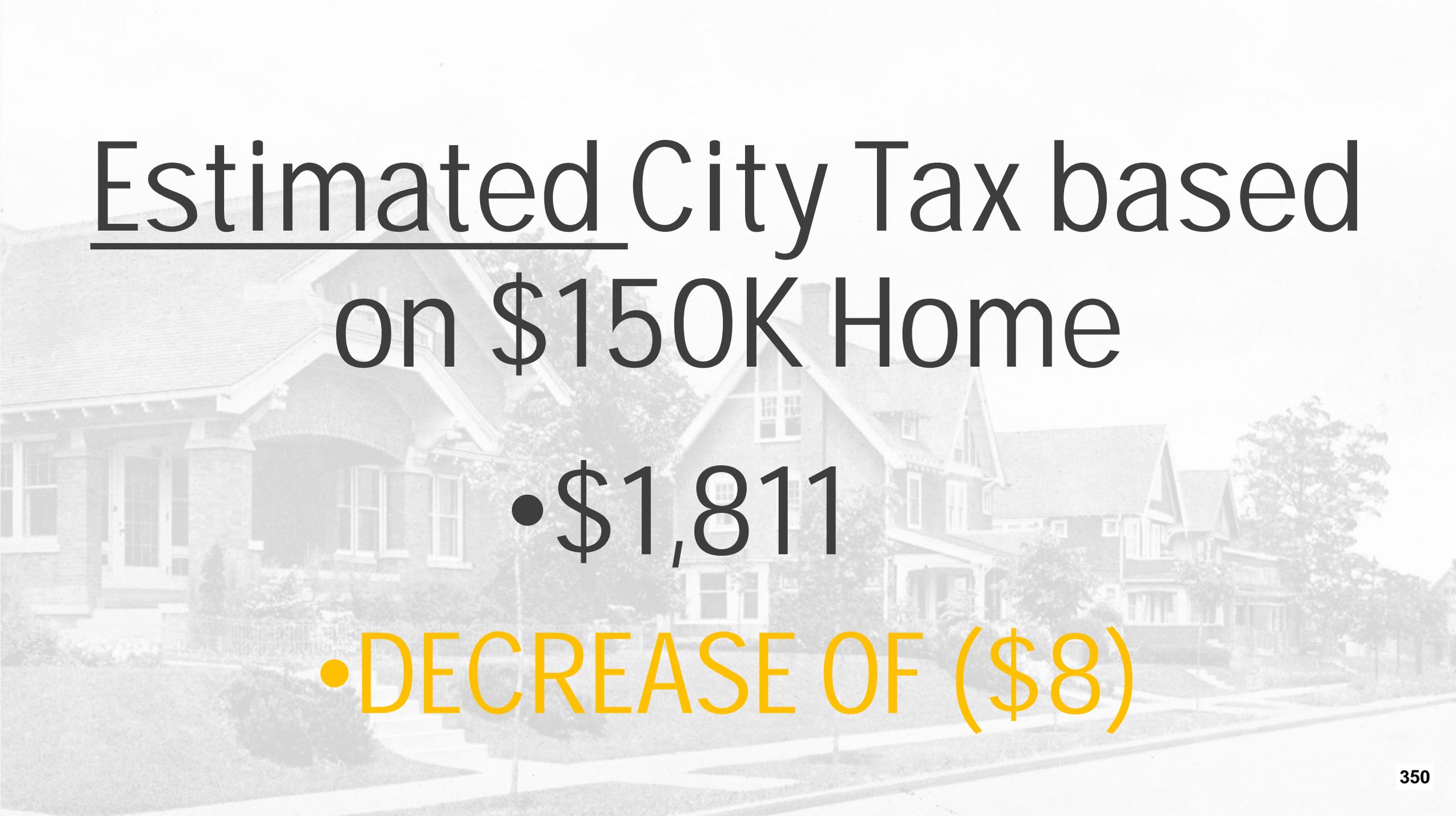
# Expenditures by Category



# Historical/Background Information

| Equalized Value  | Assessed Value  | Local Tax Rate   |
|--|---|--|
| <ul style="list-style-type: none"> <li>• 2023 - \$5,991,356,600</li> <li>• 2022 - \$5,518,411,300</li> <li>• 2021 - \$4,780,305,200</li> <li>• 2020 - \$4,324,118,600</li> </ul> | <ul style="list-style-type: none"> <li>• 2023 - \$3,977,737,286*</li> <li>• 2022 - \$3,959,940,300</li> <li>• 2021 - \$3,953,572,200</li> <li>• 2020 - \$3,918,312,400</li> </ul> | <ul style="list-style-type: none"> <li>• 2023 - \$12.07*</li> <li>• 2022 - \$12.12</li> <li>• 2021 - \$12.02</li> <li>• 2020 - \$11.91</li> </ul>                    |
| Overall Tax Rate   | General Fund Revenue  | General Fund Expenditures  |
| <ul style="list-style-type: none"> <li>• 2023 - \$28.22*</li> <li>• 2022 - \$28.23</li> <li>• 2021 - \$27.72</li> <li>• 2020 - \$27.90</li> </ul>                                | <ul style="list-style-type: none"> <li>• 2023 - \$67,686,000</li> <li>• 2022 - \$65,344,524</li> <li>• 2021 - \$66,051,114</li> <li>• 2020 - \$64,643,000</li> </ul>              | <ul style="list-style-type: none"> <li>• 2023 - \$67,686,000</li> <li>• 2022 - \$65,344,524</li> <li>• 2021 - \$66,051,114</li> <li>• 2020 - \$64,643,000</li> </ul> |

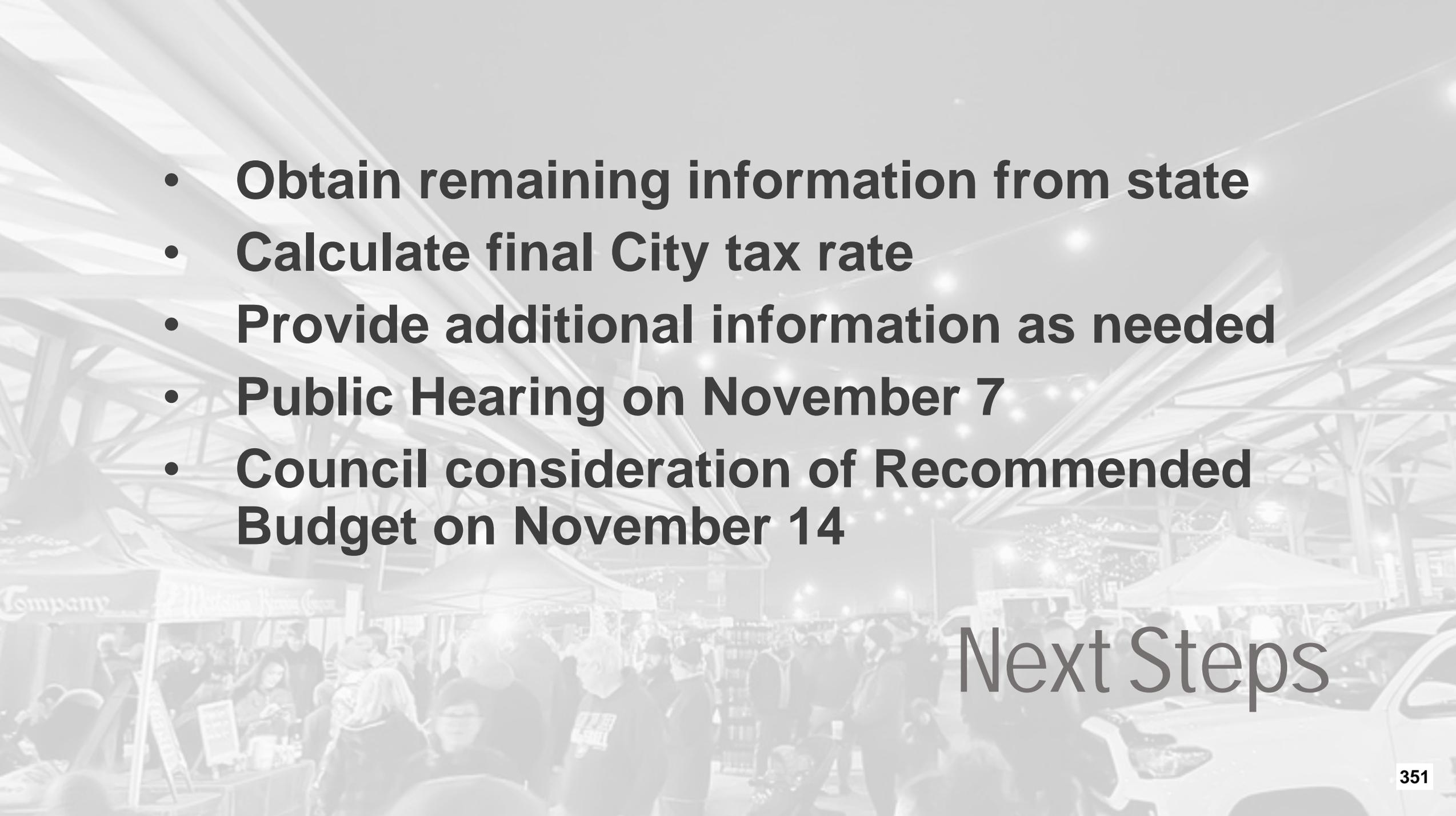
\* estimate



# Estimated City Tax based on \$150K Home

- \$1,811

- DECREASE OF (\$8)

- 
- **Obtain remaining information from state**
  - **Calculate final City tax rate**
  - **Provide additional information as needed**
  - **Public Hearing on November 7**
  - **Council consideration of Recommended Budget on November 14**

Next Steps

## Marketing

Spending money on marketing activities and gateway signs?

- The Tourism Commission has funding from room tax that must be used on tourism promotion and tourism development; in the past this has been used on marketing activities and city gateway signs, these activities are likely to continue with this funding source

## Artwork

Spending money on murals and utility box artwork?

- The Artscape Fund receives donations from various organizations and individuals that are restricted for artistic purposes in the City.
- The Artscape Leadership Group oversees the project selection process.

Why are you  
—?



Questions?



**CITY OF WEST ALLIS, WISCONSIN**  
**NOTICE OF PUBLIC HEARING - 2024 PROPOSED BUDGET**  
**WEST ALLIS CITY HALL, 7525 W GREENFIELD AVENUE, WEST ALLIS, WI**

NOTICE IS HEREBY GIVEN, in accordance with Section 65.90(3) Wisconsin Statutes, that a public hearing will be held on Tuesday, November 7, 2023 at 7:00 PM or shortly thereafter on the proposed City of West Allis budget for the year 2024, as recommended by the Mayor. Any resident or taxpayer shall have the opportunity to be heard thereon. A summary of the proposed budget is shown below and a copy of the complete proposed budget is available for public inspection on our website, and at West Allis City Hall and at West Allis Public Library during normal business hours.

| <u>GENERAL FUND *****</u>       | 2022                 | 2023                 | 2023                 | 2024                 | %           |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|
|                                 | ACTUAL               | ESTIMATED            | BUDGET               | PROPOSED             | CHANGE      |
| FUND BALANCE, JANUARY 1         | \$ 44,906,597        | \$ 45,189,199        | \$ 45,189,199        | \$ 54,714,933        |             |
| <b>EXPENDITURES</b>             |                      |                      |                      |                      |             |
| General Government              | \$ 13,593,562        | \$ 9,465,952         | \$ 10,046,344        | \$ 9,748,818         | (3.0%)      |
| Public Safety                   | 37,963,585           | 38,260,277           | 39,942,526           | 41,885,868           | 4.9%        |
| Public Works                    | 10,382,447           | 11,150,726           | 12,457,403           | 12,754,063           | 2.4%        |
| Health & Human Services         | 1,893,135            | 2,040,057            | 2,192,315            | 2,226,461            | 1.6%        |
| Culture & Recreation            | 2,227,163            | 2,331,189            | 2,401,728            | 2,359,188            | (1.8%)      |
| Conservation & Development      | 400,098              | 480,365              | 645,684              | 593,602              | (8.1%)      |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 66,459,990</b> | <b>\$ 63,728,566</b> | <b>\$ 67,686,000</b> | <b>\$ 69,568,000</b> | <b>2.8%</b> |
| <b>REVENUES</b>                 |                      |                      |                      |                      |             |
| Taxes (other than property)     | \$ 1,418,686         | \$ 1,661,926         | \$ 1,667,428         | \$ 1,680,065         | 0.8%        |
| Intergovernmental Grants & Aids | 13,013,703           | 13,293,800           | 13,094,000           | 14,490,000           | 10.6%       |
| Licenses, Permits, Fees         | 2,047,813            | 2,102,000            | 2,114,100            | 2,072,000            | (2.0%)      |
| Fines & Forfeitures             | 1,779,276            | 1,927,000            | 1,881,000            | 1,881,000            |             |
| Charges for Services            | 4,426,756            | 5,171,000            | 5,133,900            | 5,357,000            | 4.3%        |
| Miscellaneous Revenues          | 2,086,097            | 6,902,000            | 1,463,500            | 1,507,000            | 3.0%        |
| Other Financing Sources         | 1,523,006            | 1,494,000            | 1,629,500            | 1,535,000            | (7.6%)      |
| <b>TOTAL REVENUES</b>           | <b>\$ 26,295,337</b> | <b>\$ 32,551,726</b> | <b>\$ 26,983,426</b> | <b>\$ 28,492,065</b> | <b>5.6%</b> |
| PROPERTY TAX                    | 40,447,255           | 40,702,574           | 40,702,574           | 41,085,935           | 0.9%        |
| FUND BALANCE, DECEMBER 31       | \$ 45,189,199        | \$ 54,714,933        | \$ 45,189,199        | \$ 54,714,933        |             |

ALL FUNDS \*\*\*\*\*

|                                   | GENERAL           | DEBT SERVICE      | ENTERPRISE         |
|-----------------------------------|-------------------|-------------------|--------------------|
| Tax Levy                          | \$ 41,085,935     | \$ 4,234,412      | \$ -               |
| Other Revenues                    | 26,482,065        | -                 | 26,741,000         |
| <b>Total Revenue</b>              | <b>69,568,000</b> | <b>4,234,412</b>  | <b>26,741,000</b>  |
| Expenditures                      | (69,568,000)      | (6,523,918)       | (23,340,975)       |
| Revenue over/(under) Expenditures | -                 | (2,289,506)       | 3,400,025          |
| Estimated Fund Balance, January 1 | 54,714,933        | 4,807,198         | 123,043,090        |
| Fund Balance, December 31         | \$ 54,714,933     | \$ 2,517,692      | \$126,443,115      |
|                                   | INTERNAL          | ALL OTHER         | SUMMARY            |
|                                   | SERVICE           | GOV FUNDS         | ALL FUNDS          |
| Tax Levy                          | \$ -              | \$ -              | \$ 45,320,347      |
| TIF Tax Levy                      | -                 | 6,656,759         | 6,656,759          |
| Other Revenues                    | 16,979,000        | 25,955,224        | 98,157,289         |
| <b>Total Revenue</b>              | <b>16,979,000</b> | <b>32,611,983</b> | <b>150,134,395</b> |
| Expenditures                      | (17,430,000)      | (28,204,780)      | (145,067,673)      |
| Revenue over/(under) Expenditures | (451,000)         | 4,407,203         | 5,066,722          |
| Estimated Fund Balance, January 1 | 12,190,570        | 31,780,335        | 226,536,126        |
| Fund Balance, December 31         | \$ 11,739,570     | \$ 36,187,538     | \$231,602,848      |

There are no significant proposed increases or decreases to the current year budget due to new or discontinued activities or functions pursuant to 65.90(3)(bm), Wisconsin Statutes.

GENERAL OBLIGATION DEBT

|                                     | 12/31/2021    | 12/31/2022    | 12/31/2023    |
|-------------------------------------|---------------|---------------|---------------|
| General Obligation Debt Outstanding | \$ 84,709,144 | \$ 65,424,074 | \$ 60,684,392 |

Dated at West Allis, Wisconsin  
 this 17<sup>th</sup> day of October, 2023

Jason Kaczmarek  
 Finance Director/Comptroller

2549266/10-20



**Melinda Dejewski**  
City Engineer  
Engineering Department  
mdejewski@westalliswi.gov  
414.302.8374

November, 2023

Honorable Board of Public Works  
City of West Allis

Re: Streets without Sidewalks

In the City of West Allis there are streets without sidewalks. There are many reasons for streets to be constructed without sidewalk. The main reason would be that the City, at the time, made an agreement with the developer of the subdivision which did not require sidewalks. Another reason would be that there is not enough dedicated right-of-way available to construct the street and sidewalks. When subdivisions were developed in the mid to late 1900's the prevalence of households having more than 1 or 2 vehicles was small. The theory was that it was safe to walk in the street because there were not many vehicles and they drove safely.

Today, many households have 3 or more vehicles especially if there are driving age children at home. According to the SEWRPC VISON 2050 report, in 1963 a 2-person household would make 10 trips per day (1 out and 1 back = 2 trips each time the vehicle leaves the house). A 4-person household would make 20 trips per day. In 2011, the same 2-person household made 12 trips per day and the 4-person household made 22 trips per day.

Pedestrian traffic has also increased. In 1963, a 2-person household would have less than 1 walker per day. The 4-person household would have 1.6 walkers per day. In 2011, the 2-person household had 1 walker per day and the 4-person household had 1.76 walkers per day. (The calculation for walkers is 8% of the vehicles.) Additionally, traffic speeds have been increasing. Traffic calming and traffic safety has become an important focus for the City of West Allis.

Consider that in West Allis, the average city block on one side of the street is approximately 1.7 acres. On that city block, there are 14 lots. That equates to 8.2 lots per acre. In one acre of land if all the homes were single family, 2-person households, there would be 98 trips per day generated by the 14 lots. If all the houses were single family, 4-person households, 180 trips per day would be generated. The entire city block along one side of the street, would generate 167 trips per day and 360 trips per day respectively. Double those for both sides of the street - 334 and 720 trips per day. In West Allis, many blocks have a blend of single family, duplex and 3- and/or 4-family houses so there may be even more vehicles than the calculations estimate.

For the driving public, that may not seem like a lot a vehicles, however; when pedestrians are forced to walk in the same street as with vehicles, the amount of vehicles becomes very important. In addition to the driving vehicles, often there are parked vehicles on the street which forces pedestrians further toward the center of the street where the vehicles tend to drive. The opportunities for pedestrian/vehicle collisions is significant. Fortunately, pedestrians are taught at a young age to avoid vehicles. This does not mean that the City should not create safe pedestrian paths when the opportunity arises such as when a street is scheduled to be reconstructed.

The City has stressed that pedestrian and bike safety is very important as is traffic calming. The City has implemented many strategies for traffic calming and pedestrian safety. Sidewalks are the safest way to move pedestrians especially in urban areas where the trips per day is significant.



In 2024, S. 118<sup>th</sup> St. between W. Washington St. and W. Rainbow St. is scheduled to be reconstructed. The street currently does not have sidewalks. The dedicated right-of-way would facilitate the addition of sidewalks for pedestrian safety. When reviewing this project, it became apparent that a discussion regarding the installation of sidewalks on streets without existing sidewalks should be brought forward at this time. My initial direction on this project, and any project that involves a street without sidewalks, would be to include sidewalks in the plans. It is my understanding, however, that installing sidewalks has not been supported in the past. I am therefore writing this letter for your consideration of the installation of sidewalks on streets without so that I can provide direction to the Engineering Department staff.

If you have any questions or concerns, please contact me.

Sincerely,

A handwritten signature in blue ink that reads "Melinda K. Dejewski".

Melinda K. Dejewski, PE  
City Engineer



**City Clerk**  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

November 1, 2023

Russell Waarvik  
4850 S. 69th St. #4  
Greenfield, Wisconsin 53228

**RE: Operator's License Application Review**

Dear Russell;

Your application for an Operator's/Bartender License is scheduled for a televised hearing before the Public Safety Committee on: **November 7, 2023 at 7:00 pm in Room 128 at West Allis City Hall, 7525 W. Greenfield Avenue, West Allis.**

The reason for the hearing is based upon information from your background check relating to conviction(s) for a felony, misdemeanor, or other offense; and/or habitual law offenses. The circumstances of the offenses substantially relate to the operation of a licensed premise because the conduct demonstrates irresponsible or illegal use of alcohol and/or drugs and/or noncompliance with licensing rules and regulations.

You are allowed to show competent evidence of rehabilitation and fitness to engage in the operation of a premises licensed to serve alcohol (Wis. Stat. §111.335(4)(c)1.b.)\* See page 2 for additional information.

If you fail to appear you waive your opportunity to be heard to present your evidence of rehabilitation and your license application could be denied. If your license is denied, you will have to wait six months from the date of denial to reapply.

Please park in the parking lot on the south side of the building. After entering the building, walk straight back to the Common Council Chambers. When the Common Council begins their recess meetings (sometime after 7PM), you will then go to Room 128.

If you have questions, please email [clerk@westalliswi.gov](mailto:clerk@westalliswi.gov).

Pursuant to Wisconsin Statute Section 111.335(4)(d)1, competent evidence of rehabilitation may include:

- A certified copy of a federal department of defense form showing honorable discharge or similar cessation of military service
- A copy of local, state, or federal release documents showing completion of probation, extended supervision, or parole
- Evidence that at least one year has lapsed since release from local, state, or federal custody without a new offense and compliance with terms of supervision

An applicant may also provide information regarding:

- Evidence of the nature and seriousness of the offense
- The circumstances relative to the offense, including mitigating or social conditions
- The age of the applicant at the time of the offense
- The length of time that has lapsed since the offense
- Letters of reference
- Any other relevant evidence of rehabilitation and present fitness.



**City Clerk**  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

## SECOND APPEARANCE HEARING NOTICE

November 8, 2023

Russell Waarvik  
4850 S. 69th St. #4  
Greenfield, Wisconsin 53228

**RE: Operator’s License Application Review**

Dear Russell;

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**City Clerk**  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

November 1, 2023

Kia Payne  
5833 N 71st Street  
Milwaukee, Wisconsin 53218

**RE: Operator's License Application Review**

Dear Kia;

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**City Clerk**  
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## SECOND APPEARANCE HEARING NOTICE

November 8, 2023

Kia Payne  
5833 N 71st Street  
Milwaukee, Wisconsin 53218

**RE: Operator's License Application Review**

Dear Kia;

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**City Clerk**  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

October 31, 2023

Gull Jesse  
903 N Hawley Rd Apt 1  
Milwaukee, WI 53213

**RE: Operator's License Application Review**

Dear Gull;

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## SECOND APPEARANCE HEARING NOTICE

November 8, 2023

Gull Jesse  
903 N Hawley Rd Apt 1  
Milwaukee, WI 53213

**RE: Operator's License Application Review**

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# PLACE OF LAST DRINK (POLD)

# WHAT IS IT?

Place of Last Drink (**POLD**) is a strategy to reduce overservice of alcohol to customers at bars and restaurants and other places that sell alcohol for consumption on their premises.

It is the last place that a person drank alcohol before being issued a citation by a law enforcement officer for an alcohol-related incident.

Collected information helps to identify alcohol on-premises establishments that have a pattern of overserving.

Since many arrested for operating while intoxicated (OWI) came from licensed premises, reducing over-serving at establishments licensed to serve alcohol on-premises (such as restaurants, bars, and taverns) could substantially reduce drunk driving and other harms caused by excessive alcohol use.

# WHY COLLECT POLD DATA?

- Compiling *POLD* information is an effective, low-cost method to identify local licensees that demonstrate a pattern of over-serving alcohol to its customers.
- Knowing which licensees consistently serve alcohol to intoxicated customers allows communities to focus resources on establishments with a documented over-serving problem.
- When patterns of over-serving are identified, licensees and local resources can work together to reduce over-serving without imposing extra restrictions on compliant licensees.
- Supports efforts that address reckless driving in the City.

# WHO COLLECTS POLD DATA?

- Local law enforcement agencies are able to collect Place of Last Drink information.
  - West Allis Police has started to collect
- Data is shared with prevention professionals (public health, human services, and/or community coalitions).
  - Data-driven decision making

# HOW SHOULD POLD DATA BE USED?

A pattern of over-serving is sufficient cause for a discussion with a licensee or to initiate an investigation.

Local law enforcement and/or other local partners can use *POLD* data to initiate remediation efforts (i.e., education, training) with the over-serving licensee.

If the licensee does not cooperate to reduce its over-serving pattern, the data can be shared with the licensing authorities within the City for possible enforcement action.