



**City of Greenfield
2025 Budget**



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Introduction Section

Demographics

Population

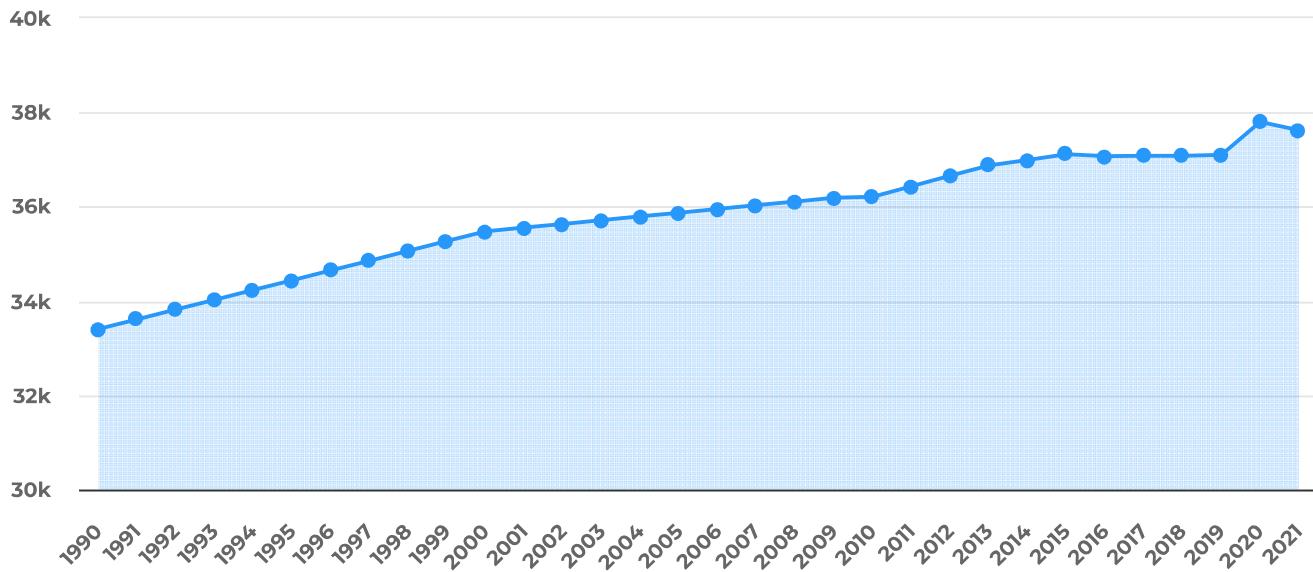


TOTAL POPULATION

37,623**-0.48%**
vs. 2020

GROWTH RANK

910 out of 1852 Municipalities in Wisconsin



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



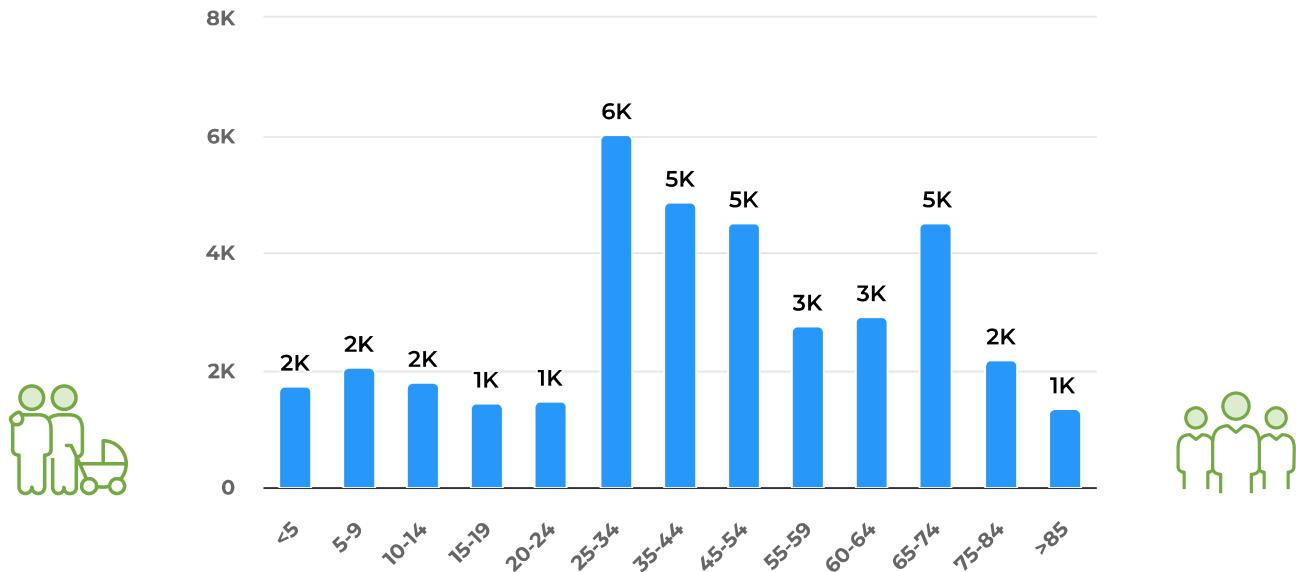
DAYTIME POPULATION

31,103

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

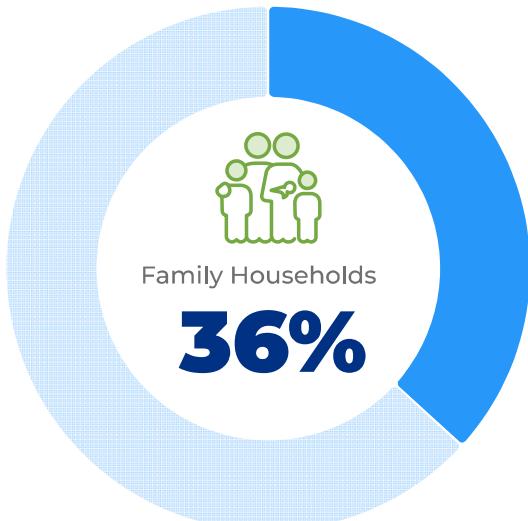
** Data Source: American Community Survey 5-year estimates*

Household

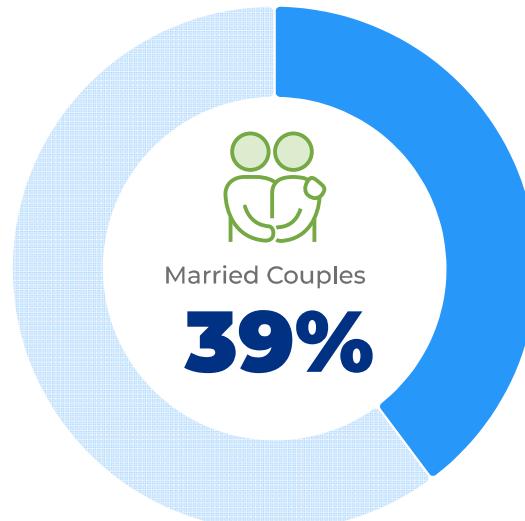
TOTAL HOUSEHOLDS

17,909

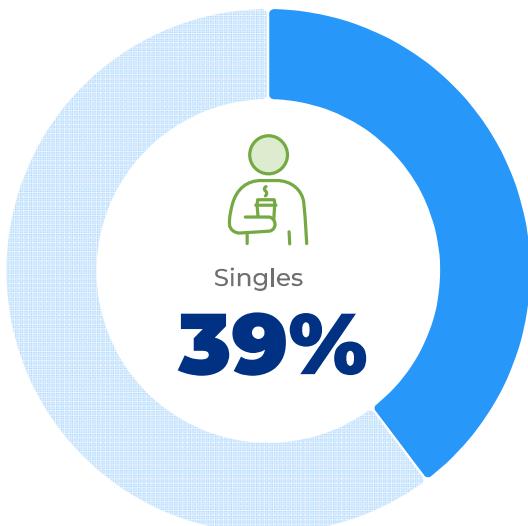
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



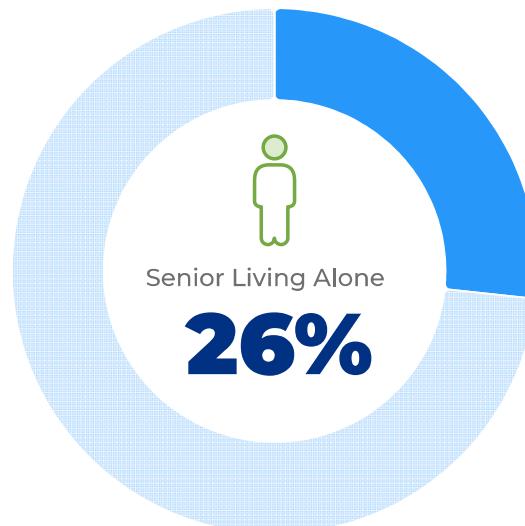
-23%
lower than state average



-18%
lower than state average



35%
higher than state average

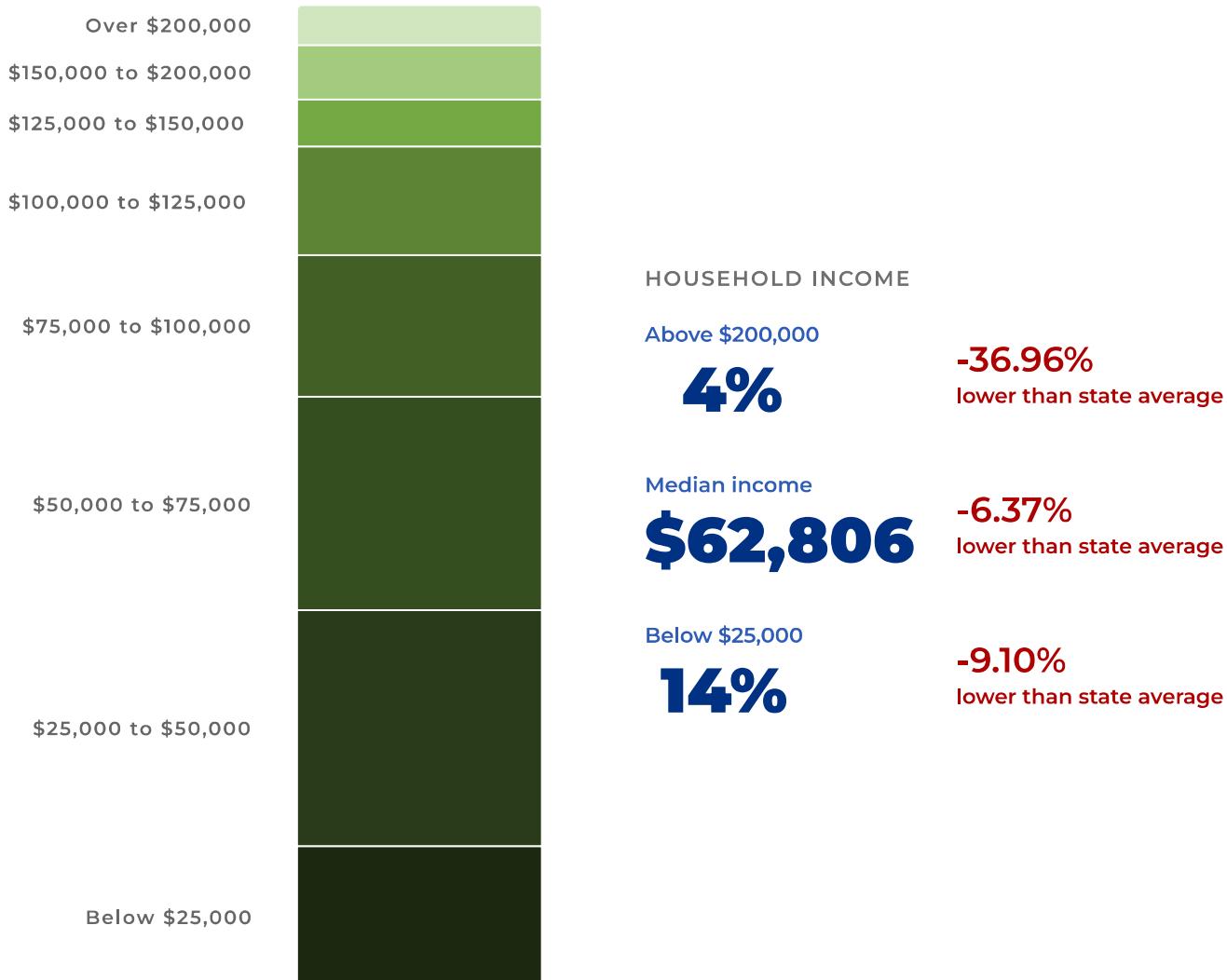


66%
higher than state average

* Data Source: American Community Survey 5-year estimates

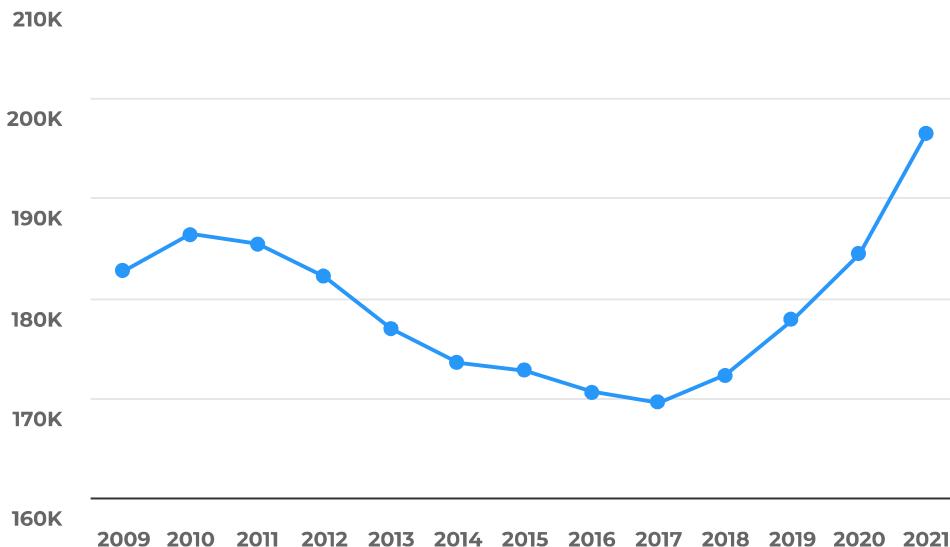
Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



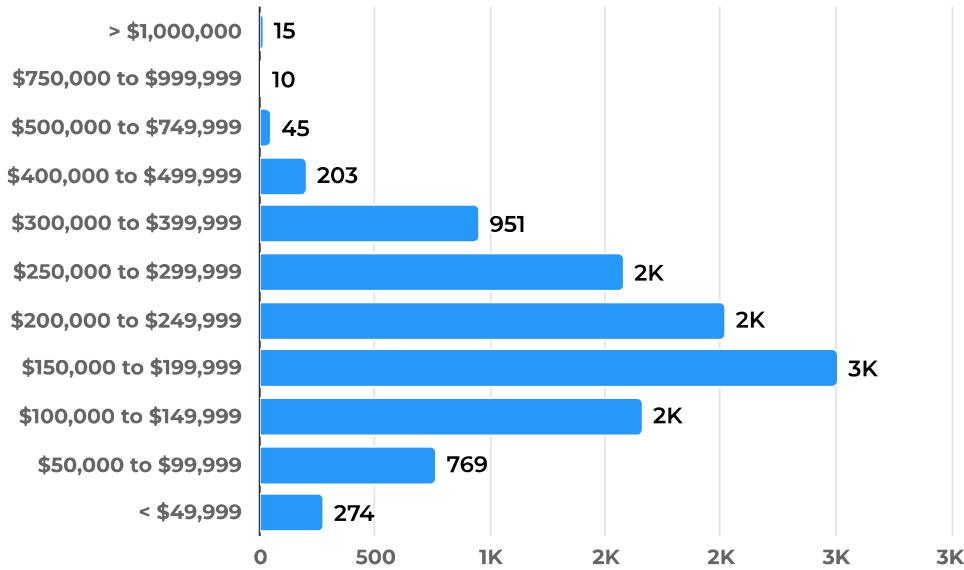
** Data Source: American Community Survey 5-year estimates*

Housing



* Data Source: 2021 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

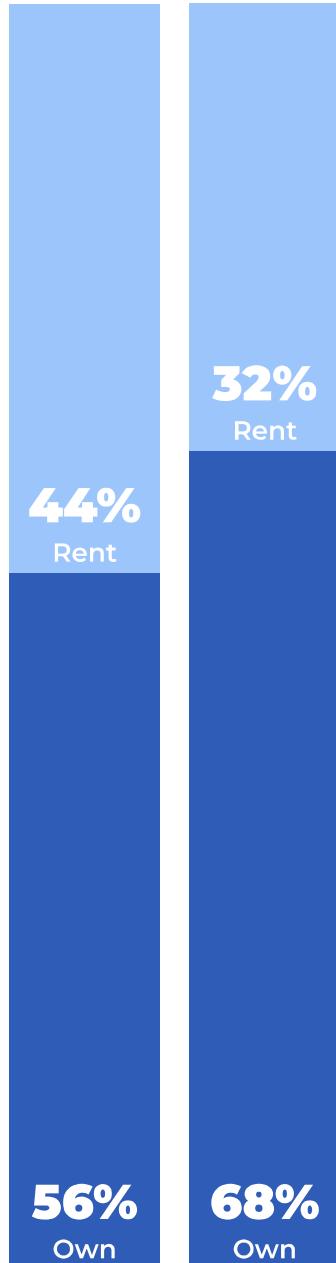
HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

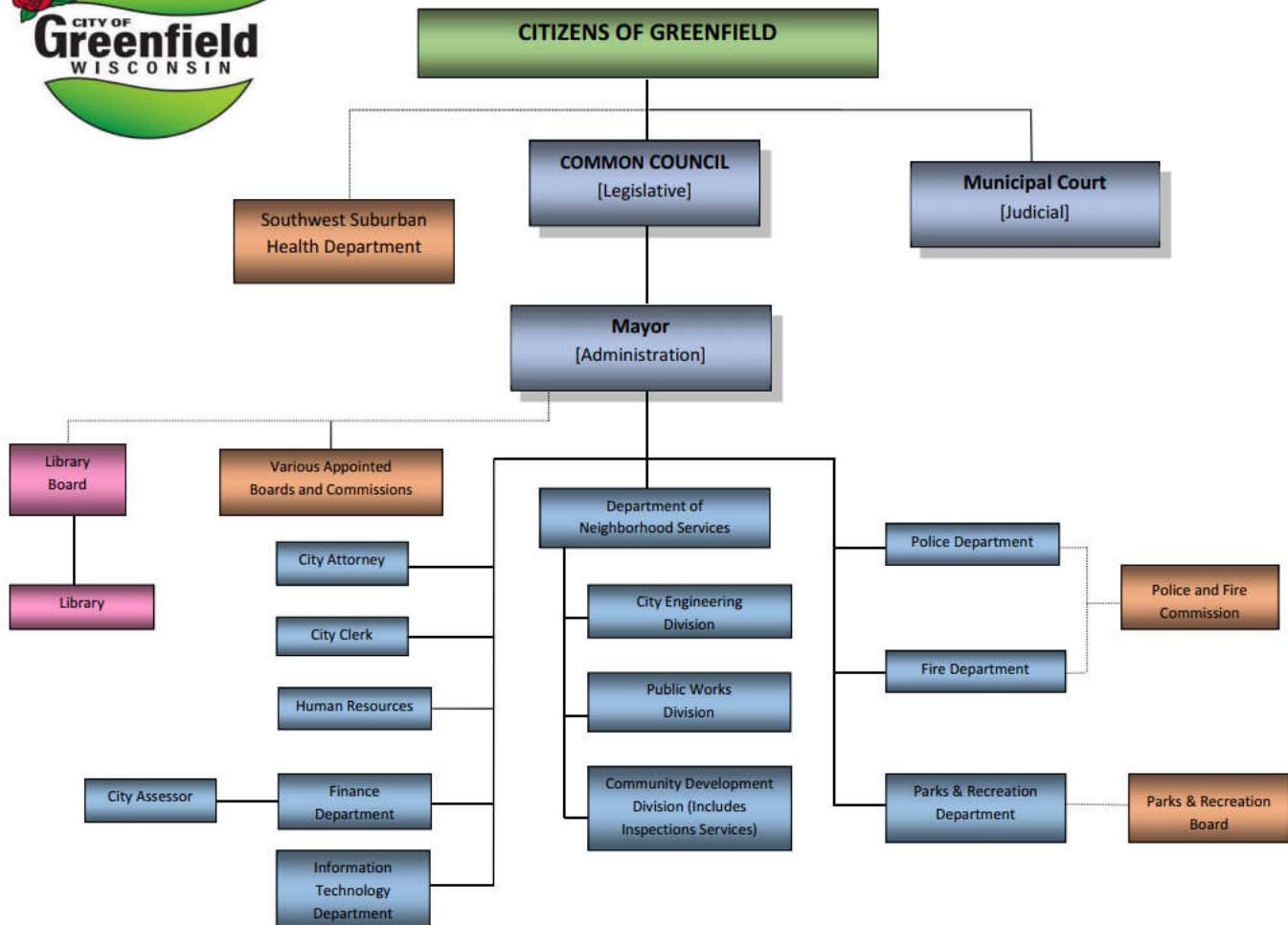
HOME OWNERS VS RENTERS

Greenfield State Avg.



* Data Source: 2021 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

Organizational Chart



Fund Structure

The City reports the following major governmental funds:

General Fund – accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than enterprise debt.

Capital Projects Funds

Capital Improvements Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital improvement projects.

Special Assessment Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for construction of major capital facilities or financing of debt service requirements.

Capital Equipment Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for the acquisition of equipment (other than those financed by proprietary funds).

Special Revenue Fund – Tax Increment Districts – used to account for and report the proceeds of specific revenue sources that are restricted to expenditures outlined in the TID project plans (other than debt service or capital projects).

The City reports the following major enterprise funds:

Sanitary Sewer Service – accounts for operations of the sanitary sewer service.

Refuse and Recycling – accounts for operations of the refuse and recycling service.

The City reports the following non-major governmental funds:

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Library, Intergovernmental Service, Hotel/Motel, Storm Sewer, Impact Fees, Grant, Law Enforcement, Park Recreation and Service Program, Post-Retirement Health Care, Health Reimbursement Arrangement HRA, Park Community Center, Business Improvement Districts 1 & 2, Farmers Market, Quality of Life, THE AMP, Information Technology Services (formerly High Speed Telecommunications), American Rescue Plan Act and National Opioids Settlement.

Executive Summary Section

Statement of Revenue and Expenditures and Tax Levy

Adopted 2025 Budget

REVENUES/EXPENDITURES CATEGORY	Year Ending 12/31/22	Year Ending 12/31/23	Actual YTD 7/31/24	Est. Year Ending 12/31/24	Adopted 2024 Budget	Adopted 2025 Budget	Percent Change
REVENUES							
GENERAL PROPERTY TAXES	19,668,963	20,099,465	20,119,550	20,160,521	20,154,229	20,149,164	-0.03%
INTERGOVERNMENTAL REVENUES	4,201,440	4,263,172	3,090,899	5,197,887	5,074,404	5,481,165	8.02%
LICENSES & PERMITS	1,298,719	1,156,513	726,108	1,243,557	1,218,950	994,850	-18.38%
FINES, FORFEITURES & PENALTIES	690,209	830,004	564,707	802,000	802,000	810,000	1.00%
PUBLIC CHARGES FOR SERVICES	2,139,747	2,485,366	1,297,458	1,999,661	1,998,500	2,091,100	4.63%
INTERGOVERNMENTAL CHARGES	1,345,843	1,562,570	673,055	1,384,934	1,373,561	1,449,233	5.51%
MISCELLANEOUS REVENUES	370,911	851,294	474,131	652,811	487,369	627,372	28.73%
OTHER FINANCING SOURCES	73,705	-	331	331	600,447	1,083,167	80.39%
TOTAL REVENUES	29,789,537	31,248,384	26,946,239	31,441,702	31,709,460	32,686,051	3.08%
EXPENDITURES							
GENERAL GOVERNMENT	3,981,420	4,477,526	2,452,251	4,703,034	4,579,745	4,912,409	7.26%
PUBLIC SAFETY	18,978,325	19,588,577	10,478,694	20,479,255	20,448,282	20,913,675	2.28%
DEPT OF NEIGHBORHOOD SERVICES	3,873,149	4,264,382	2,705,409	4,204,930	4,080,639	4,328,297	6.07%
DEPT OF NEIGHBORHOOD SERVICES (Community Development)	199,660	186,436	111,827	212,964	212,863	237,328	11.49%
HEALTH & HUMAN SERVICES	911,629	565,868	826,231	852,617	972,687	808,237	-16.91%
RECREATION & EDUCATION	1,139,612	1,186,812	682,145	1,400,244	1,400,244	1,471,105	5.06%
OTHER FINANCING USES	360,558	188,343	15,569	15,569	15,000	15,000	0.00%
TOTAL EXPENDITURES	29,444,353	30,457,944	17,272,126	31,868,613	31,709,460	32,686,051	3.08%

All Governmental Funds Combined	Estimated Fund Balance 1/1/25	2025 Total Revenue	2025 Total Expenditures	Other Financing Sources (Uses)	Estimated Fund Balance 12/31/25	Property Tax Contribution
General Fund	9,823,938	32,686,051	32,686,051	(1,003,167)	8,820,771	20,117,208
Special Revenue Funds	15,775,120	14,250,751	14,142,821	-	15,883,050	2,738,260
Enterprise Funds	30,484,876	7,754,749	7,754,749	-	30,484,876	-
Capital Project Funds	3,212,371	3,782,660	12,083,560	6,558,300	1,469,771	-
Debt Service Funds	385,222	10,002,796	10,052,796	50,000	385,222	6,138,992
TOTAL	59,681,527	68,477,007	76,719,977	5,605,133	57,043,690	28,994,460



Detail of Fund Balances, Revenues, Expenditures and Other Financing Sources (Uses)

Fund Type	Fund Balance 12-31-2023	Estimated Total Fund Balance 1-1-2025	2025 Total Revenues	2025 Total Expenditures	Other Financing Sources and/or Uses	Estimated Total Fund Balance 12-31-2025	Tax (2025) Contribution
General	10,250,849	9,823,938	32,686,051	32,686,051	(1,003,167)	8,820,771	20,117,208
<u>Special Revenue:</u>							
Library	138,106	112,388	1,566,521	1,566,521		112,388	1,438,260
Inter-Government	198,475	198,475	191,000	191,000		198,475	-
Hotel/Motel	69,100	69,100	15,000	15,000		69,100	-
Storm Sewer	2,057,974	2,113,574	1,834,087	1,834,087		2,113,574	-
Grants	-	-	25,000	25,000		-	-
Retiree Health Care Funding [includes retiree HRA]	1,027,034	633,573	1,040,000	1,403,083		270,490	1,000,000
Health Reimbursement Arrangement (HRA - active employees)	317,807	290,454	310,000	317,788		282,666	300,000
Impact Fees	471,405	120,231	250,500	11,000		359,731	-
Law Enforcement	114,855	177,489	1,000	9,000		169,489	-
Farmers Market	26,968	37,785	34,100	34,910		36,975	-
Quality of Life	70,352	67,406	73,123	97,900		42,629	-
Parks, Rec & Sponsor Prgms	236,365	283,786	951,100	951,100		283,786	-
Park - Community Center	162,139	162,058	59,050	59,050		162,058	-
TID #2	1,044,745	1,233,371	1,233,944	1,033,484		1,433,831	-
TID #4	3,899,891	4,077,402	673,050	706,238		4,044,214	-
TID #6	4,582,913	4,541,141	3,929,983	3,800,501		4,670,623	-
TID #7	138,253	153,213	244,196	236,650		160,759	-
TID #8	(8,098)	830,178	1,017,539	1,016,776		830,941	-
TID #9	-	(14,911)	-	10,000		(24,911)	-
Information Technology Services	166,995	203,172	133,125	77,000		259,297	-
The AMP	169,547	216,721	89,500	89,500		216,721	-
Business Improvement District	-	-	58,500	58,500		-	-
ARPA Fund	198,317	78,317	503,700	582,000		17	-
National Opioids Settlement	97,067	190,197	16,733	16,733		190,197	-
Total Special Revenue Funds	15,180,210	15,775,120	14,250,751	14,142,821		15,883,050	2,738,260
<u>Enterprise Funds</u>							
Sewer Service (See Note Below)	30,029,717	30,424,717	5,320,384	5,320,384		30,424,717	-
Refuse & Recycling	55,681	60,159	2,434,365	2,434,365		60,159	-
Total Enterprise Funds	30,085,398	30,484,876	7,754,749	7,754,749		30,484,876	
<i>Note: Fund Balances for enterprise funds, i.e. sewer fund, includes capital asset investment in the City's infrastructure for sanitary sewers and dedicated capital equipment.</i>							
<u>Capital Project Funds:</u>							
Capital Improvements	1,776,326	1,930,370	3,605,260	10,420,260	4,895,000	10,370	-
Special Assessments	382,264	566,834	142,400	-	-	709,234	-
Capital Equipment	1,126,846	715,167	35,000	1,663,300	1,663,300	750,167	-
Total Capital Projects	3,285,436	3,212,371	3,782,660	12,083,560	6,558,300	1,469,771	
<u>Debt Service Funds:</u>							
Debt Service	654,323	385,222	10,002,796	10,052,796	50,000	385,222	6,138,992
Total All Funds	59,456,216	59,681,527	68,477,007	76,719,977	5,605,133	57,043,690	28,994,460
Tax Levy Prior Year (2024)							28,807,908
Net Change							186,552
Percentage Net Change							0.65%
State Imposed Tax Levy Allowable Limit for 2025							28,994,475
					Preliminary unused levy		15



Detail Analysis for 2025 General Fund Balance and Other Financing Sources (Uses)

Line No.		General Fund
1	Fund balance 12/31/23 per audit report	10,250,849
2	<i>Less:</i>	
3	Reserved for nonspendables	114,519
	Total General Fund Reserves net of nonspendables at December 31, 2023 before	
4	estimated use of fund balance	10,136,330
5	Reserved/designated for working capital (estimated 2024 fund balance used)	<u>(426,911)</u>
	Estimated Unreserved-undesignated General Fund reserves at	
6	December 31, 2024	9,709,419
7	Estimated 2024 Year-to-date revenues and expenditures	
8	Estimated Revenues	31,441,702
9	Estimated Expenditures	31,868,613
10	Net estimated use of fund balance	(426,911)
	Estimated Unreserved-undesignated General Fund reserves at	
11	December 31, 2024	9,709,419
12		
13	Total Reserved and Designated Fund Balance	114,519
14	Proposed use of fund balance	<u>(1,003,167)</u>
15	Estimated Fund Balance December 31, 2025	<u>8,820,771</u>
16		
17	Budgeted 2025 expenditures	32,686,051
18	25% Estimated 2025 budget expenditures	8,171,513
19	Estimated Fund Balance December 31, 2025	<u>8,820,771</u>
20	Estimated Net Surplus (Deficit) @ 25%	649,258
21	Fund Balance Percent of 2025 Budget	26.99%

Computation of Expenditure Restraint Program for 2025 Budget

1 Net new construction during 2023	47,257,400
2 2023 total equalized value	4,375,078,300
3 Percent increase [line 1/line 2]	1.080%
4 Defined adjustment factor	60.00%
5 Adjusted percent increase for new construction [line 3 * line 4]	0.648%
6 Maximum allowable increase for new construction	2.00%
7 Allowable growth factor [lesser of lines 5 or 6]	0.648%
8 CPI Change - Per DOR	3.200%
9 Total Formula ERP limit [lines 7 plus 8]	<u><u>3.800%</u></u>
10 Prior Year [2024] General Fund Total Budget and Tax Levy Assigned to Other Funds, Excluding Debt Service Tax Levy	34,486,194
11 ESTIMATED Allowable Increase	1,310,506
12 TOTAL ESTIMATED Allowable Budget [Note: City must be under this maximum by at least \$1]	35,796,700
2025 Budget @ 9/11/2024	35,424,311
13 TOTAL ESTIMATED amount below estimated allowable ERP	372,389
14 <i>Final Allowable limit from State of Department of Revenue received in late October</i>	



Tax Levy "Freeze" Limit Computation for 2025

Determination of Allowable 2024 Payable 2025 Levy	Maximum Allowable Increase for 2025 Budget
1 2023 payable 2024 actual levy (not including tax increment) plus 2024 personal property aid (\$94,926)	28,902,836
2 Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.	-
3 Exclude 2023 levy for new general obligation debt authorized after July 1, 2005	<u>5,902,610</u>
4 2023 payable 2024 adjusted actual levy (Line 1 less lines 2 and 3)	23,000,226
5 0.00% growth plus Terminated TID% (0%) applied to adjusted actual 2023 levy	23,000,226
6 Net new construction (1.08%) plus Terminated TID% (0%) applied to adjusted actual 2023 levy (Line 4)	<u>23,248,628.44</u>
7 2024 levy limit before adjustments	23,248,628
8 2024 Levy limit before adjustments less 2025 personal property aid (\$94,926+298,219)	22,855,483
9 Total Adjustments (detailed below)	6,138,992
10 2024 payable 2025 allowable levy (Lines 6 and 7)	28,994,475

Line D. Increase for City's share of refunded or rescinded taxes certified under Sec. 74.41 (5) Wis. Stats.

Debt Levy Adjustment Computation Detail

2025 Budget Year Debt Levy For 2014 G.O. Bonds	430,000
2025 Budget Year Debt Levy For 2015A G.O. Bonds	243,644
2025 Budget Year Debt Levy For 2015B G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2015C G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2016A G.O. Bonds	256,925
2025 Budget Year Debt Levy For 2016A G.O. Bonds TID #4 **	-
2025 Budget Year Debt Levy For 2016B G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2016C G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2016 State Trust Loan Fiber Optic Network	81,792
2025 Budget Year Debt Levy For 2017A G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2017B G.O. Bonds	448,700
2025 Budget Year Debt Levy For 2017B G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2018A G.O. Bonds	193,319
2025 Budget Year Debt Levy For 2018A G.O. Bonds TID #4 **	-
2025 Budget Year Debt Levy For 2019A G.O. Bonds	791,500
2025 Budget Year Debt Levy For 2020A G.O. Bonds	621,063
2025 Budget Year Debt Levy For 2021A G.O. Bonds	2,066,506
2025 Budget Year Debt Levy For 2021B G.O. Bonds TID #8 **	-
2025 Budget Year Debt Levy For 2022A G.O. Bonds	297,115
2025 Budget Year Debt Levy For 2023A G.O. Bonds	257,250
2025 Budget Year Debt Levy For 2024A G.O. Bonds TID #6 **	-
2025 Budget Year Debt Levy For 2024B G.O. Bonds	451,178

Line E. Debt Service for general obligation debt authorized after July 1, 2005

Total Adjustments (Line D. and Line E.)

6,138,992

6,138,992

** Tax increment to make payment



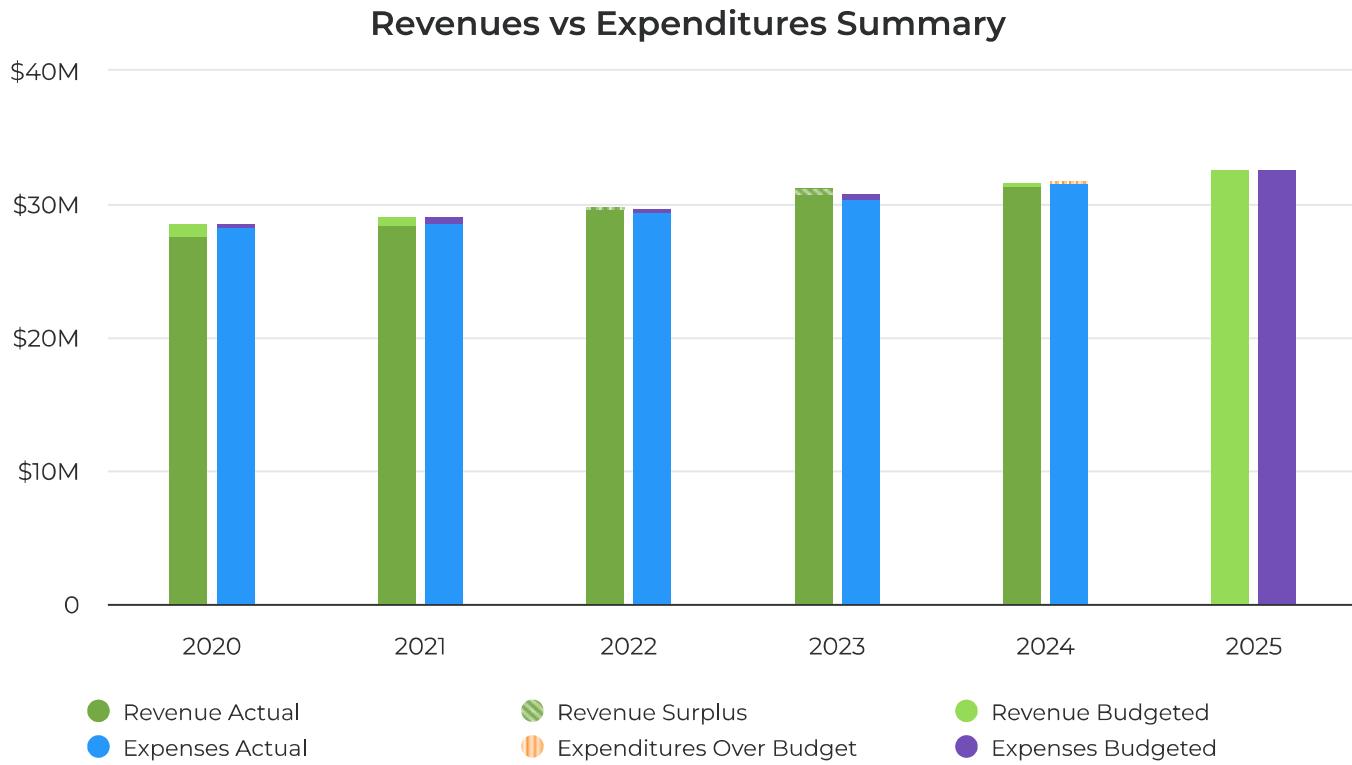
Funds Summary Overview

General Fund

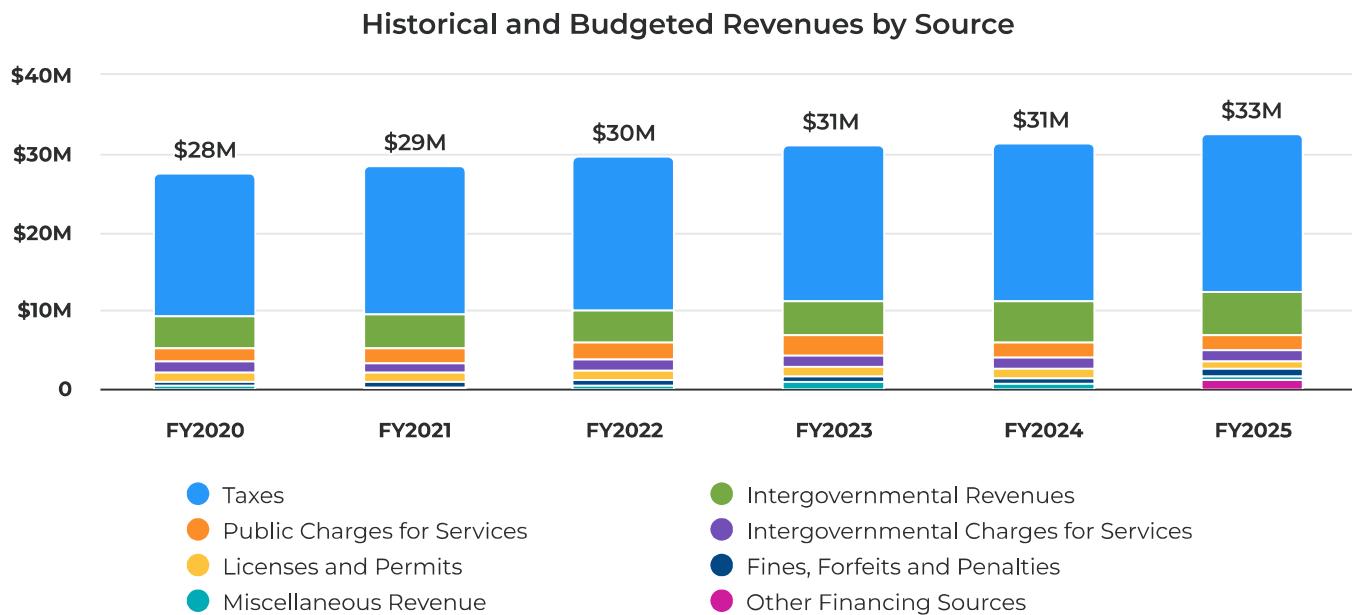
The General Fund is the City's primary operating fund. It accounts for much of the day-to-day activities of the numerous departments within the City. It is primarily funded by the property tax levy. The General Fund is considered a major governmental fund of the City.

Summary

The City of Greenfield is projecting \$32,686,051 of revenue in FY2025, which represents a 3.08% increase over the prior year. Budgeted expenditures are projected to increase by 3.08% or \$976,591 to \$32,686,051 in FY2025.



Revenues by Source



FY25 Revenues by Source



● Taxes	\$20,149,164	61.64%
● Intergovernmental Revenues	\$5,481,165	16.77%
● Public Charges for Services	\$2,076,100	6.35%
● Intergovernmental Charges for Services	\$1,464,233	4.48%
● Other Financing Sources	\$1,083,167	3.31%
● Licenses and Permits	\$994,850	3.04%
● Fines, Forfeits and Penalties	\$810,000	2.48%
● Miscellaneous Revenue	\$627,372	1.92%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$19,668,963	\$20,099,465	\$20,119,550	\$20,160,521	\$20,154,229	\$20,149,164
Intergovernmental Revenues	\$4,201,440	\$4,263,172	\$3,090,899	\$5,197,887	\$5,074,404	\$5,481,165
Licenses and Permits	\$1,298,719	\$1,156,512	\$726,108	\$1,243,557	\$1,218,950	\$994,850
Fines, Forfeits and Penalties	\$690,209	\$830,004	\$564,707	\$802,000	\$802,000	\$810,000
Public Charges for Services	\$2,120,576	\$2,462,918	\$1,289,825	\$1,984,661	\$1,983,500	\$2,076,100
Intergovernmental Charges for Services	\$1,365,014	\$1,585,017	\$680,688	\$1,399,934	\$1,388,561	\$1,464,233
Miscellaneous Revenue	\$370,911	\$851,296	\$474,131	\$652,811	\$487,369	\$627,372
Other Financing Sources	\$73,705	-	\$331	\$331	\$600,447	\$1,083,167
Total Revenues	\$29,789,537	\$31,248,384	\$26,946,239	\$31,441,702	\$31,709,460	\$32,686,051

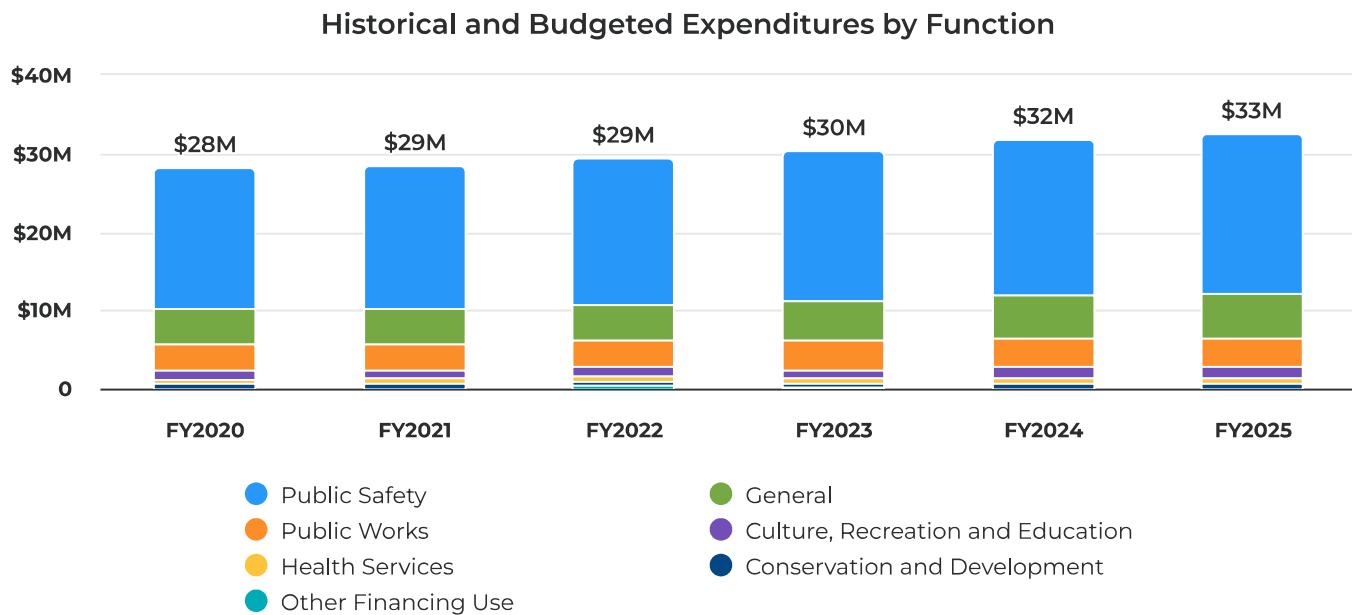
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Taxes	-0.03%
Intergovernmental Revenues	8.02%
Licenses and Permits	-18.38%
Fines, Forfeits and Penalties	1.00%
Public Charges for Services	4.67%
Intergovernmental Charges for Services	5.45%
Miscellaneous Revenue	28.73%
Other Financing Sources	80.39%
Total Revenues	3.08%



Expenditures by Function



FY25 Expenditures by Function



Public Safety	\$20,418,453	62.47%
General	\$5,918,201	18.11%
Public Works	\$3,404,405	10.42%
Culture, Recreation and Education	\$1,471,105	4.50%
Health Services	\$739,337	2.26%
Conservation and Development	\$719,550	2.20%
Other Financing Use	\$15,000	0.05%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Works	\$3,355,811	\$3,768,060	\$2,372,877	\$3,485,292	\$3,317,733	\$3,404,405
Other Financing Use	\$360,558	\$188,343	\$15,569	\$15,569	\$15,000	\$15,000
Public Safety	\$18,588,217	\$19,137,834	\$10,228,573	\$19,982,792	\$19,951,819	\$20,418,453
Health Services	\$841,514	\$497,620	\$782,502	\$782,502	\$902,572	\$739,337
Culture, Recreation and Education	\$1,139,612	\$1,186,812	\$682,145	\$1,400,244	\$1,400,244	\$1,471,105
General	\$4,569,351	\$5,042,096	\$2,837,512	\$5,505,787	\$5,425,766	\$5,918,201
Conservation and Development	\$589,290	\$637,179	\$352,948	\$696,427	\$696,326	\$719,550
Total Expenditures	\$29,444,353	\$30,457,944	\$17,272,126	\$31,868,613	\$31,709,460	\$32,686,051

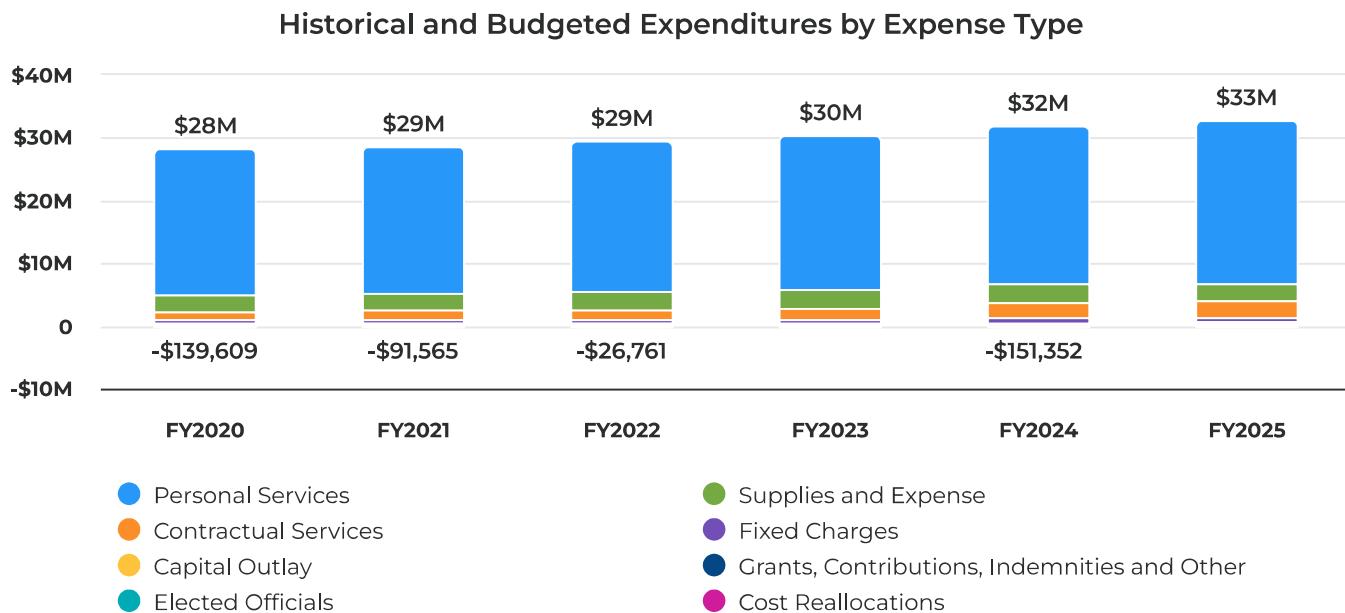
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Public Works	2.61%
Other Financing Use	0.00%
Public Safety	2.34%
Health Services	-18.09%
Culture, Recreation and Education	5.06%
General	9.08%
Conservation and Development	3.34%
Total Expenditures	3.08%



Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$25,771,149	78.84%
Supplies and Expense	\$2,903,383	8.88%
Contractual Services	\$2,580,640	7.90%
Fixed Charges	\$753,899	2.31%
Capital Outlay	\$215,250	0.66%
Cost Reallocations	\$185,000	0.57%
Grants, Contributions, Indemnities and Other	\$140,000	0.43%
Elected Officials	\$136,730	0.42%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Elected Officials	\$129,988	\$131,956	\$71,892	\$134,303	\$134,303	\$136,730
Personal Services	\$24,023,892	\$24,696,621	\$13,267,892	\$25,368,843	\$25,924,094	\$25,771,149
Contractual Services	\$1,612,991	\$1,869,841	\$1,765,259	\$2,469,357	\$1,771,405	\$2,580,640
Supplies and Expense	\$2,725,300	\$2,833,533	\$1,696,543	\$2,950,688	\$2,948,529	\$2,903,383
Fixed Charges	\$582,004	\$660,938	\$484,076	\$726,100	\$726,100	\$753,899
Grants, Contributions, Indemnities and Other	-\$26,761	\$160,727	\$20,795	\$140,000	\$140,000	\$140,000
Capital Outlay	\$183,528	\$98,993	\$51,683	\$230,674	\$216,950	\$215,250
Cost Reallocations	\$213,411	\$5,335	-\$86,014	-\$151,352	-\$151,921	\$185,000
Total Expenditures	\$29,444,353	\$30,457,944	\$17,272,126	\$31,868,613	\$31,709,460	\$32,686,051

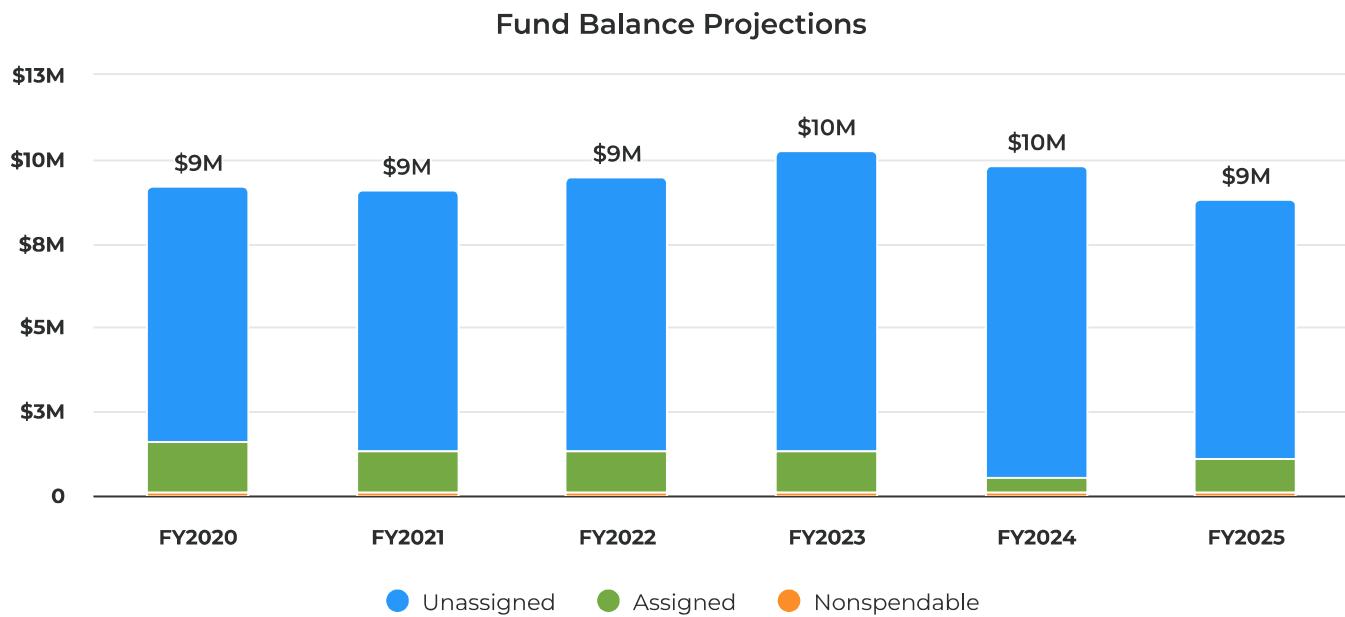
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (%
Change)

Elected Officials	1.81%
Personal Services	-0.59%
Contractual Services	45.68%
Supplies and Expense	-1.53%
Fixed Charges	3.83%
Grants, Contributions, Indemnities and Other	0.00%
Capital Outlay	-0.78%
Cost Reallocations	-221.77%
Total Expenditures	3.08%



Fund Balance



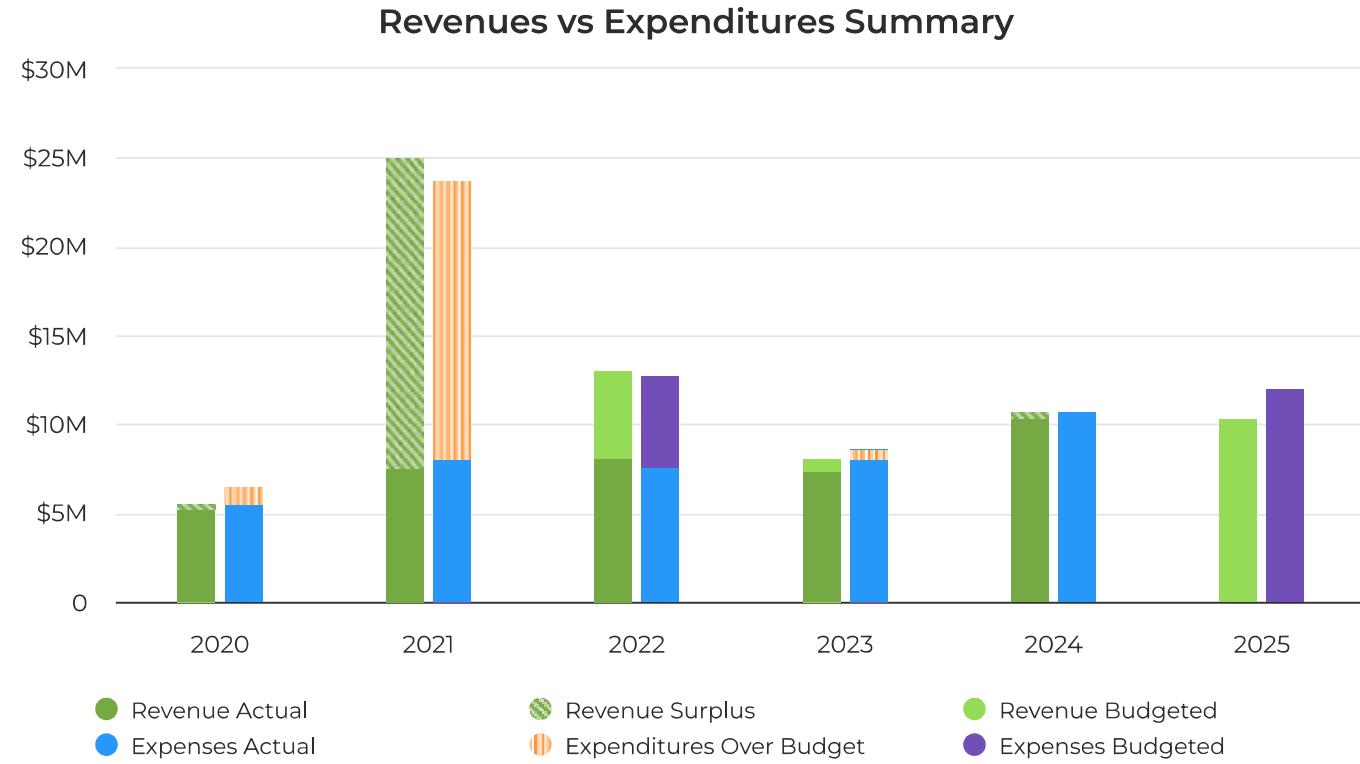
Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Unassigned	\$8,926,955	\$9,282,508	\$7,703,085	-17.02%
Assigned	\$1,209,375	\$426,911	\$1,003,167	134.98%
Nonspendable	\$114,519	\$114,519	\$114,519	0.00%
Total Fund Balance	\$10,250,849	\$9,823,938	\$8,820,771	-10.21%

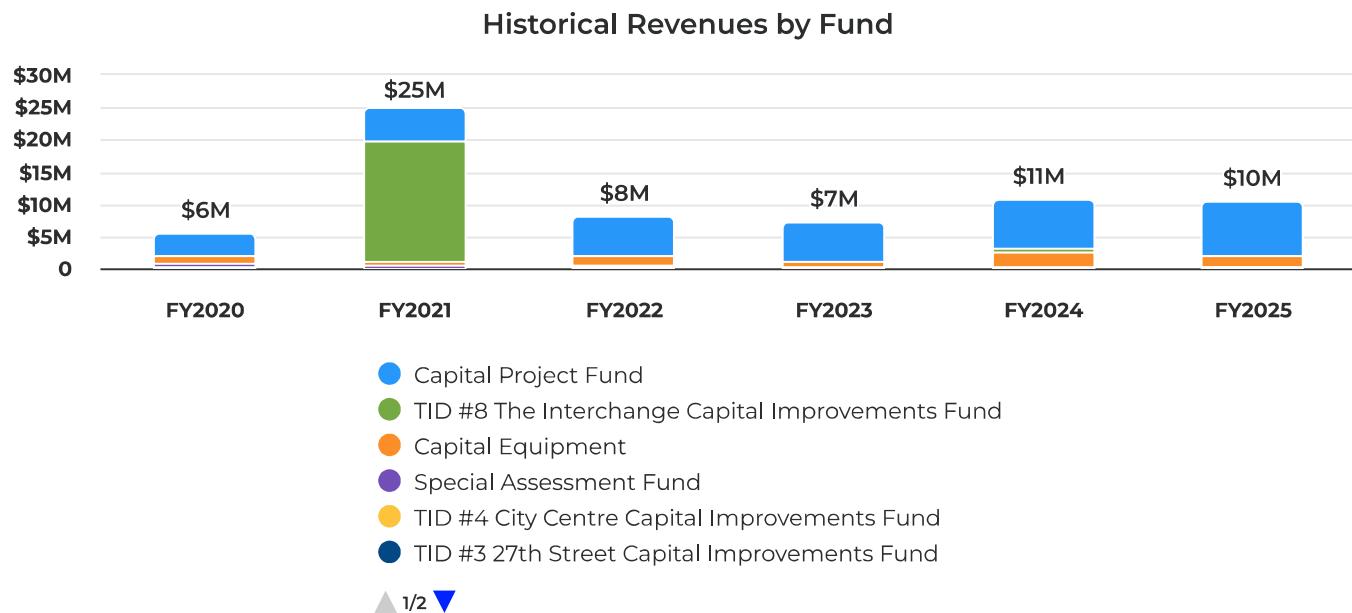
Capital Funds

Summary

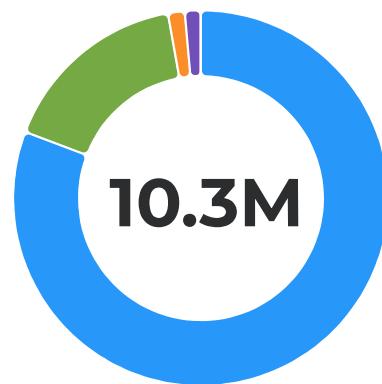
The City of Greenfield is projecting \$10.34 million in revenue in FY2025, which represents a 1.5% decrease from the prior year. Budgeted expenditures are projected to increase by 12.0% or \$1.29 million to \$12.1 million in FY2025.



Revenues by Fund



FY25 Revenues by Fund



Capital Project Fund	\$8,350,260	80.75%
Capital Equipment	\$1,698,300	16.42%
TID #4 City Centre Capital Improvements Fund	\$150,000	1.45%
Special Assessment Fund	\$142,400	1.38%
TID #9 - Cold Spring Crossing	\$0	0.00%
TID #8 The Interchange Capital Improvements Fund	\$0	0.00%

Revenues by Fund

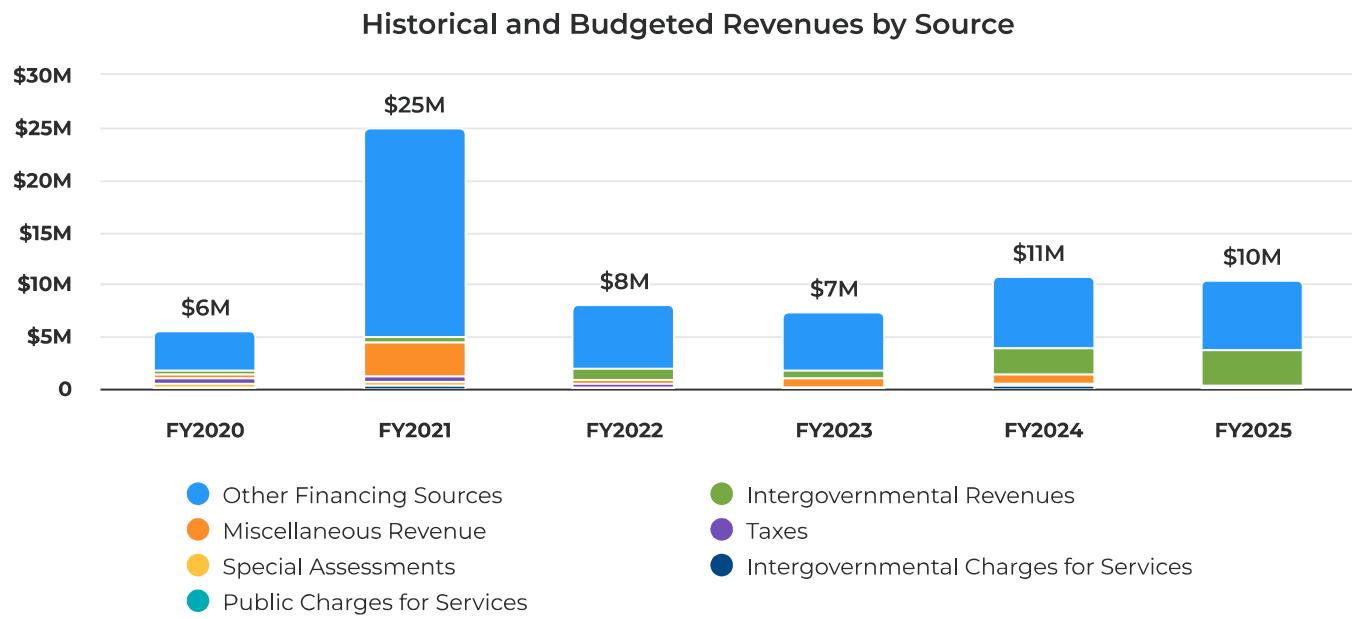
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Capital Project Fund	\$6,199,861	\$6,159,519	\$4,917,831	\$7,630,930	\$6,964,000	\$8,350,260
TID #3 27th Street Capital Improvements Fund	\$203,016	-	-	-	-	-
TID #4 City Centre Capital Improvements Fund	-	-	-	-	-	\$150,000
TID #5 Loomis Crossing Capital Improvements Fund	\$61,263	-	-	-	-	-
TID #8 The Interchange Capital Improvements Fund	\$12,800	-	-	\$564,000	\$564,000	-
Special Assessment Fund	\$214,996	\$177,335	\$11,602	\$184,570	\$184,570	\$142,400
Capital Equipment	\$1,416,212	\$1,078,841	\$1,887,500	\$2,368,927	\$2,780,606	\$1,698,300
Total Revenues	\$8,108,148	\$7,415,695	\$6,816,933	\$10,748,427	\$10,493,176	\$10,340,960

Category (continued from above)

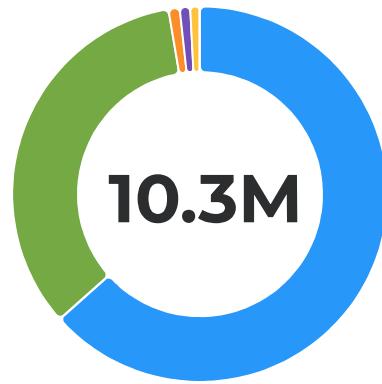
FY 2024 Budget vs. FY 2025 Budget (% Change)

Capital Project Fund	19.91%
TID #3 27th Street Capital Improvements Fund	-
TID #4 City Centre Capital Improvements Fund	-
TID #5 Loomis Crossing Capital Improvements Fund	-
TID #8 The Interchange Capital Improvements Fund	-100.00%
Special Assessment Fund	-22.85%
Capital Equipment	-38.92%
Total Revenues	-1.45%

Revenues by Source



FY25 Revenues by Source



Other Financing Sources	\$6,558,300	63.42%
Intergovernmental Revenues	\$3,503,260	33.88%
Special Assessments	\$100,578	0.97%
Intergovernmental Charges for Services	\$92,000	0.89%
Miscellaneous Revenue	\$86,822	0.84%
Public Charges for Services	\$0	0.00%
Taxes	\$0	0.00%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$374,900	\$50,000	\$127,217	\$127,217	\$127,217	-
Special Assessments	\$200,634	\$134,310	\$2,106	\$155,987	\$155,987	\$100,578
Intergovernmental Revenues	\$1,158,276	\$627,434	\$89,174	\$2,437,174	\$2,348,000	\$3,503,260
Public Charges for Services	-	-	\$734	\$735	-	-
Intergovernmental Charges for Services	\$49,924	\$78,794	\$184,668	\$330,689	\$265,000	\$92,000
Miscellaneous Revenue	\$256,728	\$837,595	\$647,591	\$896,281	\$337,583	\$86,822
Other Financing Sources	\$6,067,686	\$5,687,562	\$5,765,443	\$6,800,344	\$7,259,389	\$6,558,300
Total Revenues	\$8,108,148	\$7,415,695	\$6,816,933	\$10,748,427	\$10,493,176	\$10,340,960

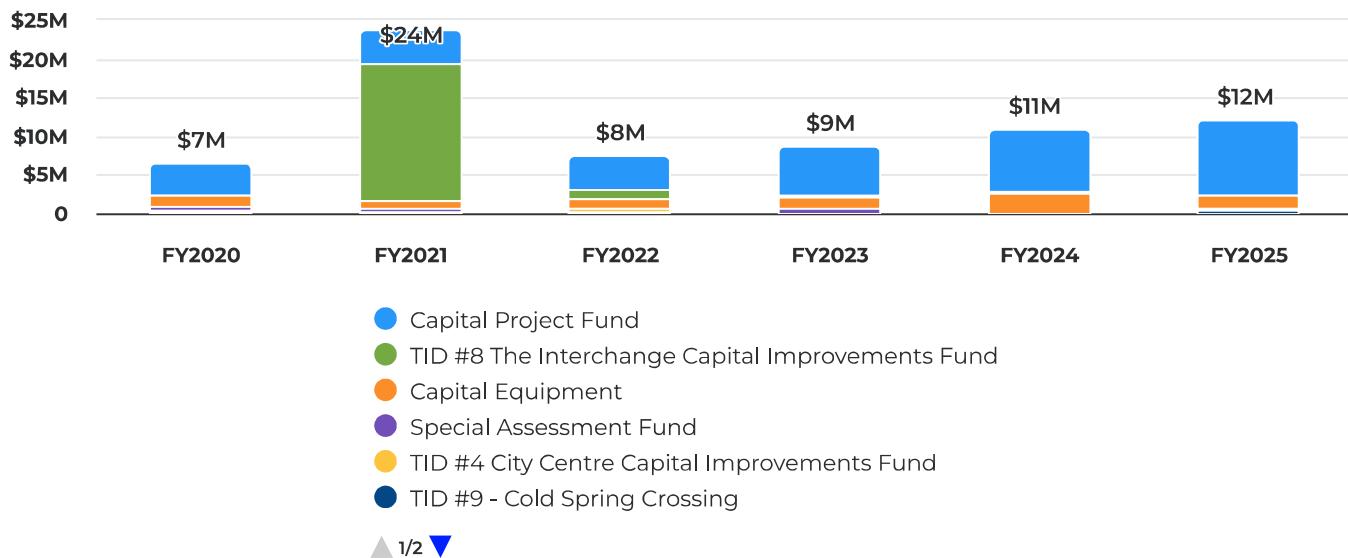
Category *(continued from above)*

FY 2024 Budget vs. FY 2025 Budget (% Change)

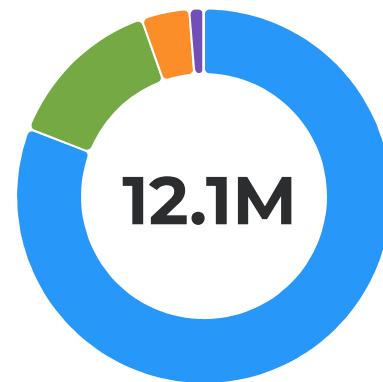
Taxes	-100.00%
Special Assessments	-35.52%
Intergovernmental Revenues	49.20%
Public Charges for Services	-
Intergovernmental Charges for Services	-65.28%
Miscellaneous Revenue	-74.28%
Other Financing Sources	-9.66%
Total Revenues	-1.45%

Expenditures by Fund

Historical and Budgeted Expenditures by Fund



FY25 Expenditures by Fund



Capital Project Fund	\$9,770,260	80.86%
Capital Equipment	\$1,663,300	13.76%
TID #9 - Cold Spring Crossing	\$500,000	4.14%
TID #4 City Centre Capital Improvements Fund	\$150,000	1.24%
TID #7 Greenfield Rehab Hospital	\$0	0.00%
Special Assessment Fund	\$0	0.00%
TID #8 The Interchange Capital Improvements Fund	\$0	0.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
TID #7 Greenfield Rehab Hospital	\$133,018	\$1,439	-	-	-	-
TID #9 - Cold Spring Crossing	-	-	-	-	-	\$500,000
Capital Project Fund	\$4,527,836	\$6,105,023	\$2,911,641	\$8,009,331	\$8,009,000	\$9,770,260
TID #4 City Centre Capital Improvements Fund	\$615,157	\$10,411	-	\$2,830	-	\$150,000
TID #8 The Interchange Capital Improvements Fund	\$1,153,451	\$243,056	\$12,967	\$28,725	-	-
Special Assessment Fund	-	\$750,000	-	-	-	-
Capital Equipment	\$1,181,078	\$1,512,391	\$2,071,739	\$2,780,606	\$2,780,606	\$1,663,300
Total Expenditures	\$7,610,540	\$8,622,320	\$4,996,347	\$10,821,492	\$10,789,606	\$12,083,560

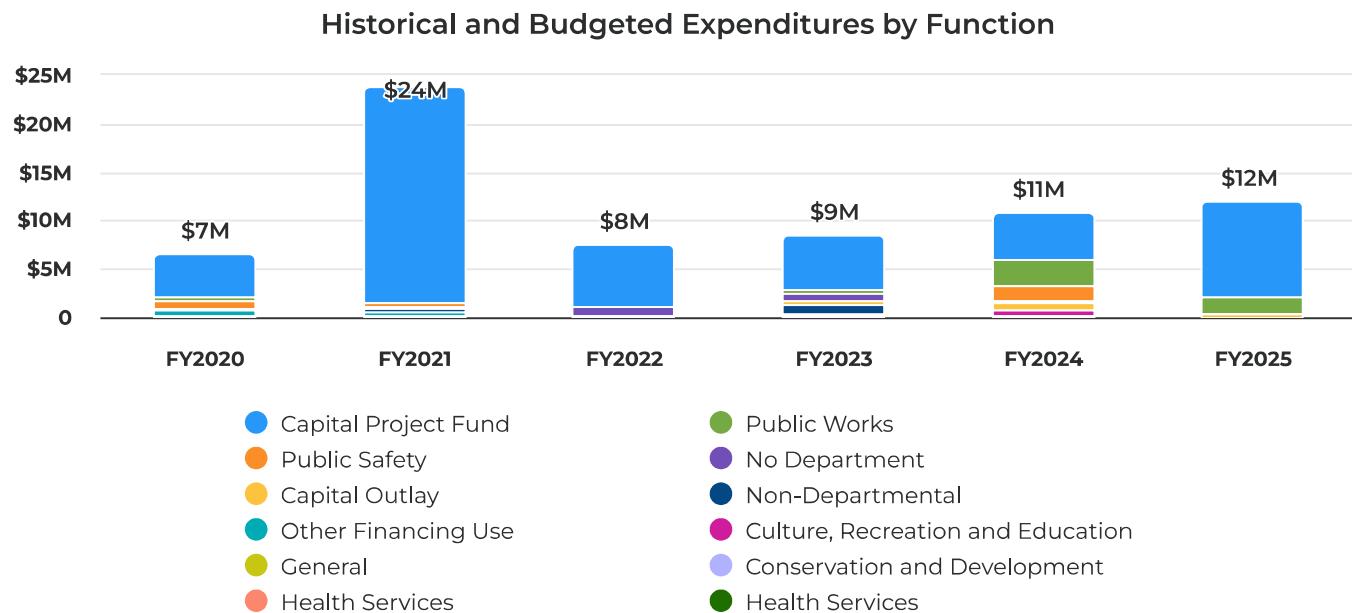
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

TID #7 Greenfield Rehab Hospital	-
TID #9 - Cold Spring Crossing	-
Capital Project Fund	21.99%
TID #4 City Centre Capital Improvements Fund	-
TID #8 The Interchange Capital Improvements Fund	-
Special Assessment Fund	-
Capital Equipment	-40.18%
Total Expenditures	11.99%



Expenditures by Function



FY25 Expenditures by Function



Capital Project Fund	\$10,035,260	83.05%
Public Works	\$1,663,300	13.76%
Capital Outlay	\$385,000	3.19%
Health Services	\$0	0.00%
Conservation and Development	\$0	0.00%
Non-Departmental	\$0	0.00%
Public Safety	\$0	0.00%
Culture, Recreation and Education	\$0	0.00%
General	\$0	0.00%
No Department	\$0	0.00%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Works	-	\$350,200	\$1,573,916	\$2,704,353	\$2,780,606	\$1,663,300
Health Services	-	-	\$331	\$331	-	-
Non-Departmental	\$159,115	\$1,072,209	\$23,348	\$24,848	-	-
Other Financing Use	\$12,628	-	-	-	-	-
Public Safety	\$152,056	\$121,781	\$1,307,390	\$1,508,910	-	-
Capital Outlay	\$228	\$404,763	-	\$707,481	\$1,135,000	\$385,000
Culture, Recreation and Education	-	\$190,730	\$484,369	\$577,336	-	-
General	\$51,370	\$8,039	\$119,774	\$161,978	-	-
Conservation and Development	-	\$100,661	\$97,037	\$97,037	-	-
No Department	\$866,987	\$651,980	\$190,430	\$197,294	-	-
Capital Project Fund	\$6,368,156	\$5,721,957	\$1,199,752	\$4,841,924	\$6,874,000	\$10,035,260
Total Expenditures	\$7,610,540	\$8,622,320	\$4,996,347	\$10,821,492	\$10,789,606	\$12,083,560

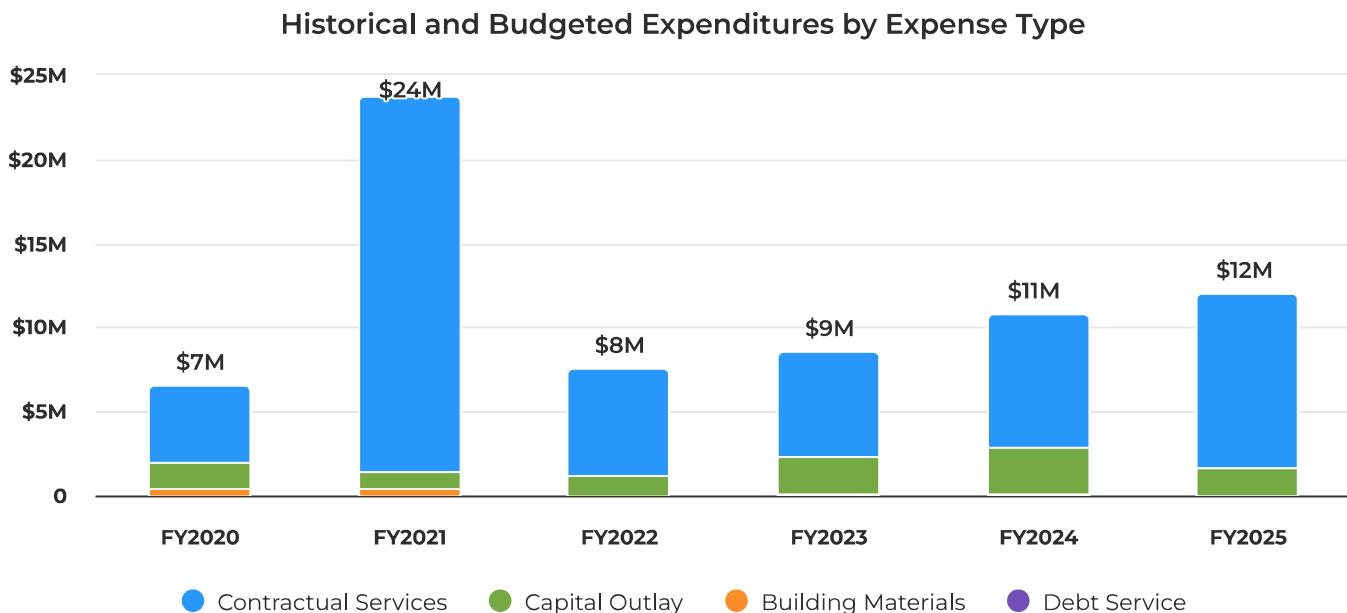
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

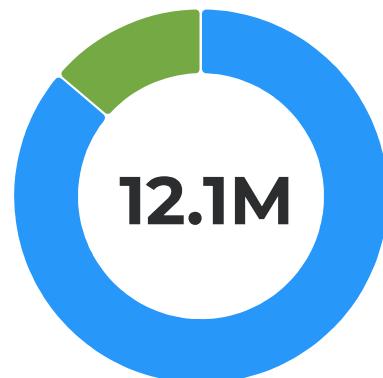
Public Works	-40.18%
Health Services	-
Non-Departmental	-
Other Financing Use	-
Public Safety	-
Capital Outlay	-66.08%
Culture, Recreation and Education	-
General	-
Conservation and Development	-
No Department	-
Capital Project Fund	45.99%
Total Expenditures	11.99%



Expenditures by Expense Type



FY25 Expenditures by Expense Type



Contractual Services	\$10,420,260	86.24%
Capital Outlay	\$1,663,300	13.76%
Debt Service	\$0	0.00%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Contractual Services	\$6,355,584	\$6,250,789	\$2,827,240	\$7,943,518	\$8,009,000	\$10,420,260
Debt Service	-	\$100,661	\$97,037	\$97,037	-	-
Capital Outlay	\$1,254,956	\$2,270,870	\$2,072,070	\$2,780,937	\$2,780,606	\$1,663,300

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
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Total Expenditures	\$7,610,540	\$8,622,320	\$4,996,347	\$10,821,492	\$10,789,606	\$12,083,560
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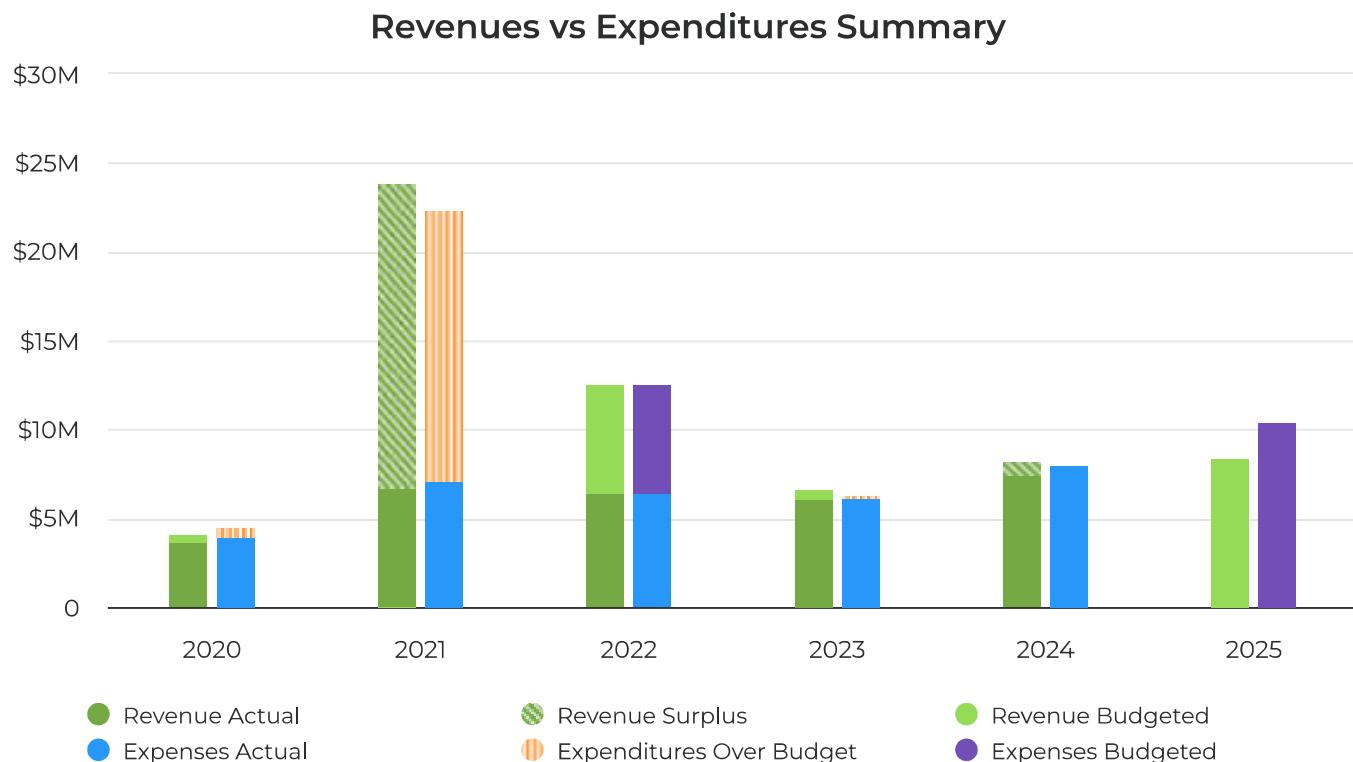
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (%) Change)
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Contractual Services	30.11%
Debt Service	-
Capital Outlay	-40.18%
Total Expenditures	11.99%

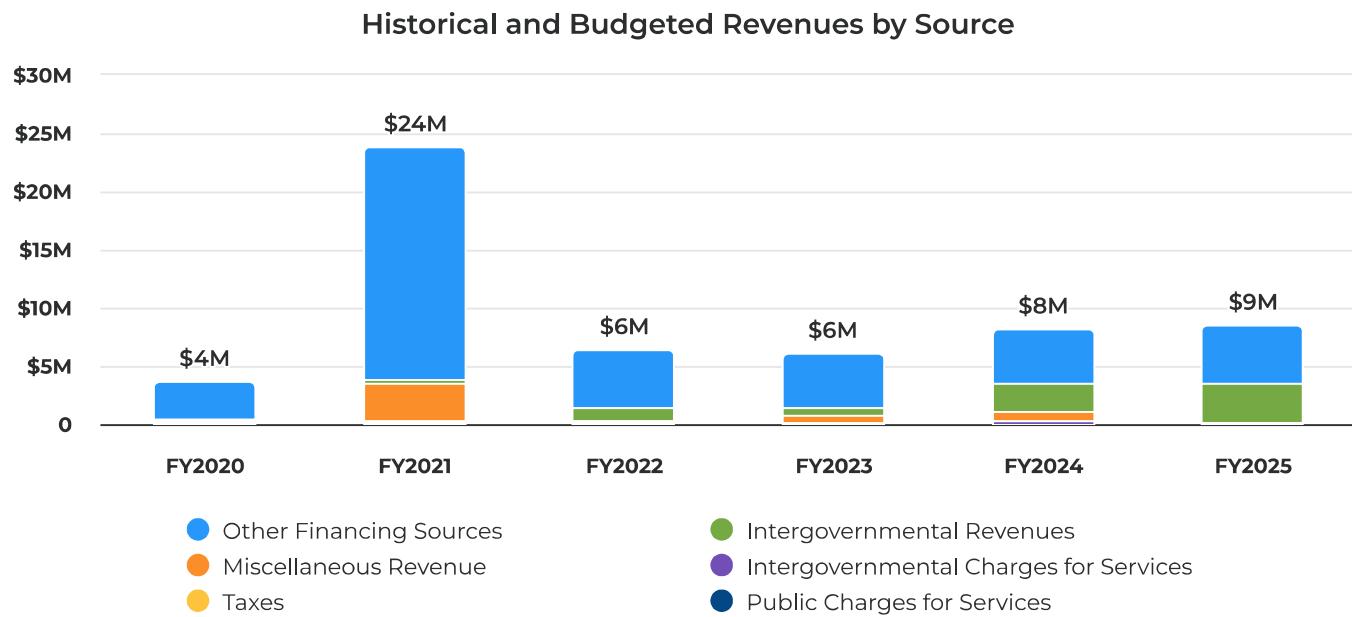
Capital Improvements Fund

The Capital Improvements Fund is a capital projects fund that accounts for the financial resources used for the payment of various street improvement, park improvement, and municipal building improvement projects. The main source of funding for these types of project is General Obligation debt proceeds. The Capital Improvements Fund is considered a major governmental fund of the City.

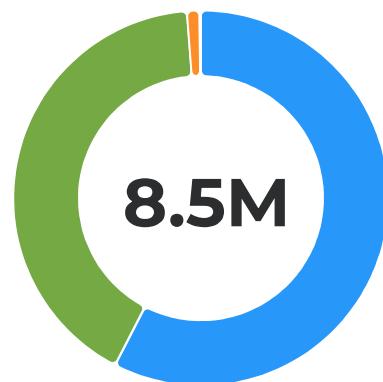
Summary



Revenues by Source



FY25 Revenues by Source



● Other Financing Sources	\$4,895,000	57.59%
● Intergovernmental Revenues	\$3,503,260	41.21%
● Intergovernmental Charges for Services	\$92,000	1.08%
● Miscellaneous Revenue	\$10,000	0.12%
● Taxes	\$0	0.00%
● Public Charges for Services	\$0	0.00%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$150,000	\$50,000	\$50,000	\$50,000	\$50,000	-
Intergovernmental Revenues	\$1,147,383	\$620,633	\$86,024	\$2,434,024	\$2,348,000	\$3,503,260
Public Charges for Services	-	-	\$734	\$735	-	-
Intergovernmental Charges for Services	\$49,926	\$78,794	\$118,979	\$265,000	\$265,000	\$92,000
Miscellaneous Revenue	\$138,352	\$670,338	\$547,369	\$756,446	\$274,000	\$10,000
Other Financing Sources	\$4,991,279	\$4,739,754	\$4,114,725	\$4,688,725	\$4,591,000	\$4,895,000
Total Revenues	\$6,476,940	\$6,159,519	\$4,917,831	\$8,194,930	\$7,528,000	\$8,500,260

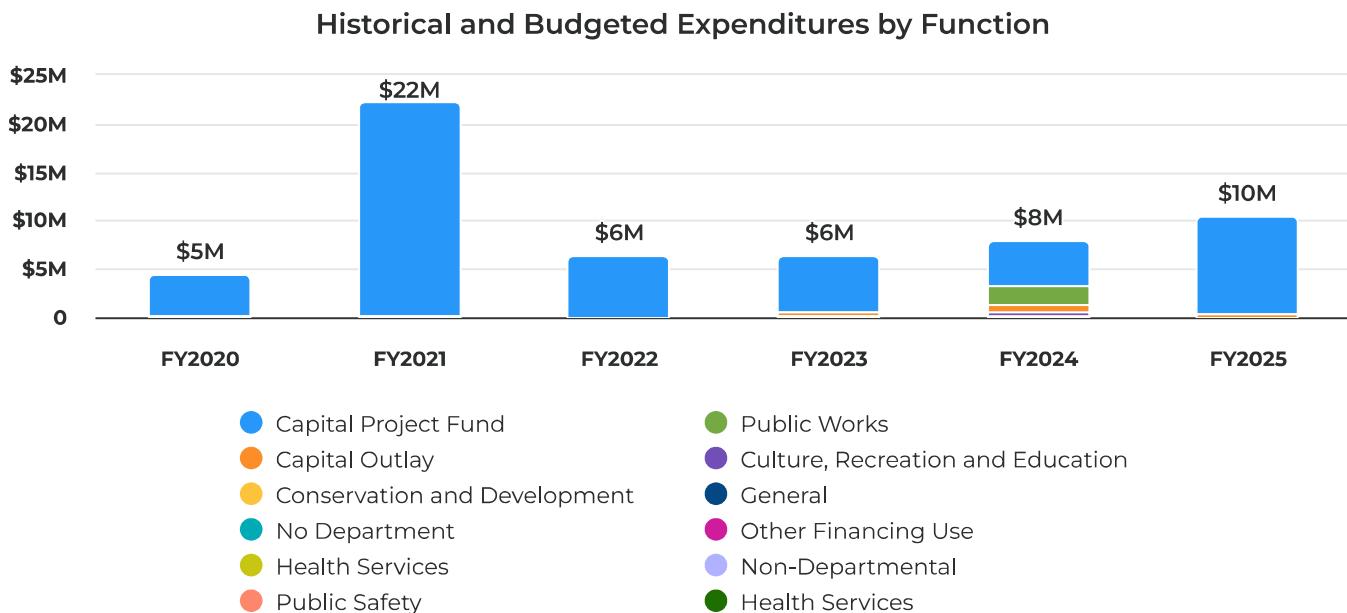
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

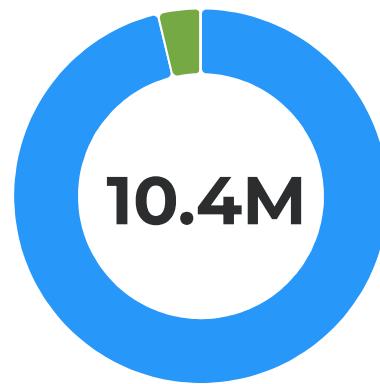
Taxes	-100.00%
Intergovernmental Revenues	49.20%
Public Charges for Services	-
Intergovernmental Charges for Services	-65.28%
Miscellaneous Revenue	-96.35%
Other Financing Sources	6.62%
Total Revenues	12.92%



Expenditures by Function



FY25 Expenditures by Function



Capital Project Fund	\$10,035,260	96.31%
Capital Outlay	\$385,000	3.69%
No Department	\$0	0.00%
Health Services	\$0	0.00%
General	\$0	0.00%
Conservation and Development	\$0	0.00%
Culture, Recreation and Education	\$0	0.00%
Public Works	\$0	0.00%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Works	-	\$124,069	\$1,236,436	\$1,891,270	-	-
Health Services	-	-	\$331	\$331	-	-
Capital Outlay	\$228	\$404,763	-	\$707,481	\$1,135,000	\$385,000
Culture, Recreation and Education	-	-	\$335,728	\$427,519	-	-
General	-	-	\$55,324	\$75,324	-	-
Conservation and Development	-	\$100,661	\$97,037	\$97,037	-	-
No Department	\$61,078	\$8,479	-	-	-	-
Capital Project Fund	\$6,368,156	\$5,721,957	\$1,199,752	\$4,841,924	\$6,874,000	\$10,035,260
Total Expenditures	\$6,429,462	\$6,359,929	\$2,924,608	\$8,040,886	\$8,009,000	\$10,420,260

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (%
Change)

Public Works	-
Health Services	-
Capital Outlay	-66.08%
Culture, Recreation and Education	-
General	-
Conservation and Development	-
No Department	-
Capital Project Fund	45.99%
Total Expenditures	30.11%

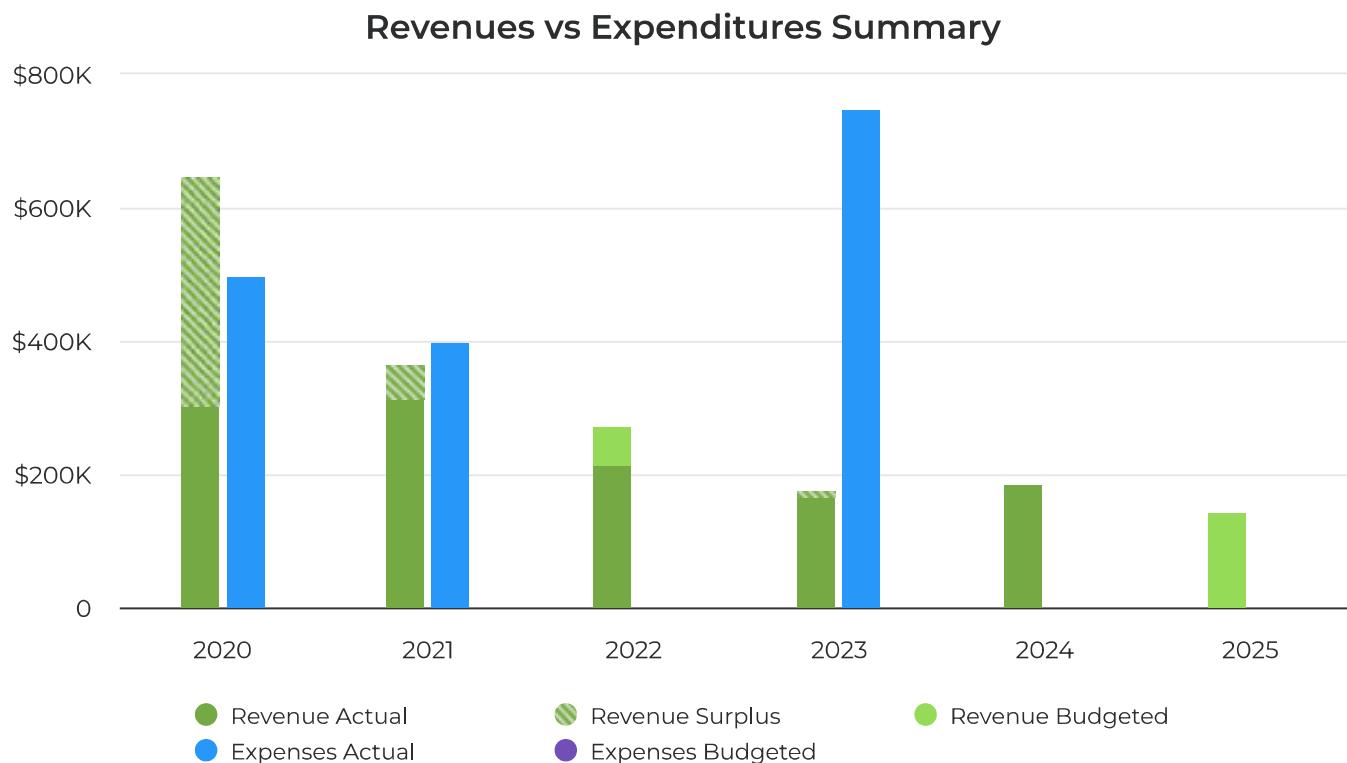


Special Assessment Fund

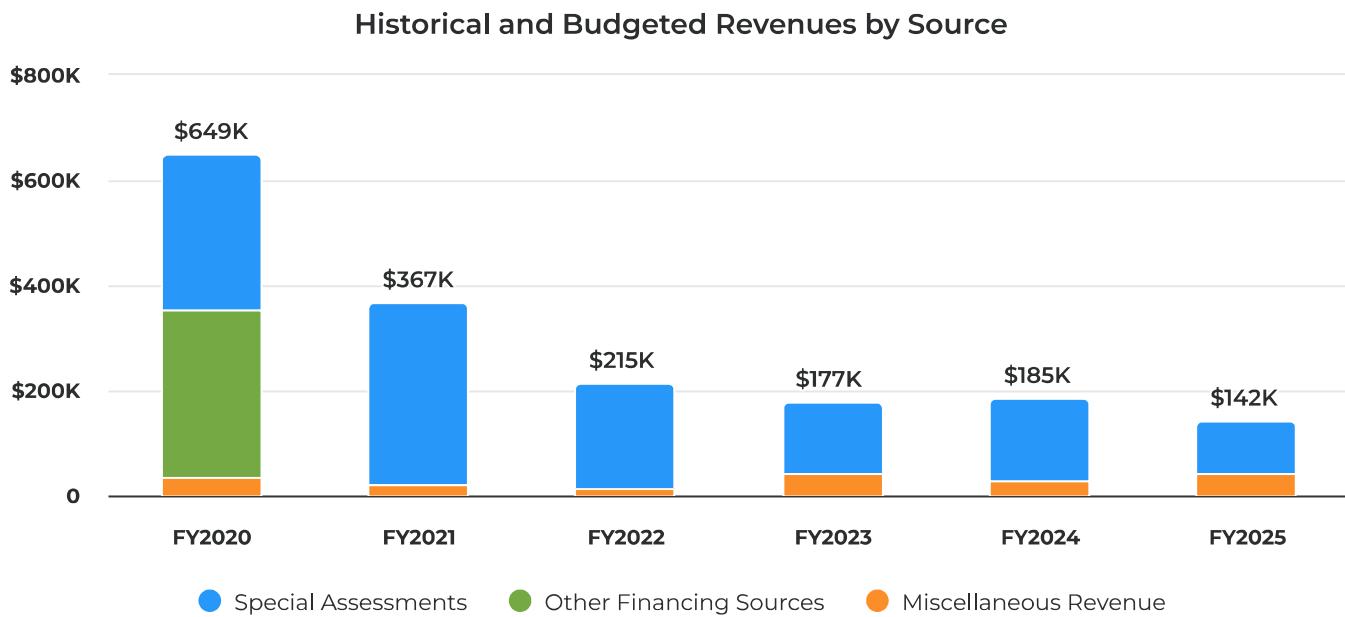
The Special Assessment Fund is a capital projects fund that accounts for the fees that are imposed on properties benefiting from the installation of various street improvements, utility improvements, concrete or asphalt improvements (sidewalks, curb/gutter, or driveway approaches), street lighting, or street trees. The Special Assessment Fund is considered a major governmental fund of the City.

Summary

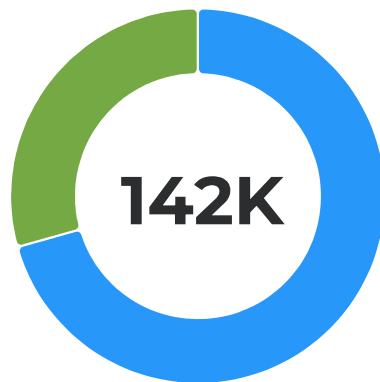
The City of Greenfield is projecting \$142,200 of revenue in FY2025, which represents a 22.8% decrease from the prior year. There are no budgeted expenditures for FY2025, which is consistent with the FY2024 budget.



Revenues by Source



FY25 Revenues by Source

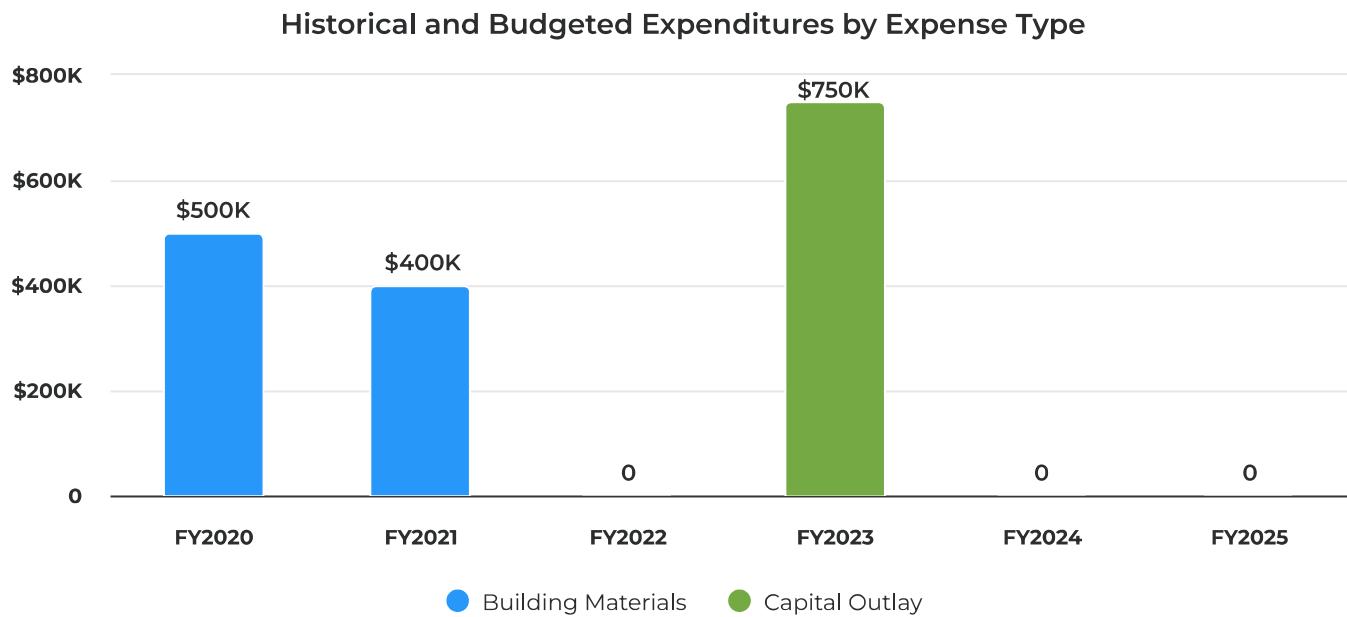


● Special Assessments	\$100,578	70.63%
● Miscellaneous Revenue	\$41,822	29.37%

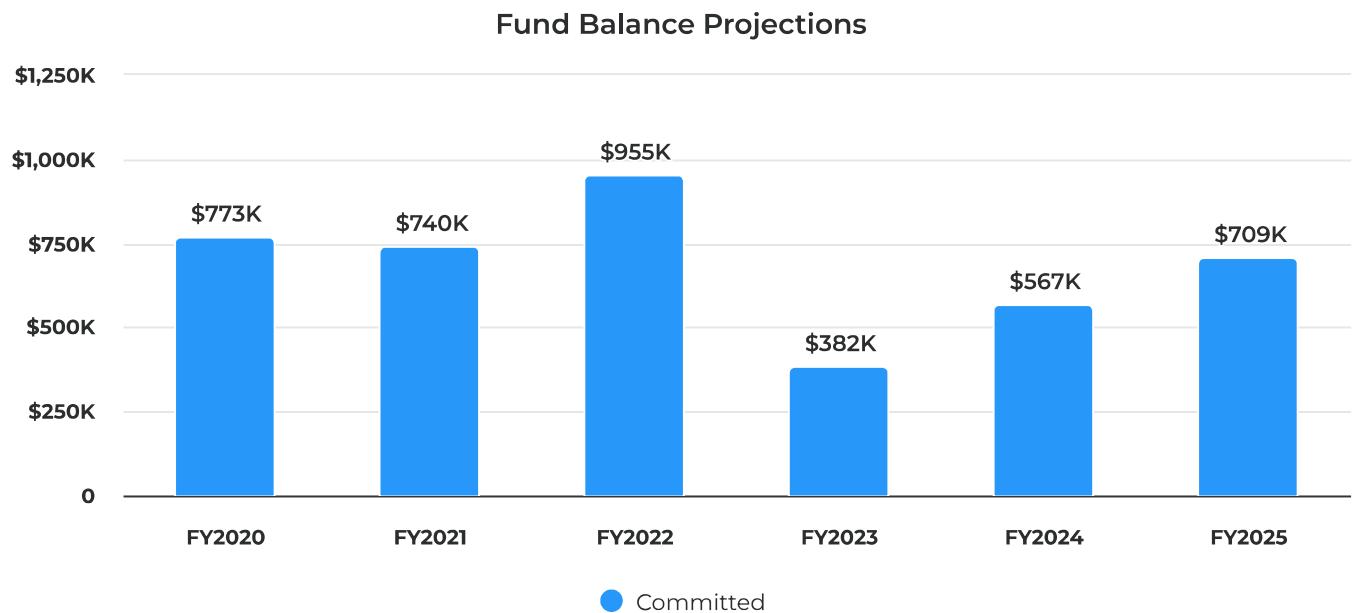
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Special Assessments	\$200,634	\$134,310	\$2,106	\$155,987	\$155,987	\$100,578	-35.52%
Miscellaneous Revenue	\$14,362	\$43,025	\$9,496	\$28,583	\$28,583	\$41,822	46.32%
Total Revenues	\$214,996	\$177,335	\$11,602	\$184,570	\$184,570	\$142,400	-22.85%

Expenditures by Expense Type



Fund Balance



Financial Summary

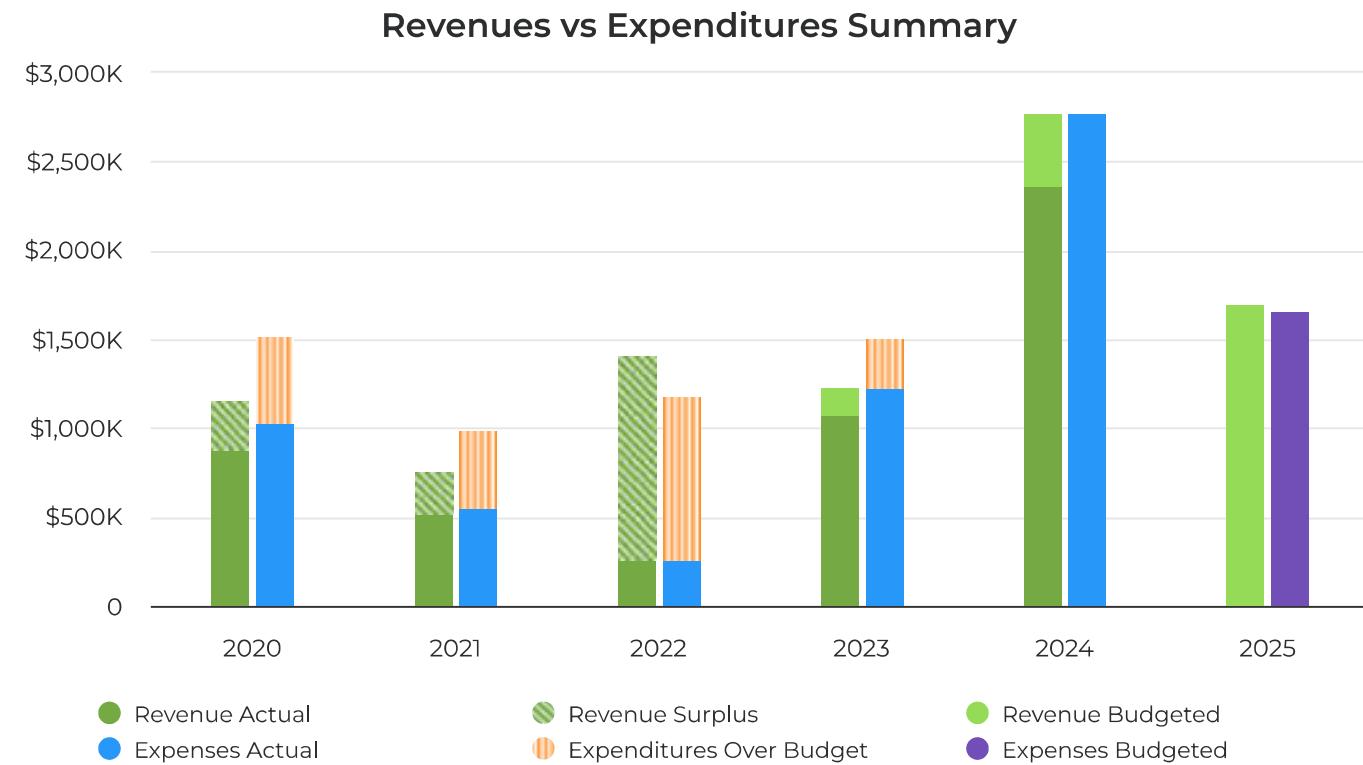
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$382,264	\$566,834	\$709,234	25.12%
Total Fund Balance	\$382,264	\$566,834	\$709,234	25.12%

Capital Equipment Fund

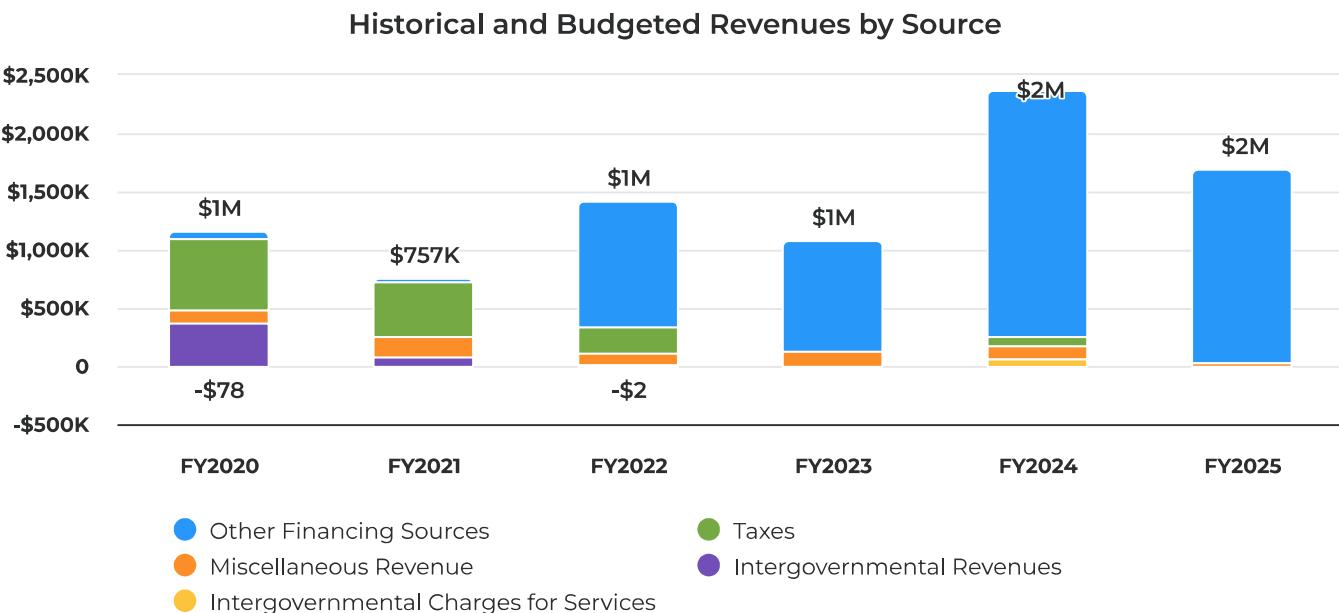
The Capital Equipment Fund is a capital projects fund that accounts for the financial resources used for the acquisition of equipment, other than those financed by proprietary funds. The Capital Equipment Fund is considered a major governmental fund of the City.

Summary

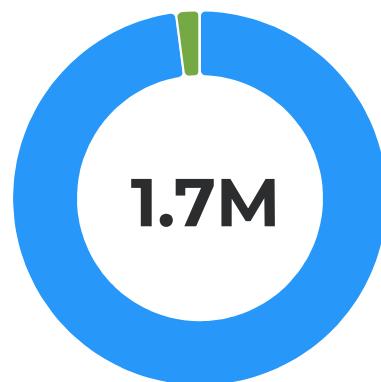
The City of Greenfield is projecting \$1.70 million of revenue in FY2025, which represents a 38.9% decrease from the prior year. Budgeted expenditures are projected to decrease by 40.2% or \$1.12 million to \$1.66 million in FY2025.



Revenues by Source



FY25 Revenues by Source



Other Financing Sources	\$1,663,300	97.94%
Miscellaneous Revenue	\$35,000	2.06%
Taxes	\$0	0.00%
Intergovernmental Revenues	\$0	0.00%
Intergovernmental Charges for Services	\$0	0.00%

Revenues by Source

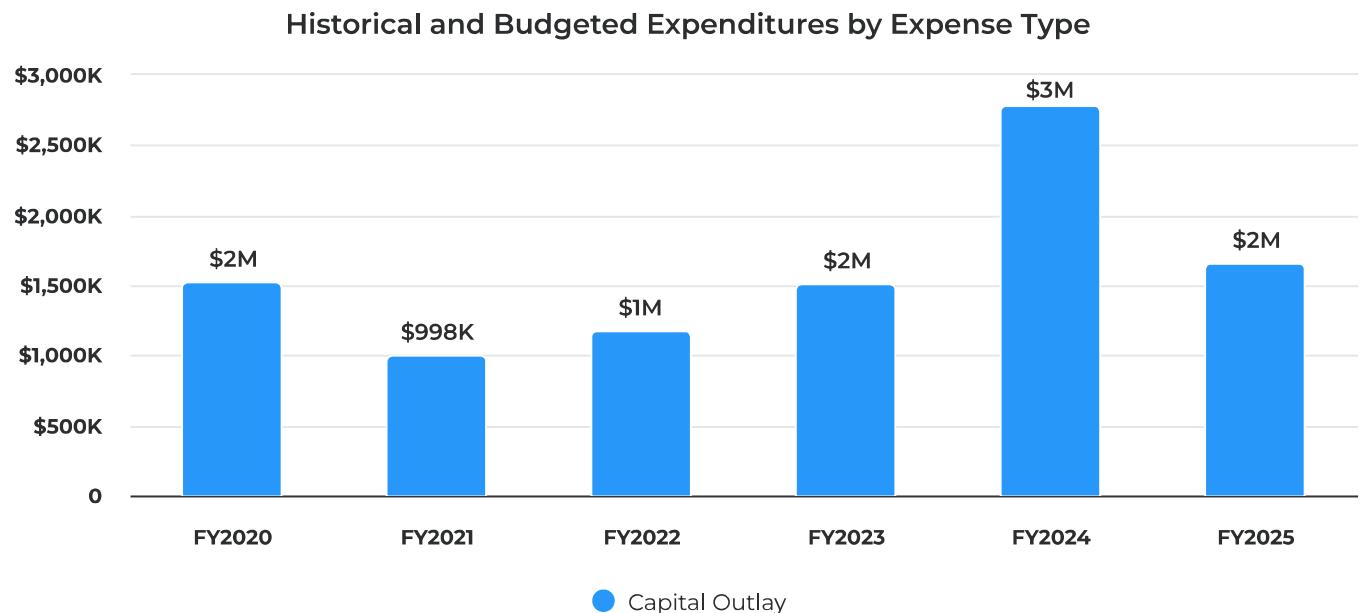
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$224,900	-	\$77,217	\$77,217	\$77,217	-
Intergovernmental Revenues	\$10,893	\$6,801	\$3,150	\$3,150	-	-
Intergovernmental Charges for Services	-\$2	-	\$65,689	\$65,689	-	-
Miscellaneous Revenue	\$104,014	\$124,232	\$90,726	\$111,252	\$35,000	\$35,000
Other Financing Sources	\$1,076,407	\$947,808	\$1,650,718	\$2,111,619	\$2,668,389	\$1,663,300
Total Revenues	\$1,416,212	\$1,078,841	\$1,887,500	\$2,368,927	\$2,780,606	\$1,698,300

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Taxes	-100.00%
Intergovernmental Revenues	-
Intergovernmental Charges for Services	-
Miscellaneous Revenue	0.00%
Other Financing Sources	-37.67%
Total Revenues	-38.92%

Expenditures by Expense Type



Expenditures by Expense Type

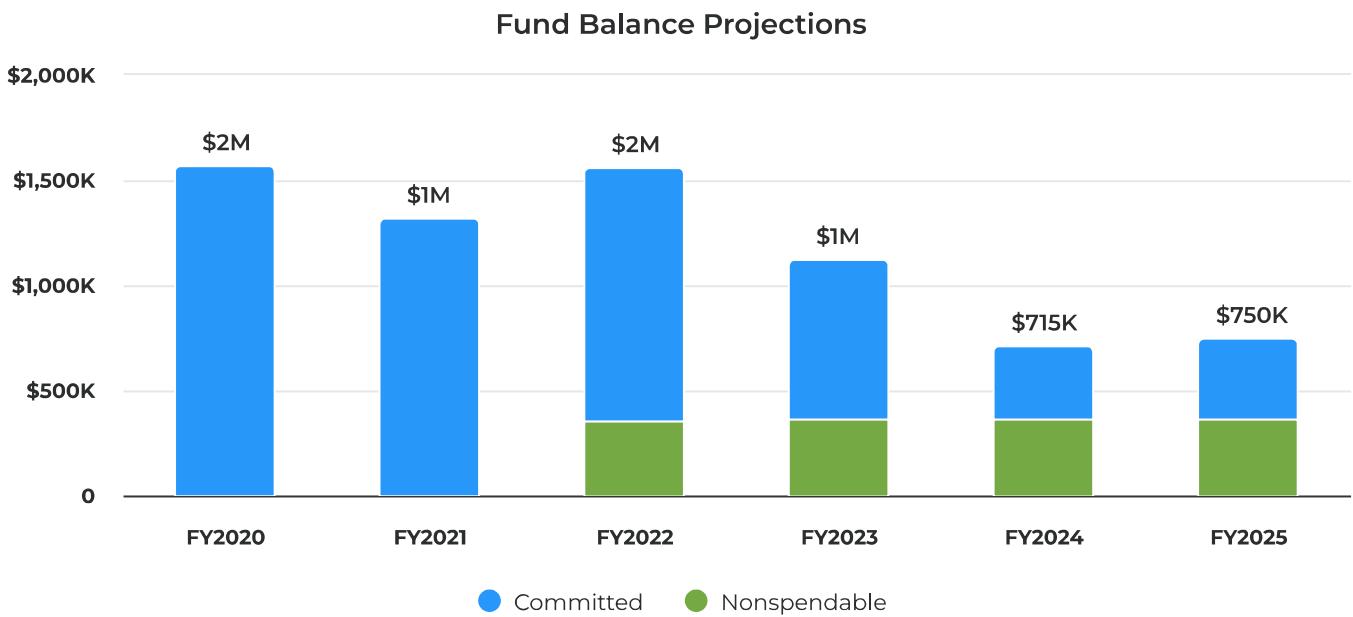
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Capital Outlay	\$1,181,078	\$1,512,391	\$2,071,739	\$2,780,606	\$2,780,606	\$1,663,300
Total Expenditures	\$1,181,078	\$1,512,391	\$2,071,739	\$2,780,606	\$2,780,606	\$1,663,300

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Capital Outlay	-40.18%
Total Expenditures	-40.18%

Fund Balance



Financial Summary

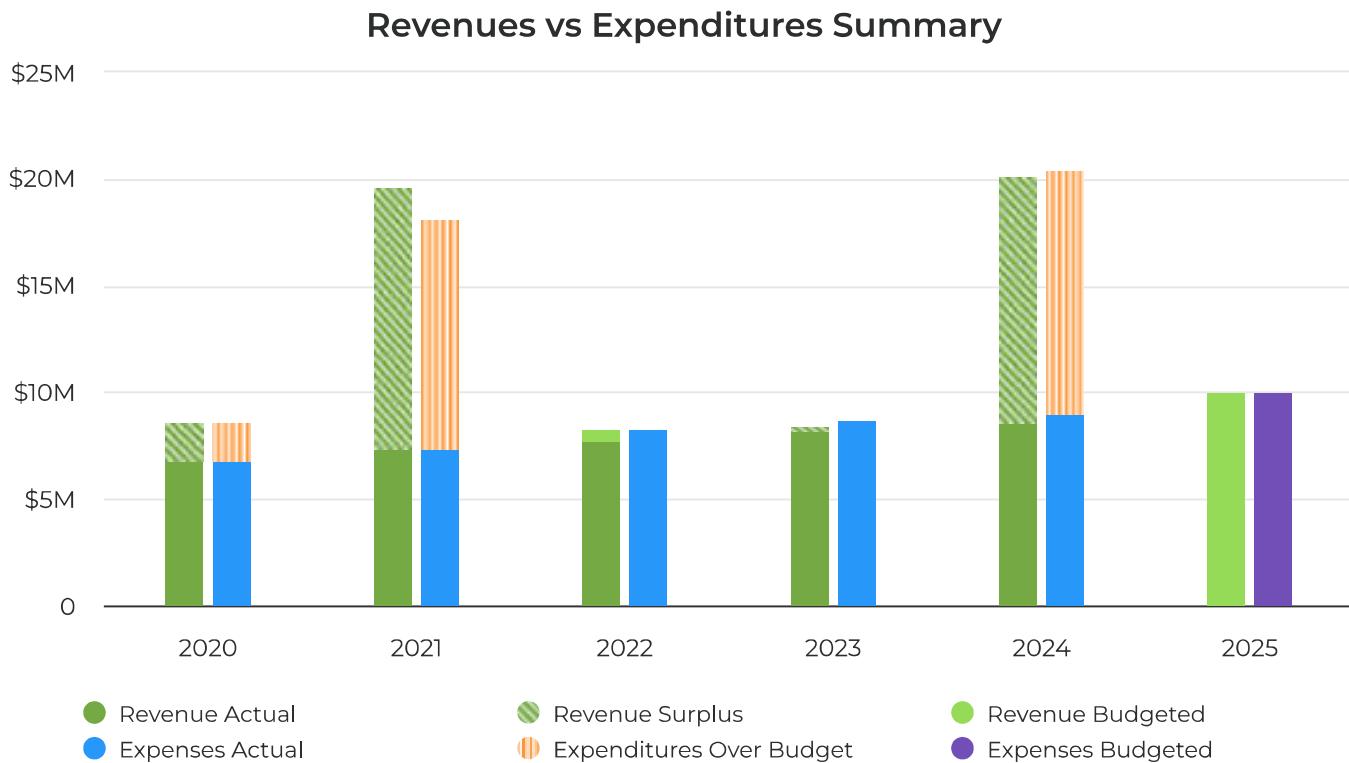
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$757,606	\$345,927	\$380,927	10.12%
Nonspendable	\$369,240	\$369,240	\$369,240	0.00%
Total Fund Balance	\$1,126,846	\$715,167	\$750,167	4.89%

Debt Service Fund

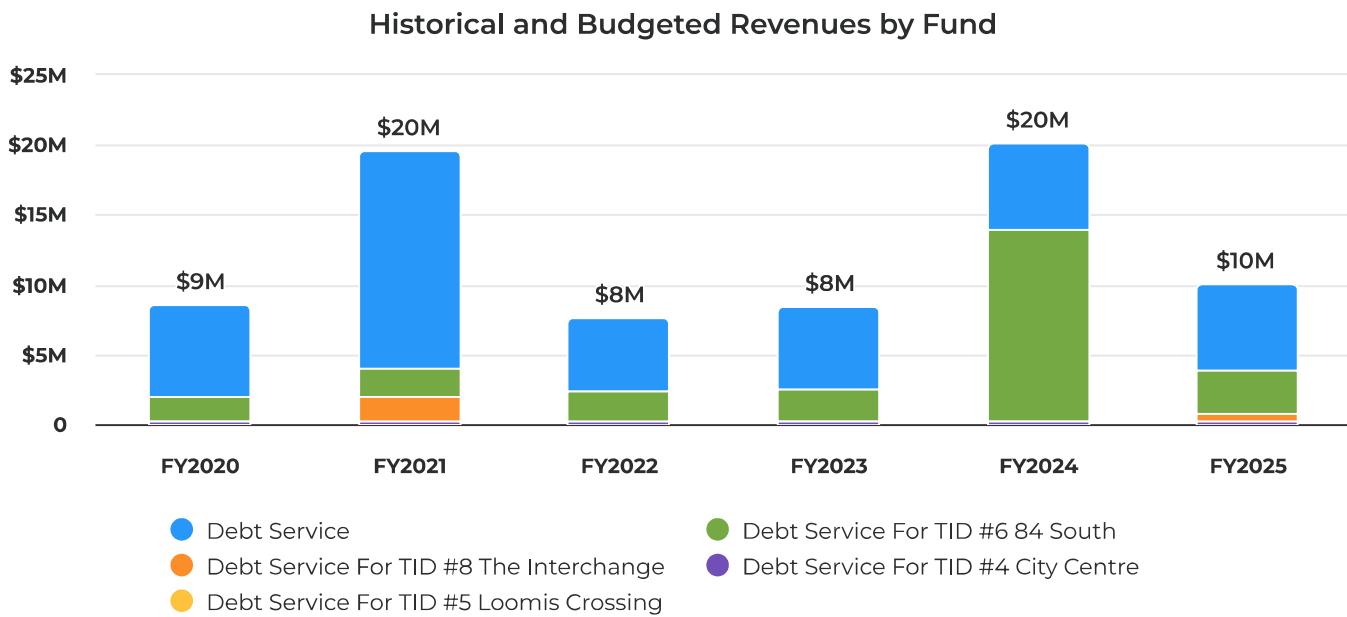
The Debt Service Fund accounts for financial resources that are responsible for the payment of general long-term debt principal, interest, and related costs. General Obligation (GO) debt is backed by the full faith and credit of the City and is secured by the taxing authority of the City. GO debt may be issued to pay for various capital improvement projects that take place in the City. The Debt Service Fund is considered a major governmental fund of the City.

Summary

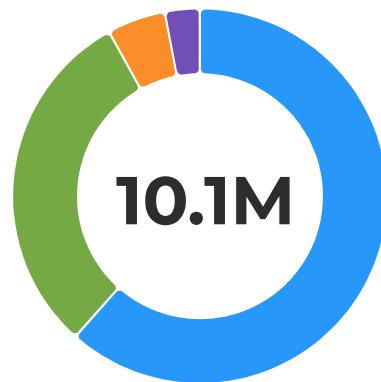
The City of Greenfield is projecting \$10.05 million of revenue in FY2025, which represents a 16.5% increase over the prior year. Budgeted expenditures are projected to increase by 10.6% or \$966,015 to \$10.05 million in FY 2025.



Revenues by Fund



FY25 Revenues by Fund



Debt Service	\$6,188,992	61.56%
Debt Service For TID #6 84 South	\$3,055,655	30.40%
Debt Service For TID #8 The Interchange	\$506,730	5.04%
Debt Service For TID #4 City Centre	\$301,419	3.00%

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Debt Service	\$5,326,017	\$5,922,531	\$6,193,065	\$6,193,065	\$5,952,610	\$6,188,992
Debt Service For TID #4 City Centre	\$237,069	\$259,019	-	\$280,469	\$280,469	\$301,419
Debt Service For TID #6 84 South	\$2,149,546	\$2,257,534	\$11,325,000	\$13,720,972	\$2,395,972	\$3,055,655
Debt Service For TID #8 The Interchange	-	-	-	-	-	\$506,730
Total Revenues	\$7,712,632	\$8,439,084	\$17,518,065	\$20,194,506	\$8,629,051	\$10,052,796

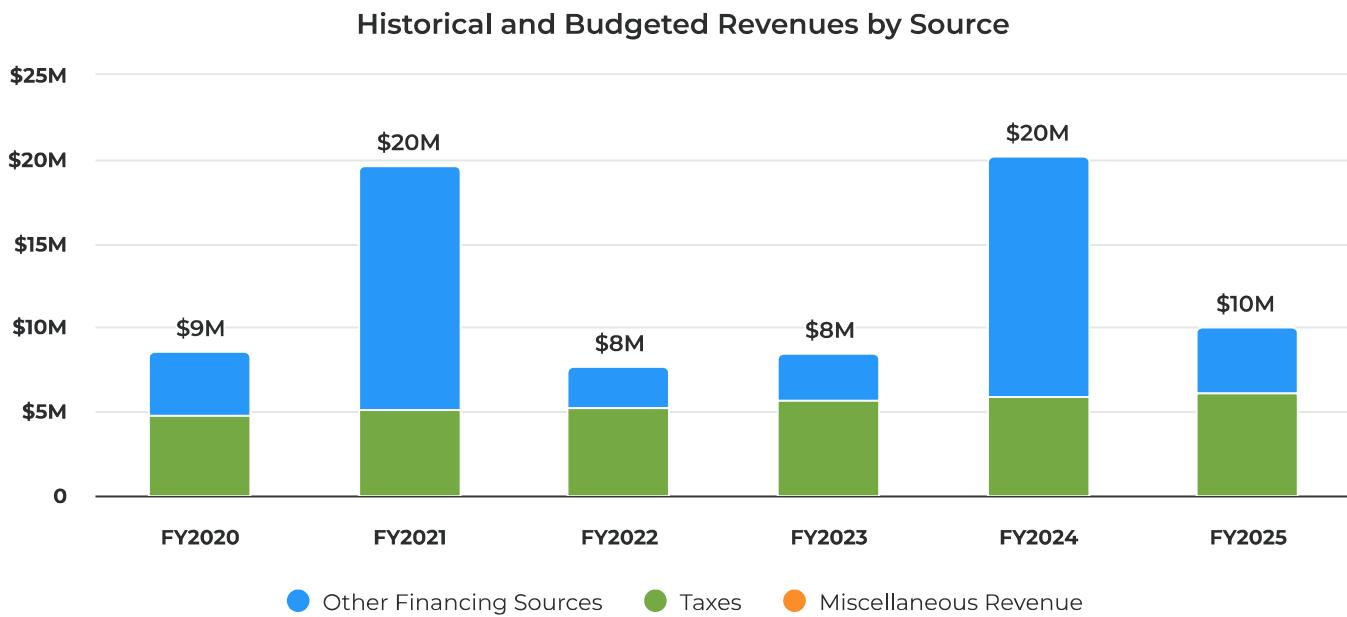
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

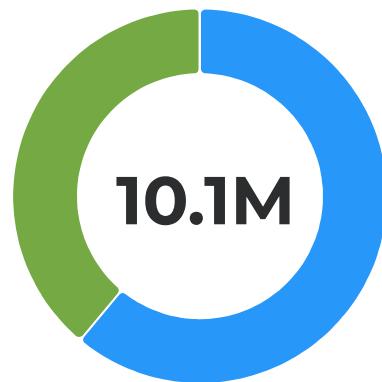
Debt Service	3.97%
Debt Service For TID #4 City Centre	7.47%
Debt Service For TID #6 84 South	27.53%
Debt Service For TID #8 The Interchange	-
Total Revenues	16.50%



Revenues by Source



FY25 Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$5,232,265	\$5,673,472	\$5,902,610	\$5,902,610	\$5,902,610	\$6,138,992
Miscellaneous Revenue	-	\$202	\$53	\$53	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Other Financing Sources	\$2,480,367	\$2,765,410	\$11,615,402	\$14,291,843	\$2,726,441	\$3,913,804
Total Revenues	\$7,712,632	\$8,439,084	\$17,518,065	\$20,194,506	\$8,629,051	\$10,052,796

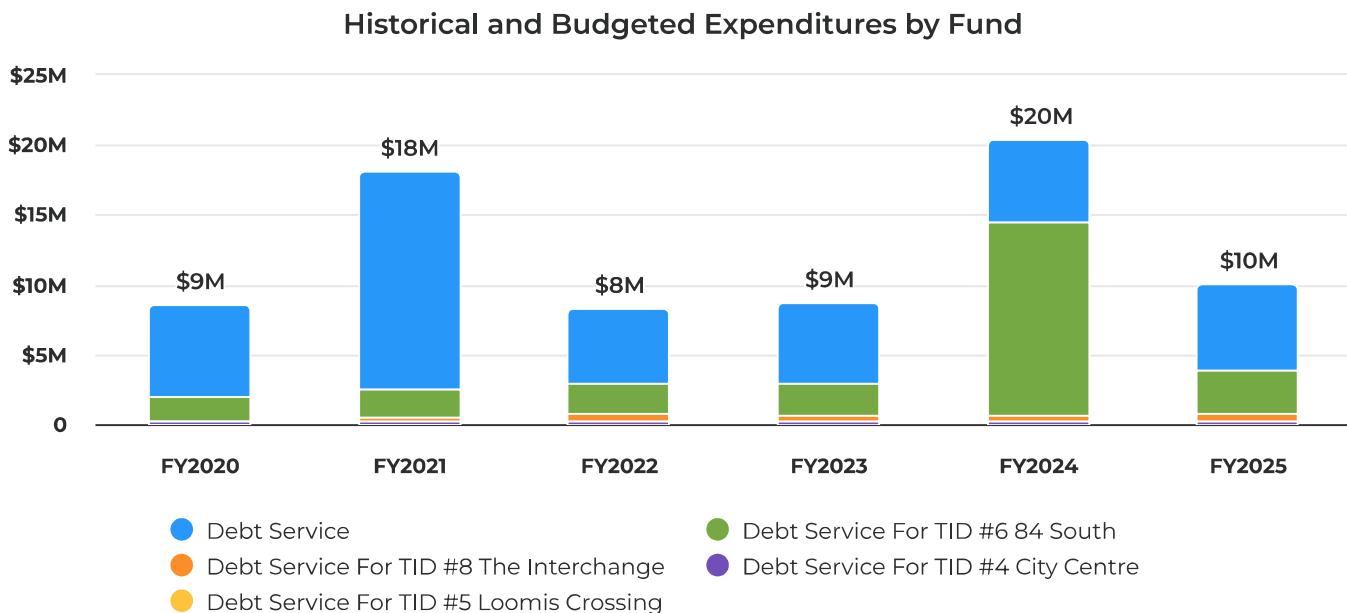
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

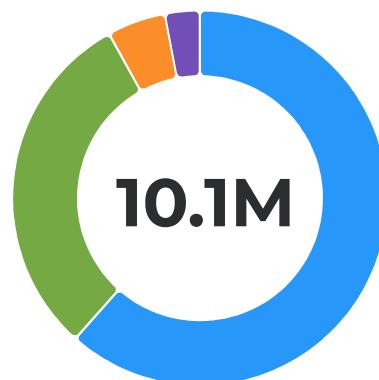
Taxes	4.00%
Miscellaneous Revenue	-
Other Financing Sources	43.55%
Total Revenues	16.50%



Expenditures by Fund



FY25 Expenditures by Fund



● Debt Service	\$6,188,992	61.56%
● Debt Service For TID #6 84 South	\$3,055,655	30.40%
● Debt Service For TID #8 The Interchange	\$506,730	5.04%
● Debt Service For TID #4 City Centre	\$301,419	3.00%

Expenditures by Fund

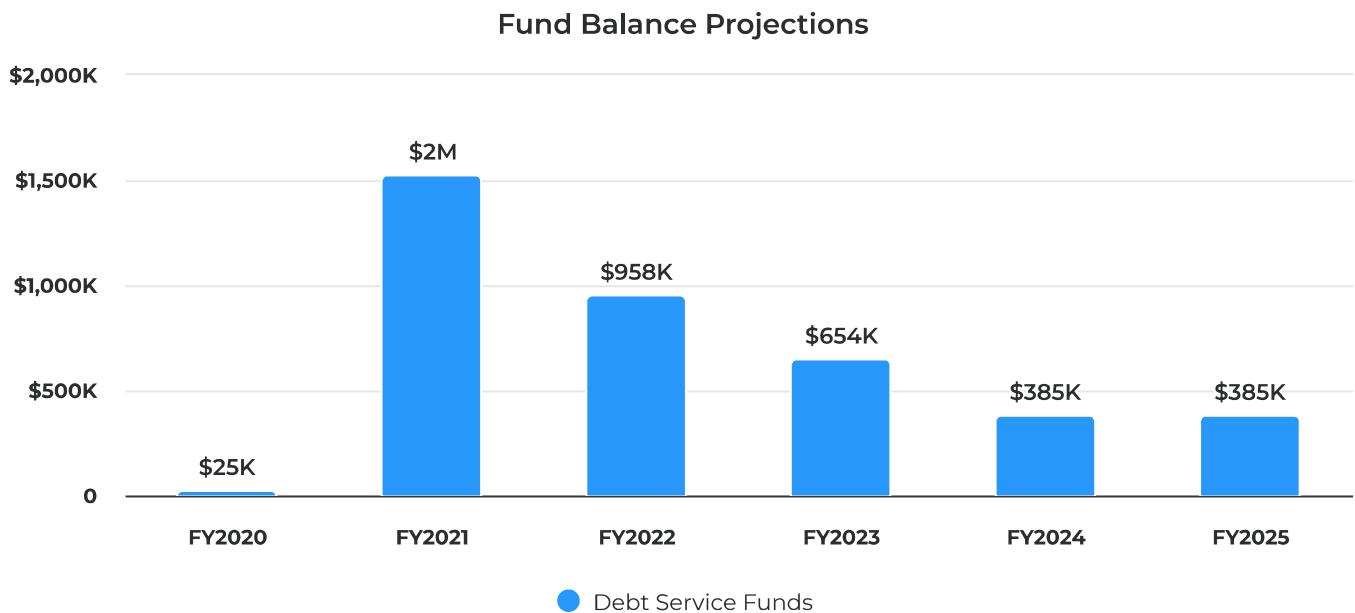
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Debt Service	\$5,325,139	\$5,768,722	\$5,467,550	\$6,007,352	\$5,952,610	\$6,188,992
Debt Service For TID #4 City Centre	\$237,069	\$259,019	\$233,684	\$280,469	\$280,469	\$301,419
Debt Service For TID #6 84 South	\$2,149,546	\$2,257,534	\$12,474,463	\$13,718,056	\$2,395,972	\$3,055,655
Debt Service For TID #8 The Interchange	\$572,163	\$457,730	\$228,865	\$457,730	\$457,730	\$506,730
Total Expenditures	\$8,283,917	\$8,743,005	\$18,404,562	\$20,463,607	\$9,086,781	\$10,052,796

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Debt Service	3.97%
Debt Service For TID #4 City Centre	7.47%
Debt Service For TID #6 84 South	27.53%
Debt Service For TID #8 The Interchange	10.71%
Total Expenditures	10.63%

Fund Balance



Financial Summary

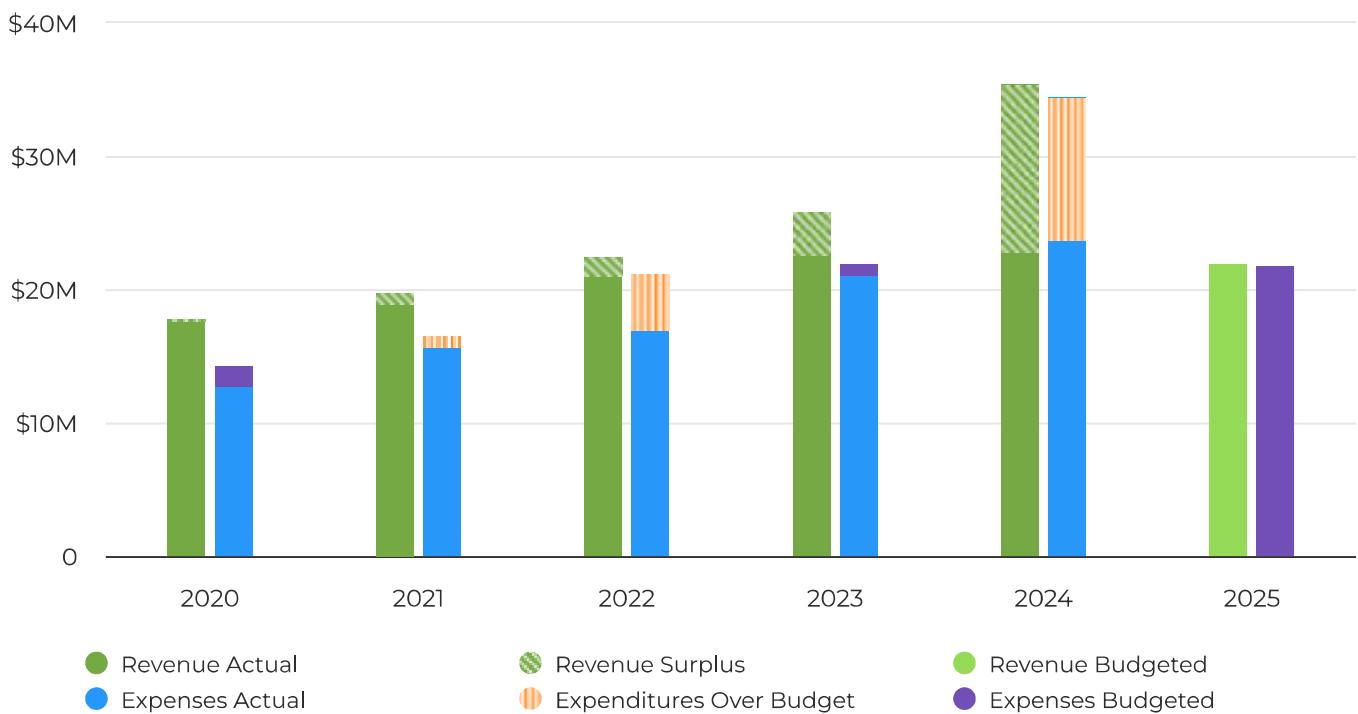
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Debt Service Funds	\$654,323	\$385,222	\$385,222	0.00%
Total Fund Balance	\$654,323	\$385,222	\$385,222	-

Special Revenue Funds

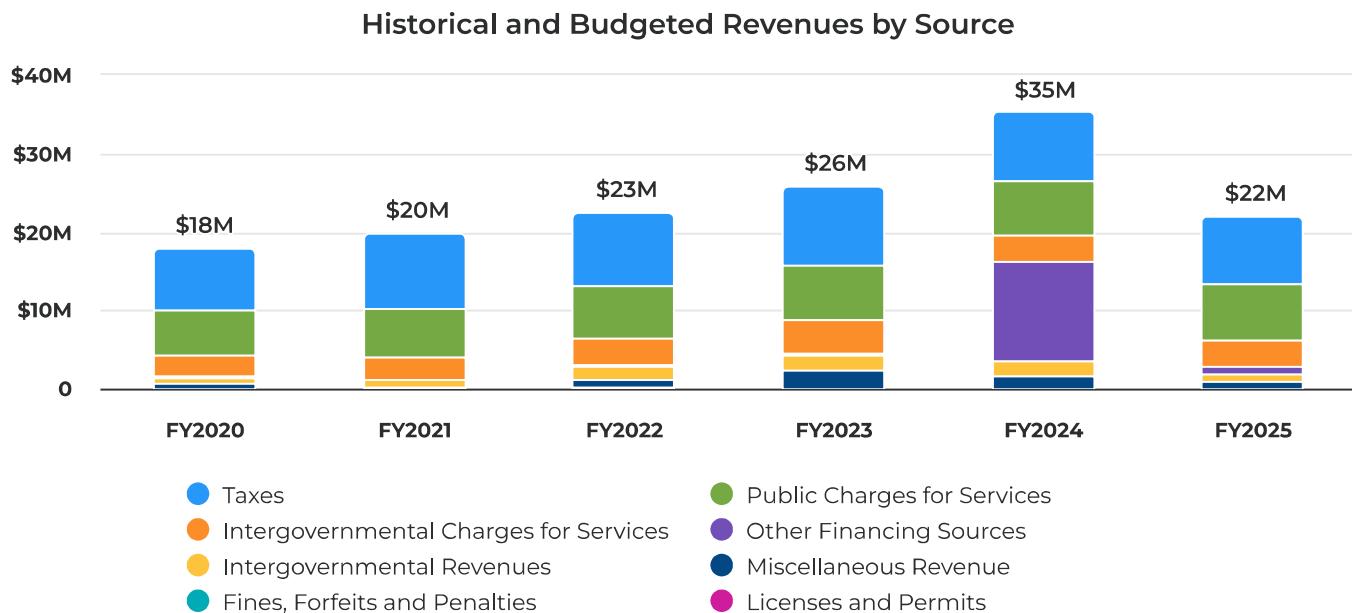


Summary

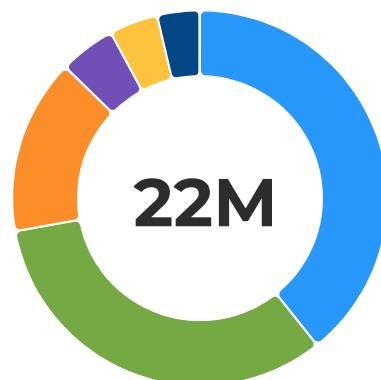
Revenues vs Expenditures Summary



Revenues by Source



FY25 Revenues by Source



● Taxes	\$8,637,346	39.29%
● Public Charges for Services	\$7,232,369	32.90%
● Intergovernmental Charges for Services	\$3,323,125	15.12%
● Intergovernmental Revenues	\$1,063,983	4.84%
● Miscellaneous Revenue	\$922,177	4.19%
● Other Financing Sources	\$805,000	3.66%
● Licenses and Permits	\$1,500	0.01%
● Fines, Forfeits and Penalties	\$0	0.00%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$9,400,492	\$10,101,082	\$8,633,263	\$8,808,527	\$9,238,965	\$8,637,346
Intergovernmental Revenues	\$1,787,441	\$2,103,091	\$1,185,319	\$1,735,733	\$1,950,449	\$1,063,983
Licenses and Permits	\$2,125	\$2,055	\$1,200	\$1,500	\$1,500	\$1,500
Fines, Forfeits and Penalties	\$151,991	\$41,528	\$90,113	\$97,109	-	-
Public Charges for Services	\$6,569,596	\$7,053,630	\$4,074,128	\$7,012,245	\$6,885,707	\$7,232,369
Intergovernmental Charges for Services	\$3,536,933	\$4,326,853	\$859,969	\$3,288,125	\$3,262,625	\$3,323,125
Miscellaneous Revenue	\$923,953	\$2,265,035	\$1,287,564	\$1,671,629	\$839,088	\$922,177
Other Financing Sources	\$130,895	\$70,000	\$12,812,753	\$12,852,753	\$740,000	\$805,000
Total Revenues	\$22,503,426	\$25,963,274	\$28,944,309	\$35,467,621	\$22,918,334	\$21,985,500

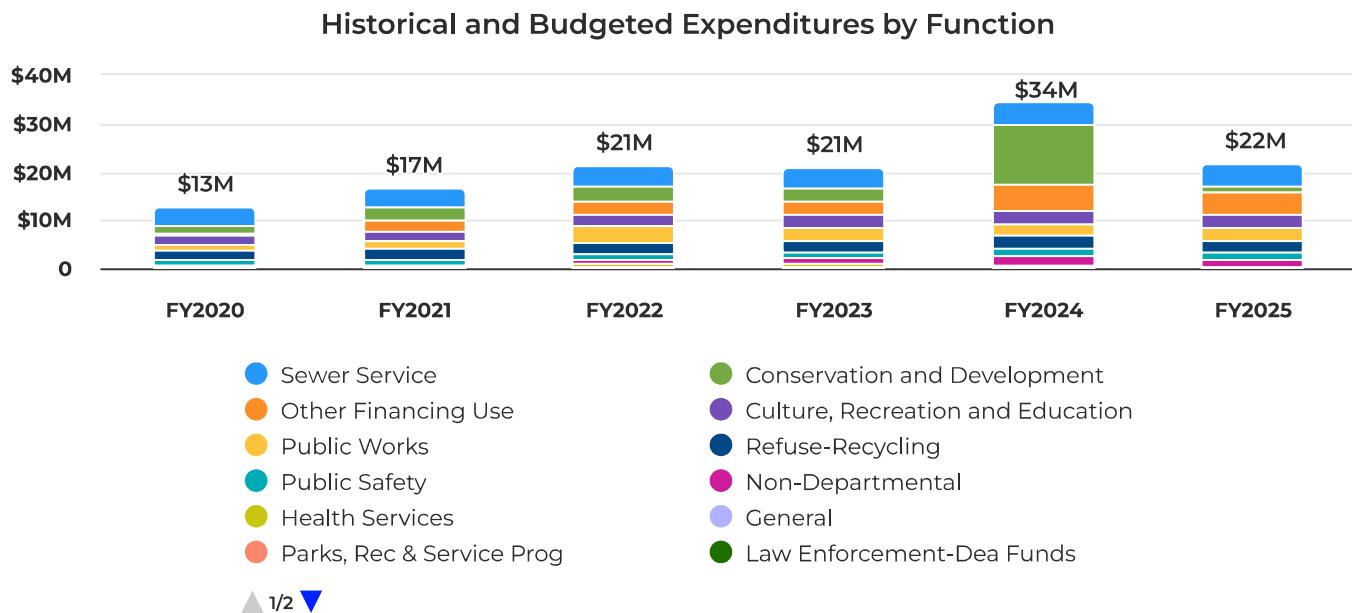
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Taxes	-6.51%
Intergovernmental Revenues	-45.45%
Licenses and Permits	0.00%
Fines, Forfeits and Penalties	-
Public Charges for Services	5.03%
Intergovernmental Charges for Services	1.85%
Miscellaneous Revenue	9.90%
Other Financing Sources	8.78%
Total Revenues	-4.07%



Expenditures by Function



FY25 Expenditures by Function



Other Financing Use	\$4,794,804	21.92%
Sewer Service	\$4,714,367	21.55%
Public Works	\$2,723,760	12.45%
Culture, Recreation and Education	\$2,584,731	11.81%
Refuse-Recycling	\$2,434,365	11.13%
Non-Departmental	\$1,554,000	7.10%
Public Safety	\$1,436,139	6.56%
Conservation and Development	\$1,159,345	5.30%
General	\$300,809	1.37%
Parks, Rec & Service Prog	\$164,250	0.75%
Law Enforcement-Dea Funds	\$9,000	0.04%
No Department	\$2,000	0.01%
Health Services	\$0	0.00%
General Government	\$0	0.00%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Sewer Service	\$4,094,031	\$4,464,561	\$1,287,516	\$4,637,400	\$4,637,400	\$4,714,367
Public Works	\$3,543,108	\$2,532,507	\$797,922	\$2,520,841	\$2,518,441	\$2,723,760
Non-Departmental	\$814,011	\$1,019,593	\$1,077,873	\$2,233,294	\$1,807,389	\$1,554,000
Other Financing Use	\$2,661,435	\$2,571,911	\$2,139,034	\$5,435,441	\$4,520,441	\$4,794,804
Public Safety	\$1,230,226	\$1,400,781	\$826,445	\$1,605,791	\$1,436,807	\$1,436,139
Health Services	\$556,354	\$672,014	\$67,897	\$68,213	\$452,419	-
Culture, Recreation and Education	\$2,305,465	\$2,918,954	\$1,467,079	\$2,646,137	\$2,486,899	\$2,584,731
General	\$284,877	\$254,617	\$134,253	\$325,782	\$306,542	\$300,809
Conservation and Development	\$3,228,095	\$2,674,515	\$12,208,766	\$12,404,591	\$3,072,934	\$1,159,345
No Department	\$1,835	\$1,650	\$649	\$2,000	\$2,000	\$2,000
Refuse-Recycling	\$2,236,569	\$2,375,927	\$1,177,669	\$2,385,304	\$2,360,201	\$2,434,365
General Government	-	\$4,040	-	\$92	-	-
Law Enforcement-Dea Funds	\$59,428	\$50,001	\$21,248	\$37,907	\$9,000	\$9,000
Parks, Rec & Service Prog	\$210,193	\$175,057	\$73,626	\$161,801	\$148,100	\$164,250
Total Expenditures	\$21,225,627	\$21,116,128	\$21,279,977	\$34,464,594	\$23,758,573	\$21,877,570

Category (continued from above)

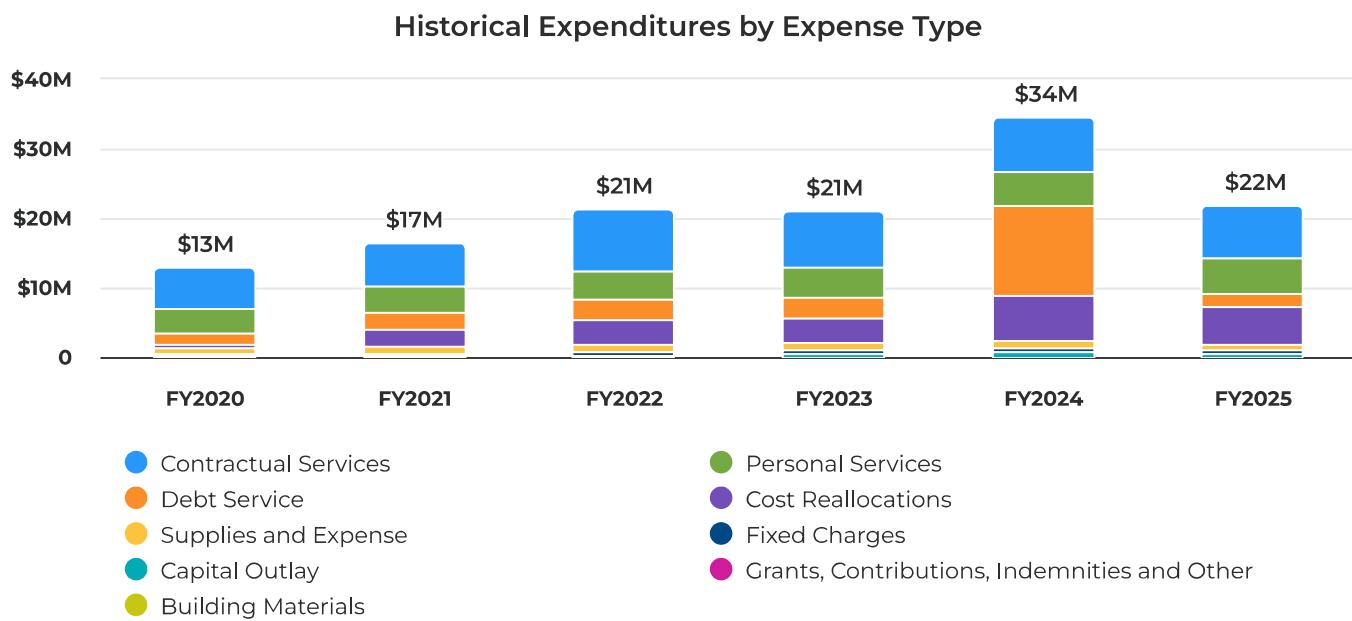
FY 2024 Budget vs. FY 2025 Budget (% Change)

Sewer Service	1.66%
Public Works	8.15%
Non-Departmental	-14.02%
Other Financing Use	6.07%
Public Safety	-0.05%
Health Services	-100.00%
Culture, Recreation and Education	3.93%
General	-1.87%
Conservation and Development	-62.27%
No Department	0.00%
Refuse-Recycling	3.14%

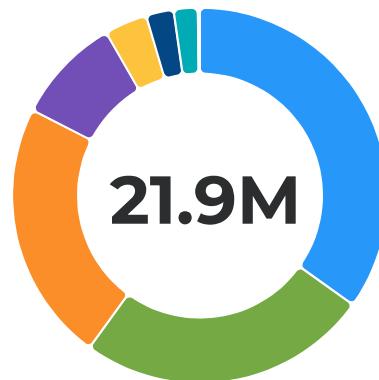


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
General Government	-
Law Enforcement-Dea Funds	0.00%
Parks, Rec & Service Prog	10.90%
Total Expenditures	-7.92%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



● Contractual Services	\$7,629,839	34.88%
● Cost Reallocation	\$5,498,804	25.13%
● Personal Services	\$4,924,362	22.51%
● Debt Service	\$2,006,000	9.17%
● Supplies and Expense	\$804,847	3.68%
● Fixed Charges	\$523,000	2.39%
● Capital Outlay	\$450,618	2.06%
● Grants, Contributions, Indemnities and Other	\$40,100	0.18%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$3,962,140	\$4,485,765	\$2,068,832	\$4,907,023	\$5,149,556	\$4,924,362
Contractual Services	\$8,835,794	\$8,101,139	\$3,066,605	\$7,735,806	\$7,657,047	\$7,629,839
Supplies and Expense	\$1,161,217	\$1,211,135	\$658,132	\$1,124,736	\$935,564	\$804,847
Fixed Charges	\$518,607	\$569,684	\$695	\$510,000	\$510,000	\$523,000
Debt Service	\$3,032,191	\$2,729,236	\$12,245,935	\$13,029,658	\$3,421,276	\$2,006,000
Grants, Contributions, Indemnities and Other	\$38,068	\$41,703	\$20,954	\$45,901	\$32,300	\$40,100
Capital Outlay	\$121,509	\$377,757	\$578,779	\$689,000	\$689,000	\$450,618
Cost Reallocations	\$3,556,101	\$3,599,709	\$2,640,045	\$6,422,470	\$5,363,830	\$5,498,804
Total Expenditures	\$21,225,627	\$21,116,128	\$21,279,977	\$34,464,594	\$23,758,573	\$21,877,570

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	-4 .37%
Contractual Services	-0 .36%
Supplies and Expense	-13 .97%
Fixed Charges	2 .55%
Debt Service	-41 .37%
Grants, Contributions, Indemnities and Other	24 .15%
Capital Outlay	-34 .60%
Cost Reallocations	2 .52%
Total Expenditures	-7 .92%

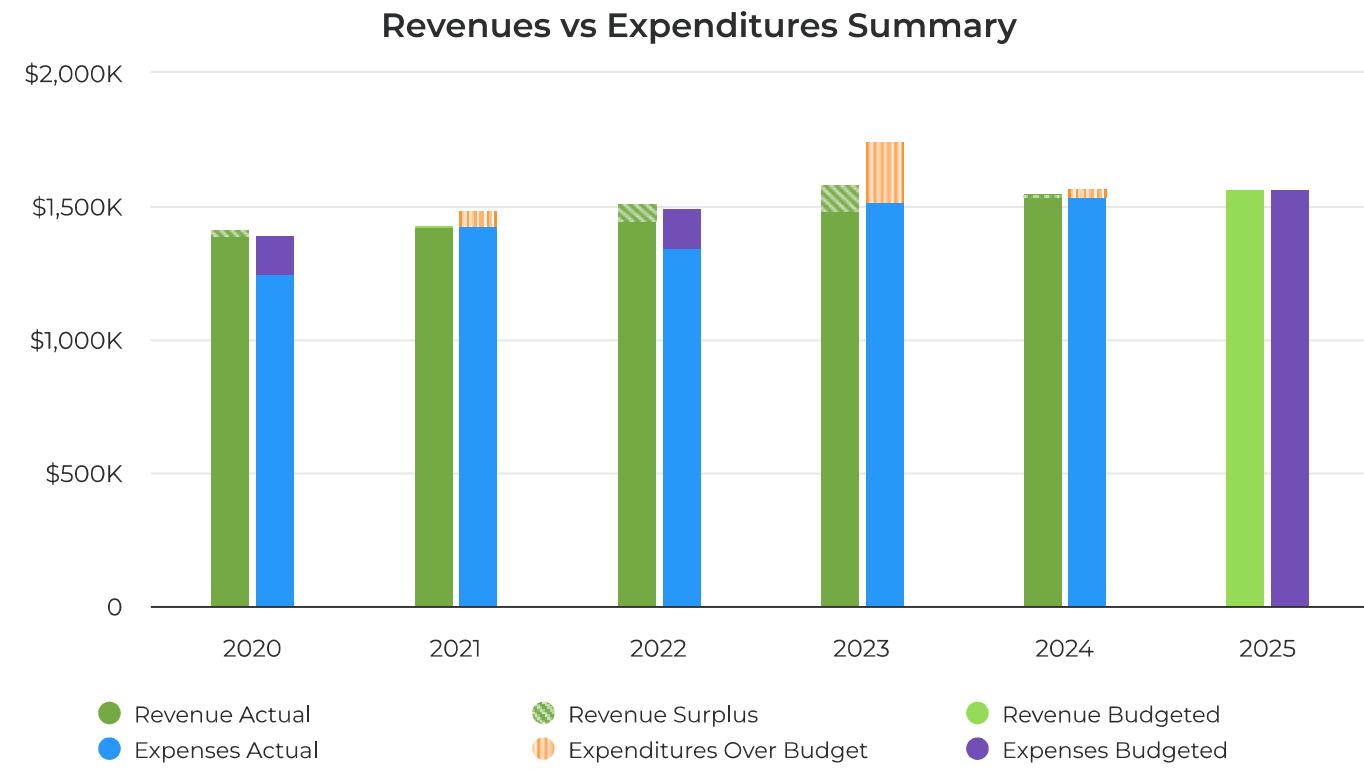
Library Fund

The Library Fund is a Special Revenue Fund of the City. It is governed by the Library Board that has per WI State Stats. Section 43.58 (1) "exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund..." As such, the Library's funds are restricted to library use as imposed by WI state law.

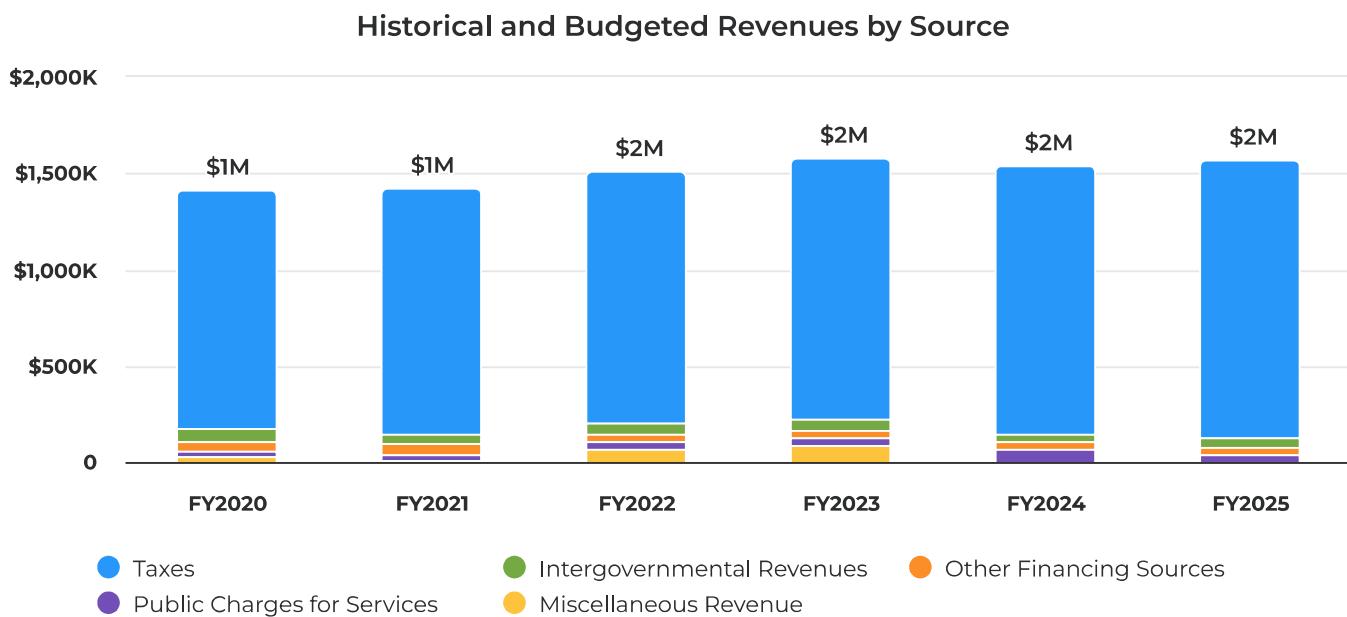


Summary

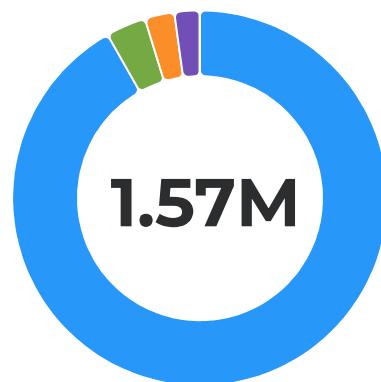
The City of Greenfield is projecting \$1.57 million of revenue in FY2025, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to increase by 1.6% or \$24,634 to \$1.57 million in FY2025.



Revenues by Source



FY25 Revenues by Source



● Taxes	\$1,438,260	91.81%
● Intergovernmental Revenues	\$54,061	3.45%
● Other Financing Sources	\$40,000	2.55%
● Public Charges for Services	\$34,100	2.18%
● Miscellaneous Revenue	\$100	0.01%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$1,312,298	\$1,353,298	\$1,399,517	\$1,399,517	\$1,399,517	\$1,438,260



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Intergovernmental Revenues	\$55,359	\$60,424	\$42,214	\$42,258	\$41,675	\$54,061
Public Charges for Services	\$39,760	\$39,089	\$22,963	\$60,195	\$60,195	\$34,100
Miscellaneous Revenue	\$68,174	\$89,019	\$2,767	\$3,864	\$500	\$100
Other Financing Sources	\$40,000	\$40,000	\$20,000	\$40,000	\$40,000	\$40,000
Total Revenues	\$1,515,591	\$1,581,830	\$1,487,461	\$1,545,834	\$1,541,887	\$1,566,521

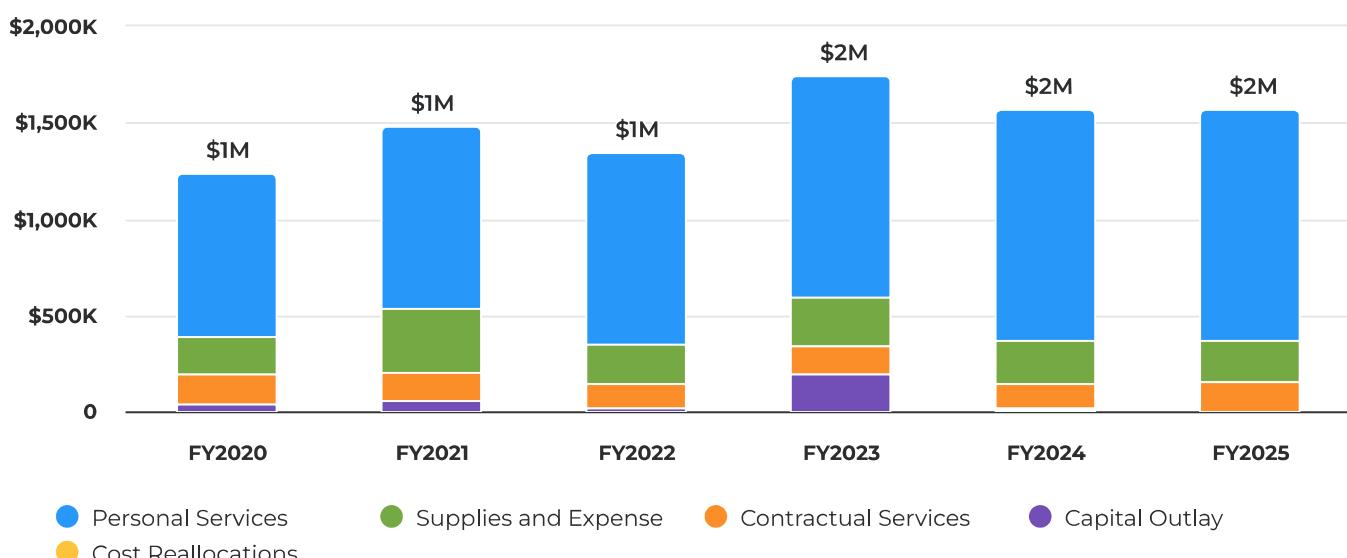
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

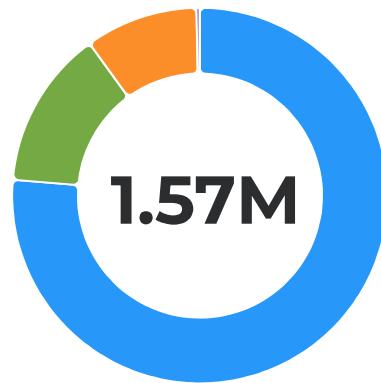
Taxes	2.77%
Intergovernmental Revenues	29.72%
Public Charges for Services	-43.35%
Miscellaneous Revenue	-80.00%
Other Financing Sources	0.00%
Total Revenues	1.60%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type

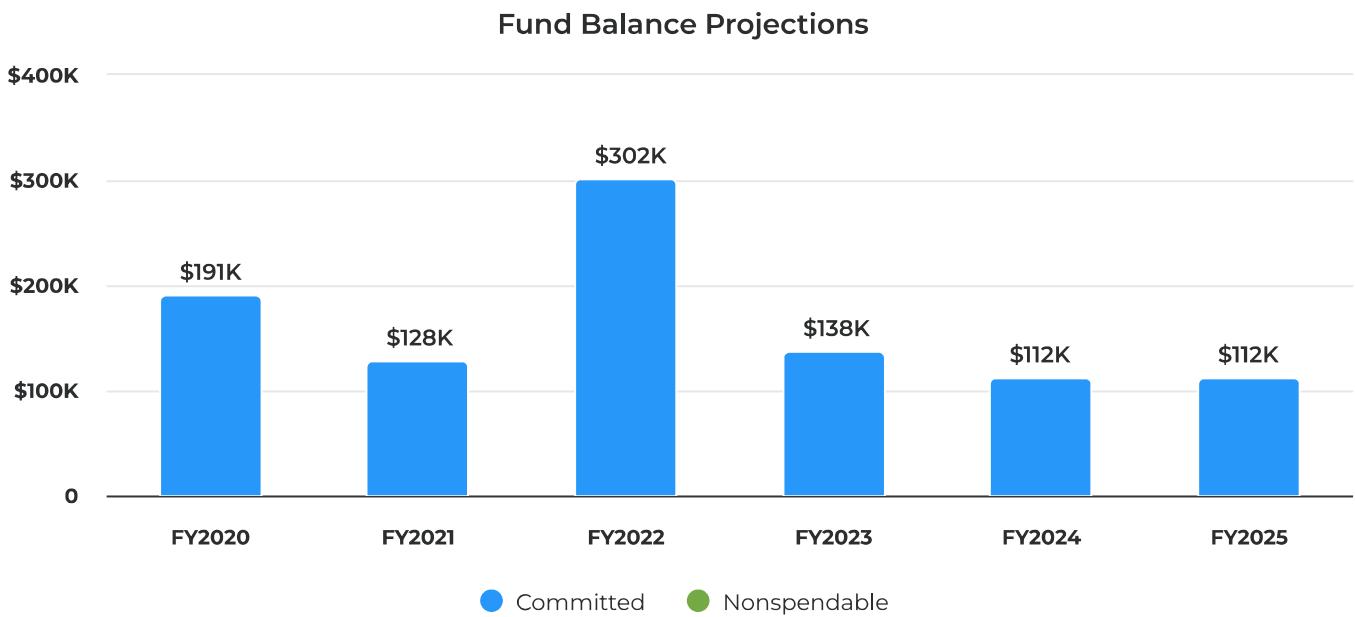


● Personal Services	\$1,196,289	76.37%
● Supplies and Expense	\$213,614	13.64%
● Contractual Services	\$152,000	9.70%
● Capital Outlay	\$4,618	0.29%
● Cost Reallocations	\$0	0.00%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$989,739	\$1,150,912	\$579,078	\$1,201,051	\$1,201,051	\$1,196,289	-0.40%
Contractual Services	\$120,427	\$149,154	\$86,949	\$130,069	\$124,895	\$152,000	21.70%
Supplies and Expense	\$208,541	\$250,165	\$134,326	\$225,432	\$200,941	\$213,614	6.31%
Capital Outlay	\$19,509	\$195,077	\$337	\$10,000	\$10,000	\$4,618	-53.82%
Cost Reallocations	\$3,600	-	\$1,647	\$5,000	\$5,000	-	-100.00%
Total Expenditures	\$1,341,816	\$1,745,308	\$802,337	\$1,571,552	\$1,541,887	\$1,566,521	1.60%

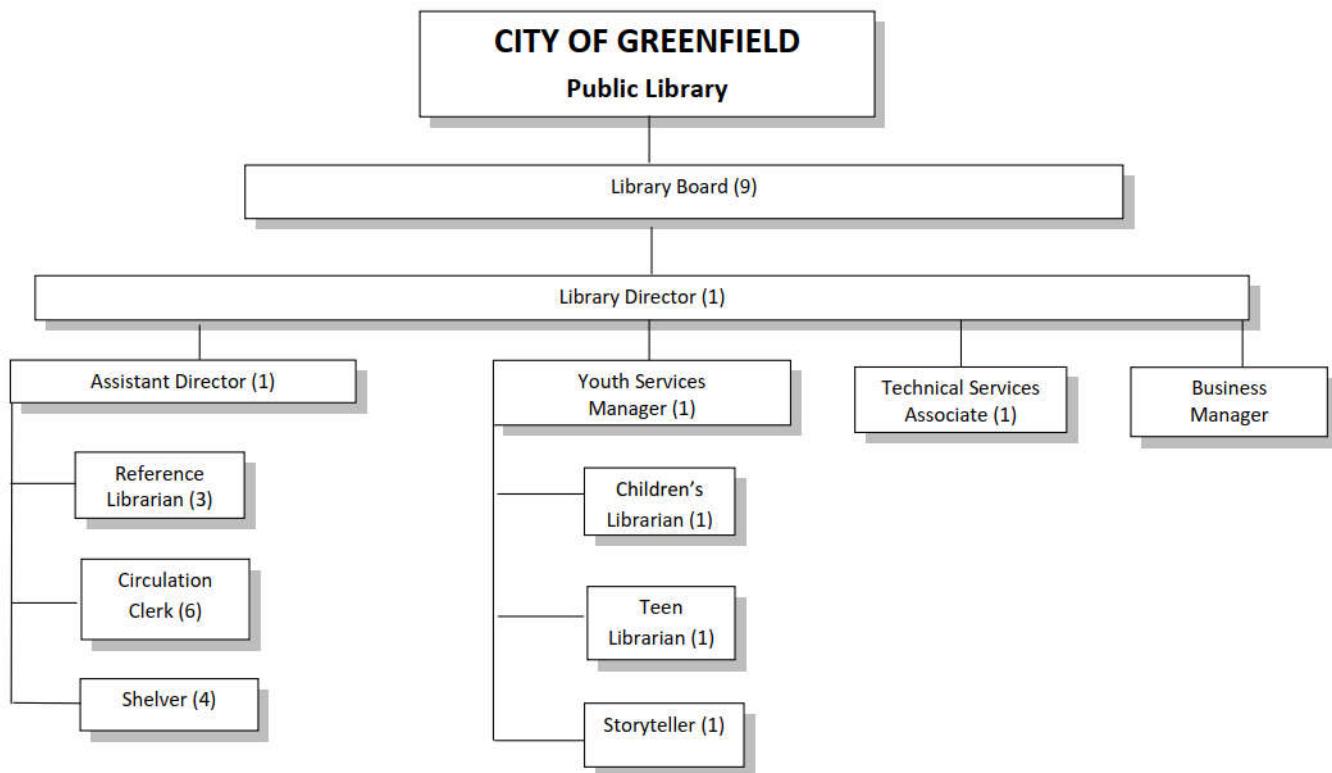
Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$137,362	\$112,388	\$112,388	0.00%
Nonspendable	\$744	-	-	-
Total Fund Balance	\$138,106	\$112,388	\$112,388	-

Organizational Chart



Note: Numbers in parenthesis are people – not full time equivalents.

Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM SUMMARY & GOALS	Department/Office: Library	Budget: Library	Date: August 2024
	Program: Recreation and Education		Submitted by: Jennifer Einwalter

ORGANIZATION/PHYSICAL ATTRIBUTES:

Greenfield Public Library staff consists of one full-time library director, one full-time assistant director, one full-time business manager, one full-time technical services associate, six full-time professional Master's degree librarians, one part-time professional storyteller, and two full-time and eight part-time paraprofessionals.

Annually, the library offers 339 days and 3,372 hours of service to the 37,000 residents of Greenfield. In 2023, the library hosted over 500 programs and events attended by more than 13,600 people. The daily operational cost of the library in 2023 was \$0.11.

Mission

The Greenfield Public Library aims to create lifelong learning, engagement, and enrichment opportunities.

2024 Accomplishments

- Completed the installation of a new automatic materials handler and saved the City \$17,000 by securing an additional year of free maintenance.
- Successfully installed new photocopiers and printers for both staff and public use.
- Fostered stronger relationships between the library and various City departments.
- Collaborated with Human Resources to start transitioning library employees under the City's non-represented employee resolution. The initial step involved standardizing holiday hours with the City to ensure consistency. The Board aims to integrate the Employee Handbook into the City's guidelines.
- Partnered with the Greenfield School District, Recreation Department, and Department of Public Works to create a Storybook Trail at Konkel Park.

- Worked with IT and Finance to implement accepting credit cards at the circulation desk as a form of payment.
- Launched Explore Passes, transferable membership passes to educational institutions in Southeastern Wisconsin.
- Collaborated with IT to enhance library systems, improving management by the City and access for staff and the public.
- Organized a one-day used book sale in April, generating over \$2,000 for GPL. Due to its popularity and demand, the event will be repeated in October.
- Summer reading program participation by adults, children, and teens exceeded 2019 levels.
- Added a community puzzle exchange with donations from the community.
- Revised the Circulation, Donation and Gift, and Internet and Computer Use policies. Created new library management policies, including the Explore Pass, Financial, Security Camera, and Video Game policies.

2025 Goals

- Update job descriptions for all staff.
- Continue revising library policies to ensure they reflect a modern, welcoming library.
- Hold a staff training day.
- Assist with re-establishing the Friends of the Greenfield Public Library.
- Increase community partnerships.
- Maintain a robust and active programming and event schedule for all.
- Conduct a survey to initiate a strategic planning process.
- Successfully deploy hold pickup lockers.
- Add notary services.
- Collaborate with DPW to add a fourth study room for the public.

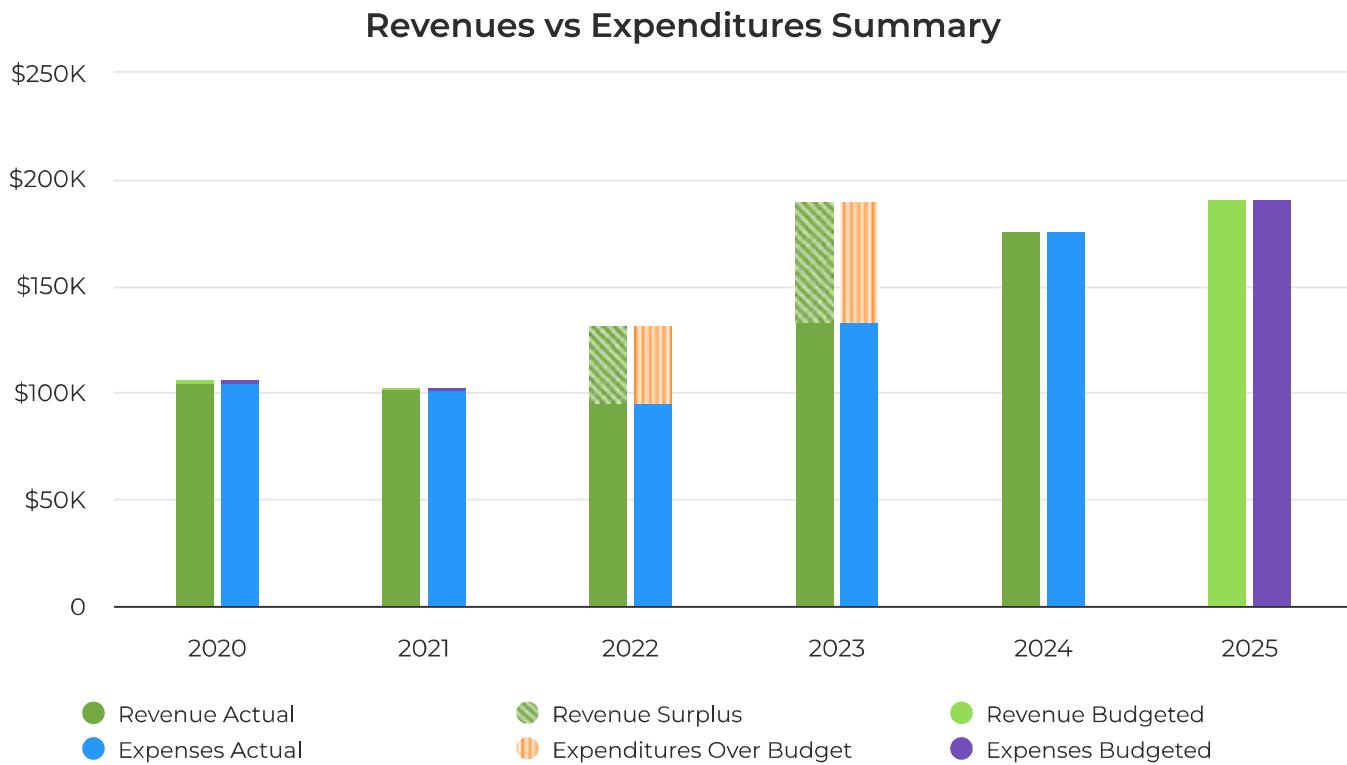


Intergovernmental Fund

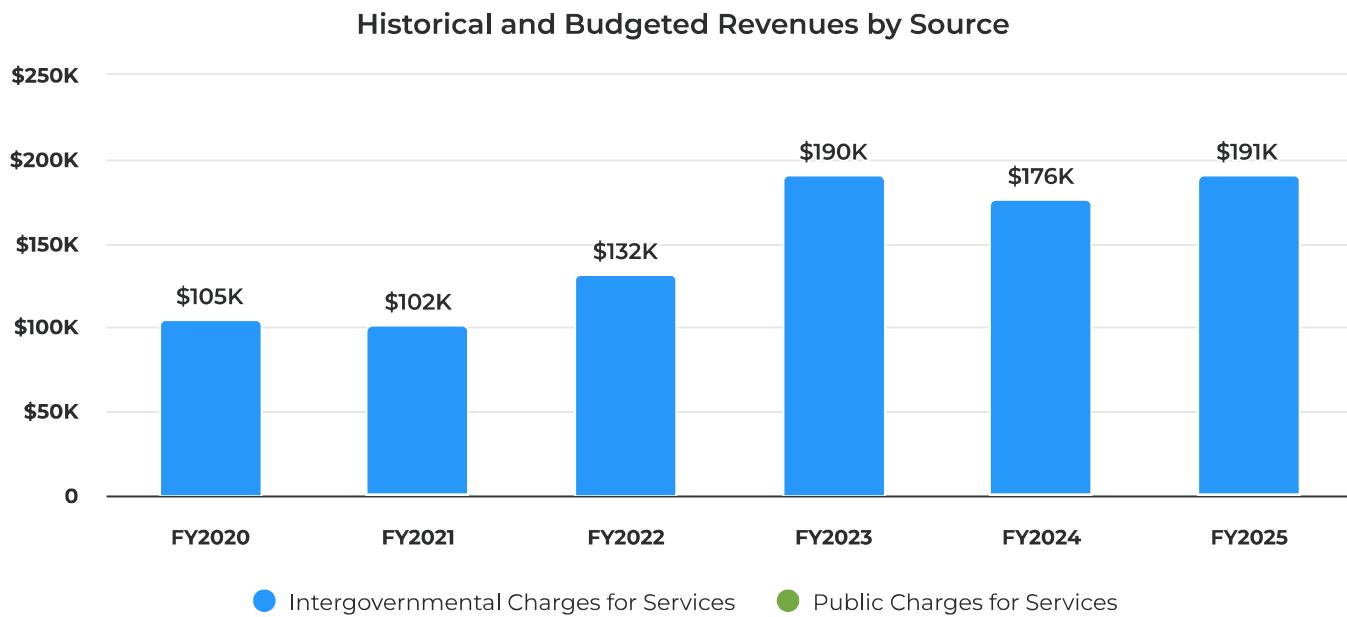
The Intergovernmental Service Fund is a Special Revenue Fund of the City. It accounts for payments made for the mutual aid paramedic services, provided by the City's fire department. Receipts are collected from Milwaukee County. These funds shall be committed to and used exclusively for fire services.

Summary

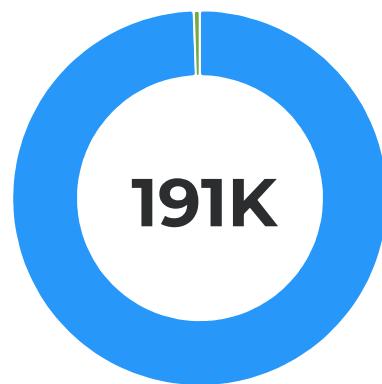
The City of Greenfield is projecting \$191,000 in revenue in FY2025, which represents an 8.5% increase over the prior year. Budgeted expenditures are projected to increase by 8.5% or \$15,000 to \$191,000 in FY2025.



Revenues by Source



FY25 Revenues by Source



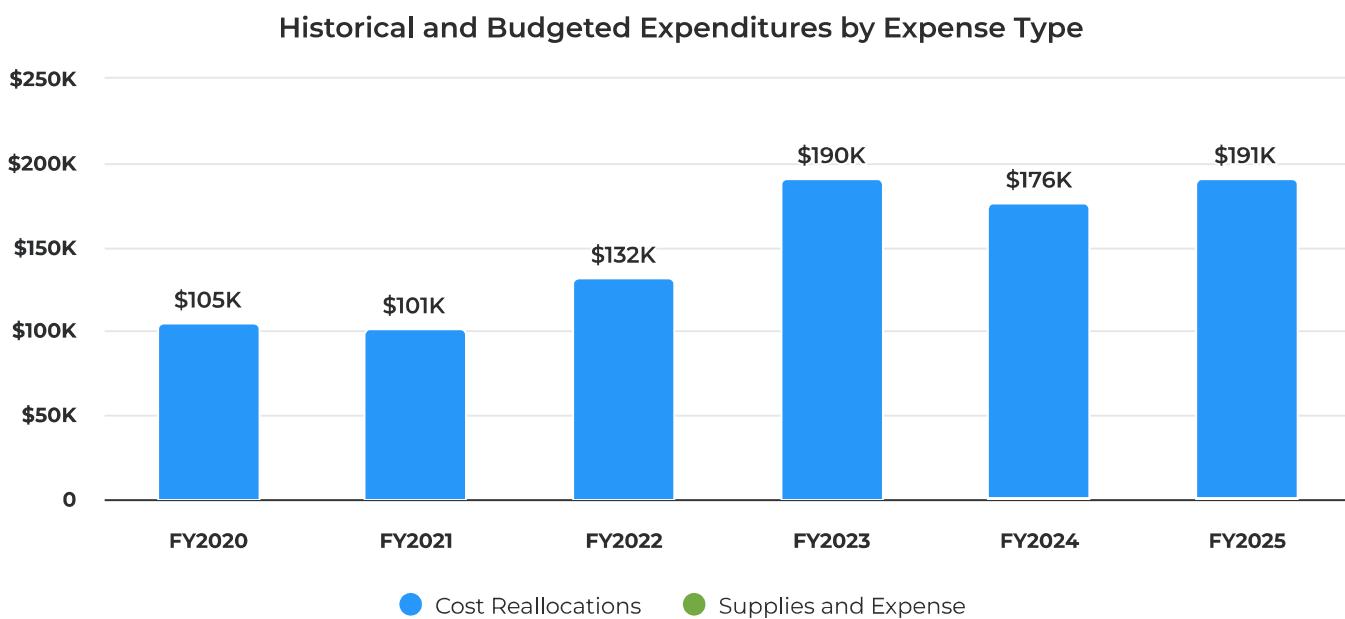
● Intergovernmental Charges for Services	\$190,000	99.48%
● Public Charges for Services	\$1,000	0.52%

Revenues by Source

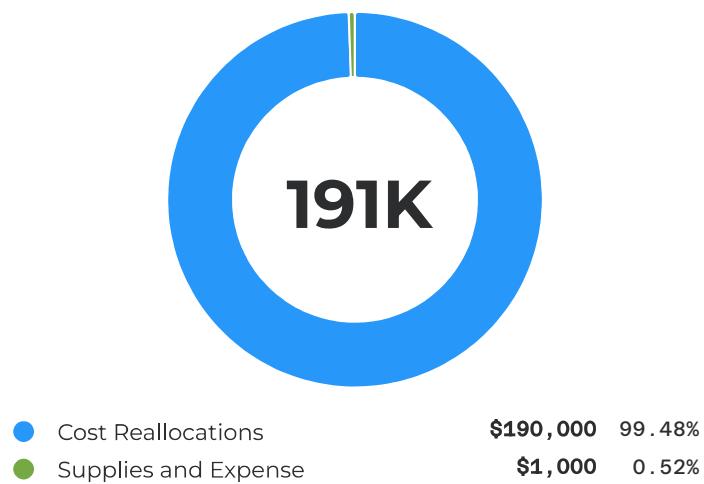
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Public Charges for Services	-	-	-	\$1,000	\$1,000	\$1,000	0.00%
Intergovernmental Charges for Services	\$132,227	\$190,374	\$101,583	\$175,000	\$175,000	\$190,000	8.57%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change
Total Revenues	\$132,227	\$190,374	\$101,583	\$176,000	\$176,000	\$191,000	8.52%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Supplies and Expense	-	-	-	\$1,000	\$1,000	\$1,000	0.00%
Cost Reallocation	\$132,227	\$190,374	\$101,583	\$175,000	\$175,000	\$190,000	8.57%
Total Expenditures	\$132,227	\$190,374	\$101,583	\$176,000	\$176,000	\$191,000	8.52%

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$198,475	\$198,475	\$198,475	0.00%
Total Fund Balance	\$198,475	\$198,475	\$198,475	-

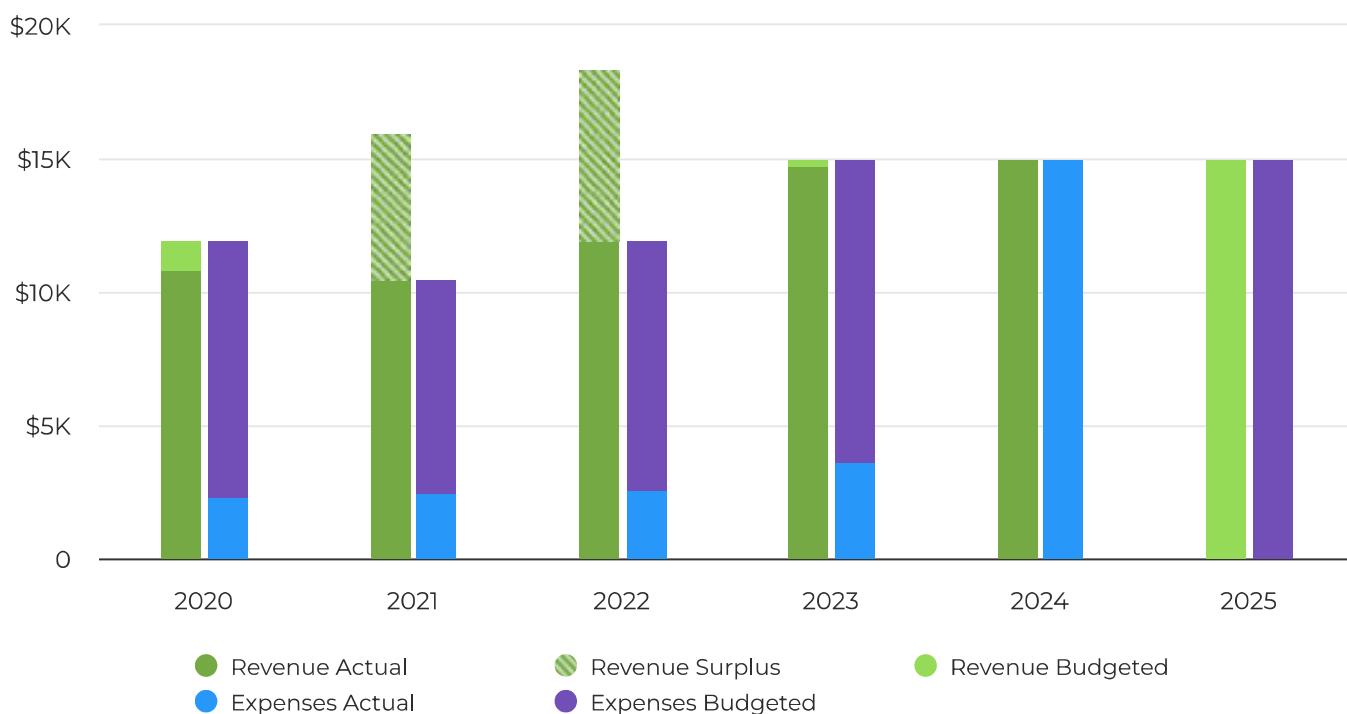
Hotel/Motel Fund

The Hotel/Motel Fund is a Special Revenue Fund of the City. Revenues include a room tax at a rate of 7% of the gross receipts from the rooms or lodgings. Sixty-six and two-thirds percent of the revenues collected are committed to tourism promotion and tourism development, and thirty-three and one-third percent of the revenues collected are committed to safety purposes.

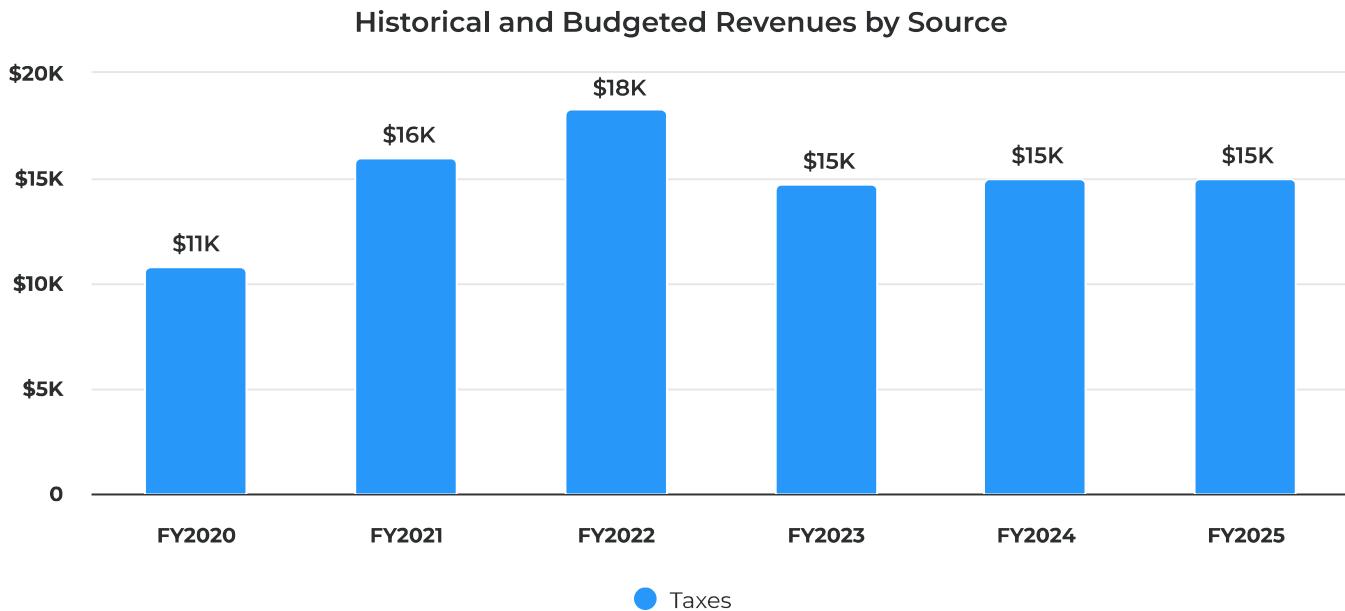
Summary

The City of Greenfield is projecting \$15,000 in revenue in FY2025, which is equal to the FY2024 budget. Budgeted expenditures for FY2025 are also consistent with the FY2024 budget at \$15,000.

Revenues vs Expenditures Summary



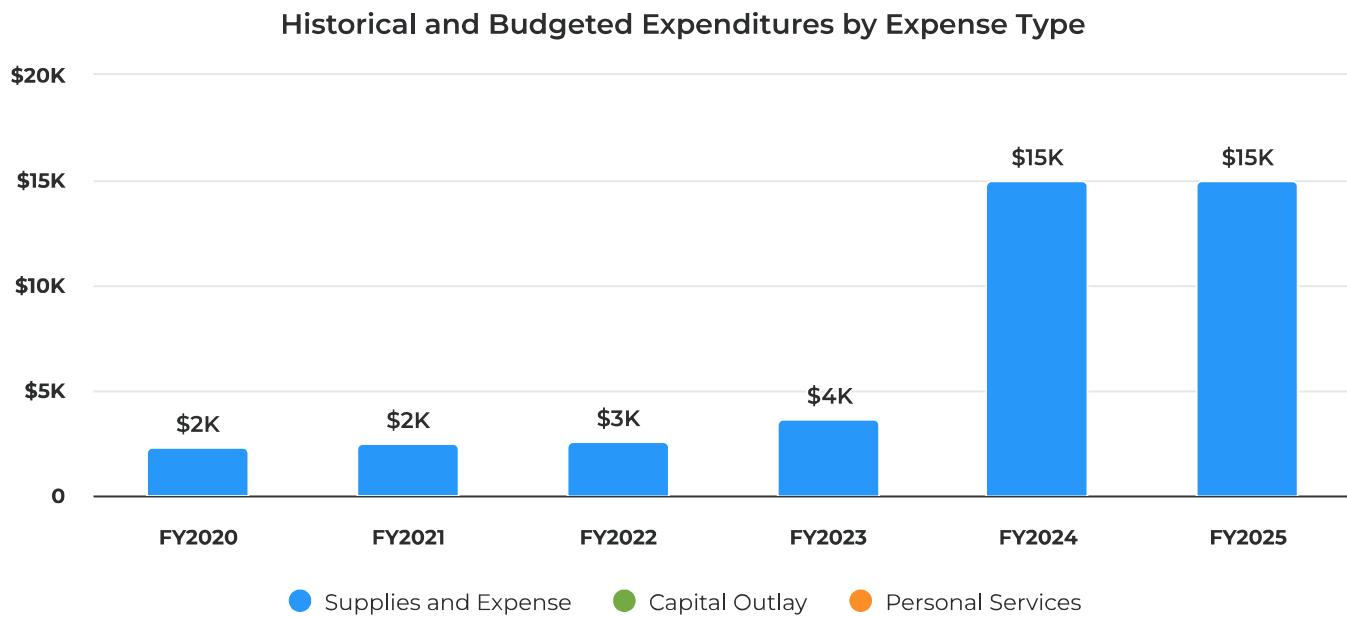
Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Taxes	\$18,347	\$14,720	\$9,771	\$15,000	\$15,000	\$15,000	0.00%
Total Revenues	\$18,347	\$14,720	\$9,771	\$15,000	\$15,000	\$15,000	0.00%

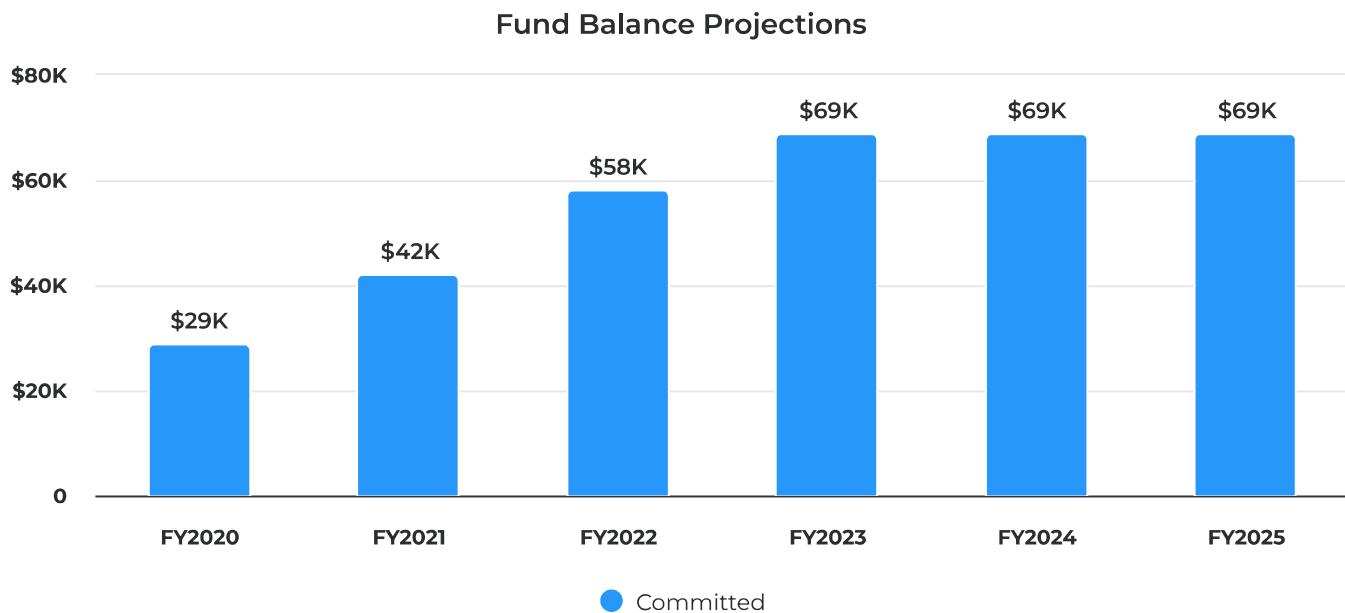
Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Supplies and Expense	\$2,612	\$3,660	\$1,572	\$15,000	\$15,000	\$15,000	0.00%
Total Expenditures	\$2,612	\$3,660	\$1,572	\$15,000	\$15,000	\$15,000	0.00%

Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$69,100	\$69,100	\$69,100	0 . 00%
Total Fund Balance	\$69,100	\$69,100	\$69,100	-

Sanitary Sewer Service Fund

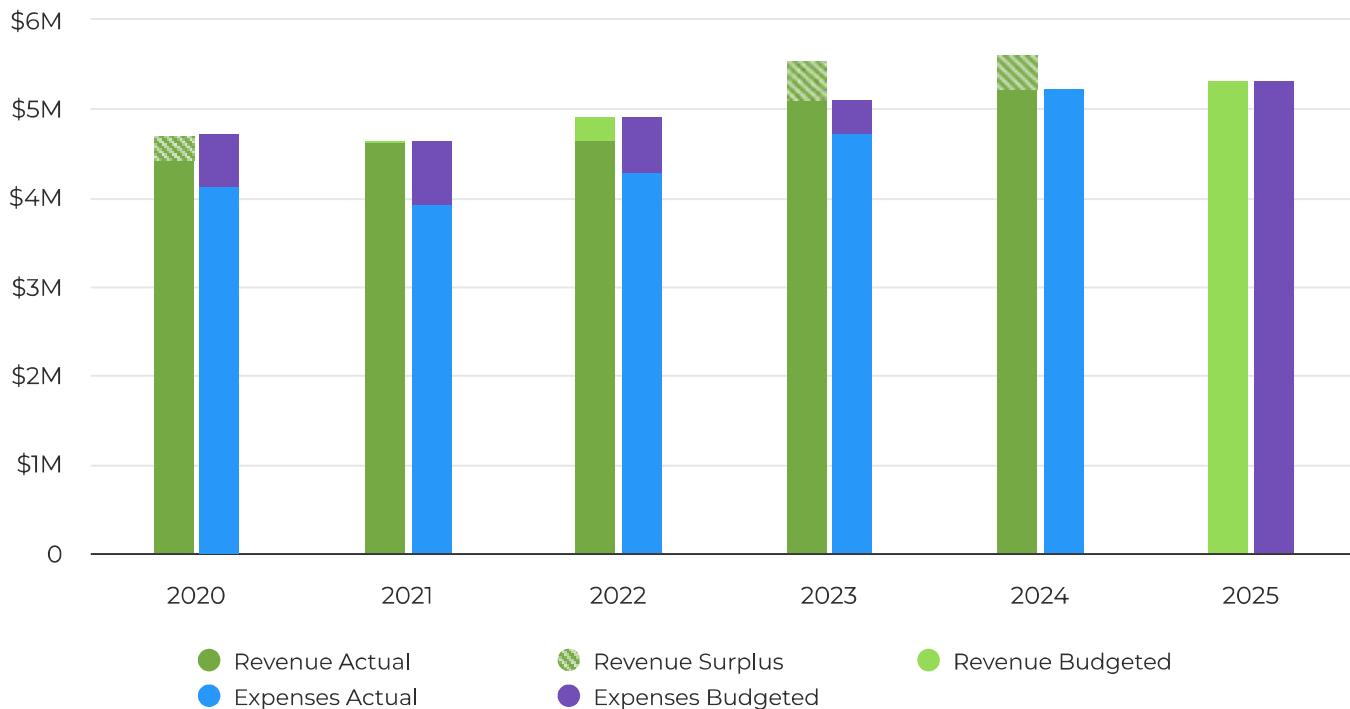
The Sanitary Sewer Service Fund is an Enterprise Fund of the City. It accounts for the revenues and expenses relating to providing the City's residents and businesses sewer services, in conjunction with the Milwaukee Metropolitan Sewerage District.

Summary

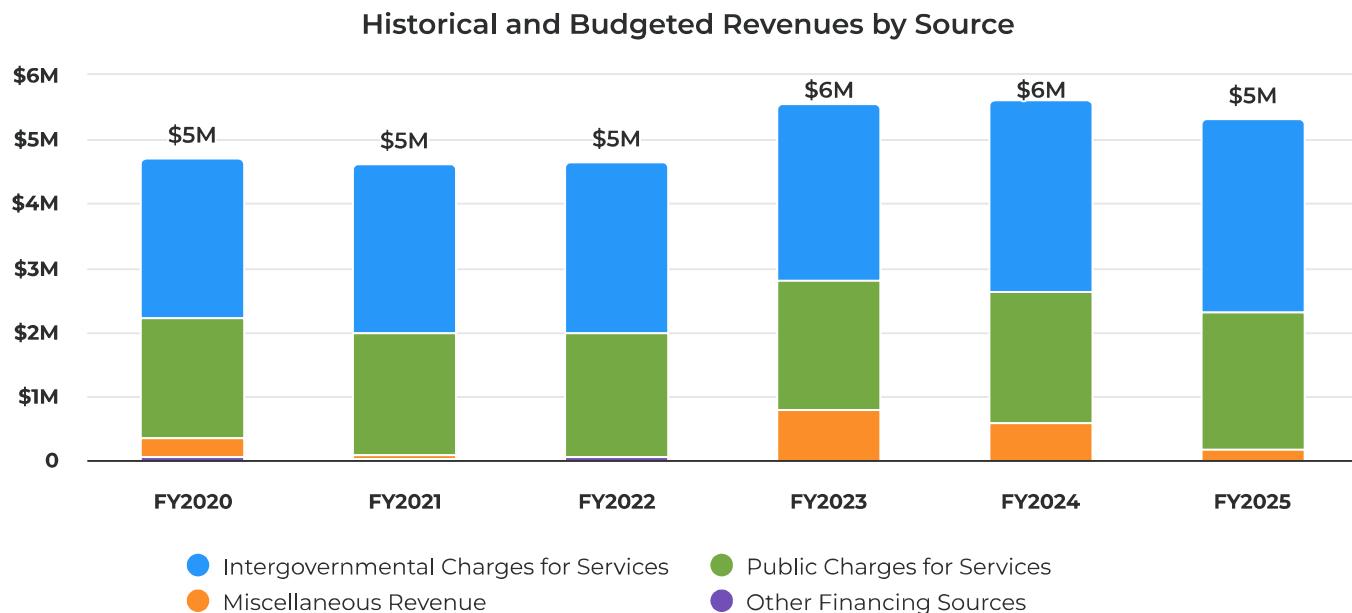
The City of Greenfield is projecting \$5.32 million in revenue in FY2025, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 1.7% or \$91,124 to \$5.32 million in FY2025.

Sewer Service Rate 2025 (Estimate)	= \$27.21/qtr
Sewer Service Rate 2024	= \$26.39/qtr
Sewer Service Rate 2023	= \$26.20/qtr
Sewer Service Rate 2022	= \$25.20/qtr

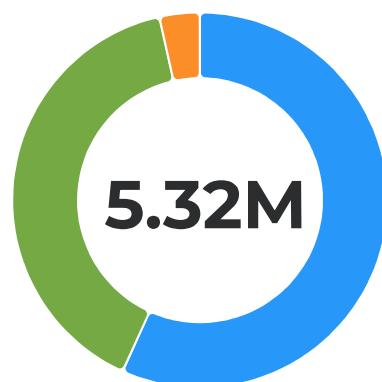
Revenues vs Expenditures Summary



Revenues by Source



FY25 Revenues by Source



● Intergovernmental Charges for Services	\$3,020,000	56.76%
● Public Charges for Services	\$2,115,384	39.76%
● Miscellaneous Revenue	\$185,000	3.48%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Charges for Services	\$1,930,268	\$2,021,902	\$512,737	\$2,044,260	\$2,044,260	\$2,115,384



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Intergovernmental Charges for Services	\$2,641,772	\$2,768,322	\$732,886	\$3,000,000	\$3,000,000	\$3,020,000
Miscellaneous Revenue	\$26,744	\$776,141	\$371,850	\$580,000	\$185,000	\$185,000
Other Financing Sources	\$45,600	-	-	-	-	-
Total Revenues	\$4,644,384	\$5,566,365	\$1,617,473	\$5,624,260	\$5,229,260	\$5,320,384

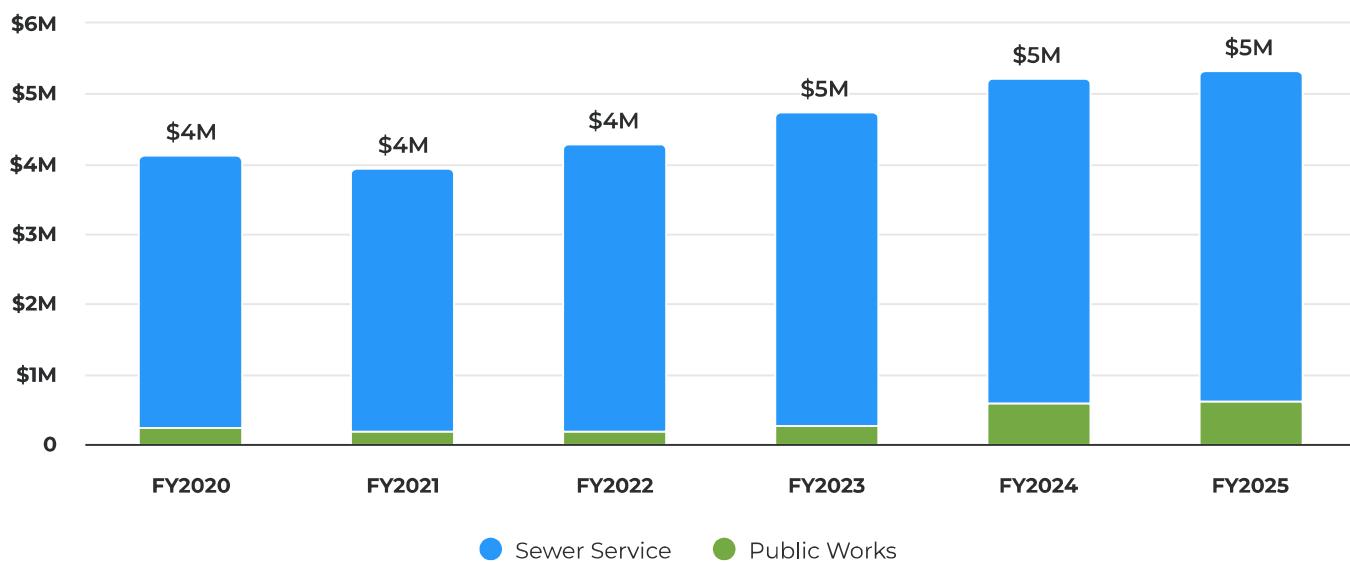
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

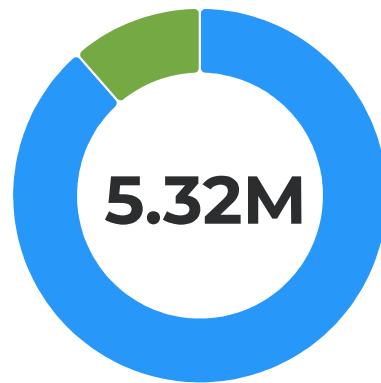
Public Charges for Services	3.48%
Intergovernmental Charges for Services	0.67%
Miscellaneous Revenue	0.00%
Other Financing Sources	-
Total Revenues	1.74%

Expenditures by Function

Historical Expenditures by Function



FY25 Expenditures by Function



● Sewer Service \$4,714,367 88.61%
 ● Public Works \$606,017 11.39%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Sewer Service	\$4,094,031	\$4,464,561	\$1,287,516	\$4,637,400	\$4,637,400	\$4,714,367
Public Works	\$197,757	\$275,920	\$91,566	\$591,860	\$591,860	\$606,017
Total Expenditures	\$4,291,788	\$4,740,481	\$1,379,082	\$5,229,260	\$5,229,260	\$5,320,384

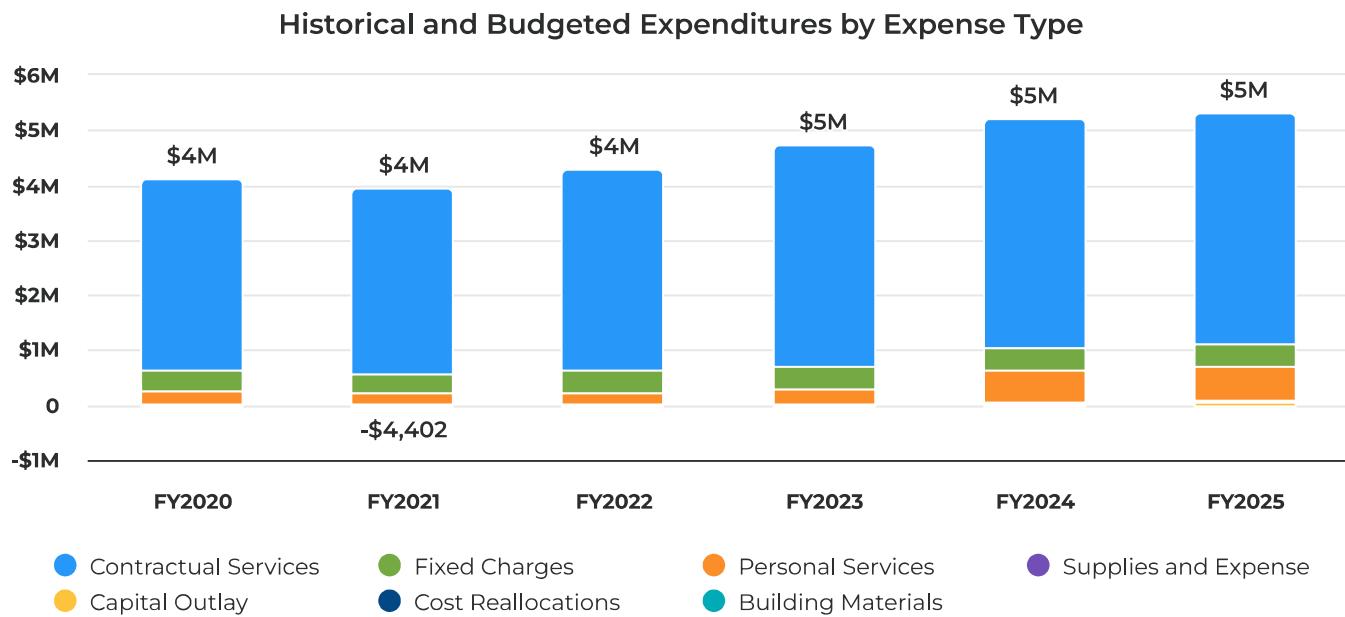
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

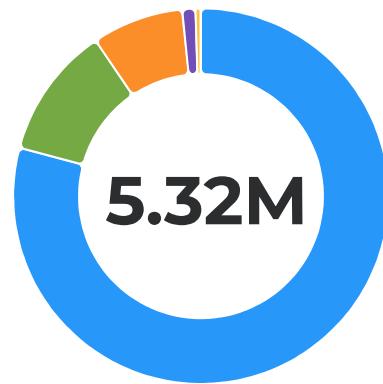
Sewer Service	1.66%
Public Works	2.39%
Total Expenditures	1.74%



Expenditures by Expense Type



FY25 Expenditures by Expense Type



Contractual Services	\$4,211,367	79.16%
Personal Services	\$606,017	11.39%
Fixed Charges	\$418,000	7.86%
Capital Outlay	\$60,000	1.13%
Supplies and Expense	\$25,000	0.47%
Cost Reallocations	\$0	0.00%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$197,757	\$275,920	\$91,566	\$591,860	\$591,860	\$606,017
Contractual Services	\$3,664,055	\$4,016,269	\$1,270,601	\$4,177,400	\$4,177,400	\$4,211,367
Supplies and Expense	\$21,993	\$23,941	\$12,404	\$25,000	\$25,000	\$25,000
Fixed Charges	\$403,854	\$417,605	-	\$405,000	\$405,000	\$418,000
Capital Outlay	-	\$1,630	\$4,511	\$30,000	\$30,000	\$60,000
Cost Reallocations	\$4,129	\$5,116	-	-	-	-
Total Expenditures	\$4,291,788	\$4,740,481	\$1,379,082	\$5,229,260	\$5,229,260	\$5,320,384

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (%
Change)

Personal Services	2.39%
Contractual Services	0.81%
Supplies and Expense	0.00%
Fixed Charges	3.21%
Capital Outlay	100.00%
Cost Reallocations	-
Total Expenditures	1.74%

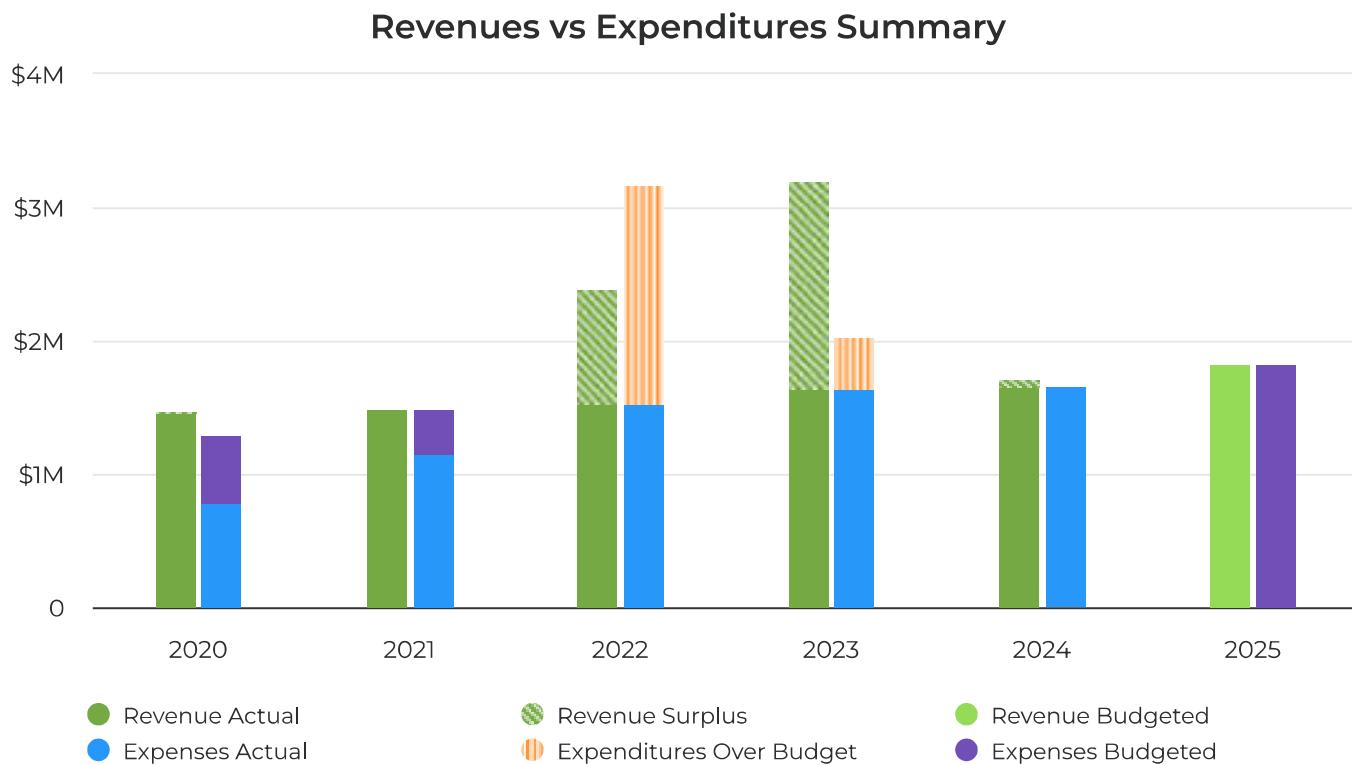


Storm Sewer Service Fund

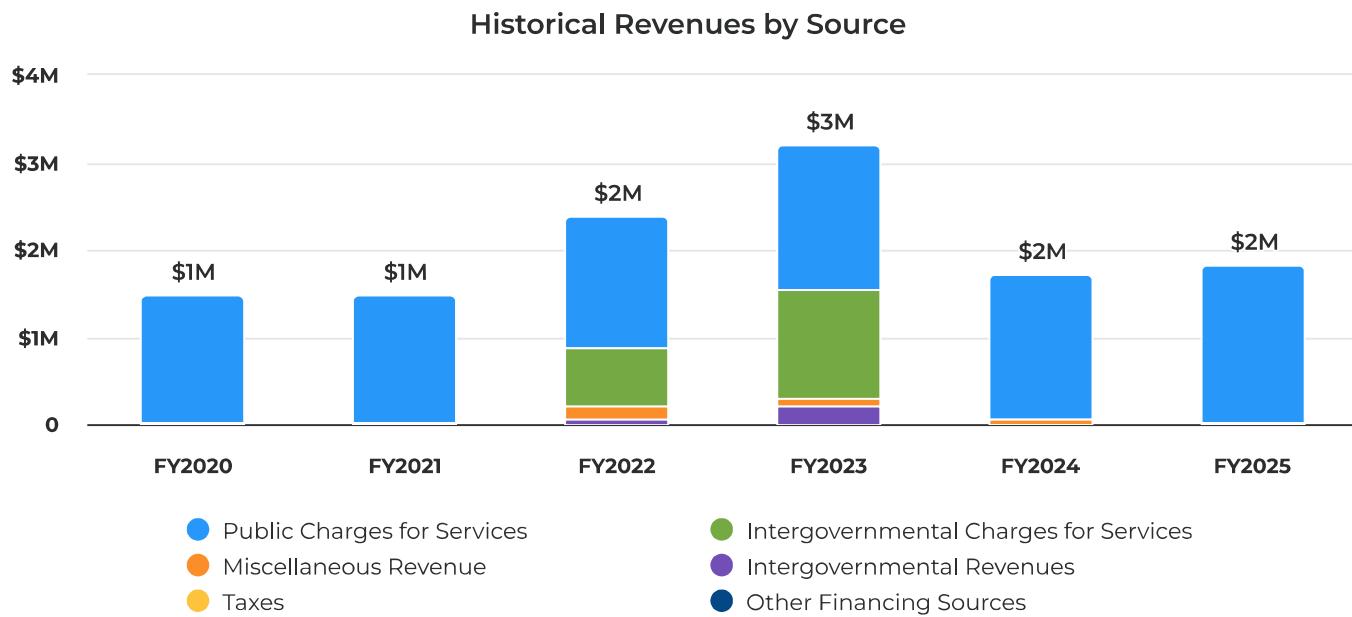
The Storm Sewer Service Fund is a Special Revenue Fund of the City. The primary revenue of this fund is the storm water user fee. It was established to help manage and finance the initiatives required to comply with federal and state regulations, as well as the Milwaukee Metropolitan Sewage District (MMSD), regarding storm water management. The fees collected are committed to be used for storm water regulatory compliance, water quality improvement infrastructure and flood control infrastructure.

Summary

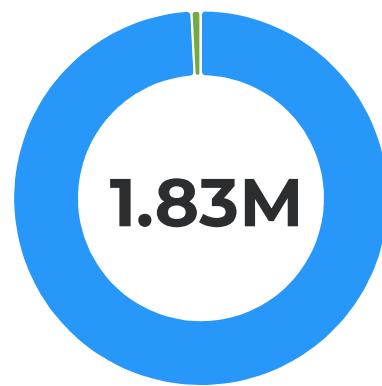
The City of Greenfield is projecting \$1.83 million in revenue in FY2025, which represents a 10.6% increase over the prior year. Budgeted expenditures are projected to increase by 10.6% or \$175,500 to \$1.83 million in FY2025.



Revenues by Source



FY25 Revenues by Source



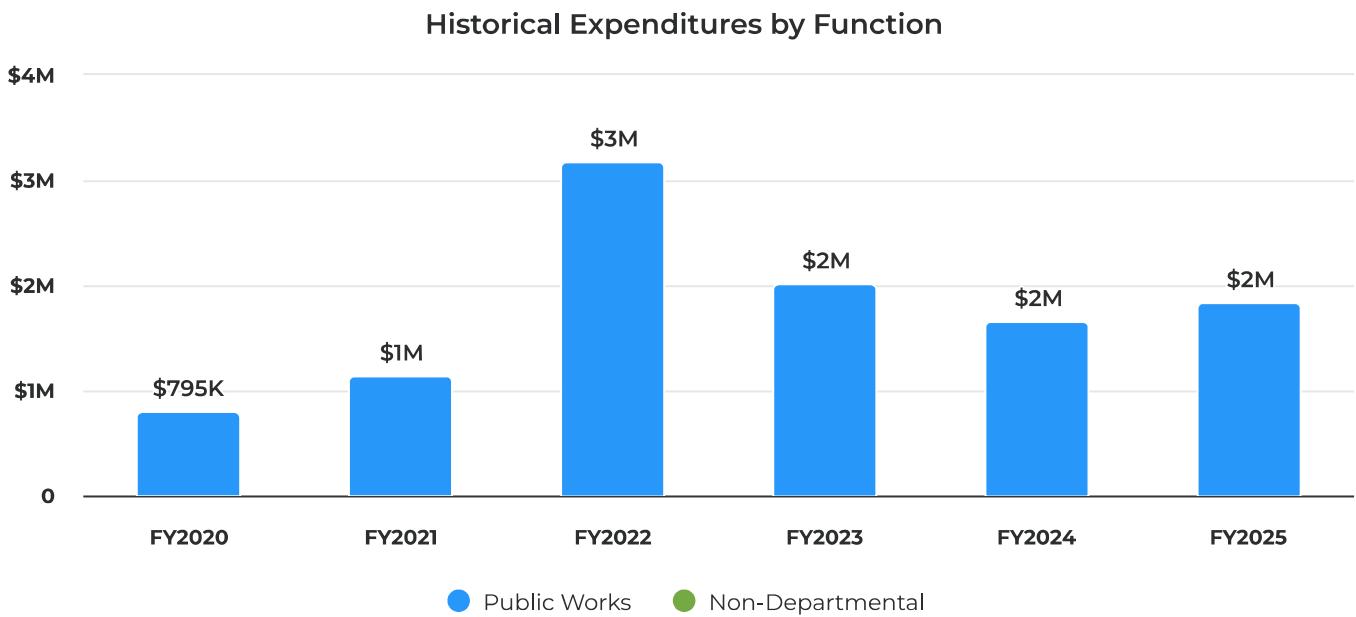
● Public Charges for Services	\$1,819,087	99.18%
● Miscellaneous Revenue	\$15,000	0.82%
● Intergovernmental Revenues	\$0	0.00%
● Intergovernmental Charges for Services	\$0	0.00%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Intergovernmental Revenues	\$54,250	\$225,000	-	-	-	-	-
Public Charges for Services	\$1,524,026	\$1,648,394	\$440,180	\$1,646,587	\$1,646,587	\$1,819,087	10.48%
Intergovernmental Charges for Services	\$659,946	\$1,259,919	-	-	-	-	-
Miscellaneous Revenue	\$157,617	\$67,493	\$54,697	\$70,000	\$12,000	\$15,000	25.00%
Total Revenues	\$2,395,839	\$3,200,806	\$494,877	\$1,716,587	\$1,658,587	\$1,834,087	10.58%



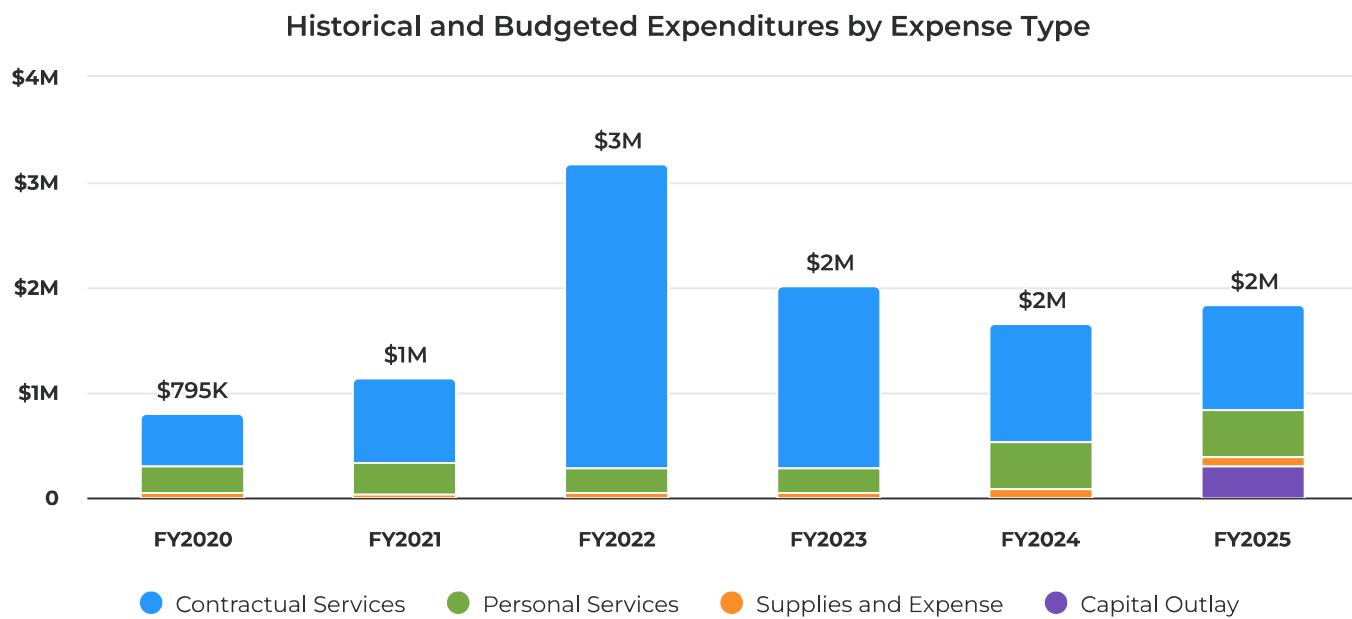
Expenditures by Function



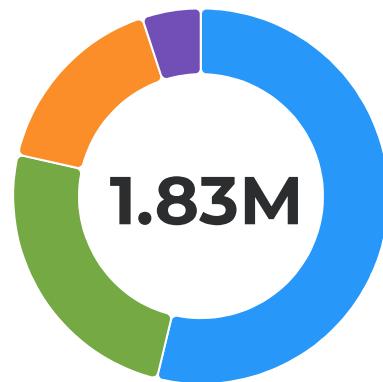
Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Works	\$3,173,211	\$2,024,691	\$611,083	\$1,660,987	\$1,658,587	\$1,834,087	10.58%
Total Expenditures	\$3,173,211	\$2,024,691	\$611,083	\$1,660,987	\$1,658,587	\$1,834,087	10.58%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Contractual Services	\$986,574	53.79%
Personal Services	\$454,513	24.78%
Capital Outlay	\$300,000	16.36%
Supplies and Expense	\$93,000	5.07%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$240,163	\$239,116	\$94,649	\$443,895	\$443,895	\$454,513	2.39%
Contractual Services	\$2,878,669	\$1,739,697	\$498,746	\$1,123,692	\$1,123,692	\$986,574	-12.20%



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Supplies and Expense	\$54,379	\$45,878	\$17,688	\$93,400	\$91,000	\$93,000	2.20%
Capital Outlay	-	-	-	-	-	\$300,000	-
Total Expenditures	\$3,173,211	\$2,024,691	\$611,083	\$1,660,987	\$1,658,587	\$1,834,087	10.58%

Fund Balance

Fund Balance Projections



Financial Summary

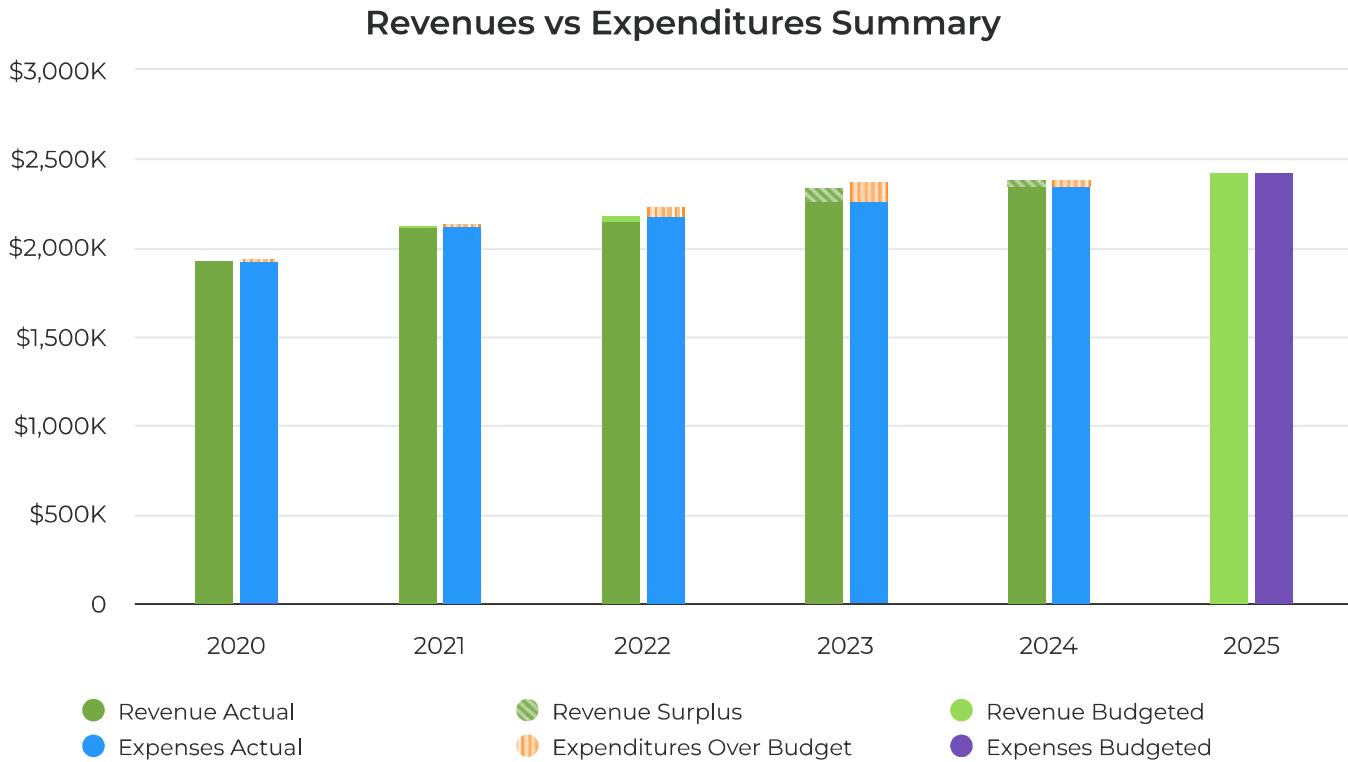
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$2,057,974	\$2,113,574	\$2,113,574	0.00%
Total Fund Balance	\$2,057,974	\$2,113,574	\$2,113,574	-

Refuse - Recycling Fund

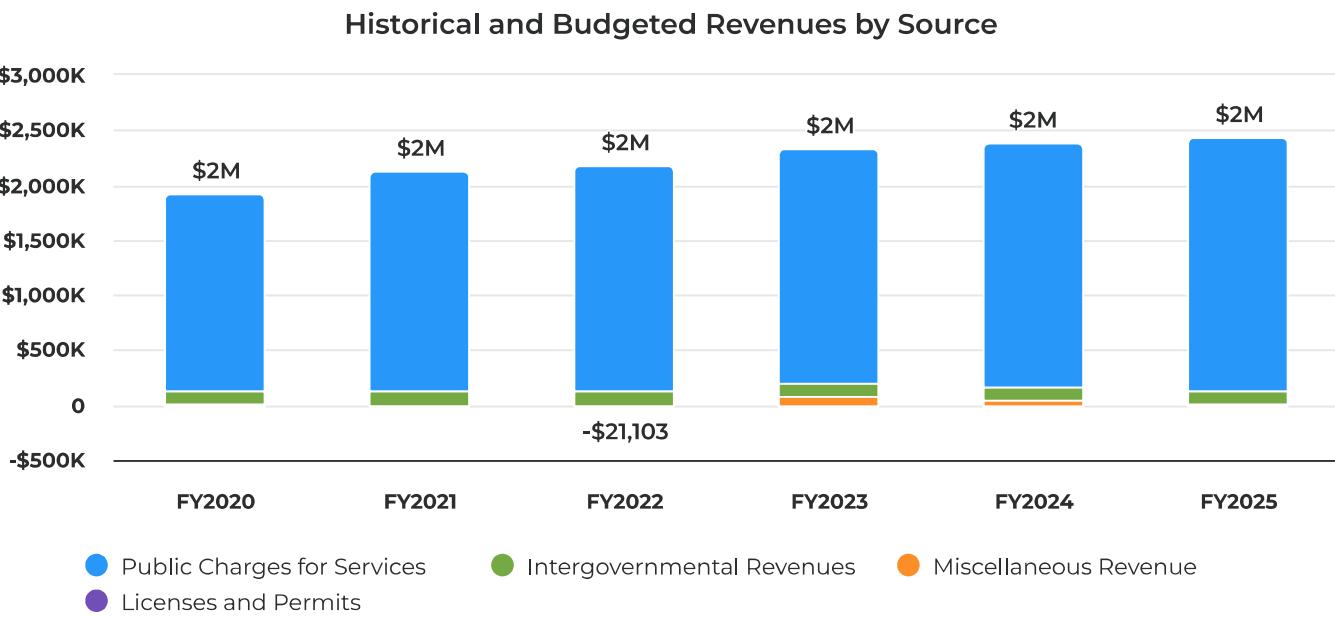
The Refuse and Recycling Fund is an Enterprise Fund of the City. It accounts for the revenues and expenses relating to providing the City's residents' garbage and recycling services, in conjunction with John Disposal Services.

Summary

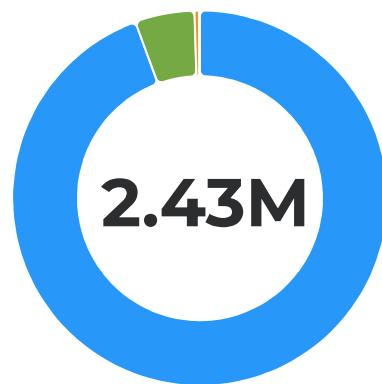
The City of Greenfield is projecting \$2.43 million in revenue in FY2025, which represents a 3.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.1% or \$74,164 to \$2.43 million in FY2025.



Revenues by Source



FY25 Revenues by Source



● Public Charges for Services	\$2,298,398	94.41%
● Intergovernmental Revenues	\$124,467	5.11%
● Miscellaneous Revenue	\$10,000	0.41%
● Licenses and Permits	\$1,500	0.06%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Intergovernmental Revenues	\$124,239	\$124,213	\$124,467	\$124,467	\$124,636	\$124,467

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Licenses and Permits	\$2,125	\$2,055	\$1,200	\$1,500	\$1,500	\$1,500
Public Charges for Services	\$2,053,589	\$2,138,961	\$2,225,660	\$2,226,011	\$2,224,065	\$2,298,398
Miscellaneous Revenue	-\$21,103	\$75,050	\$37,804	\$37,804	\$10,000	\$10,000
Total Revenues	\$2,158,850	\$2,340,279	\$2,389,131	\$2,389,782	\$2,360,201	\$2,434,365

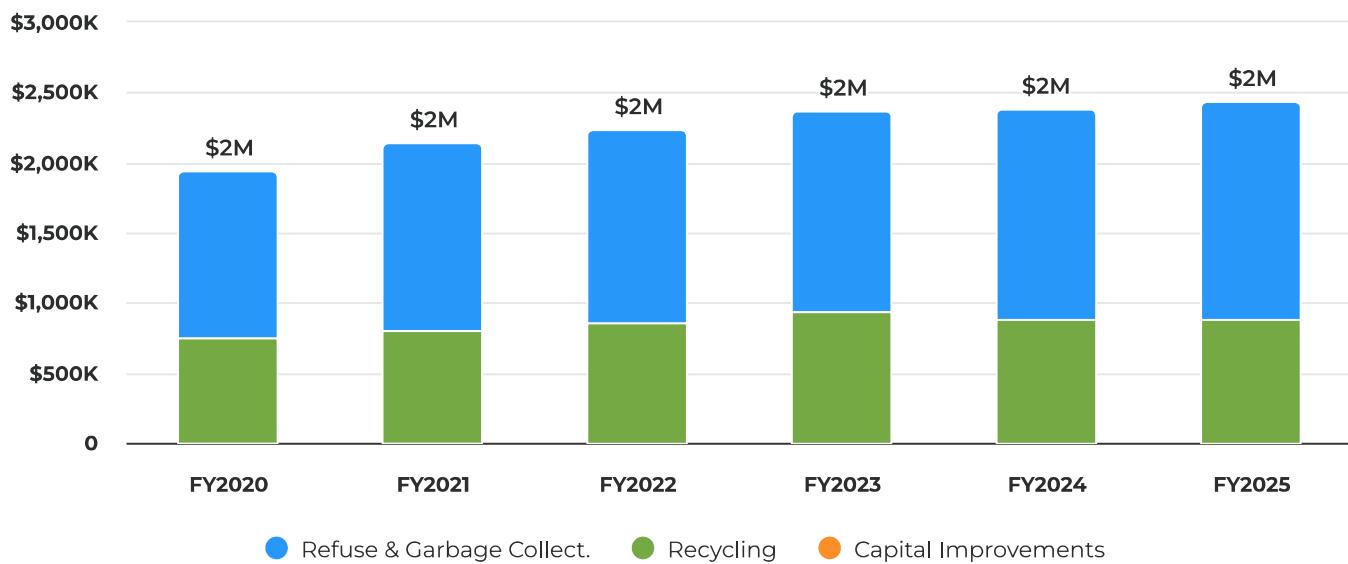
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

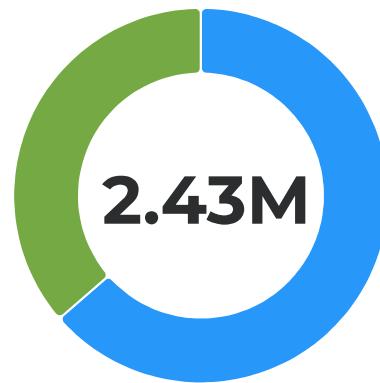
Intergovernmental Revenues	-0.14%
Licenses and Permits	0.00%
Public Charges for Services	3.34%
Miscellaneous Revenue	0.00%
Total Revenues	3.14%

Expenditures by Department

Historical and Budgeted Expenditures by Department



FY25 Expenditures by Department



Expenditures by Department

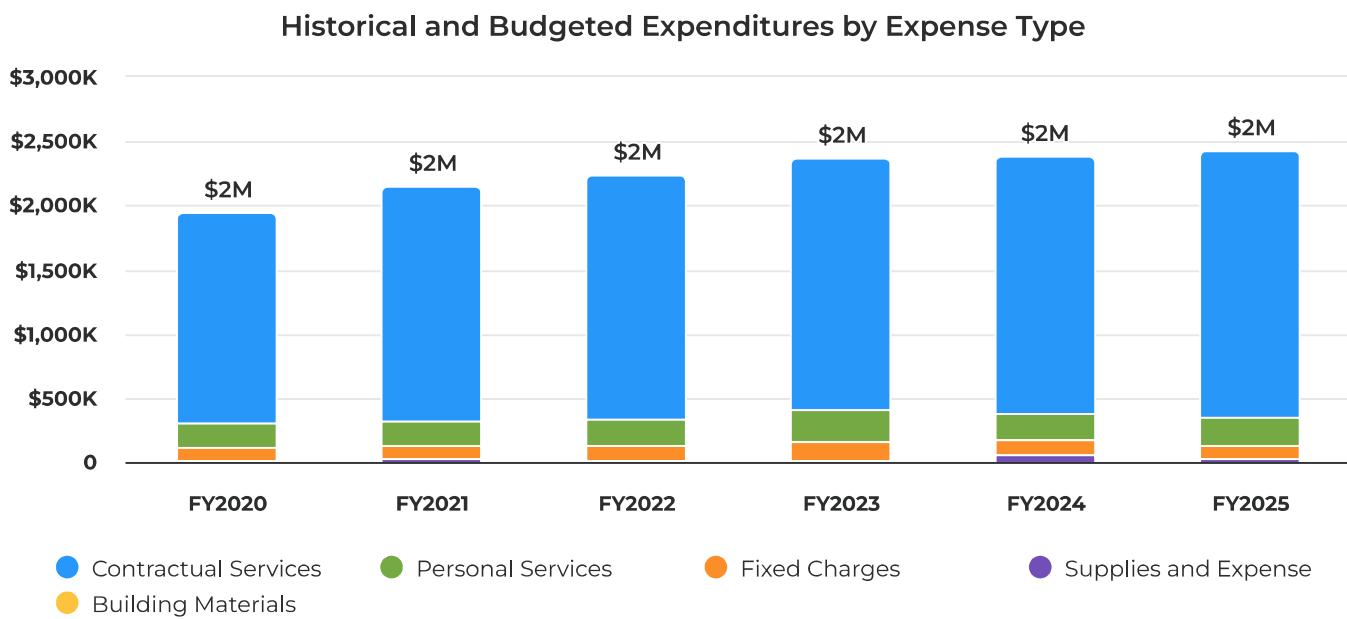
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Refuse & Garbage Collect.	\$1,385,172	\$1,442,178	\$750,781	\$1,499,960	\$1,499,960	\$1,548,846
Recycling	\$851,397	\$933,749	\$426,888	\$885,344	\$860,241	\$885,519
Total Expenditures	\$2,236,569	\$2,375,927	\$1,177,669	\$2,385,304	\$2,360,201	\$2,434,365

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Refuse & Garbage Collect.	3.26%
Recycling	2.94%
Total Expenditures	3.14%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Contractual Services	\$2,087,007	85.73%
Personal Services	\$219,358	9.01%
Fixed Charges	\$105,000	4.31%
Supplies and Expense	\$23,000	0.94%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$213,682	\$242,825	\$77,017	\$210,602	\$210,602	\$219,358
Contractual Services	\$1,893,158	\$1,965,461	\$1,043,451	\$2,006,324	\$2,006,324	\$2,087,007

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Supplies and Expense	\$14,976	\$15,562	\$56,506	\$63,378	\$38,275	\$23,000
Fixed Charges	\$114,753	\$152,079	\$695	\$105,000	\$105,000	\$105,000
Total Expenditures	\$2,236,569	\$2,375,927	\$1,177,669	\$2,385,304	\$2,360,201	\$2,434,365

Category *(continued from above)*

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services	4.16%
Contractual Services	4.02%
Supplies and Expense	-39.91%
Fixed Charges	0.00%
Total Expenditures	3.14%

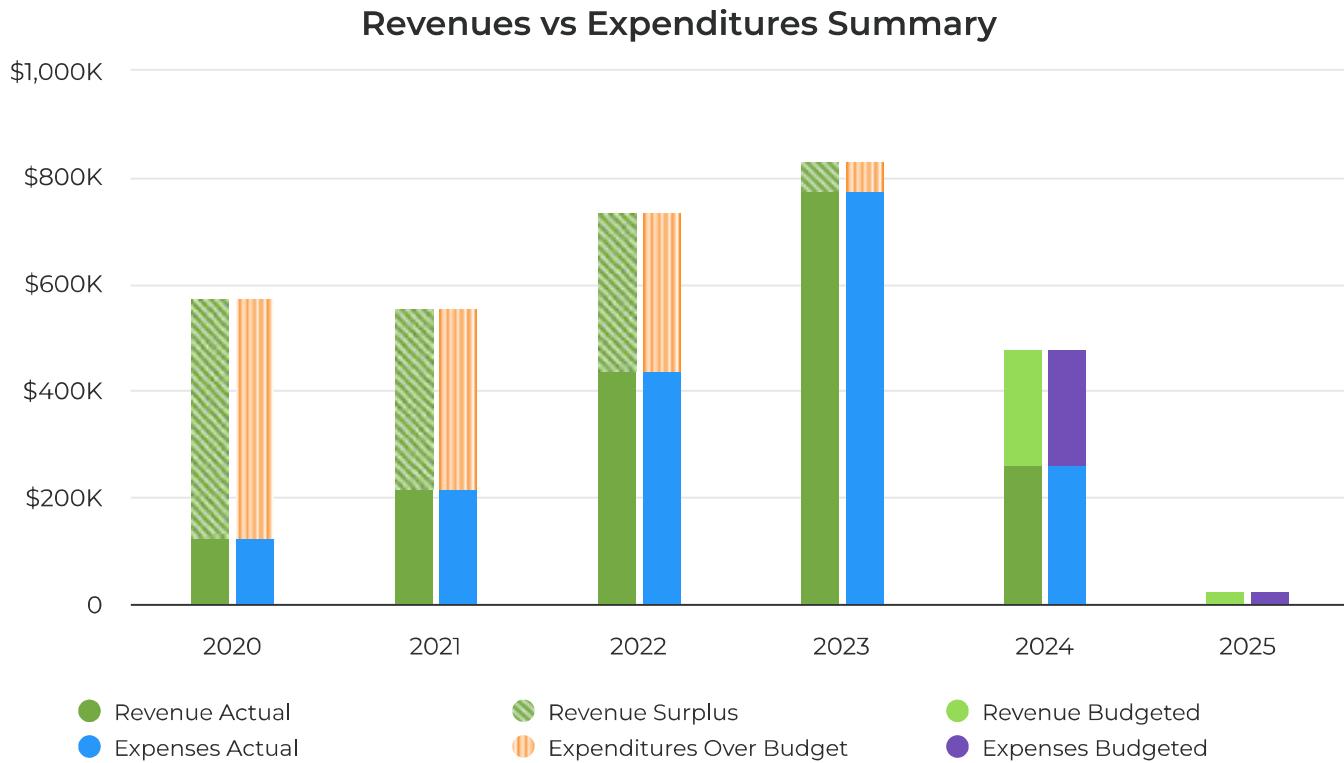


Grant Fund

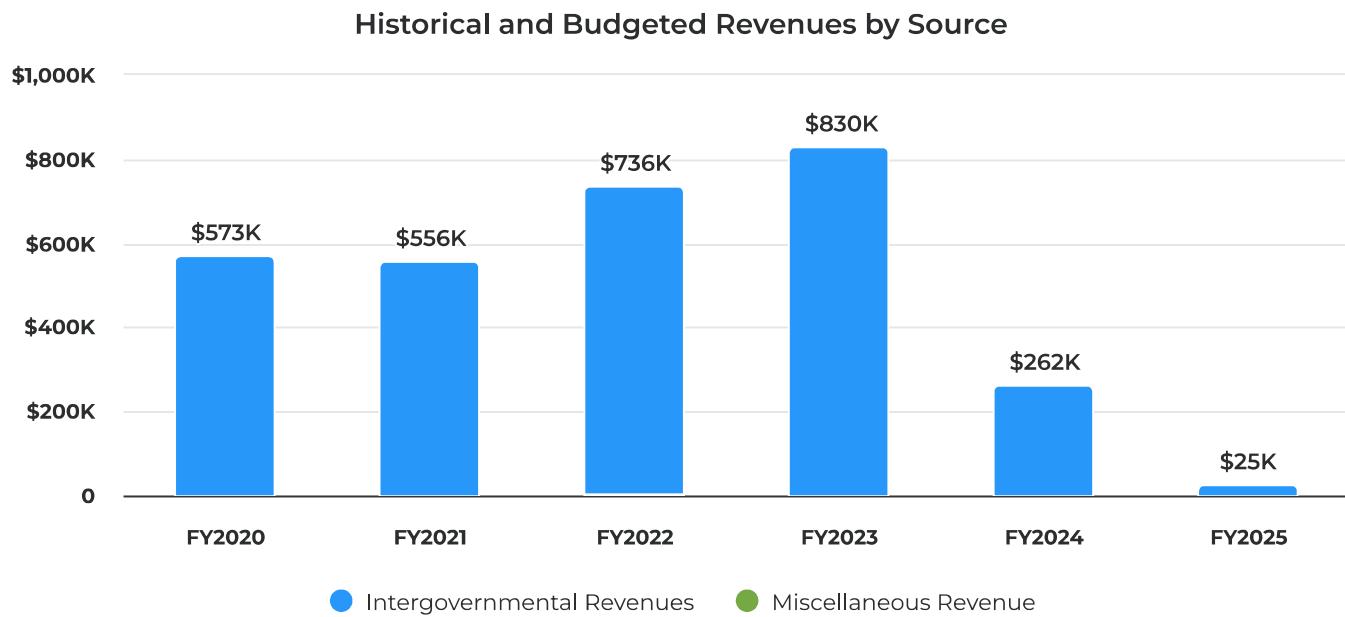
The Grant Fund is a Special Revenue Fund of the City. This fund accounts for all revenues and expenditures that are restricted to the intended use, as specified in the grant(s) awarded, per contractual agreement with the applicable Federal or state agencies.

Summary

The City of Greenfield is projecting \$25,000 in revenue in FY2025, which represents a 94.8% decrease from the prior year. Budgeted expenditures are projected to decrease by 94.8% or \$452,419 to \$25,000 in FY2025.



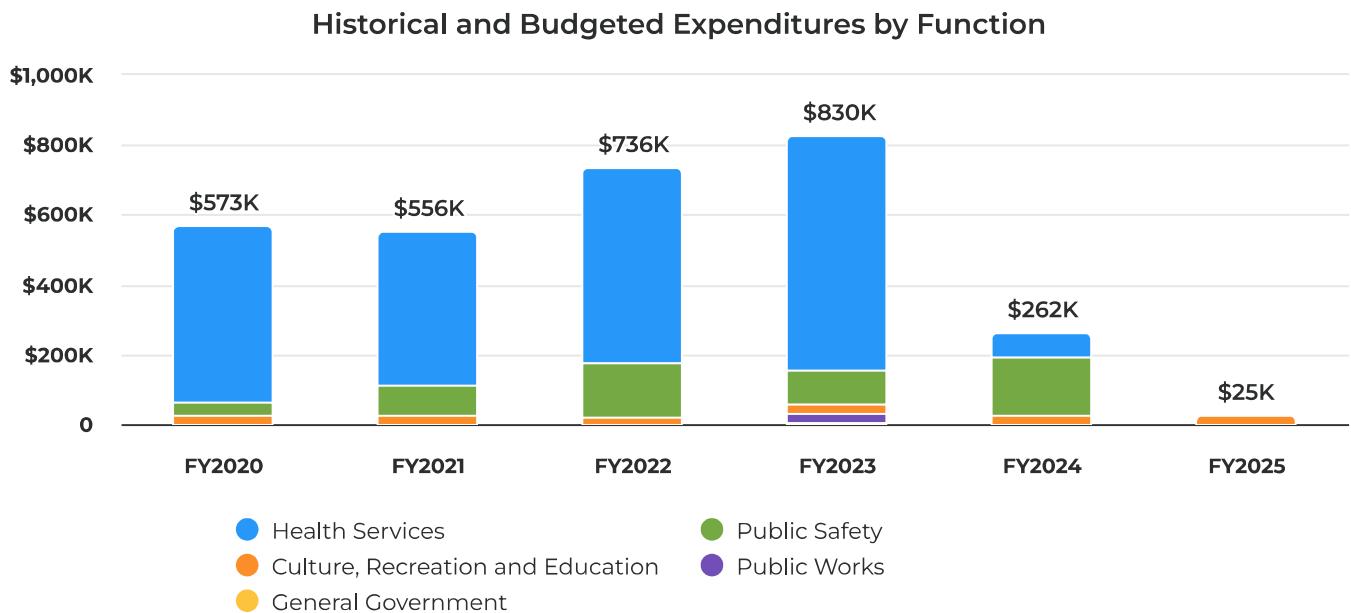
Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Intergovernmental Revenues	\$732,857	\$828,270	\$172,820	\$262,289	\$477,419	\$25,000	-94.76%
Miscellaneous Revenue	\$3,528	\$1,727	-	-	-	-	-
Total Revenues	\$736,385	\$829,997	\$172,820	\$262,289	\$477,419	\$25,000	-94.76%

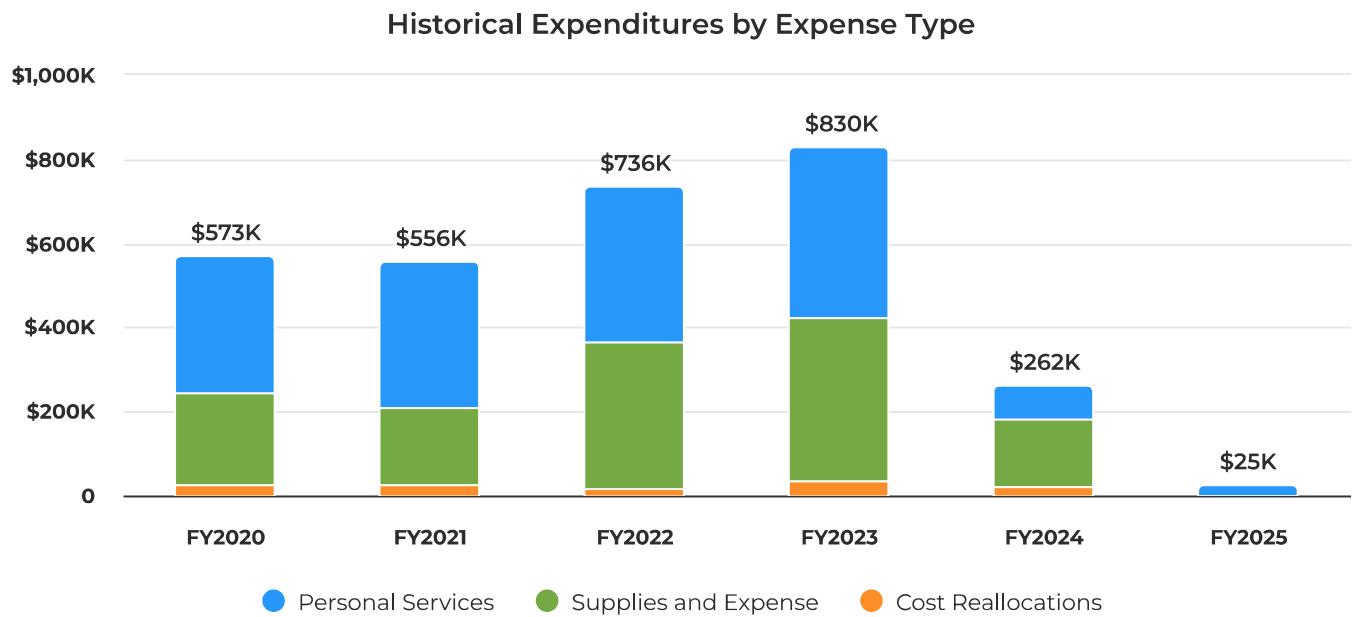
Expenditures by Function



Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Works	-	\$30,016	-	-	-	-	-
Public Safety	\$156,530	\$98,927	\$140,146	\$168,984	-	-	-
Health Services	\$556,354	\$672,014	\$67,897	\$68,213	\$452,419	-	-100.00%
Culture, Recreation and Education	\$23,500	\$25,000	\$25,042	\$25,000	\$25,000	\$25,000	0.00%
General Government	-	\$4,040	-	\$92	-	-	-
Total Expenditures	\$736,384	\$829,997	\$233,085	\$262,289	\$477,419	\$25,000	-94.76%

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$371,169	\$405,622	\$77,044	\$77,752	\$323,104	\$25,000	-92.26%
Supplies and Expense	\$346,107	\$388,563	\$136,714	\$160,897	\$154,315	-	-100.00%
Cost Reallocations	\$19,108	\$35,812	\$19,327	\$23,640	-	-	-
Total Expenditures	\$736,384	\$829,997	\$233,085	\$262,289	\$477,419	\$25,000	-94.76%

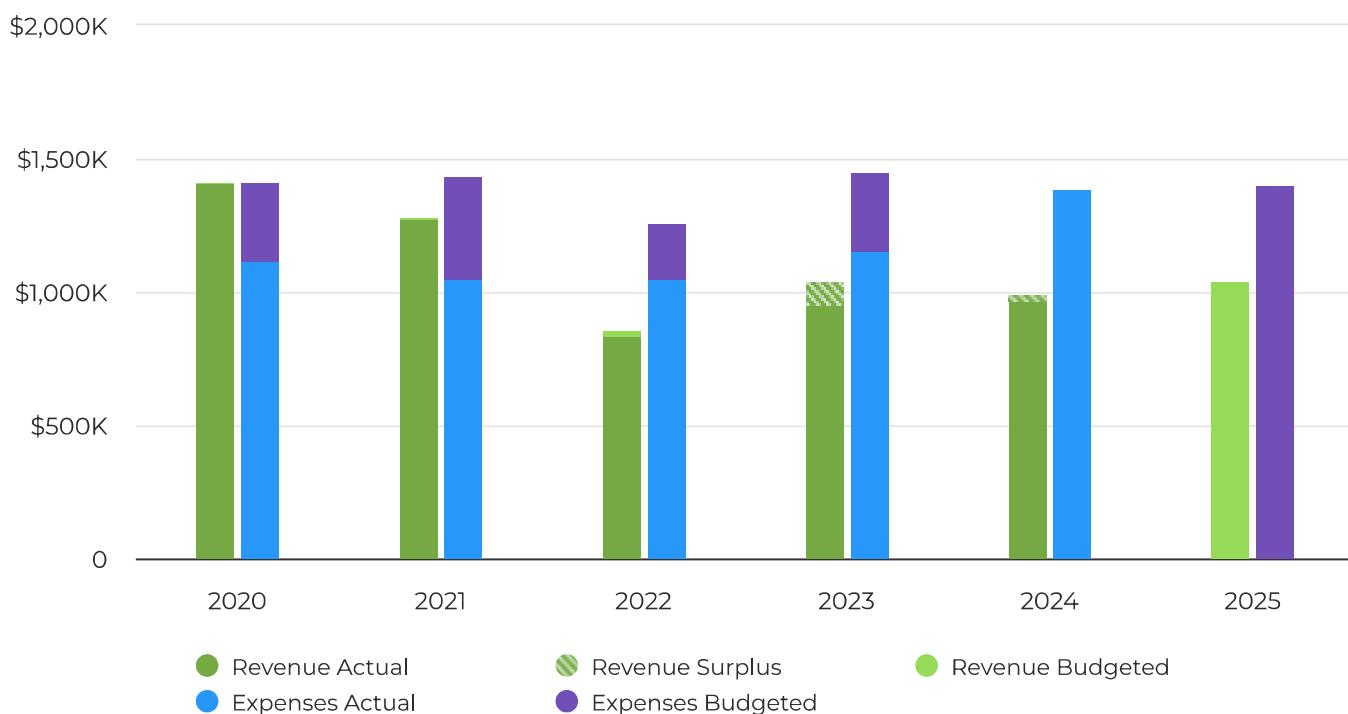
Post Retirement Health Care Fund

The Post-Retirement Health Care Fund is a Special Revenue Fund of the City. The revenues of this fund include property tax levy, which is committed for the payment of retiree health insurance. This consists of the City's share of the premium and any eligible HRA (Health Reimbursement Account – Section 105) reimbursements, if applicable, associated with a portion of the deductible.

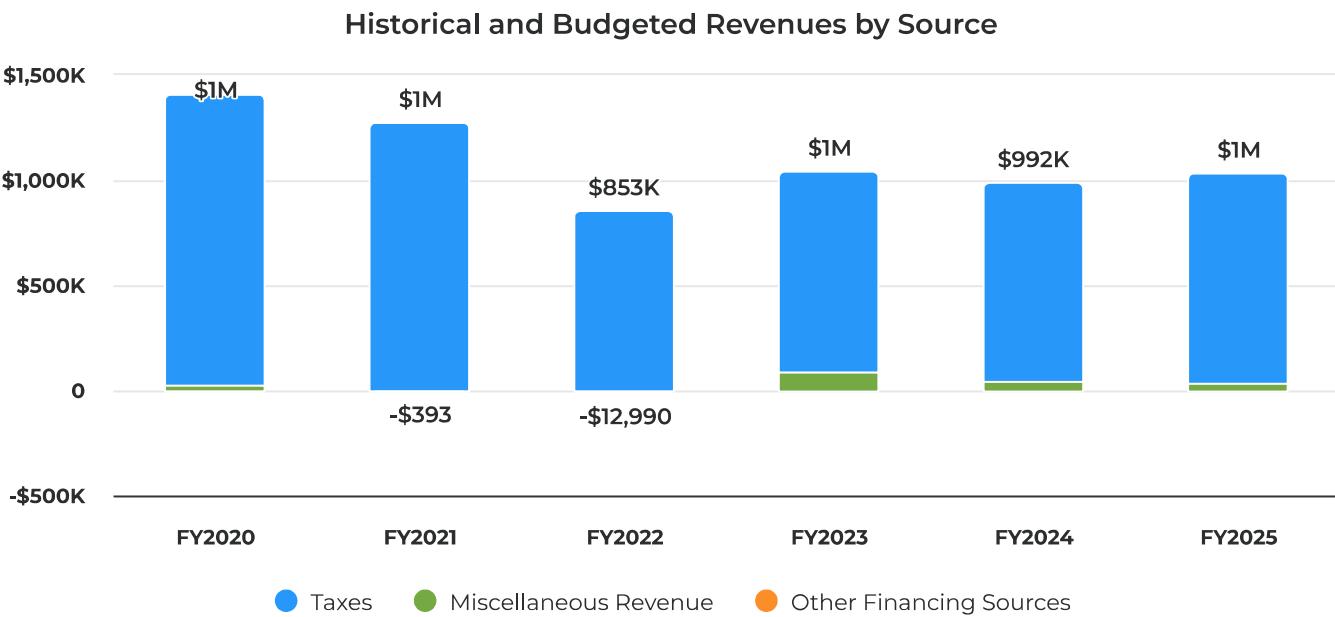
Summary

The City of Greenfield is projecting \$1.04 million in revenue in FY2025, which represents a 7.2% increase over the prior year. Budgeted expenditures are projected to increase by 1.2% or \$17,224 to \$1.4 million in FY2025.

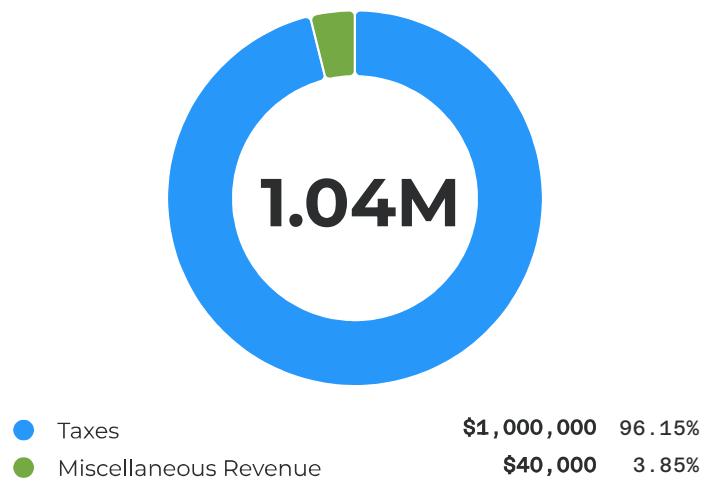
Revenues vs Expenditures Summary



Revenues by Source



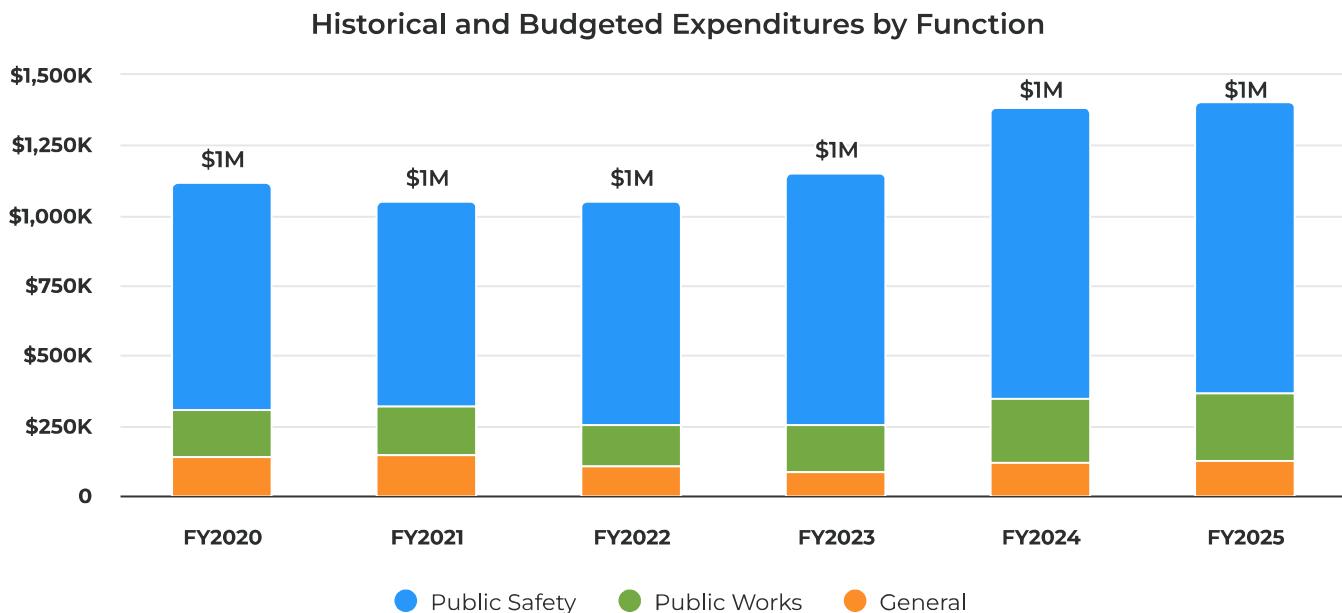
FY25 Revenues by Source



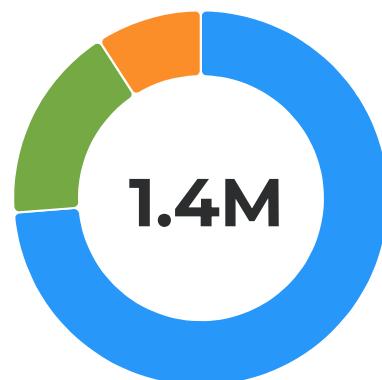
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$853,058	\$950,000	\$950,000	\$950,000	\$950,000	\$1,000,000
Miscellaneous Revenue	-\$12,990	\$91,850	\$42,398	\$42,398	\$20,000	\$40,000
Total Revenues	\$840,068	\$1,041,850	\$992,398	\$992,398	\$970,000	\$1,040,000

Expenditures by Function



FY25 Expenditures by Function



● Public Safety	\$1,034,906	73.76%
● Public Works	\$240,093	17.11%
● General	\$128,084	9.13%

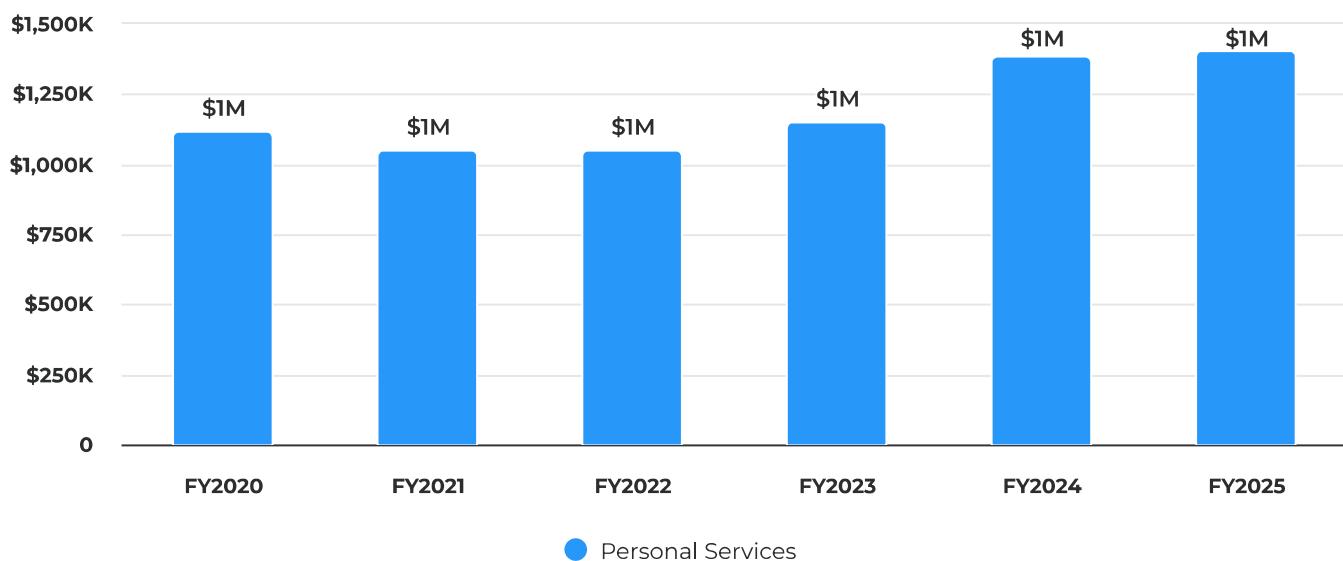
Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Works	\$152,975	\$167,135	\$84,221	\$227,078	\$227,078	\$240,093	5.73%
Public Safety	\$795,147	\$896,913	\$474,072	\$1,040,430	\$1,040,430	\$1,034,906	-0.53%
General	\$104,224	\$90,386	\$68,025	\$118,351	\$118,351	\$128,084	8.22%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Total Expenditures	\$1,052,346	\$1,154,434	\$626,318	\$1,385,859	\$1,385,859	\$1,403,083	1.24%

Expenditures by Expense Type

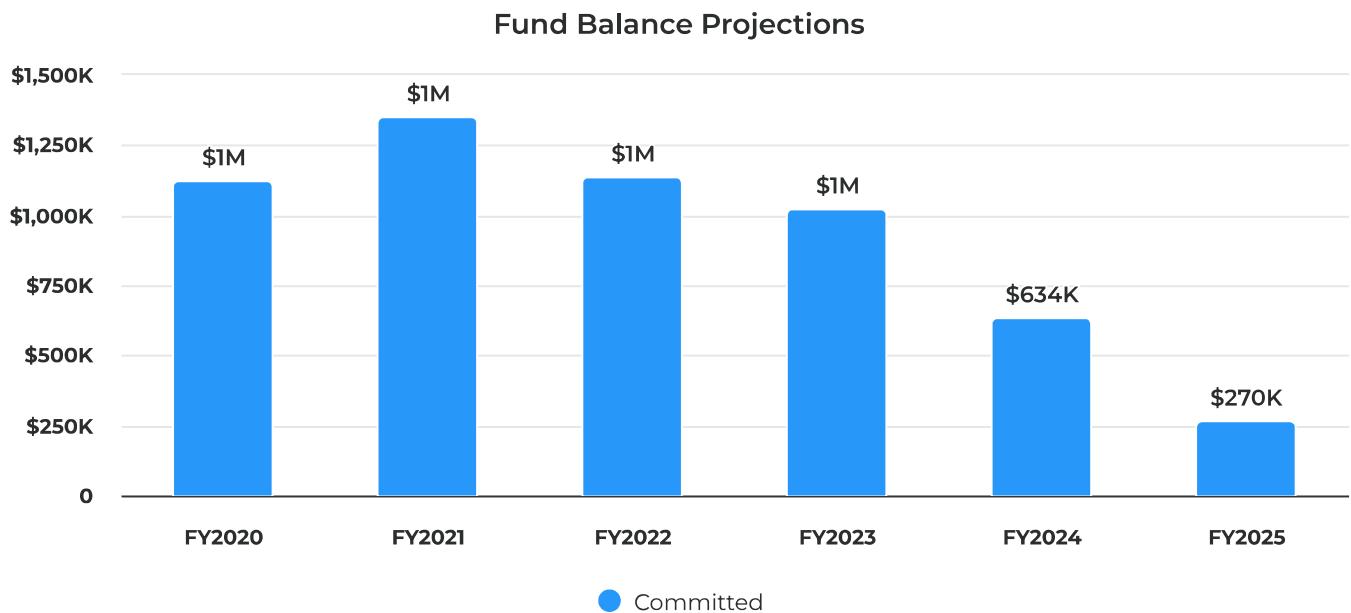
Historical and Budgeted Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$1,052,346	\$1,154,434	\$626,318	\$1,385,859	\$1,385,859	\$1,403,083	1.24%
Total Expenditures	\$1,052,346	\$1,154,434	\$626,318	\$1,385,859	\$1,385,859	\$1,403,083	1.24%

Fund Balance



Financial Summary

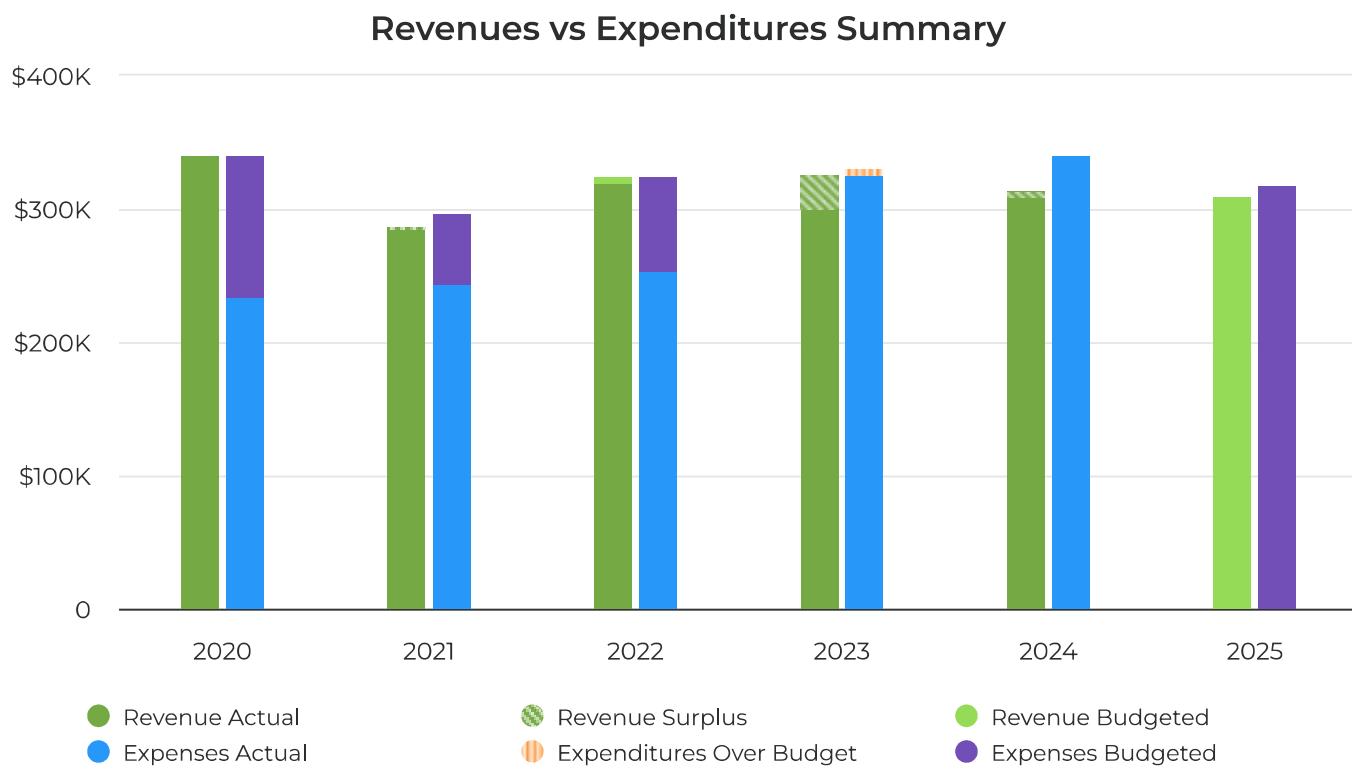
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$1,027,034	\$633,573	\$270,490	-57.31%
Total Fund Balance	\$1,027,034	\$633,573	\$270,490	-57.31%

Health Reimbursement Arrangement (HRA) Fund

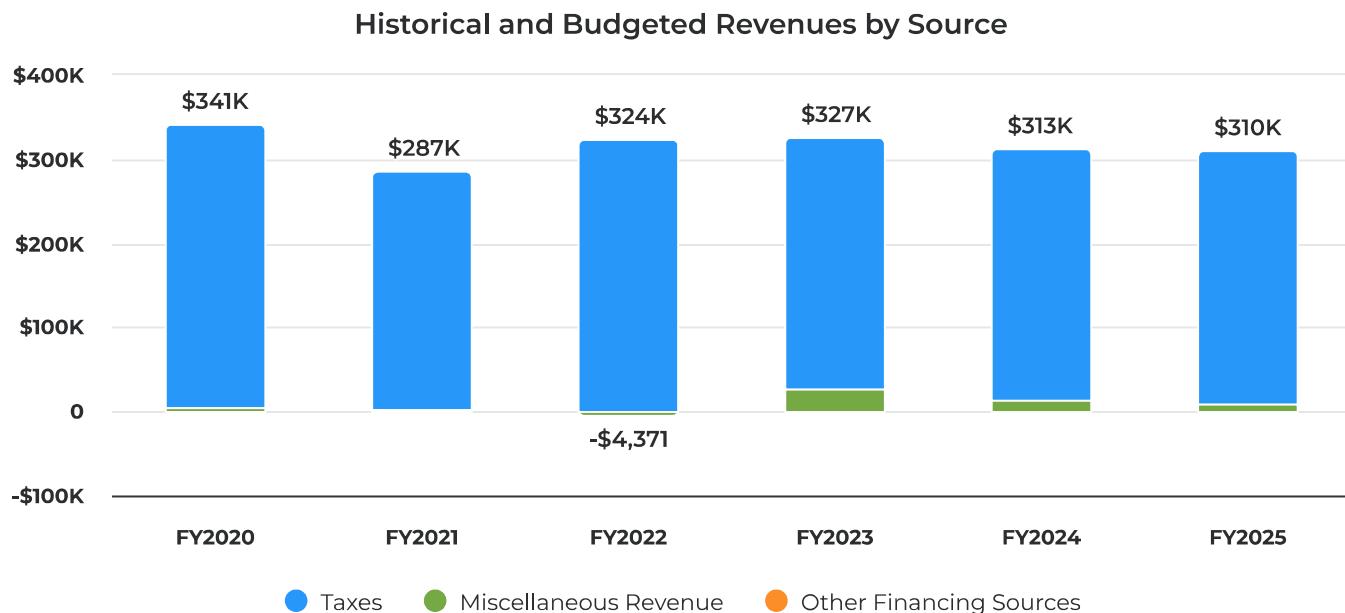
The Health Reimbursement Arrangement (HRA) Fund is a Special Revenue Fund of the City. The revenues of this fund includes property tax levy, which is committed for the payment of any eligible HRA (Health Reimbursement Account – Section 105) reimbursements, if applicable, associated with a portion of the deductible for active employees.

Summary

The City of Greenfield is projecting \$310,000 in revenue in FY2025, which is equal to the FY2024 budget. Budgeted expenditures are projected to decrease by 6.7% or \$22,963 to \$317,788 in FY2025.



Revenues by Source

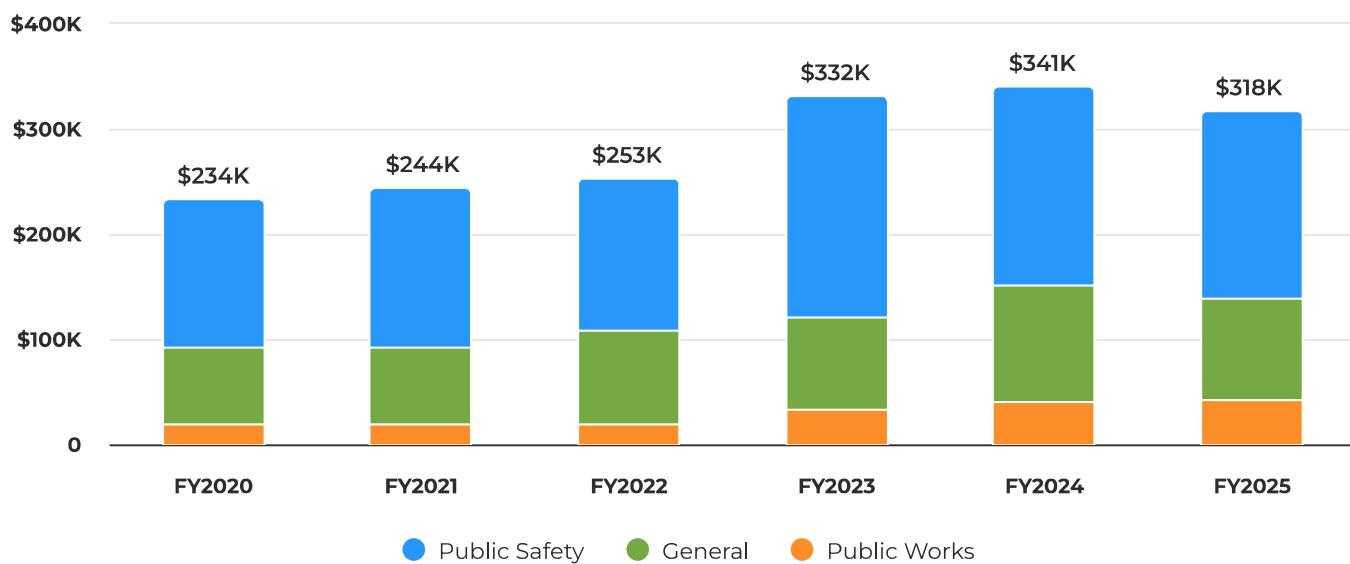


Revenues by Source

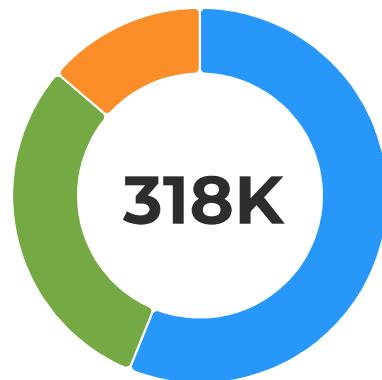
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
<hr/>							
Taxes	\$323,975	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.00%
Miscellaneous Revenue	-\$4,371	\$26,642	\$13,398	\$13,398	\$10,000	\$10,000	0.00%
Total Revenues	\$319,604	\$326,642	\$313,398	\$313,398	\$310,000	\$310,000	0.00%

Expenditures by Function

Historical and Budgeted Expenditures by Function



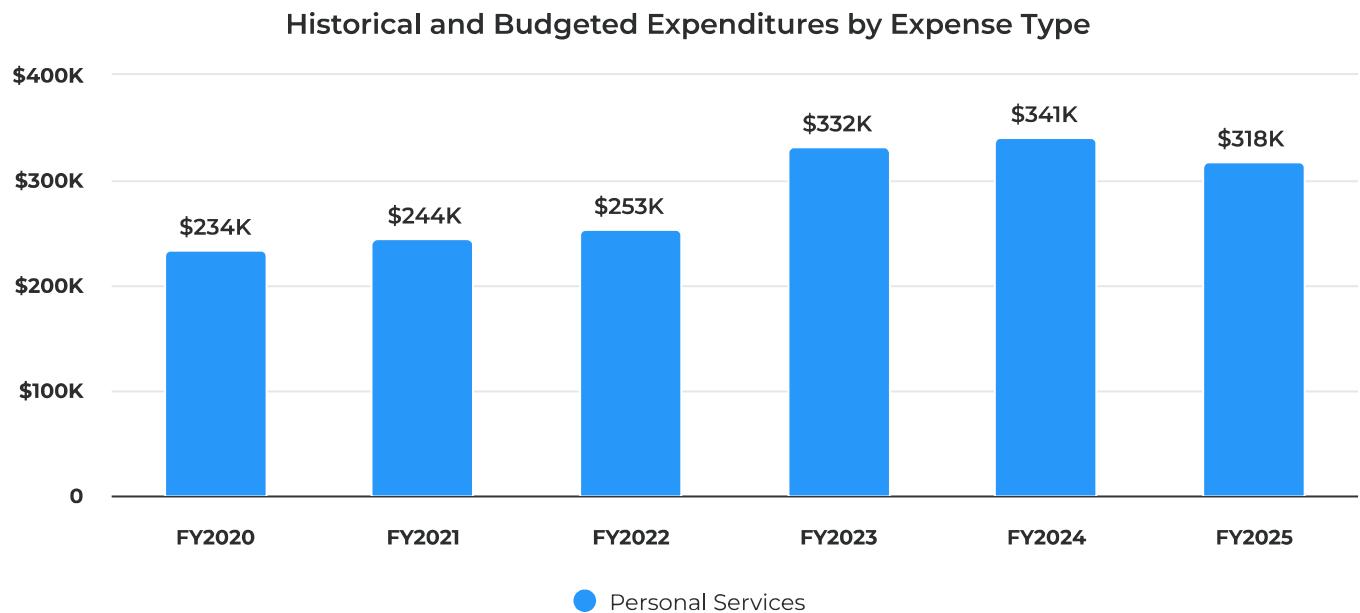
FY25 Expenditures by Function



Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Works	\$19,165	\$34,745	\$11,052	\$40,916	\$40,916	\$43,563	6.47%
Public Safety	\$143,710	\$210,907	\$109,072	\$188,644	\$188,644	\$178,500	-5.38%
General	\$90,561	\$85,990	\$28,073	\$111,191	\$111,191	\$95,725	-13.91%
Total Expenditures	\$253,436	\$331,642	\$148,197	\$340,751	\$340,751	\$317,788	-6.74%

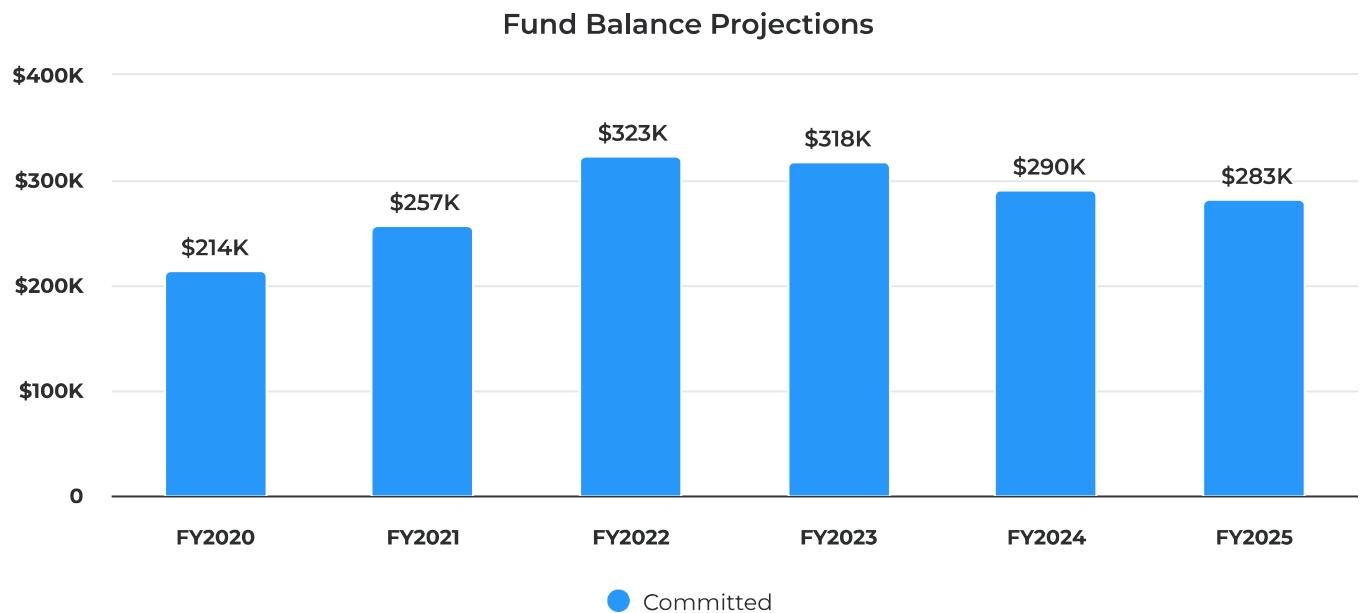
Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$253,436	\$331,642	\$148,197	\$340,751	\$340,751	\$317,788	-6.74%
Total Expenditures	\$253,436	\$331,642	\$148,197	\$340,751	\$340,751	\$317,788	-6.74%

Fund Balance



Financial Summary

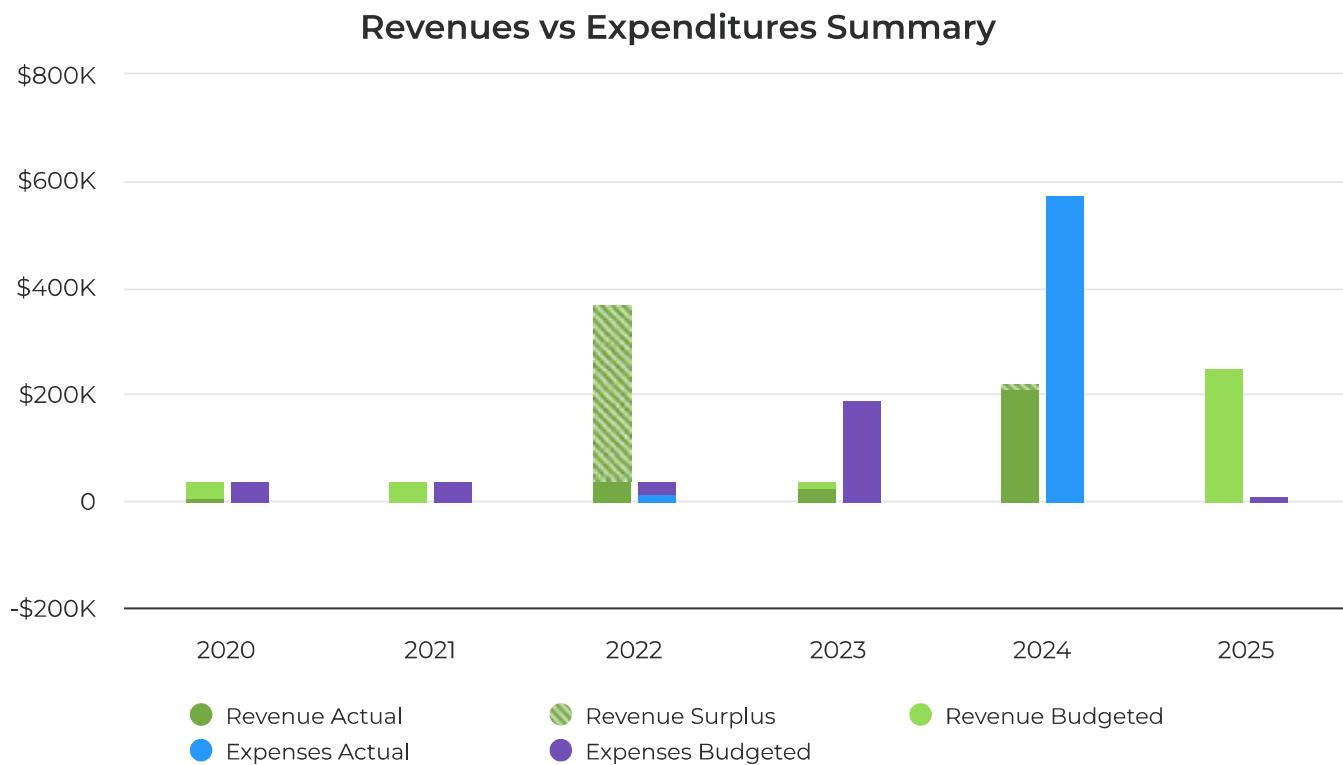
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$317,807	\$290,454	\$282,666	-2.68%
Total Fund Balance	\$317,807	\$290,454	\$282,666	-2.68%

Impact Fees Fund

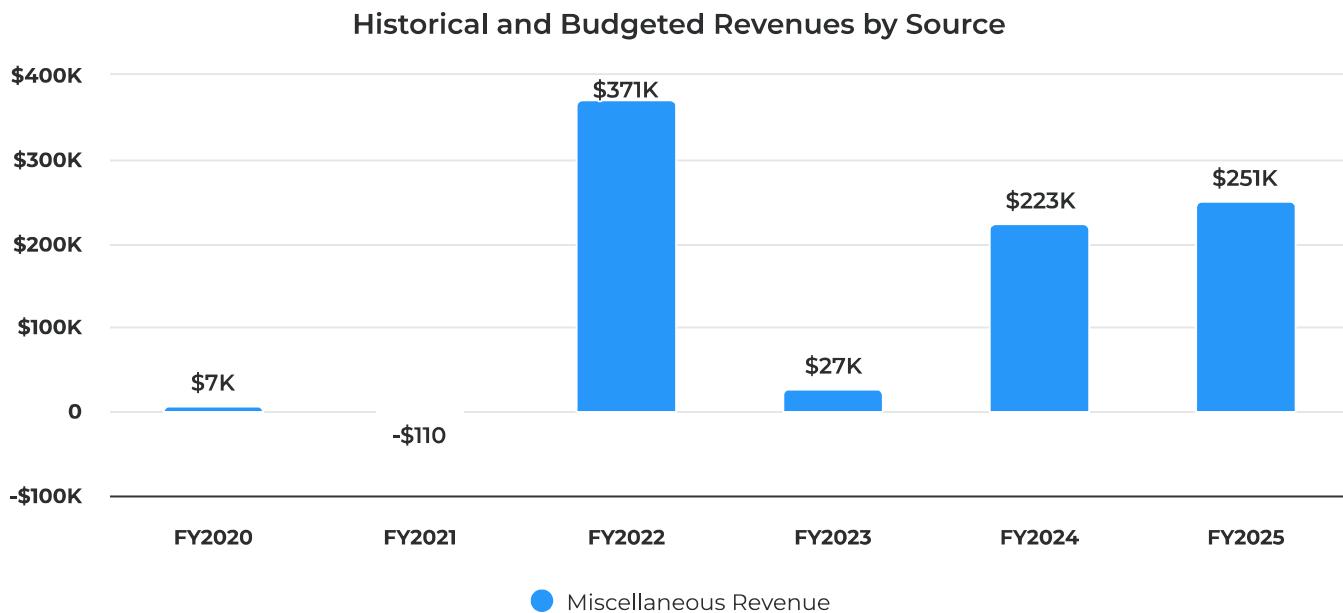
The Impact Fees Fund is a Special Revenue Fund of the City. Effective June 13, 2006, Wisconsin Act 477 imposed restrictions on the use of funds collected from developers. The revenues (generally from developers and permits) are public park fees that are collected under the City's municipal code and are restricted to community park related development.

Summary

The City of Greenfield is projecting \$250,500 in revenue in FY2025, which represents a 19.0% increase over the prior year. Budgeted expenditures are projected to decrease by 98.1% or \$563,000 to \$11,000 in FY2025.



Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Miscellaneous Revenue	\$370,619	\$26,904	\$218,710	\$222,826	\$210,500	\$250,500	19.00%
Total Revenues	\$370,619	\$26,904	\$218,710	\$222,826	\$210,500	\$250,500	19.00%

Expenditures by Expense Type

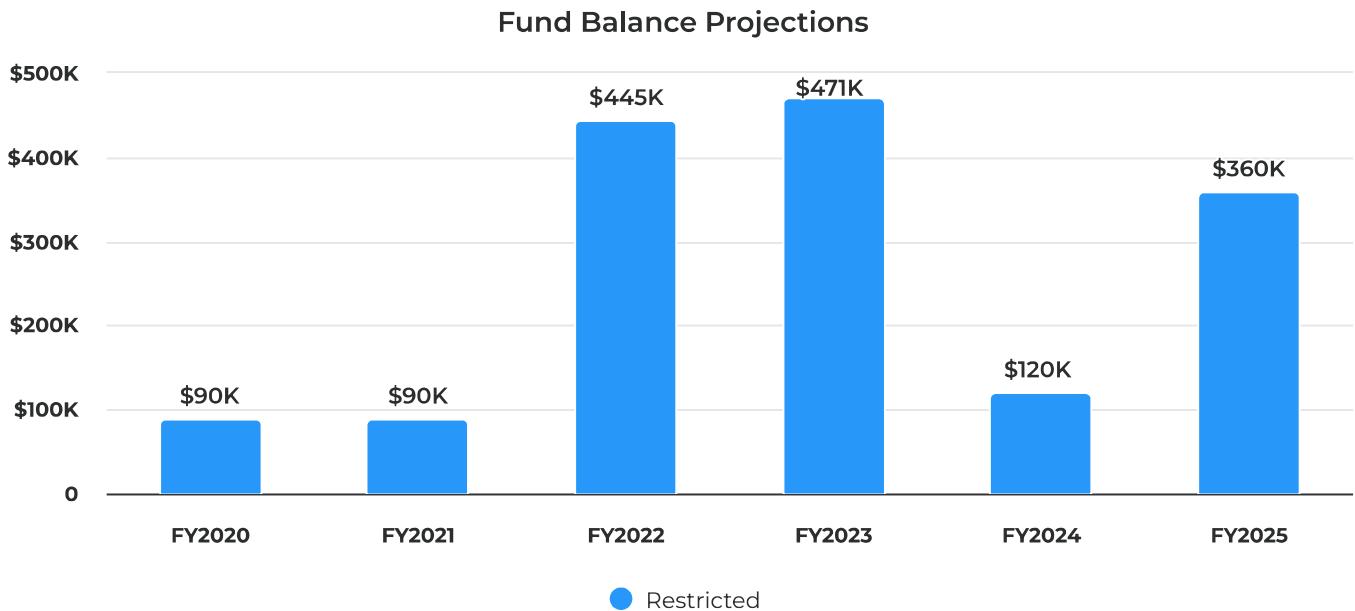
Historical and Budgeted Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Capital Outlay	\$16,000	-	\$518,931	\$574,000	\$574,000	\$11,000	-98.08%
Total Expenditures	\$16,000	-	\$518,931	\$574,000	\$574,000	\$11,000	-98.08%

Fund Balance



Financial Summary

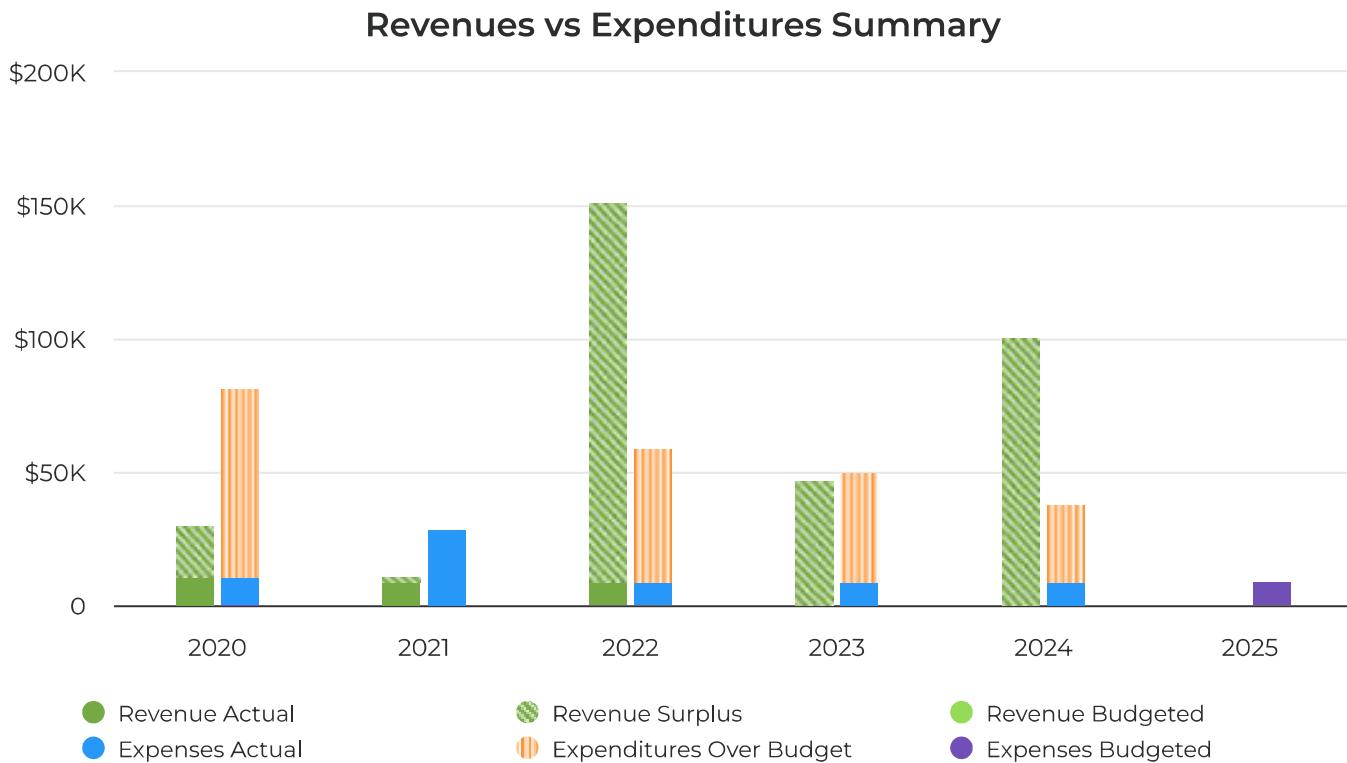
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$471,405	\$120,231	\$359,731	199.20%
Total Fund Balance	\$471,405	\$120,231	\$359,731	199.20%

Law Enforcement Fund

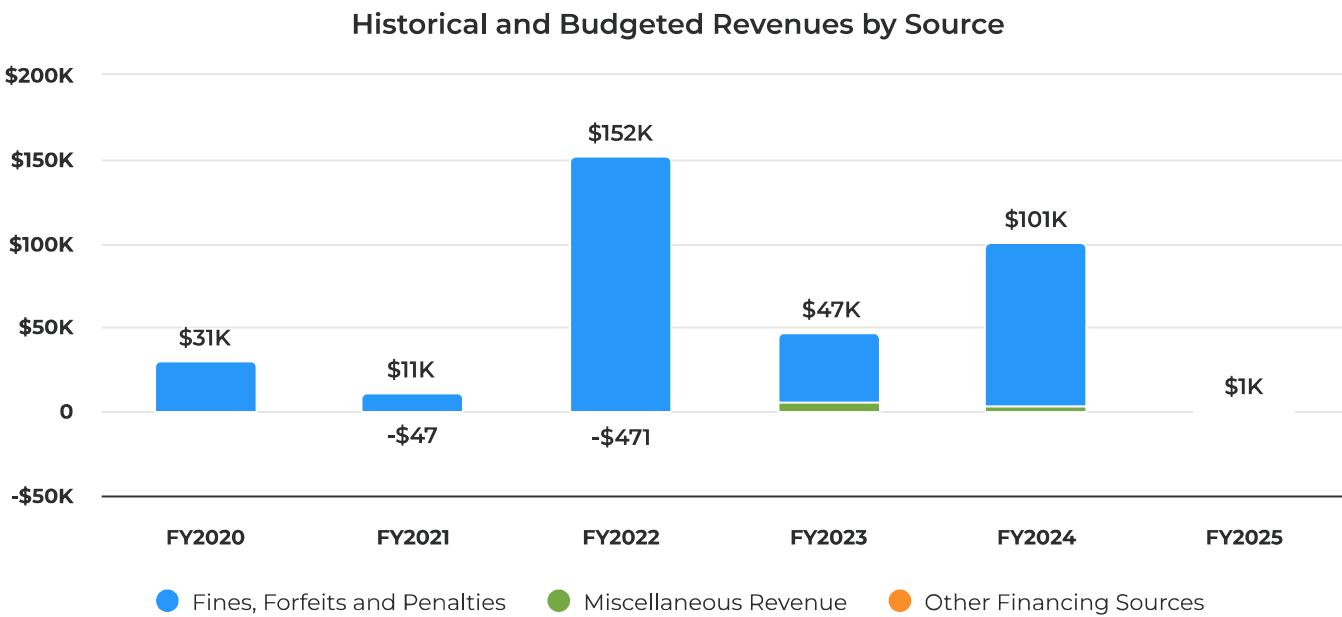
The Law Enforcement Fund is a Special Revenue Fund of the City. This fund is established to meet the requirements for participation in the Federal Equitable Sharing Program and the restrictions upon the use of federally forfeited property or proceeds from such property that is equitably shared with the City of Greenfield police department (a participating agency). The shared proceeds are restricted to be used for law enforcement purposes as specified in the DAG-71 (Federal Department of Justice Guidelines).

Summary

The City of Greenfield is projecting \$1,000 in revenue in FY2025, which is equal to the FY2024 budget. Budgeted expenditures for FY2025 are also consistent with the FY2024 budget at \$9,000.



Revenues by Source

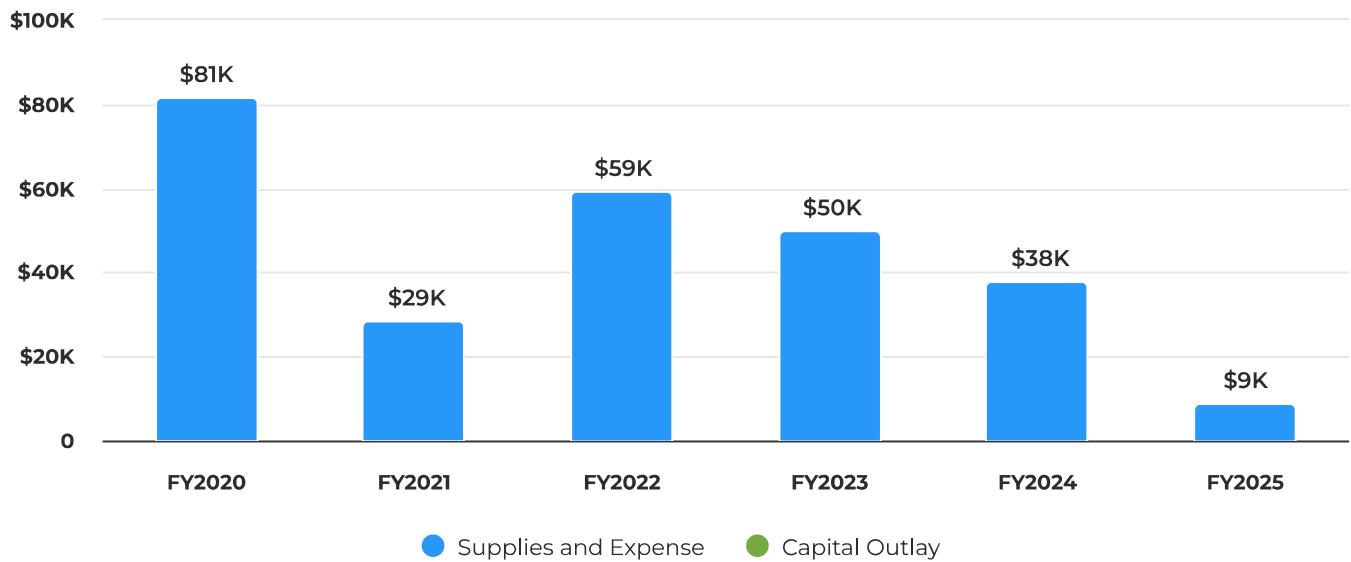


Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Fines, Forfeits and Penalties	\$151,991	\$41,528	\$90,113	\$97,109	-	-	-
Miscellaneous Revenue	-\$471	\$5,464	\$3,432	\$3,432	\$1,000	\$1,000	0.00%
Total Revenues	\$151,520	\$46,992	\$93,545	\$100,541	\$1,000	\$1,000	0.00%

Expenditures by Expense Type

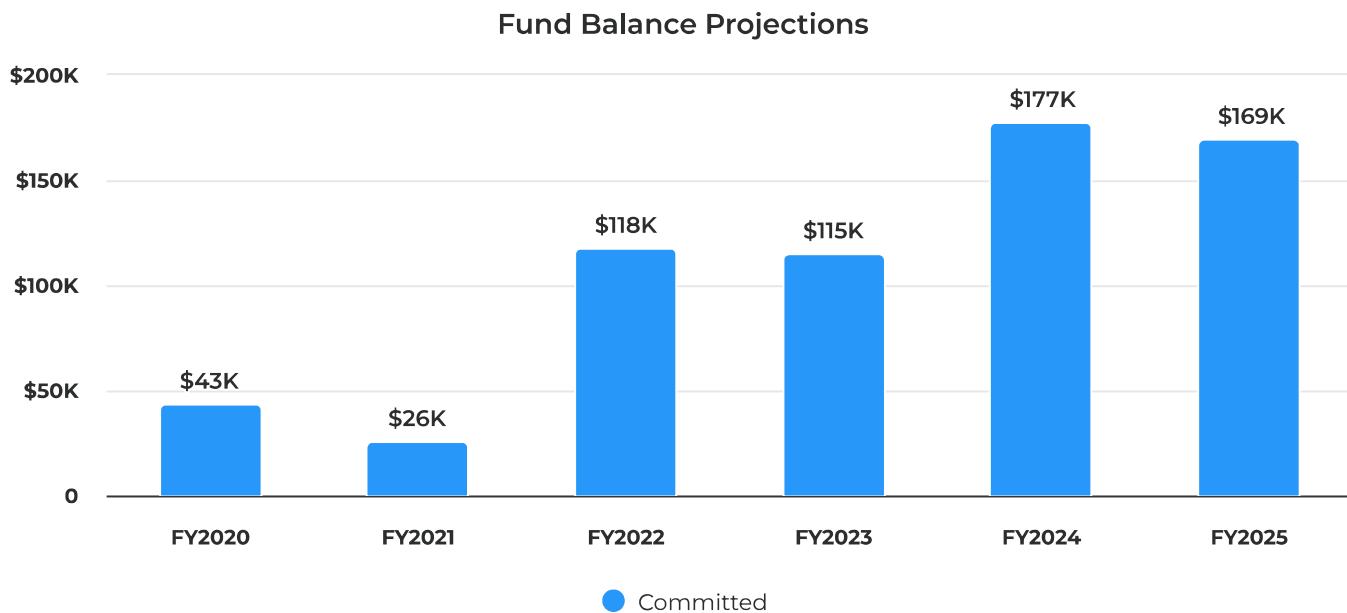
Historical and Budgeted Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Supplies and Expense	\$59,428	\$50,001	\$21,248	\$37,907	\$9,000	\$9,000	0.00%
Total Expenditures	\$59,428	\$50,001	\$21,248	\$37,907	\$9,000	\$9,000	0.00%

Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$114,855	\$177,489	\$169,489	-4.51%
Total Fund Balance	\$114,855	\$177,489	\$169,489	-4.51%

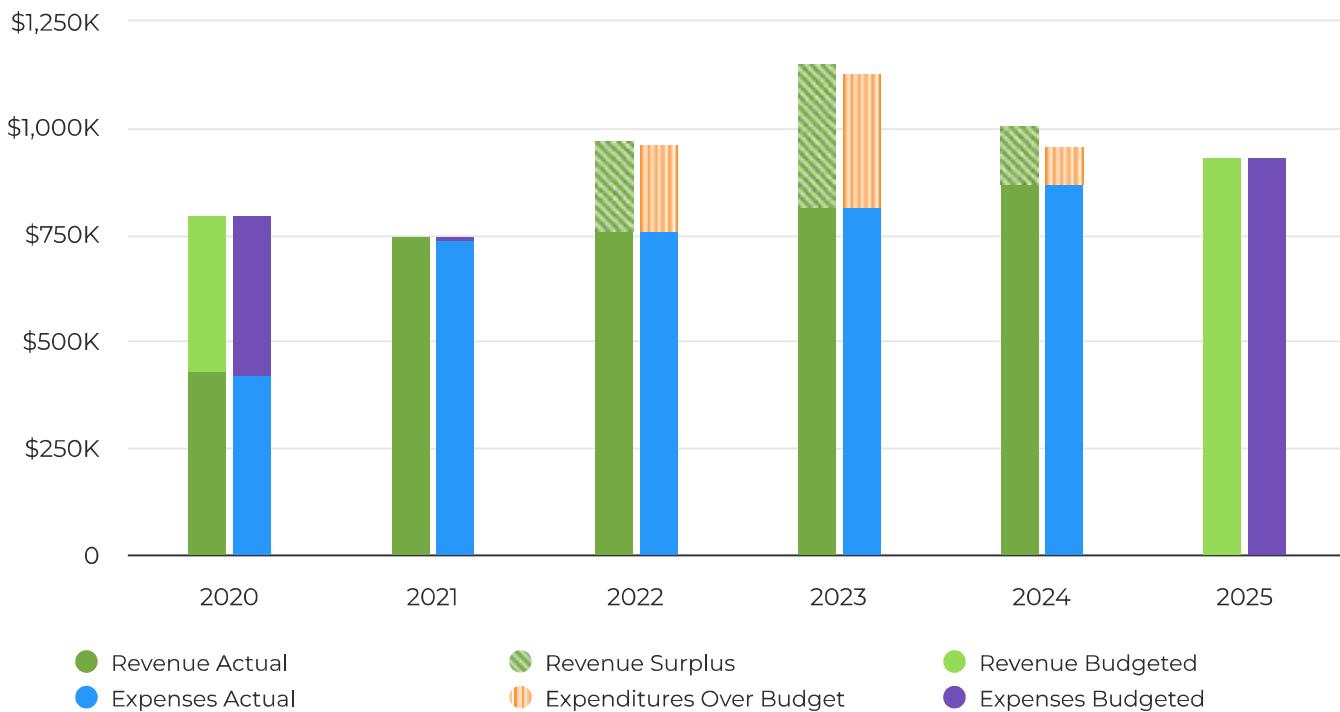
Parks, Recreation & Service Program Fund

The Park, Recreation and Service Program Fund is a Special Revenue Fund of the City. This fund includes park related revenues, such as, park facility rentals, registration fees for programs, concession revenues, travel club activities, WPRA Ticket Program, and the Kids Connection Plus Before & After School Program. The revenues collected in this fund are under the control of the Park and Recreation Board and committed to park and recreation activities.

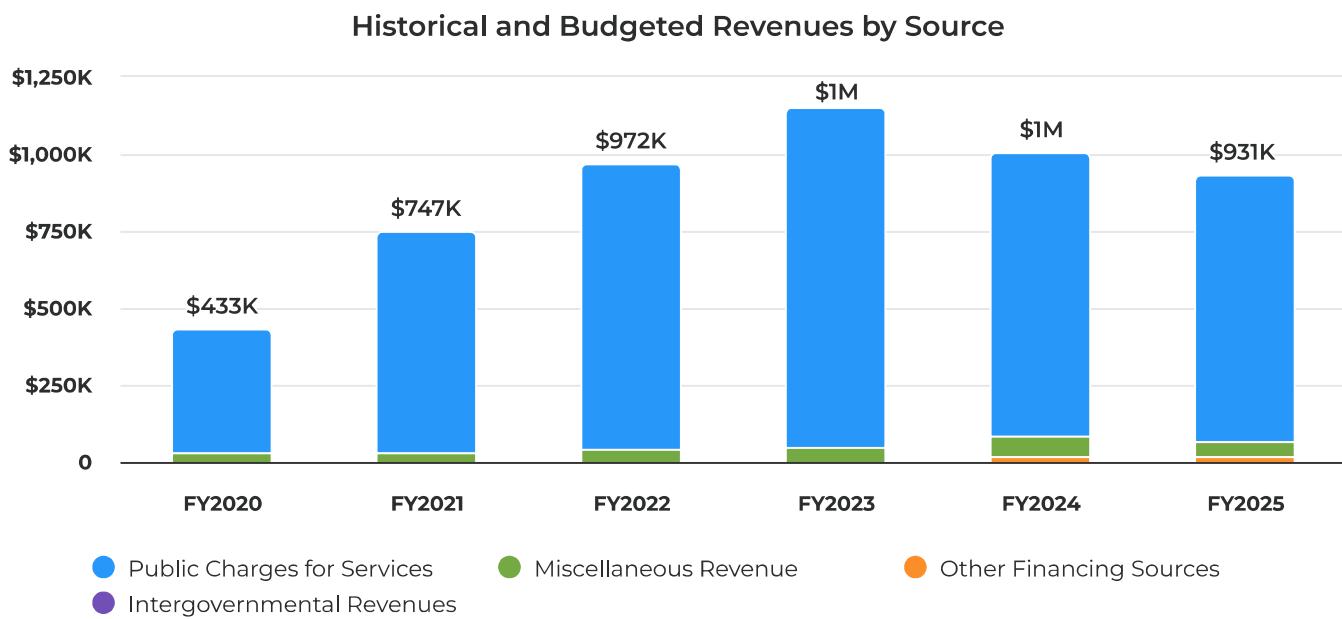
Summary

The City of Greenfield is projecting \$931,100 in revenue in FY2025, which represents a 6.7% increase over the prior year. Budgeted expenditures are projected to increase by 6.7% or \$58,800 to \$931,100 in FY2025.

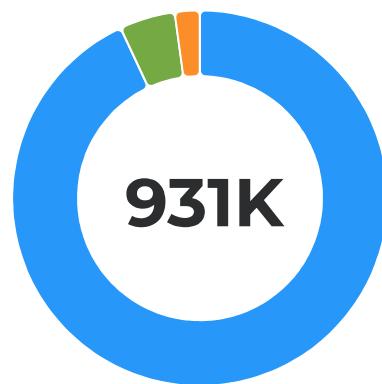
Revenues vs Expenditures Summary



Revenues by Source



FY25 Revenues by Source

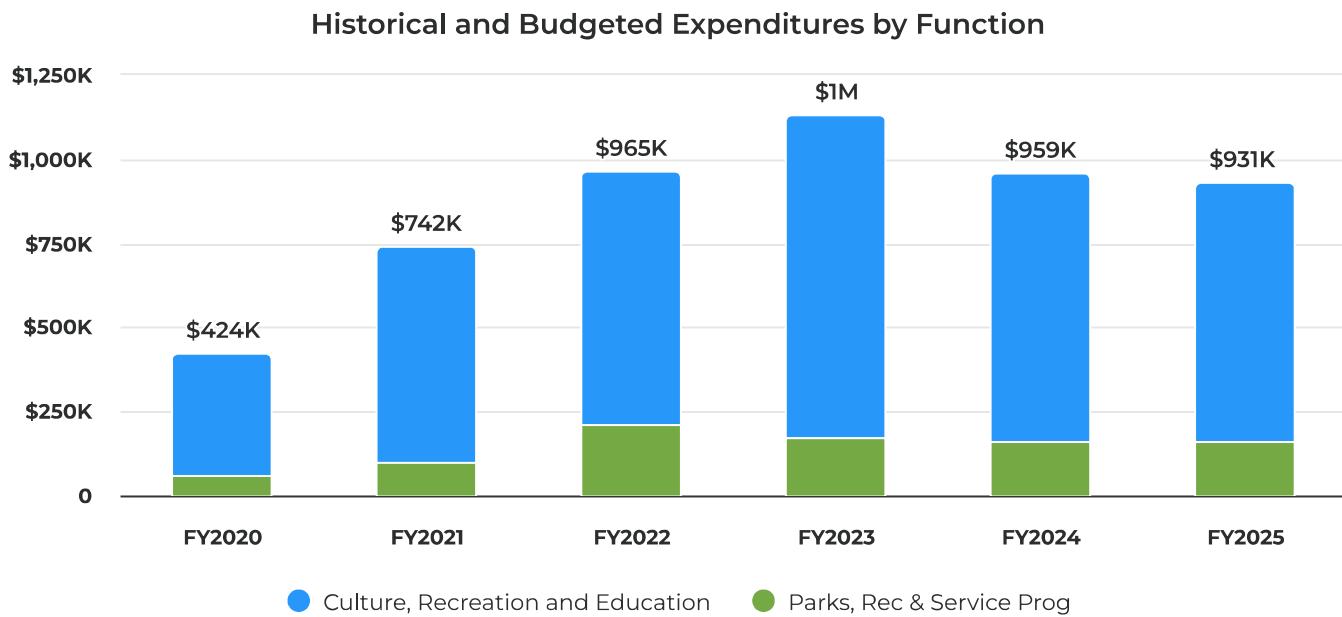


Public Charges for Services	\$866,400	93.05%
Miscellaneous Revenue	\$44,700	4.80%
Other Financing Sources	\$20,000	2.15%

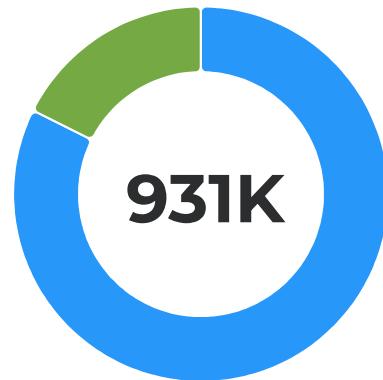
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Charges for Services	\$931,497	\$1,102,865	\$767,882	\$921,395	\$820,800	\$866,400
Miscellaneous Revenue	\$40,597	\$49,095	\$56,229	\$65,386	\$31,500	\$44,700
Other Financing Sources	-	-	-	\$20,000	\$20,000	\$20,000
Total Revenues	\$972,094	\$1,151,960	\$824,111	\$1,006,781	\$872,300	\$931,100

Expenditures by Function



FY25 Expenditures by Function

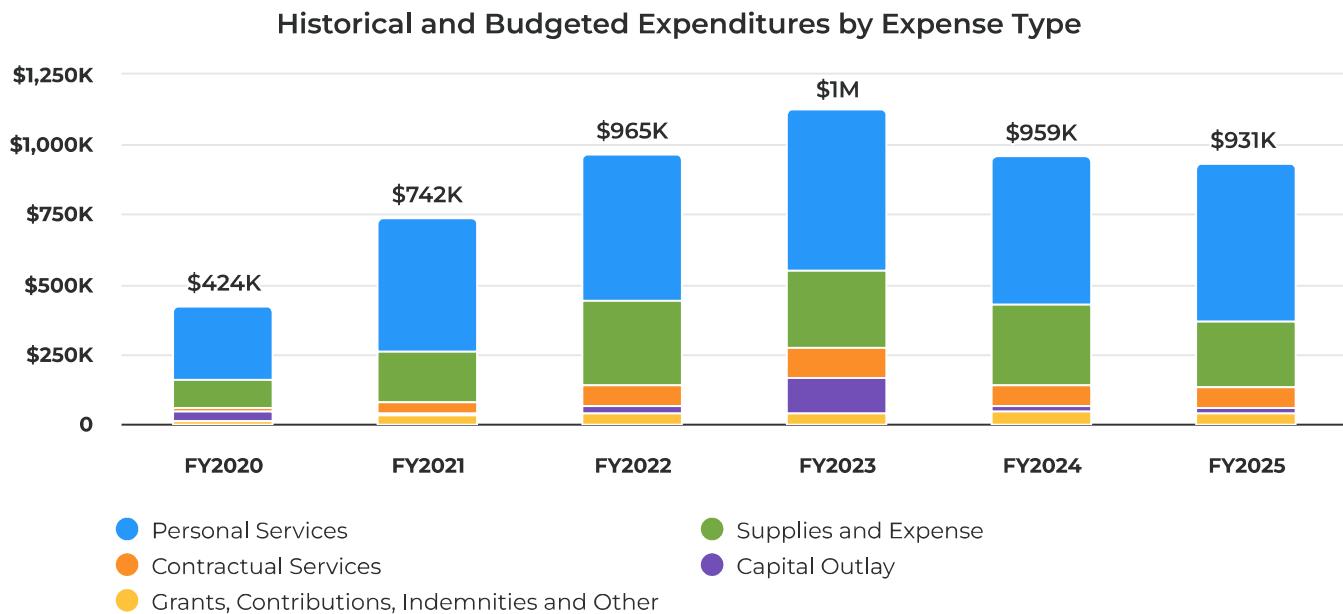


● Culture, Recreation and Education ● Parks, Rec & Service Prog

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Culture, Recreation and Education	\$755,015	\$955,804	\$468,478	\$797,559	\$724,200	\$766,850	5.89%
Parks, Rec & Service Prog	\$210,193	\$175,057	\$73,626	\$161,801	\$148,100	\$164,250	10.90%
Total Expenditures	\$965,208	\$1,130,861	\$542,104	\$959,360	\$872,300	\$931,100	6.74%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$559,550	60.10%
Supplies and Expense	\$236,150	25.36%
Contractual Services	\$75,300	8.09%
Grants, Contributions, Indemnities and Other	\$40,100	4.31%
Capital Outlay	\$20,000	2.15%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$520,702	\$580,452	\$339,392	\$526,502	\$526,500	\$559,550	6.28%
Contractual Services	\$75,068	\$111,116	\$58,263	\$77,757	\$64,400	\$75,300	16.93%
Supplies and Expense	\$300,370	\$271,540	\$123,495	\$289,200	\$229,100	\$236,150	3.08%
Grants, Contributions, Indemnities and Other	\$38,068	\$41,703	\$20,954	\$45,901	\$32,300	\$40,100	24.15%
Capital Outlay	\$31,000	\$126,050	-	\$20,000	\$20,000	\$20,000	0.00%
Total Expenditures	\$965,208	\$1,130,861	\$542,104	\$959,360	\$872,300	\$931,100	6.74%



Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$232,465	\$283,786	\$283,786	0.00%
Nonspendable	\$3,900	-	-	-
Total Fund Balance	\$236,365	\$283,786	\$283,786	-

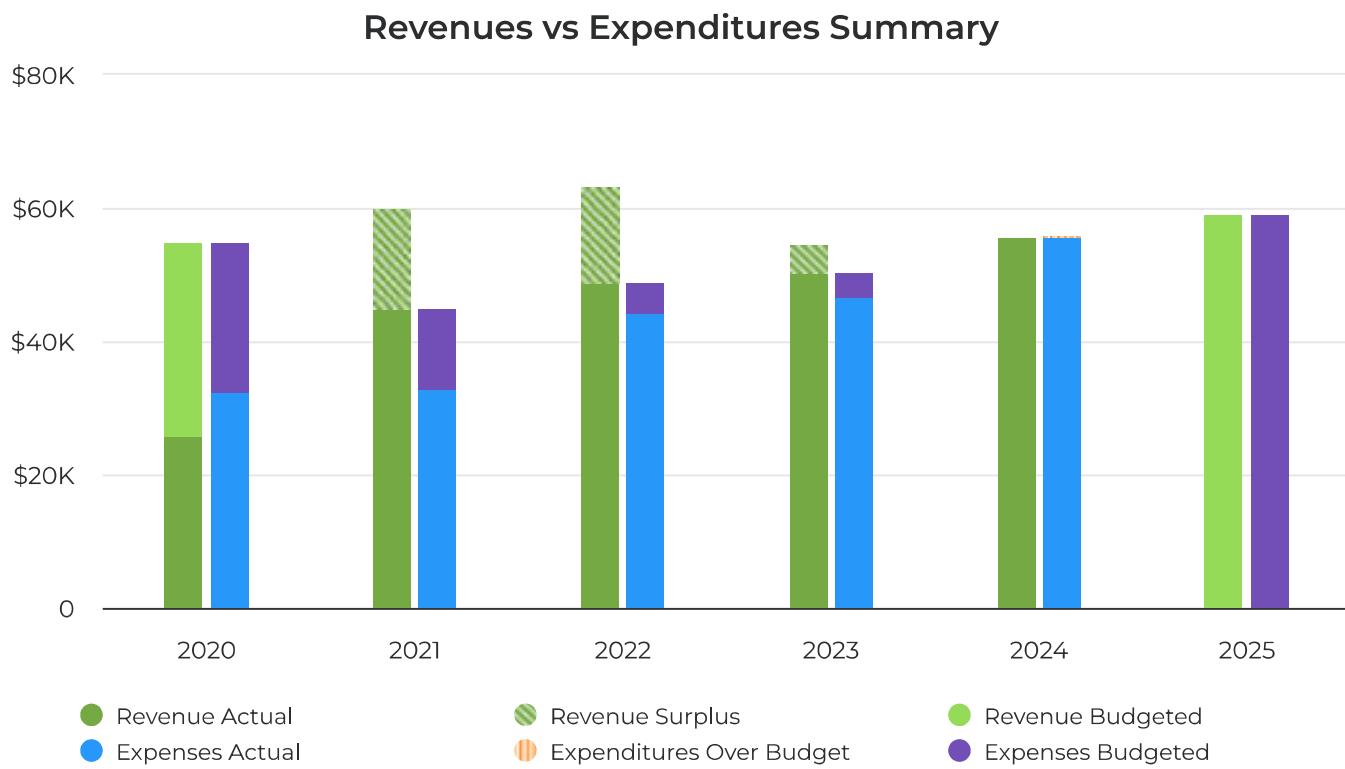


Park Community Center Fund

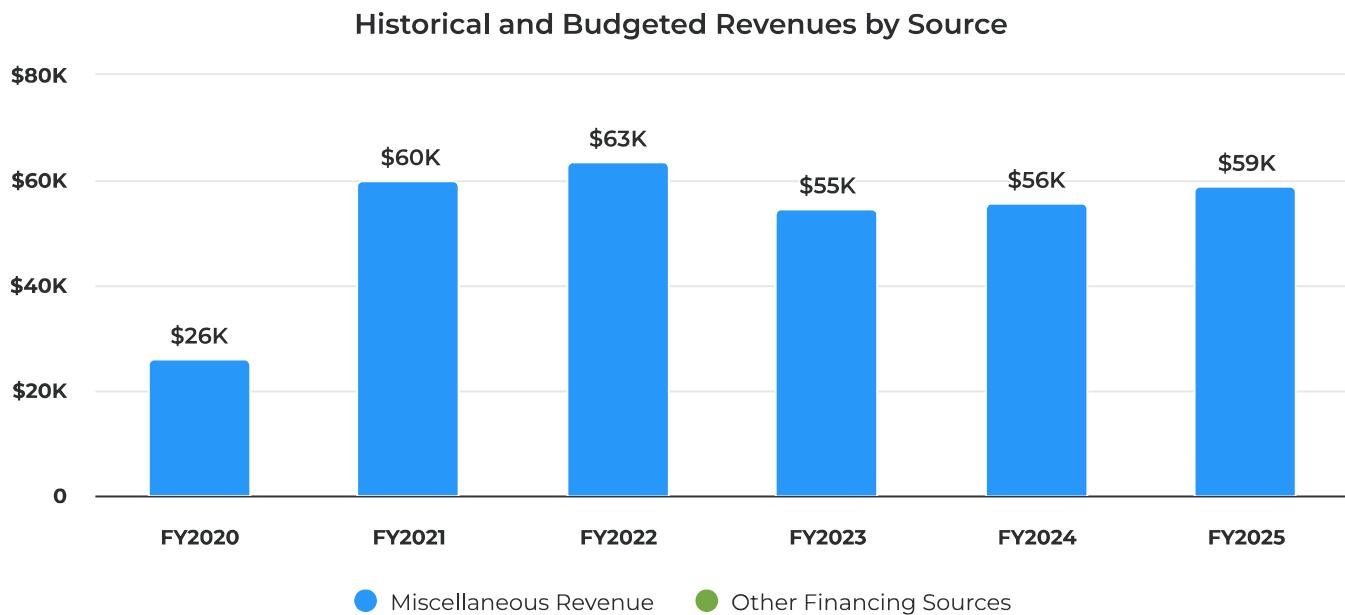
The Park Community Center Fund is a Special Revenue Fund of the City. Revenues collected from facility rentals, rent from the use of the billboard located in front of the building, donations and other miscellaneous revenues are committed to the operating maintenance of the Community Center facility.

Summary

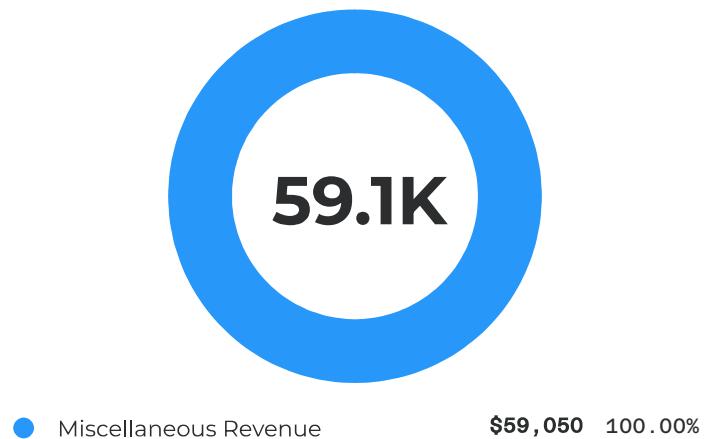
The City of Greenfield is projecting \$59,050 in revenue in FY2025, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.7% or \$3,200 to \$59,050 in FY2025.



Revenues by Source



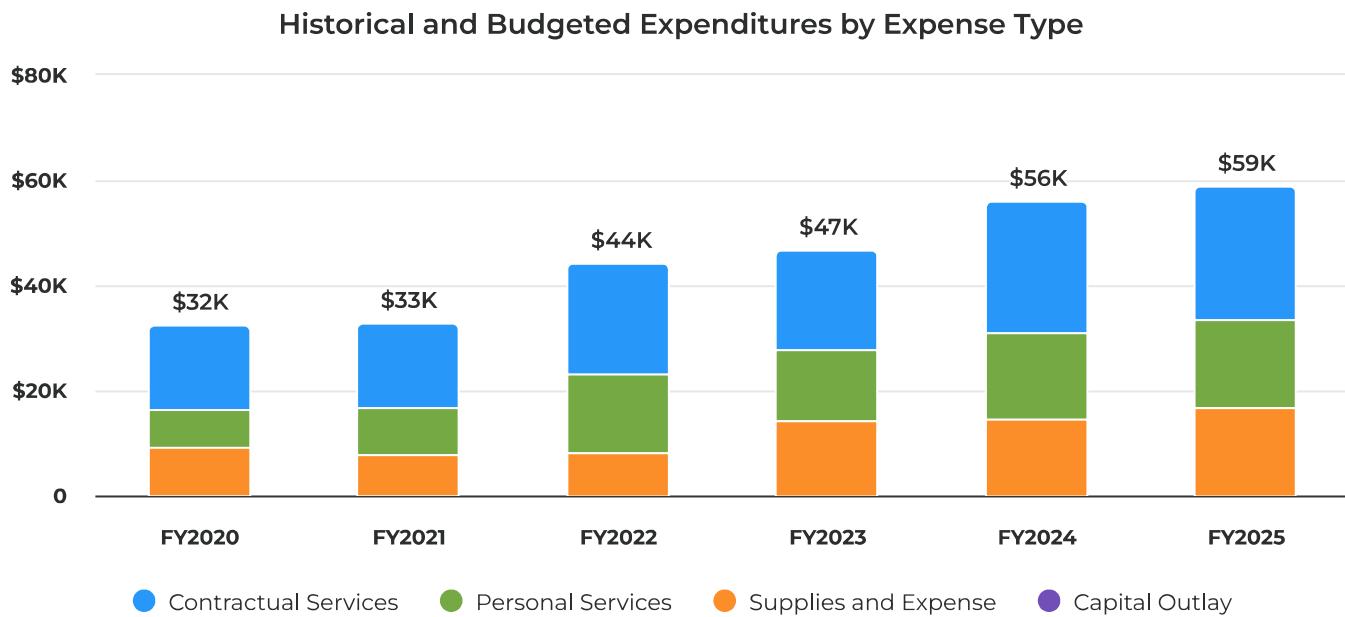
FY25 Revenues by Source



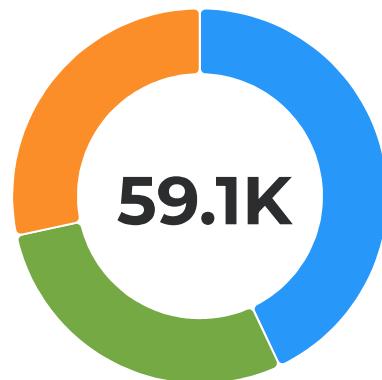
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Miscellaneous Revenue	\$63,427	\$54,516	\$37,684	\$55,850	\$55,850	\$59,050	5.73%
Total Revenues	\$63,427	\$54,516	\$37,684	\$55,850	\$55,850	\$59,050	5.73%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Contractual Services	\$25,400	43.01%
Personal Services	\$16,900	28.62%
Supplies and Expense	\$16,750	28.37%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services	\$15,243	\$13,454	\$7,453	\$16,281	\$16,200	\$16,900	4.32%
Contractual Services	\$20,938	\$19,114	\$11,230	\$24,900	\$24,900	\$25,400	2.01%
Supplies and Expense	\$8,070	\$14,324	\$4,451	\$14,750	\$14,750	\$16,750	13.56%
Total Expenditures	\$44,251	\$46,892	\$23,134	\$55,931	\$55,850	\$59,050	5.73%

Fund Balance

Fund Balance Projections



Financial Summary

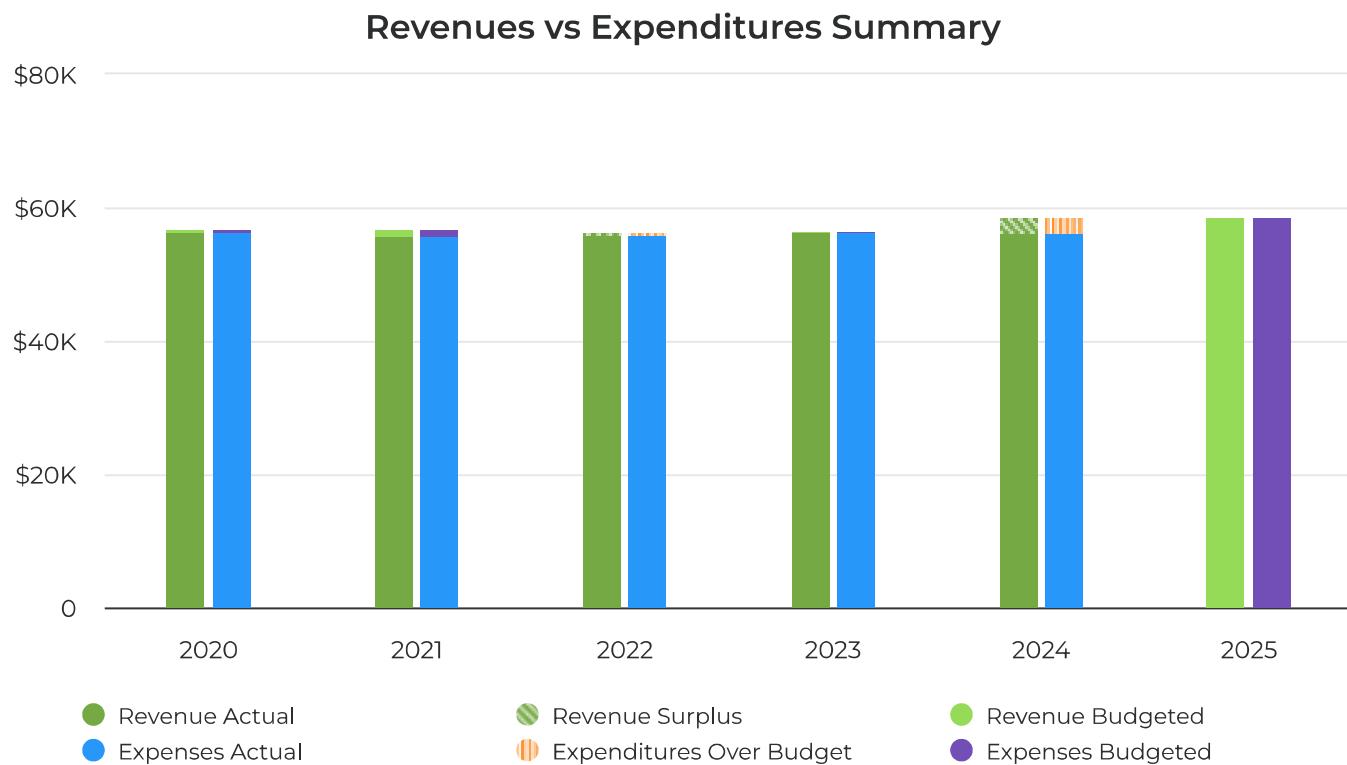
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$162,139	\$162,058	\$162,058	0.00%
Total Fund Balance	\$162,139	\$162,058	\$162,058	-

Business Improvement Districts 1 & 2 Fund

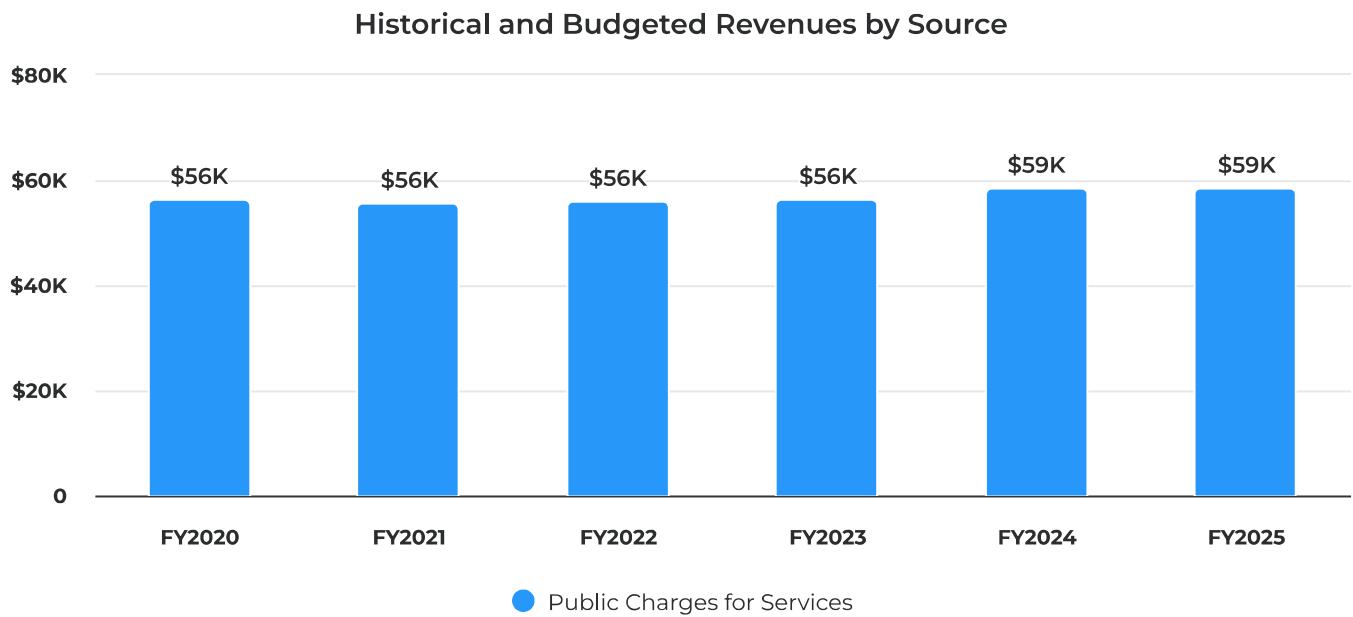
The Business Improvement Districts 1 & 2 (BID) Fund is a Special Revenue Fund of the City. The proceeds include a special charge on the tax bills of participating commercial properties along South 27th Street. The BID board has the authority for disbursement of the proceeds. The revenues collected via the special charge on the tax bills are committed to "enhance the economic viability of local business, enhance property values, maximize business facilities..."

Summary

The City of Greenfield is projecting \$58,500 in revenue in FY2025, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 3.9% or \$2,200 to \$58,500 in FY2025.



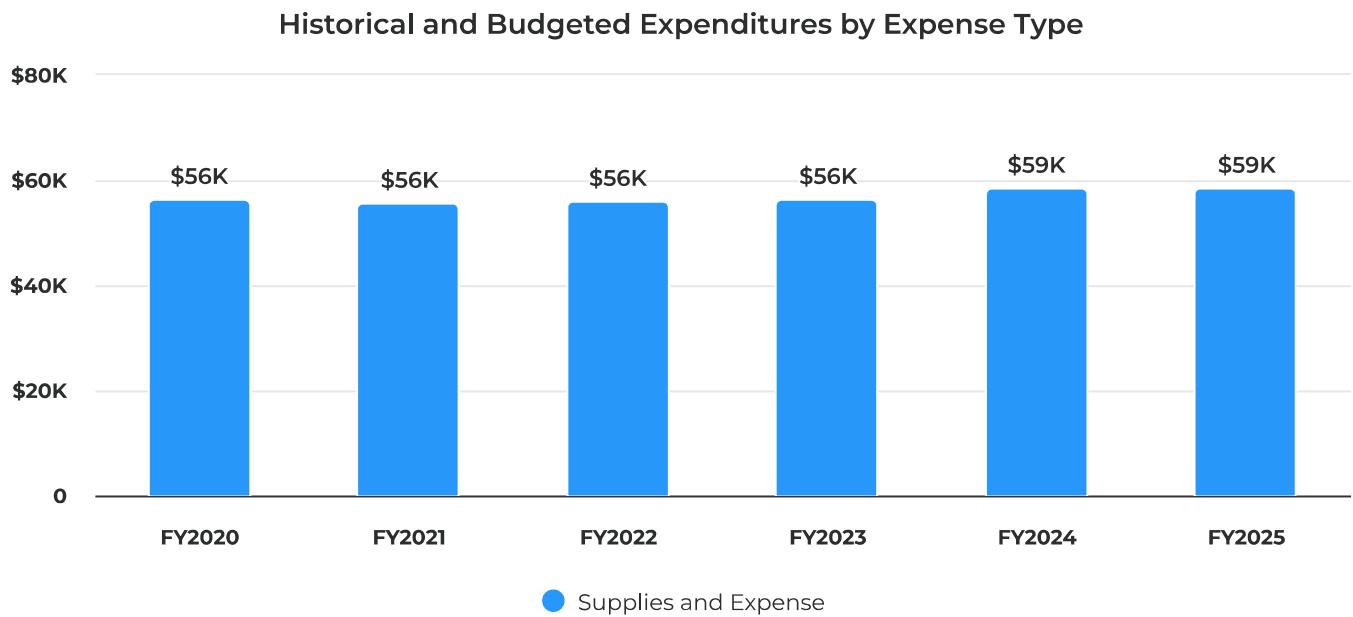
Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Charges for Services	\$56,207	\$56,253	\$58,543	\$58,543	\$56,300	\$58,500	3.91%
Total Revenues	\$56,207	\$56,253	\$58,543	\$58,543	\$56,300	\$58,500	3.91%

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Supplies and Expense	\$56,207	\$56,253	\$58,543	\$58,543	\$56,300	\$58,500	3.91%
Total Expenditures	\$56,207	\$56,253	\$58,543	\$58,543	\$56,300	\$58,500	3.91%

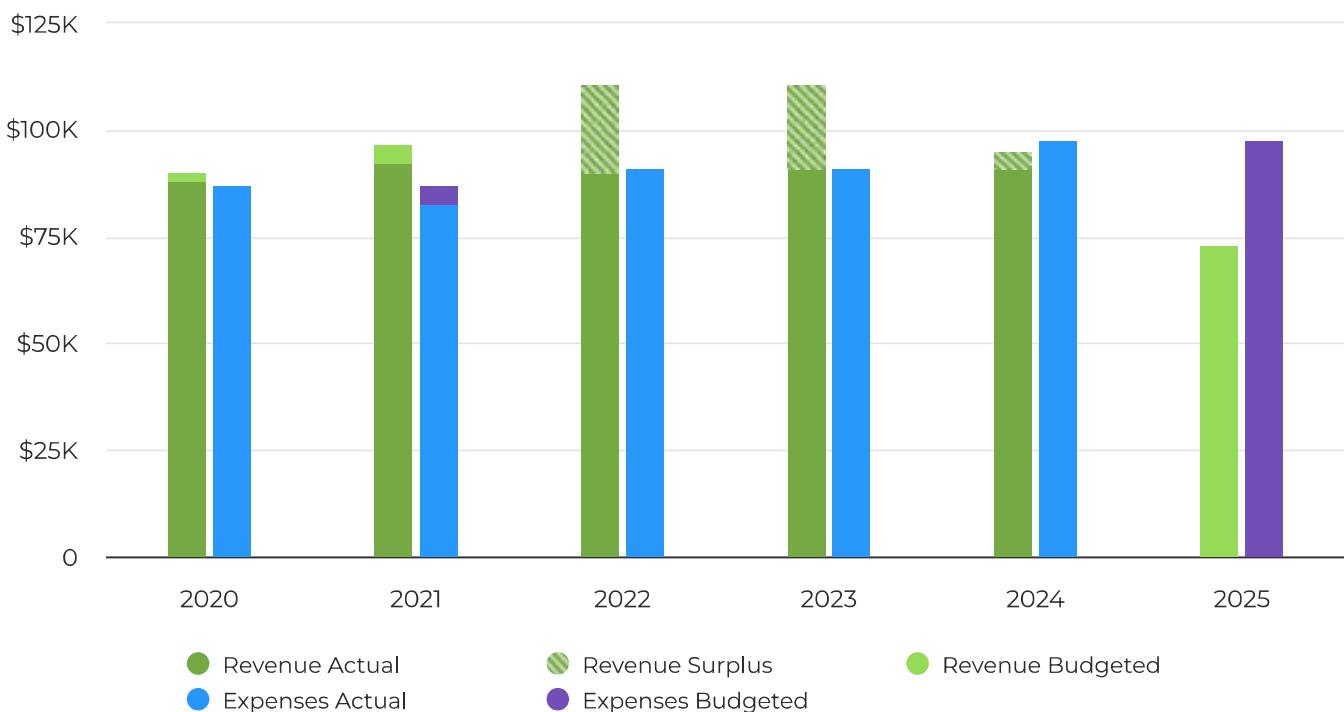
Quality of Life Fund

The Quality of Life Fund is a Special Revenue Fund of the City. The revenue for this fund comes from the use of the billboard located by the Public Works maintenance building, as well as, rental income from the cellular tower leases. These funds are committed to supplement activities at the Library, the Farmers Market, the AMP, and other Park & Recreation events.

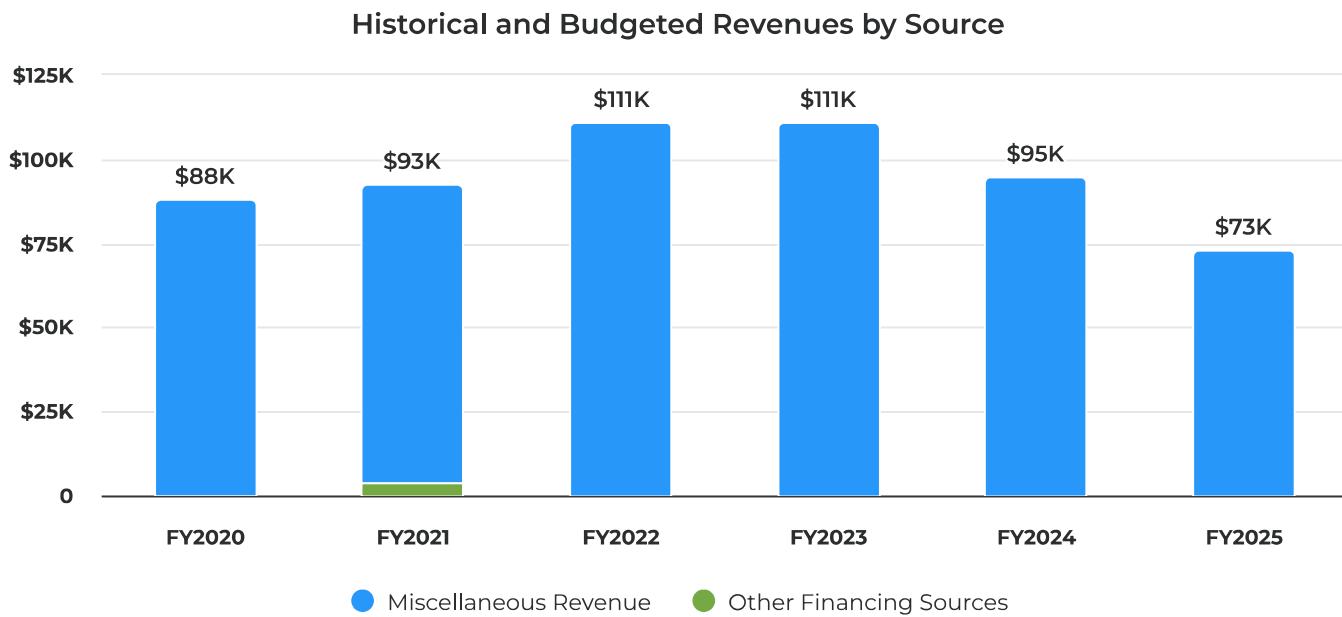
Summary

The City of Greenfield is projecting \$73,123 in revenue in FY2025, which represents a 19.8% decrease from the prior year. Budgeted expenditures are projected to increase by 7.6% or \$6,900 to \$97,900 in FY2025.

Revenues vs Expenditures Summary



Revenues by Source

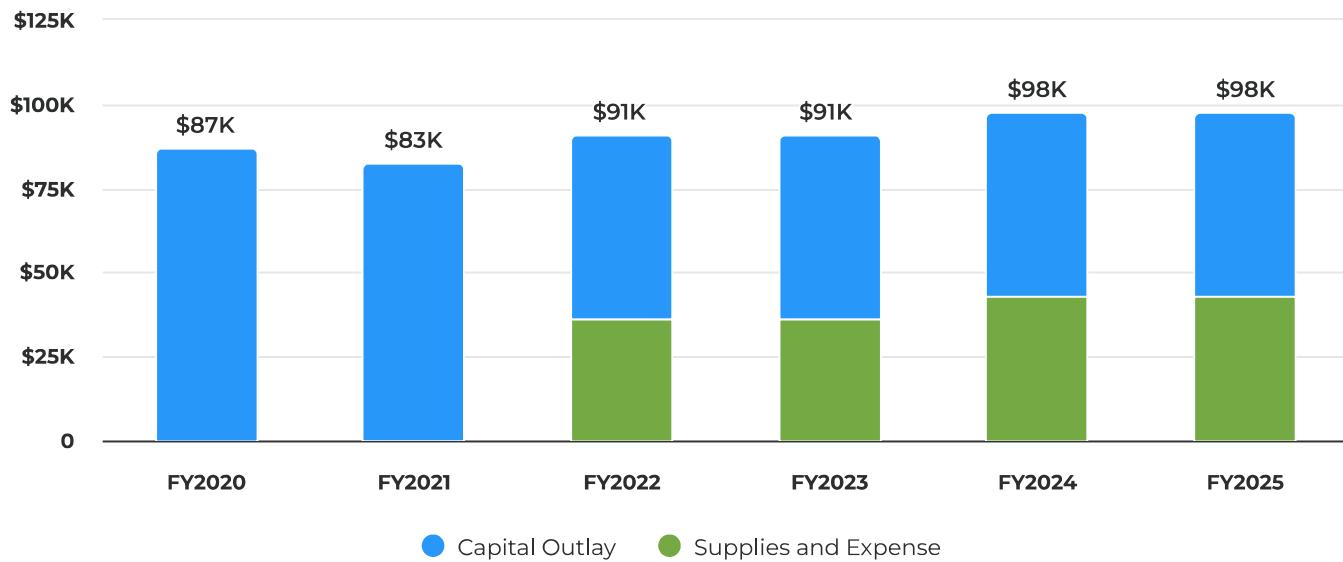


Revenues by Source

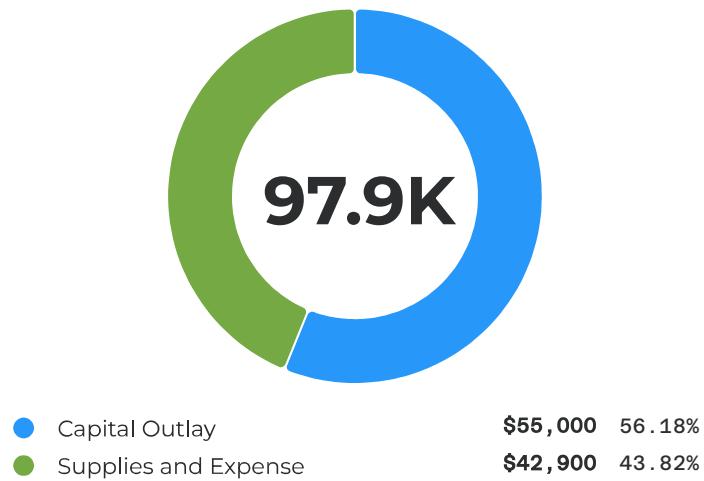
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Miscellaneous Revenue	\$110,969	\$110,991	\$54,778	\$94,954	\$91,128	\$73,123	-19.76%
Total Revenues	\$110,969	\$110,991	\$54,778	\$94,954	\$91,128	\$73,123	-19.76%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



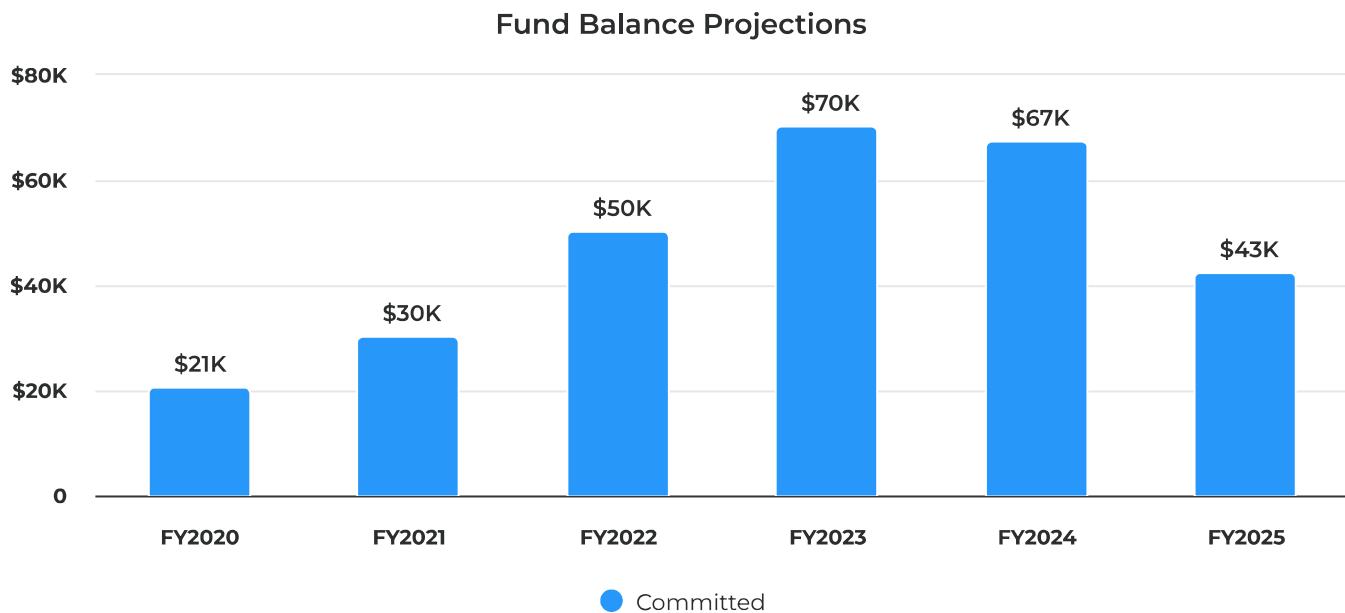
FY25 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Supplies and Expense	\$36,000	\$36,000	\$42,900	\$42,900	\$36,000	\$42,900	19.17%
Capital Outlay	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	0.00%
Total Expenditures	\$91,000	\$91,000	\$97,900	\$97,900	\$91,000	\$97,900	7.58%

Fund Balance



Financial Summary

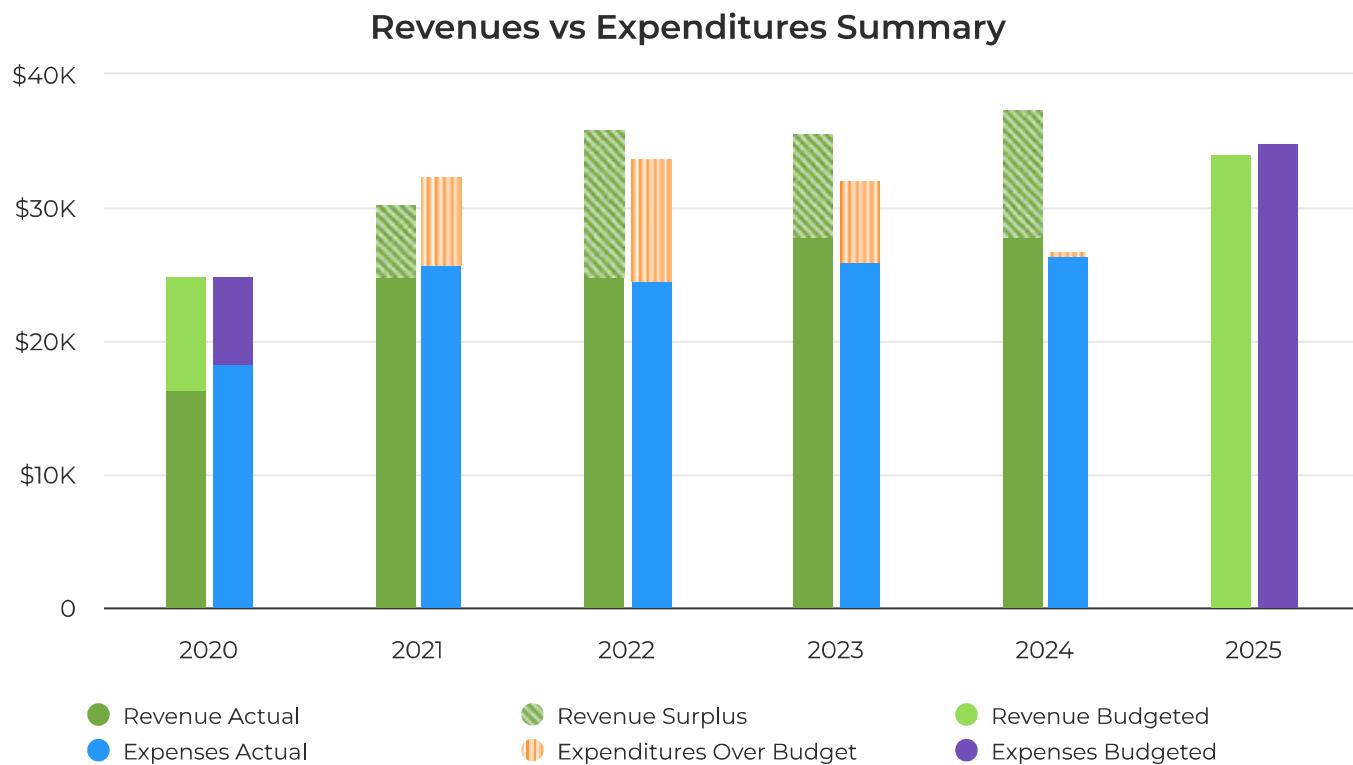
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$70,352	\$67,406	\$42,629	-36.76%
Total Fund Balance	\$70,352	\$67,406	\$42,629	-36.76%

Farmers Market Fund

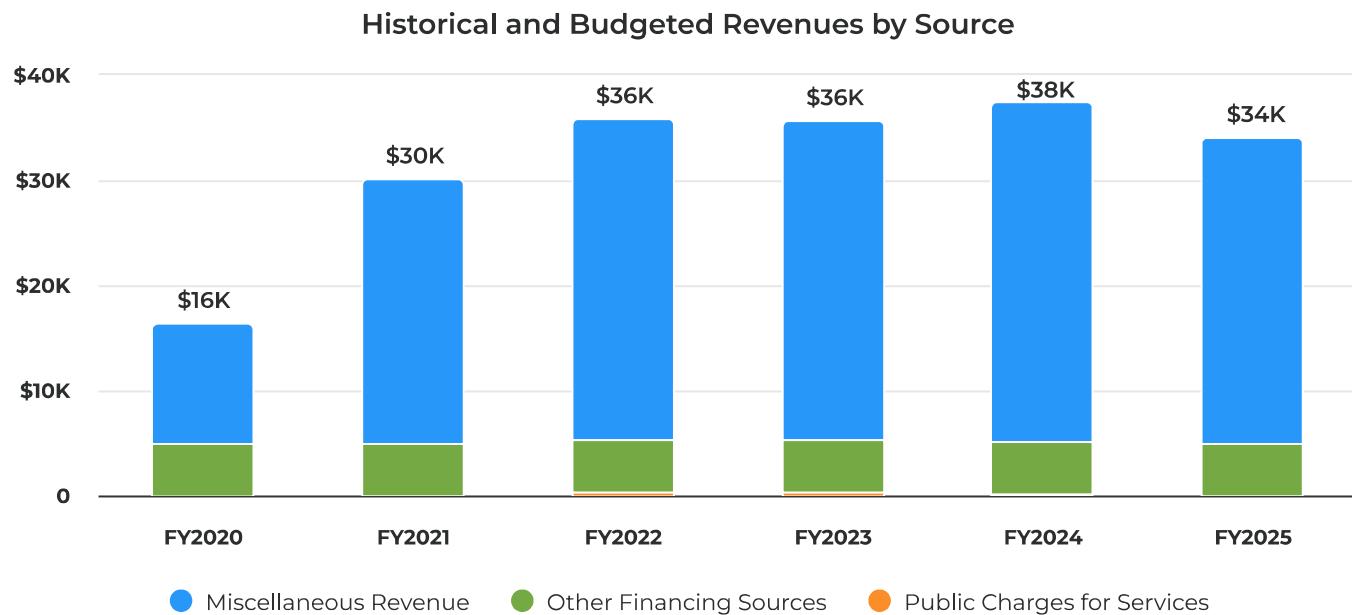
The Farmers Market Fund is a Special Revenue Fund of the City. This fund contains rent revenue from vendors that sell their local produce, bakery, meat, specialty food, specialty products and ready-to-eat items. In addition, there are donations and other miscellaneous revenues received at the farmers market. These funds are committed to supporting the operating and promotional costs of the farmers market.

Summary

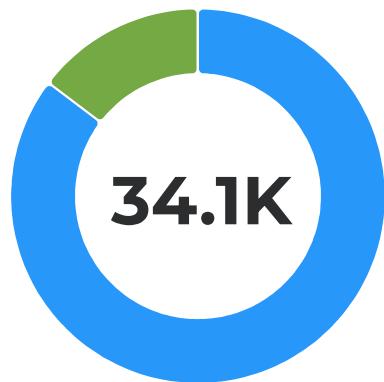
The City of Greenfield is projecting \$34,100 in revenue in FY2025, which represents a 22.2% increase over the prior year. Budgeted expenditures are projected to increase by 31.9% or \$8,448 to \$34,910 in FY2025.



Revenues by Source



FY25 Revenues by Source



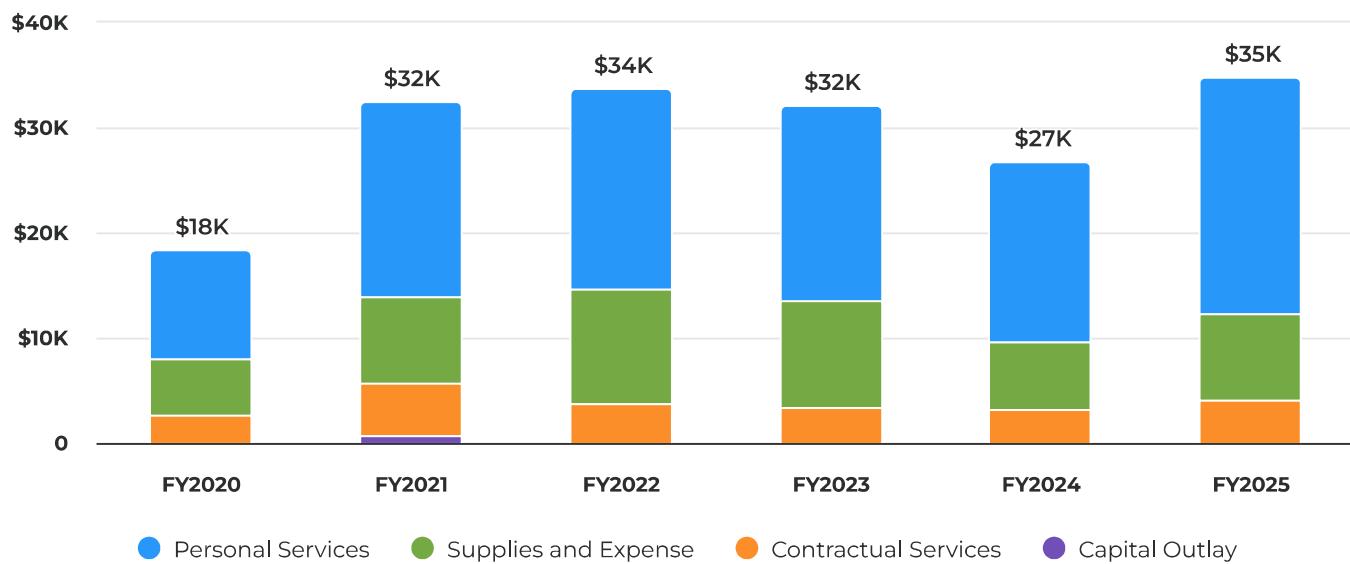
● Miscellaneous Revenue	\$29,100	85.34%
● Other Financing Sources	\$5,000	14.66%
● Public Charges for Services	\$0	0.00%

Revenues by Source

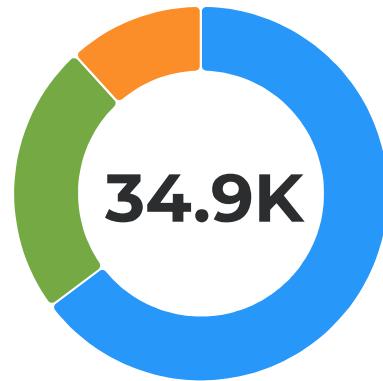
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Public Charges for Services	\$320	\$300	-	\$217	-	-	-
Miscellaneous Revenue	\$30,542	\$30,377	\$28,813	\$32,304	\$22,900	\$29,100	27.07%
Other Financing Sources	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Total Revenues	\$35,862	\$35,677	\$33,813	\$37,521	\$27,900	\$34,100	22.22%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type

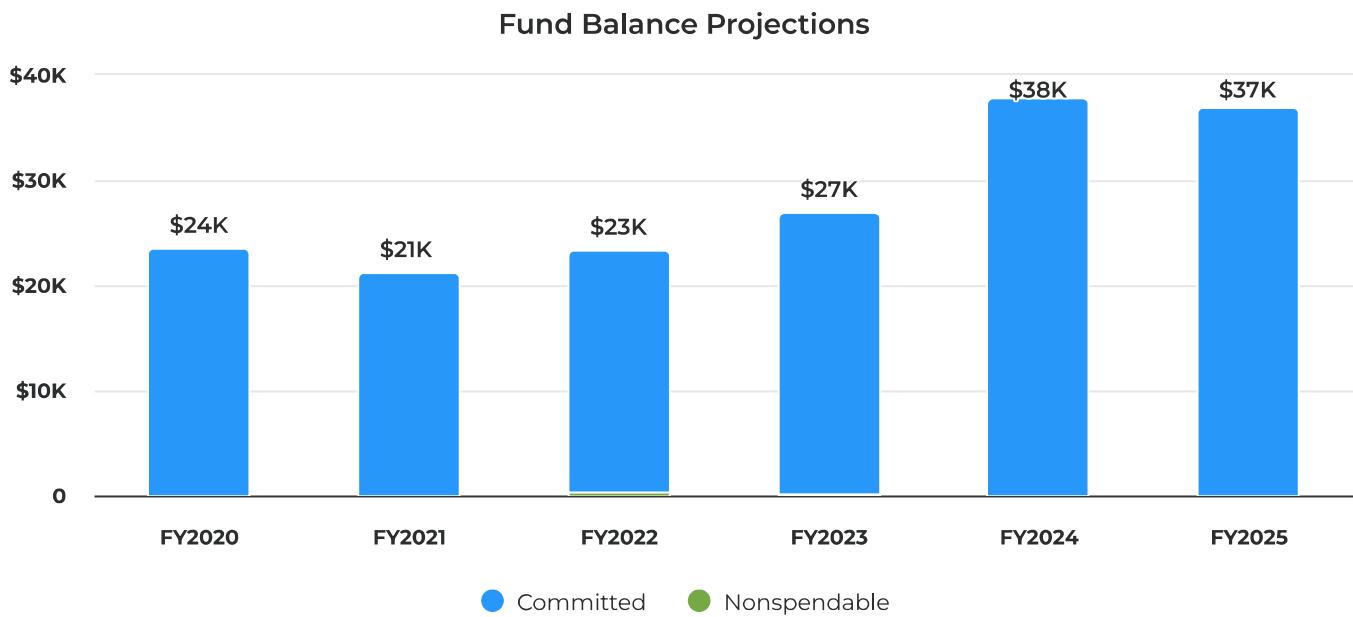


● Personal Services	\$22,610	64.77%
● Supplies and Expense	\$8,200	23.49%
● Contractual Services	\$4,100	11.74%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services	\$19,082	\$18,634	\$9,376	\$17,117	\$17,112	\$22,610	32.13%
Contractual Services	\$3,718	\$3,424	\$1,945	\$3,300	\$3,200	\$4,100	28.13%
Supplies and Expense	\$10,952	\$10,096	\$1,663	\$6,287	\$6,150	\$8,200	33.33%
Total Expenditures	\$33,752	\$32,154	\$12,984	\$26,704	\$26,462	\$34,910	31.93%

Fund Balance



Financial Summary

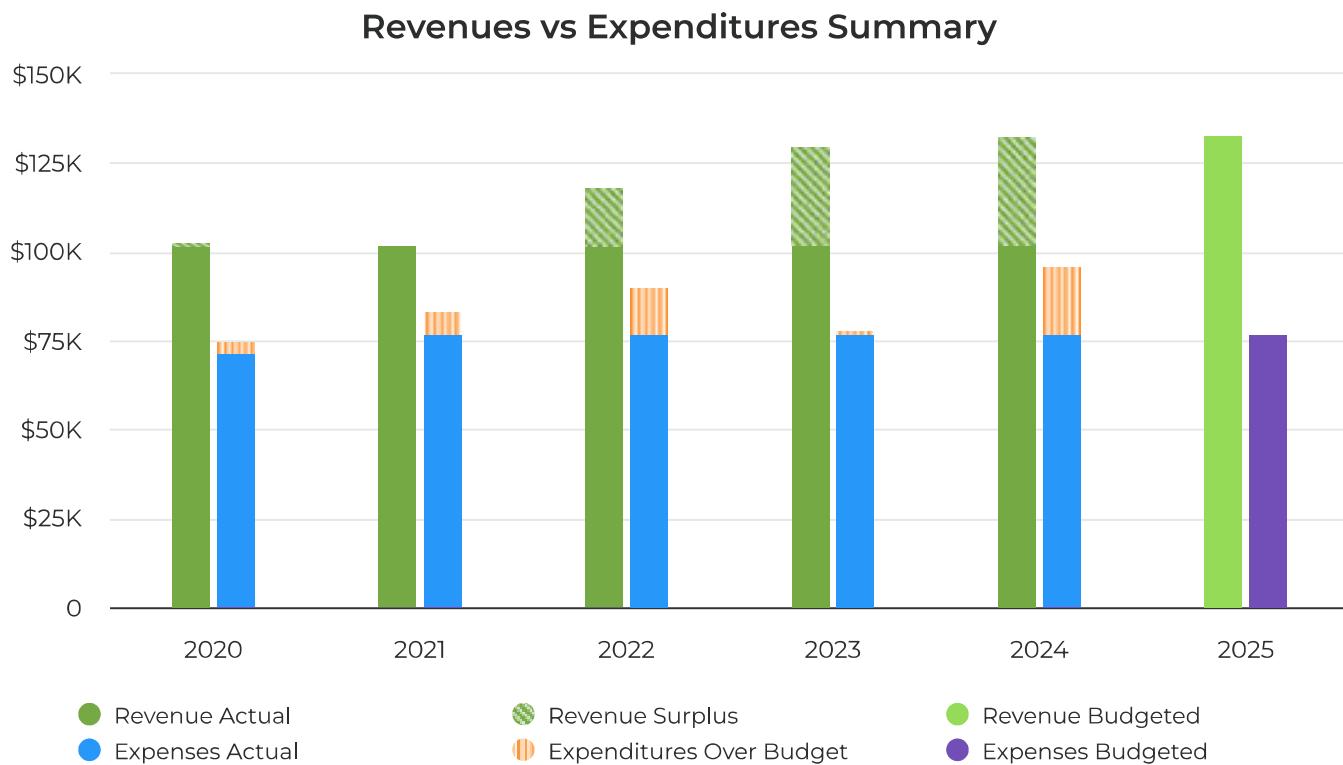
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$26,831	\$37,785	\$36,975	-2.14%
Nonspendable	\$137	-	-	-
Total Fund Balance	\$26,968	\$37,785	\$36,975	-2.14%

Information Technology Services Fund

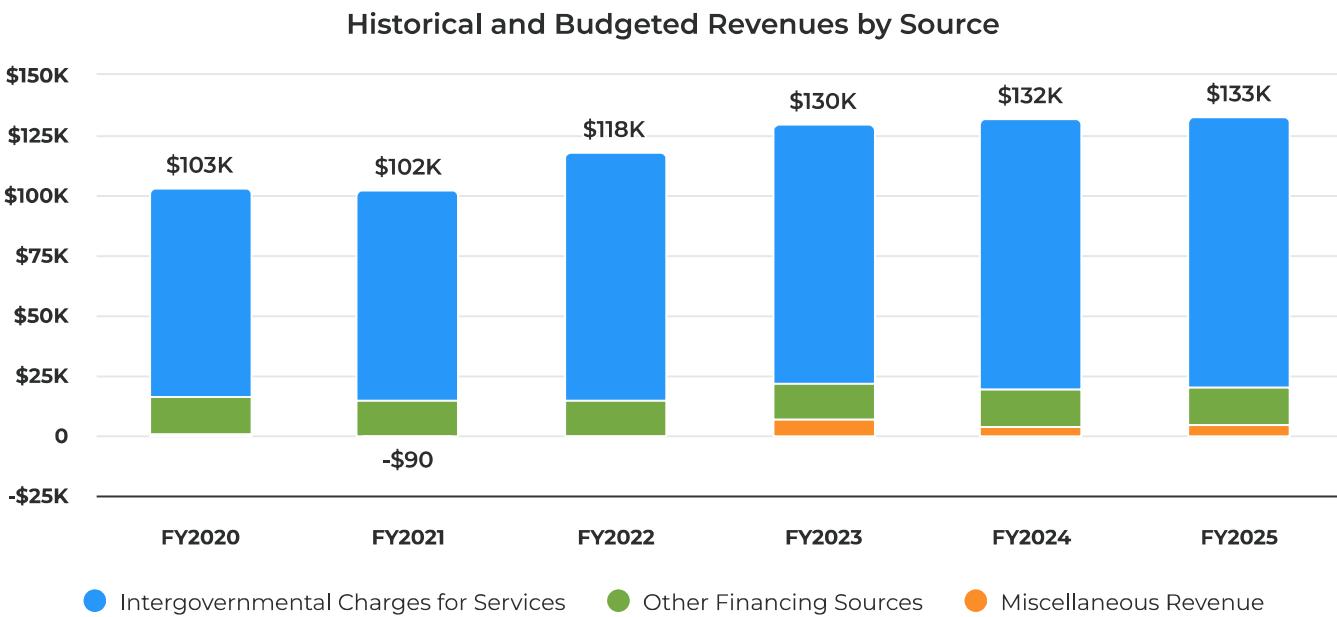
The Information Technology Services Fund is a Special Revenue Fund of the City. This fund accounts for the annual maintenance fee received from the Greenfield School District and the Whitnall School District, for the use of the City's fiber network system. In addition, it includes the annual contract fee received from the Marquette University Police Department for information technology services provided to the Marquette University Police Department by the City's Information Technology Department staff. These funds are committed to the costs of maintaining the City's fiber network system.

Summary

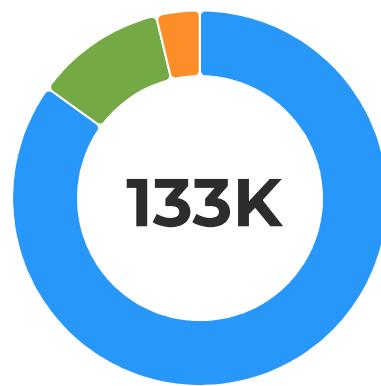
The City of Greenfield is projecting \$133,125 in revenue in FY2025, which represents a 29.7% increase over the prior year. Budgeted expenditures for FY2025 are consistent with the FY2024 budget at \$77,000.



Revenues by Source



FY25 Revenues by Source



● Intergovernmental Charges for Services	\$113,125	84.98%
● Other Financing Sources	\$15,000	11.27%
● Miscellaneous Revenue	\$5,000	3.76%

Revenues by Source

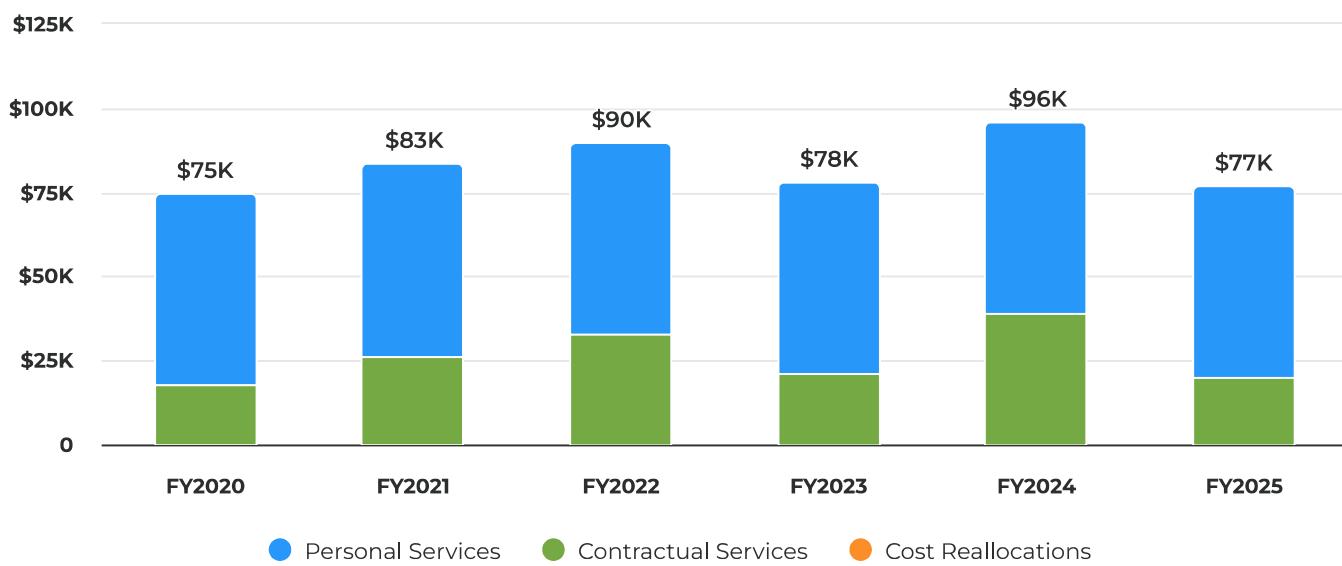
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Intergovernmental Charges for Services	\$102,988	\$108,238	\$25,500	\$113,125	\$87,625	\$113,125	29.10%
Miscellaneous Revenue	\$153	\$6,812	\$4,292	\$4,292	-	\$5,000	-



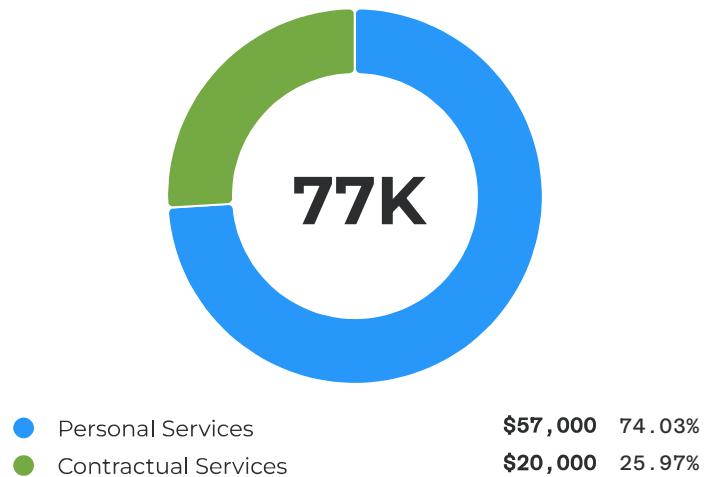
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Other Financing Sources	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Total Revenues	\$118,141	\$130,050	\$44,792	\$132,417	\$102,625	\$133,125	29.72%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type

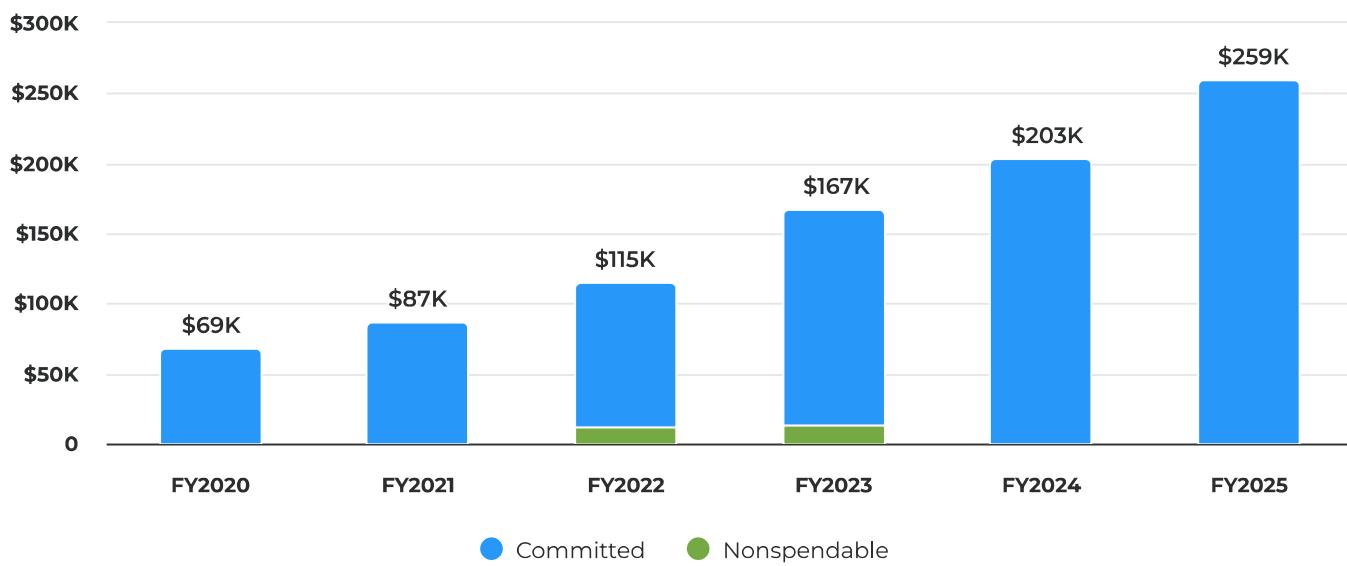


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services	\$57,000	\$57,000	\$14,250	\$57,000	\$57,000	\$57,000	0.00%
Contractual Services	\$33,092	\$21,241	\$23,905	\$39,240	\$20,000	\$20,000	0.00%
Total Expenditures	\$90,092	\$78,241	\$38,155	\$96,240	\$77,000	\$77,000	0.00%

Fund Balance

Fund Balance Projections



Financial Summary

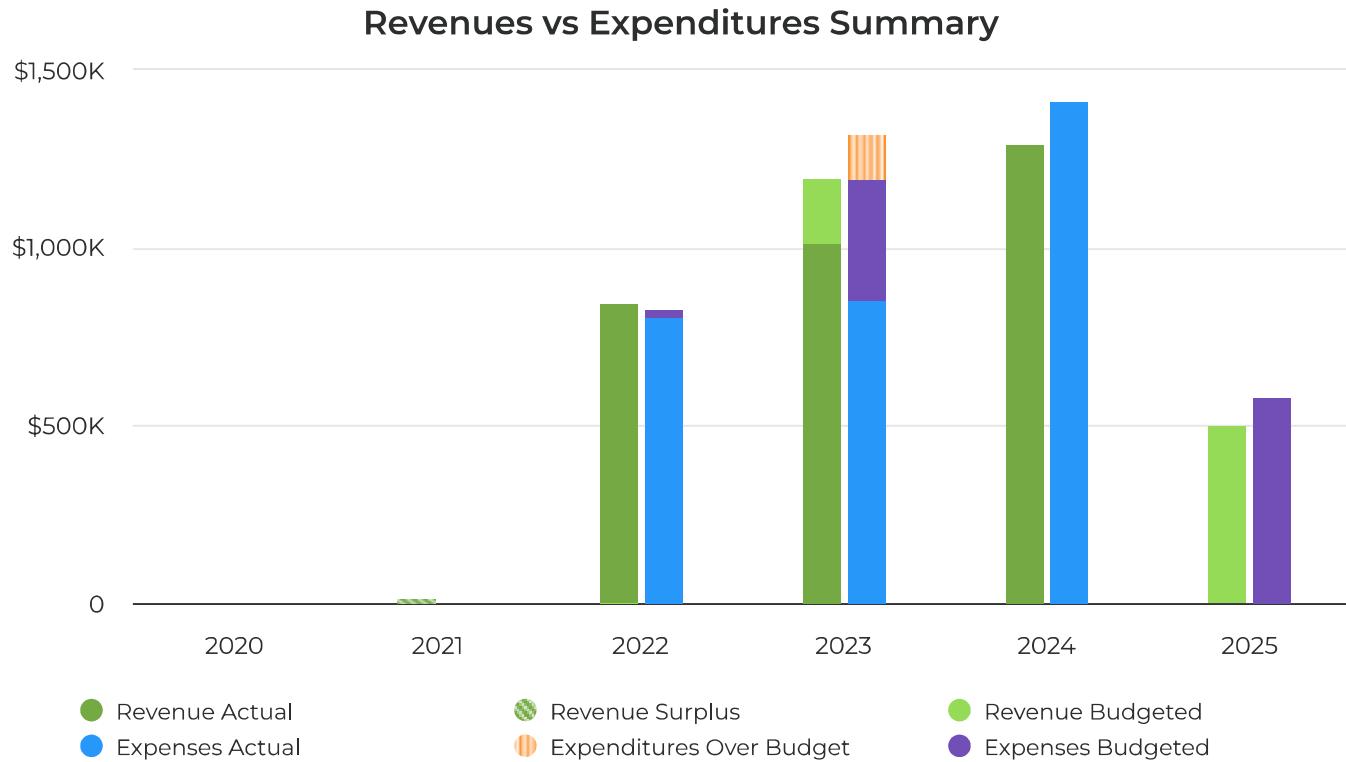
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$153,245	\$203,172	\$259,297	27.62%
Nonspendable	\$13,750	-	-	-
Total Fund Balance	\$166,995	\$203,172	\$259,297	27.62%

American Rescue Plan Act (ARPA) Fund

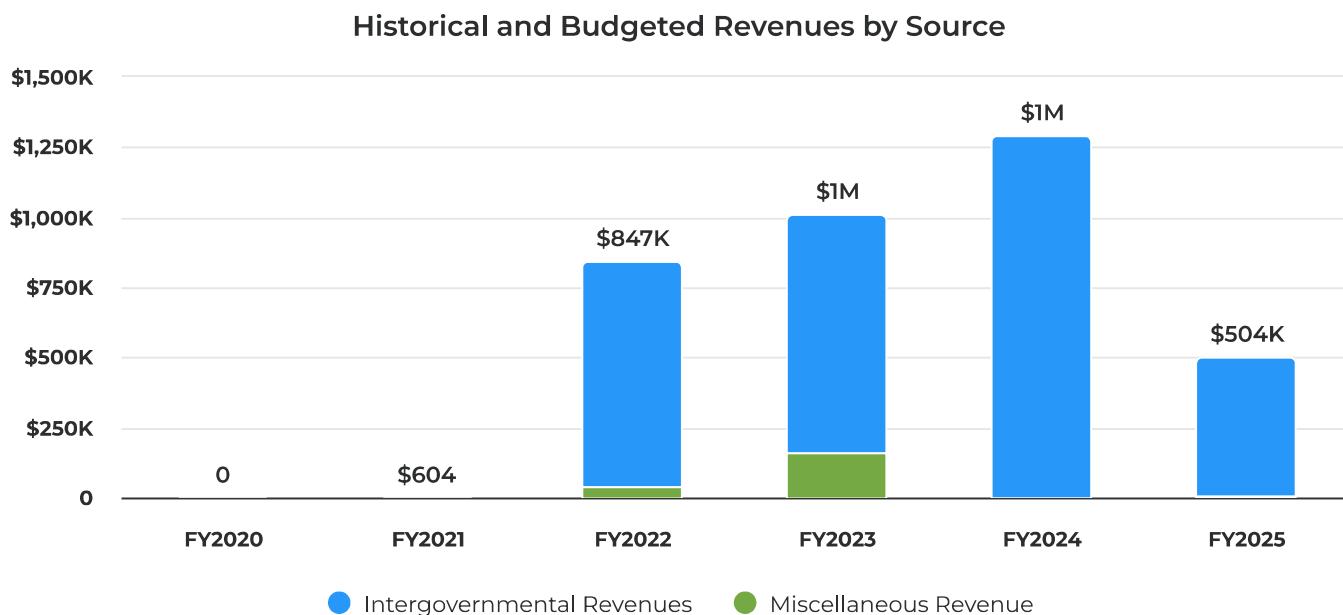
The American Rescue Plan Act (ARPA) Fund is a Special Revenue Fund of the City. It is used to account for the federal funding received as part of the American Rescue Plan Act, and the related expenditures.

Summary

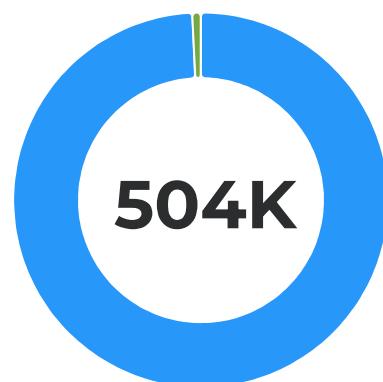
The City of Greenfield is projecting \$503,700 in revenue in FY2025, which represents a 61.1% decrease from the prior year. Budgeted expenditures are projected to decrease by 55.1% or \$713,389 to \$582,000 in FY2025.



Revenues by Source



FY25 Revenues by Source



● Intergovernmental Revenues	\$500,000	99.27%
● Miscellaneous Revenue	\$3,700	0.73%

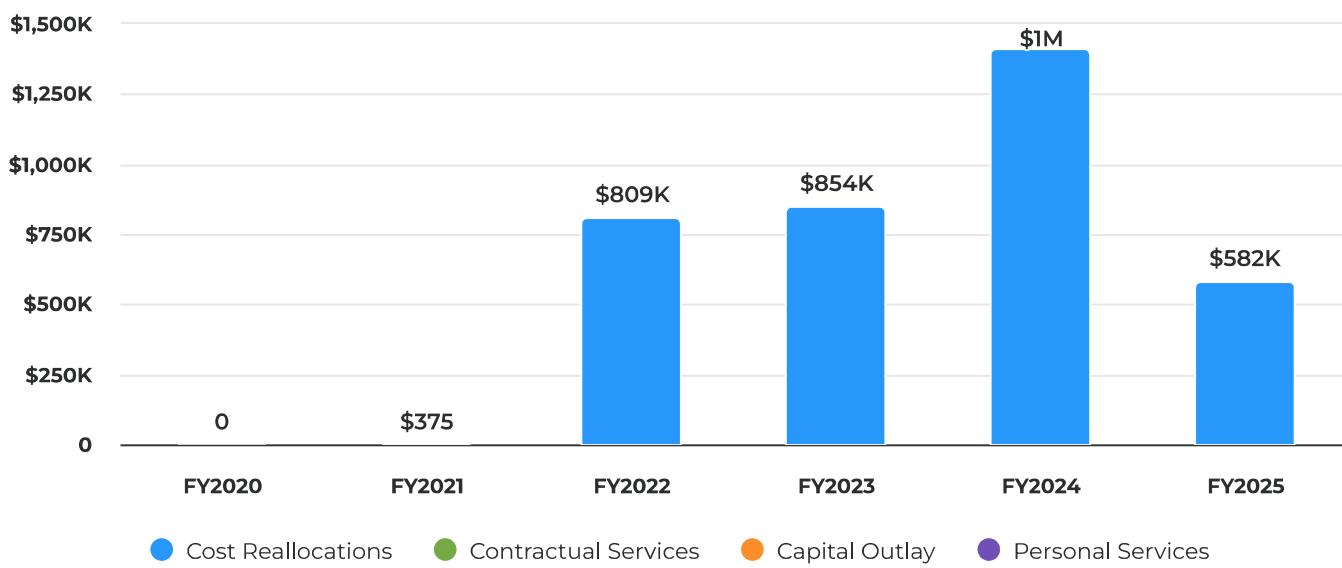
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Intergovernmental Revenues	\$807,406	\$851,854	\$832,488	\$1,293,389	\$1,293,389	\$500,000	-61.34%
Miscellaneous Revenue	\$39,179	\$162,394	-	\$2,000	\$2,000	\$3,700	85.00%

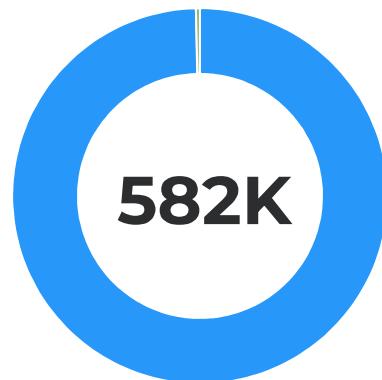
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Total Revenues	\$846,585	\$1,014,248	\$832,488	\$1,295,389	\$1,295,389	\$503,700	-61.12%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



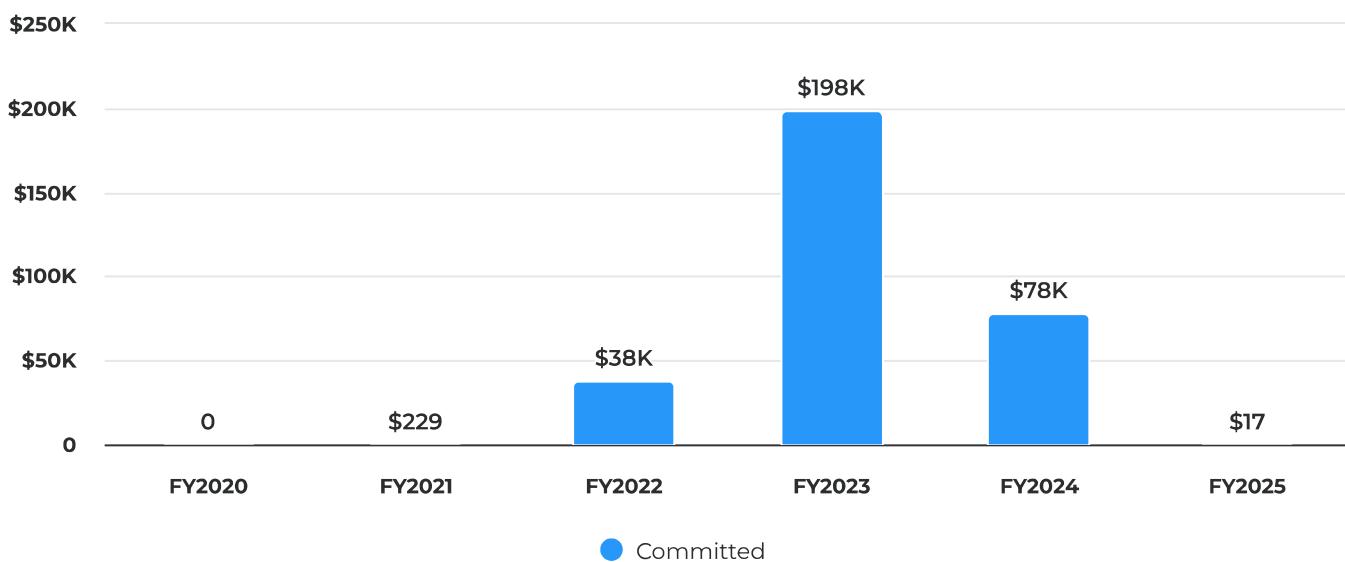
Cost Reallocations	\$580,000	99.66%
Contractual Services	\$2,000	0.34%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Contractual Services	\$1,835	\$1,650	\$649	\$2,000	\$2,000	\$2,000
Cost Reallocation	\$807,406	\$851,854	\$952,488	\$1,413,389	\$1,293,389	\$580,000
Total Expenditures	\$809,241	\$853,504	\$953,137	\$1,415,389	\$1,295,389	\$582,000

Fund Balance

Fund Balance Projections



Financial Summary

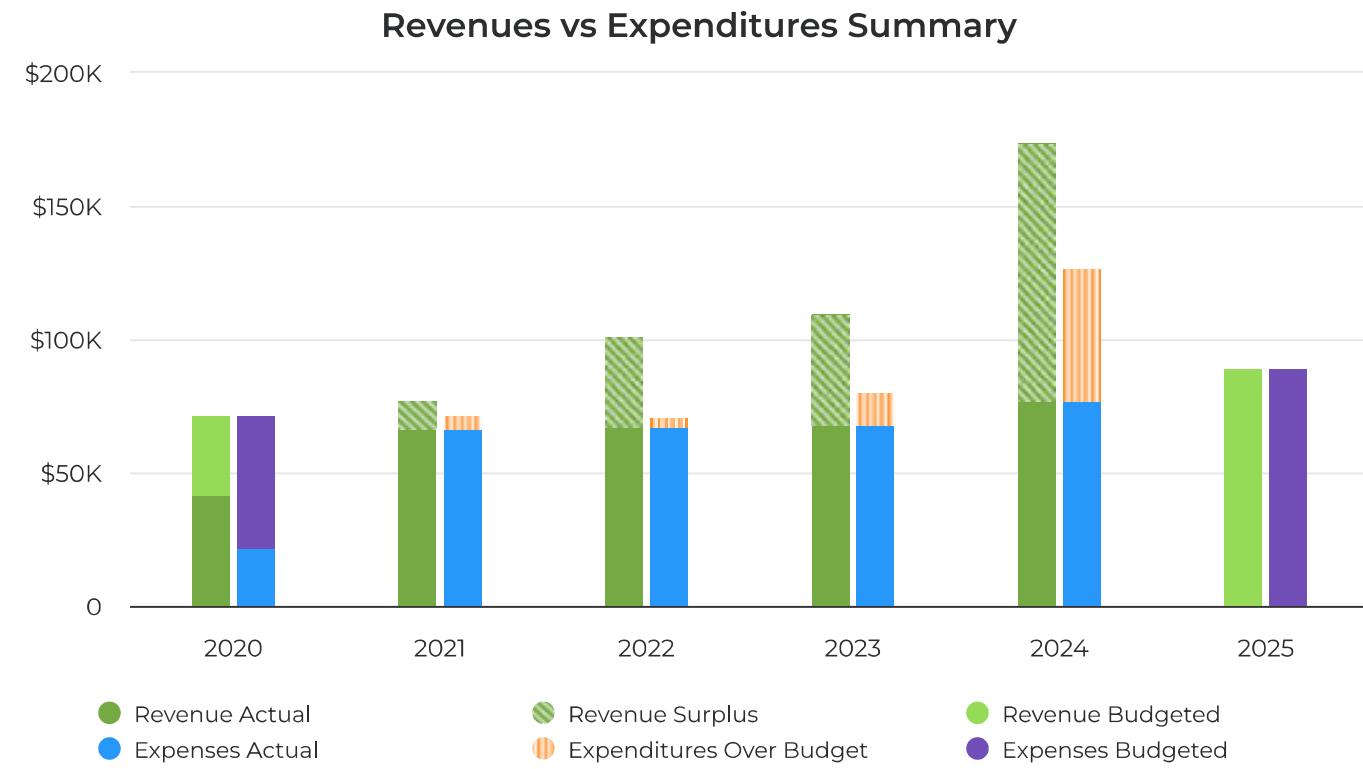
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$198,317	\$78,317	\$17	-99.98%
Total Fund Balance	\$198,317	\$78,317	\$17	-99.98%

THE AMP

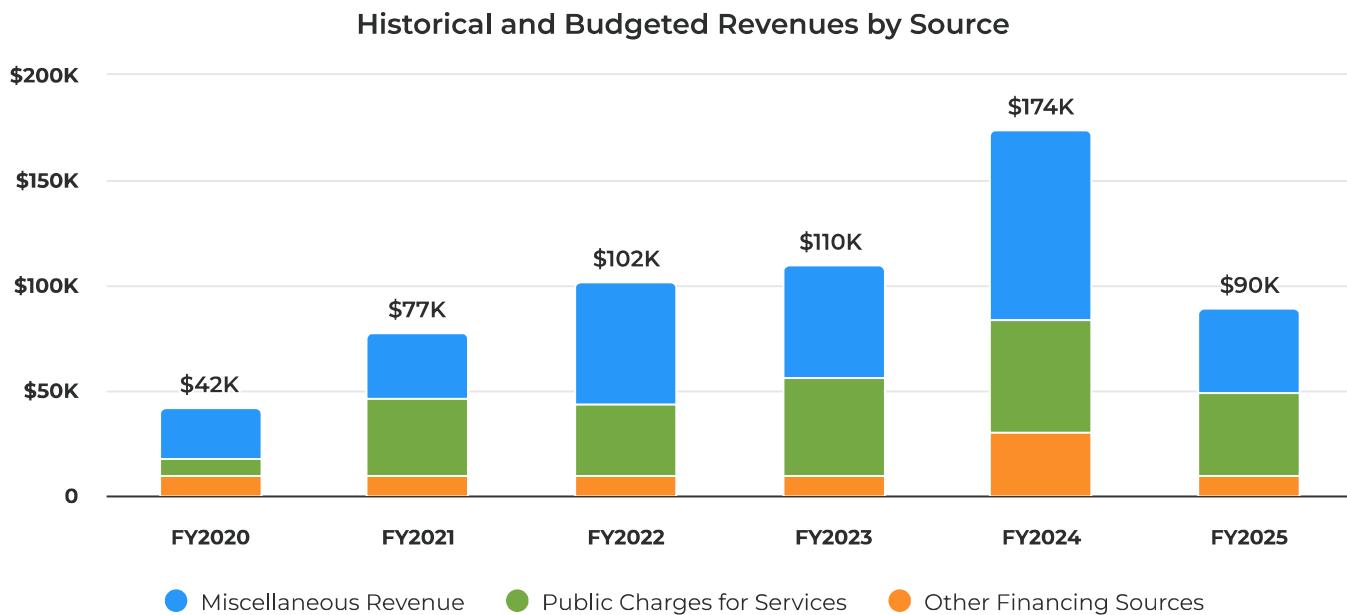
THE AMP Fund is a Special Revenue Fund of the City. This fund includes revenues from registration fees, concession sales, donations received, and other revenue collected from events held at the amphitheater at Konkel Park. The fund proceeds are committed to the operations of the amphitheater, which includes the booking fees of performers.

Summary

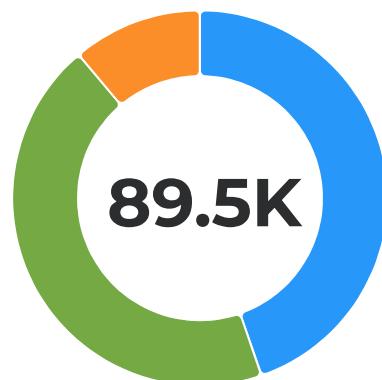
The City of Greenfield is projecting \$89,500 in revenue in FY2025, which represents a 15.5% increase over the prior year. Budgeted expenditures are projected to increase by 15.5% or \$12,000 to \$89,500 in FY2025.



Revenues by Source



FY25 Revenues by Source



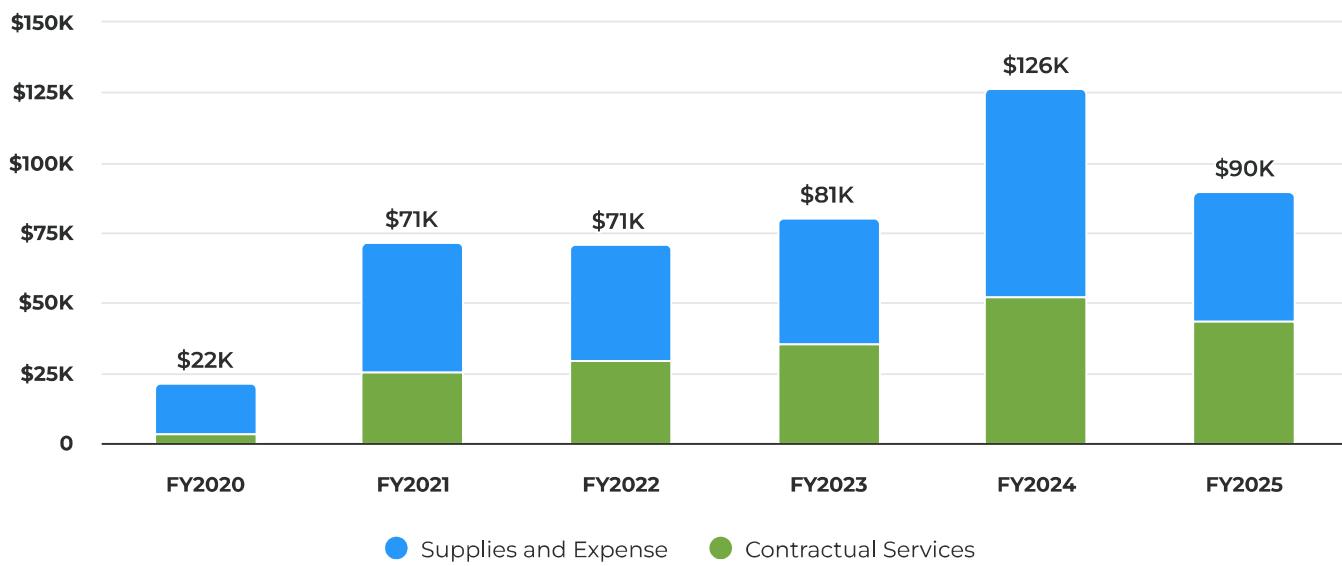
● Miscellaneous Revenue	\$40,000	44.69%
● Public Charges for Services	\$39,500	44.13%
● Other Financing Sources	\$10,000	11.17%

Revenues by Source

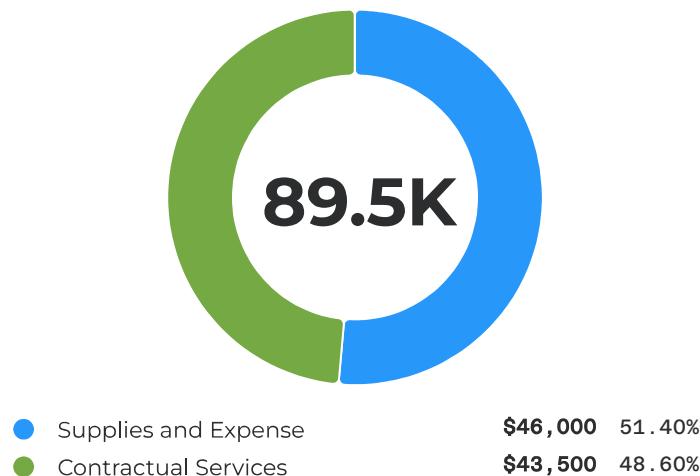
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Public Charges for Services	\$33,929	\$45,866	\$46,163	\$54,037	\$32,500	\$39,500	21.54%
Miscellaneous Revenue	\$57,675	\$54,315	\$74,628	\$89,628	\$35,000	\$40,000	14.29%
Other Financing Sources	\$10,000	\$10,000	\$30,000	\$30,000	\$10,000	\$10,000	0.00%
Total Revenues	\$101,604	\$110,181	\$150,791	\$173,665	\$77,500	\$89,500	15.48%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change
Contractual Services	\$29,549	\$35,480	\$45,582	\$52,182	\$35,500	\$43,500	22.54%
Supplies and Expense	\$41,582	\$45,152	\$46,622	\$74,309	\$42,000	\$46,000	9.52%
Total Expenditures	\$71,131	\$80,632	\$92,204	\$126,491	\$77,500	\$89,500	15.48%

Fund Balance

Fund Balance Projections



Financial Summary

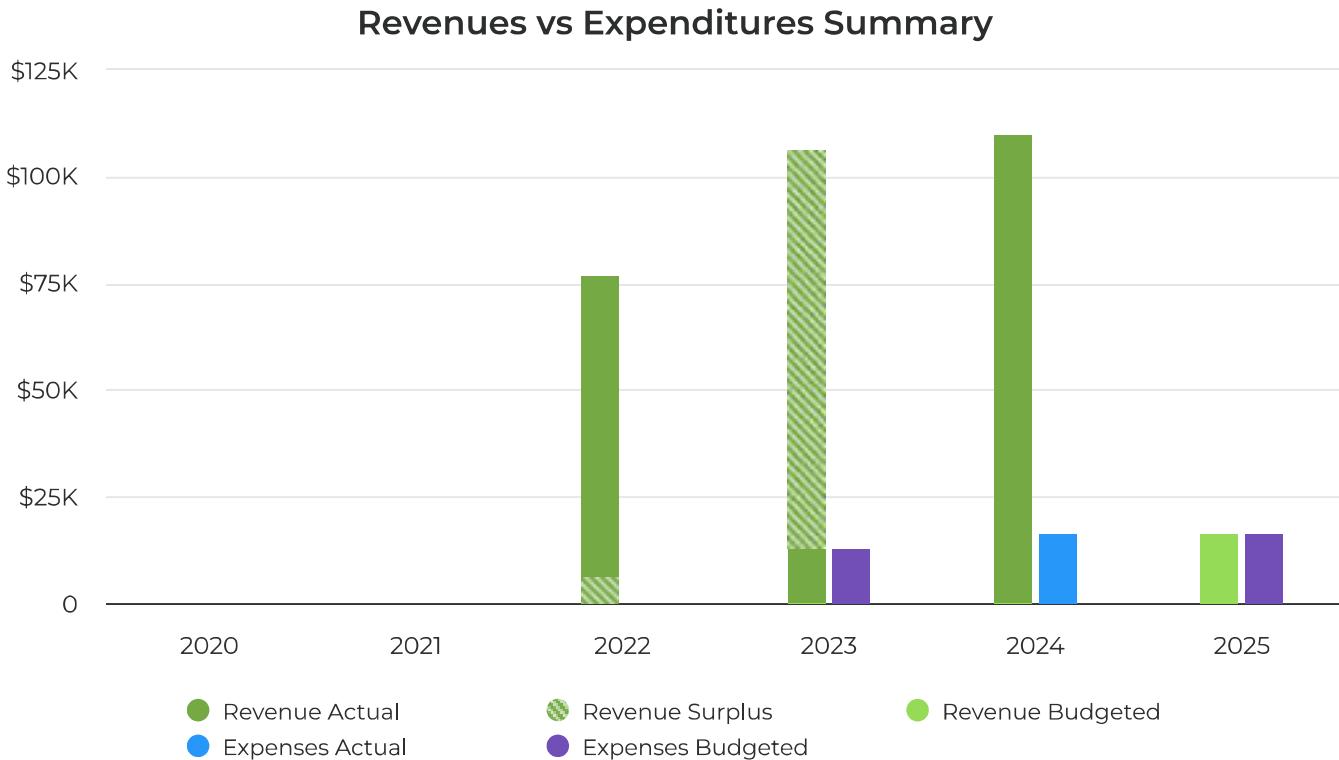
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Committed	\$169,547	\$216,721	\$216,721	0.00%
Total Fund Balance	\$169,547	\$216,721	\$216,721	-

National Opioid Settlement Fund

The National Opioid Settlement Fund is a Special Revenue Fund of the City. It is used to account for funding received through national settlements with opioid distributors and manufacturers, and the related expenditures.

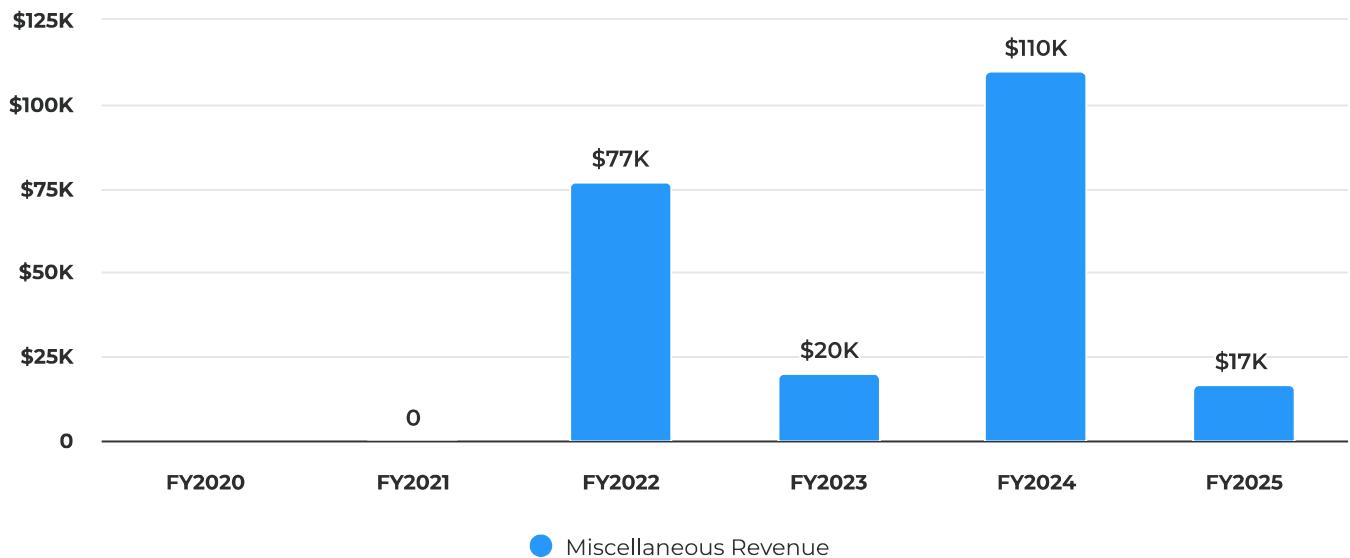
Summary

The City of Greenfield is projecting \$16,733 in revenue in FY2025, which is equal to the FY2024 budget. Budgeted expenditures for FY2025 are also consistent with the FY2024 budget at \$16,733.



Revenues by Source

Historical and Budgeted Revenues by Source

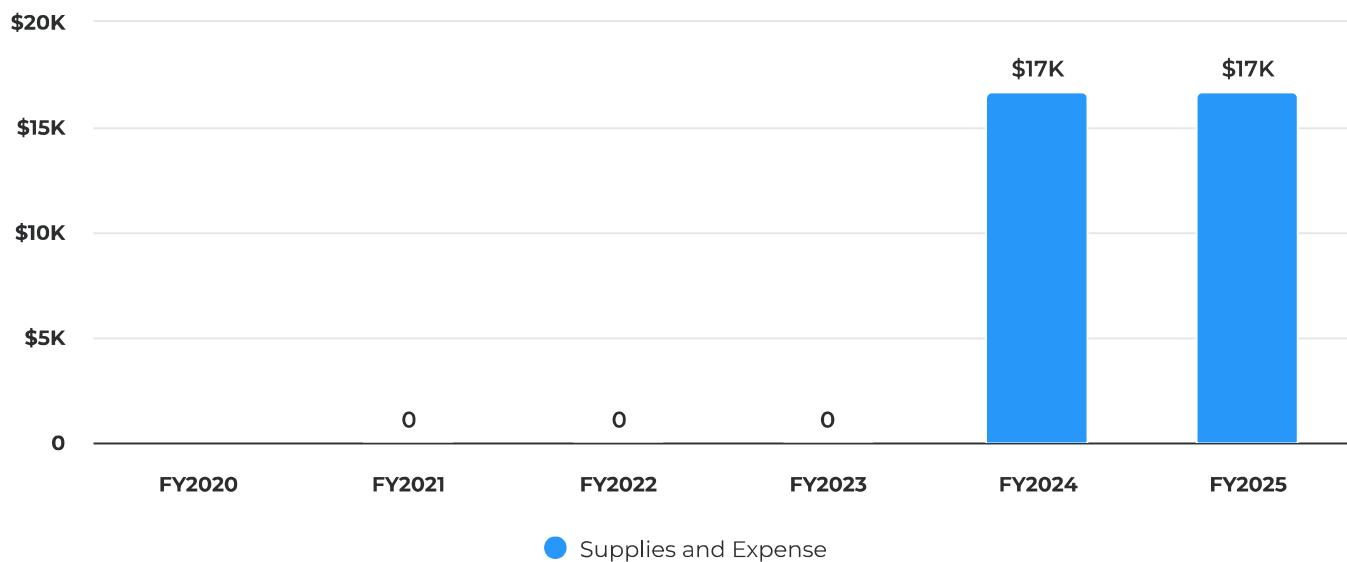


Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Miscellaneous Revenue	\$77,018	\$20,049	\$109,863	\$109,863	\$16,733	\$16,733	0.00%
Total Revenues	\$77,018	\$20,049	\$109,863	\$109,863	\$16,733	\$16,733	0.00%

Expenditures by Expense Type

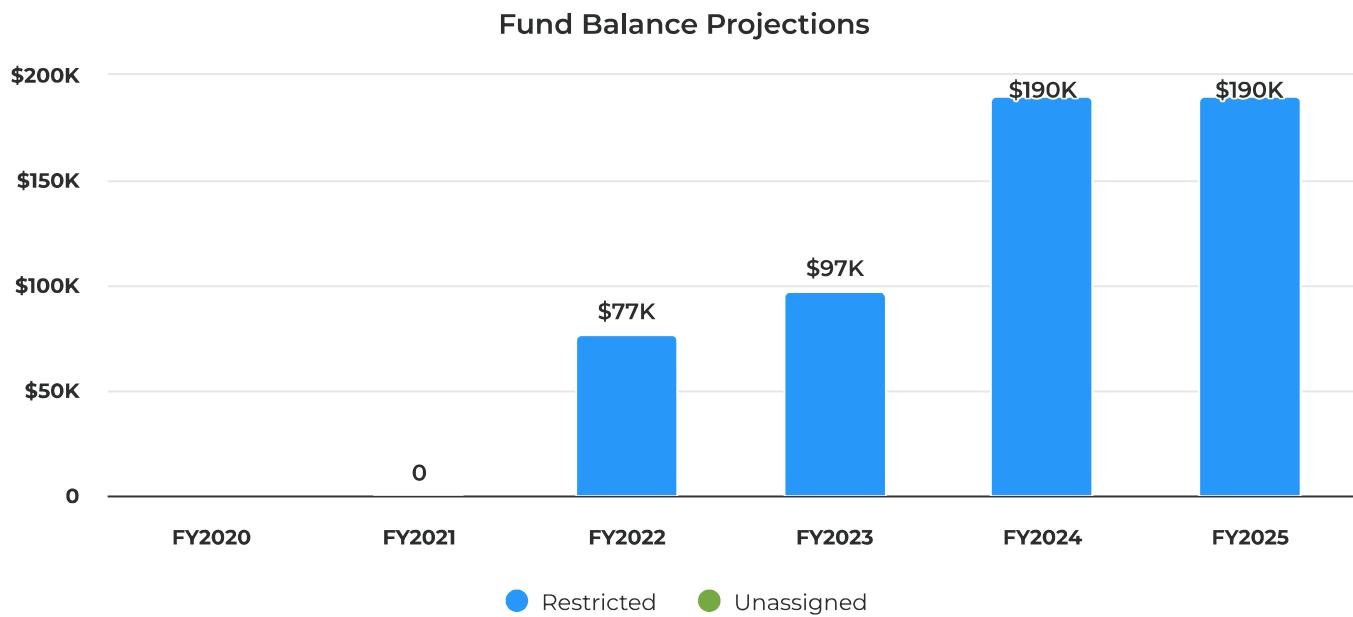
Historical and Budgeted Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Supplies and Expense	-	-	-	\$16,733	\$16,733	\$16,733	0.00%
Total Expenditures	-	-	-	\$16,733	\$16,733	\$16,733	0.00%

Fund Balance



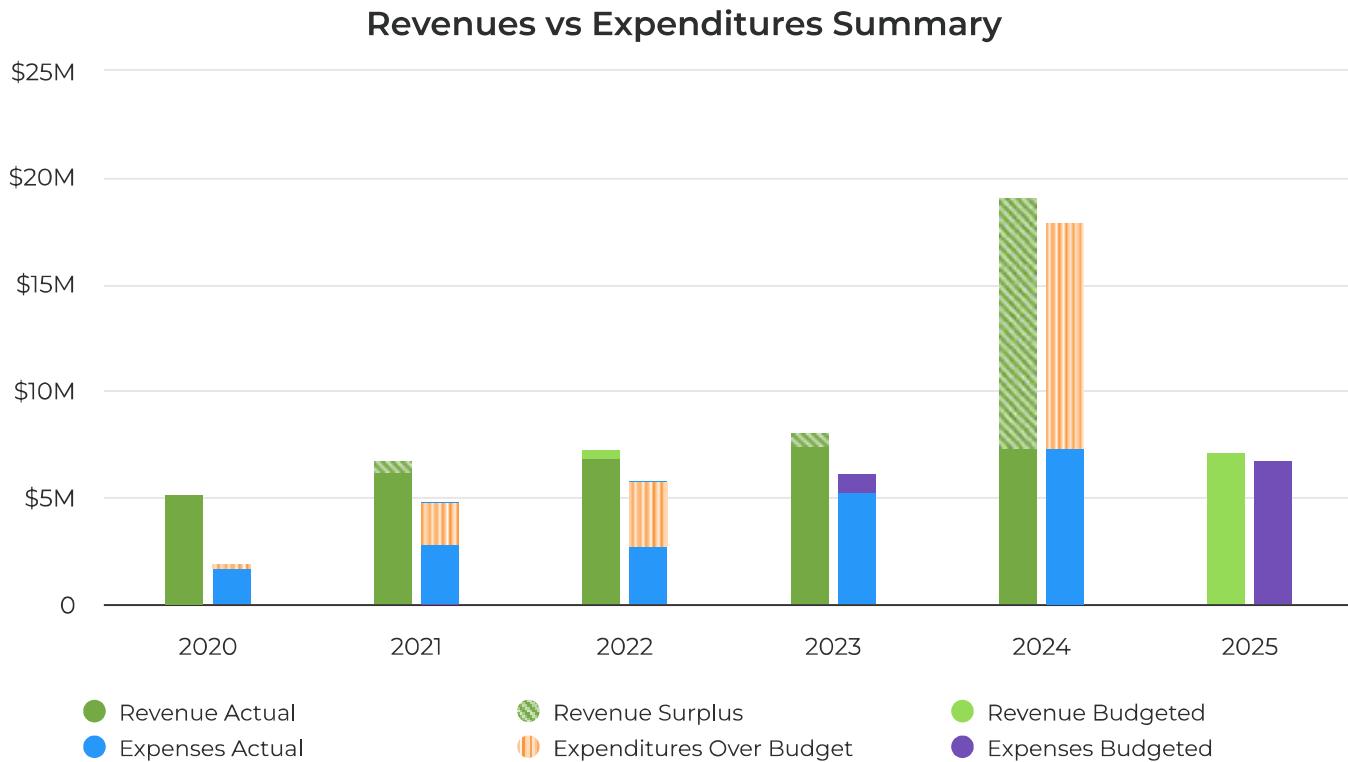
Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$97,067	\$190,197	\$190,197	0.00%
Total Fund Balance	\$97,067	\$190,197	\$190,197	-

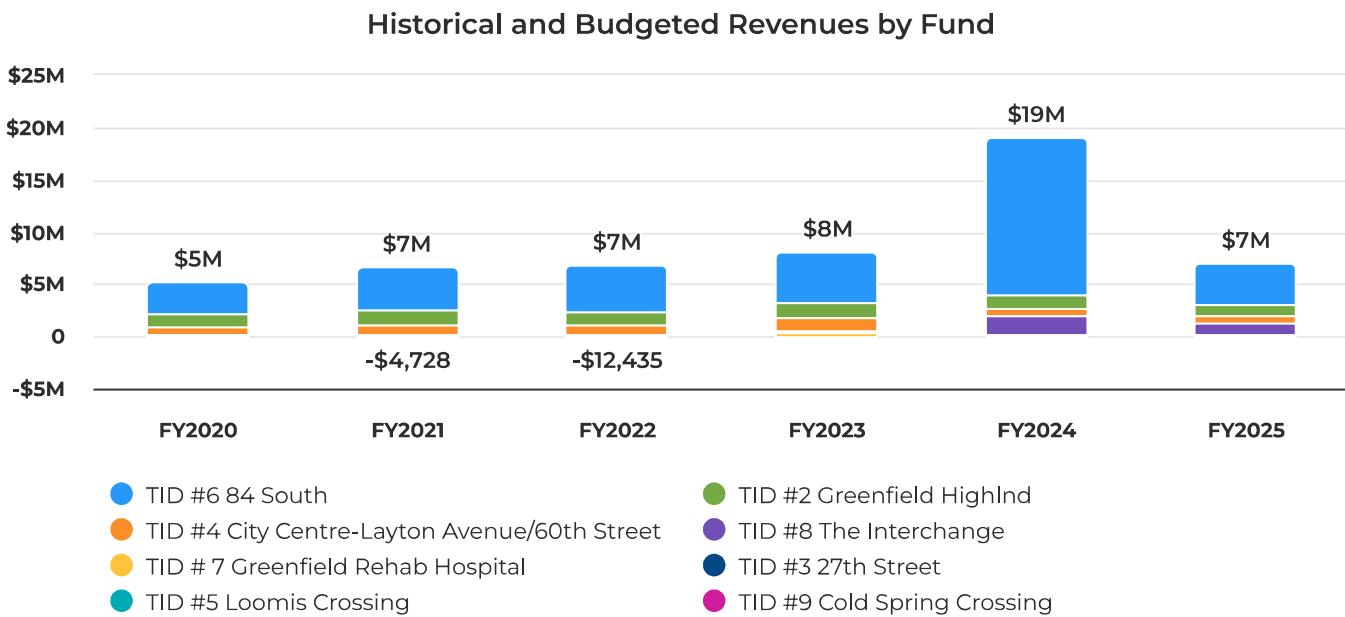
Tax Increment Districts Special Revenue Funds

The City currently has six active tax incremental financing districts. The Tax Increment Districts (TID) Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted to the expenditures outlined in the TID project plans, other than debt service or capital project expenditures. The Tax Increment District Special Revenue Fund is considered a major governmental fund of the City.

Summary



Revenues by Fund



FY25 Revenues by Fund



TID #6 84 South	\$3,929,983	55.36%
TID #2 Greenfield HighInd	\$1,233,944	17.38%
TID #8 The Interchange	\$1,017,539	14.33%
TID #4 City Centre-Layton Avenue/60th Street	\$673,050	9.48%
TID #7 Greenfield Rehab Hospital	\$244,196	3.44%
TID #9 Cold Spring Crossing	\$0	0.00%

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
TID #2 Greenfield Highlnd	\$1,370,274	\$1,433,412	\$1,063,909	\$1,233,944	\$1,233,944	\$1,233,944
TID #3 27th Street	\$157,991	-	-	-	-	-
TID #4 City Centre-Layton Avenue/60th Street	\$856,916	\$1,274,579	\$773,376	\$773,376	\$852,723	\$673,050
TID #5 Loomis Crossing	\$37,917	-	-	-	-	-
TID #6 84 South	\$4,426,097	\$4,896,910	\$15,057,186	\$15,124,595	\$4,122,190	\$3,929,983
TID #7 Greenfield Rehab Hospital	\$1,325	\$328,638	\$244,196	\$244,196	\$266,197	\$244,196
TID #8 The Interchange	-\$12,435	\$179,051	\$1,767,612	\$1,767,612	\$897,701	\$1,017,539
Total Revenues	\$6,838,085	\$8,112,590	\$18,906,279	\$19,143,723	\$7,372,755	\$7,098,712

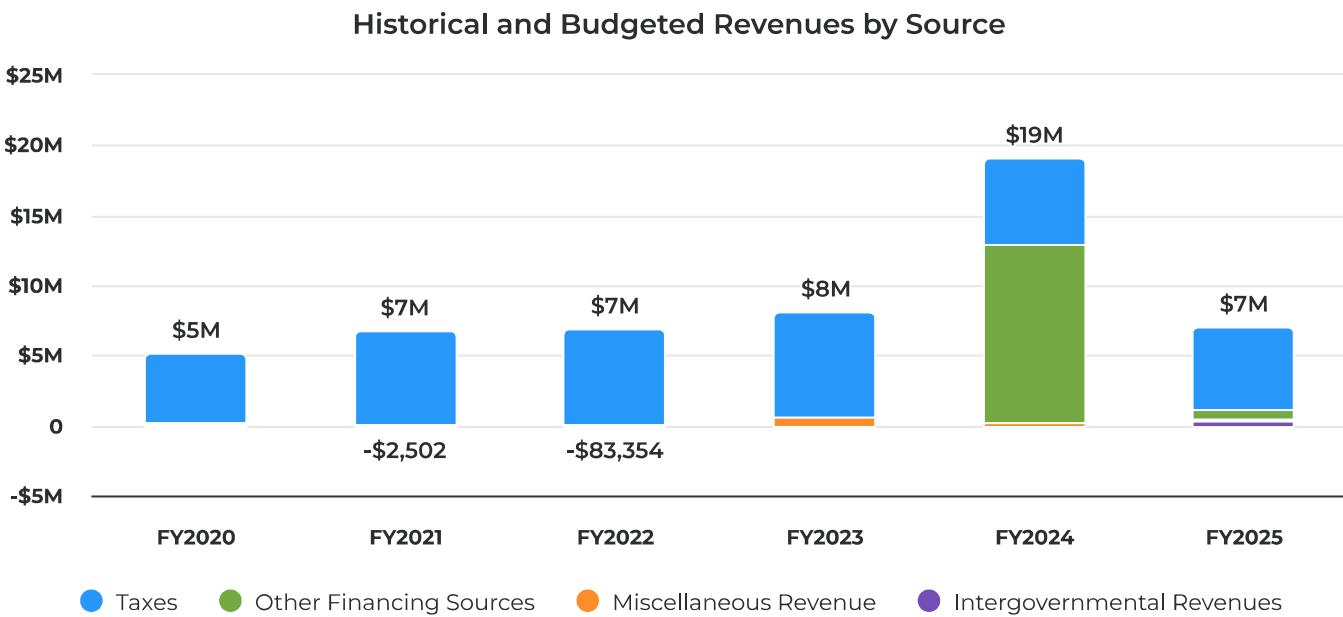
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

TID #2 Greenfield Highlnd	0.00%
TID #3 27th Street	-
TID #4 City Centre-Layton Avenue/60th Street	-21.07%
TID #5 Loomis Crossing	-
TID #6 84 South	-4.66%
TID #7 Greenfield Rehab Hospital	-8.26%
TID #8 The Interchange	13.35%
Total Revenues	-3.72%



Revenues by Source



FY25 Revenues by Source



● Taxes	\$5,884,086	82.89%
● Other Financing Sources	\$715,000	10.07%
● Intergovernmental Revenues	\$360,455	5.08%
● Miscellaneous Revenue	\$139,171	1.96%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$6,892,814	\$7,483,064	\$5,973,975	\$6,144,010	\$6,574,448	\$5,884,086
Intergovernmental Revenues	\$13,330	\$13,330	\$13,330	\$13,330	\$13,330	\$360,455

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Miscellaneous Revenue	-\$83,354	\$616,196	\$176,221	\$243,630	\$134,977	\$139,171
Other Financing Sources	\$15,295	-	\$12,742,753	\$12,742,753	\$650,000	\$715,000
Total Revenues	\$6,838,085	\$8,112,590	\$18,906,279	\$19,143,723	\$7,372,755	\$7,098,712

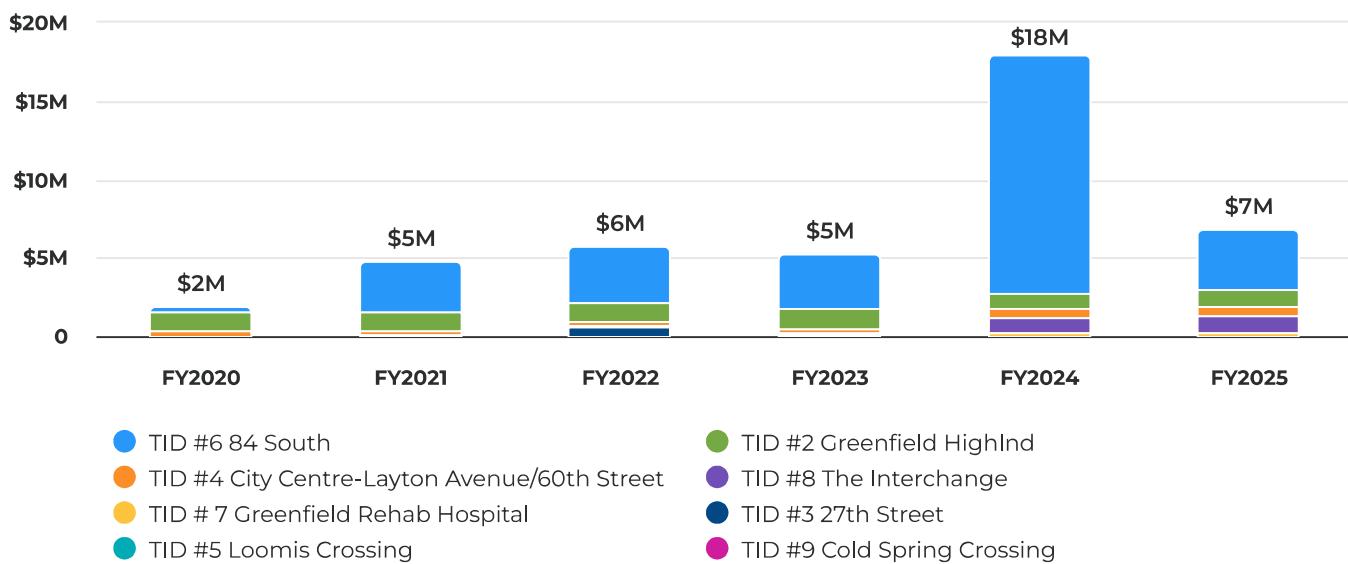
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Taxes	-10.50%
Intergovernmental Revenues	2,604.09%
Miscellaneous Revenue	3.11%
Other Financing Sources	10.00%
Total Revenues	-3.72%

Expenditures by Fund

Historical and Budgeted Expenditures by Fund



FY25 Expenditures by Fund



● TID #6 84 South	\$3,800,501	55.86%
● TID #2 Greenfield HighInd	\$1,033,484	15.19%
● TID #8 The Interchange	\$1,016,776	14.94%
● TID #4 City Centre-Layton Avenue/60th Street	\$706,238	10.38%
● TID #7 Greenfield Rehab Hospital	\$236,650	3.48%
● TID #9 Cold Spring Crossing	\$10,000	0.15%

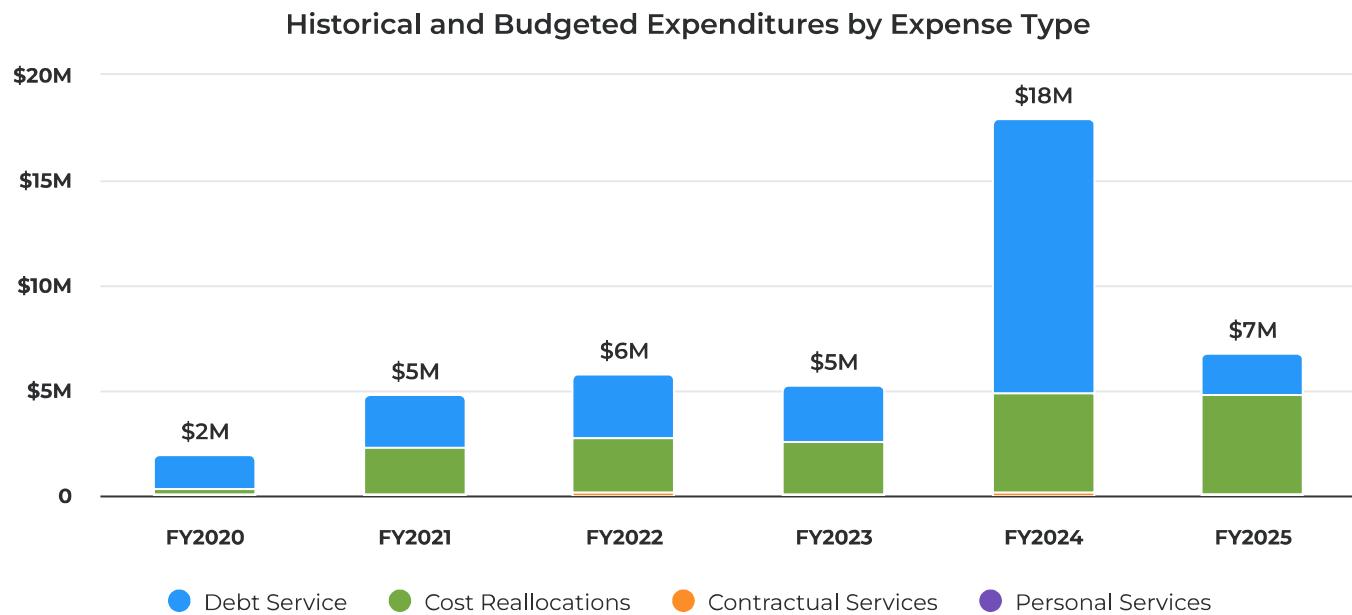
Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
TID #2 Greenfield HighInd	\$1,274,569	\$1,287,614	\$945,476	\$1,036,679	\$1,035,634	\$1,033,484
TID #3 27th Street	\$607,814	-	-	-	-	-
TID #4 City Centre-Layton Avenue/60th Street	\$242,578	\$261,134	\$134,267	\$595,865	\$285,288	\$706,238
TID #5 Loomis Crossing	\$6,000	-	-	-	-	-
TID #6 84 South	\$3,573,731	\$3,551,294	\$12,756,550	\$15,166,367	\$4,948,728	\$3,800,501
TID #7 Greenfield Rehab Hospital	\$2,112	\$167,605	\$355	\$229,236	\$223,284	\$236,650
TID #8 The Interchange	\$62,124	\$32,429	\$3,313	\$929,336	\$929,141	\$1,016,776
TID #9 Cold Spring Crossing	-	-	\$750	\$14,911	-	\$10,000
Total Expenditures	\$5,768,928	\$5,300,076	\$13,840,711	\$17,972,394	\$7,422,075	\$6,803,649

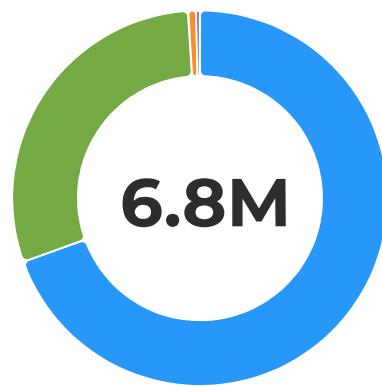


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
TID #2 Greenfield HighInd	-0.21%
TID #3 27th Street	-
TID #4 City Centre-Layton Avenue/60th Street	147.55%
TID #5 Loomis Crossing	-
TID #6 84 South	-23.20%
TID # 7 Greenfield Rehab Hospital	5.99%
TID #8 The Interchange	9.43%
TID #9 Cold Spring Crossing	-
Total Expenditures	-8.33%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Cost Reallocation	\$4,728,804	69.50%
Debt Service	\$2,006,000	29.48%
Personal Services	\$46,254	0.68%
Contractual Services	\$22,591	0.33%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$31,821	\$15,754	\$4,492	\$38,353	\$35,622	\$46,254
Contractual Services	\$115,285	\$38,533	\$25,284	\$98,942	\$74,736	\$22,591



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Debt Service	\$3,032,191	\$2,729,236	\$12,245,935	\$13,029,658	\$3,421,276	\$2,006,000
Cost Reallocations	\$2,589,631	\$2,516,553	\$1,565,000	\$4,805,441	\$3,890,441	\$4,728,804
Total Expenditures	\$5,768,928	\$5,300,076	\$13,840,711	\$17,972,394	\$7,422,075	\$6,803,649

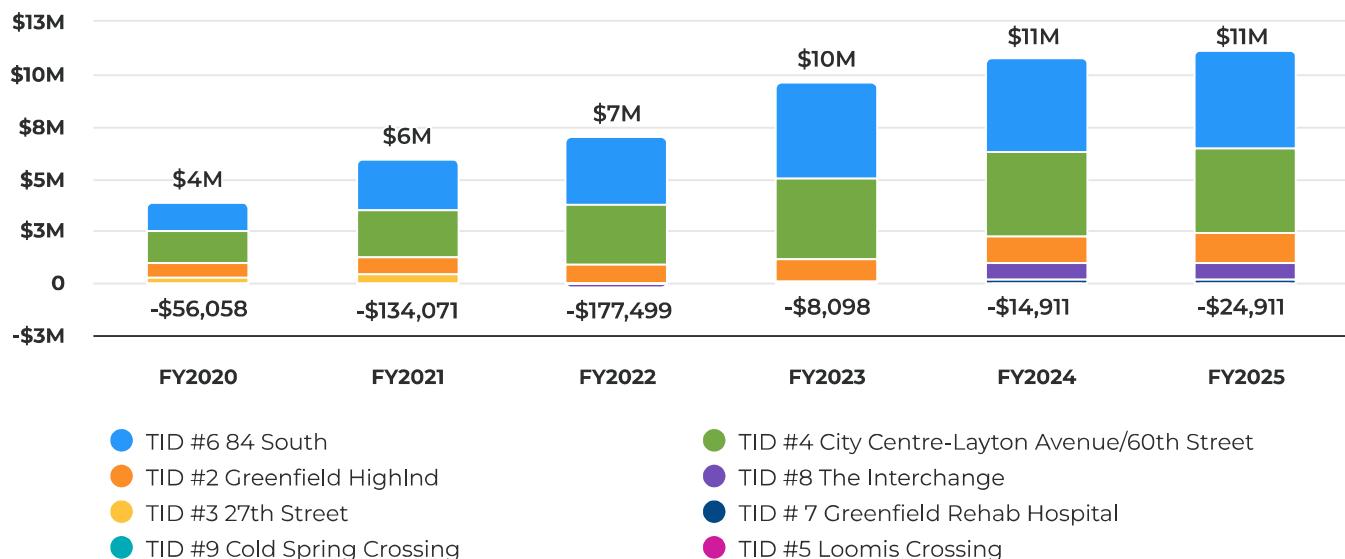
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services	29.85%
Contractual Services	-69.77%
Debt Service	-41.37%
Cost Reallocations	21.55%
Total Expenditures	-8.33%

Fund Balance

Fund Balance Projections



Financial Summary

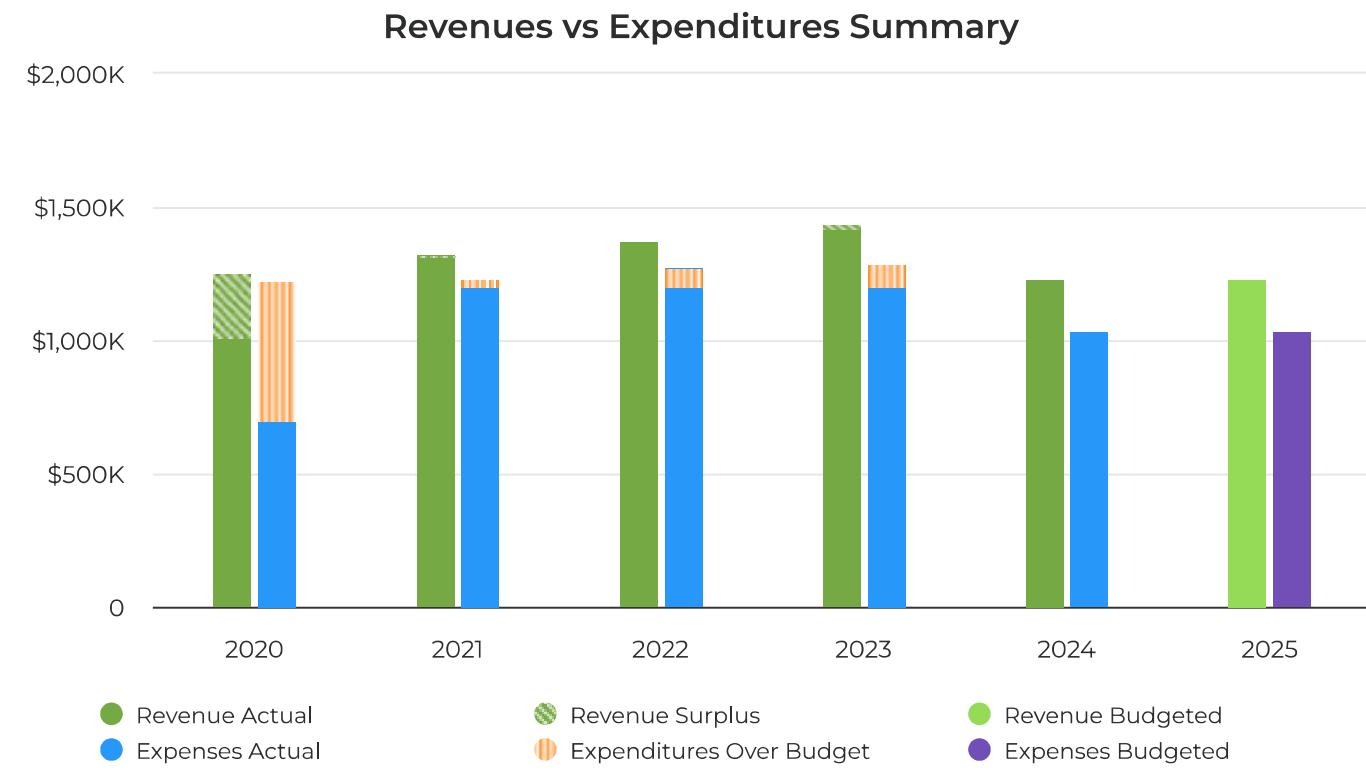
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TID #2 Greenfield HighInd	\$1,044,745	\$1,233,371	\$1,433,831	16.25%
TID #3 27th Street	-	-	-	-
TID #4 City Centre-Layton Avenue/60th Street	\$3,899,891	\$4,077,402	\$4,044,214	-0.81%
TID #5 Loomis Crossing	-	-	-	-
TID #6 84 South	\$4,582,913	\$4,541,141	\$4,670,623	2.85%
TID #7 Greenfield Rehab Hospital	\$138,253	\$153,213	\$160,759	4.93%
TID #8 The Interchange	-\$8,098	\$830,178	\$830,941	0.09%
TID #9 Cold Spring Crossing	-	-\$14,911	-\$24,911	67.06%
Total Fund Balance	\$9,657,704	\$10,820,394	\$11,115,457	2.73%



TID #2 Special Revenue Fund - Greenfield Highlands

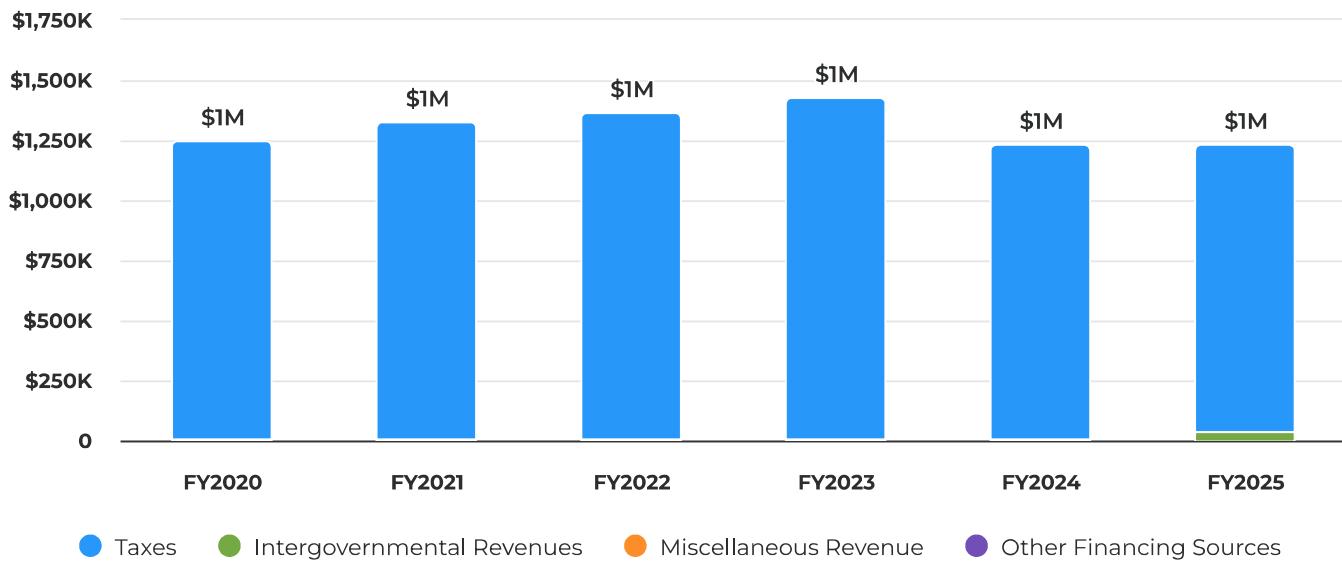
Summary

The City of Greenfield is projecting \$1.23 million in revenue in FY2025, which is equal to the FY2024 budget. Budgeted expenditures are projected to decrease by 0.2% or \$2,150 to \$1.03 million in FY2025.

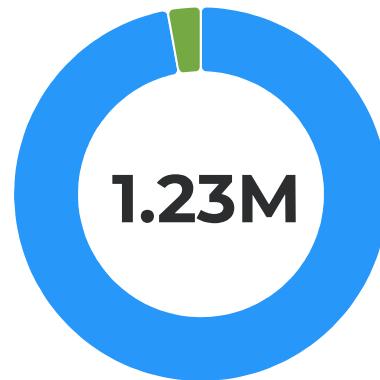


Revenues by Source

Historical and Budgeted Revenues by Source



FY25 Revenues by Source



Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$1,361,635	\$1,424,773	\$1,055,270	\$1,225,305	\$1,225,305	\$1,198,600
Intergovernmental Revenues	\$8,639	\$8,639	\$8,639	\$8,639	\$8,639	\$35,344
Total Revenues	\$1,370,274	\$1,433,412	\$1,063,909	\$1,233,944	\$1,233,944	\$1,233,944



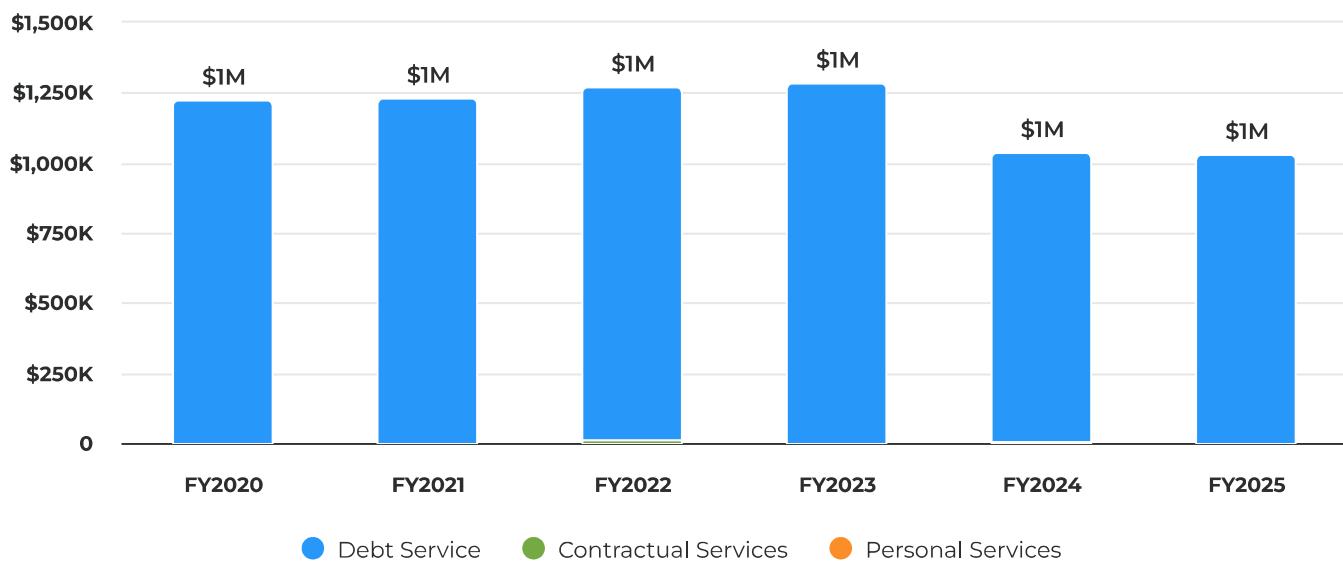
Category *(continued from above)*

FY 2024 Budget vs. FY 2025 Budget (% Change)

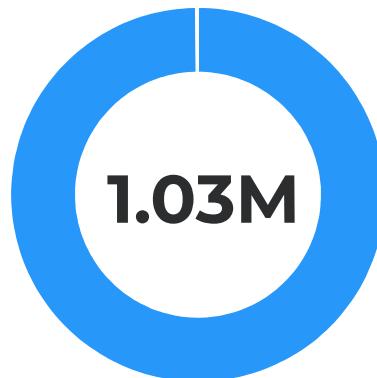
Taxes	-2.18%
Intergovernmental Revenues	309.12%
Total Revenues	0.00%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



Debt Service	\$1,032,000	99.86%
Personal Services	\$1,484	0.14%
Contractual Services	\$0	0.00%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services	\$2,714	\$380	\$2,529	\$2,529	\$1,484	\$1,484	0.00%
Contractual Services	\$13,923	\$1,650	\$150	\$2,150	\$2,150	-	-100.00%
Debt Service	\$1,257,932	\$1,285,584	\$942,797	\$1,032,000	\$1,032,000	\$1,032,000	0.00%
Total Expenditures	\$1,274,569	\$1,287,614	\$945,476	\$1,036,679	\$1,035,634	\$1,033,484	-0.21%

Fund Balance

Fund Balance Projections



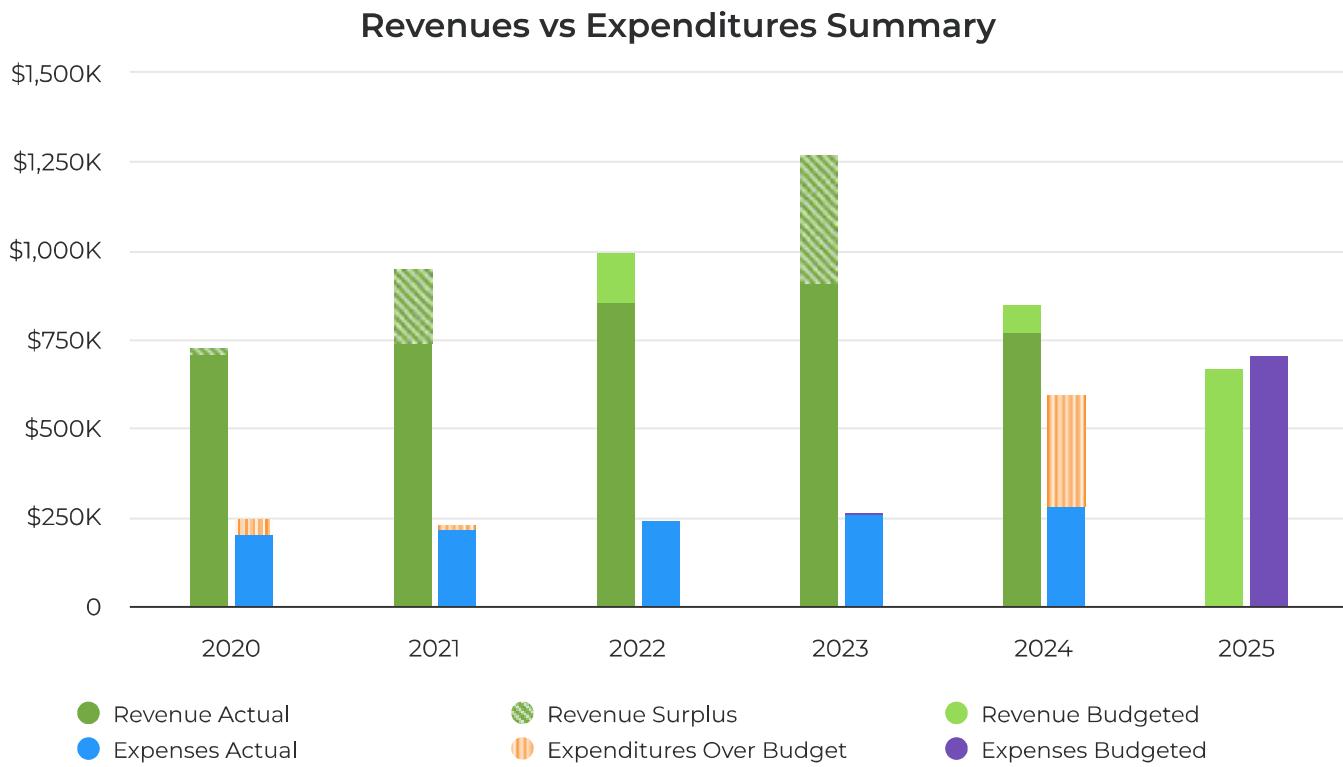
Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$1,044,745	\$1,233,371	\$1,433,831	16.25%
Total Fund Balance	\$1,044,745	\$1,233,371	\$1,433,831	16.25%

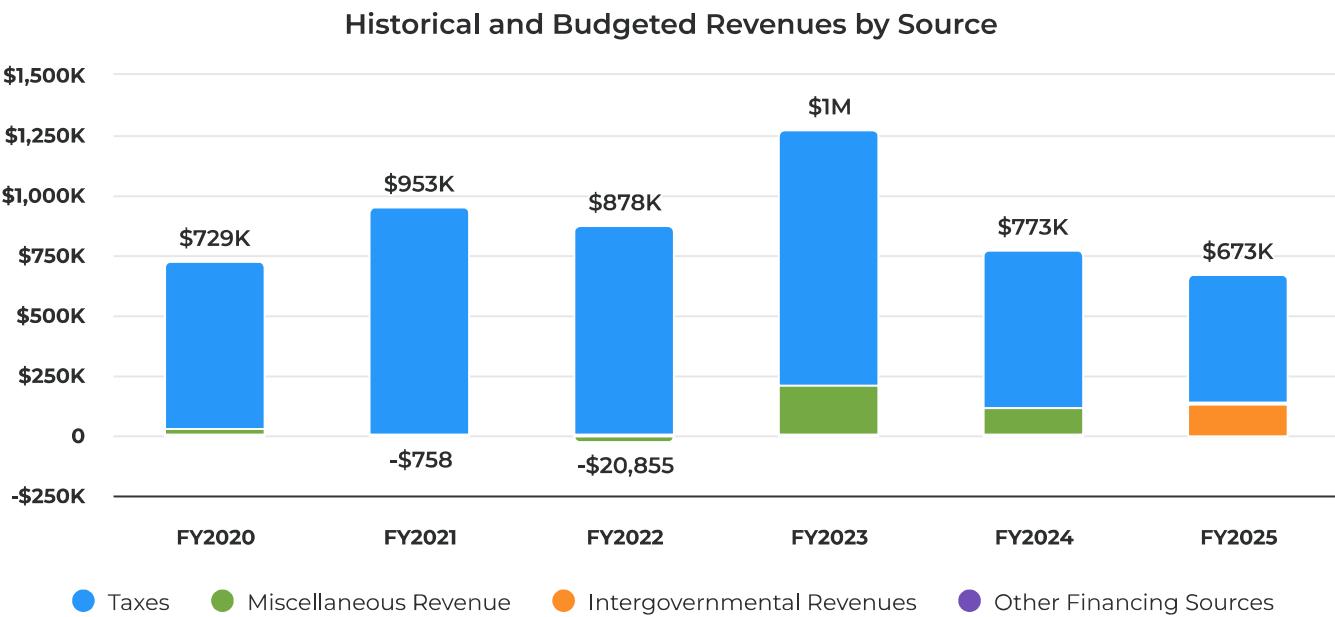
TID #4 Special Revenue Fund - City Center

Summary

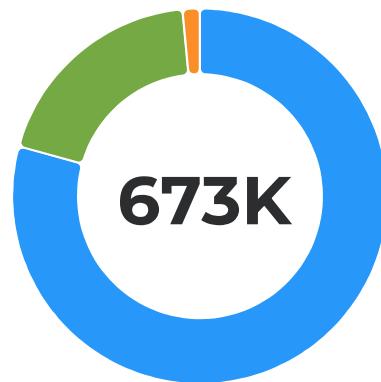
The City of Greenfield is projecting \$673,050 in revenue in FY2025, which represents a 21.1% decrease from the prior year. Budgeted expenditures are projected to increase by 147.6% or \$420,950 to \$706,238 in FY2025.



Revenues by Source



FY25 Revenues by Source



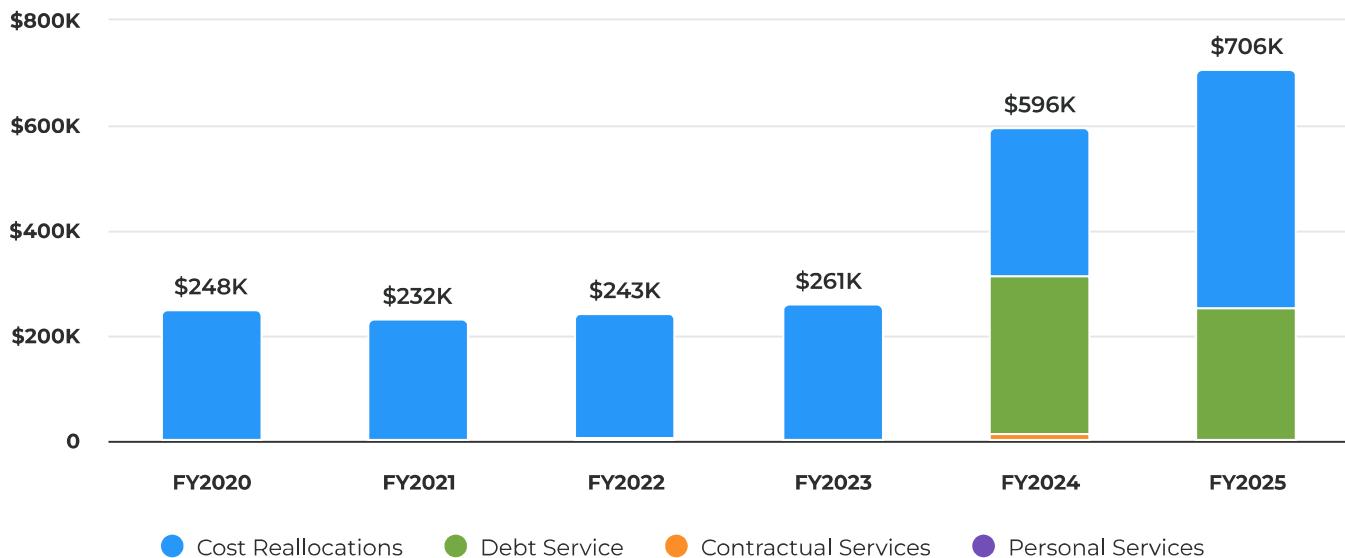
● Taxes	\$533,674	79.29%
● Intergovernmental Revenues	\$129,376	19.22%
● Miscellaneous Revenue	\$10,000	1.49%

Revenues by Source

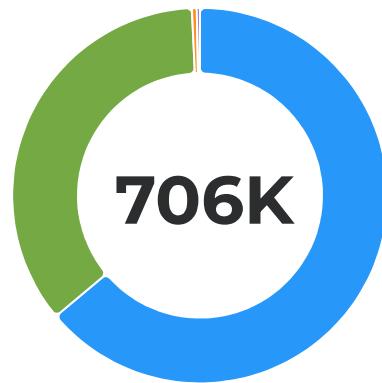
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$873,112	\$1,060,841	\$658,391	\$658,391	\$838,064	\$533,674
Intergovernmental Revenues	\$4,659	\$4,659	\$4,659	\$4,659	\$4,659	\$129,376
Miscellaneous Revenue	-\$20,855	\$209,079	\$110,326	\$110,326	\$10,000	\$10,000
Total Revenues	\$856,916	\$1,274,579	\$773,376	\$773,376	\$852,723	\$673,050

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



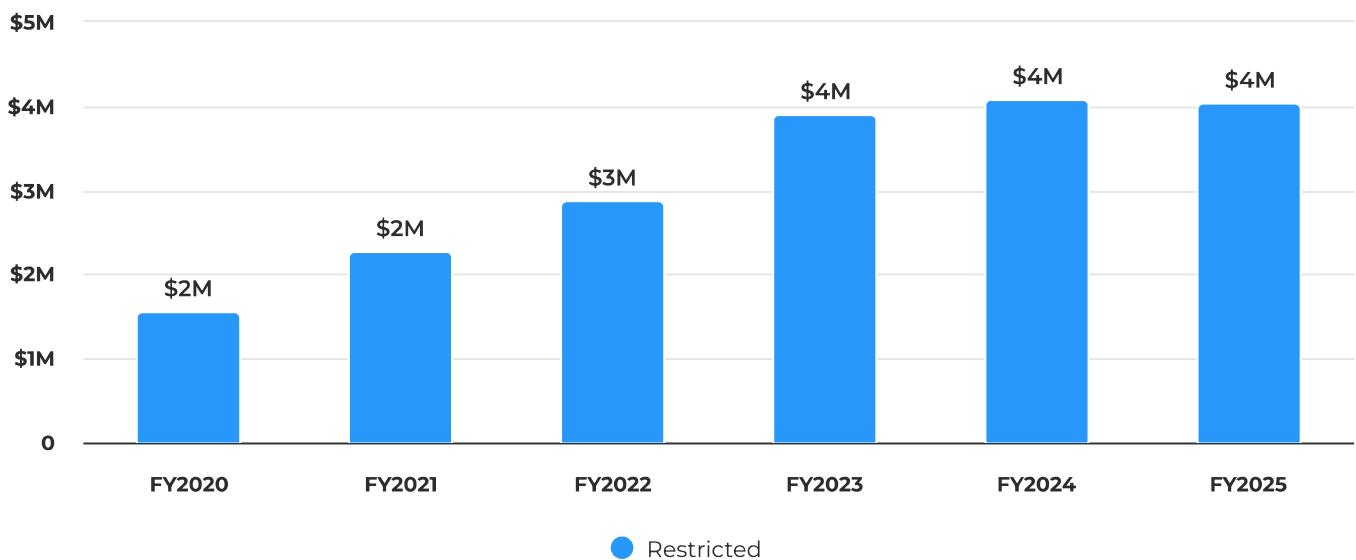
● Cost Reallocations	\$451,419	63.92%
● Debt Service	\$250,000	35.40%
● Personal Services	\$2,969	0.42%
● Contractual Services	\$1,850	0.26%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	\$3,732	\$340	\$239	\$3,040	\$2,969	\$2,969	0.00%
Contractual Services	\$1,777	\$1,775	\$8,643	\$12,356	\$1,850	\$1,850	0.00%
Debt Service	-	-	\$125,385	\$300,000	-	\$250,000	-
Cost Reallocations	\$237,069	\$259,019	-	\$280,469	\$280,469	\$451,419	60.95%
Total Expenditures	\$242,578	\$261,134	\$134,267	\$595,865	\$285,288	\$706,238	147.55%

Fund Balance

Fund Balance Projections



Financial Summary

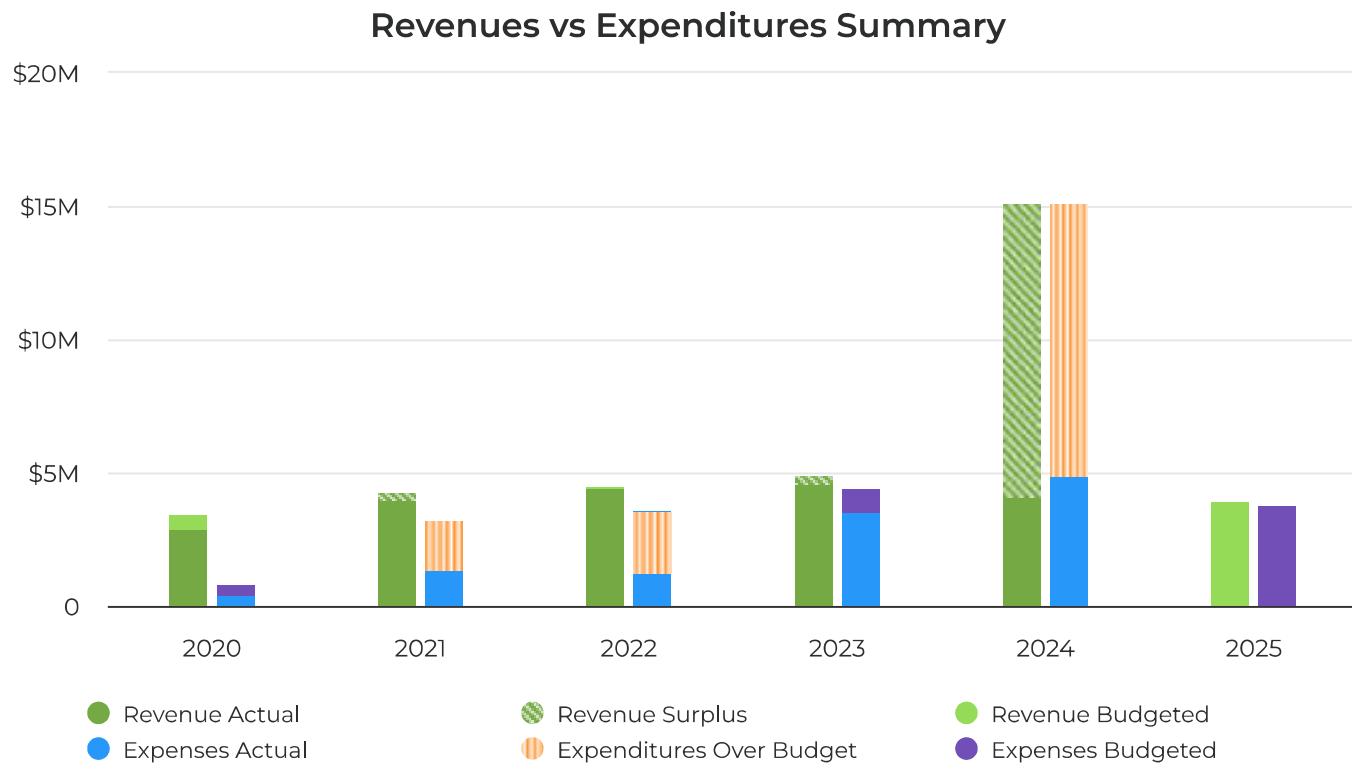
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$3,899,891	\$4,077,402	\$4,044,214	-0.81%
Total Fund Balance	\$3,899,891	\$4,077,402	\$4,044,214	-0.81%



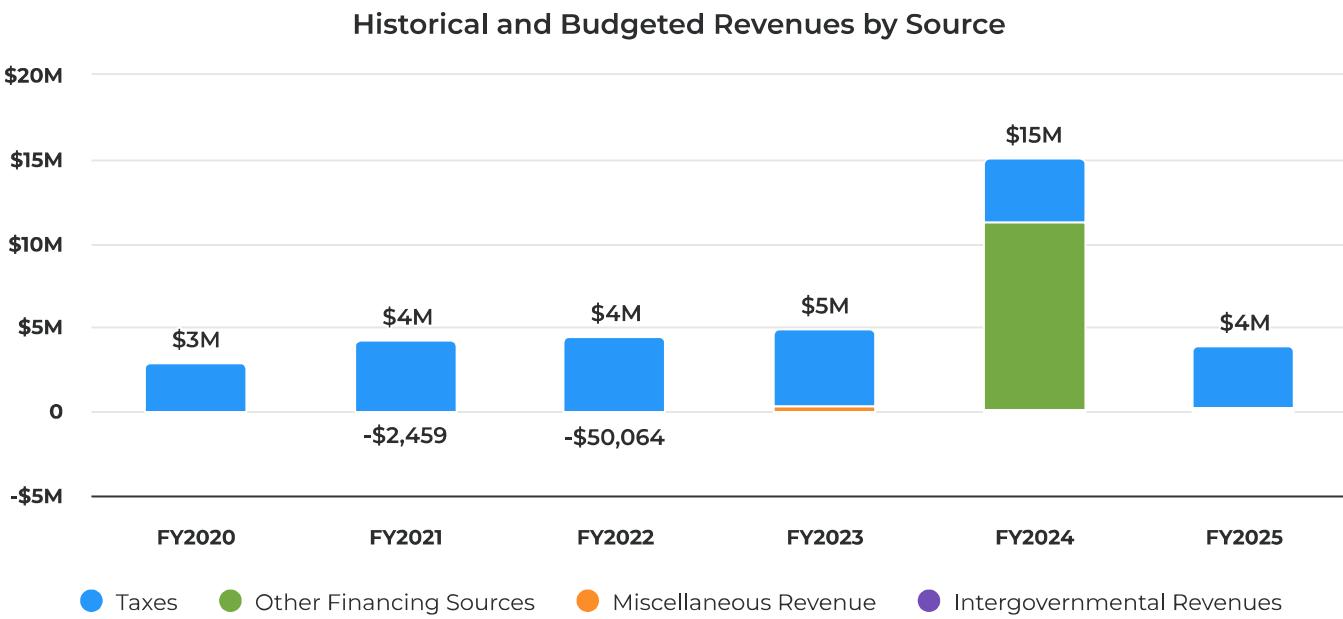
TID #6 Special Revenue Fund - 84 South

Summary

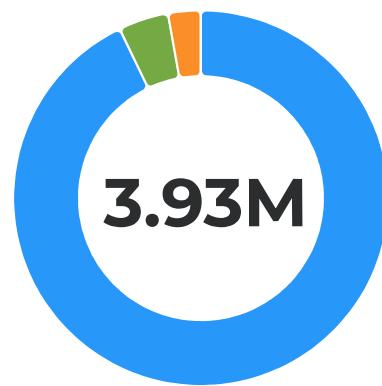
The City of Greenfield is projecting \$3.93 million in revenue in FY2025, which represents a 4.7% decrease from the prior year. Budgeted expenditures are projected to decrease by 23.2% or \$1.15 million to \$3.80 million in FY2025.



Revenues by Source



FY25 Revenues by Source



● Taxes	\$3,650,082	92.88%
● Intergovernmental Revenues	\$168,908	4.30%
● Miscellaneous Revenue	\$110,993	2.82%
● Other Financing Sources	\$0	0.00%

Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Taxes	\$4,476,129	\$4,524,720	\$3,828,437	\$3,828,437	\$4,100,790	\$3,650,082
Intergovernmental Revenues	\$32	\$32	\$32	\$32	\$32	\$168,908

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Miscellaneous Revenue	-\$50,064	\$372,158	\$50,964	\$118,373	\$21,368	\$110,993
Other Financing Sources	-	-	\$11,177,753	\$11,177,753	-	-
Total Revenues	\$4,426,097	\$4,896,910	\$15,057,186	\$15,124,595	\$4,122,190	\$3,929,983

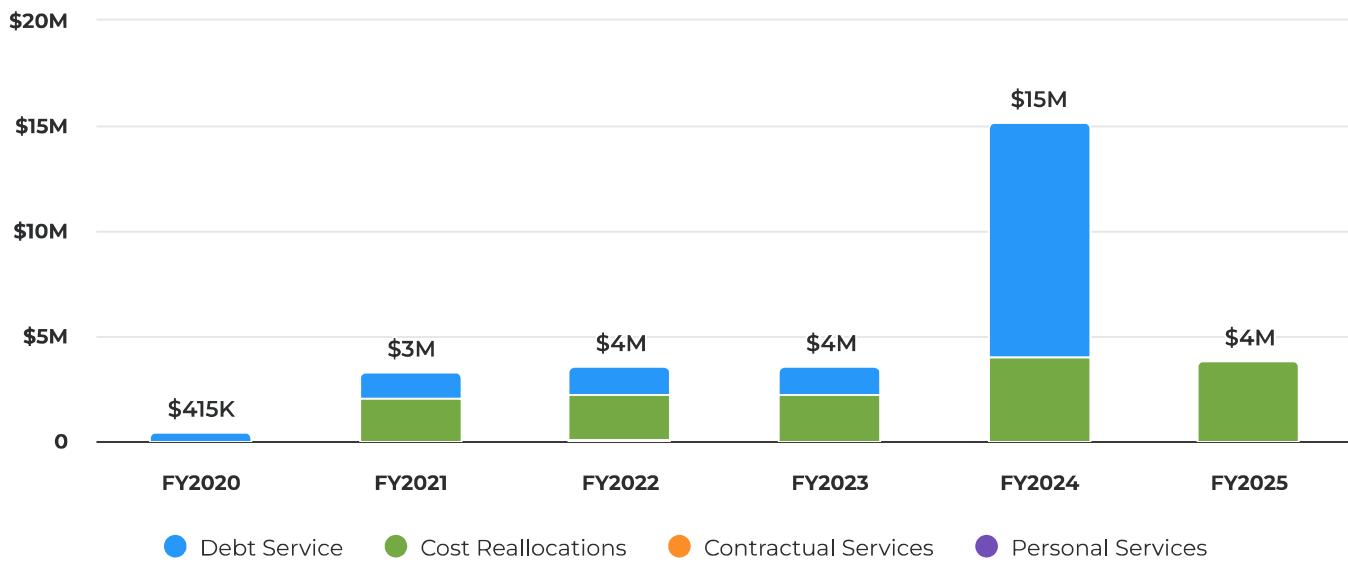
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

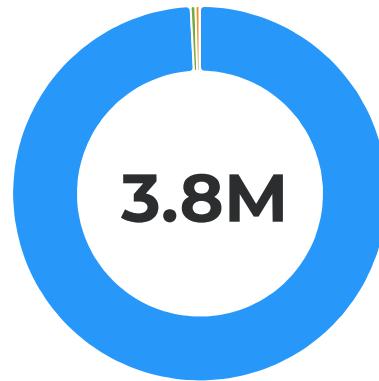
Taxes	-10.99%
Intergovernmental Revenues	527,737.50%
Miscellaneous Revenue	419.44%
Other Financing Sources	-
Total Revenues	-4.66%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



● Cost Reallocations	\$3,770,655	99.21%
● Contractual Services	\$15,918	0.42%
● Personal Services	\$13,928	0.37%
● Debt Service	\$0	0.00%

Expenditures by Expense Type

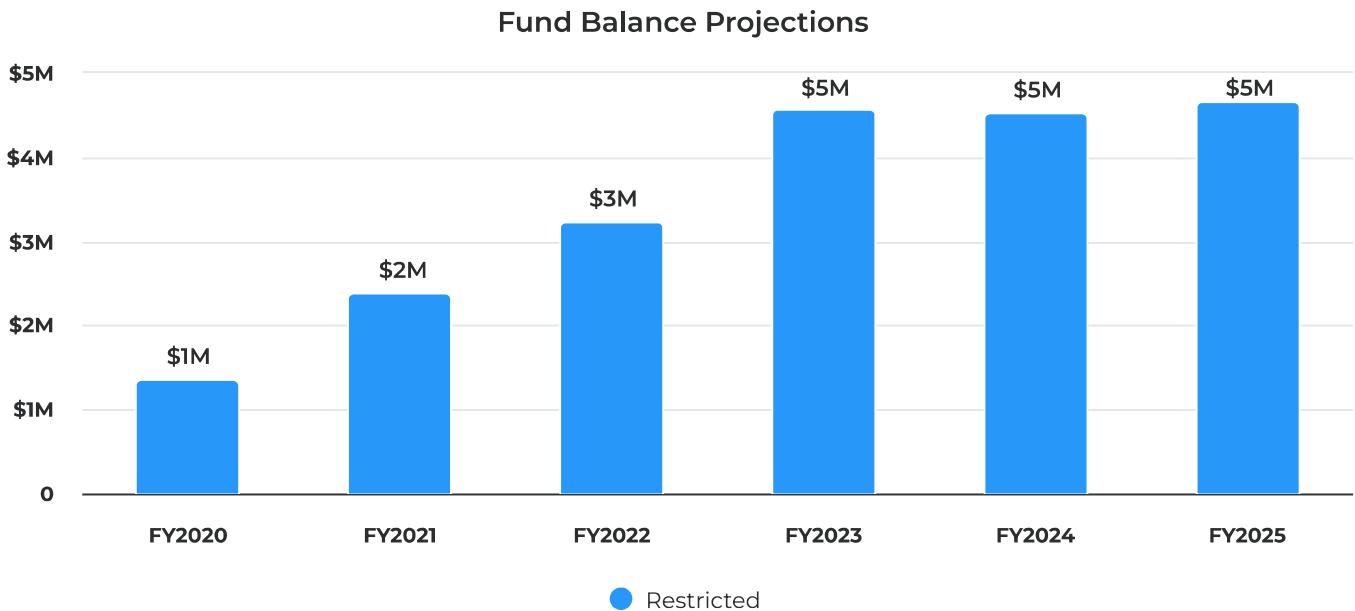
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$13,237	\$8,486	\$695	\$12,036	\$11,874	\$13,928
Contractual Services	\$32,137	\$6,525	\$13,102	\$15,606	\$15,606	\$15,918
Debt Service	\$1,378,811	\$1,278,749	\$11,177,753	\$11,177,753	\$1,875,276	-
Cost Reallocations	\$2,149,546	\$2,257,534	\$1,565,000	\$3,960,972	\$3,045,972	\$3,770,655
Total Expenditures	\$3,573,731	\$3,551,294	\$12,756,550	\$15,166,367	\$4,948,728	\$3,800,501

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services	17.30%
Contractual Services	2.00%
Debt Service	-100.00%
Cost Reallocations	23.79%
Total Expenditures	-23.20%

Fund Balance



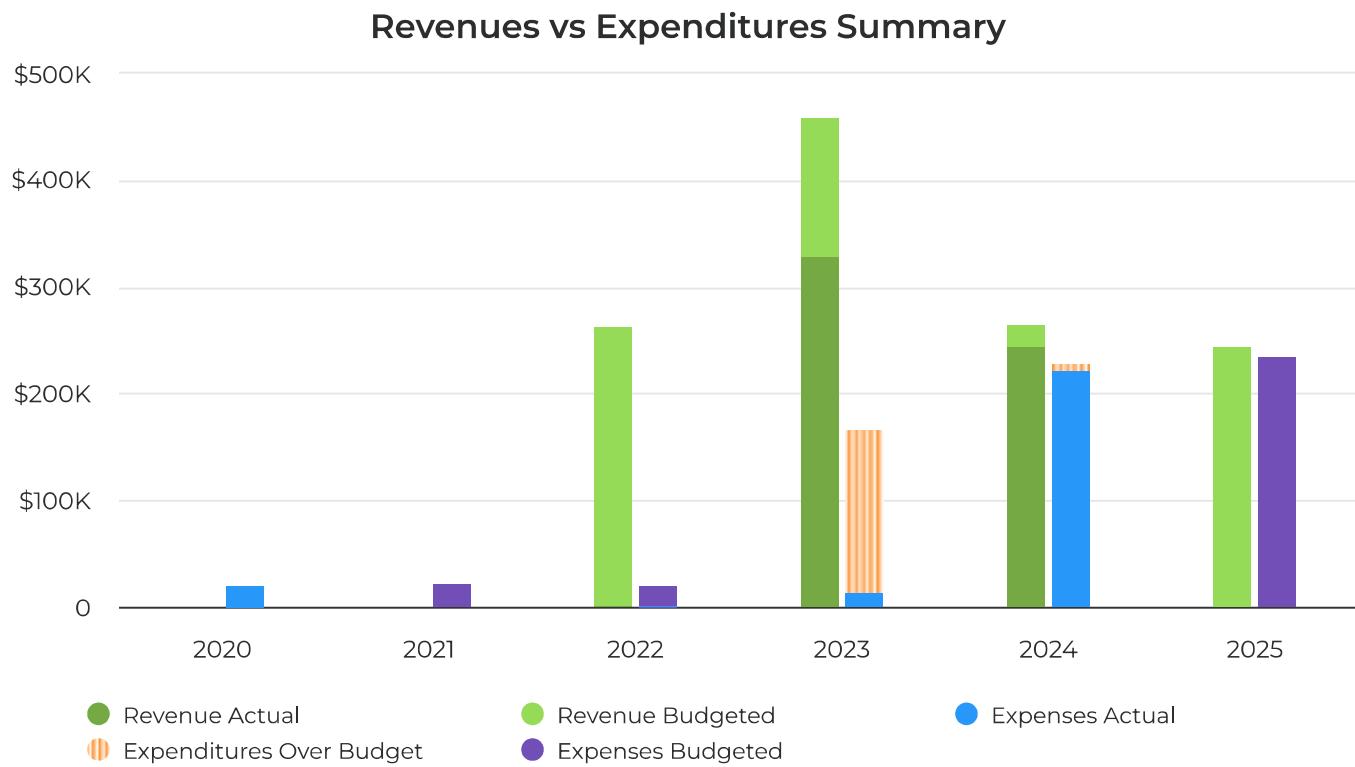
Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$4,582,913	\$4,541,141	\$4,670,623	2.85%
Total Fund Balance	\$4,582,913	\$4,541,141	\$4,670,623	2.85%

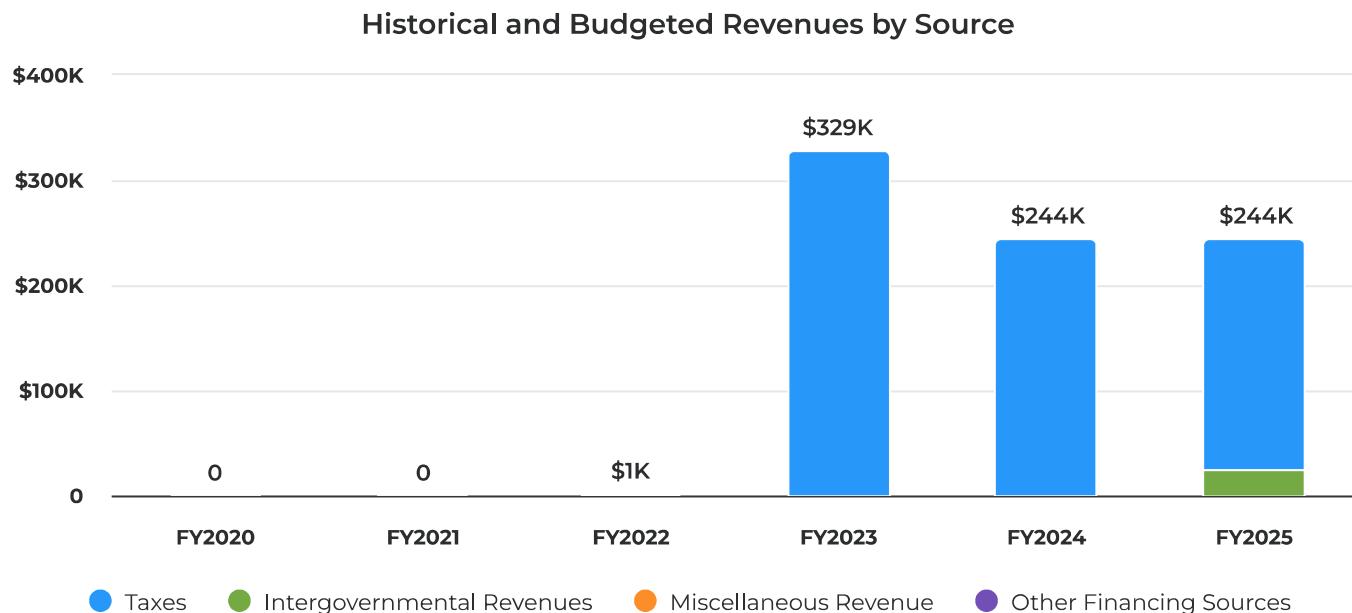
TID #7 Special Revenue Fund - Greenfield Rehab Hospital

Summary

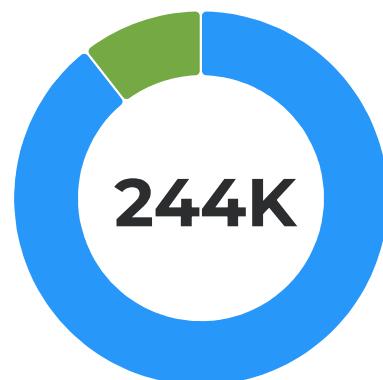
The City of Greenfield is projecting \$244,196 in revenue in FY2025, which represents an 8.3% decrease from the prior year. Budgeted expenditures are projected to increase by 6.0% or \$13,366 to \$236,650 in FY2025.



Revenues by Source



FY25 Revenues by Source



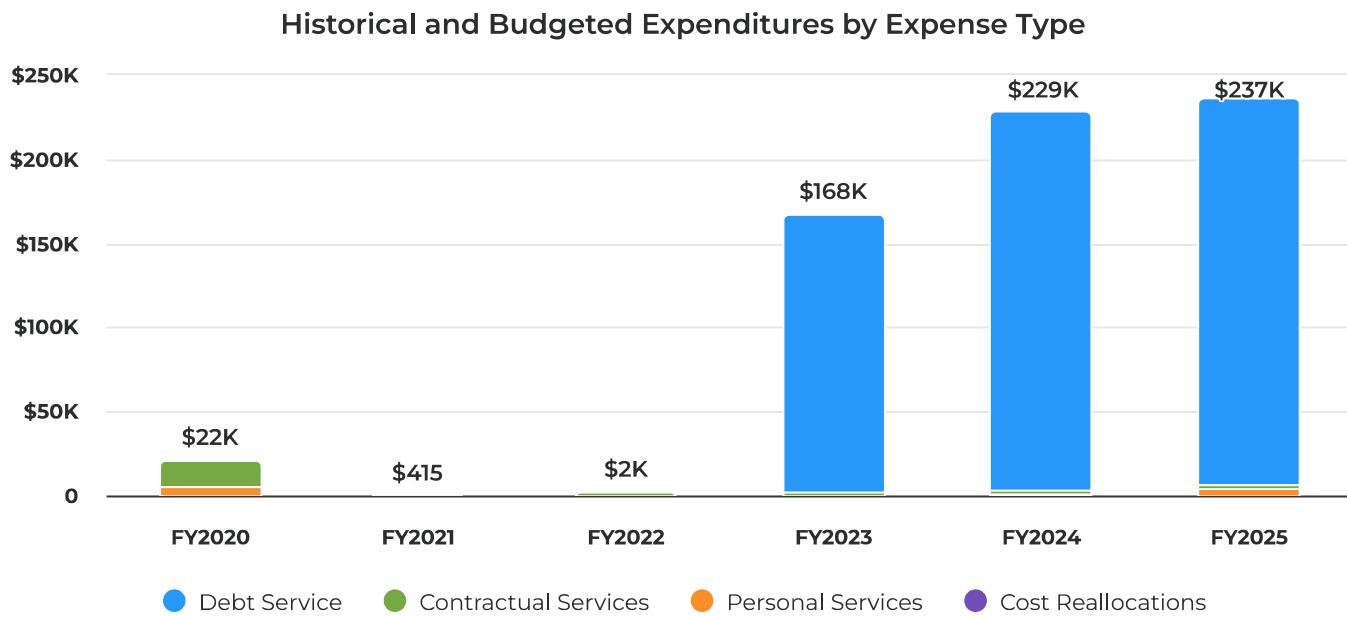
● Taxes	\$218,393	89.43%
● Intergovernmental Revenues	\$25,803	10.57%

Revenues by Source

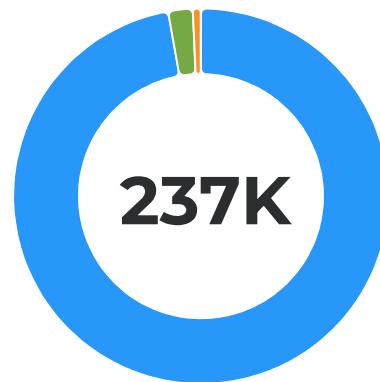
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Taxes	\$1,325	\$328,638	\$244,196	\$244,196	\$266,197	\$218,393	-17.96%
Intergovernmental Revenues	-	-	-	-	-	\$25,803	-
Total Revenues	\$1,325	\$328,638	\$244,196	\$244,196	\$266,197	\$244,196	-8.26%



Expenditures by Expense Type



FY25 Expenditures by Expense Type



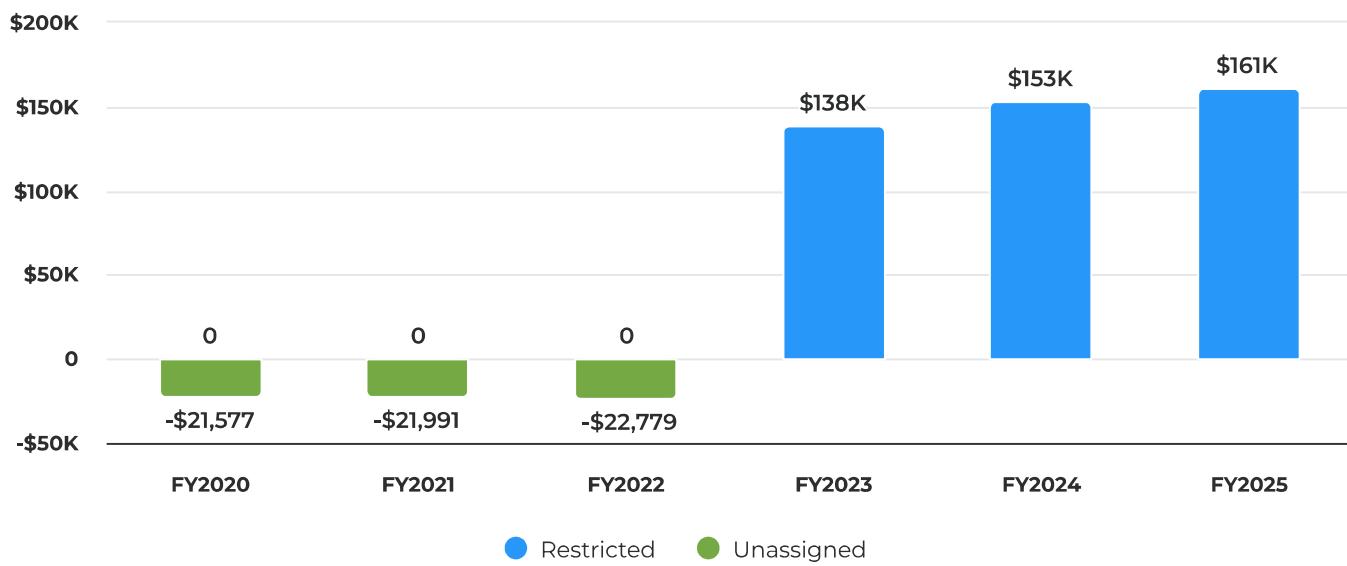
Debt Service	\$230,000	97.19%
Personal Services	\$5,000	2.11%
Contractual Services	\$1,650	0.70%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services	\$462	\$377	\$205	\$1,531	\$1,484	\$5,000	236.93%
Contractual Services	\$1,650	\$2,325	\$150	\$1,800	\$1,800	\$1,650	-8.33%
Debt Service	-	\$164,903	-	\$225,905	\$220,000	\$230,000	4.55%
Total Expenditures	\$2,112	\$167,605	\$355	\$229,236	\$223,284	\$236,650	5.99%

Fund Balance

Fund Balance Projections



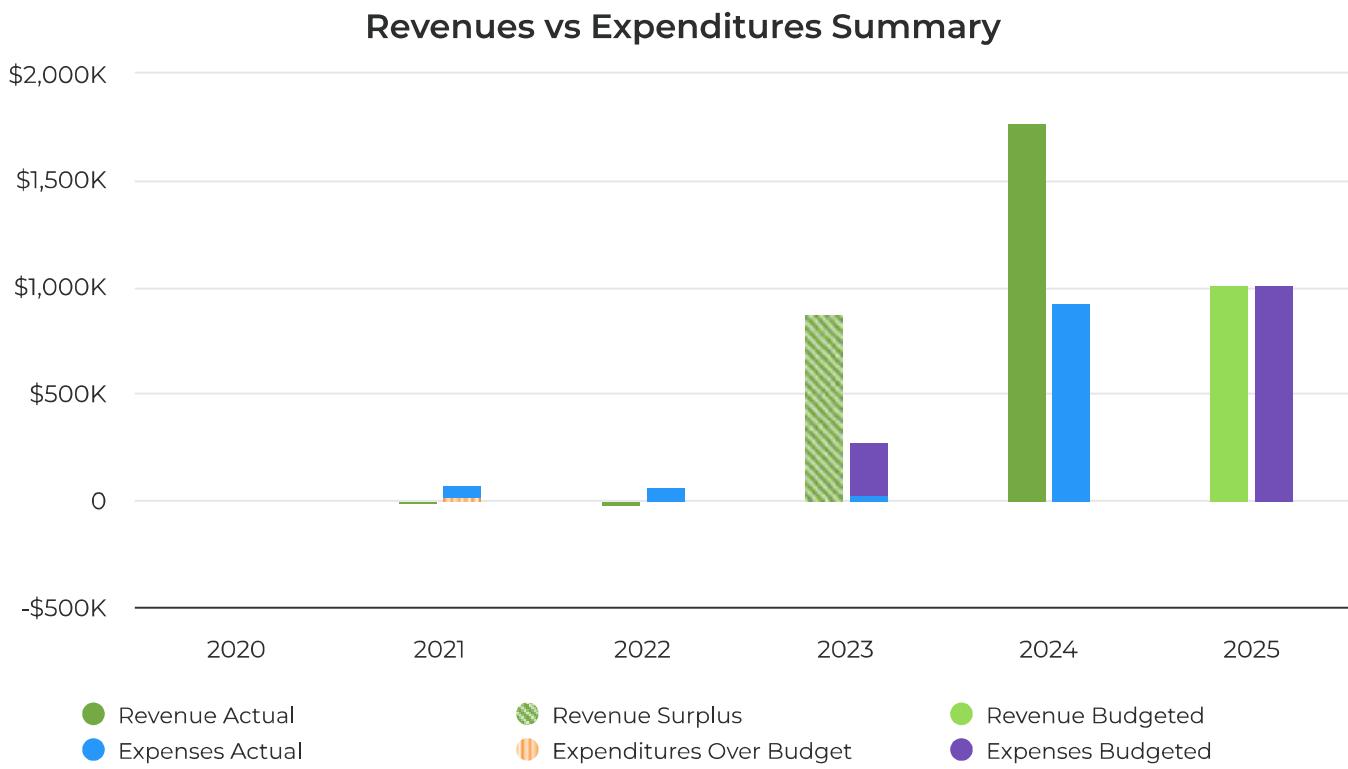
Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Restricted	\$138,253	\$153,213	\$160,759	4.93%
Total Fund Balance	\$138,253	\$153,213	\$160,759	4.93%

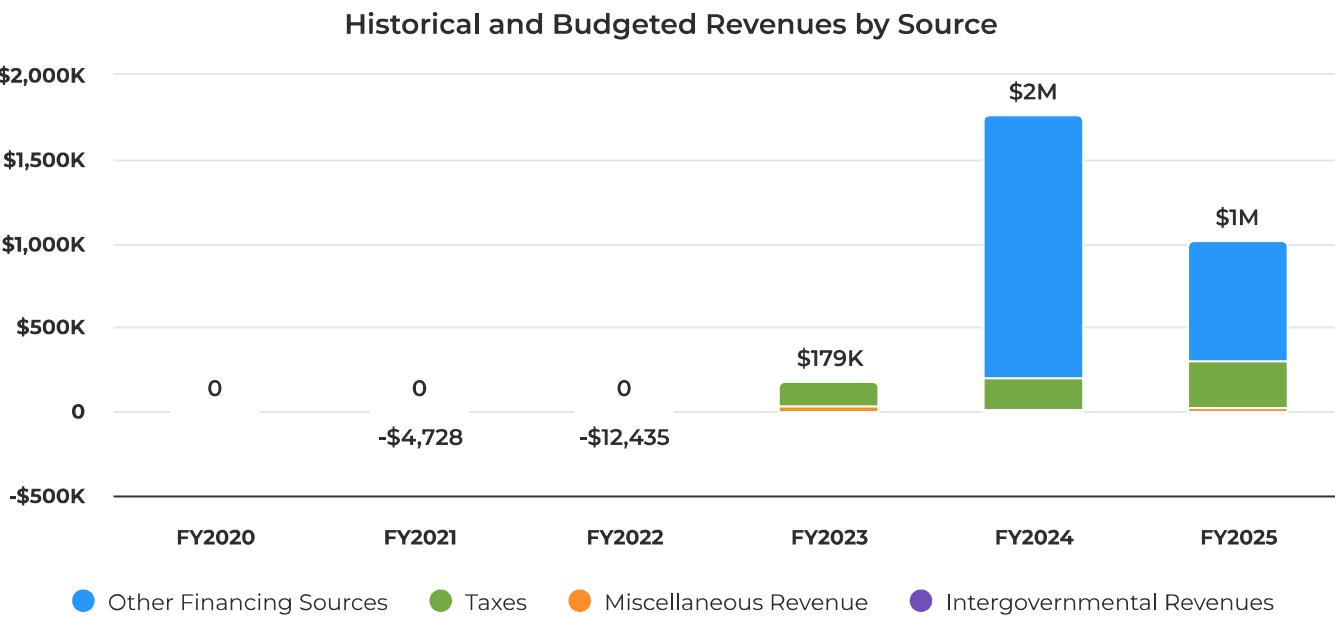
TID #8 Special Revenue Fund - The Interchange / Loomis Crossing

Summary

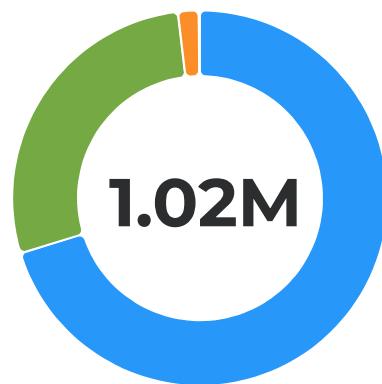
The City of Greenfield is projecting \$1.02 million in revenue in FY2025, which represents a 13.4% increase over the prior year. Budgeted expenditures are projected to increase by 9.4% or \$87,635 to \$1.02 million in FY2025.



Revenues by Source



FY25 Revenues by Source



● Other Financing Sources	\$715,000	70.27%
● Taxes	\$283,337	27.85%
● Miscellaneous Revenue	\$18,178	1.79%
● Intergovernmental Revenues	\$1,024	0.10%

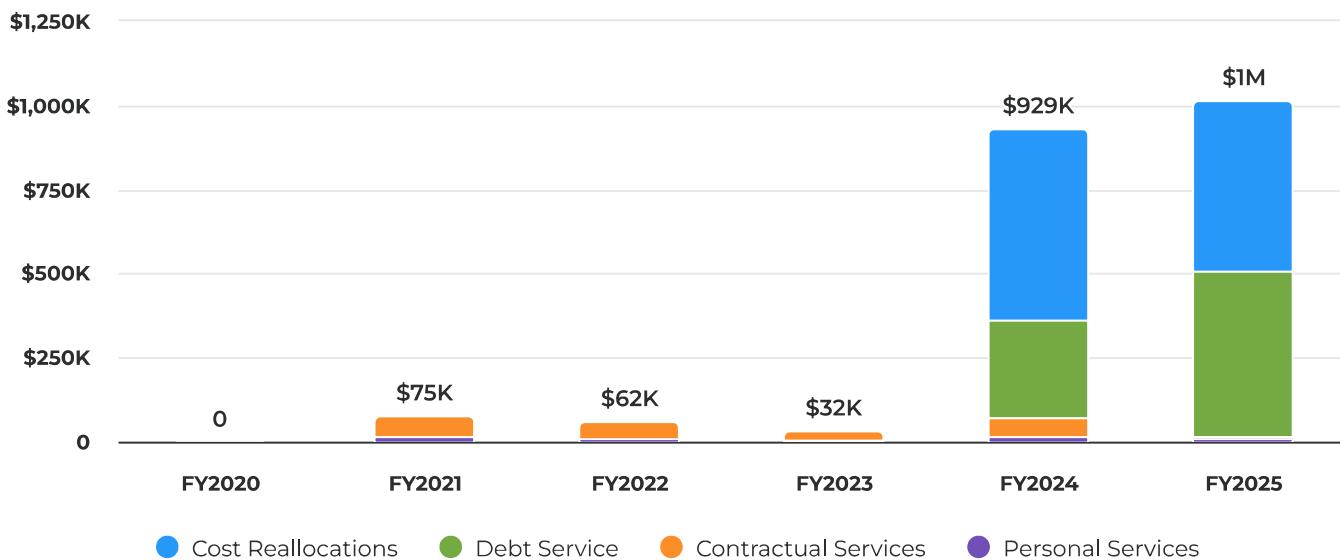
Revenues by Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Taxes	-	\$144,092	\$187,681	\$187,681	\$144,092	\$283,337	96.64%

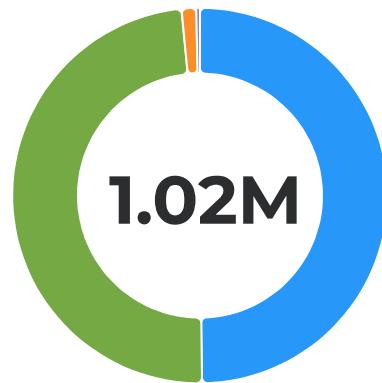
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Intergovernmental Revenues	-	-	-	-	-	\$1,024	-
Miscellaneous Revenue	-\$12,435	\$34,959	\$14,931	\$14,931	\$103,609	\$18,178	-82.46%
Other Financing Sources	-	-	\$1,565,000	\$1,565,000	\$650,000	\$715,000	10.00%
Total Revenues	-\$12,435	\$179,051	\$1,767,612	\$1,767,612	\$897,701	\$1,017,539	13.35%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type

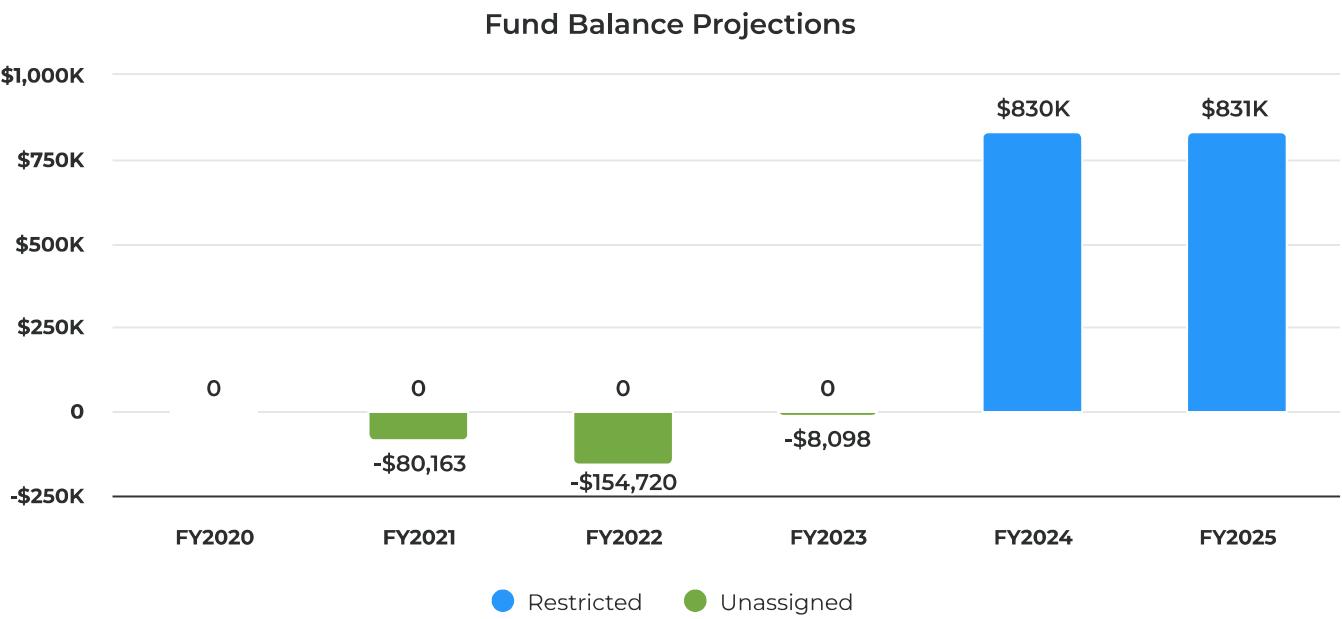


● Cost Reallocations	\$506,730	49.84%
● Debt Service	\$494,000	48.58%
● Personal Services	\$12,873	1.27%
● Contractual Services	\$3,173	0.31%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change
Personal Services	\$11,676	\$6,171	\$824	\$18,006	\$17,811	\$12,873	-27.72%
Contractual Services	\$50,448	\$26,258	\$2,489	\$53,330	\$53,330	\$3,173	-94.05%
Debt Service	-	-	-	\$294,000	\$294,000	\$494,000	68.03%
Cost Reallocations	-	-	-	\$564,000	\$564,000	\$506,730	-10.15%
Total Expenditures	\$62,124	\$32,429	\$3,313	\$929,336	\$929,141	\$1,016,776	9.43%

Fund Balance



Financial Summary

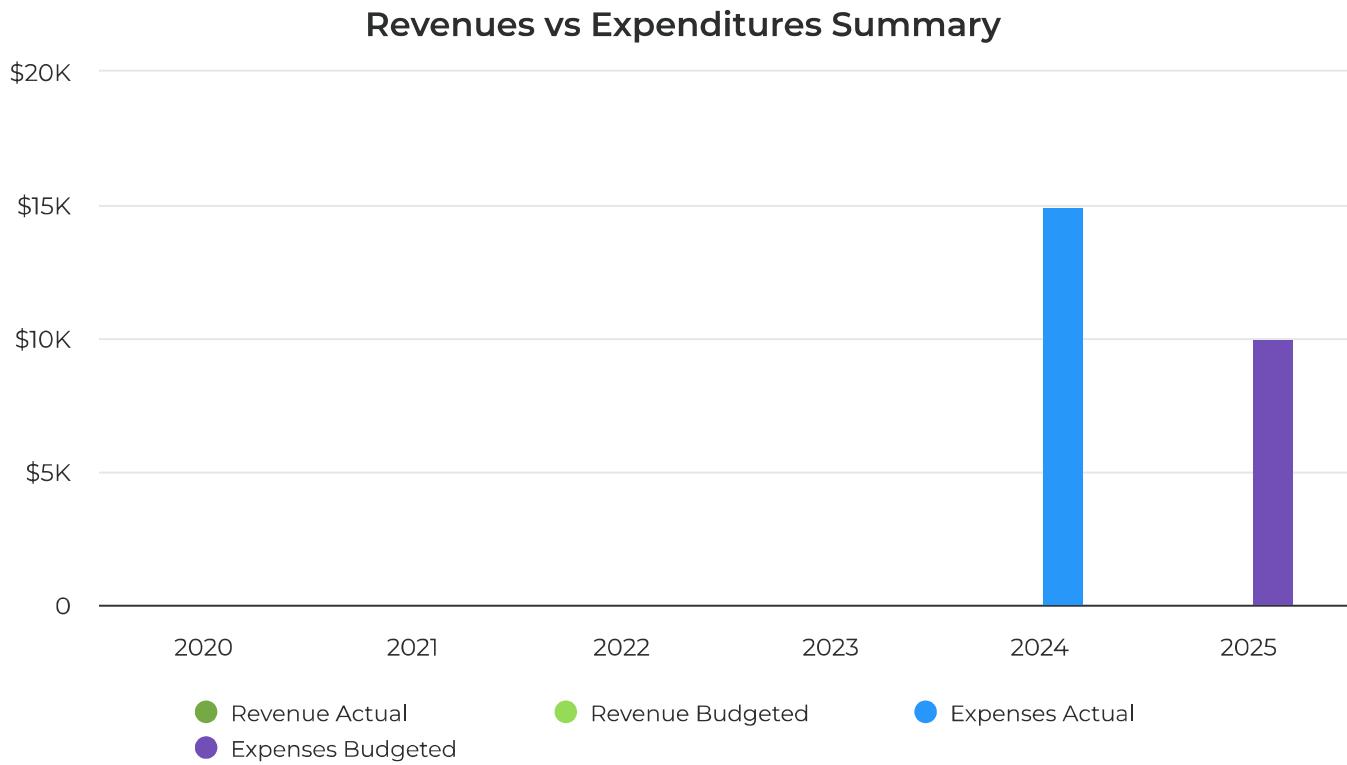
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Unassigned	-\$8,098	-	-	-
Restricted	-	\$830,178	\$830,941	0.09%
Total Fund Balance	-\$8,098	\$830,178	\$830,941	0.09%



TID #9 - Special Revenue Fund - Cold Spring Crossing

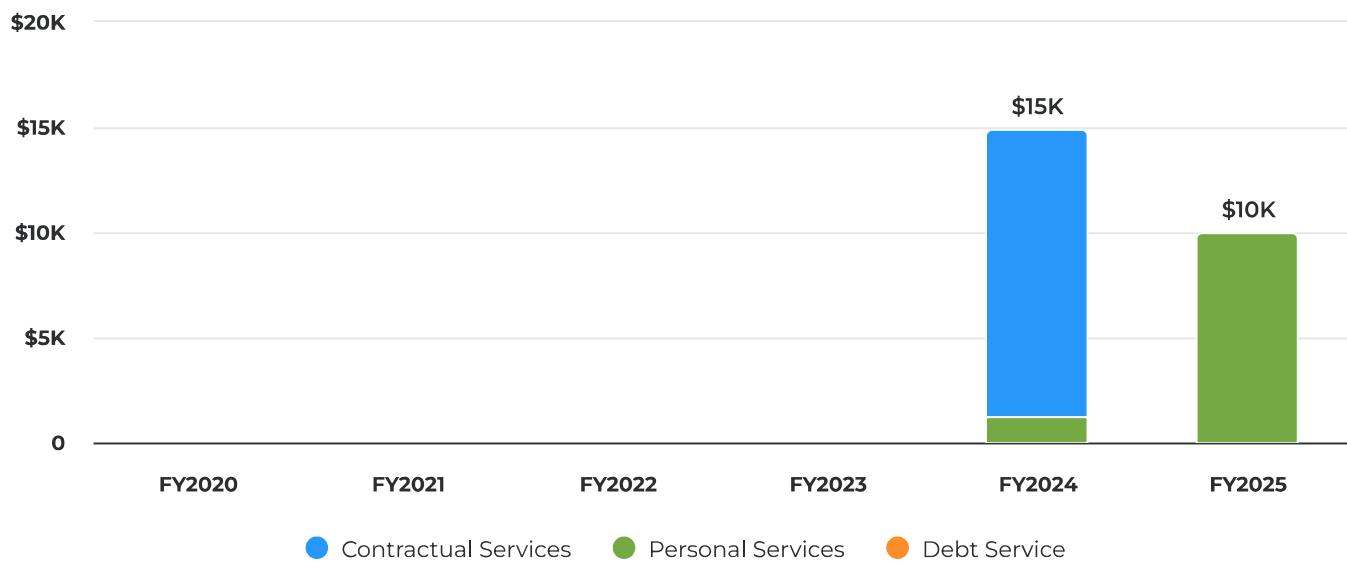
Summary

The TID #9 Special Revenue Fund is a new fund established in FY2024. The City of Greenfield is projecting \$10,000 of expenditures in FY2025.



Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type

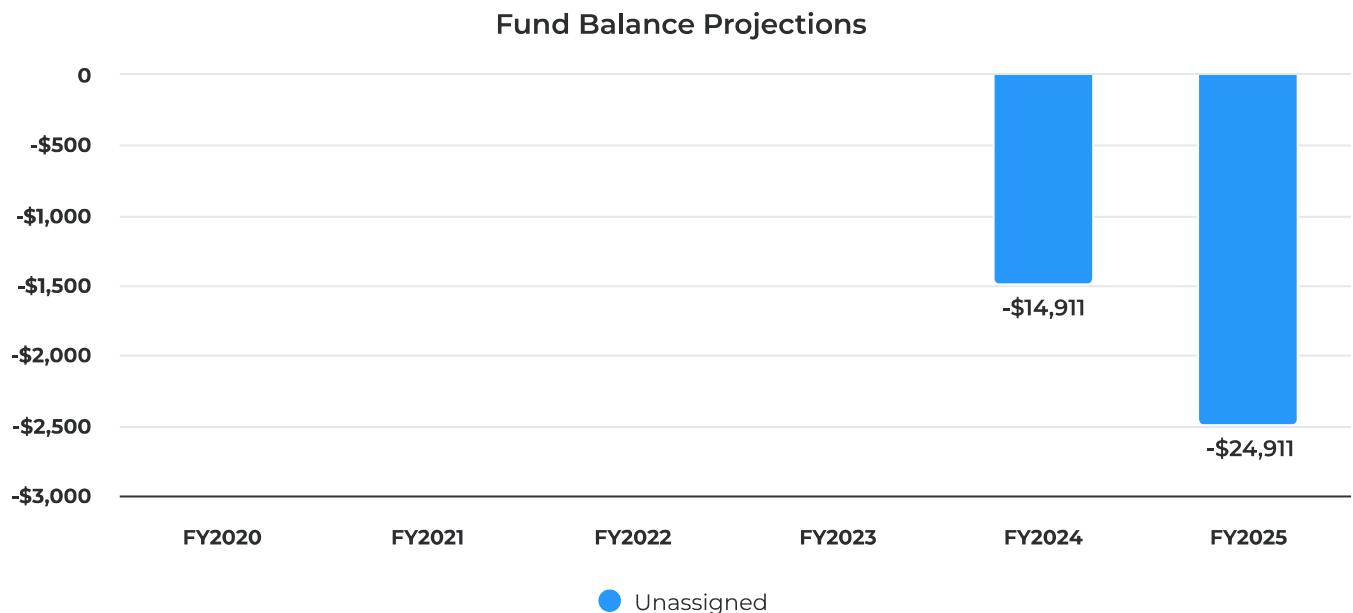


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services	-	-	-	\$1,211	-	\$10,000	-
Contractual Services	-	-	\$750	\$13,700	-	-	-
Total Expenditures	-	-	\$750	\$14,911	-	\$10,000	-



Fund Balance



Financial Summary

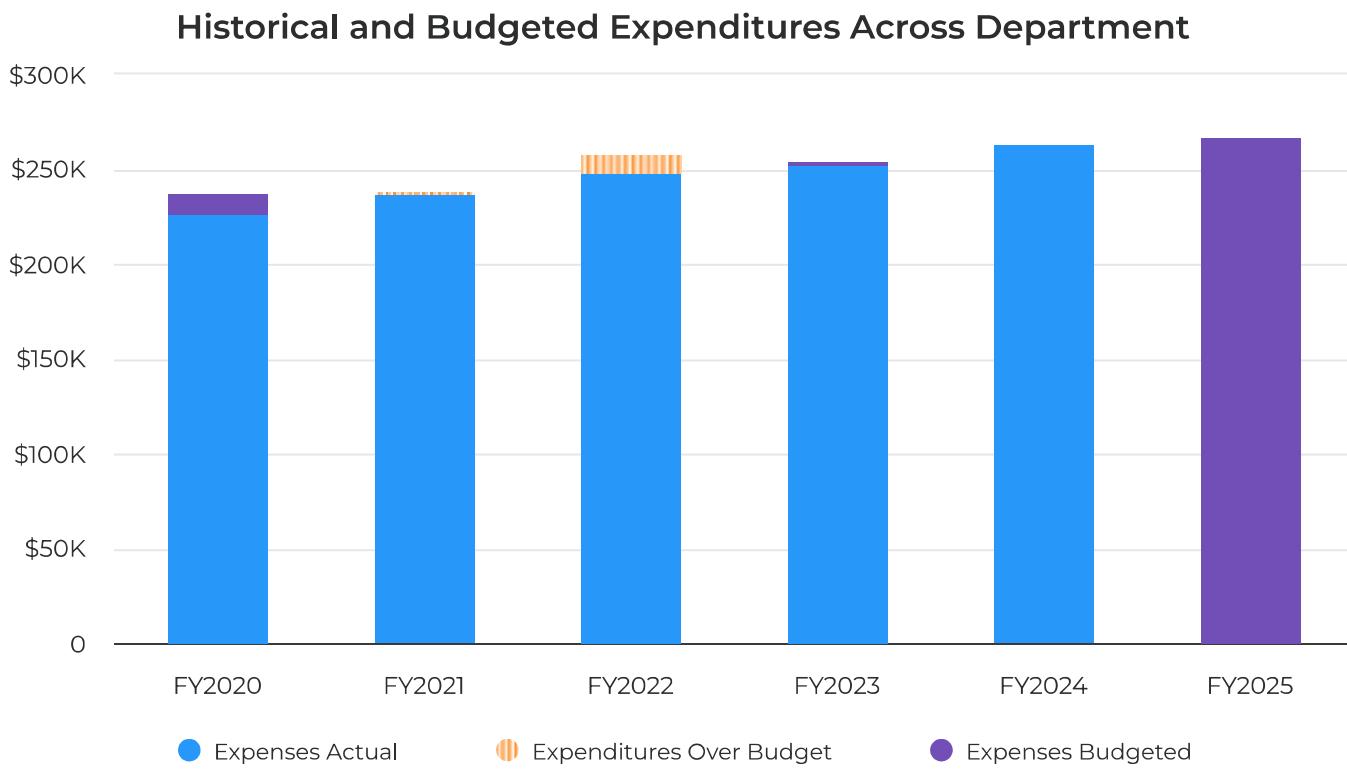
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
Unassigned	-	-\$14,911	-\$24,911	67.06%
Total Fund Balance	-	-\$14,911	-\$24,911	67.06%



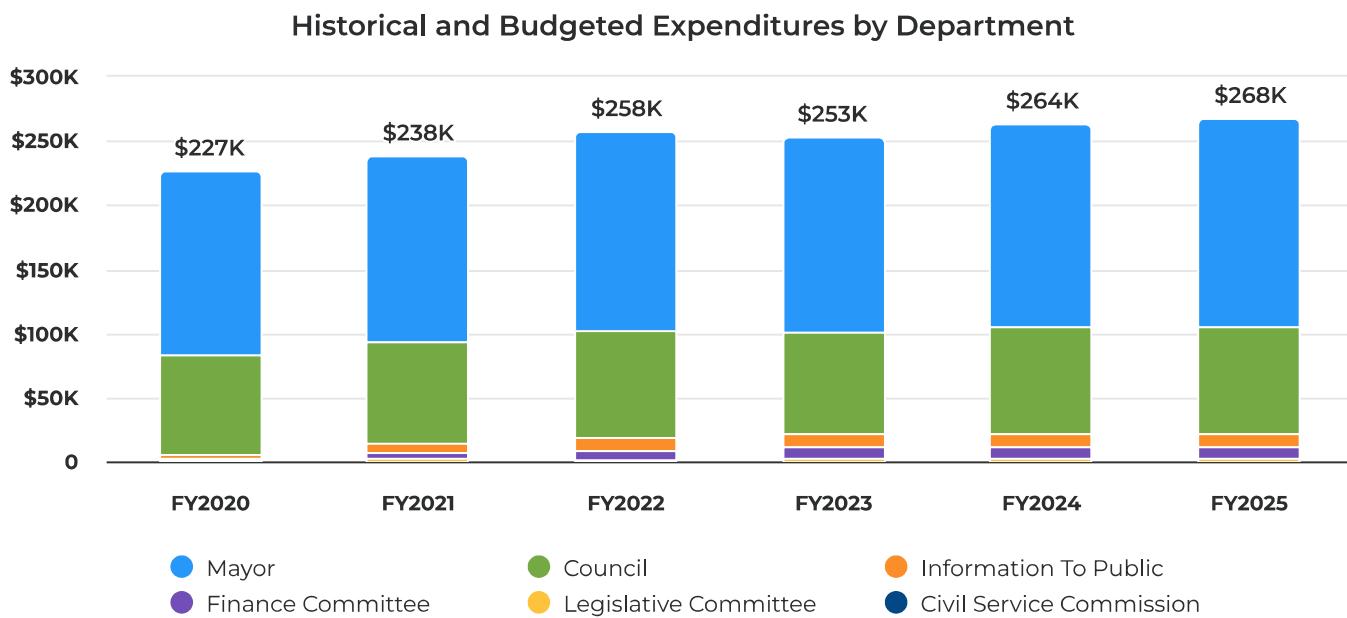
Departments Summary

Common Council

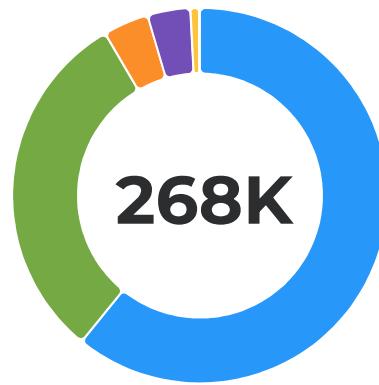
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



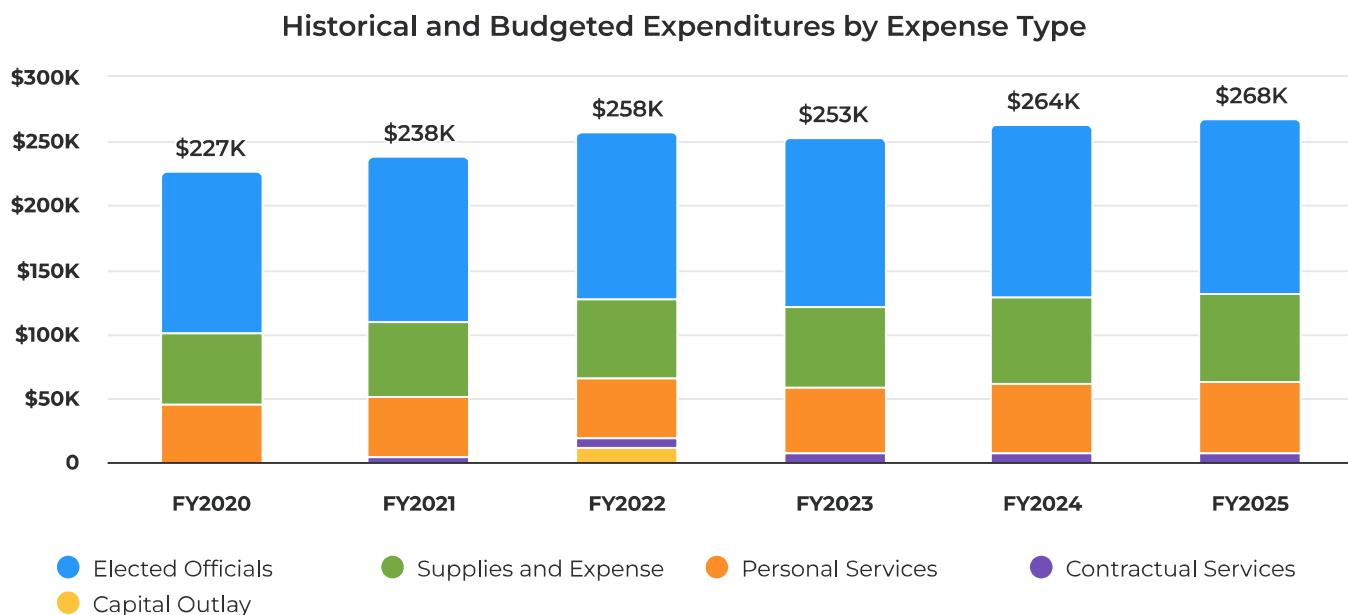
Mayor	\$162,958	60.86%
Council	\$82,247	30.72%
Information To Public	\$10,500	3.92%
Finance Committee	\$9,851	3.68%
Legislative Committee	\$2,000	0.75%
Civil Service Commission	\$200	0.07%

Expenditures by Department

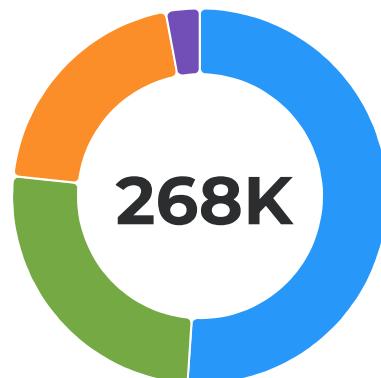
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Mayor							
ELECTED OFFICIALS	\$98,401	\$100,369	\$54,930	\$102,173	\$102,173	\$105,230	2.99%
GRP HEALTH/LIFE INSURANCE	\$23,748	\$25,476	\$15,536	\$27,950	\$27,950	\$28,510	2.00%
EMPLOYER TAXES-FEDERAL	\$7,723	\$7,942	\$4,350	\$8,520	\$8,520	\$8,754	2.75%
PENSION-ELECTED	\$6,406	\$6,829	\$3,790	\$7,050	\$7,050	\$7,314	3.74%
OFFICE SUPPLIES/SM \$ ITEM	-	\$135	-	\$300	\$300	\$300	0.00%
POSTAGE & MAILING	-	-	-	\$100	\$100	\$100	0.00%
DUES & SUBSCRIPTIONS	\$1,861	\$1,535	\$914	\$2,550	\$2,550	\$2,550	0.00%
EXPENSE ALLOWANCE-FIXED	\$5,600	\$5,600	\$3,267	\$5,600	\$5,600	\$5,600	0.00%
TRAINING,SEMINAR & TRAVEL	\$769	-	\$45	\$1,000	\$1,000	\$1,000	0.00%
AUTO ALLOWANCE - FIXED	\$3,600	\$3,600	\$2,100	\$3,600	\$3,600	\$3,600	0.00%
NEW EQUIPMENT	\$7,091	-	-	-	-	-	-
Total Mayor	\$155,199	\$151,486	\$84,932	\$158,843	\$158,843	\$162,958	2.59%
Council							
ELECTED OFFICIALS	\$31,587	\$31,587	\$16,962	\$32,130	\$32,130	\$31,500	-1.96%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
COMMON COUNCIL PRESIDENT	\$1,200	\$1,200	\$700	\$1,200	\$1,200	\$1,200	0.00%
GRP HEALTH/LIFE INSURANCE	\$93	\$44	\$21	\$134	\$134	\$150	11.94%
EMPLOYER TAXES-FEDERAL	\$4,761	\$4,765	\$2,668	\$4,807	\$4,807	\$4,759	-1.00%
PENSION-ELECTED	\$1,669	\$1,720	\$957	\$1,774	\$1,774	\$1,835	3.44%
OFFICE SUPPLIES/SM \$ ITEM	-	\$210	\$40	\$200	\$200	\$200	0.00%
POSTAGE & MAILING	-	-	-	\$10	\$10	\$10	0.00%
DUES & SUBSCRIPTIONS	\$9,634	\$10,088	\$10,723	\$11,123	\$11,123	\$11,593	4.23%
EXPENSE ALLOWANCE - FIXED	\$19,000	\$19,000	\$11,083	\$19,000	\$19,000	\$19,000	0.00%
TRAINING,SEMINAR & TRAVEL	\$915	-	-	\$1,500	\$1,500	\$1,500	0.00%
AUTO ALLOWANCE - FIXED	\$10,500	\$10,500	\$6,125	\$10,500	\$10,500	\$10,500	0.00%
NEW EQUIPMENT	\$4,211	-	-	-	-	-	-
Total Council	\$83,570	\$79,114	\$49,279	\$82,378	\$82,378	\$82,247	-0.16%
Finance Committee							
PROFESSIONAL SERVICE	\$7,400	\$7,400	\$7,622	\$7,622	\$7,622	\$7,851	3.00%
COMMITTEE EXPENSES	\$393	\$1,055	\$933	\$2,000	\$2,000	\$2,000	0.00%
Total Finance Committee	\$7,793	\$8,455	\$8,555	\$9,622	\$9,622	\$9,851	2.38%
Legislative Committee							
COMMITTEE MEETING FEES	\$1,540	\$3,656	\$745	\$2,000	\$2,000	\$2,000	0.00%
Total Legislative Committee	\$1,540	\$3,656	\$745	\$2,000	\$2,000	\$2,000	0.00%
Civil Service Commission							
COMMITTEE EXPENSES	-	-	-	\$200	\$200	\$200	0.00%
Total Civil Service Commission	-	-	-	\$200	\$200	\$200	0.00%
Information To Public							
PROGRAM EXPENSES	\$9,859	\$10,186	\$2,814	\$10,500	\$10,500	\$10,500	0.00%
Total Information To Public	\$9,859	\$10,186	\$2,814	\$10,500	\$10,500	\$10,500	0.00%
Total Expenditures	\$257,961	\$252,897	\$146,325	\$263,543	\$263,543	\$267,756	1.60%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Elected Officials	\$136,730	51.07%	
Supplies and Expense	\$68,653	25.64%	
Personal Services	\$54,522	20.36%	
Contractual Services	\$7,851	2.93%	

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Elected Officials							
ELECTED OFFICIALS	\$98,401	\$100,369	\$54,930	\$102,173	\$102,173	\$105,230	2.99%



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
ELECTED OFFICIALS	\$31,587	\$31,587	\$16,962	\$32,130	\$32,130	\$31,500	-1.96%
Total Elected Officials	\$129,988	\$131,956	\$71,892	\$134,303	\$134,303	\$136,730	1.81%
Personal Services							
GRP HEALTH/LIFE INSURANCE	\$23,748	\$25,476	\$15,536	\$27,950	\$27,950	\$28,510	2.00%
EMPLOYER TAXES-FEDERAL	\$7,723	\$7,942	\$4,350	\$8,520	\$8,520	\$8,754	2.75%
PENSION-ELECTED COMMON COUNCIL PRESIDENT	\$6,406	\$6,829	\$3,790	\$7,050	\$7,050	\$7,314	3.74%
COMMON COUNCIL PRESIDENT	\$1,200	\$1,200	\$700	\$1,200	\$1,200	\$1,200	0.00%
GRP HEALTH/LIFE INSURANCE	\$93	\$44	\$21	\$134	\$134	\$150	11.94%
EMPLOYER TAXES-FEDERAL	\$4,761	\$4,765	\$2,668	\$4,807	\$4,807	\$4,759	-1.00%
PENSION-ELECTED COMMITTEE MEETING FEES	\$1,669	\$1,720	\$957	\$1,774	\$1,774	\$1,835	3.44%
COMMITTEE MEETING FEES	\$1,540	\$3,656	\$745	\$2,000	\$2,000	\$2,000	0.00%
Total Personal Services	\$47,140	\$51,632	\$28,767	\$53,435	\$53,435	\$54,522	2.03%
Contractual Services							
PROFESSIONAL SERVICE	\$7,400	\$7,400	\$7,622	\$7,622	\$7,622	\$7,851	3.00%
Total Contractual Services	\$7,400	\$7,400	\$7,622	\$7,622	\$7,622	\$7,851	3.00%
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	-	\$135	-	\$300	\$300	\$300	0.00%
POSTAGE & MAILING	-	-	-	\$100	\$100	\$100	0.00%
DUES & SUBSCRIPTIONS	\$1,861	\$1,535	\$914	\$2,550	\$2,550	\$2,550	0.00%
EXPENSE ALLOWANCE - FIXED	\$5,600	\$5,600	\$3,267	\$5,600	\$5,600	\$5,600	0.00%
TRAINING,SEMINAR & TRAVEL	\$769	-	\$45	\$1,000	\$1,000	\$1,000	0.00%
AUTO ALLOWANCE - FIXED	\$3,600	\$3,600	\$2,100	\$3,600	\$3,600	\$3,600	0.00%
OFFICE SUPPLIES/SM \$ ITEM	-	\$210	\$40	\$200	\$200	\$200	0.00%
POSTAGE & MAILING	-	-	-	\$10	\$10	\$10	0.00%
DUES & SUBSCRIPTIONS	\$9,634	\$10,088	\$10,723	\$11,123	\$11,123	\$11,593	4.23%
EXPENSE ALLOWANCE - FIXED	\$19,000	\$19,000	\$11,083	\$19,000	\$19,000	\$19,000	0.00%
TRAINING,SEMINAR & TRAVEL	\$915	-	-	\$1,500	\$1,500	\$1,500	0.00%
AUTO ALLOWANCE - FIXED	\$10,500	\$10,500	\$6,125	\$10,500	\$10,500	\$10,500	0.00%
COMMITTEE EXPENSES	\$393	\$1,055	\$933	\$2,000	\$2,000	\$2,000	0.00%
COMMITTEE EXPENSES	-	-	-	\$200	\$200	\$200	0.00%
PROGRAM EXPENSES	\$9,859	\$10,186	\$2,814	\$10,500	\$10,500	\$10,500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Total Supplies and Expense	\$62,131	\$61,909	\$38,044	\$68,183	\$68,183	\$68,653	0.69%
Capital Outlay							
NEW EQUIPMENT	\$7,091	-	-	-	-	-	-
NEW EQUIPMENT	\$4,211	-	-	-	-	-	-
Total Capital Outlay	\$11,302	-	-	-	-	-	-
Total Expenditures	\$257,961	\$252,897	\$146,325	\$263,543	\$263,543	\$267,756	1.60%

Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Mayor	Budget: Mayor/Council		
	Program: General Government	Submitted by: Mayor Michael Neitzke	Date: November 2024	

Responsibility:

The Mayor is the full-time chief executive officer of the City of Greenfield and, as such, is charged with the responsibility of implementing and administering City goals and coordinates activities of City departments to assure economy, accountability and responsiveness to citizen needs. The Mayor is the City legislative liaison to local, state and federal governmental entities.

Organization/Physical Attributes:

The City of Greenfield Common Council is composed of a full-time Mayor and five part-time Alderpersons.

Goals for 2025 and Beyond:

Make Greenfield a Better Place by:

Developing and fostering Greenfield's identity and place within the metropolitan area through the continued branding and marketing effort,

Continuing to treat our constituents as customers,

Continuing to work with Congressional leaders to remedy Zip Code mess,

Continuing Greenfield's tradition of fiscal strength and stability by maintaining the City's strong Aa2 bond rating,

Continuing to promote a unified departmental approach to governing, policy, and action,

Because enhanced technology increases productivity and is critical to public safety and service, continuing long-term technology plan within the City to enhance productivity and cohesiveness among and between departmental units, and other municipal agencies and units,

Continuing to examine ways to utilize existing personnel and physical assets to maximize city services within tighter fiscal controls and conditions,

Continuing to defend local control,

Continuing to assess and implement best strategies to increase public safety,

Continuing to fight unfunded mandates and cost shifting by larger governmental entities,

Continuing to require the inclusion of common sense into regulatory decision-making, and question when it is not,

Continuing to question and oppose increases to the local property tax by seemingly unaccountable entities,

Evaluating sharing of services and cooperation with other governmental units to maximize the return on investment to our taxpayers, including potential "hyper" mutual aid/cooperation agreements and/or consolidations.

Continuing to improve the infrastructure of our community to enhance the City's neighborhoods and commercial districts and to reduce future, more expensive, liabilities associated with maintenance and repair,

Continuing to try to improve transparency and service delivery through the Greenfield newsletter ("Green Sheet") which is included within the Recreator. Continually improve Website, social media, and other technology-based pathways,

Continuing to aggressively, but prudently, pursue development and redevelopment opportunities within the community. Stress long-term value, versus short-term gain,

Continuing the improvement of our Parks, Trails, and open spaces by leveraging non-levy revenue streams. Specifically in 2025, continuing significant enhancements within the SW portion of Konkel Park, the TURF (including installation of parking lot, Kulwicki Park with new playground and additional Wild Cat Creek restoration, repurposing Jansen Park on 74th Street, and the Power Line Trail (phase 3 connecting Layton to roughly Edgerton to be constructed in 2026 with grant funding),

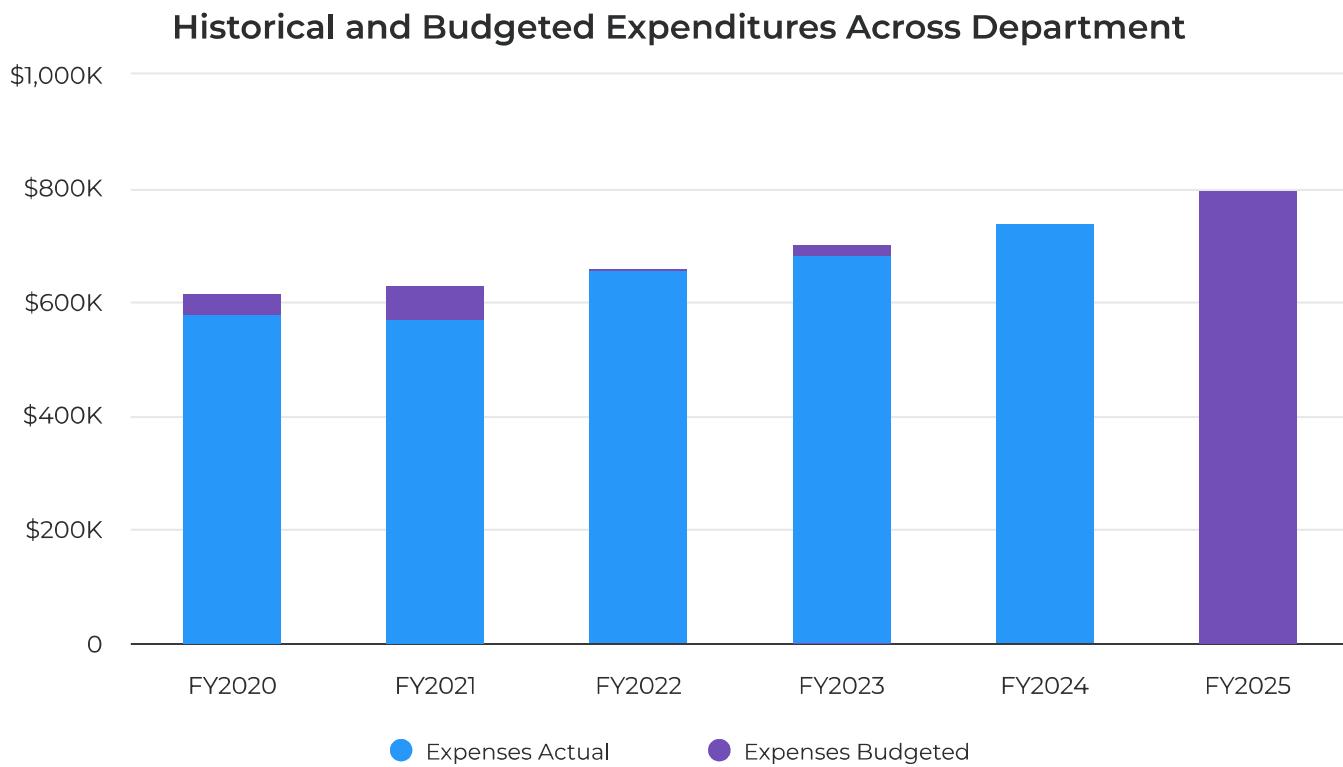
Continuing to maximize things to do, and participate in, including events at The Amp, the Greenfield Farmers' Market, the Spring Lion's Car Show, the Fall Car Show, Recreational programming, the Public Works EXPO, the National Night Out, and the myriad of other events and programming,

And continuing to be among the fiscally prudent and cost effective municipalities in the State of Wisconsin by engaging in continual improvement at every level.

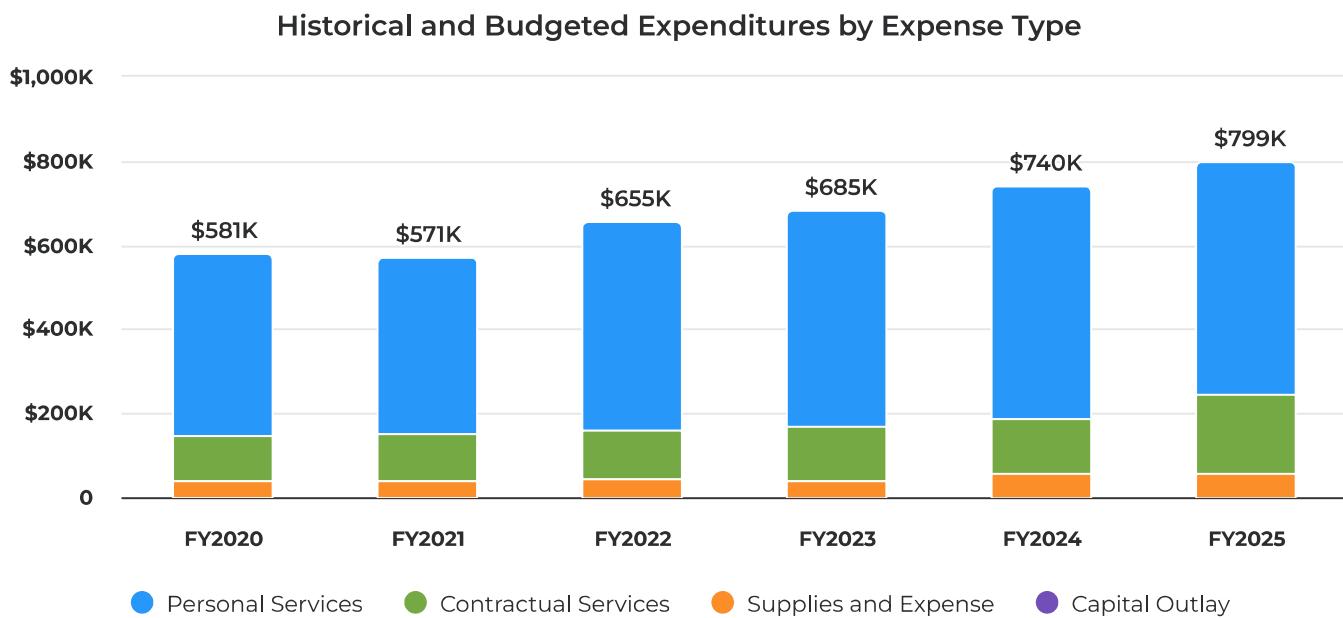


Information Technologies

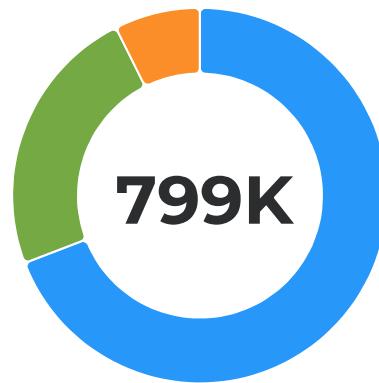
Expenditure Summary



Expenditures by Expense Type



FY25 Expenditures by Expense Type



● Personal Services	\$552,403	69.15%
● Contractual Services	\$187,500	23.47%
● Supplies and Expense	\$59,000	7.39%

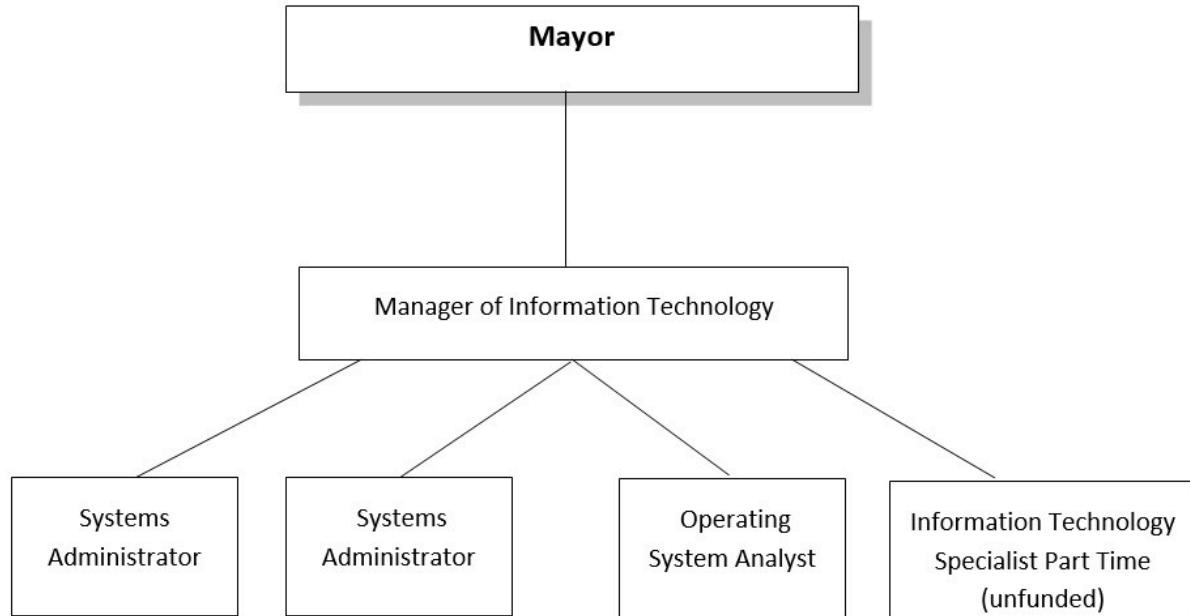
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$345,391	\$359,779	\$217,472	\$383,302	\$383,302	\$406,539	6.06%
GRP HEALTH/LIFE INSURANCE	\$93,588	\$97,544	\$44,138	\$111,800	\$111,800	\$86,630	-22.51%
EMPLOYER TAXES-FEDERAL	\$28,925	\$29,675	\$16,809	\$29,323	\$29,323	\$31,057	5.91%
PENSION-GENERAL	\$26,143	\$28,305	\$15,921	\$26,411	\$26,411	\$28,177	6.69%
Total Personal Services	\$494,047	\$515,303	\$294,340	\$550,836	\$550,836	\$552,403	0.28%
Contractual Services							
COMPUTER SERVICES	\$103,662	\$115,932	\$102,843	\$115,500	\$115,500	\$172,500	49.35%
EQUIPMENT MAINTENANCE CON	\$11,584	\$12,839	\$10,897	\$15,000	\$15,000	\$15,000	0.00%
Total Contractual Services	\$115,246	\$128,771	\$113,740	\$130,500	\$130,500	\$187,500	43.68%
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	\$17,588	\$9,536	\$4,496	\$17,000	\$17,000	\$17,000	0.00%
COMMUNICATIONS	\$5,829	\$8,397	\$1,677	\$16,000	\$16,000	\$16,000	0.00%
DUES & SUBSCRIPTIONS	\$7,133	\$6,940	\$592	\$6,000	\$6,000	\$6,000	0.00%
TRAINING,SEMINAR & TRAVEL	\$15,479	\$15,748	\$1,615	\$20,000	\$20,000	\$20,000	0.00%
Total Supplies and Expense	\$46,029	\$40,621	\$8,380	\$59,000	\$59,000	\$59,000	0.00%
Total Expenditures	\$655,322	\$684,695	\$416,460	\$740,336	\$740,336	\$798,903	7.91%

Organizational Chart

CITY OF GREENFIELD

INFORMATION SERVICES



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Information Technology	Budget: Information Technology	
	Program: General Government – Computer Services	Submitted by: Tim Lemmers	Date: July 2024

Goal/Responsibility: Past (2024)

The mission of the Information Technology Department is to understand and meet all technical needs of all City of Greenfield Departments and users by proactively looking for cost saving measures, increased efficiency and rapid response to issues

Organization/Physical Attributes:

I.T. is comprised of 4 FTE positions and 1 part time position:

- Manager
- 2 System Admins
- Operating Systems Analyst
- Summer intern

Areas of service include all City of Greenfield locations

Budget Initiatives:

- Continue scheduled server replacements
- Continue 4 year PC rotation for all city computers
- Update and upgrade SQL database servers and software
- Migrate city camera infrastructure from ~~indigovision~~ to Axis camera station
- Office software upgrade/update to 2021
- Continue migration to hybrid cloud/on premise email systems

Goal/Responsibility: Present/Future (2025)

The mission of the Information Technology Department is to understand and meet all technical needs of all City of Greenfield Departments and users by proactively looking for cost saving measures, increased efficiency and rapid response to issues

Organization/Physical Attributes:

I.T. is comprised of 4 FTE positions and 1 part time position:

- Manager
- 2 System Admins
- Operating Systems Analyst
- Summer intern

Areas of service include all City of Greenfield locations

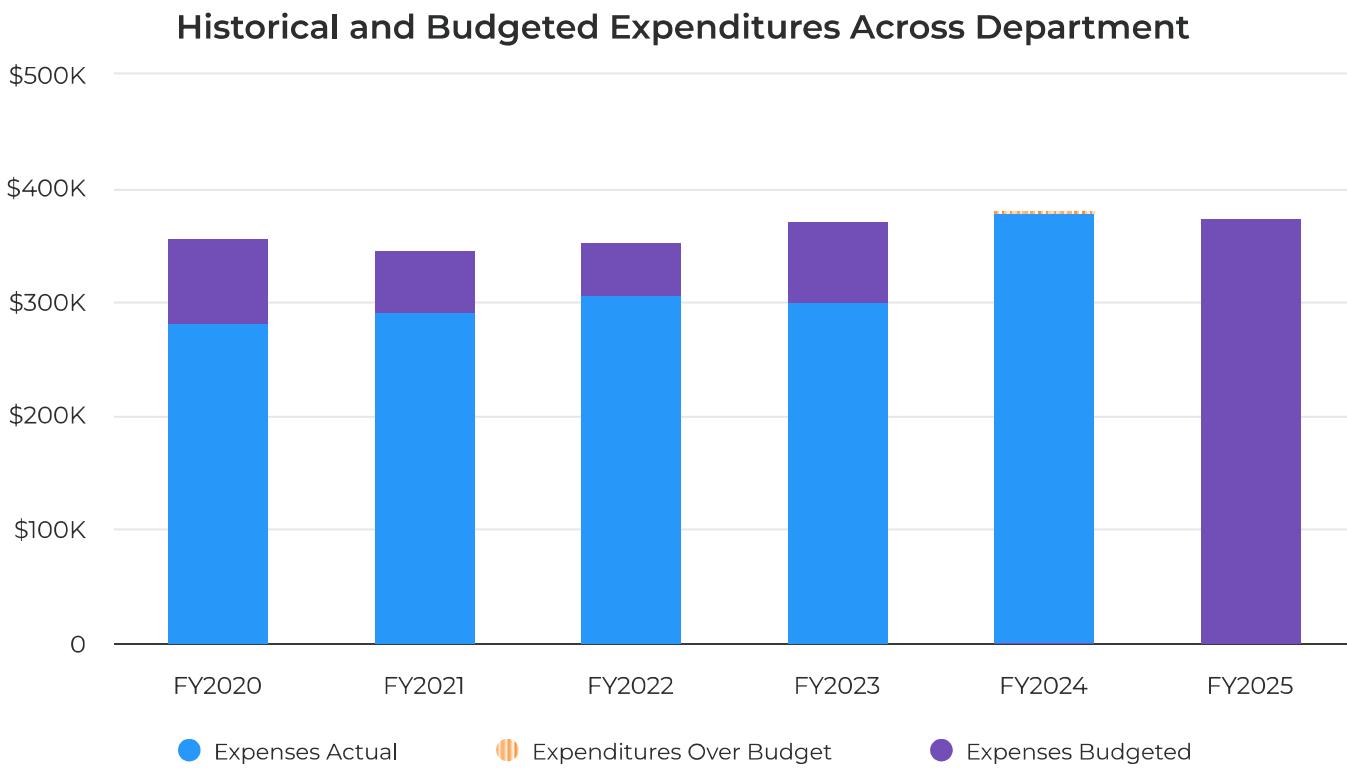
Budget Initiatives:

- Continue scheduled server replacements
- Continue 4 year PC rotation for all city computers
- Focus on rewire of all Network access points including cable management, Rack relocation and replacement. Extension of existing wire/data runs to departments to move connection speeds from 1g to 2.5g and 10g
- Complete migration to hybrid cloud/on premise email systems with office 365

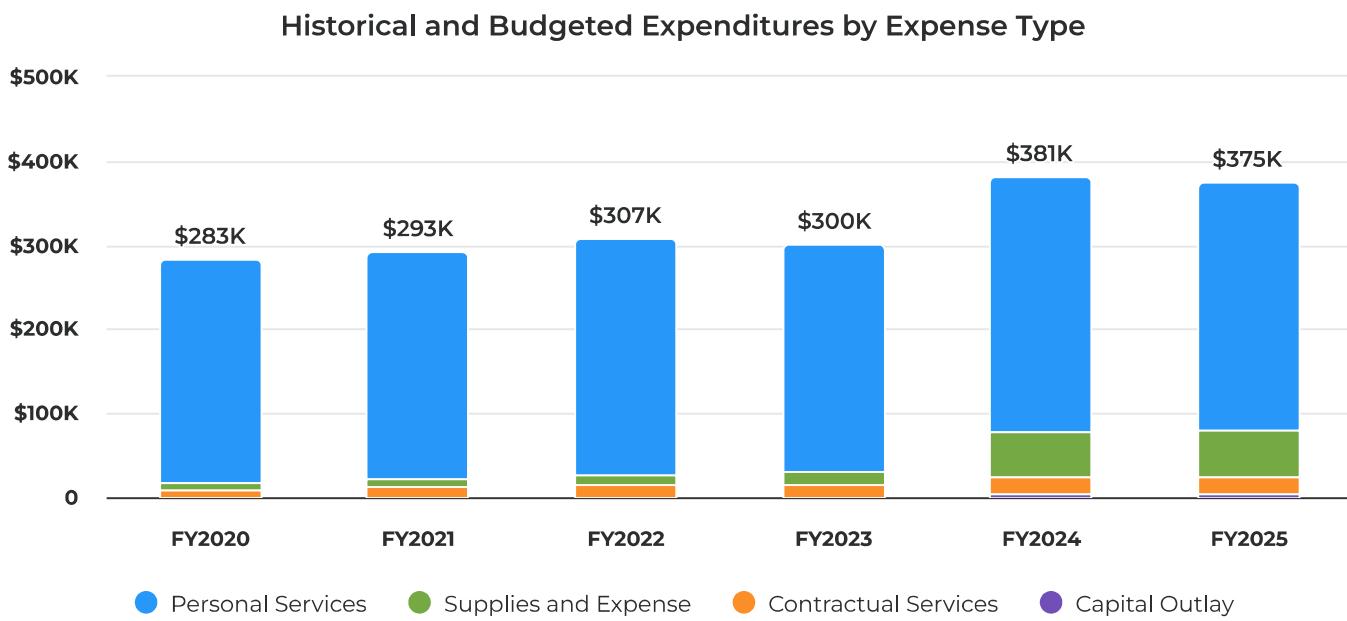


Municipal Court

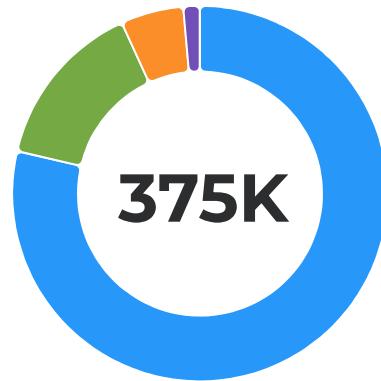
Expenditure Summary



Expenditures by Expense Type



FY25 Expenditures by Expense Type



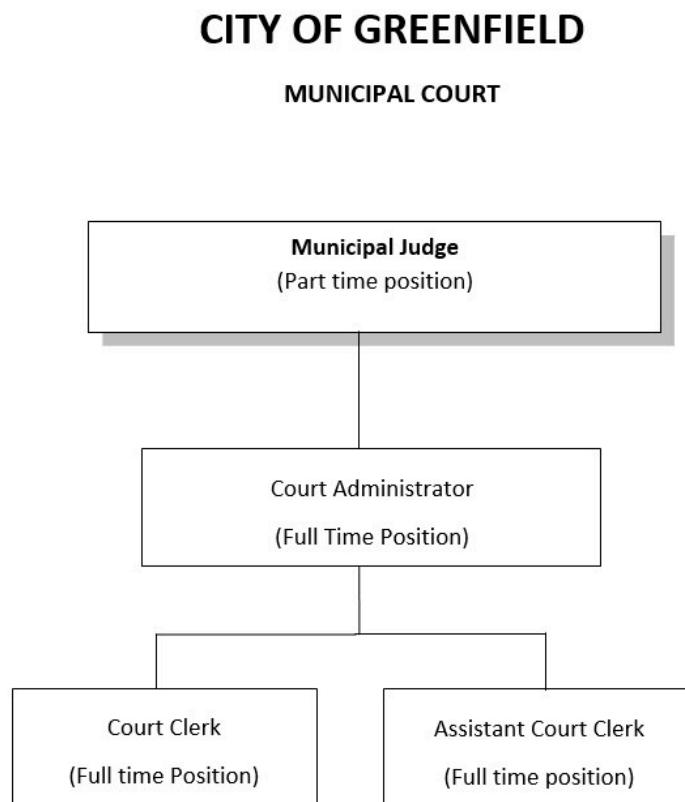
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services							
SALARIES & WAGES	\$216,188	\$202,940	\$114,888	\$224,324	\$224,324	\$223,942	-0.17%
GRP HEALTH/LIFE INSURANCE	\$36,307	\$38,998	\$19,993	\$47,310	\$47,310	\$39,485	-16.54%
EMPLOYER TAXES-FEDERAL	\$16,035	\$15,067	\$8,671	\$17,452	\$17,452	\$17,423	-0.17%
PENSION-GENERAL	\$12,353	\$11,776	\$6,955	\$13,586	\$13,586	\$13,640	0.40%
Total Personal Services	\$280,883	\$268,781	\$150,507	\$302,672	\$302,672	\$294,490	-2.70%
Contractual Services							
SUB JUDGE & OTHER PROF SV	\$1,673	\$2,479	\$1,419	\$4,200	\$4,200	\$4,200	0.00%
EQUIPMENT MAINTENANCE CON	\$13,895	\$14,131	\$14,287	\$14,287	\$13,200	\$16,031	21.45%
Total Contractual Services	\$15,568	\$16,610	\$15,706	\$18,487	\$17,400	\$20,231	16.27%
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	\$1,727	\$2,427	\$746	\$2,300	\$2,300	\$2,300	0.00%
POSTAGE & MAILING	\$3,018	\$4,190	\$2,077	\$5,000	\$5,000	\$5,000	0.00%
DUES & SUBSCRIPTIONS	\$135	\$135	\$1,035	\$1,035	\$1,000	\$1,000	0.00%
EQUIPMENT REPAIR	-	-	-	\$100	\$100	-	-100.00%
PRISONER HOUSING CHARGES	\$109	\$2,853	-	\$39,500	\$39,500	\$39,500	0.00%
CIRCUIT COURT FEES	-	-	-	\$50	\$50	\$50	0.00%
REGISTRATION SUSPENSIONS	\$615	\$1,429	\$719	\$900	\$900	\$900	0.00%



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
WITNESS FEES	\$90	\$80	\$50	\$400	\$400	\$400	0.00%
EXPENSE ALLOWANCE - FIXED	\$3,800	\$3,800	\$2,217	\$3,800	\$3,800	\$3,800	0.00%
TRAINING,SEMINAR & TRAVEL	\$998	-	\$899	\$1,500	\$1,500	\$1,500	0.00%
Total Supplies and Expense	\$10,492	\$14,914	\$7,743	\$54,585	\$54,550	\$54,450	-0.18%
Capital Outlay							
NEW EQUIPMENT	-	-	-	\$5,350	\$5,350	\$5,350	0.00%
Total Capital Outlay	-	-	-	\$5,350	\$5,350	\$5,350	0.00%
Total Expenditures	\$306,943	\$300,305	\$173,956	\$381,094	\$379,972	\$374,521	-1.43%

Organizational Chart



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Municipal Court	Budget: Municipal Court	
	Program: General Government	Submitted by: Judge Roger C. Pyzyk	Date: September, 2024

Mission/Major Responsibility:

- To process all municipal citations (traffic, ordinance and parking) in a fair and timely fashion.
- To handle all contacts, in person, by telephone and mail, in a courteous and professional manner.
- Accept and process payments from the public and online vendors.
- Continue to complete financial and statistical reporting accurately and timely.

Organization/Physical Attributes:

- The municipal court consists of three full-time employees and one part time elected municipal judge.
- Municipal Court currently holds adult sessions on the 1st, 3rd and 4th Wednesday of each month at 8:30 a.m. and 3:30 p.m. Our juvenile session is held the second Wednesday of each month at 3:30 p.m.
- The court is located in the Greenfield Law Enforcement Building at 5300 W Layton Ave.

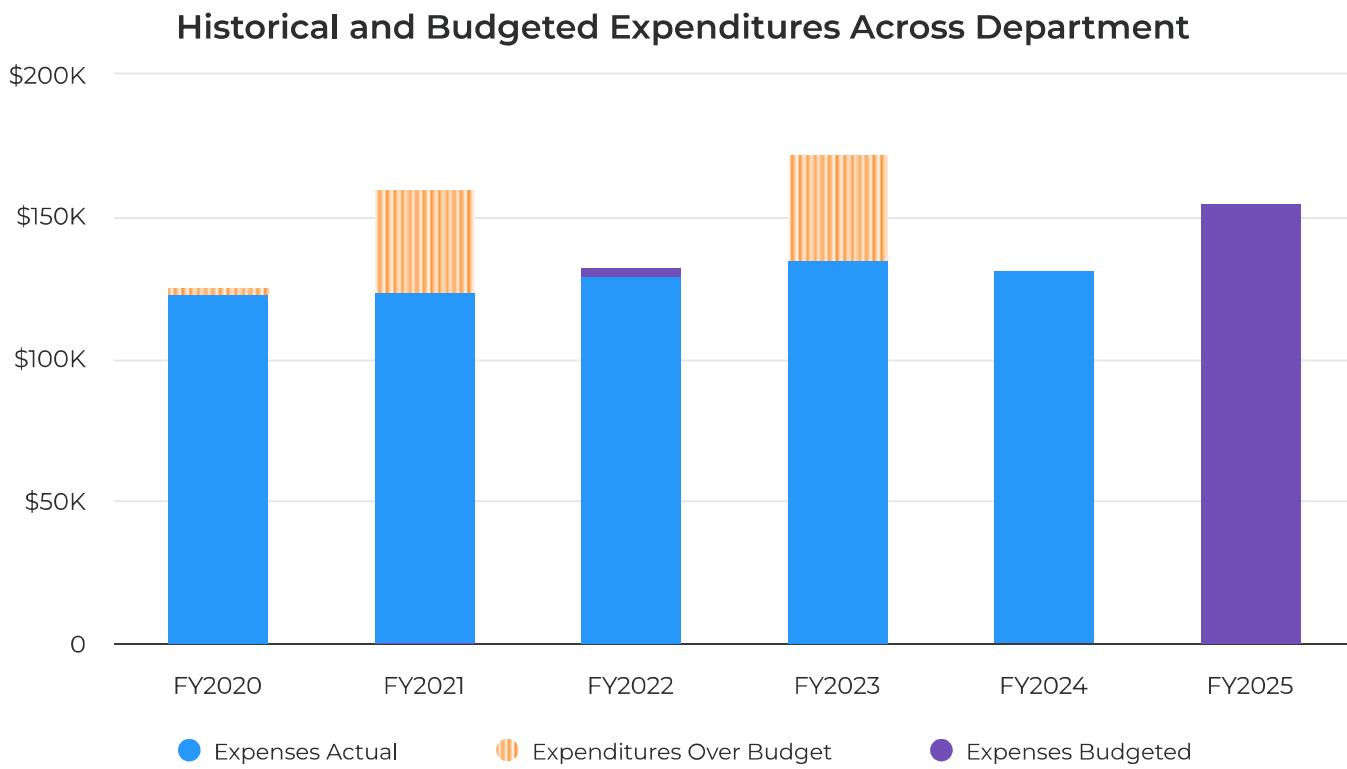
Budget Initiatives/Program Changes for 2025:

- Continue to keep abreast of any new legislation involving Municipal Courts and to advocate against state mandates that increase unrecoverable costs to the city.
- Continue working the Tipss court software to develop efficient workflow processes.
- Maintain and update any standard operating procedures, programs and computer systems used in the Municipal Court.
- Continue to assertively enter all eligible overdue fines into the Tax Intercept Program (TRIP) and State Debt Collection (SDC) services.
- Continue to review and implement improved office procedures to better meet the needs of the public including creating a cross-training procedural manual.
- Continue to implement new procedures which allows easier method of payment of forfeitures by the public.

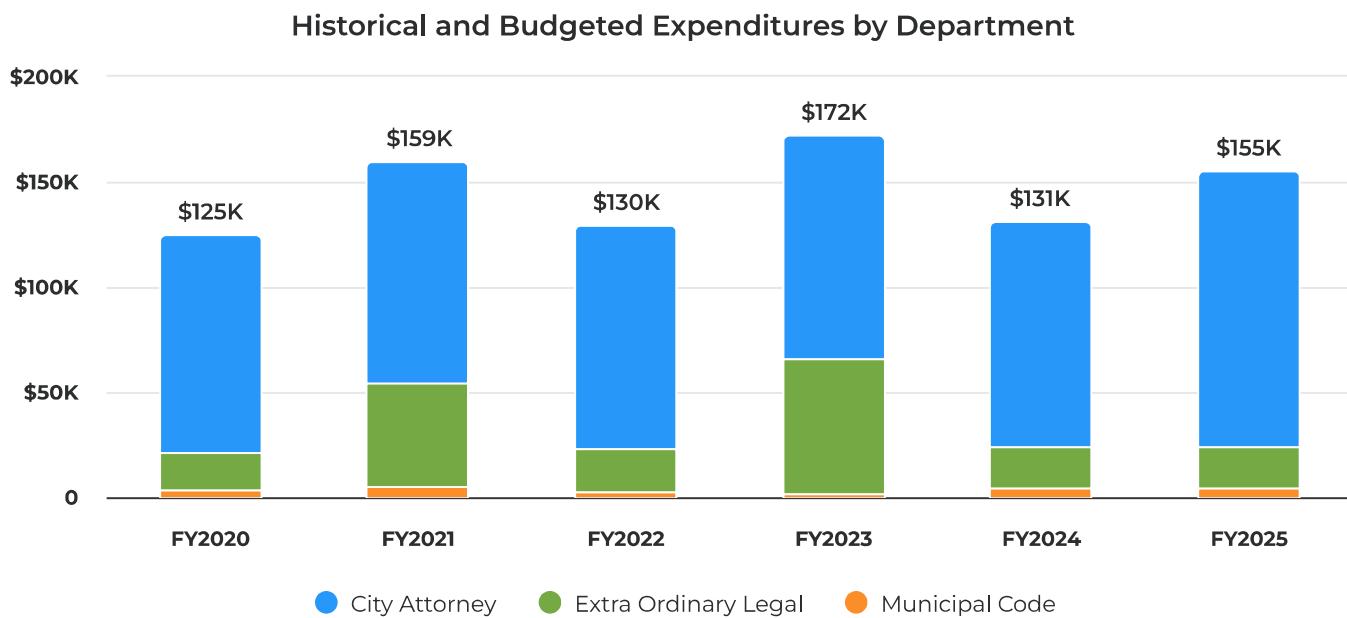


City Attorney

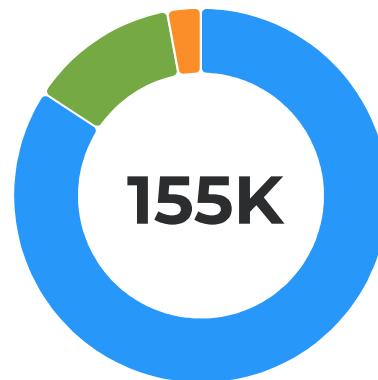
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department

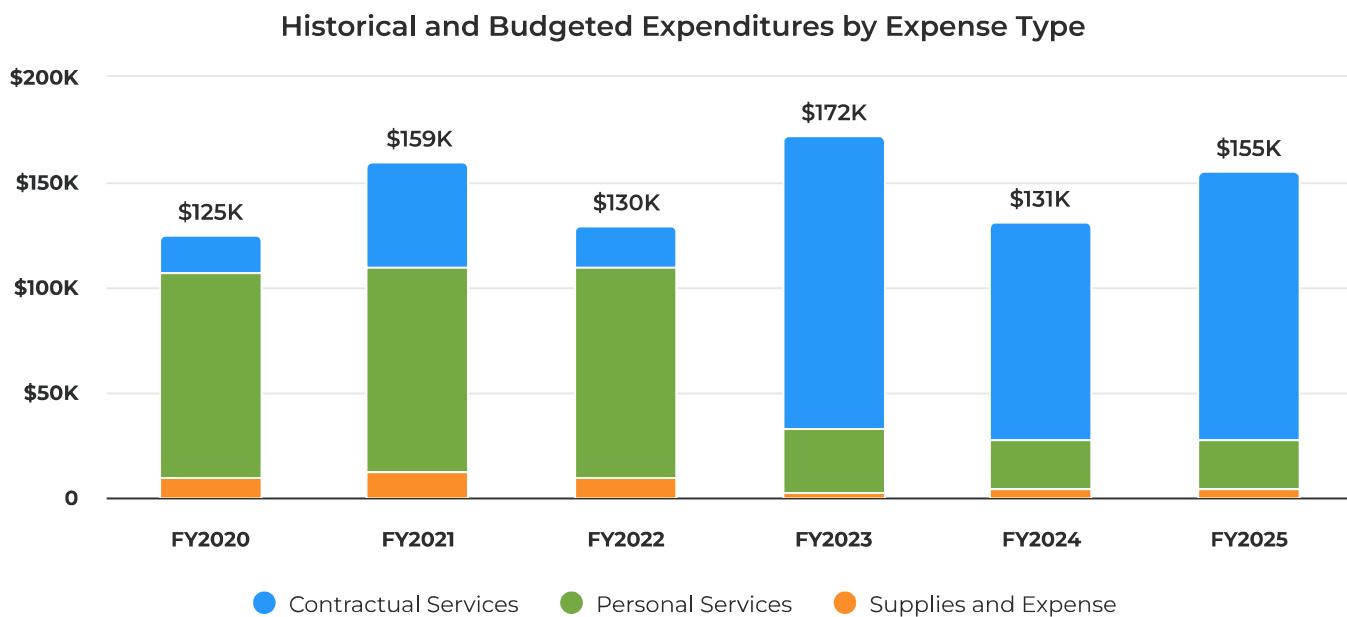


● City Attorney	\$130,734	84.22%
● Extra Ordinary Legal	\$20,000	12.88%
● Municipal Code	\$4,500	2.90%

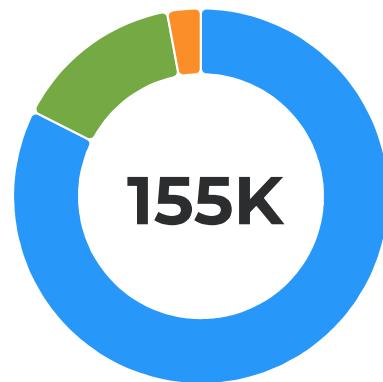
Expenditures by Department

Category	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
City Attorney				
SALARIES & WAGES	\$21,118	\$21,118	\$21,118	0.00%
EMPLOYER TAXES-FEDERAL	\$1,616	\$1,616	\$1,616	0.00%
PROFESSIONAL SERVICES	\$84,000	\$84,000	\$108,000	28.57%
Total City Attorney	\$106,734	\$106,734	\$130,734	22.49%
Municipal Code				
MUNICIPAL CODE	\$4,500	\$4,500	\$4,500	0.00%
Total Municipal Code	\$4,500	\$4,500	\$4,500	0.00%
Extra Ordinary Legal				
EXTRA ORDINARY LEGAL FEES	\$20,000	\$20,000	\$20,000	0.00%
Total Extra Ordinary Legal	\$20,000	\$20,000	\$20,000	0.00%
Total Expenditures	\$131,234	\$131,234	\$155,234	18.29%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



● Contractual Services	\$128,000	82.46%
● Personal Services	\$22,734	14.64%
● Supplies and Expense	\$4,500	2.90%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services							
SALARIES & WAGES	\$71,523	\$26,858	\$11,148	\$21,118	\$21,118	\$21,118	0.00%
GRP HEALTH/LIFE INSURANCE	\$23,286	\$1,107	-	-	-	-	-

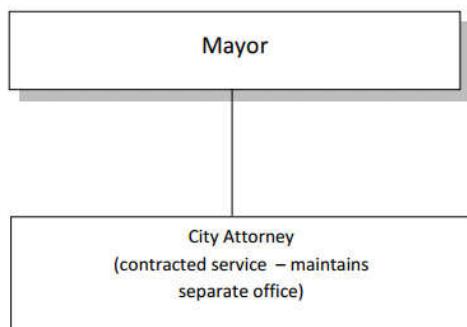


Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
EMPLOYER TAXES-FEDERAL	\$5,541	\$2,091	\$853	\$1,616	\$1,616	\$1,616	0.00%
Total Personal Services	\$100,350	\$30,056	\$12,001	\$22,734	\$22,734	\$22,734	0.00%
Contractual Services							
PROFESSIONAL SERVICES	-	\$75,259	\$69,611	\$84,000	\$84,000	\$108,000	28.57%
SUBSTITUTE PROSECUTOR	-	\$200	-	-	-	-	-
EXTRA ORDINARY LEGAL FEES	\$19,784	\$64,333	-	\$20,000	\$20,000	\$20,000	0.00%
Total Contractual Services	\$19,784	\$139,792	\$69,611	\$104,000	\$104,000	\$128,000	23.08%
Supplies and Expense							
EXPENSE ALLOWANCE - FIXED	\$6,400	\$743	-	-	-	-	-
MUNICIPAL CODE	\$3,100	\$1,873	\$1,177	\$4,500	\$4,500	\$4,500	0.00%
Total Supplies and Expense	\$9,500	\$2,616	\$1,177	\$4,500	\$4,500	\$4,500	0.00%
Total Expenditures	\$129,634	\$172,464	\$82,789	\$131,234	\$131,234	\$155,234	18.29%

Organizational Chart

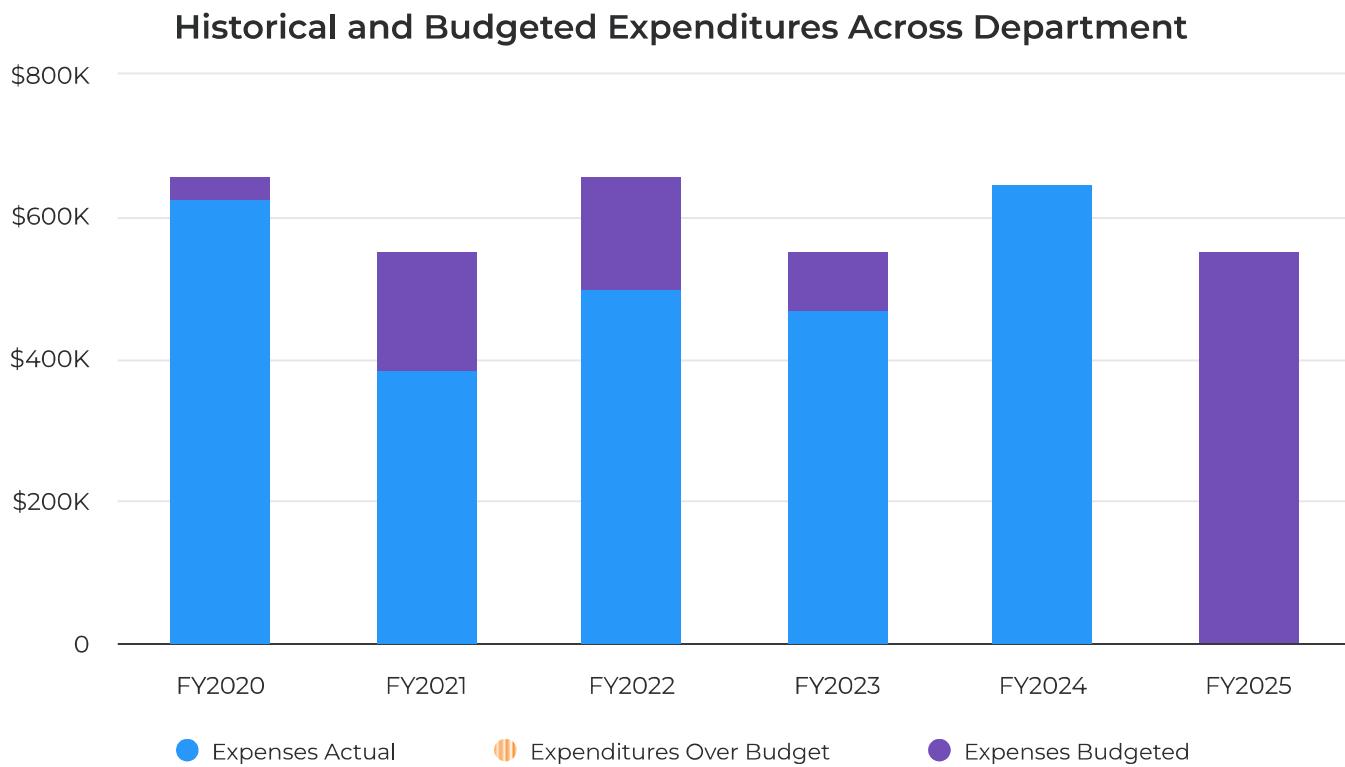
CITY OF GREENFIELD

CITY ATTORNEY

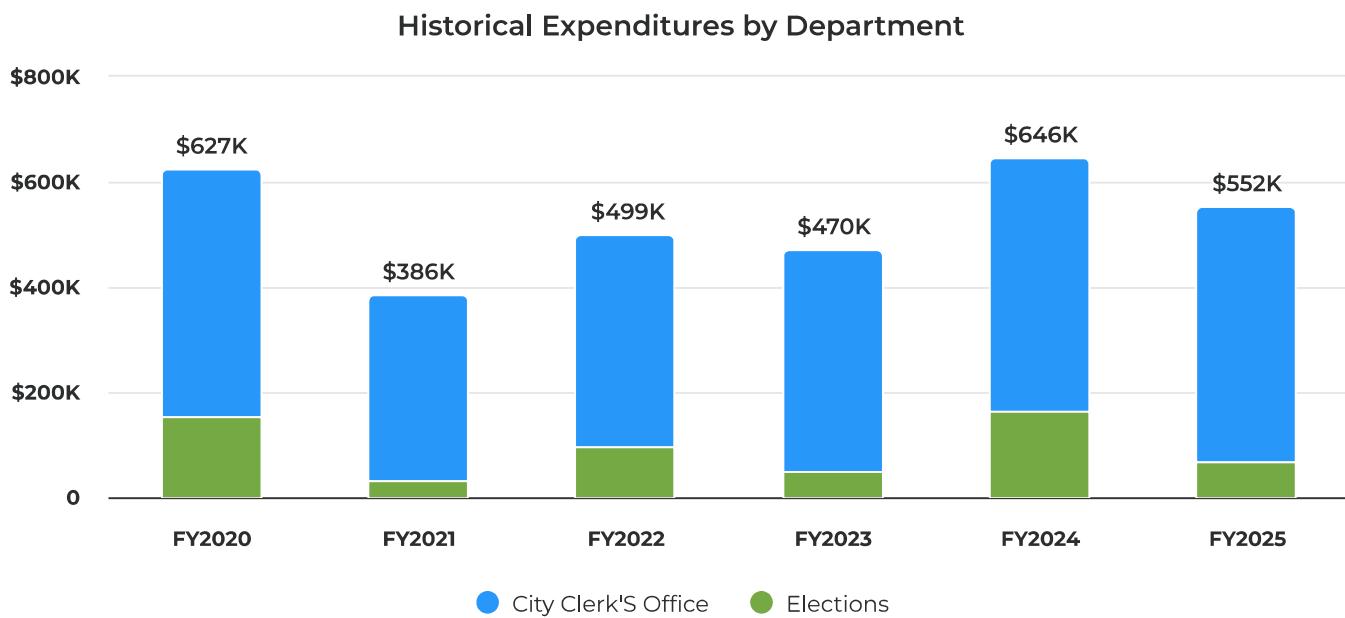


City Clerk

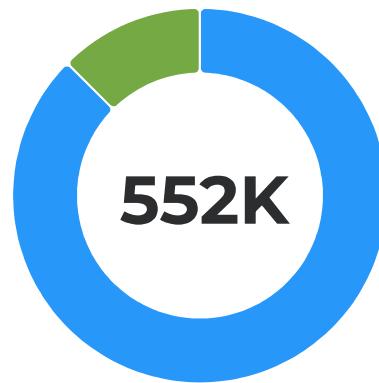
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



● City Clerk'S Office **\$483,173** 87.48%
● Elections **\$69,162** 12.52%

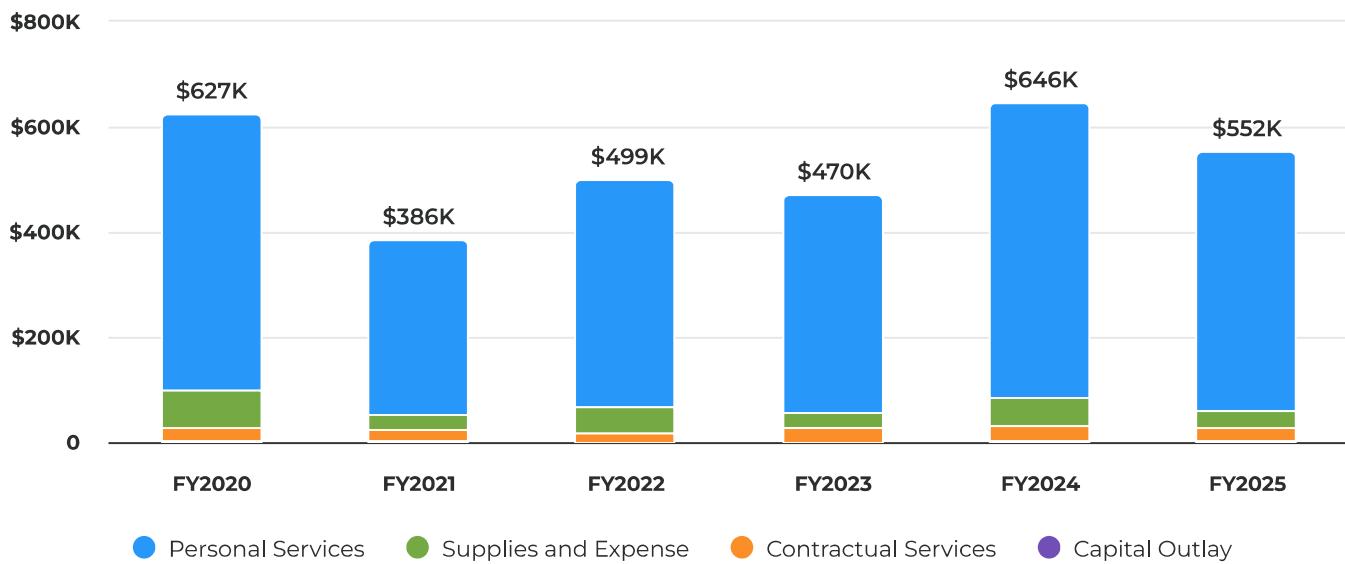
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
City Clerk'S Office							
SALARIES & WAGES	\$257,008	\$286,460	\$159,276	\$302,674	\$302,674	\$318,423	5.20%
OVERTIME	\$6,641	-\$1,628	\$749	\$12,000	\$12,000	\$10,000	-16.67%
GRP HEALTH/LIFE INSURANCE	\$48,095	\$52,750	\$30,416	\$58,100	\$58,100	\$59,220	1.93%
EMPLOYER TAXES-FEDERAL	\$19,166	\$20,860	\$11,650	\$24,073	\$24,073	\$25,125	4.37%
PENSION-GENERAL	\$17,166	\$19,385	\$11,031	\$21,692	\$21,692	\$22,744	4.85%
EQUIPMENT MAINTENANCE CON	\$19,412	\$19,294	\$3,252	\$22,160	\$22,160	\$18,571	-16.20%
TEMPORARY HELP	-	-	-	\$500	\$500	\$200	-60.00%
OFFICE SUPPLIES/SM \$ ITEM	\$854	\$2,587	\$378	\$1,000	\$1,000	\$1,000	0.00%
POSTAGE & MAILING	\$22,196	\$10,047	\$9,181	\$22,000	\$22,000	\$10,500	-52.27%
DUES & SUBSCRIPTIONS	\$570	\$670	\$610	\$620	\$620	\$790	27.42%
MONTHLY ASSOCIATION MEET.	\$30	\$10	-	\$100	\$100	\$100	0.00%
EQUIPMENT REPAIR	-	\$497	-	\$100	\$100	\$100	0.00%
PUBLIC NOTICES	\$8,101	\$7,875	\$4,539	\$8,000	\$8,000	\$8,000	0.00%
RECORDING FEES	\$1,590	\$1,410	\$655	\$1,200	\$1,200	\$1,500	25.00%
TRAINING,SEMINAR & TRAVEL	\$268	\$672	\$40	\$1,700	\$1,700	\$1,700	0.00%
AUTO MILEAGE VARIABLE	\$208	\$16	\$9	\$600	\$600	\$200	-66.67%
NEW EQUIPMENT	-	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total City Clerk'S Office	\$401,305	\$420,905	\$231,786	\$481,519	\$481,519	\$483,173	0.34%

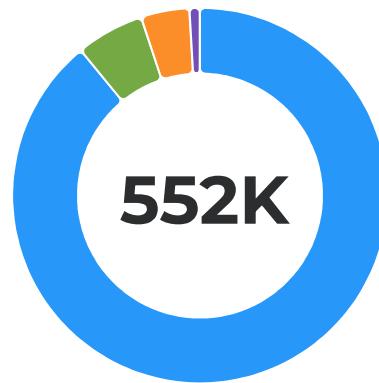
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Elections							
GRP HEALTH/LIFE INSURANCE	-	-	\$201	\$201	-	-	-
EMPLOYER TAXES-FEDERAL	\$1,139	\$35	\$132	\$612	\$612	\$612	0.00%
GENERAL PENSION	-	-	\$86	\$86	-	-	-
PENSION-ELECTED	\$121	\$23	-	-	-	-	-
ELECTION WORKERS	\$81,665	\$34,379	\$27,190	\$140,870	\$140,870	\$55,750	-60.42%
EQUIPMENT MAINTENANCE CON	-	\$8,139	\$2,970	\$4,200	\$4,200	\$4,200	0.00%
OFFICE SUPPLIES/SM \$ ITEM	\$13,569	\$5,816	\$5,916	\$16,750	\$16,750	\$6,600	-60.60%
PUBLICATIONS	\$886	\$441	\$147	\$2,000	\$2,000	\$2,000	0.00%
Total Elections	\$97,380	\$48,833	\$36,642	\$164,719	\$164,432	\$69,162	-57.94%
Total Expenditures	\$498,685	\$469,738	\$268,428	\$646,238	\$645,951	\$552,335	-14.49%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



Expenditures by Expense Type

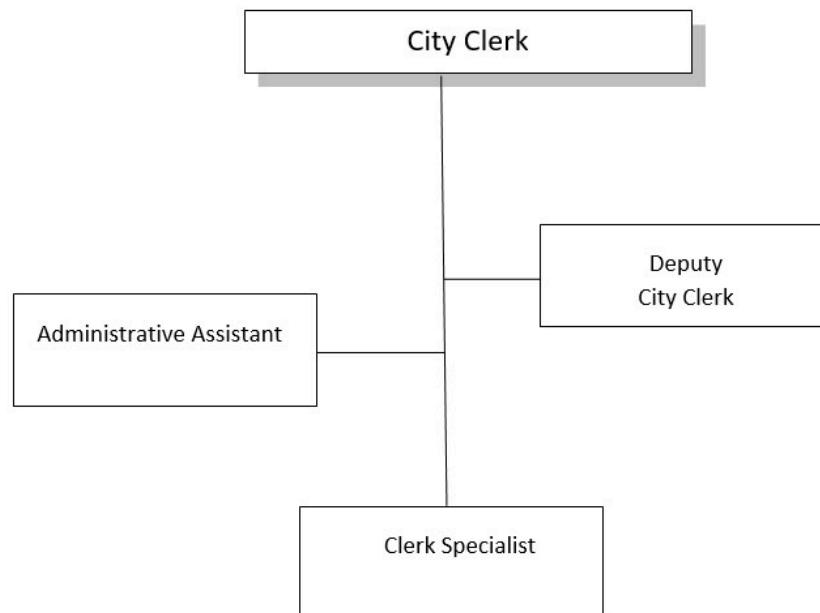
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$257,008	\$286,460	\$159,276	\$302,674	\$302,674	\$318,423	5.20%
OVERTIME	\$6,641	-\$1,628	\$749	\$12,000	\$12,000	\$10,000	-16.67%
GRP HEALTH/LIFE INSURANCE	\$48,095	\$52,750	\$30,416	\$58,100	\$58,100	\$59,220	1.93%
EMPLOYER TAXES-FEDERAL	\$19,166	\$20,860	\$11,650	\$24,073	\$24,073	\$25,125	4.37%
PENSION-GENERAL	\$17,166	\$19,385	\$11,031	\$21,692	\$21,692	\$22,744	4.85%
GRP HEALTH/LIFE INSURANCE	-	-	\$201	\$201	-	-	-
EMPLOYER TAXES-FEDERAL	\$1,139	\$35	\$132	\$612	\$612	\$612	0.00%
GENERAL PENSION	-	-	\$86	\$86	-	-	-
PENSION-ELECTED	\$121	\$23	-	-	-	-	-
ELECTION WORKERS	\$81,665	\$34,379	\$27,190	\$140,870	\$140,870	\$55,750	-60.42%
Total Personal Services	\$431,001	\$412,264	\$240,731	\$560,308	\$560,021	\$491,874	-12.17%
Contractual Services							
EQUIPMENT MAINTENANCE CON	\$19,412	\$19,294	\$3,252	\$22,160	\$22,160	\$18,571	-16.20%
TEMPORARY HELP	-	-	-	\$500	\$500	\$200	-60.00%
EQUIPMENT MAINTENANCE CON	-	\$8,139	\$2,970	\$4,200	\$4,200	\$4,200	0.00%
Total Contractual Services	\$19,412	\$27,433	\$6,222	\$26,860	\$26,860	\$22,971	-14.48%
Supplies and Expense							

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
OFFICE SUPPLIES/SM \$ ITEM	\$854	\$2,587	\$378	\$1,000	\$1,000	\$1,000	0.00%
POSTAGE & MAILING	\$22,196	\$10,047	\$9,181	\$22,000	\$22,000	\$10,500	-52.27%
DUES & SUBSCRIPTIONS	\$570	\$670	\$610	\$620	\$620	\$790	27.42%
MONTHLY ASSOCIATION MEET.	\$30	\$10	-	\$100	\$100	\$100	0.00%
EQUIPMENT REPAIR	-	\$497	-	\$100	\$100	\$100	0.00%
PUBLIC NOTICES	\$8,101	\$7,875	\$4,539	\$8,000	\$8,000	\$8,000	0.00%
RECORDING FEES	\$1,590	\$1,410	\$655	\$1,200	\$1,200	\$1,500	25.00%
TRAINING,SEMINAR & TRAVEL	\$268	\$672	\$40	\$1,700	\$1,700	\$1,700	0.00%
AUTO MILEAGE VARIABLE	\$208	\$16	\$9	\$600	\$600	\$200	-66.67%
OFFICE SUPPLIES/SM \$ ITEM	\$13,569	\$5,816	\$5,916	\$16,750	\$16,750	\$6,600	-60.60%
PUBLICATIONS	\$886	\$441	\$147	\$2,000	\$2,000	\$2,000	0.00%
Total Supplies and Expense	\$48,272	\$30,041	\$21,475	\$54,070	\$54,070	\$32,490	-39.91%
Capital Outlay							
NEW EQUIPMENT	-	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total Capital Outlay	-	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total Expenditures	\$498,685	\$469,738	\$268,428	\$646,238	\$645,951	\$552,335	-14.49%

Organizational Chart

CITY OF GREENFIELD

CITY CLERK



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: City Clerk	Budget: City Clerk, Elections, Municipal Code
	Program: General Government	Submitted by: Jennifer Goergen

Responsibility:

The City Clerk's office has a responsibility to the citizens of the City of Greenfield to provide access to government while demonstrating quality service in a responsive, efficient, and cost-effective manner.

The City Clerk's office performs statutory and municipal duties as defined in the state statutes and municipal code. These include but are not limited to: the administration of elections and business licensing, legislative redistricting, updating the municipal code of ordinances, clerk to the Common Council, records management and retention, administration of the city's automobile, liability, and property insurance, administrative functions of the Board of Review, acceptance and processing of claims.

Organization/Physical Attributes:

The City Clerk's office is comprised of four full-time employees. The full-time positions within the department include City Clerk, Deputy City Clerk, Administrative Assistant and Clerk Specialist.

2025 Budget Changes:

The budget for elections is less this year due to two elections in 2025 as opposed to four in 2024.

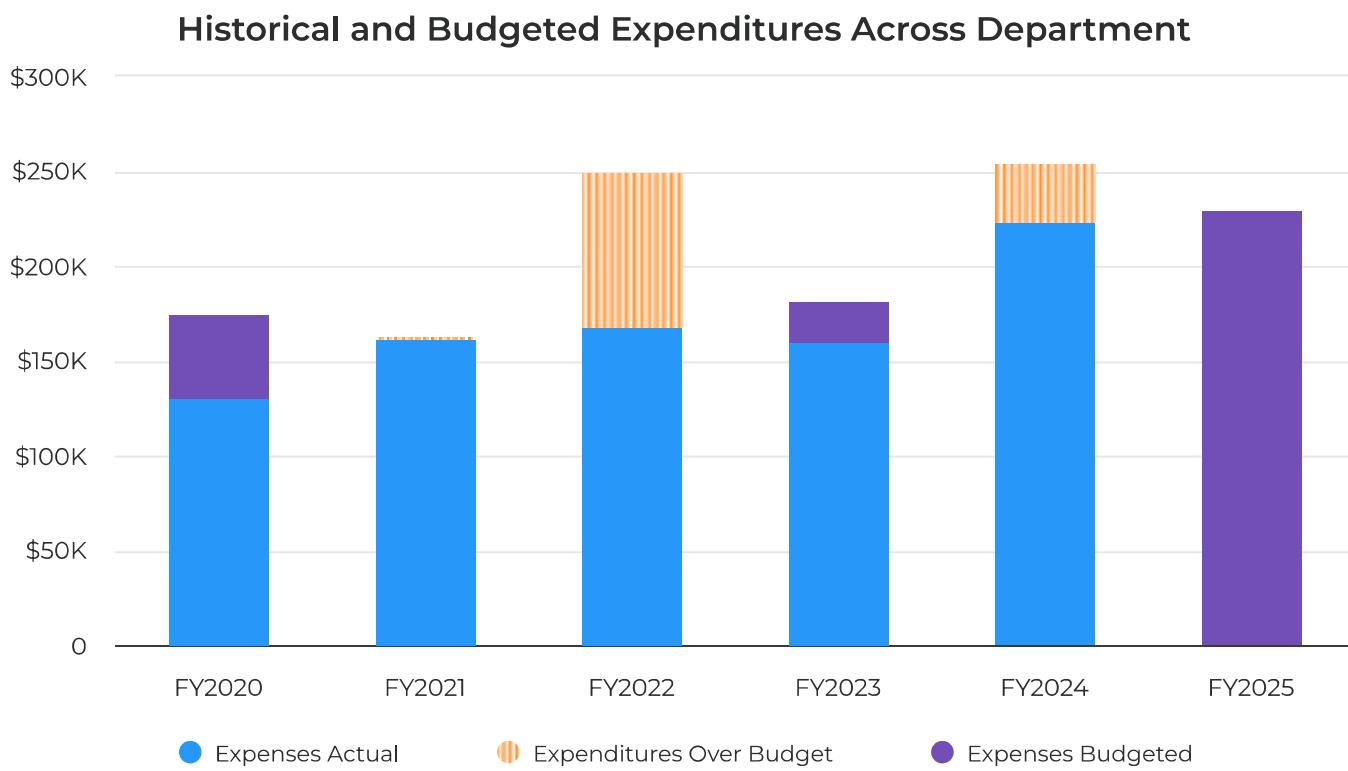
Goals:

- Evaluate tasks needing additional cross training of staff, create a plan and provide current training on a routine basis.
- Identify additional tasks where workflows and checklists can be created to streamline routine procedures staff shares to create consistency and efficiency.
- Continue making documents fillable and available online for public use.
- Evaluate new software options available to create efficiencies and reduce costs.
- Continue to organize electronic file structure and files.
- Continue to reorganize vault and paper file storage.
- Continue to comply with new laws; train, implement changes and adjust processes accordingly.

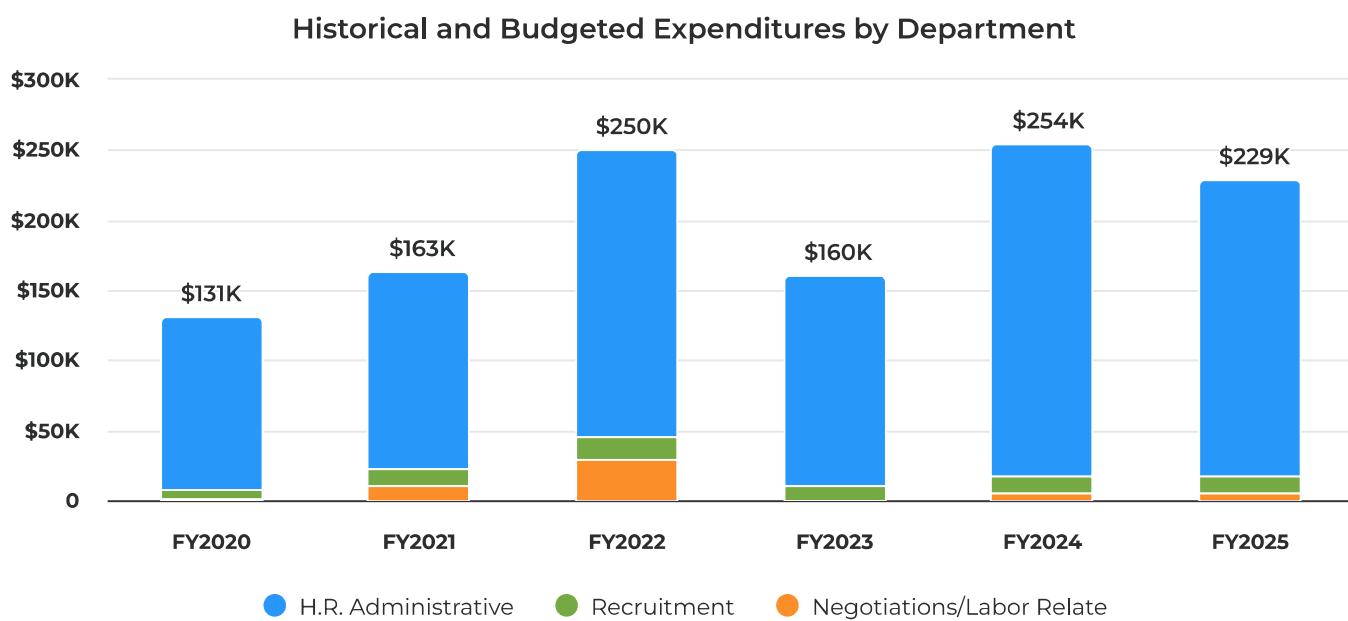


Human Resources & Administration

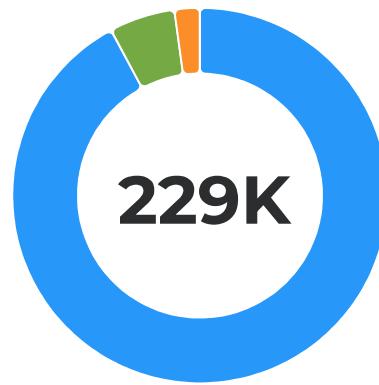
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



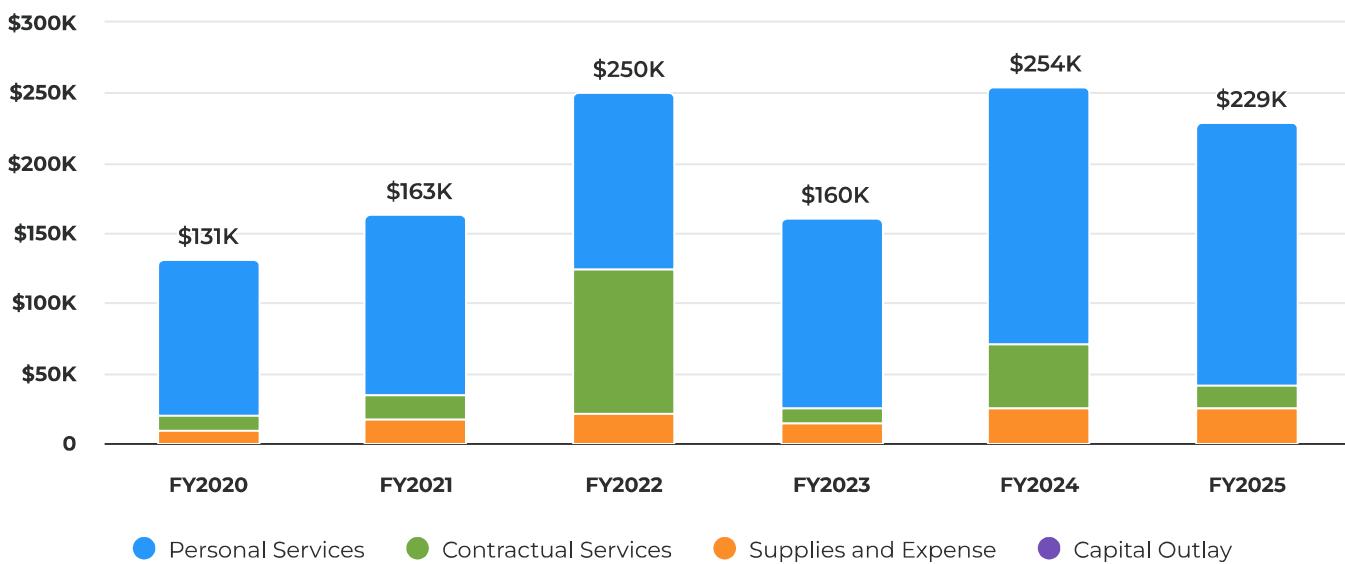
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
H.R. Administrative							
SALARIES & WAGES	\$102,088	\$106,551	\$70,640	\$138,985	\$138,985	\$143,141	2.99%
TEMPORARY HELP	-	\$3,829	-	-	-	-	-
GRP HEALTH/LIFE INSURANCE	\$8,986	\$8,940	\$10,178	\$23,655	\$23,655	\$24,130	2.01%
EMPLOYER TAXES-FEDERAL	\$7,588	\$8,217	\$5,288	\$10,621	\$10,621	\$10,939	2.99%
PENSION-GENERAL	\$6,632	\$7,249	\$4,685	\$9,519	\$9,519	\$9,908	4.09%
PROFESSIONAL SERVICES	\$68,772	\$7,130	\$19,290	\$34,290	\$4,000	\$4,000	0.00%
EQUIPMENT MAINTENANCE CON	\$287	\$390	\$532	\$532	\$300	\$600	100.00%
EMPLOYEE ASSISTANCE PROG	\$4,909	\$3,701	-	\$6,000	\$6,000	\$6,000	0.00%
OFFICE SUPPLIES/SM \$ ITEM	\$2,290	\$1,310	\$412	\$1,000	\$1,000	\$1,000	0.00%
POSTAGE & MAILING	\$207	\$200	\$61	\$700	\$700	\$400	-42.86%
DUES & SUBSCRIPTIONS	\$229	\$244	\$264	\$500	\$500	\$500	0.00%
TRAINING	-	-	-	\$6,000	\$6,000	\$6,000	0.00%
EMPLOYEE RECOGNITION	\$2,014	\$1,962	\$400	\$2,100	\$2,100	\$2,100	0.00%
EQUIPMENT REPAIR	-	-	-	\$200	\$200	\$200	0.00%
TRAINING,SEMINAR & TRAVEL	-	-	-	\$2,000	\$2,000	\$2,000	0.00%
NEW EQUIPMENT	-	\$125	\$200	\$300	\$300	\$300	0.00%

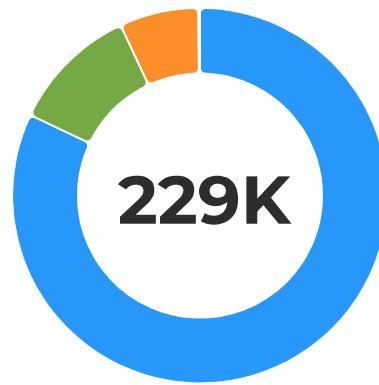
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Total H.R. Administrative	\$204,002	\$149,848	\$111,950	\$236,402	\$205,880	\$211,218	2.59%
Recruitment							
EMPLOYMENT ADVERTISEMENTS	\$6,656	\$4,993	\$1,550	\$7,000	\$7,000	\$7,000	0.00%
EMPLOYMENT PHYSICALS	\$10,303	\$5,536	\$3,742	\$6,000	\$6,000	\$6,000	0.00%
Total Recruitment	\$16,959	\$10,529	\$5,292	\$13,000	\$13,000	\$13,000	0.00%
Negotiations/Labor Relate							
NEGOTIATION/LABOR RELATE	\$28,896	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total Negotiations/Labor Relate	\$28,896	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total Expenditures	\$249,857	\$160,377	\$117,242	\$254,402	\$223,880	\$229,218	2.38%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



Expenditures by Expense Type

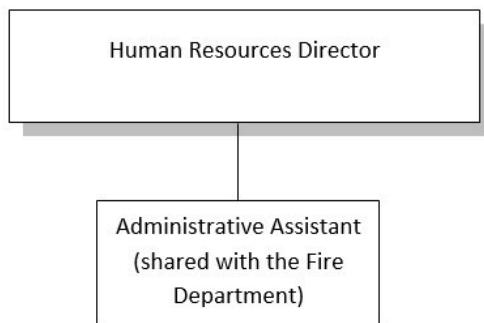
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$102,088	\$106,551	\$70,640	\$138,985	\$138,985	\$143,141	2.99%
TEMPORARY HELP	-	\$3,829	-	-	-	-	-
GRP HEALTH/LIFE INSURANCE	\$8,986	\$8,940	\$10,178	\$23,655	\$23,655	\$24,130	2.01%
EMPLOYER TAXES-FEDERAL	\$7,588	\$8,217	\$5,288	\$10,621	\$10,621	\$10,939	2.99%
PENSION-GENERAL	\$6,632	\$7,249	\$4,685	\$9,519	\$9,519	\$9,908	4.09%
Total Personal Services	\$125,294	\$134,786	\$90,791	\$182,780	\$182,780	\$188,118	2.92%
Contractual Services							
PROFESSIONAL SERVICES	\$68,772	\$7,130	\$19,290	\$34,290	\$4,000	\$4,000	0.00%
EQUIPMENT MAINTENANCE CON	\$287	\$390	\$532	\$532	\$300	\$600	100.00%
EMPLOYEE ASSISTANCE PROG	\$4,909	\$3,701	-	\$6,000	\$6,000	\$6,000	0.00%
NEGOTIATION/LABOR RELATE	\$28,896	-	-	\$5,000	\$5,000	\$5,000	0.00%
Total Contractual Services	\$102,864	\$11,221	\$19,822	\$45,822	\$15,300	\$15,600	1.96%
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	\$2,290	\$1,310	\$412	\$1,000	\$1,000	\$1,000	0.00%
POSTAGE & MAILING	\$207	\$200	\$61	\$700	\$700	\$400	-42.86%
DUES & SUBSCRIPTIONS	\$229	\$244	\$264	\$500	\$500	\$500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
TRAINING	-	-	-	\$6,000	\$6,000	\$6,000	0.00%
EMPLOYEE RECOGNITION	\$2,014	\$1,962	\$400	\$2,100	\$2,100	\$2,100	0.00%
EQUIPMENT REPAIR	-	-	-	\$200	\$200	\$200	0.00%
TRAINING, SEMINAR & TRAVEL	-	-	-	\$2,000	\$2,000	\$2,000	0.00%
EMPLOYMENT ADVERTISEMENTS	\$6,656	\$4,993	\$1,550	\$7,000	\$7,000	\$7,000	0.00%
EMPLOYMENT PHYSICALS	\$10,303	\$5,536	\$3,742	\$6,000	\$6,000	\$6,000	0.00%
Total Supplies and Expense	\$21,699	\$14,245	\$6,429	\$25,500	\$25,500	\$25,200	-1.18%
Capital Outlay							
NEW EQUIPMENT	-	\$125	\$200	\$300	\$300	\$300	0.00%
Total Capital Outlay	-	\$125	\$200	\$300	\$300	\$300	0.00%
Total Expenditures	\$249,857	\$160,377	\$117,242	\$254,402	\$223,880	\$229,218	2.38%

Organizational Chart

CITY OF GREENFIELD HUMAN RESOURCES & ADMINISTRATION

2025



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department: Human Resources	Department/Office: Human Resources
	Program: General Government	Submitted by: Julie Foley

Goal/Responsibility:

The Department of Human Resources is responsible for managing, coordinating and implementing human resources functions for the City, including the areas of labor relations, employment, compensation, benefits and government compliance. Human Resources serves as the City's EEO, ADA, FMLA, Workers Compensation and EAP coordinator.

Organizational Attributes: The department is staffed by a Human Resources Director.

Budget Initiatives/Program Changes:

Maintain a positive labor-management relationship with the city unions and non-represented groups.

Provide managerial/supervisory Human Resources advice to appropriate personnel to expand their ability to communicate, lead and develop their organizations while providing opportunities for increased employee productivity and job satisfaction.

Hold proactive informal communication sessions at Police, Fire, City Hall and DPW work locations as needed.

Continue to develop and maintain the Health Insurance Committee to investigate and propose alternative/creative approaches to related programs, driven by joint union/management teams. Create a Wellness Committee to further expand on the potential cost-savings for the overall health insurance.

Evaluate the health insurance policies covering employees to ensure that the City is getting the best product, service, benefit and cost for its employees.

Continue to comply with local, state and federal laws, policies and procedures and contractual obligations concerning employee/administrative operations.

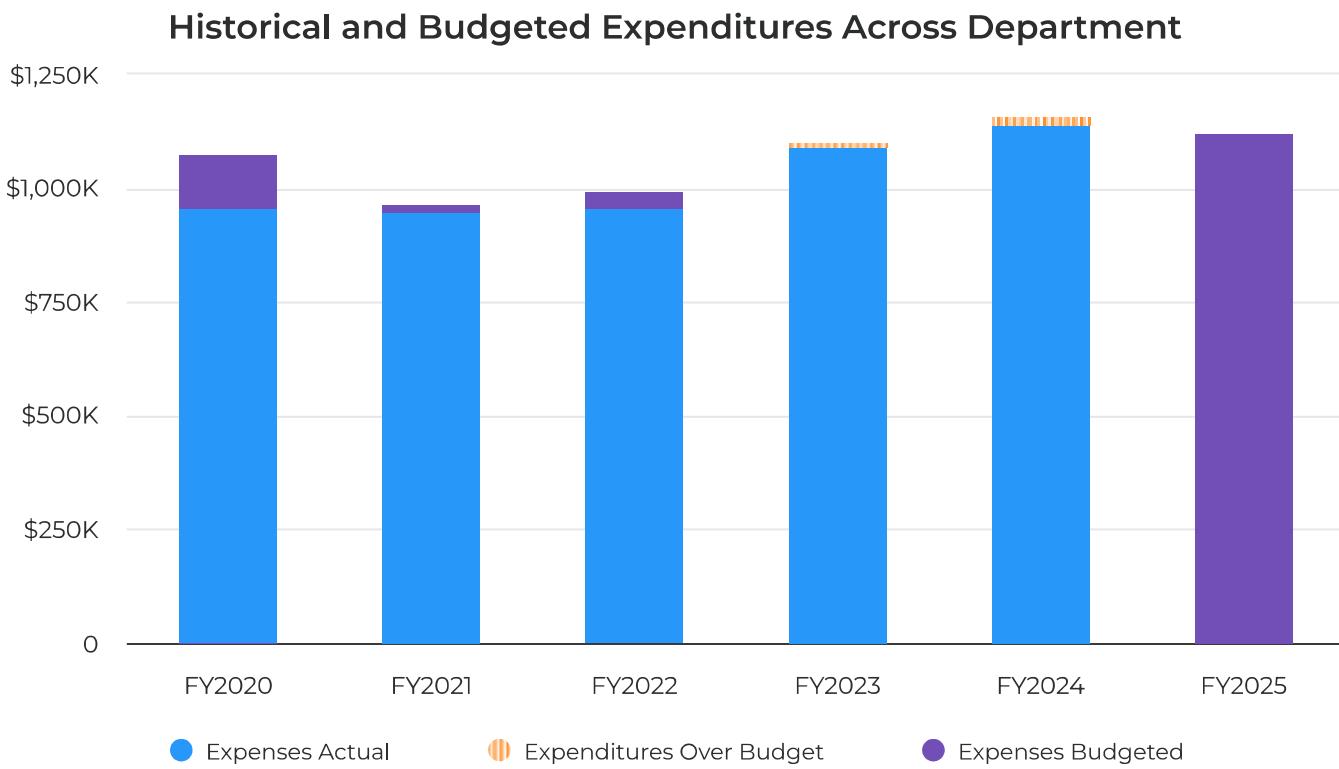
Administer HR programs effectively and efficiently, while maintaining internal customer satisfaction and meeting budget constraints.

Begin the process of reviewing and updating the City's Handbook.

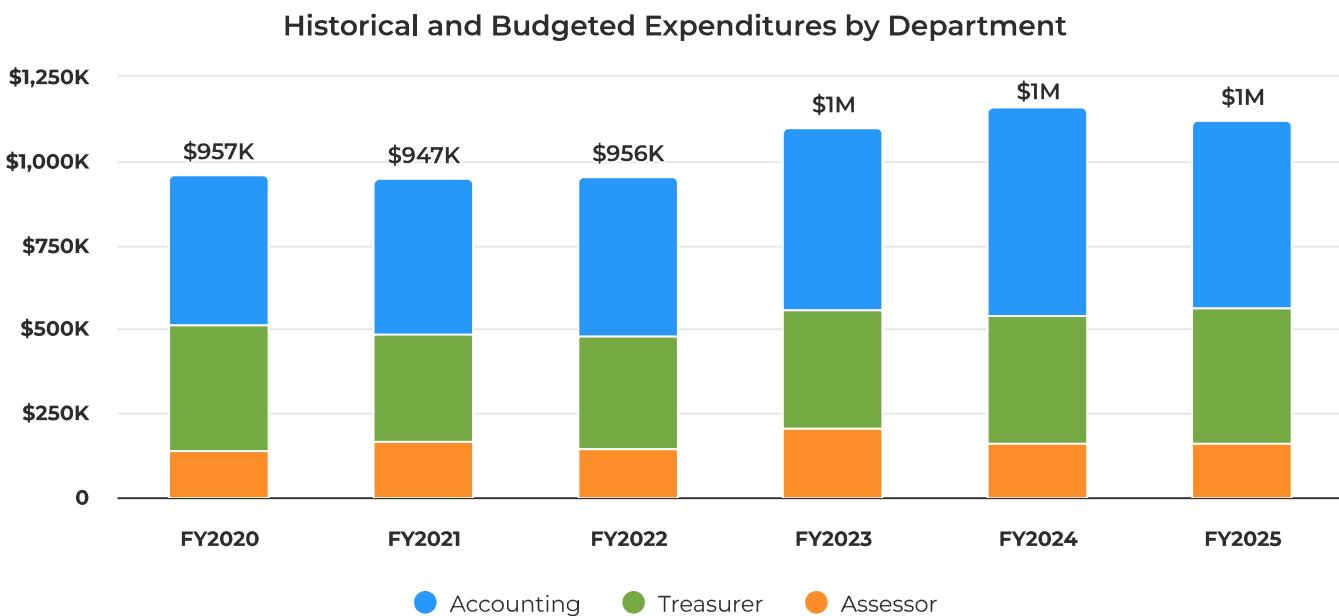


Finance

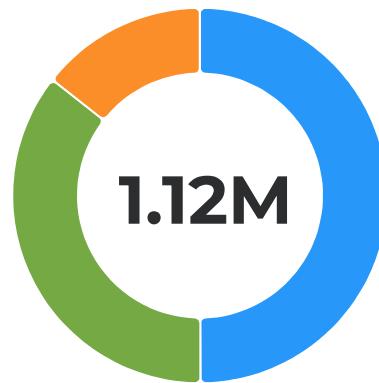
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



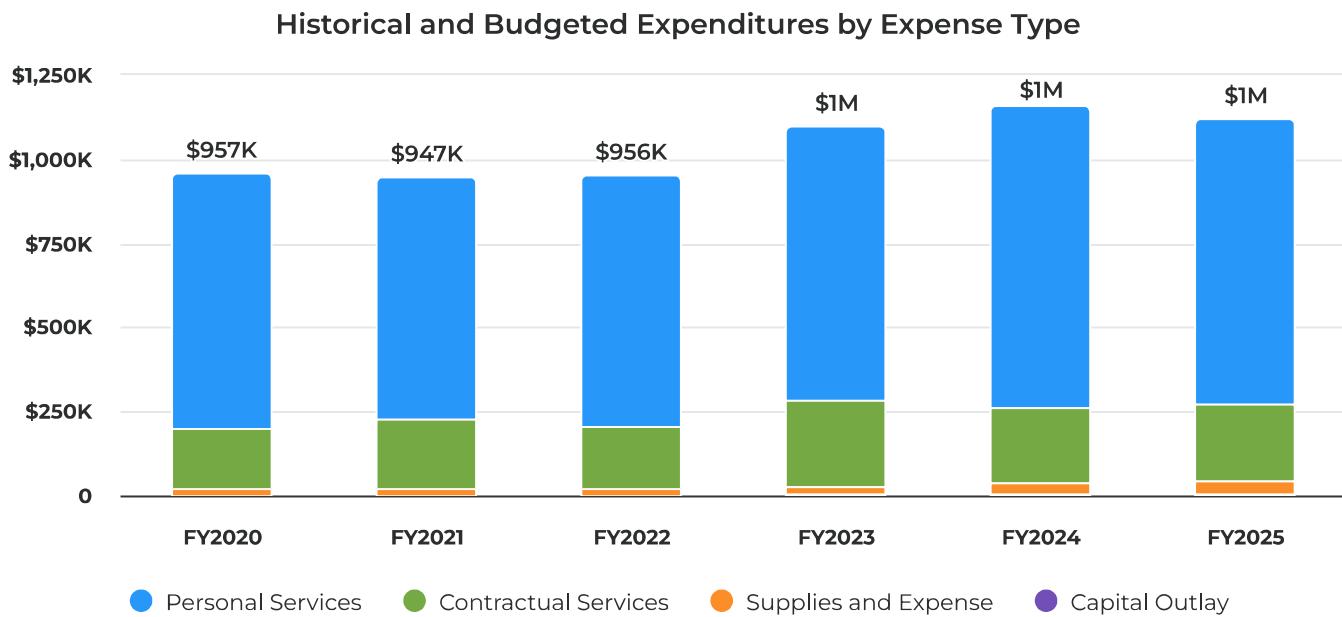
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Accounting							
SALARIES & WAGES	\$329,730	\$374,697	\$177,309	\$397,284	\$397,284	\$354,400	-10.79%
TEMPORARY HELP	-	\$1,365	\$17,362	\$17,362	-	-	-
OVERTIME	\$209	\$1,307	\$2,728	\$2,728	\$500	\$500	0.00%
GRP							
HEALTH/LIFE INSURANCE	\$57,206	\$60,468	\$35,627	\$68,273	\$68,273	\$69,642	2.01%
EMPLOYER TAXES-FEDERAL	\$24,181	\$25,874	\$14,526	\$31,221	\$31,221	\$28,522	-8.64%
PENSION-GENERAL	\$21,440	\$22,780	\$13,605	\$28,051	\$28,051	\$25,835	-7.90%
AUDITING SERVICES	\$32,139	\$37,813	\$42,412	\$51,350	\$51,350	\$52,800	2.82%
FINANCIAL ADVISORY	\$5,507	\$8,800	\$2,361	\$6,000	\$6,000	\$12,600	110.00%
EQUIPMENT MAINTENANCE CON	\$426	\$430	\$348	\$400	\$400	\$700	75.00%
OFFICE SUPPLIES/SM \$ ITEM	\$1,537	\$816	\$591	\$3,375	\$3,375	\$3,175	-5.93%
POSTAGE & MAILING	\$610	\$605	\$719	\$1,000	\$1,000	\$1,000	0.00%
DUES & SUBSCRIPTIONS	\$2,440	\$3,260	\$1,888	\$3,400	\$3,400	\$3,400	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
TRAINING,SEMINAR & TRAVEL	\$1,373	\$1,244	\$2,012	\$5,200	\$5,200	\$5,200	0.00%
AUTO MILEAGE VARIABLE	-	\$153	\$33	\$100	\$100	\$100	0.00%
NEW EQUIPMENT	\$98	\$2,102	-	\$3,000	\$3,000	\$3,000	0.00%
Total Accounting	\$476,896	\$541,714	\$311,521	\$618,744	\$599,154	\$560,874	-6.39%
Treasurer							
SALARIES & WAGES	\$227,509	\$235,919	\$133,790	\$249,139	\$249,139	\$261,075	4.79%
TEMPORARY HELP	\$3,488	\$3,065	\$2,883	\$4,000	\$4,000	\$4,000	0.00%
OVERTIME GRP	\$178	\$1,670	\$417	\$1,000	\$1,000	\$1,000	0.00%
HEALTH/LIFE INSURANCE	\$53,819	\$58,162	\$34,024	\$63,988	\$63,988	\$65,248	1.97%
EMPLOYER TAXES-FEDERAL	\$16,779	\$17,371	\$9,811	\$19,479	\$19,479	\$20,407	4.76%
PENSION-GENERAL	\$14,819	\$16,268	\$9,425	\$17,225	\$17,225	\$18,195	5.63%
PRGM CONSULTING & OTHER	\$903	\$903	\$957	\$3,700	\$3,700	\$3,000	-18.92%
EQUIPMENT MAINTENANCE CON	\$125	\$430	\$348	\$400	\$400	\$700	75.00%
OFFICE SUPPLIES/SM \$ ITEM	\$2,224	\$1,982	\$394	\$4,075	\$4,075	\$4,075	0.00%
POSTAGE & MAILING	\$13,986	\$15,210	\$2,389	\$15,100	\$15,100	\$17,500	15.89%
DUES & SUBSCRIPTIONS	\$210	\$235	\$125	\$250	\$250	\$250	0.00%
TRAINING,SEMINAR & TRAVEL	-	-	-	\$1,200	\$1,200	\$1,200	0.00%
AUTO MILEAGE VARIABLE	-	-	-	\$200	\$200	\$200	0.00%
NEW EQUIPMENT	-	\$1,304	-	\$3,000	\$3,000	\$3,000	0.00%
Total Treasurer	\$334,040	\$352,519	\$194,563	\$382,756	\$382,756	\$399,850	4.47%
Assessor							
APPRAISER SERVICES	\$143,445	\$206,395	\$54,737	\$158,838	\$158,838	\$161,250	1.52%
EQUIPMENT MAINTENANCE CON	\$371	\$319	\$144	\$470	\$470	\$300	-36.17%
OFFICE SUPPLIES/SM \$	\$194	\$841	-	\$100	\$100	\$100	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
ITEM							
POSTAGE & MAILING	\$1	\$27	\$27	\$100	\$100	\$100	0.00%
NEW EQUIPMENT	\$571	-	-	-	-	-	-
Total Assessor	\$144,582	\$207,582	\$54,908	\$159,508	\$159,508	\$161,750	1.41%
Total Expenditures	\$955,518	\$1,101,815	\$560,992	\$1,161,008	\$1,141,418	\$1,122,474	-1.66%

Expenditures by Expense Type



FY25 Expenditures by Object Summary 1



● Personal Services	\$848,824	75.62%
● Contractual Services	\$231,350	20.61%
● Supplies and Expense	\$36,300	3.23%
● Capital Outlay	\$6,000	0.53%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							

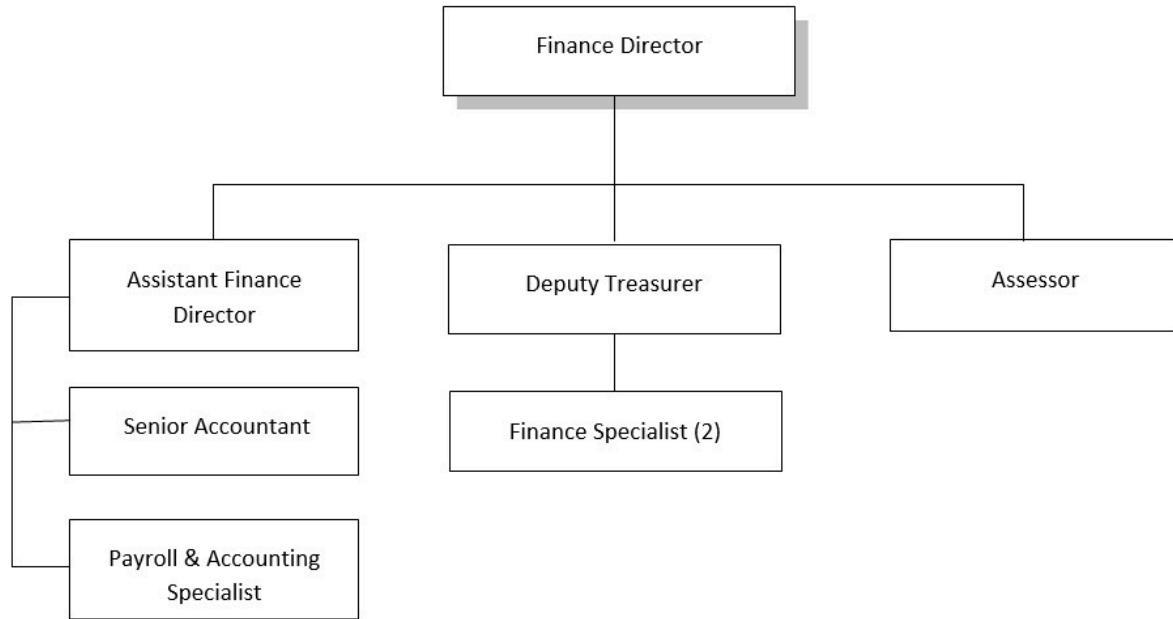
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
SALARIES & WAGES	\$329,730	\$374,697	\$177,309	\$397,284	\$397,284	\$354,400	-10.79%
TEMPORARY HELP	-	\$1,365	\$17,362	\$17,362	-	-	-
OVERTIME	\$209	\$1,307	\$2,728	\$2,728	\$500	\$500	0.00%
GRP							
HEALTH/LIFE INSURANCE	\$57,206	\$60,468	\$35,627	\$68,273	\$68,273	\$69,642	2.01%
EMPLOYER TAXES-FEDERAL	\$24,181	\$25,874	\$14,526	\$31,221	\$31,221	\$28,522	-8.64%
PENSION-GENERAL	\$21,440	\$22,780	\$13,605	\$28,051	\$28,051	\$25,835	-7.90%
SALARIES & WAGES	\$227,509	\$235,919	\$133,790	\$249,139	\$249,139	\$261,075	4.79%
TEMPORARY HELP	\$3,488	\$3,065	\$2,883	\$4,000	\$4,000	\$4,000	0.00%
OVERTIME	\$178	\$1,670	\$417	\$1,000	\$1,000	\$1,000	0.00%
GRP							
HEALTH/LIFE INSURANCE	\$53,819	\$58,162	\$34,024	\$63,988	\$63,988	\$65,248	1.97%
EMPLOYER TAXES-FEDERAL	\$16,779	\$17,371	\$9,811	\$19,479	\$19,479	\$20,407	4.76%
PENSION-GENERAL	\$14,819	\$16,268	\$9,425	\$17,225	\$17,225	\$18,195	5.63%
Total Personal Services	\$749,358	\$818,946	\$451,507	\$899,750	\$880,160	\$848,824	-3.56%
Contractual Services							
AUDITING SERVICES	\$32,139	\$37,813	\$42,412	\$51,350	\$51,350	\$52,800	2.82%
FINANCIAL ADVISORY	\$5,507	\$8,800	\$2,361	\$6,000	\$6,000	\$12,600	110.00%
EQUIPMENT MAINTENANCE CON	\$426	\$430	\$348	\$400	\$400	\$700	75.00%
PRGM CONSULTING & OTHER	\$903	\$903	\$957	\$3,700	\$3,700	\$3,000	-18.92%
EQUIPMENT MAINTENANCE CON	\$125	\$430	\$348	\$400	\$400	\$700	75.00%
APPRAISER SERVICES	\$143,445	\$206,395	\$54,737	\$158,838	\$158,838	\$161,250	1.52%
EQUIPMENT MAINTENANCE CON	\$371	\$319	\$144	\$470	\$470	\$300	-36.17%
Total Contractual Services	\$182,916	\$255,090	\$101,307	\$221,158	\$221,158	\$231,350	4.61%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	\$1,537	\$816	\$591	\$3,375	\$3,375	\$3,175	-5.93%
POSTAGE & MAILING	\$610	\$605	\$719	\$1,000	\$1,000	\$1,000	0.00%
DUES & SUBSCRIPTIONS	\$2,440	\$3,260	\$1,888	\$3,400	\$3,400	\$3,400	0.00%
TRAINING,SEMINAR & TRAVEL	\$1,373	\$1,244	\$2,012	\$5,200	\$5,200	\$5,200	0.00%
AUTO MILEAGE VARIABLE	-	\$153	\$33	\$100	\$100	\$100	0.00%
OFFICE SUPPLIES/SM \$ ITEM	\$2,224	\$1,982	\$394	\$4,075	\$4,075	\$4,075	0.00%
POSTAGE & MAILING	\$13,986	\$15,210	\$2,389	\$15,100	\$15,100	\$17,500	15.89%
DUES & SUBSCRIPTIONS	\$210	\$235	\$125	\$250	\$250	\$250	0.00%
TRAINING,SEMINAR & TRAVEL	-	-	-	\$1,200	\$1,200	\$1,200	0.00%
AUTO MILEAGE VARIABLE	-	-	-	\$200	\$200	\$200	0.00%
OFFICE SUPPLIES/SM \$ ITEM	\$194	\$841	-	\$100	\$100	\$100	0.00%
POSTAGE & MAILING	\$1	\$27	\$27	\$100	\$100	\$100	0.00%
Total Supplies and Expense	\$22,575	\$24,373	\$8,178	\$34,100	\$34,100	\$36,300	6.45%
Capital Outlay							
NEW EQUIPMENT	\$98	\$2,102	-	\$3,000	\$3,000	\$3,000	0.00%
NEW EQUIPMENT	-	\$1,304	-	\$3,000	\$3,000	\$3,000	0.00%
NEW EQUIPMENT	\$571	-	-	-	-	-	-
Total Capital Outlay	\$669	\$3,406	-	\$6,000	\$6,000	\$6,000	0.00%
Total Expenditures	\$955,518	\$1,101,815	\$560,992	\$1,161,008	\$1,141,418	\$1,122,474	-1.66%

Organizational Chart

CITY OF GREENFIELD FINANCE DEPARTMENT

2025



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Finance	Budget: Assessor, Accounting and Treasurer	
	Program: General Government	Submitted by: Paula Schafer	Date: August, 2024

Goal/Responsibility:

Manage and control fiscal programs, promote fair and equitable assessments for a wide variety of real estate, both commercial and residential. Provide financial analyses and advice as part of City policy-making processes. Prepare and administer the various City budgets. Administer City's debt program, accounting and annual financial audits. Recommend and implement practices for improved financial administration and fiscal management. Facilitate the collection, security, deposit and investment of all City funds in accordance with Wisconsin State statutes and City policies.

Organization/Physical Attributes:

The Finance department currently includes seven personnel who provide all accounting related duties in accordance to GAAP and GASB standards and treasurer functions. The department includes a Finance Director, Assistant Finance Director, Deputy Treasurer and related staff. The Assessor duties and responsibilities are contracted with Catalis Tax & CAMA, Inc.

2024 Accomplishments

- Assisted with the consolidation of the Greenfield Health Department with the West Allis Health Department to create the Southwest Suburban Health Department.
- Continued Accounts Payable training of new staff as well as refreshers for existing staff in other departments.
- Completed second year of implementing the ClearGov Digital Budget Book in order to provide online transparency of the City's annual budget.
- Completed implementation of the new tax software, ~~LandNav~~, for creation and collection of City tax bills in December 2023. Encountered software issues during bill creation and collections. Software issues still persist in 2024. The Assistant Finance Director is on a steering committee working on the issues with other municipalities as well as Milwaukee County.

- Increased number of citizens/businesses using auto pay for sewer bills, goal was 16% which was met by May 2024. Currently have 1,700 and the goal was 1,651.
- Trained new Payroll / Accounting staff on position responsibilities and existing staff being cross trained so as to have coverage in someone's absence.
- Assisted new department managers through the budget process for their department's revenues and expenditures as well as capital purchase requests.
- Completed a single audit on the City's FY-2023 grants

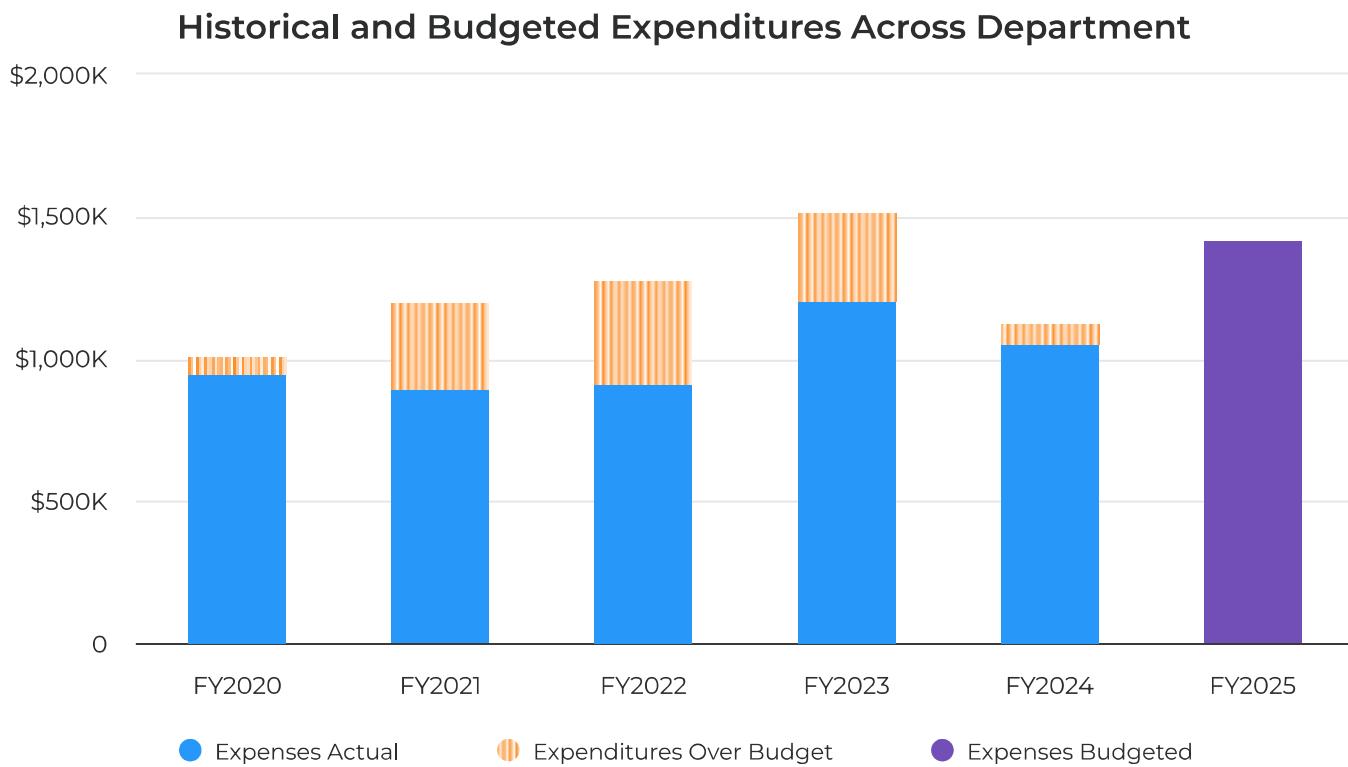
Major Goals/Objectives/Programs for 2025:

- Continue to work on addressing issues with the new tax software with the developer, other Milwaukee County municipalities and Milwaukee County staff.
- Work with transitioning revenue collection for the Southwest Suburban Health Department from Greenfield's software to the new business' software.
- Work with the departments that receive grants to ensure proper accounting and reporting procedures are followed.
- Continue to work to increase number of citizens/business using auto pay for sewer bills, goal for 2025 is 17.0%, currently at 16.4%, need an additional 54 accounts to reach the goal.
- Continue to manage ARPA funds received due to COVID-19 pandemic and submit required reporting of funds. Funds need to be committed by YE 2024 and spent by YE 2026.
- Continue cross training of staff to allow for more flexibility in the department, succession planning and enhanced customer service.
- Research use of ACH payments to vendors and possible migration to include ACH as an option instead of paper checks.

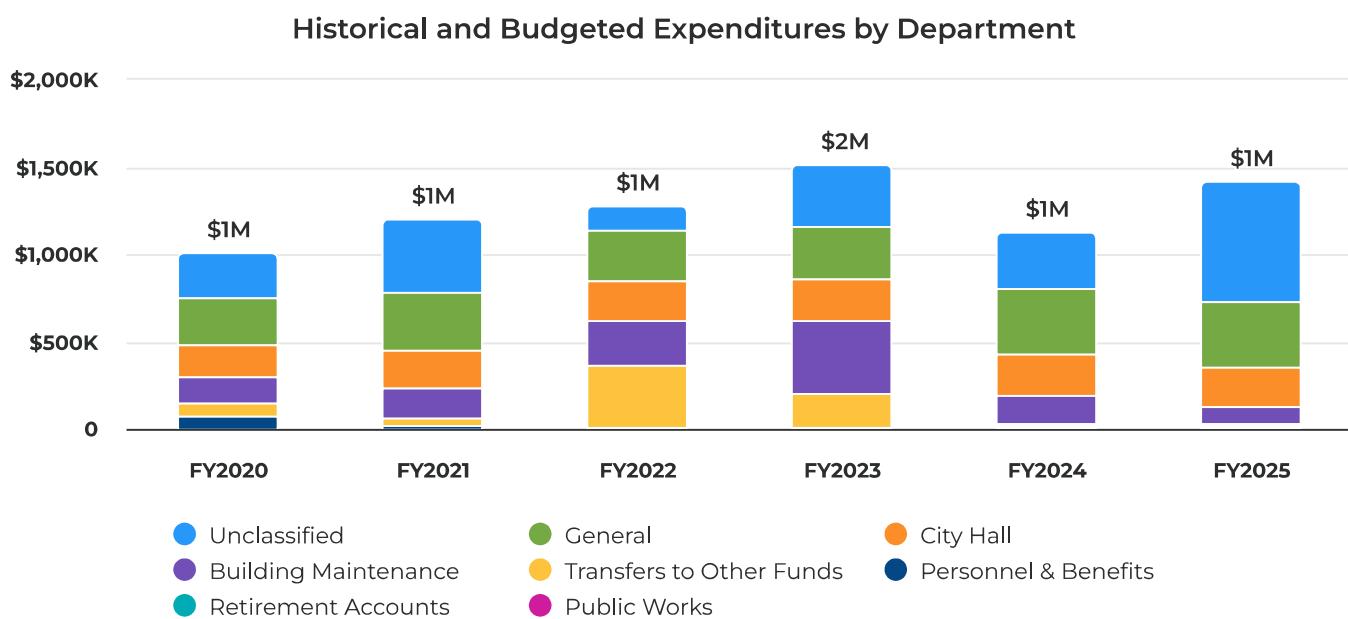


Other General Government

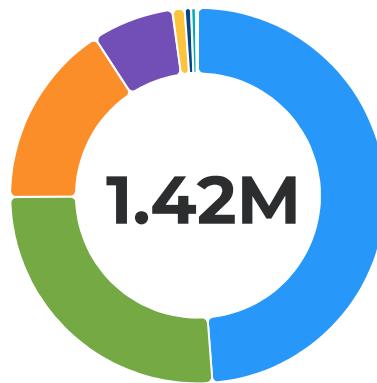
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



Unclassified	\$691,300	48.78%
General	\$369,884	26.10%
City Hall	\$225,405	15.90%
Building Maintenance	\$99,527	7.02%
Transfers to Other Funds	\$15,000	1.06%
Personnel & Benefits	\$8,000	0.56%
Retirement Accounts	\$5,884	0.42%
Public Works	\$2,294	0.16%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
General						
OFFICE SUPPLIES/SM \$ ITEM	\$4,896	\$7,959	\$1,991	\$10,000	\$10,000	\$10,000
POSTAGE & MAILING	\$5,289	\$3,398	-\$7,031	\$9,100	\$9,100	\$9,100
COMMUNICATIONS	\$70,264	\$67,429	\$44,821	\$85,000	\$85,000	\$85,000
EXTRA ORDINARY EXPENSES	\$13,243	\$24,445	\$11,185	\$17,396	\$17,396	\$17,450
LIABILITY INSURANCE	\$198,538	\$200,095	\$206,488	\$257,100	\$257,100	\$248,334
Total General	\$292,230	\$303,326	\$257,454	\$378,596	\$378,596	\$369,884
Personnel & Benefits						
UNEMPLOYMENT COMPENSATION	\$3,549	\$7,041	\$12,269	\$12,269	\$8,000	\$8,000
Total Personnel & Benefits	\$3,549	\$7,041	\$12,269	\$12,269	\$8,000	\$8,000
Retirement Accounts						
GRP HEALTH/LIFE INSURANCE	\$3,697	\$4,621	\$5,545	\$5,545	\$5,545	\$5,884

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Total Retirement Accounts	\$3,697	\$4,621	\$5,545	\$5,545	\$5,545	\$5,884
Public Works						
GRP HEALTH/LIFE INSURANCE	\$1,467	\$1,834	\$2,200	\$2,200	\$2,200	\$2,294
Total Public Works	\$1,467	\$1,834	\$2,200	\$2,200	\$2,200	\$2,294
Unclassified						
BANK SERVICE CHARGES	\$31,717	\$29,542	\$16,456	\$32,600	\$32,600	\$31,000
FIRE EMRGNY BILL SERVICES	\$137,235	\$160,873	\$69,144	\$145,300	\$145,300	\$160,300
BAD DEBT PERSONAL PROPERTY	\$9,809	\$10,612	\$1,996	\$10,000	\$10,000	\$10,000
BAD DEBTS AMBULANCE	-\$40,548	\$81,453	\$650	\$100,000	\$100,000	\$100,000
BAD DEBT - OTHER	\$3,978	\$68,662	\$18,149	\$30,000	\$30,000	\$30,000
CONTINGENCY	-	-	-	\$8,079	\$8,079	\$360,000
Total Unclassified	\$142,191	\$351,142	\$106,395	\$325,979	\$325,979	\$691,300
Transfers to Other Funds						
TRANSFER TO OTHER FUNDS	\$360,558	\$188,343	\$15,569	\$15,569	\$15,000	\$15,000
Total Transfers to Other Funds	\$360,558	\$188,343	\$15,569	\$15,569	\$15,000	\$15,000
City Hall						
DROP RUG SERVICE	\$1,655	\$807	\$1,349	\$1,500	\$1,500	\$1,500
ELECTRIC	\$68,535	\$77,133	\$42,332	\$69,000	\$69,000	\$75,000
GAS	\$20,790	\$14,058	\$8,651	\$24,000	\$24,000	\$22,000
WATER	\$3,478	\$2,591	\$1,221	\$5,000	\$5,000	\$4,000
SEWER SERVICE	\$5,042	\$3,185	\$1,488	\$4,000	\$4,000	\$4,000
JANITORIAL	\$34,843	\$40,721	\$22,666	\$40,000	\$40,000	\$40,000
BUILDING SUPPLIES- JANITOR	\$3,742	\$4,265	\$591	\$4,000	\$4,000	\$4,000
MAINT, REPAIRS & OTHER	\$80,540	\$100,309	\$63,723	\$76,405	\$76,405	\$74,905
NEW EQUIPMENT	-	-	\$13,711	\$13,711	-	-
Total City Hall	\$218,625	\$243,069	\$155,732	\$237,616	\$223,905	\$225,405
Building Maintenance						
SALARIES & WAGES	\$180,169	\$290,327	\$94,788	\$106,062	\$63,478	\$65,084
OVERTIME	\$1,943	\$6,304	\$155	\$271	\$180	\$180

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
GRP HEALTH/LIFE INSURANCE	\$52,658	\$78,498	\$29,137	\$32,679	\$27,416	\$25,000
EMPLOYER TAXES FEDERAL	\$13,116	\$21,356	\$6,777	\$7,593	\$4,885	\$5,008
PENSION-GENERAL	\$11,752	\$20,088	\$6,454	\$7,216	\$4,074	\$4,255
Total Building Maintenance	\$259,638	\$416,573	\$137,311	\$153,821	\$100,033	\$99,527
Total Expenditures	\$1,281,955	\$1,515,949	\$692,475	\$1,131,595	\$1,059,258	\$1,417,294

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

General

OFFICE SUPPLIES/SM \$ ITEM	0.00%
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
EXTRA ORDINARY EXPENSES	0.31%
LIABILITY INSURANCE	-3.41%

Total General**Personnel & Benefits**

UNEMPLOYMENT COMPENSATION	0.00%
Total Personnel & Benefits	0.00%

Retirement Accounts

GRP HEALTH/LIFE INSURANCE	6.11%
Total Retirement Accounts	6.11%

Public Works

GRP HEALTH/LIFE INSURANCE	4.27%
Total Public Works	4.27%

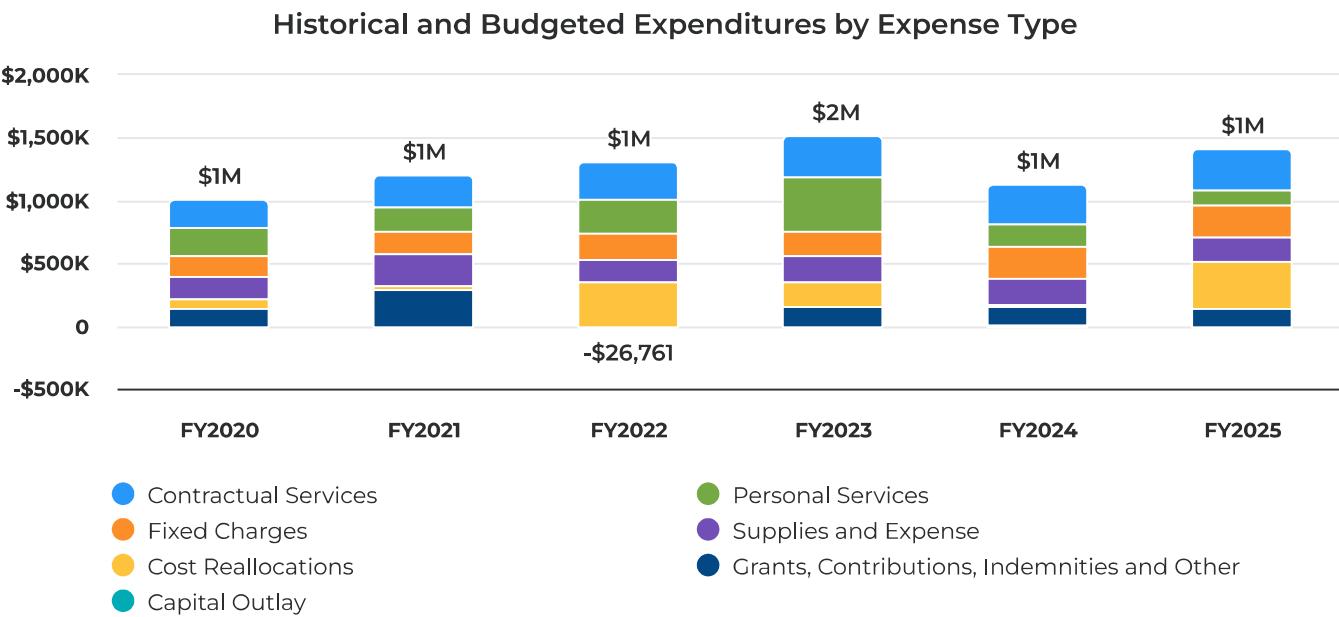
Unclassified

BANK SERVICE CHARGES	-4.91%
FIRE EMRGNY BILL SERVICES	10.32%
BAD DEBT PERSONAL PROPERTY	0.00%
BAD DEBTS AMBULANCE	0.00%
BAD DEBT - OTHER	0.00%
CONTINGENCY	4,356.00%
Total Unclassified	112.07%

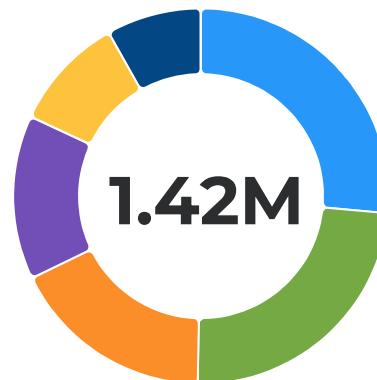
Transfers to Other Funds

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
TRANSFER TO OTHER FUNDS	0.00%
Total Transfers to Other Funds	0.00%
City Hall	
DROP RUG SERVICE	0.00%
ELECTRIC	8.70%
GAS	-8.33%
WATER	-20.00%
SEWER SERVICE	0.00%
JANITORIAL	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
MAINT, REPAIRS & OTHER	-1.96%
NEW EQUIPMENT	-
Total City Hall	0.67%
Building Maintenance	
SALARIES & WAGES	2.53%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-8.81%
EMPLOYER TAXES FEDERAL	2.52%
PENSION-GENERAL	4.44%
Total Building Maintenance	-0.51%
Total Expenditures	33.80%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Cost Reallocations	\$375,000	26.46%
Contractual Services	\$337,800	23.83%
Fixed Charges	\$248,334	17.52%
Supplies and Expense	\$200,455	14.14%
Grants, Contributions, Indemnities and Other	\$140,000	9.88%
Personal Services	\$115,705	8.16%
Capital Outlay	\$0	0.00%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services						
UNEMPLOYMENT COMPENSATION	\$3,549	\$7,041	\$12,269	\$12,269	\$8,000	\$8,000
GRP HEALTH/LIFE INSURANCE	\$3,697	\$4,621	\$5,545	\$5,545	\$5,545	\$5,884
GRP HEALTH/LIFE INSURANCE	\$1,467	\$1,834	\$2,200	\$2,200	\$2,200	\$2,294
SALARIES & WAGES	\$180,169	\$290,327	\$94,788	\$106,062	\$63,478	\$65,084
OVERTIME	\$1,943	\$6,304	\$155	\$271	\$180	\$180
GRP HEALTH/LIFE INSURANCE	\$52,658	\$78,498	\$29,137	\$32,679	\$27,416	\$25,000
EMPLOYER TAXES FEDERAL	\$13,116	\$21,356	\$6,777	\$7,593	\$4,885	\$5,008
PENSION-GENERAL	\$11,752	\$20,088	\$6,454	\$7,216	\$4,074	\$4,255
Total Personal Services	\$268,351	\$430,069	\$157,325	\$173,835	\$115,778	\$115,705
Contractual Services						
BANK SERVICE CHARGES	\$31,717	\$29,542	\$16,456	\$32,600	\$32,600	\$31,000
FIRE EMRGNY BILL SERVICES	\$137,235	\$160,873	\$69,144	\$145,300	\$145,300	\$160,300
DROP RUG SERVICE	\$1,655	\$807	\$1,349	\$1,500	\$1,500	\$1,500
ELECTRIC	\$68,535	\$77,133	\$42,332	\$69,000	\$69,000	\$75,000
GAS	\$20,790	\$14,058	\$8,651	\$24,000	\$24,000	\$22,000
WATER	\$3,478	\$2,591	\$1,221	\$5,000	\$5,000	\$4,000
SEWER SERVICE	\$5,042	\$3,185	\$1,488	\$4,000	\$4,000	\$4,000
JANITORIAL	\$34,843	\$40,721	\$22,666	\$40,000	\$40,000	\$40,000
Total Contractual Services	\$303,295	\$328,910	\$163,307	\$321,400	\$321,400	\$337,800
Supplies and Expense						
OFFICE SUPPLIES/SM \$ ITEM	\$4,896	\$7,959	\$1,991	\$10,000	\$10,000	\$10,000
POSTAGE & MAILING	\$5,289	\$3,398	-\$7,031	\$9,100	\$9,100	\$9,100
COMMUNICATIONS	\$70,264	\$67,429	\$44,821	\$85,000	\$85,000	\$85,000
EXTRA ORDINARY EXPENSES	\$13,243	\$24,445	\$11,185	\$17,396	\$17,396	\$17,450
BUILDING SUPPLIES-JANITOR	\$3,742	\$4,265	\$591	\$4,000	\$4,000	\$4,000
MAINT, REPAIRS & OTHER	\$80,540	\$100,309	\$63,723	\$76,405	\$76,405	\$74,905

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Total Supplies and Expense	\$177,974	\$207,805	\$115,280	\$201,901	\$201,901	\$200,455
Fixed Charges						
LIABILITY INSURANCE	\$198,538	\$200,095	\$206,488	\$257,100	\$257,100	\$248,334
Total Fixed Charges	\$198,538	\$200,095	\$206,488	\$257,100	\$257,100	\$248,334
Grants, Contributions, Indemnities and Other						
BAD DEBT PERSONAL PROPERTY	\$9,809	\$10,612	\$1,996	\$10,000	\$10,000	\$10,000
BAD DEBTS AMBULANCE	-\$40,548	\$81,453	\$650	\$100,000	\$100,000	\$100,000
BAD DEBT - OTHER	\$3,978	\$68,662	\$18,149	\$30,000	\$30,000	\$30,000
Total Grants, Contributions, Indemnities and Other	-\$26,761	\$160,727	\$20,795	\$140,000	\$140,000	\$140,000
Capital Outlay						
NEW EQUIPMENT	-	-	\$13,711	\$13,711	-	-
Total Capital Outlay	-	-	\$13,711	\$13,711	-	-
Cost Reallocations						
CONTINGENCY	-	-	-	\$8,079	\$8,079	\$360,000
TRANSFER TO OTHER FUNDS	\$360,558	\$188,343	\$15,569	\$15,569	\$15,000	\$15,000
Total Cost Reallocations	\$360,558	\$188,343	\$15,569	\$23,648	\$23,079	\$375,000
Total Expenditures	\$1,281,955	\$1,515,949	\$692,475	\$1,131,595	\$1,059,258	\$1,417,294

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services

UNEMPLOYMENT COMPENSATION	0.00%
GRP HEALTH/LIFE INSURANCE	6.11%
GRP HEALTH/LIFE INSURANCE	4.27%
SALARIES & WAGES	2.53%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-8.81%

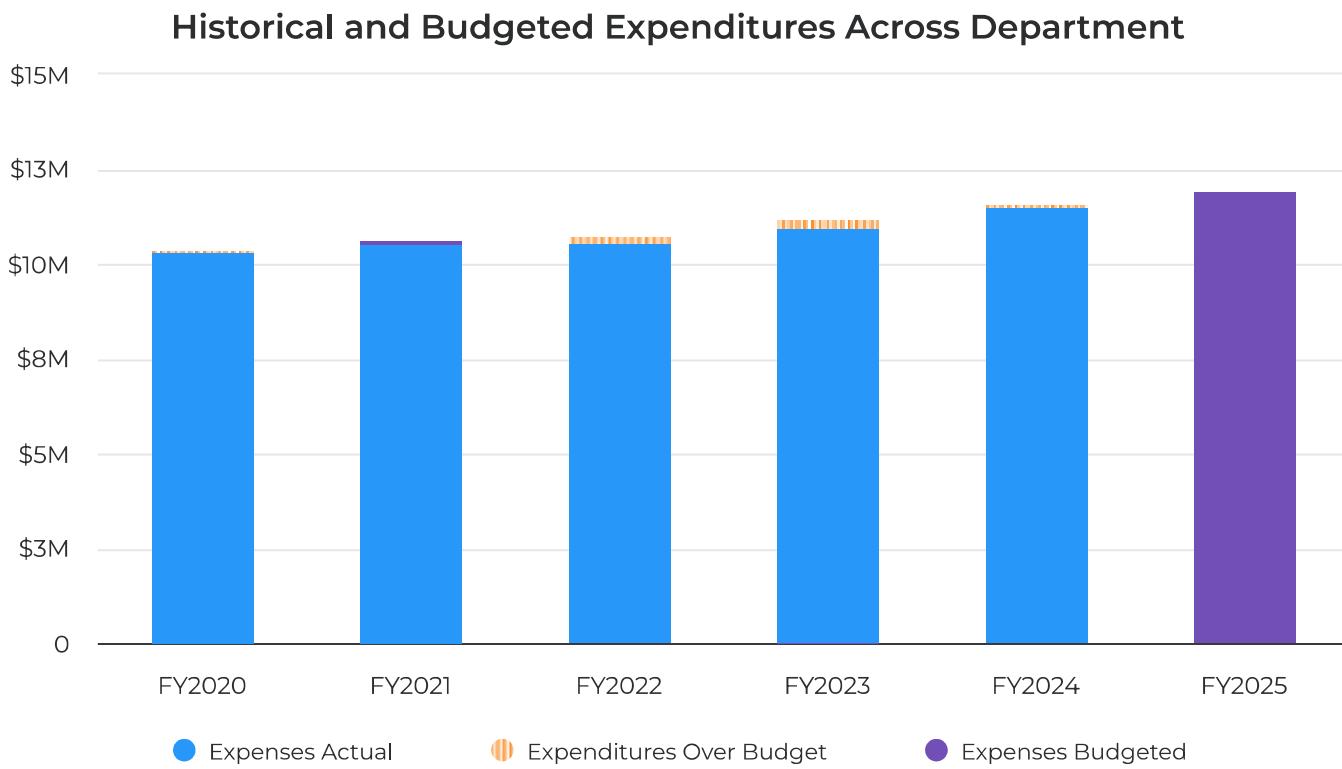


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
EMPLOYER TAXES FEDERAL	2.52%
PENSION-GENERAL	4.44%
Total Personal Services	-0.06%
Contractual Services	
BANK SERVICE CHARGES	-4.91%
FIRE EMRGNY BILL SERVICES	10.32%
DROP RUG SERVICE	0.00%
ELECTRIC	8.70%
GAS	-8.33%
WATER	-20.00%
SEWER SERVICE	0.00%
JANITORIAL	0.00%
Total Contractual Services	5.10%
Supplies and Expense	
OFFICE SUPPLIES/SM \$ ITEM	0.00%
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
EXTRA ORDINARY EXPENSES	0.31%
BUILDING SUPPLIES-JANITOR	0.00%
MAINT, REPAIRS & OTHER	-1.96%
Total Supplies and Expense	-0.72%
Fixed Charges	
LIABILITY INSURANCE	-3.41%
Total Fixed Charges	-3.41%
Grants, Contributions, Indemnities and Other	
BAD DEBT PERSONAL PROPERTY	0.00%
BAD DEBTS AMBULANCE	0.00%
BAD DEBT - OTHER	0.00%
Total Grants, Contributions, Indemnities and Other	0.00%
Capital Outlay	
NEW EQUIPMENT	-
Total Capital Outlay	-
Cost Reallocations	
CONTINGENCY	4,356.00%
TRANSFER TO OTHER FUNDS	0.00%
Total Cost Reallocations	1,524.85%

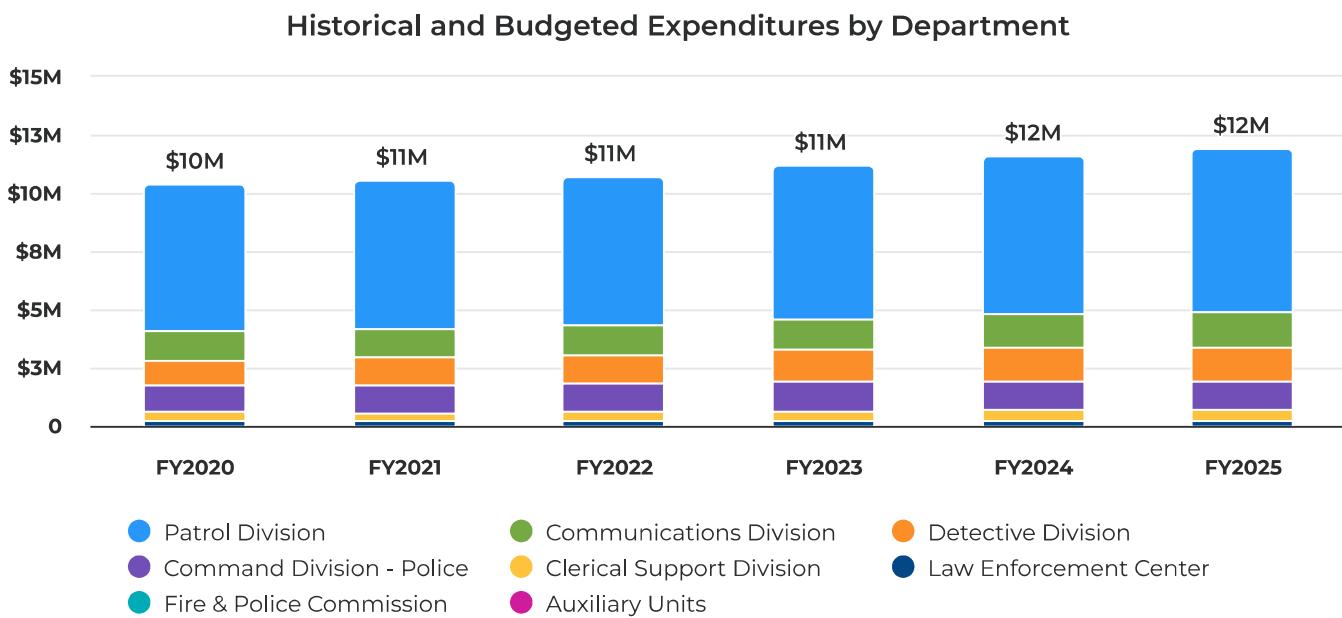
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Total Expenditures	33 . 80%

Police Department

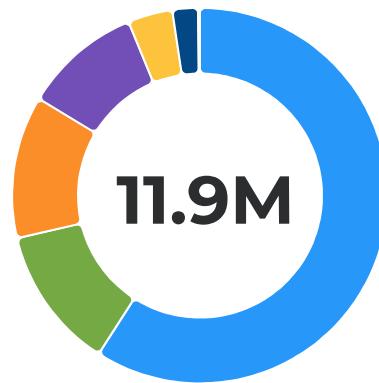
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



● Patrol Division	\$7,051,964	59.06%
● Detective Division	\$1,466,331	12.28%
● Communications Division	\$1,466,019	12.28%
● Command Division - Police	\$1,213,357	10.16%
● Clerical Support Division	\$461,030	3.86%
● Law Enforcement Center	\$263,800	2.21%
● Fire & Police Commission	\$12,000	0.10%
● Auxiliary Units	\$5,433	0.05%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Fire & Police Commission						
COMMITTEE EXPENSES	\$10,434	\$11,061	\$10,518	\$12,000	\$12,000	\$12,000
Total Fire & Police Commission	\$10,434	\$11,061	\$10,518	\$12,000	\$12,000	\$12,000
Law Enforcement Center						
DROP RUG SERVICE	\$3,514	\$3,751	\$3,463	\$3,500	\$3,500	\$3,800
ELECTRIC	\$84,555	\$90,635	\$57,066	\$85,000	\$85,000	\$90,000
GAS	\$19,520	\$18,350	\$11,257	\$20,000	\$20,000	\$20,000
WATER	\$2,431	\$2,413	\$1,278	\$2,500	\$2,500	\$2,500
SEWER SERVICE	\$3,089	\$3,416	\$1,782	\$3,100	\$3,100	\$3,500
JANITORIAL	\$61,200	\$62,866	\$37,706	\$63,000	\$63,000	\$63,000
BUILDING SUPPLIES-JANITOR	\$1,831	\$3,526	\$697	\$6,000	\$6,000	\$6,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
BUILDINGS MAINTENANCE	\$51,888	\$57,994	\$18,992	\$75,000	\$75,000	\$75,000
Total Law Enforcement Center	\$228,028	\$242,951	\$132,241	\$258,100	\$258,100	\$263,800
Command Division - Police						
SALARIES & WAGES	\$490,926	\$501,368	\$240,570	\$449,788	\$449,788	\$463,561
UNIFORM/SHOOTING/TRAINING	\$1,957	\$1,957	-	\$1,850	\$1,850	\$1,850
OVERTIME	\$1,072	-\$785	-	\$1,000	\$1,000	\$1,000
GRP						
HEALTH/LIFE INSURANCE	\$94,499	\$92,151	\$44,278	\$83,850	\$83,850	\$85,530
EMPLOYER TAXES-FEDERAL	\$36,449	\$36,333	\$17,613	\$34,628	\$34,628	\$35,677
PENSION-GENERAL	\$13,007	\$12,629	\$5,240	\$9,976	\$9,976	\$10,349
PENSION-PROTECTIVE	\$33,006	\$36,756	\$21,567	\$40,321	\$40,321	\$43,830
PROFESSIONAL SERVICES	\$18,515	\$28,422	\$11,124	\$18,500	\$18,500	\$18,500
EQUIPMENT MAINTENANCE CON	\$162,777	\$182,754	\$183,441	\$225,000	\$225,000	\$225,000
WEED CUTTING & NUISANCE CONTROL	-	-	\$2,672	\$6,000	\$6,000	\$6,000
OFFICE SUPPLIES/SM \$ ITEM	\$14,257	\$14,856	\$7,462	\$20,000	\$20,000	\$20,000
POLICE STATION SUPPLIES	\$15,736	\$14,503	\$7,303	\$20,000	\$20,000	\$20,000
POSTAGE & MAILING	\$2,830	\$2,954	\$1,241	\$3,000	\$3,000	\$3,000
DUES & SUBSCRIPTIONS	\$13,408	\$12,803	\$4,744	\$13,860	\$13,860	\$13,860
BOOKS & PUBLICATIONS	\$3,217	\$2,526	\$218	\$2,050	\$2,050	\$1,000
TRAINING-IN HOUSE	\$2,790	\$1,614	\$3,078	\$3,078	\$2,500	\$2,500
COMMUNITY SERVICE PROGRAMS	\$10,583	\$6,903	\$7,173	\$10,000	\$10,000	\$10,000
MEDICAL SUPPLIES	\$6,324	\$5,373	\$1,679	\$6,500	\$6,500	\$6,500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
GUNS & AMMUNITION	\$32,058	\$18,225	\$18,989	\$19,000	\$19,000	\$19,000
JUVENILE/DARE PROGRAMS	\$7,194	\$6,815	\$93	\$7,200	\$7,200	\$7,200
OIL, GREASE & GASOLINE	\$106,515	\$109,978	\$66,988	\$106,000	\$106,000	\$106,000
VEHICLE MAINT & EQUIPMENT	\$42,506	\$48,602	\$27,854	\$40,000	\$40,000	\$40,000
VEHICLE ACCIDENT REPAIRS	\$8,914	\$59,354	\$28,364	\$28,364	\$5,000	\$5,000
VEHICLE LICENSES & TITLES	\$1,108	\$1,292	\$842	\$842	\$500	\$500
UNIFORM REPAIR/REPLACEMT	\$2,492	\$3,199	\$1,786	\$3,000	\$3,000	\$2,000
EQUIPMENT REPAIR	\$994	\$1,477	\$285	\$1,500	\$1,500	\$1,500
K-9 UNIT	\$3,507	\$5,658	\$6,752	\$8,000	\$8,000	\$8,000
TRAINING,SEMINAR & TRAVEL	\$53,588	\$52,556	\$31,674	\$51,000	\$51,000	\$51,000
REPLACEMENT EQUIPMENT	\$4,309	\$6,970	\$2,810	\$5,000	\$5,000	\$5,000
Total Command Division - Police	\$1,184,538	\$1,267,243	\$745,840	\$1,219,307	\$1,195,023	\$1,213,357
Detective Division						
SALARIES & WAGES	\$791,362	\$833,330	\$476,567	\$899,572	\$899,572	\$926,332
UNIFORM/SHOOTING/TRAINING	\$12,022	\$13,786	\$3,741	\$13,872	\$13,872	\$14,151
OVERTIME	\$88,493	\$96,742	\$22,084	\$75,000	\$75,000	\$75,000
GRP						
HEALTH/LIFE INSURANCE	\$153,023	\$182,739	\$112,023	\$215,010	\$215,010	\$219,320
EMPLOYER TAXES-FEDERAL	\$62,986	\$68,366	\$34,320	\$75,617	\$75,617	\$77,685
PENSION-PROTECTIVE	\$105,234	\$126,262	\$72,046	\$141,853	\$141,853	\$153,843
Total Detective Division	\$1,213,320	\$1,321,225	\$720,781	\$1,420,924	\$1,420,924	\$1,466,331
Patrol Division						
SALARIES & WAGES	\$4,031,101	\$4,168,771	\$2,214,787	\$4,329,698	\$4,329,698	\$4,467,527
UNIFORM/SHOOTING/TRAINING	\$10,955	\$80,991	\$22,034	\$77,135	\$77,135	\$80,541
OVERTIME	\$584,142	\$501,705	\$252,931	\$375,000	\$375,000	\$375,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
GRP						
HEALTH/LIFE INSURANCE	\$781,386	\$854,400	\$485,146	\$941,870	\$941,870	\$1,007,275
EMPLOYER TAXES-FEDERAL	\$342,336	\$344,653	\$183,145	\$365,811	\$365,811	\$376,616
PENSION-PROTECTIVE	\$569,680	\$631,674	\$358,320	\$686,312	\$686,312	\$745,005
Total Patrol Division	\$6,388,600	\$6,582,194	\$3,516,363	\$6,775,826	\$6,775,826	\$7,051,964
Clerical Support Division						
SALARIES & WAGES	\$209,046	\$220,373	\$120,882	\$231,946	\$231,946	\$238,835
OVERTIME	\$26,429	\$18,478	\$9,089	\$12,000	\$12,000	\$12,000
GRP						
HEALTH/LIFE INSURANCE	\$47,543	\$51,316	\$35,193	\$56,990	\$56,990	\$76,770
EMPLOYER TAXES-FEDERAL	\$17,256	\$17,443	\$9,471	\$18,662	\$18,662	\$19,189
PENSION-GENERAL	\$15,304	\$16,236	\$8,947	\$16,750	\$16,750	\$17,351
SALARIES & WAGES	\$75,095	\$76,111	\$50,633	\$90,000	\$90,000	\$90,000
GRP						
HEALTH/LIFE INSURANCE	-	\$1	\$3	\$3	-	-
EMPLOYER TAXES-FEDERAL	\$5,745	\$5,822	\$3,512	\$6,885	\$6,885	\$6,885
PENSION-PROTECTIVE	-	\$2,134	\$1,829	\$1,829	-	-
Total Clerical Support Division	\$396,418	\$407,914	\$239,559	\$435,065	\$433,233	\$461,030
Communications Division						
SALARIES & WAGES	\$862,706	\$825,945	\$488,673	\$943,333	\$943,333	\$962,300
UNIFORM/SHOOTING/TRAINING	\$804	\$979	-	\$925	\$925	\$925
OVERTIME	\$52,194	\$68,935	\$30,001	\$35,000	\$35,000	\$35,000
GRP						
HEALTH/LIFE INSURANCE	\$177,043	\$166,641	\$86,777	\$217,750	\$217,750	\$203,450
EMPLOYER TAXES-FEDERAL	\$64,024	\$65,436	\$36,915	\$74,914	\$74,914	\$76,365

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
PENSION-GENERAL	\$47,783	\$52,548	\$29,476	\$54,483	\$54,483	\$59,942
PENSION-PROTECTIVE	\$15,375	\$16,010	\$9,592	\$17,024	\$17,024	\$20,037
COMMUNICATIONS	\$122,047	\$123,915	\$69,017	\$108,000	\$108,000	\$108,000
Total Communications Division	\$1,341,976	\$1,320,409	\$750,451	\$1,451,429	\$1,451,429	\$1,466,019
Auxiliary Units						
SALARIES & WAGES	\$1,900	\$16,561	\$2,636	\$5,000	\$5,000	\$5,000
EMPLOYER TAXES-FEDERAL	\$145	\$1,267	\$563	\$563	\$383	\$383
PENSION-GENERAL	\$10	\$2	-	\$50	\$50	\$50
Total Auxiliary Units	\$2,055	\$17,830	\$3,199	\$5,613	\$5,433	\$5,433
Total Expenditures	\$10,765,369	\$11,170,827	\$6,118,952	\$11,578,264	\$11,551,968	\$11,939,934

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Fire & Police Commission

COMMITTEE EXPENSES	0.00%
Total Fire & Police Commission	0.00%

Law Enforcement Center

DROP RUG SERVICE	8.57%
ELECTRIC	5.88%
GAS	0.00%
WATER	0.00%
SEWER SERVICE	12.90%
JANITORIAL	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%
Total Law Enforcement Center	2.21%

Command Division - Police

SALARIES & WAGES	3.06%
UNIFORM/SHOOTING/TRAINING	0.00%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	2.00%

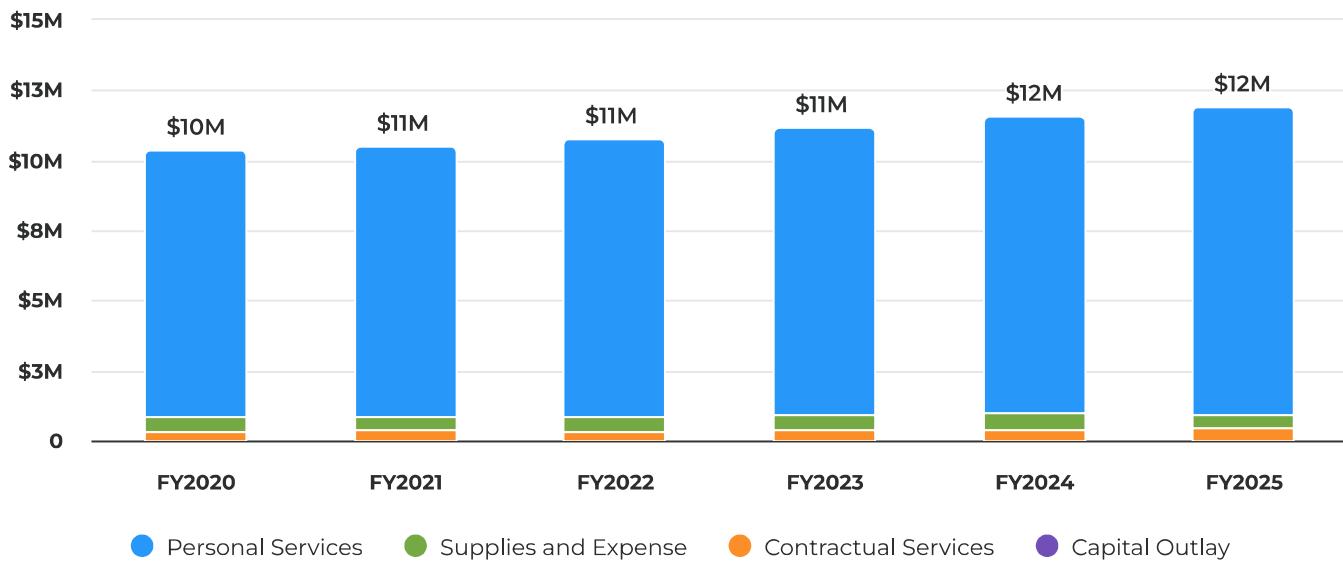


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
EMPLOYER TAXES-FEDERAL	3 .03%
PENSION-GENERAL	3 .74%
PENSION-PROTECTIVE	8 .70%
PROFESSIONAL SERVICES	0 .00%
EQUIPMENT MAINTENANCE CON	0 .00%
WEED CUTTING & NUISANCE CONTROL	0 .00%
OFFICE SUPPLIES/SM \$ ITEM	0 .00%
POLICE STATION SUPPLIES	0 .00%
POSTAGE & MAILING	0 .00%
DUES & SUBSCRIPTIONS	0 .00%
BOOKS & PUBLICATIONS	-51 .22%
TRAINING-IN HOUSE	0 .00%
COMMUNITY SERVICE PROGRAMS	0 .00%
MEDICAL SUPPLIES	0 .00%
GUNS & AMMUNITION	0 .00%
JUVENILE/DARE PROGRAMS	0 .00%
OIL, GREASE & GASOLINE	0 .00%
VEHICLE MAINT & EQUIPMENT	0 .00%
VEHICLE ACCIDENT REPAIRS	0 .00%
VEHICLE LICENSES & TITLES	0 .00%
UNIFORM REPAIR/REPLACEMT	-33 .33%
EQUIPMENT REPAIR	0 .00%
K-9 UNIT	0 .00%
TRAINING,SEMINAR & TRAVEL	0 .00%
REPLACEMENT EQUIPMENT	0 .00%
Total Command Division - Police	1 .53%
Detective Division	
SALARIES & WAGES	2 .97%
UNIFORM/SHOOTING/TRAINING	2 .01%
OVERTIME	0 .00%
GRP HEALTH/LIFE INSURANCE	2 .00%
EMPLOYER TAXES-FEDERAL	2 .73%
PENSION-PROTECTIVE	8 .45%
Total Detective Division	3 .20%
Patrol Division	
SALARIES & WAGES	3 .18%
UNIFORM/SHOOTING/TRAINING	4 .42%
OVERTIME	0 .00%
GRP HEALTH/LIFE INSURANCE	6 .94%
EMPLOYER TAXES-FEDERAL	2 .95%

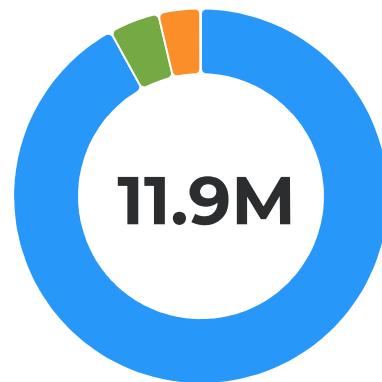
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
PENSION-PROTECTIVE	8.55%
Total Patrol Division	4.08%
Clerical Support Division	
SALARIES & WAGES	2.97%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	34.71%
EMPLOYER TAXES-FEDERAL	2.82%
PENSION-GENERAL	3.59%
SALARIES & WAGES	0.00%
GRP HEALTH/LIFE INSURANCE	-
EMPLOYER TAXES-FEDERAL	0.00%
PENSION-PROTECTIVE	-
Total Clerical Support Division	6.42%
Communications Division	
SALARIES & WAGES	2.01%
UNIFORM/SHOOTING/TRAINING	0.00%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-6.57%
EMPLOYER TAXES-FEDERAL	1.94%
PENSION-GENERAL	10.02%
PENSION-PROTECTIVE	17.70%
COMMUNICATIONS	0.00%
Total Communications Division	1.01%
Auxiliary Units	
SALARIES & WAGES	0.00%
EMPLOYER TAXES-FEDERAL	0.00%
PENSION-GENERAL	0.00%
Total Auxiliary Units	0.00%
Total Expenditures	3.36%

Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$10,984,574	92.00%
Supplies and Expense	\$518,060	4.34%
Contractual Services	\$432,300	3.62%
Capital Outlay	\$5,000	0.04%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
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Personal Services



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
SALARIES & WAGES	\$490,926	\$501,368	\$240,570	\$449,788	\$449,788	\$463,561
UNIFORM/SHOOTING/TRAINING	\$1,957	\$1,957	-	\$1,850	\$1,850	\$1,850
OVERTIME	\$1,072	-\$785	-	\$1,000	\$1,000	\$1,000
GRP						
HEALTH/LIFE INSURANCE	\$94,499	\$92,151	\$44,278	\$83,850	\$83,850	\$85,530
EMPLOYER TAXES-FEDERAL	\$36,449	\$36,333	\$17,613	\$34,628	\$34,628	\$35,677
PENSION-GENERAL	\$13,007	\$12,629	\$5,240	\$9,976	\$9,976	\$10,349
PENSION-PROTECTIVE	\$33,006	\$36,756	\$21,567	\$40,321	\$40,321	\$43,830
SALARIES & WAGES	\$791,362	\$833,330	\$476,567	\$899,572	\$899,572	\$926,332
UNIFORM/SHOOTING/TRAINING	\$1,022	\$13,786	\$3,741	\$13,872	\$13,872	\$14,151
OVERTIME	\$88,493	\$96,742	\$22,084	\$75,000	\$75,000	\$75,000
GRP						
HEALTH/LIFE INSURANCE	\$153,023	\$182,739	\$112,023	\$215,010	\$215,010	\$219,320
EMPLOYER TAXES-FEDERAL	\$62,986	\$68,366	\$34,320	\$75,617	\$75,617	\$77,685
PENSION-PROTECTIVE	\$105,234	\$126,262	\$72,046	\$141,853	\$141,853	\$153,843
SALARIES & WAGES	\$4,031,101	\$4,168,771	\$2,214,787	\$4,329,698	\$4,329,698	\$4,467,527
UNIFORM/SHOOTING/TRAINING	\$1,955	\$80,991	\$22,034	\$77,135	\$77,135	\$80,541
OVERTIME	\$584,142	\$501,705	\$252,931	\$375,000	\$375,000	\$375,000
GRP						
HEALTH/LIFE INSURANCE	\$781,386	\$854,400	\$485,146	\$941,870	\$941,870	\$1,007,275
EMPLOYER TAXES-FEDERAL	\$342,336	\$344,653	\$183,145	\$365,811	\$365,811	\$376,616
PENSION-PROTECTIVE	\$569,680	\$631,674	\$358,320	\$686,312	\$686,312	\$745,005
SALARIES & WAGES	\$209,046	\$220,373	\$120,882	\$231,946	\$231,946	\$238,835
OVERTIME	\$26,429	\$18,478	\$9,089	\$12,000	\$12,000	\$12,000
GRP						
HEALTH/LIFE INSURANCE	\$47,543	\$51,316	\$35,193	\$56,990	\$56,990	\$76,770
EMPLOYER TAXES-FEDERAL	\$17,256	\$17,443	\$9,471	\$18,662	\$18,662	\$19,189

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
PENSION-GENERAL	\$15,304	\$16,236	\$8,947	\$16,750	\$16,750	\$17,351
SALARIES & WAGES	\$75,095	\$76,111	\$50,633	\$90,000	\$90,000	\$90,000
GRP						
HEALTH/LIFE INSURANCE	-	\$1	\$3	\$3	-	-
EMPLOYER TAXES-FEDERAL	\$5,745	\$5,822	\$3,512	\$6,885	\$6,885	\$6,885
PENSION-PROTECTIVE	-	\$2,134	\$1,829	\$1,829	-	-
SALARIES & WAGES	\$862,706	\$825,945	\$488,673	\$943,333	\$943,333	\$962,300
UNIFORM/SHOOTING/TRAINING	\$804	\$979	-	\$925	\$925	\$925
OVERTIME	\$52,194	\$68,935	\$30,001	\$35,000	\$35,000	\$35,000
GRP						
HEALTH/LIFE INSURANCE	\$177,043	\$166,641	\$86,777	\$217,750	\$217,750	\$203,450
EMPLOYER TAXES-FEDERAL	\$64,024	\$65,436	\$36,915	\$74,914	\$74,914	\$76,365
PENSION-GENERAL	\$47,783	\$52,548	\$29,476	\$54,483	\$54,483	\$59,942
PENSION-PROTECTIVE	\$15,375	\$16,010	\$9,592	\$17,024	\$17,024	\$20,037
SALARIES & WAGES	\$1,900	\$16,561	\$2,636	\$5,000	\$5,000	\$5,000
EMPLOYER TAXES-FEDERAL	\$145	\$1,267	\$563	\$563	\$383	\$383
PENSION-GENERAL	\$10	\$2	-	\$50	\$50	\$50
Total Personal Services	\$9,891,238	\$10,206,066	\$5,490,604	\$10,602,270	\$10,600,258	\$10,984,574
Contractual Services						
DROP RUG SERVICE	\$3,514	\$3,751	\$3,463	\$3,500	\$3,500	\$3,800
ELECTRIC	\$84,555	\$90,635	\$57,066	\$85,000	\$85,000	\$90,000
GAS	\$19,520	\$18,350	\$11,257	\$20,000	\$20,000	\$20,000
WATER	\$2,431	\$2,413	\$1,278	\$2,500	\$2,500	\$2,500
SEWER SERVICE	\$3,089	\$3,416	\$1,782	\$3,100	\$3,100	\$3,500
JANITORIAL	\$61,200	\$62,866	\$37,706	\$63,000	\$63,000	\$63,000
PROFESSIONAL SERVICES	\$18,515	\$28,422	\$11,124	\$18,500	\$18,500	\$18,500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
EQUIPMENT MAINTENANCE CON	\$162,777	\$182,754	\$183,441	\$225,000	\$225,000	\$225,000
WEED CUTTING & NUISANCE CONTROL	-	-	\$2,672	\$6,000	\$6,000	\$6,000
Total Contractual Services	\$355,601	\$392,607	\$309,789	\$426,600	\$426,600	\$432,300
Supplies and Expense						
COMMITTEE EXPENSES	\$10,434	\$11,061	\$10,518	\$12,000	\$12,000	\$12,000
BUILDING SUPPLIES-JANITOR	\$1,831	\$3,526	\$697	\$6,000	\$6,000	\$6,000
BUILDINGS MAINTENANCE	\$51,888	\$57,994	\$18,992	\$75,000	\$75,000	\$75,000
OFFICE SUPPLIES/SM \$ ITEM	\$14,257	\$14,856	\$7,462	\$20,000	\$20,000	\$20,000
POLICE STATION SUPPLIES	\$15,736	\$14,503	\$7,303	\$20,000	\$20,000	\$20,000
POSTAGE & MAILING	\$2,830	\$2,954	\$1,241	\$3,000	\$3,000	\$3,000
DUES & SUBSCRIPTIONS	\$13,408	\$12,803	\$4,744	\$13,860	\$13,860	\$13,860
BOOKS & PUBLICATIONS	\$3,217	\$2,526	\$218	\$2,050	\$2,050	\$1,000
TRAINING-IN HOUSE	\$2,790	\$1,614	\$3,078	\$3,078	\$2,500	\$2,500
COMMUNITY SERVICE PROGRAMS	\$10,583	\$6,903	\$7,173	\$10,000	\$10,000	\$10,000
MEDICAL SUPPLIES	\$6,324	\$5,373	\$1,679	\$6,500	\$6,500	\$6,500
GUNS & AMMUNITION	\$32,058	\$18,225	\$18,989	\$19,000	\$19,000	\$19,000
JUVENILE/DARE PROGRAMS	\$7,194	\$6,815	\$93	\$7,200	\$7,200	\$7,200
OIL, GREASE & GASOLINE	\$106,515	\$109,978	\$66,988	\$106,000	\$106,000	\$106,000
VEHICLE MAINT & EQUIPMENT	\$42,506	\$48,602	\$27,854	\$40,000	\$40,000	\$40,000
VEHICLE ACCIDENT REPAIRS	\$8,914	\$59,354	\$28,364	\$28,364	\$5,000	\$5,000
VEHICLE LICENSES &	\$1,108	\$1,292	\$842	\$842	\$500	\$500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
TITLES						
UNIFORM REPAIR/REPLACEMT	\$2,492	\$3,199	\$1,786	\$3,000	\$3,000	\$2,000
EQUIPMENT REPAIR	\$994	\$1,477	\$285	\$1,500	\$1,500	\$1,500
K-9 UNIT	\$3,507	\$5,658	\$6,752	\$8,000	\$8,000	\$8,000
TRAINING,SEMINAR & TRAVEL	\$53,588	\$52,556	\$31,674	\$51,000	\$51,000	\$51,000
COMMUNICATIONS	\$122,047	\$123,915	\$69,017	\$108,000	\$108,000	\$108,000
Total Supplies and Expense	\$514,221	\$565,184	\$315,749	\$544,394	\$520,110	\$518,060
Capital Outlay						
REPLACEMENT EQUIPMENT	\$4,309	\$6,970	\$2,810	\$5,000	\$5,000	\$5,000
Total Capital Outlay	\$4,309	\$6,970	\$2,810	\$5,000	\$5,000	\$5,000
Total Expenditures	\$10,765,369	\$11,170,827	\$6,118,952	\$11,578,264	\$11,551,968	\$11,939,934

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services

SALARIES & WAGES	3.06%
UNIFORM/SHOOTING/TRAINING	0.00%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	2.00%
EMPLOYER TAXES-FEDERAL	3.03%
PENSION-GENERAL	3.74%
PENSION-PROTECTIVE	8.70%
SALARIES & WAGES	2.97%
UNIFORM/SHOOTING/TRAINING	2.01%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	2.00%
EMPLOYER TAXES-FEDERAL	2.73%
PENSION-PROTECTIVE	8.45%
SALARIES & WAGES	3.18%
UNIFORM/SHOOTING/TRAINING	4.42%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	6.94%
EMPLOYER TAXES-FEDERAL	2.95%
PENSION-PROTECTIVE	8.55%



Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
SALARIES & WAGES	2.97%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	34.71%
EMPLOYER TAXES-FEDERAL	2.82%
PENSION-GENERAL	3.59%
SALARIES & WAGES	0.00%
GRP HEALTH/LIFE INSURANCE	-
EMPLOYER TAXES-FEDERAL	0.00%
PENSION-PROTECTIVE	-
SALARIES & WAGES	2.01%
UNIFORM/SHOOTING/TRAINING	0.00%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-6.57%
EMPLOYER TAXES-FEDERAL	1.94%
PENSION-GENERAL	10.02%
PENSION-PROTECTIVE	17.70%
SALARIES & WAGES	0.00%
EMPLOYER TAXES-FEDERAL	0.00%
PENSION-GENERAL	0.00%
Total Personal Services	3.63%
Contractual Services	
DROP RUG SERVICE	8.57%
ELECTRIC	5.88%
GAS	0.00%
WATER	0.00%
SEWER SERVICE	12.90%
JANITORIAL	0.00%
PROFESSIONAL SERVICES	0.00%
EQUIPMENT MAINTENANCE CON	0.00%
WEED CUTTING & NUISANCE CONTROL	0.00%
Total Contractual Services	1.34%
Supplies and Expense	
COMMITTEE EXPENSES	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%
OFFICE SUPPLIES/SM \$ ITEM	0.00%
POLICE STATION SUPPLIES	0.00%
POSTAGE & MAILING	0.00%
DUES & SUBSCRIPTIONS	0.00%
BOOKS & PUBLICATIONS	-51.22%
TRAINING-IN HOUSE	0.00%

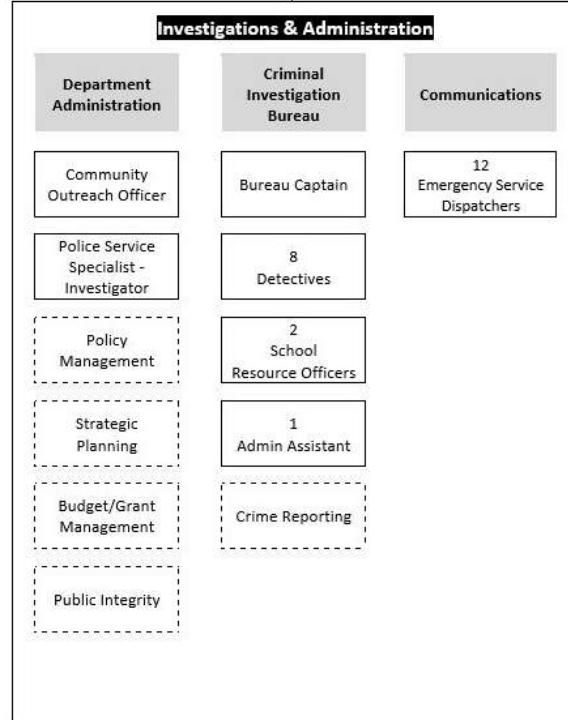
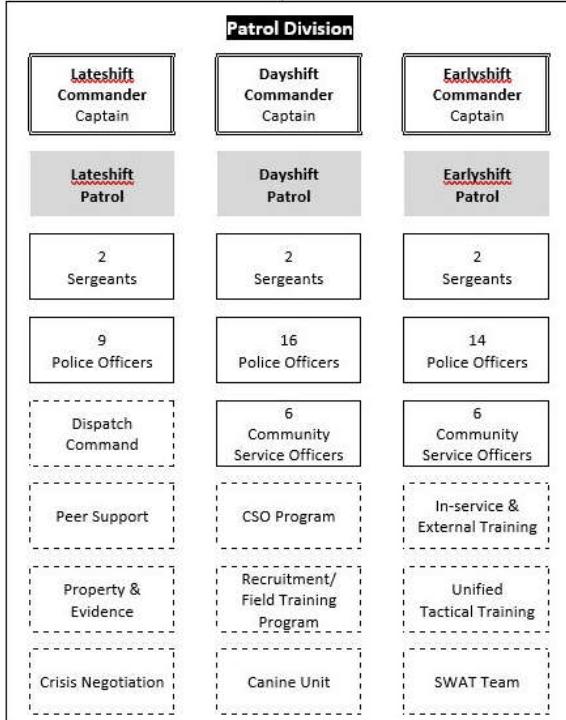
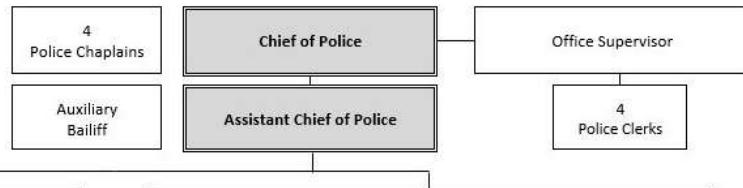
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
COMMUNITY SERVICE PROGRAMS	0.00%
MEDICAL SUPPLIES	0.00%
GUNS & AMMUNITION	0.00%
JUVENILE/DARE PROGRAMS	0.00%
OIL, GREASE & GASOLINE	0.00%
VEHICLE MAINT & EQUIPMENT	0.00%
VEHICLE ACCIDENT REPAIRS	0.00%
VEHICLE LICENSES & TITLES	0.00%
UNIFORM REPAIR/REPLACEMT	-33.33%
EQUIPMENT REPAIR	0.00%
K-9 UNIT	0.00%
TRAINING,SEMINAR & TRAVEL	0.00%
COMMUNICATIONS	0.00%
Total Supplies and Expense	-0.39%
Capital Outlay	
REPLACEMENT EQUIPMENT	0.00%
Total Capital Outlay	0.00%
Total Expenditures	3.36%

Organizational Chart



"In partnership with our community, we will seek to improve the quality of life for our citizens and businesses by reducing the fear of crime and disorder through the implementation of problem-oriented and data-driven approaches embodying our motto "pledged to progress" and our guiding principles of Honor, Integrity, Courage, Competence and Restraint."

Greenfield Police Department



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Police Department	Budget: Police
	Program: Public Safety	Submitted by: Chief Jay A. Johnson Date: July 1 st , 2024

Mission/Major Responsibility:

The Greenfield Police Department, in partnership with our community, provides impartial, ethical and professional law enforcement services and protection. We strive to maintain the trust and confidence of our citizens while working to improve the quality of life. Our personnel conduct their activities within the highest standards of integrity and honor in accordance with the spirit of our laws and in strict conformity with both federal and state Constitutions.

Organizational/Physical Attributes:

The Greenfield Police Department is a full-service, technologically advanced, forward looking police agency. Police services are provided in a proactive manner every hour of every day. The department operates out of the Greenfield Law Enforcement Center at 5300 West Layton Avenue.

The Department's highly trained staff will consist of 62 sworn personnel in 2025 who provide direct law enforcement services and a cadre of 20 clerical, dispatch and information technology and maintenance personnel who support these dedicated professionals. The part-time component will consist of Community Service Officers and a Background Investigator. A police chaplain and associates also serve the department on a voluntary basis.

The Greenfield Police Department continues to be the one of the lowest cost police agencies per-capita in Milwaukee County.

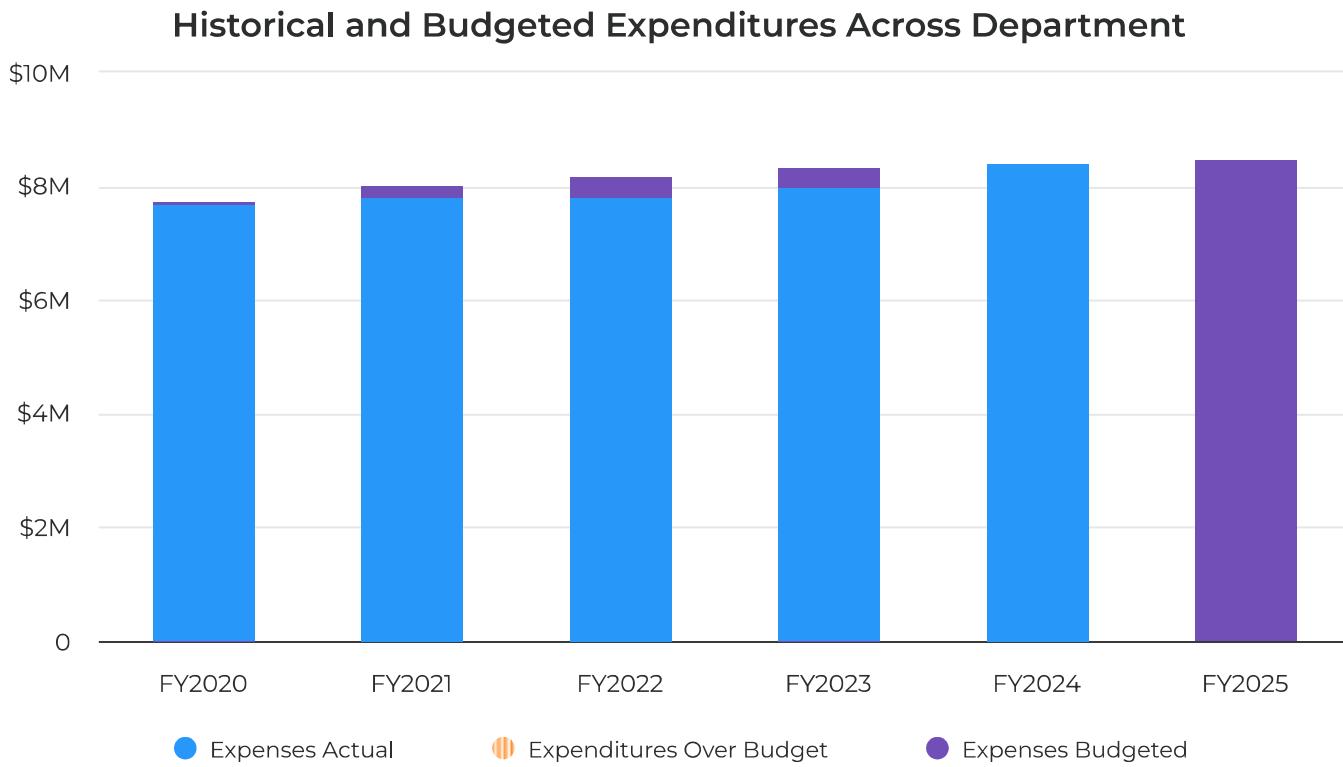
The 2025 budget continues the initiatives and components of the department's strategic plan in fulfillment of our mission. Key initiatives for 2025 include:

- Command level succession planning for personnel requiring high level leadership courses and internal mentoring process.
- Full implementation of our Criminal Investigation Bureau Command Center that allows 24/7 monitoring of our schools and targeted businesses throughout the city.
- Forming additional partnerships with businesses strategically placing real time camera systems to assist with investigations and safety initiatives.
- Implementing mandatory Stress Debriefings and Financial Wellness Strategies with all employees to receive direct access and guidance on wellness and specific direction on how to obtain assistance in crisis.
- Develop our skilled workforce through the most advanced training available and educational opportunities to prepare them for the challenges of everyday life as an officer.
- More community engagement utilizing our newly created COO (Community Outreach Officer) and updated proactive Code Enforcement approach to identify outstanding issues and create a swift remedy.
- Implementing a new defensive tactics program. C4CPJJ is a complete system based on the LEO's reasonable outcomes of control and then custody. As officers advance in the concept, they will develop increased confidence, capability, control, and compassion for subjects they may have to use force on.

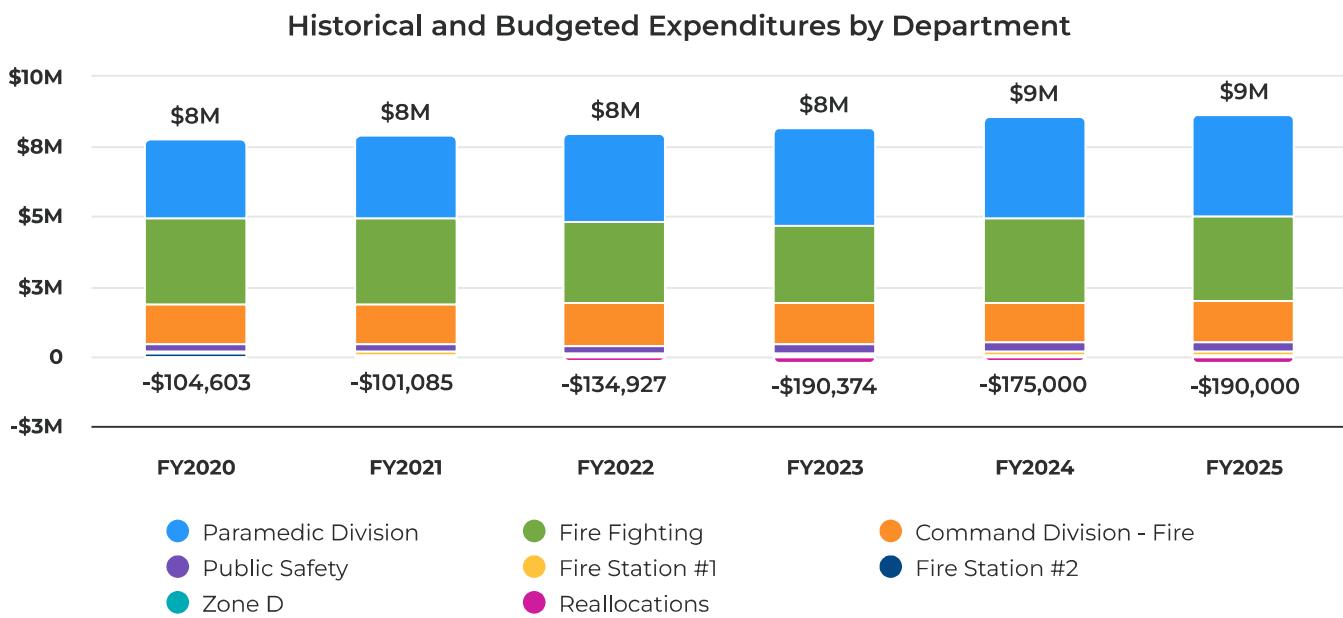


Fire Department

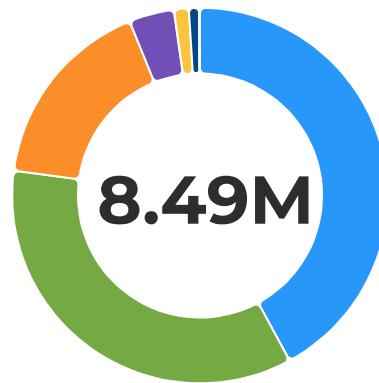
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Public Safety						
GRP						
HEALTH/LIFE INSURANCE	\$6,103	\$7,629	\$9,153	\$9,153	\$9,153	\$9,674
LIABILITY INS (WKCOMP)	\$276,012	\$324,915	\$175,516	\$340,000	\$340,000	\$327,540
Total Public Safety	\$282,115	\$332,544	\$184,669	\$349,153	\$349,153	\$337,214
Fire Station #1						
ELECTRIC	\$17,607	\$18,216	\$9,026	\$18,000	\$18,000	\$18,000
GAS	\$9,431	\$8,876	\$3,983	\$10,000	\$10,000	\$10,000
WATER	\$2,028	\$2,190	\$1,131	\$2,200	\$2,200	\$2,200
SEWER SERVICE	\$2,950	\$3,114	\$1,631	\$3,100	\$3,100	\$3,100
BUILDING SUPPLIES-JANITOR	\$4,134	\$5,547	\$2,836	\$2,836	\$2,700	\$2,700
BUILDINGS MAINTENANCE	\$29,449	\$48,434	\$13,736	\$75,000	\$75,000	\$75,000
Total Fire Station #1	\$65,599	\$86,377	\$32,343	\$111,136	\$111,000	\$111,000
Fire Station #2						
ELECTRIC	\$21,508	\$21,666	\$12,723	\$24,000	\$24,000	\$24,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
GAS	\$6,067	\$6,489	\$3,430	\$8,200	\$8,200	\$8,200
WATER	\$1,312	\$1,612	\$904	\$2,000	\$2,000	\$2,000
SEWER SERVICE	\$1,350	\$1,523	\$759	\$1,600	\$1,600	\$1,600
BUILDING SUPPLIES- JANITOR	\$3,142	\$4,236	\$2,327	\$2,327	\$2,000	\$2,000
BUILDINGS MAINTENANCE	\$37,620	\$29,218	\$13,737	\$40,000	\$40,000	\$40,000
Total Fire Station #2	\$70,999	\$64,744	\$33,880	\$78,127	\$77,800	\$77,800
Command Division - Fire						
SALARIES & WAGES	\$673,853	\$687,611	\$336,280	\$655,713	\$655,713	\$671,721
UNIFORM/EMT CERTIFICATION	\$3,322	\$3,214	-	\$3,000	\$3,000	\$3,000
GRP HEALTH/LIFE INSURANCE	\$125,335	\$108,143	\$63,511	\$125,775	\$125,775	\$138,170
EMPLOYER TAXES-FEDERAL	\$46,974	\$47,604	\$24,579	\$48,932	\$48,932	\$51,628
PENSION- GENERAL	\$4,945	\$5,666	\$3,237	\$7,969	\$7,969	\$8,300
PENSION- PROTECTIVE	\$59,582	\$58,558	\$37,583	\$70,872	\$70,872	\$80,236
PROFESSIONAL SERVICES	\$9,241	\$3,628	\$1,609	\$8,500	\$8,500	\$8,500
PHYSICALS - HAZMAT	\$5,282	\$5,069	\$4,788	\$8,000	\$8,000	\$8,000
EQUIPMENT MAINTENANCE CON	\$55,959	\$62,326	\$14,475	\$35,000	\$35,000	\$35,000
WEED CUTTING & NUISANCE CONTROL	-	\$1,225	-	-	-	-
FIRE STATION SUPPLIES	\$15,924	\$21,961	\$13,613	\$15,500	\$15,500	\$15,500
FIRE STATION SUPPLIES	\$61	-	-	-	-	-
POSTAGE & MAILING	\$239	\$202	\$406	\$1,000	\$1,000	\$1,000
COMMUNICATIONS	\$48,975	\$40,276	\$28,620	\$52,000	\$52,000	\$52,000
MEDICAL SUPPLIES	\$101,183	\$85,200	\$51,206	\$69,000	\$69,000	\$69,000
MEDICAL SUPPLIES	\$7,420	-	-	-	-	-
OIL, GREASE & GASOLINE	\$61,084	\$55,932	\$32,133	\$44,000	\$44,000	\$44,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
VEHICLE REPAIRS & MAINT.	\$84,317	\$110,043	\$44,402	\$65,000	\$65,000	\$65,000
VEHICLE LICENSES & TITLES	\$635	\$442	\$680	\$680	\$200	\$200
TOWING CHARGES	\$2,500	\$1,005	-	\$1,000	\$1,000	\$1,000
FIRE PREVENTION PROGRAM	\$3,567	\$3,826	\$1,563	\$5,000	\$5,000	\$5,000
TRAINING,SEMINAR & TRAVEL	\$53,981	\$45,164	\$22,629	\$49,500	\$49,500	\$49,500
REPLACEMENT EQUIPMENT	\$54,390	\$28,199	\$12,453	\$57,000	\$57,000	\$57,000
NEW EQUIPMENT	\$82,405	\$44,528	\$6,310	\$93,000	\$93,000	\$93,000
Total Command Division - Fire	\$1,501,174	\$1,419,822	\$700,077	\$1,416,441	\$1,415,961	\$1,456,755
Fire Fighting						
SALARIES & WAGES	\$1,968,218	\$1,859,693	\$962,023	\$1,861,864	\$1,861,864	\$1,855,980
UNIFORM/EMT CERTIFICATION	\$28,115	\$24,791	\$8,958	\$26,474	\$26,474	\$27,668
OVERTIME	\$68,140	\$55,321	\$25,998	\$95,000	\$95,000	\$95,000
GRP HEALTH/LIFE INSURANCE	\$429,488	\$422,237	\$226,248	\$552,060	\$552,060	\$611,350
EMPLOYER TAXES-FEDERAL	\$148,258	\$139,305	\$72,021	\$151,726	\$151,726	\$165,749
PENSION-PROTECTIVE	\$245,286	\$254,274	\$137,739	\$284,548	\$284,548	\$284,652
TUITION REIMBURSEMENT	\$6,327	\$3,940	\$3,734	\$3,734	-	-
Total Fire Fighting	\$2,893,832	\$2,759,561	\$1,436,721	\$2,975,406	\$2,971,672	\$3,040,399
Paramedic Division						
SALARIES & WAGES	\$2,168,481	\$2,351,369	\$1,223,506	\$2,467,907	\$2,467,907	\$2,532,910
UNIFORM/EMT CERTIFICATION	\$42,859	\$46,469	\$13,052	\$43,906	\$43,906	\$44,242
OVERTIME	\$81,774	\$105,337	\$61,211	\$100,000	\$100,000	\$100,000
GRP HEALTH/LIFE INSURANCE	\$409,317	\$475,490	\$253,522	\$472,030	\$472,030	\$367,400
EMPLOYER TAXES-FEDERAL	\$168,029	\$183,015	\$94,701	\$199,804	\$199,804	\$204,852
PENSION-PROTECTIVE	\$279,699	\$340,282	\$186,675	\$374,771	\$374,771	\$405,621



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Total Paramedic Division	\$3,150,159	\$3,501,962	\$1,832,667	\$3,658,418	\$3,658,418	\$3,655,025
Reallocations						
MILW CO PARAMEDIC PROG	-\$134,927	-\$190,374	-\$101,583	-\$175,000	-\$175,000	-\$190,000
Total Reallocations	-\$134,927	-\$190,374	-\$101,583	-\$175,000	-\$175,000	-\$190,000
Zone D						
OTHER EXPENSES	\$478	-	-	\$4,000	\$4,000	\$4,000
Total Zone D	\$478	-	-	\$4,000	\$4,000	\$4,000
Total Expenditures	\$7,829,429	\$7,974,636	\$4,118,774	\$8,417,681	\$8,413,004	\$8,492,193

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Public Safety

GRP HEALTH/LIFE INSURANCE	5.69%
LIABILITY INS (WKCOMP)	-3.66%
Total Public Safety	-3.42%

Fire Station #1

ELECTRIC	0.00%
GAS	0.00%
WATER	0.00%
SEWER SERVICE	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%

Total Fire Station #1**Fire Station #2**

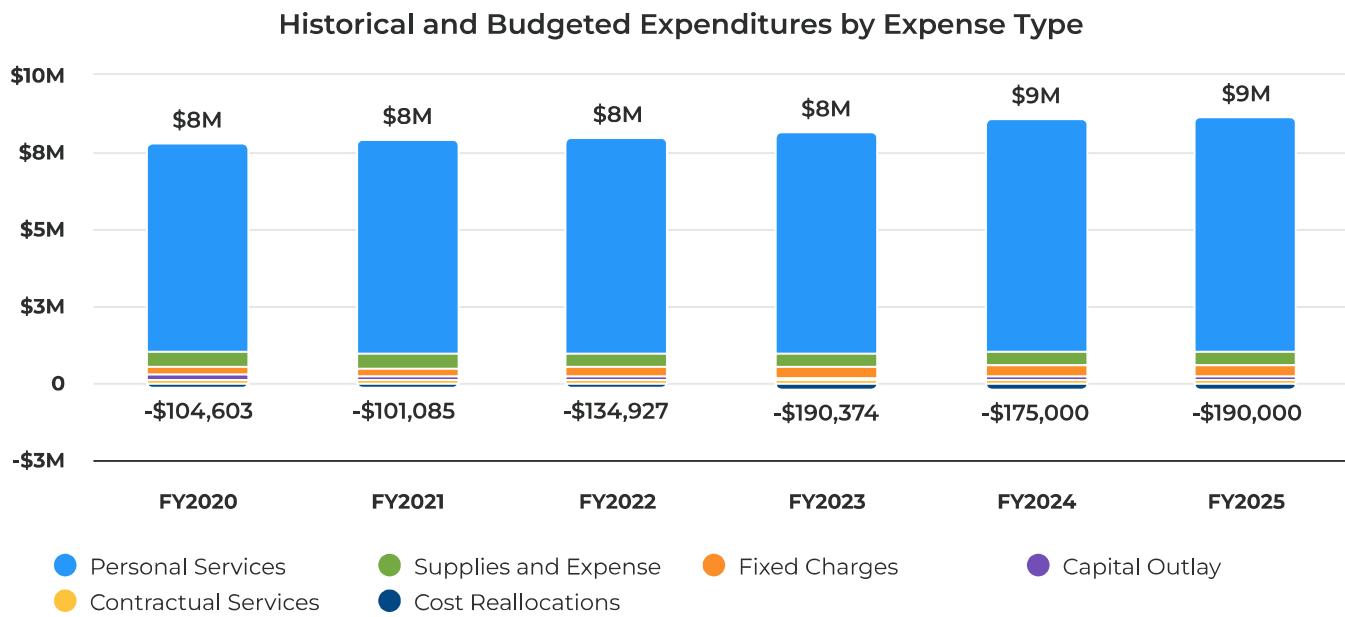
ELECTRIC	0.00%
GAS	0.00%
WATER	0.00%
SEWER SERVICE	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%

Total Fire Station #2

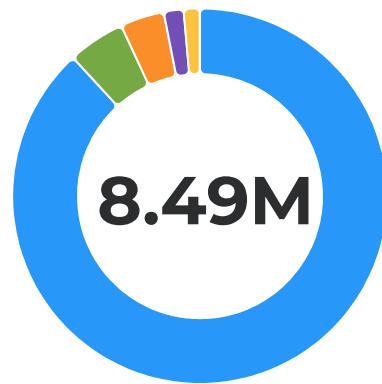
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
Command Division - Fire	
SALARIES & WAGES	2.44%
UNIFORM/EMT CERTIFICATION	0.00%
GRP HEALTH/LIFE INSURANCE	9.85%
EMPLOYER TAXES-FEDERAL	5.51%
PENSION-GENERAL	4.15%
PENSION-PROTECTIVE	13.21%
PROFESSIONAL SERVICES	0.00%
PHYSICALS - HAZMAT	0.00%
EQUIPMENT MAINTENANCE CON	0.00%
WEED CUTTING & NUISANCE CONTROL	-
FIRE STATION SUPPLIES	0.00%
FIRE STATION SUPPLIES	-
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
MEDICAL SUPPLIES	0.00%
MEDICAL SUPPLIES	-
OIL, GREASE & GASOLINE	0.00%
VEHICLE REPAIRS & MAINT.	0.00%
VEHICLE LICENSES & TITLES	0.00%
TOWING CHARGES	0.00%
FIRE PREVENTION PROGRAM	0.00%
TRAINING,SEMINAR & TRAVEL	0.00%
REPLACEMENT EQUIPMENT	0.00%
NEW EQUIPMENT	0.00%
Total Command Division - Fire	2.88%
Fire Fighting	
SALARIES & WAGES	-0.32%
UNIFORM/EMT CERTIFICATION	4.51%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	10.74%
EMPLOYER TAXES-FEDERAL	9.24%

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
PENSION-PROTECTIVE	0.04%
TUITION REIMBURSEMENT	-
Total Fire Fighting	2.31%
Paramedic Division	
SALARIES & WAGES	2.63%
UNIFORM/EMT CERTIFICATION	0.77%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-22.17%
EMPLOYER TAXES-FEDERAL	2.53%
PENSION-PROTECTIVE	8.23%
Total Paramedic Division	-0.09%
Reallocations	
MILW CO PARAMEDIC PROG	8.57%
Total Reallocations	8.57%
Zone D	
OTHER EXPENSES	0.00%
Total Zone D	0.00%
Total Expenditures	0.94%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$7,658,153	90.18%
Supplies and Expense	\$425,900	5.02%
Fixed Charges	\$327,540	3.86%
Capital Outlay	\$150,000	1.77%
Contractual Services	\$120,600	1.42%
Cost Reallocations	-\$190,000	-2.24%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services						
GRP						
HEALTH/LIFE INSURANCE	\$6,103	\$7,629	\$9,153	\$9,153	\$9,153	\$9,674
SALARIES & WAGES	\$673,853	\$687,611	\$336,280	\$655,713	\$655,713	\$671,721
UNIFORM/EMT CERTIFICATION	\$3,322	\$3,214	-	\$3,000	\$3,000	\$3,000
GRP						
HEALTH/LIFE INSURANCE	\$125,335	\$108,143	\$63,511	\$125,775	\$125,775	\$138,170
EMPLOYER TAXES-FEDERAL	\$46,974	\$47,604	\$24,579	\$48,932	\$48,932	\$51,628
PENSION-GENERAL	\$4,945	\$5,666	\$3,237	\$7,969	\$7,969	\$8,300
PENSION-PROTECTIVE	\$59,582	\$58,558	\$37,583	\$70,872	\$70,872	\$80,236
SALARIES & WAGES	\$1,968,218	\$1,859,693	\$962,023	\$1,861,864	\$1,861,864	\$1,855,980
UNIFORM/EMT CERTIFICATION	\$28,115	\$24,791	\$8,958	\$26,474	\$26,474	\$27,668
OVERTIME	\$68,140	\$55,321	\$25,998	\$95,000	\$95,000	\$95,000
GRP						
HEALTH/LIFE INSURANCE	\$429,488	\$422,237	\$226,248	\$552,060	\$552,060	\$611,350
EMPLOYER TAXES-FEDERAL	\$148,258	\$139,305	\$72,021	\$151,726	\$151,726	\$165,749
PENSION-PROTECTIVE	\$245,286	\$254,274	\$137,739	\$284,548	\$284,548	\$284,652
TUITION REIMBURSEMENT	\$6,327	\$3,940	\$3,734	\$3,734	-	-
SALARIES & WAGES	\$2,168,481	\$2,351,369	\$1,223,506	\$2,467,907	\$2,467,907	\$2,532,910
UNIFORM/EMT CERTIFICATION	\$42,859	\$46,469	\$13,052	\$43,906	\$43,906	\$44,242
OVERTIME	\$81,774	\$105,337	\$61,211	\$100,000	\$100,000	\$100,000
GRP						
HEALTH/LIFE INSURANCE	\$409,317	\$475,490	\$253,522	\$472,030	\$472,030	\$367,400
EMPLOYER TAXES-FEDERAL	\$168,029	\$183,015	\$94,701	\$199,804	\$199,804	\$204,852
PENSION-PROTECTIVE	\$279,699	\$340,282	\$186,675	\$374,771	\$374,771	\$405,621
Total Personal Services	\$6,964,105	\$7,179,948	\$3,743,731	\$7,555,238	\$7,551,504	\$7,658,153
Contractual Services						
ELECTRIC	\$17,607	\$18,216	\$9,026	\$18,000	\$18,000	\$18,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
GAS	\$9,431	\$8,876	\$3,983	\$10,000	\$10,000	\$10,000
WATER	\$2,028	\$2,190	\$1,131	\$2,200	\$2,200	\$2,200
SEWER SERVICE	\$2,950	\$3,114	\$1,631	\$3,100	\$3,100	\$3,100
ELECTRIC	\$21,508	\$21,666	\$12,723	\$24,000	\$24,000	\$24,000
GAS	\$6,067	\$6,489	\$3,430	\$8,200	\$8,200	\$8,200
WATER	\$1,312	\$1,612	\$904	\$2,000	\$2,000	\$2,000
SEWER SERVICE	\$1,350	\$1,523	\$759	\$1,600	\$1,600	\$1,600
PROFESSIONAL SERVICES	\$9,241	\$3,628	\$1,609	\$8,500	\$8,500	\$8,500
PHYSICALS - HAZMAT	\$5,282	\$5,069	\$4,788	\$8,000	\$8,000	\$8,000
EQUIPMENT MAINTENANCE CON	\$55,959	\$62,326	\$14,475	\$35,000	\$35,000	\$35,000
WEED CUTTING & NUISANCE CONTROL	-	\$1,225	-	-	-	-
Total Contractual Services	\$132,735	\$135,934	\$54,459	\$120,600	\$120,600	\$120,600
Supplies and Expense						
BUILDING SUPPLIES- JANITOR	\$4,134	\$5,547	\$2,836	\$2,836	\$2,700	\$2,700
BUILDINGS MAINTENANCE	\$29,449	\$48,434	\$13,736	\$75,000	\$75,000	\$75,000
BUILDING SUPPLIES- JANITOR	\$3,142	\$4,236	\$2,327	\$2,327	\$2,000	\$2,000
BUILDINGS MAINTENANCE	\$37,620	\$29,218	\$13,737	\$40,000	\$40,000	\$40,000
FIRE STATION SUPPLIES	\$15,924	\$21,961	\$13,613	\$15,500	\$15,500	\$15,500
FIRE STATION SUPPLIES	\$61	-	-	-	-	-
POSTAGE & MAILING	\$239	\$202	\$406	\$1,000	\$1,000	\$1,000
COMMUNICATIONS	\$48,975	\$40,276	\$28,620	\$52,000	\$52,000	\$52,000
MEDICAL SUPPLIES	\$101,183	\$85,200	\$51,206	\$69,000	\$69,000	\$69,000
MEDICAL SUPPLIES	\$7,420	-	-	-	-	-
OIL, GREASE & GASOLINE	\$61,084	\$55,932	\$32,133	\$44,000	\$44,000	\$44,000
VEHICLE REPAIRS & MAINT.	\$84,317	\$110,043	\$44,402	\$65,000	\$65,000	\$65,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
VEHICLE LICENSES & TITLES	\$635	\$442	\$680	\$680	\$200	\$200
TOWING CHARGES	\$2,500	\$1,005	-	\$1,000	\$1,000	\$1,000
FIRE PREVENTION PROGRAM	\$3,567	\$3,826	\$1,563	\$5,000	\$5,000	\$5,000
TRAINING,SEMINAR & TRAVEL	\$53,981	\$45,164	\$22,629	\$49,500	\$49,500	\$49,500
OTHER EXPENSES	\$478	-	-	\$4,000	\$4,000	\$4,000
Total Supplies and Expense	\$454,709	\$451,486	\$227,888	\$426,843	\$425,900	\$425,900
Fixed Charges						
LIABILITY INS (WKCOMP)	\$276,012	\$324,915	\$175,516	\$340,000	\$340,000	\$327,540
Total Fixed Charges	\$276,012	\$324,915	\$175,516	\$340,000	\$340,000	\$327,540
Capital Outlay						
REPLACEMENT EQUIPMENT	\$54,390	\$28,199	\$12,453	\$57,000	\$57,000	\$57,000
NEW EQUIPMENT	\$82,405	\$44,528	\$6,310	\$93,000	\$93,000	\$93,000
Total Capital Outlay	\$136,795	\$72,727	\$18,763	\$150,000	\$150,000	\$150,000
Cost Reallocations						
MILW CO PARAMEDIC PROG	-\$134,927	-\$190,374	-\$101,583	-\$175,000	-\$175,000	-\$190,000
Total Cost Reallocations	-\$134,927	-\$190,374	-\$101,583	-\$175,000	-\$175,000	-\$190,000
Total Expenditures	\$7,829,429	\$7,974,636	\$4,118,774	\$8,417,681	\$8,413,004	\$8,492,193

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (%
Change)**Personal Services**

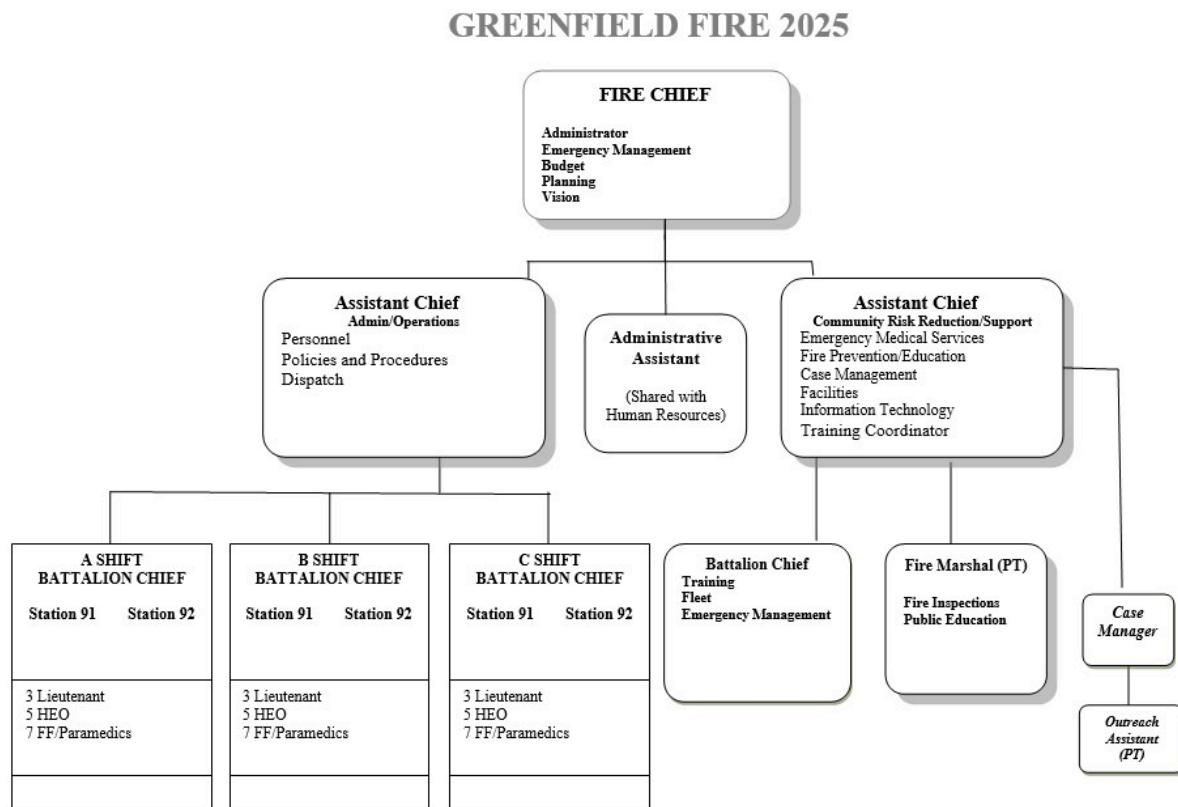
GRP HEALTH/LIFE INSURANCE	5.69%
SALARIES & WAGES	2.44%
UNIFORM/EMT CERTIFICATION	0.00%
GRP HEALTH/LIFE INSURANCE	9.85%



Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
EMPLOYER TAXES-FEDERAL	5 . 51%
PENSION-GENERAL	4 . 15%
PENSION-PROTECTIVE	13 . 21%
SALARIES & WAGES	-0 . 32%
UNIFORM/EMT CERTIFICATION	4 . 51%
OVERTIME	0 . 00%
GRP HEALTH/LIFE INSURANCE	10 . 74%
EMPLOYER TAXES-FEDERAL	9 . 24%
PENSION-PROTECTIVE	0 . 04%
TUITION REIMBURSEMENT	-
SALARIES & WAGES	2 . 63%
UNIFORM/EMT CERTIFICATION	0 . 77%
OVERTIME	0 . 00%
GRP HEALTH/LIFE INSURANCE	-22 . 17%
EMPLOYER TAXES-FEDERAL	2 . 53%
PENSION-PROTECTIVE	8 . 23%
Total Personal Services	1 . 41%
Contractual Services	
ELECTRIC	0 . 00%
GAS	0 . 00%
WATER	0 . 00%
SEWER SERVICE	0 . 00%
ELECTRIC	0 . 00%
GAS	0 . 00%
WATER	0 . 00%
SEWER SERVICE	0 . 00%
PROFESSIONAL SERVICES	0 . 00%
PHYSICALS - HAZMAT	0 . 00%
EQUIPMENT MAINTENANCE CON	0 . 00%
WEED CUTTING & NUISANCE CONTROL	-
Total Contractual Services	0 . 00%
Supplies and Expense	
BUILDING SUPPLIES-JANITOR	0 . 00%
BUILDINGS MAINTENANCE	0 . 00%

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%
FIRE STATION SUPPLIES	0.00%
FIRE STATION SUPPLIES	-
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
MEDICAL SUPPLIES	0.00%
MEDICAL SUPPLIES	-
OIL, GREASE & GASOLINE	0.00%
VEHICLE REPAIRS & MAINT.	0.00%
VEHICLE LICENSES & TITLES	0.00%
TOWING CHARGES	0.00%
FIRE PREVENTION PROGRAM	0.00%
TRAINING,SEMINAR & TRAVEL	0.00%
OTHER EXPENSES	0.00%
Total Supplies and Expense	0.00%
Fixed Charges	
LIABILITY INS (WKCOMP)	-3.66%
Total Fixed Charges	-3.66%
Capital Outlay	
REPLACEMENT EQUIPMENT	0.00%
NEW EQUIPMENT	0.00%
Total Capital Outlay	0.00%
Cost Reallocations	
MILW CO PARAMEDIC PROG	8.57%
Total Cost Reallocations	8.57%
Total Expenditures	0.94%

Organizational Chart



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Fire Department	Budget: Fire Department	
	Program: Public Safety	Submitted by: Thomas Konieczka, Fire Chief	Date: August, 2024

Mission:

The primary mission of Greenfield Fire/Rescue is Community Risk Reduction through the delivery of quality EMS, Fire Protection, and Disaster prevention and training. When prevention fails we shall respond to emergencies safely, well prepared, and equipped to mitigate harm.

Core Mission:

- Doing the right things

Vision:

- Embrace change to meet evolving expectations and demands of those we serve
- To be proactive and predictive in problem solving.
- Continuously evaluate opportunities for efficiency and effectiveness.

Core Values:

- Promote an organization and relationships that are of, mutual understanding, mutual trust and mutual respect.

Organizational/Physical Attributes:

In 2025, The Greenfield Fire Department will consist of 54 full-time members including; 1 Fire Chief, 2 Assistant Chiefs, 3 shift Battalion Chiefs, 1 Battalion Chief of Training, 1 Case Manager, 9 Lieutenants and 36 Firefighter/Paramedics.

The department staffs 2 fire stations, 24 hours per day, 365 days a year.

- Station 91 - 5330 W. Layton Avenue – Battalion Chief= Officer In Charge
- Station 92 - 4333 S. 92nd Street – Administration

The department maintains two fire engines, one ladder truck, multiple advanced life support ambulances, and multiple support vehicles.

2024 is on pace for the department to handle approximately 8,100 calls. This is projected to be another record number of calls. The department also conducts 3,500 fire inspections, assists with code violations, and brought fire prevention and education classes to thousands of adults and children in the city.

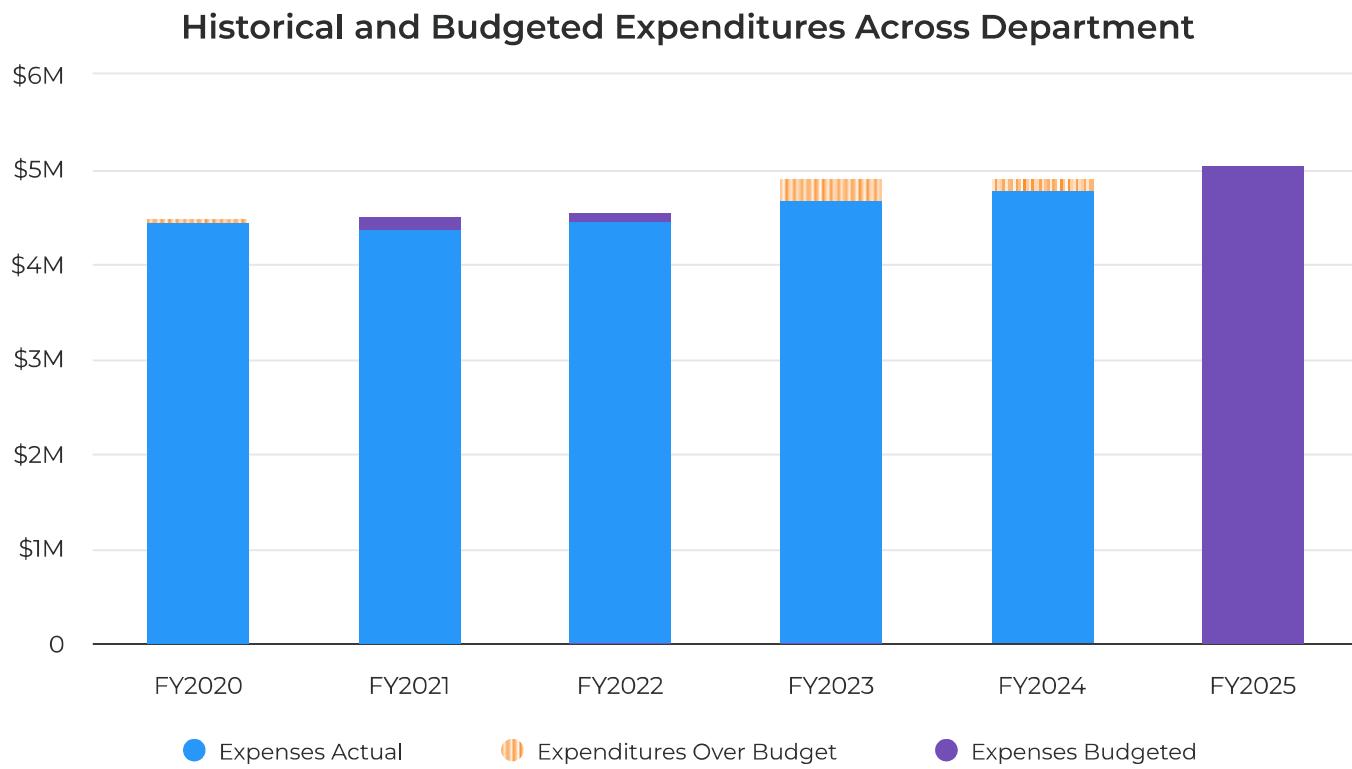

Budget Initiative/Program Changes:

- Continue to supporting training, education, professional development of members to enhance safety, operations, succession planning and future achievement.
- Continue to seek initiatives and partnerships to reduce injuries through physical/mental wellness, fitness, awareness, and training.
- Continue to maintain aging fire stations. Needs assessment and replacement consideration of Station 91.
- Continue to promote Community Risk Reduction, fire prevention and education. Maintain community outreach.
 - Continue to enhance Case Manager, Mobile Integrated Health components and programs, utilizing grants.
 - Solidify pre-incident planning for structures using modern programs
 - Implement GEMT (Ground Emergency Medical Transport) to increase Medicaid medical reimbursements.
 - Continue to balance expenditures and efficiencies with operations.
- Continuously seek ways to cooperate and coordinate activities with Internal City Partners (Police, DPW, Health, City Hall, etc) and External Partners.
 - Encourage a "future operations" look at Milwaukee County Fire/EMS services whereas maintaining independence but a holistic look at services is evaluated all the way through fire district legislation.
 - Evaluate a unified EMS/Fire dispatch with other Milwaukee County fire departments
- Continue improving, enhancing technology used.
- Balance traditions with modernization to recruit, retain the best members.
- Continue to prepare and plan for member succession.
- Continue to develop a brand in which members are proud, individuals want to join and other organizations emulate.



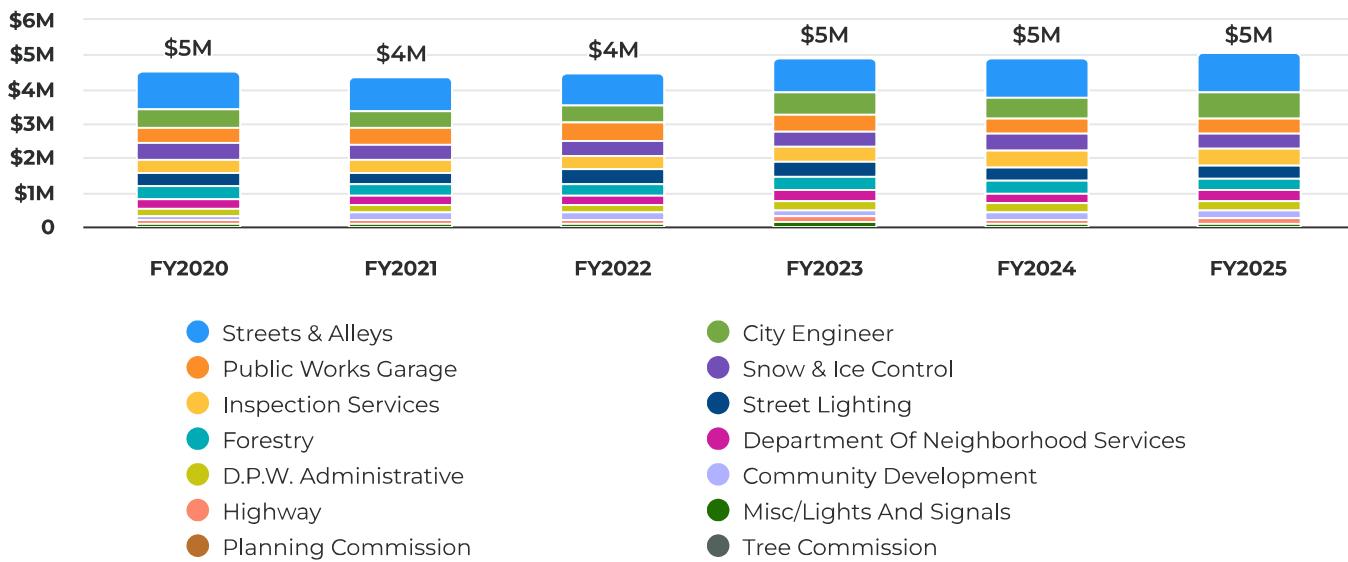
Department of Neighborhood Services

Expenditure Summary

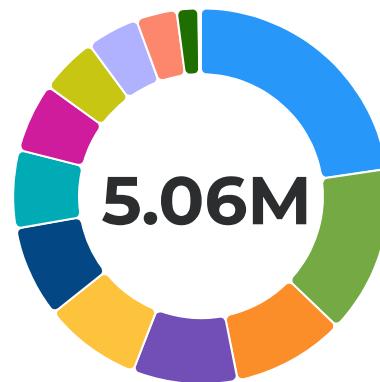


Expenditures by Department

Historical and Budgeted Expenditures by Department



FY25 Expenditures by Department



Streets & Alleys	\$1,147,504	22.69%
City Engineer	\$731,283	14.46%
Inspection Services	\$491,222	9.71%
Snow & Ice Control	\$457,399	9.05%
Public Works Garage	\$427,297	8.45%
Street Lighting	\$398,000	7.87%
Forestry	\$340,298	6.73%
Department Of Neighborhood Services	\$301,136	5.96%
D.P.W. Administrative	\$251,660	4.98%
Community Development	\$228,328	4.52%
Highway	\$178,025	3.52%
Misc/Lights And Signals	\$93,695	1.85%
Planning Commission	\$9,000	0.18%
Tree Commission	\$2,000	0.04%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Planning Commission	-	-	\$9,000	\$9,000	\$9,000	\$9,000
Tree Commission	\$390	\$1,135	\$315	\$2,000	\$2,000	\$2,000
Highway	\$107,454	\$135,928	\$102,072	\$129,000	\$129,000	\$178,025
Public Works Garage	\$535,321	\$487,952	\$293,654	\$433,232	\$432,765	\$427,297
Inspection Services	\$389,630	\$450,743	\$250,121	\$492,463	\$492,463	\$491,222
D.P.W. Administrative	\$241,689	\$278,425	\$125,692	\$269,639	\$269,131	\$251,660
Streets & Alleys	\$894,181	\$991,479	\$669,574	\$1,158,372	\$1,153,352	\$1,147,504
Misc/Lights And Signals	\$132,452	\$169,205	\$70,259	\$91,885	\$91,828	\$93,695
Forestry	\$330,210	\$398,217	\$339,157	\$356,095	\$299,201	\$340,298
Street Lighting	\$423,404	\$442,680	\$254,091	\$397,683	\$394,500	\$398,000
Snow & Ice Control	\$431,072	\$446,466	\$371,752	\$484,565	\$436,923	\$457,399
City Engineer	\$515,760	\$616,540	\$322,080	\$586,605	\$578,647	\$731,283
Community Development	\$199,660	\$186,436	\$102,827	\$203,964	\$203,863	\$228,328
Department Of Neighborhood Services	\$261,216	\$296,355	\$156,763	\$295,854	\$293,292	\$301,136
Total Expenditures	\$4,462,439	\$4,901,561	\$3,067,357	\$4,910,357	\$4,785,965	\$5,056,847

Category (continued from above)

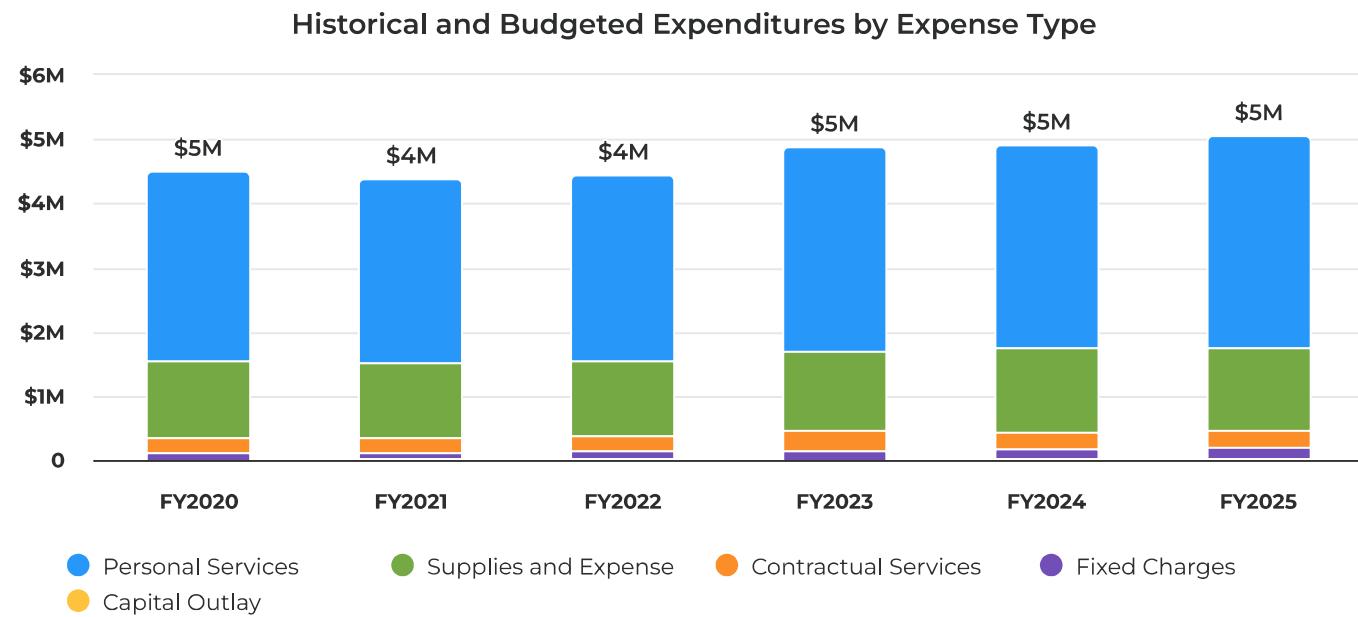
FY 2024 Budget vs. FY 2025 Budget (% Change)

Planning Commission	0.00%
Tree Commission	0.00%
Highway	38.00%
Public Works Garage	-1.26%
Inspection Services	-0.25%
D.P.W. Administrative	-6.49%
Streets & Alleys	-0.51%
Misc/Lights And Signals	2.03%
Forestry	13.74%
Street Lighting	0.89%
Snow & Ice Control	4.69%
City Engineer	26.38%
Community Development	12.00%
Department Of Neighborhood Services	2.67%

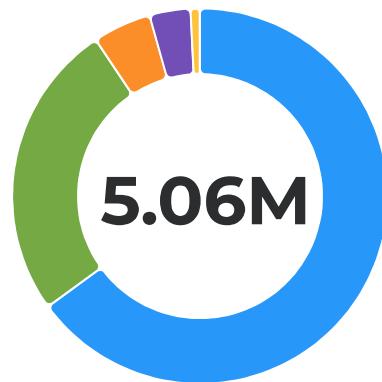


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Total Expenditures	5 . 66%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$3,287,817	65.02%
Supplies and Expense	\$1,296,605	25.64%
Contractual Services	\$254,000	5.02%
Fixed Charges	\$178,025	3.52%
Capital Outlay	\$40,400	0.80%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Personal Services	\$2,902,929	\$3,191,485	\$1,928,694	\$3,161,304	\$3,051,260	\$3,287,817



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Contractual Services	\$236,986	\$319,054	\$170,717	\$274,437	\$267,700	\$254,000
Supplies and Expense	\$1,186,967	\$1,243,488	\$852,074	\$1,303,203	\$1,296,605	\$1,296,605
Fixed Charges	\$107,454	\$135,928	\$102,072	\$129,000	\$129,000	\$178,025
Capital Outlay	\$28,103	\$11,606	\$13,800	\$42,413	\$41,400	\$40,400
Total Expenditures	\$4,462,439	\$4,901,561	\$3,067,357	\$4,910,357	\$4,785,965	\$5,056,847

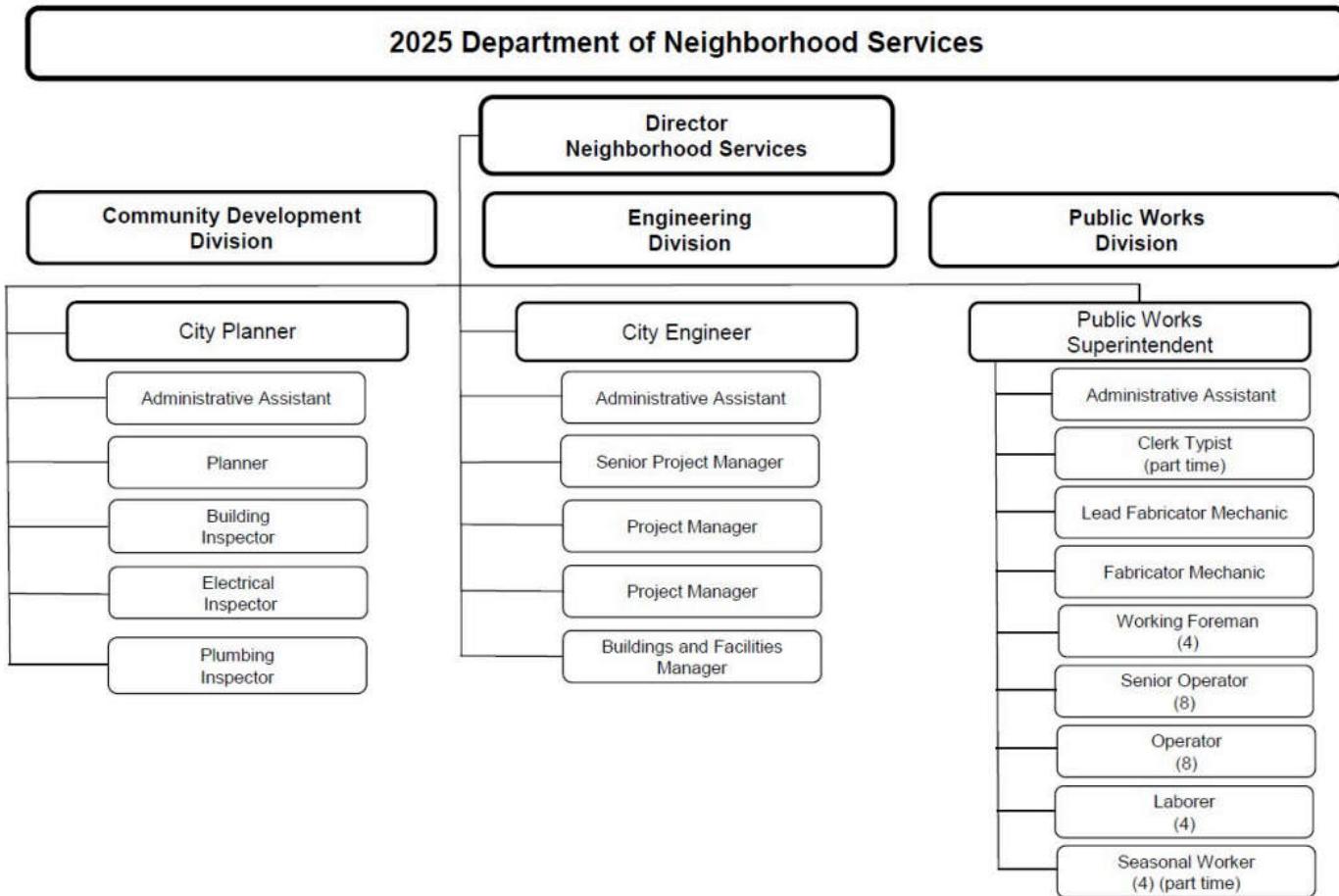
Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services	7.75%
Contractual Services	-5.12%
Supplies and Expense	0.00%
Fixed Charges	38.00%
Capital Outlay	-2.42%
Total Expenditures	5.66%



Organizational Chart



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Neighborhood Services	Budget: Neighborhood Services	Date: January 1, 2025
	Program: Neighborhood Services	Submitted by: Jeff Katz PE Director	

Goals/Responsibilities:

The Department of Neighborhood Services is comprised of three divisions. The Department works closely with the Mayor, Alderpersons, and other departments to achieve the goals of the city.

Engineering Division: Designs, constructs and maintains city streets, sewers, and other public infrastructure. Manages Sanitary and Storm Sewer system and maintains the City's GIS mapping system. Primary City liaison with other agencies that maintain and regulate public infrastructure and the environment. Reviews engineering aspects for proposed development and redevelopment.

Community Development Division: Promotes Economic Development in the City. Coordinates development proposal reviews for compliance with ordinances and adopted plans. Updates zoning maps and land use plans. Reviews building plans, issues permits, and inspect contractors work for compliance with state and local codes.

Public Works Division: Provides essential public works services, maintains the city's public infrastructure and fleet. Operates and maintains city buildings and facilities. Assists other departments.

Management, Staff and Facilities:

The Department of Neighborhood Services is managed by the Director who is responsible for policy, planning and coordinating the activities of the four divisions. The City Engineer manages the day to day operation of the Engineering Division. The City Planner manages the day to day operation of Community Development Division. The Public Works Superintendent supervises the Public Works Division. The Department has a total of 41 full-time and 4 seasonal employees.

The Engineering and Community Development Divisions are located in City Hall. The Public Works Division is located at 4551 S. 52nd Street.

2025 Goals:

Neighborhood Services Department Wide

- Make incremental improvements to improve efficiency
- Develop staff through training
- Improve customer service
- Review and revise policies and procedures

Engineering Division

- Complete capital improvement projects
- Geographic Information System modernization
- Management of sanitary & storm sewer, water and street lights
- Improve utility and right of way permitting policies & procedures
- Revise development review policies & procedures

Community Development Division

- Update the Zoning, Building and Sign Code of Ordinances
- Provide State Plan Review services through the partnership with a certified consultant
- Promote/Implement redevelopment in the City's TIF Districts and Special Interest Areas identified in the Comprehensive Plan
- Assist with business review and new business development
- Expand and streamline online permitting

Public Works Division

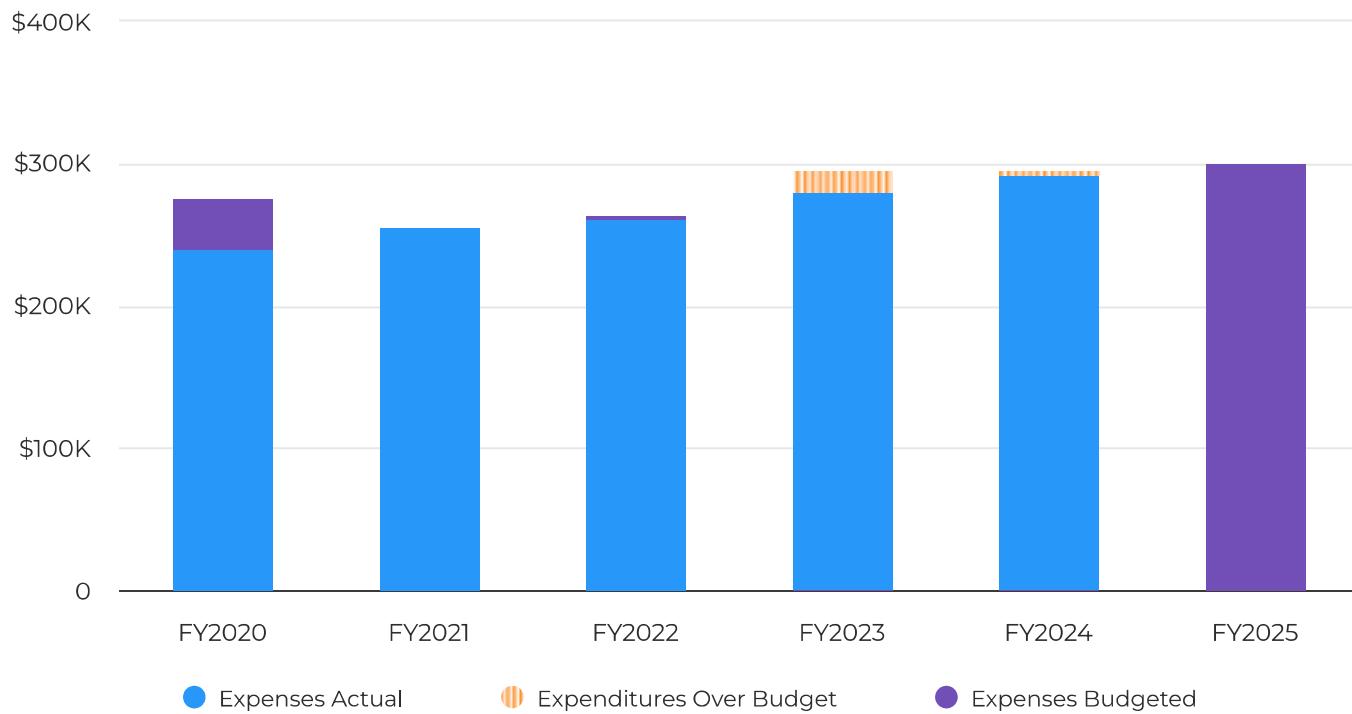
- Update facility improvement plan
- Update equipment replacement plan
- Implement electronic records management
- Review and revise policies and procedures



Director - Neighborhood Services

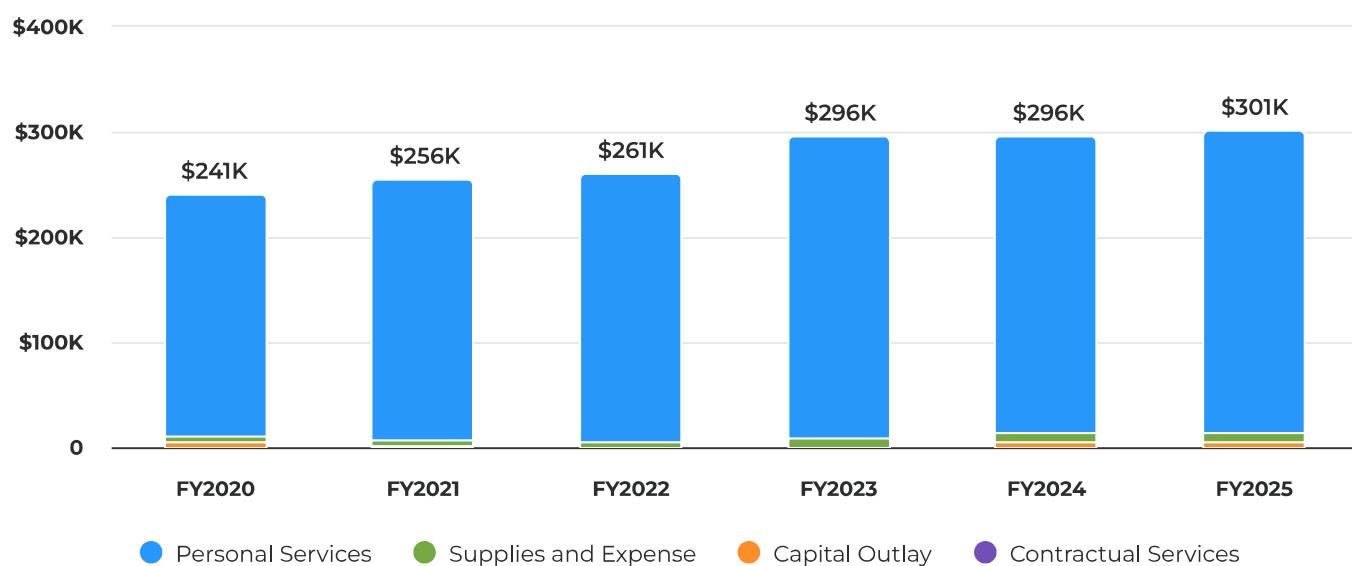
Expenditure Summary

Historical and Budgeted Expenditures Across Department

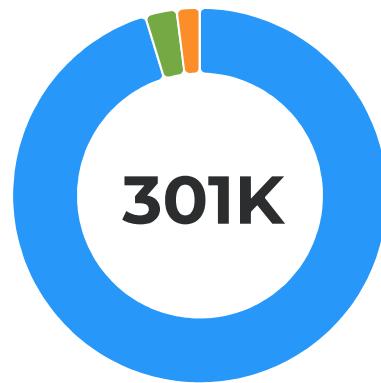


Expenditures by Expense Type

Historical and Budgeted Expenditures by Expense Type



FY25 Expenditures by Expense Type



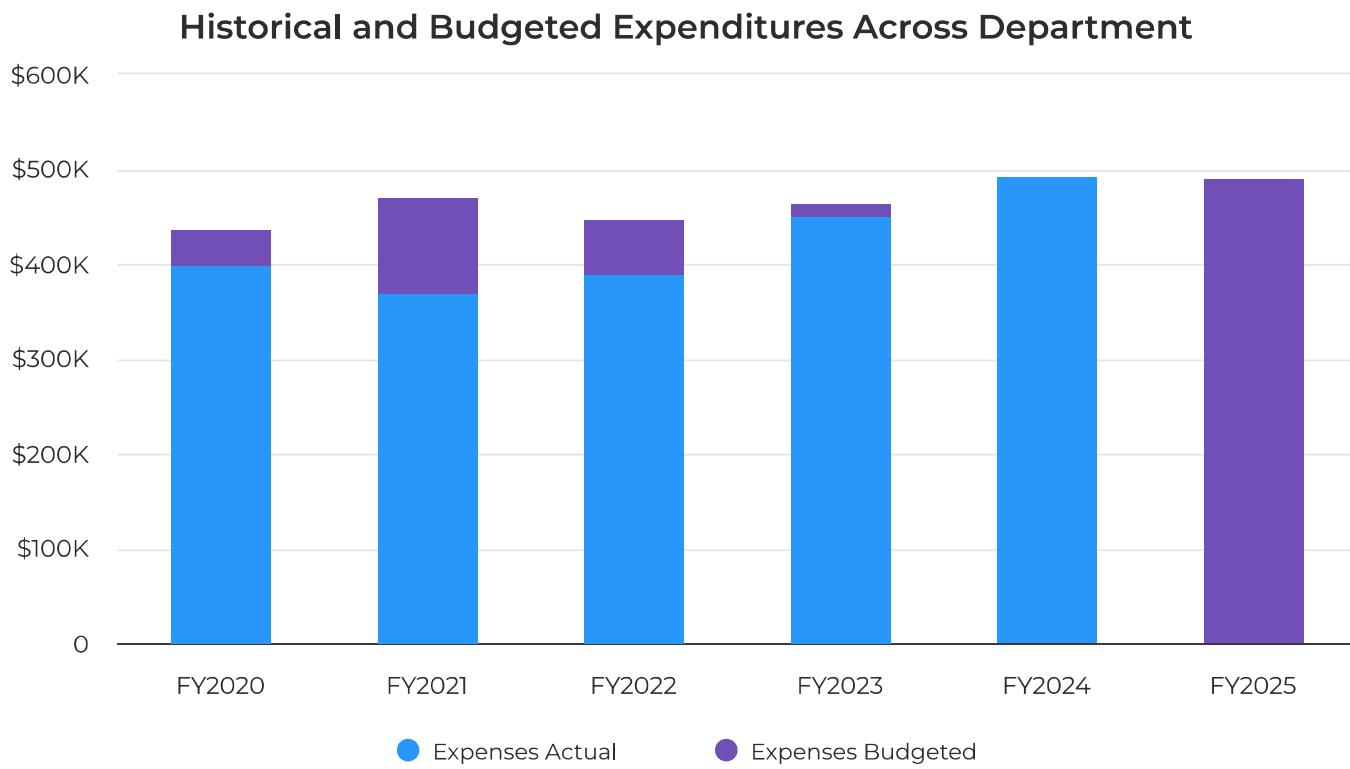
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$179,244	\$183,258	\$99,811	\$190,591	\$190,591	\$196,297	2.99%
TEMPORARY HELP	\$4,560	\$25,750	\$6,141	\$6,141	\$4,560	\$4,645	1.86%
OVERTIME	-\$4	-	\$192	\$192	-	-	-
GRP HEALTH/LIFE INSURANCE	\$47,458	\$50,824	\$29,469	\$55,900	\$55,900	\$57,020	2.00%
EMPLOYER TAXES-FEDERAL	\$13,582	\$15,535	\$7,863	\$14,931	\$14,931	\$15,372	2.95%
PENSION-GENERAL	\$11,534	\$12,458	\$6,880	\$13,110	\$13,110	\$13,602	3.75%
Total Personal Services	\$256,374	\$287,825	\$150,356	\$280,865	\$279,092	\$286,936	2.81%
Contractual Services							
EQUIPMENT MAINTENANCE CON	-	\$215	-	-	-	-	-
Total Contractual Services	-	\$215	-	-	-	-	-
Supplies and Expense							
OFFICE SUPPLIES/SM \$ ITEM	\$2,857	\$2,761	\$1,248	\$3,000	\$3,000	\$3,000	0.00%
POSTAGE & MAILING	-	\$1,817	\$1	\$1	-	-	-
COMMUNICATIONS	\$1,093	\$1,186	\$550	\$1,000	\$1,000	\$1,000	0.00%
DUES & SUBSCRIPTIONS	-	\$1,398	\$112	\$2,000	\$2,000	\$2,000	0.00%
OIL, GREASE & GASOLINE	-	\$760	\$788	\$788	-	-	-
TRAINING, SEMINAR & TRAVEL	-	-	\$60	\$2,000	\$2,000	\$2,000	0.00%

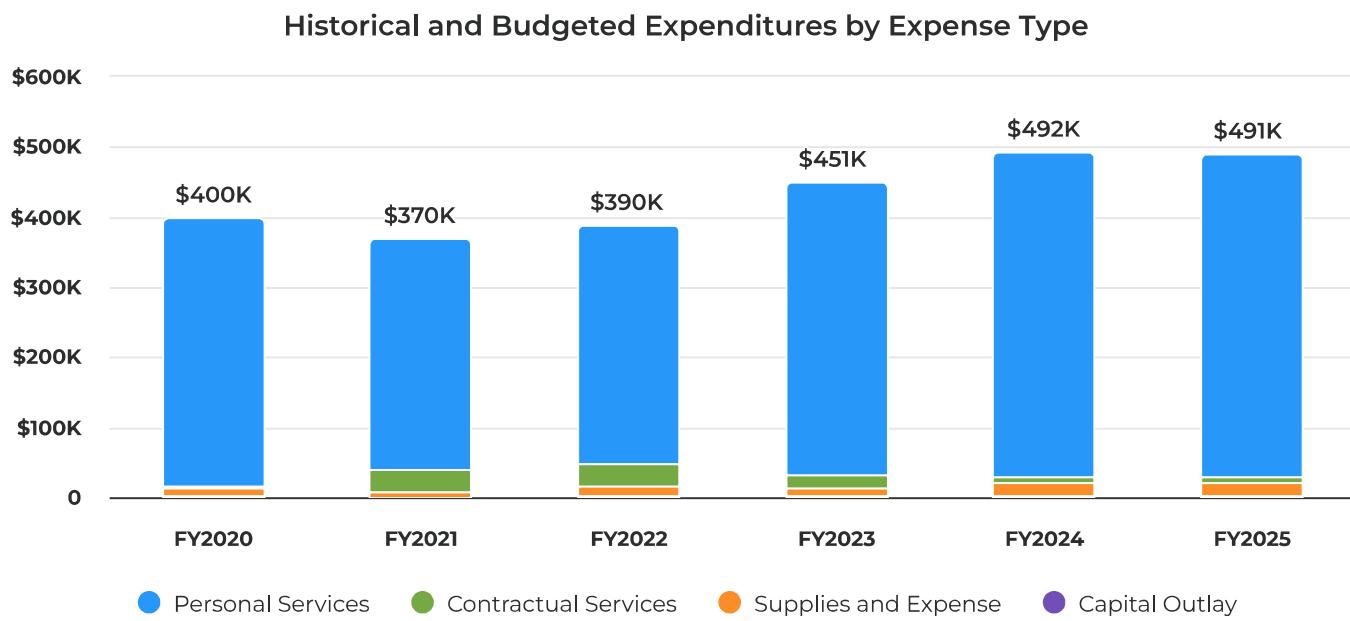
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
AUTO MILEAGE VARIABLE	\$90	-	-	\$200	\$200	\$200	0.00%
Total Supplies and Expense	\$4,040	\$7,922	\$2,759	\$8,989	\$8,200	\$8,200	0.00%
Capital Outlay							
NEW EQUIPMENT	\$802	\$393	\$3,648	\$6,000	\$6,000	\$6,000	0.00%
Total Capital Outlay	\$802	\$393	\$3,648	\$6,000	\$6,000	\$6,000	0.00%
Total Expenditures	\$261,216	\$296,355	\$156,763	\$295,854	\$293,292	\$301,136	2.67%

Inspection Services Division

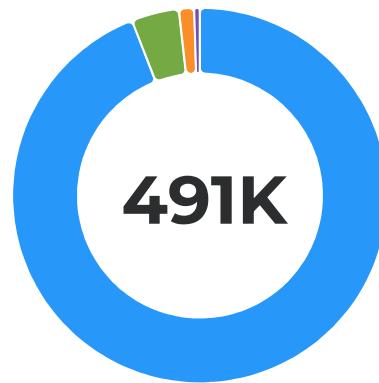
Expenditure Summary



Expenditures by Expense Type



FY25 Expenditures by Expense Type



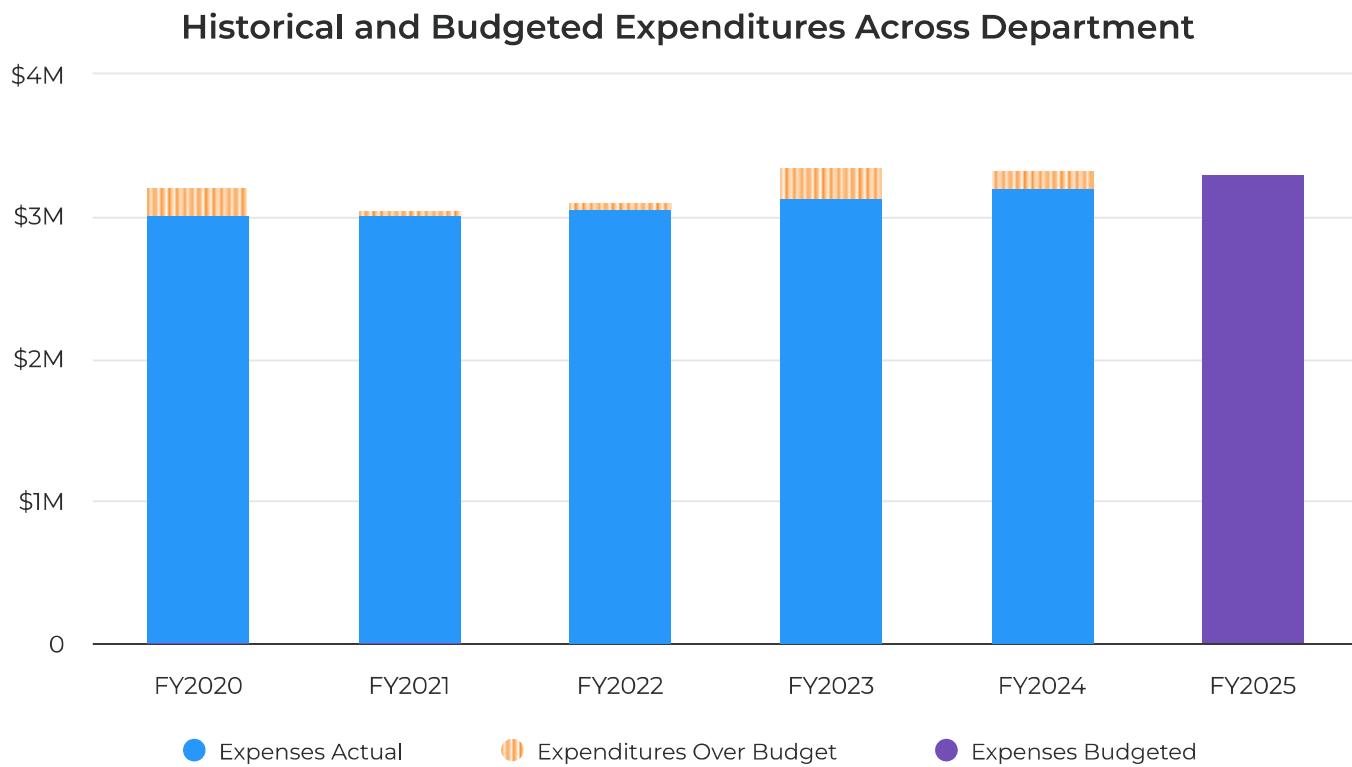
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$264,262	\$319,981	\$178,237	\$355,484	\$355,484	\$342,091	-3.77%
OVERTIME	-\$252	\$94	-	\$2,000	\$2,000	\$2,000	0.00%
GRP HEALTH/LIFE INSURANCE	\$39,629	\$54,212	\$36,343	\$54,000	\$54,000	\$67,995	25.92%
EMPLOYER TAXES-FEDERAL	\$19,558	\$23,665	\$13,086	\$27,353	\$27,353	\$26,323	-3.77%
PENSION-GENERAL	\$17,192	\$21,463	\$12,225	\$24,646	\$24,646	\$23,833	-3.30%
Total Personal Services	\$340,389	\$419,415	\$239,891	\$463,483	\$463,483	\$462,242	-0.27%
Contractual Services							
EQUIPMENT MAINTENANCE CON	\$715	\$769	\$371	\$500	\$500	\$500	0.00%
SUBSTITUTE INSPECTORS	\$32,878	\$17,571	\$1,094	\$6,000	\$6,000	\$6,000	0.00%
Total Contractual Services	\$33,593	\$18,340	\$1,465	\$6,500	\$6,500	\$6,500	0.00%
Supplies and Expense							
PRINTING	\$338	\$15	-	\$180	\$180	\$180	0.00%
POSTAGE & MAILING	\$153	\$301	\$213	\$1,000	\$1,000	\$1,000	0.00%
COMMUNICATION	\$2,315	\$1,576	\$831	\$2,000	\$2,000	\$2,000	0.00%
DUES & SUBSCRIPTIONS	\$894	\$465	\$700	\$1,000	\$1,000	\$1,000	0.00%
BOOKS & PUBLICATIONS	\$422	-	-	\$1,600	\$1,600	\$1,600	0.00%
ST CERTIFICATE-PERMT SEAL	-	\$502	-	\$800	\$800	\$800	0.00%

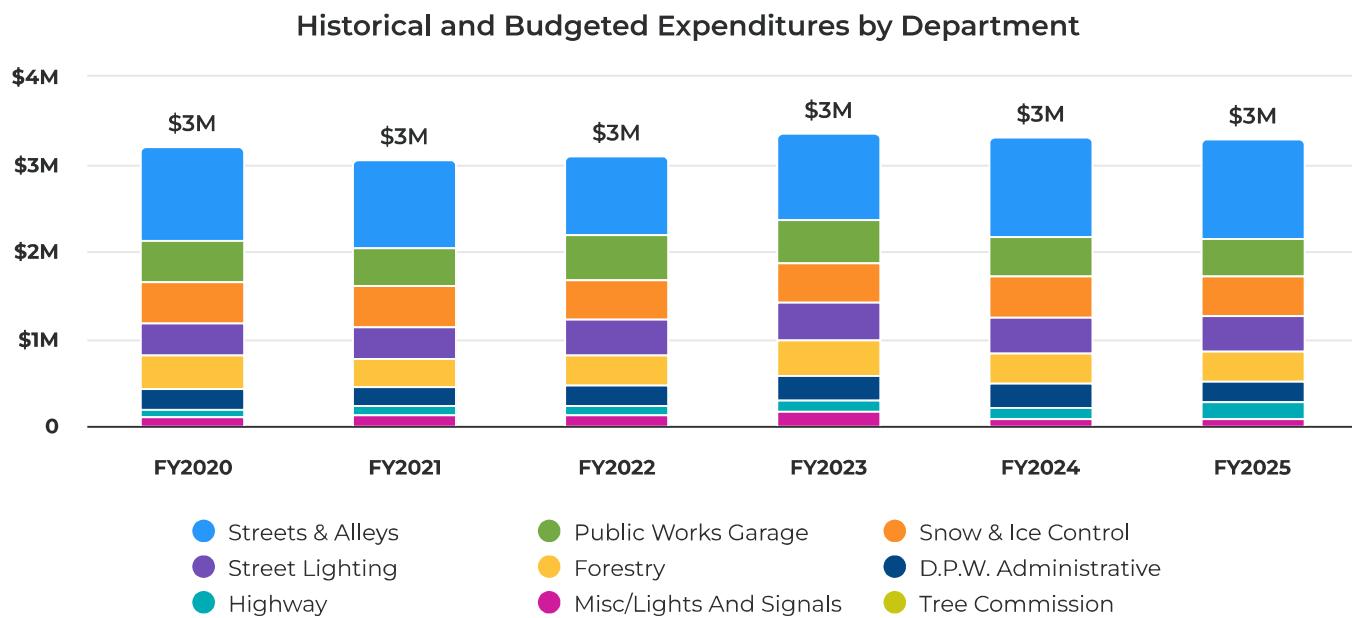
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
TRAINING,SEMINAR & TRAVEL	\$4,611	\$1,817	\$3,538	\$5,500	\$5,500	\$5,500	0.00%
AUTO MILEAGE VARIABLE	\$4,151	\$6,734	\$2,996	\$8,000	\$8,000	\$8,000	0.00%
Total Supplies and Expense	\$12,884	\$11,410	\$8,278	\$20,080	\$20,080	\$20,080	0.00%
Capital Outlay							
NEW EQUIPMENT	\$2,764	\$1,578	\$487	\$2,400	\$2,400	\$2,400	0.00%
Total Capital Outlay	\$2,764	\$1,578	\$487	\$2,400	\$2,400	\$2,400	0.00%
Total Expenditures	\$389,630	\$450,743	\$250,121	\$492,463	\$492,463	\$491,222	-0.25%

Public Works Division

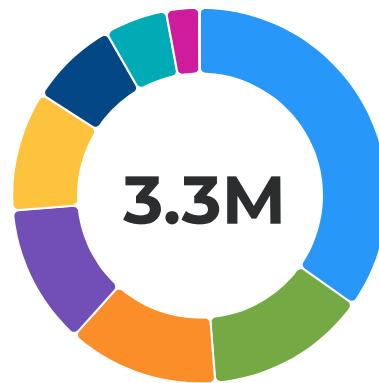
Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



● Streets & Alleys	\$1,147,504	34.82%
● Snow & Ice Control	\$457,399	13.88%
● Public Works Garage	\$427,297	12.96%
● Street Lighting	\$398,000	12.08%
● Forestry	\$340,298	10.32%
● D.P.W. Administrative	\$251,660	7.64%
● Highway	\$178,025	5.40%
● Misc/Lights And Signals	\$93,695	2.84%
● Tree Commission	\$2,000	0.06%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Tree Commission						
COMMITTEE EXPENSES	\$390	\$1,135	\$315	\$2,000	\$2,000	\$2,000
Total Tree Commission						
Highway	\$390	\$1,135	\$315	\$2,000	\$2,000	\$2,000
LIABILITY INS (WKCOMP)	\$107,454	\$135,928	\$102,072	\$129,000	\$129,000	\$178,025
Total Highway						
Public Works Garage						
ELECTRIC	\$30,225	\$28,477	\$22,363	\$32,000	\$32,000	\$32,000
GAS	\$14,038	\$13,320	\$9,790	\$20,000	\$20,000	\$20,000
WATER	\$2,540	\$3,127	\$1,778	\$2,700	\$2,700	\$2,700
SEWER SERVICE	\$3,861	\$4,205	\$2,110	\$3,900	\$3,900	\$3,900
JANITORIAL	\$7,388	\$9,489	\$5,979	\$8,500	\$8,500	\$8,500
BUILDING SUPPLIES-JANITOR	\$3,632	\$6,053	\$1,316	\$4,000	\$4,000	\$4,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
BUILDINGS MAINTENANCE	\$45,045	\$32,676	\$20,252	\$30,000	\$30,000	\$30,000
SALARIES & WAGES	\$70,923	\$87,570	\$76,655	\$90,127	\$90,127	\$96,295
OVERTIME	\$243	-\$30	\$984	\$984	\$540	\$540
GRP						
HEALTH/LIFE INSURANCE	\$24,869	\$29,896	\$27,648	\$33,540	\$33,540	\$20,961
EMPLOYER TAXES-FEDERAL	\$4,966	\$6,130	\$5,475	\$6,950	\$6,950	\$7,421
PENSION-GENERAL	\$4,521	\$5,960	\$5,348	\$6,258	\$6,258	\$6,730
OIL, GREASE & GASOLINE	\$202,606	\$135,798	\$59,184	\$100,000	\$100,000	\$100,000
TIRES & BATTERIES	\$14,696	\$15,293	\$7,712	\$20,000	\$20,000	\$20,000
SHOP TOOLS & SUPPLIES	\$18,024	\$16,344	\$12,171	\$12,023	\$12,000	\$12,000
BODY SHOP SUPPLIES	\$863	\$949	\$457	\$3,000	\$3,000	\$3,000
PARTS	\$64,246	\$34,312	\$30,513	\$50,000	\$50,000	\$50,000
EQUIPMENT REPAIR	\$423	\$432	-	\$2,500	\$2,500	\$2,500
REPAIR-OUTSIDE CONTRACTOR	\$18,706	\$54,494	\$2,081	\$3,500	\$3,500	\$3,500
EQUIPMENT RENTAL	\$650	\$198	-	\$1,000	\$1,000	\$1,000
COVERALLS	\$2,856	\$3,259	\$1,838	\$2,250	\$2,250	\$2,250
Total Public Works Garage	\$535,321	\$487,952	\$293,654	\$433,232	\$432,765	\$427,297
D.P.W.						
Administrative						
SALARIES & WAGES	\$125,221	\$166,369	\$61,352	\$135,507	\$135,507	\$124,709
OVERTIME	\$1,785	\$67	\$1,507	\$1,507	\$1,000	\$1,000
GRP						
HEALTH/LIFE INSURANCE	\$34,619	\$37,185	\$17,745	\$39,348	\$39,348	\$34,212
EMPLOYER TAXES-FEDERAL	\$8,873	\$10,717	\$4,502	\$10,457	\$10,457	\$9,620
PENSION-GENERAL	\$8,191	\$9,468	\$4,337	\$9,419	\$9,419	\$8,719
PROFESS SVCS/UTILITY LOC	\$12,469	\$7,904	\$4,293	\$12,000	\$12,000	\$12,000
COMPUTER SERVICES	\$22,029	\$30,992	\$18,689	\$20,000	\$20,000	\$20,000



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
POSTAGE & MAILING	\$347	\$126	\$101	\$101	\$100	\$100
COMMUNICATIONS	\$3,339	\$3,184	\$2,595	\$4,000	\$4,000	\$4,000
DUES & SUBSCRIPTIONS	\$1,774	\$2,093	\$4,167	\$6,000	\$6,000	\$6,000
TRAINING-IN HOUSE	\$42	\$475	-	\$500	\$500	\$500
TRAINING,SEMINAR & TRAVEL	\$1,141	\$1,780	\$252	\$500	\$500	\$500
AUTO MILEAGE VARIABLE	-	-	-	\$300	\$300	\$300
NEW EQUIPMENT	\$21,859	\$8,065	\$6,152	\$30,000	\$30,000	\$30,000
Total D.P.W. Administrative	\$241,689	\$278,425	\$125,692	\$269,639	\$269,131	\$251,660
Streets & Alleys						
SALARIES & WAGES	\$552,267	\$550,589	\$321,063	\$625,157	\$625,157	\$619,866
OVERTIME	\$25,817	\$7,713	\$9,419	\$9,419	\$5,400	\$5,400
GRP						
HEALTH/LIFE INSURANCE	\$137,704	\$137,542	\$75,920	\$140,000	\$140,000	\$140,000
EMPLOYER TAXES-FEDERAL	\$41,599	\$40,128	\$22,408	\$48,135	\$48,135	\$47,717
PENSION-GENERAL	\$37,084	\$37,831	\$20,841	\$43,310	\$43,310	\$43,171
VEHICLE LICENSES & TITLES	\$103	\$380	\$79	\$500	\$500	\$500
REPAIR-OUTSIDE CONTRACTOR	\$2,071	-	\$2,001	\$2,001	\$1,000	\$1,000
TOOLS & SUPPLIES	\$36,179	\$23,038	\$10,490	\$40,000	\$40,000	\$40,000
STREET SIGNS & SUPPLIES	\$11,463	\$51,344	\$3,120	\$12,000	\$12,000	\$12,000
REPAIR & MAINTENANCE SUPP	\$36,418	\$27,710	\$20,375	\$40,000	\$40,000	\$40,000
REPAIR DAMAGED PROPERTY	-	\$4,666	\$1,970	\$2,250	\$2,250	\$2,250
TOWING CHARGES	-	\$999	-	\$500	\$500	\$500
DUMPING FEES	-	-	-	\$600	\$600	\$600
LINE PAINTING	\$13,476	\$9,629	\$1,888	\$14,500	\$14,500	\$14,500
GENERAL STREET REPAIRS	-	\$99,910	\$180,000	\$180,000	\$180,000	\$180,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
Total Streets & Alleys	\$894,181	\$991,479	\$669,574	\$1,158,372	\$1,153,352	\$1,147,504
Misc/Lights And Signals						
SALARIES & WAGES	\$91,244	\$117,597	\$47,707	\$53,672	\$53,672	\$55,279
OVERTIME	\$882	\$718	\$345	\$345	\$288	\$288
GRP						
HEALTH/LIFE INSURANCE	\$27,730	\$34,454	\$15,460	\$30,000	\$30,000	\$30,000
EMPLOYER TAXES-FEDERAL	\$6,600	\$8,496	\$3,440	\$4,143	\$4,143	\$4,266
PENSION-GENERAL	\$5,996	\$7,940	\$3,307	\$3,725	\$3,725	\$3,862
Total Misc/Lights And Signals	\$132,452	\$169,205	\$70,259	\$91,885	\$91,828	\$93,695
Forestry						
SALARIES & WAGES	\$205,828	\$258,510	\$222,987	\$222,987	\$182,778	\$212,894
OVERTIME	\$1,210	\$2,234	\$789	\$789	\$540	\$540
GRP						
HEALTH/LIFE INSURANCE	\$39,127	\$53,392	\$48,799	\$48,799	\$40,000	\$50,000
EMPLOYER TAXES-FEDERAL	\$15,062	\$19,048	\$16,190	\$16,190	\$14,052	\$16,365
PENSION-GENERAL	\$11,255	\$15,909	\$14,330	\$14,330	\$10,331	\$12,499
FORESTRY SERVICES	\$27,674	\$30,782	\$10,940	\$27,000	\$27,000	\$27,000
MEDIAN PROGRAM	\$891	\$683	\$5,868	\$6,500	\$6,500	\$3,000
FORESTRY SUPPLIES	\$6,828	\$7,477	\$7,754	\$8,000	\$8,000	\$8,000
FORESTRY-OUTSIDE CONTRACT	\$22,335	\$10,182	\$11,500	\$11,500	\$10,000	\$10,000
Total Forestry	\$330,210	\$398,217	\$339,157	\$356,095	\$299,201	\$340,298
Street Lighting						
STREET LIGHTING-SUPPLIES	\$56,358	\$52,624	\$29,725	\$30,000	\$30,000	\$32,500
TRAFFIC SIGNAL-SUPPLIES	\$11,302	\$1,273	\$5,183	\$5,183	\$2,000	\$3,000
STREET LIGHTING-WEPCO CHR	\$325,773	\$345,804	\$208,046	\$320,000	\$320,000	\$320,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
STREET LIGHTING CONTRACTS	\$10,514	\$10,668	\$3,839	\$10,000	\$10,000	\$10,000
TRAFFIC SIGNAL-CONTRACTS	\$6,190	\$6,740	\$4,821	\$10,000	\$10,000	\$10,000
STREET LIGHTS-MAINTENANCE	\$11,377	\$14,882	\$285	\$15,000	\$15,000	\$15,000
TRAFFIC SIGNALS-MAINTENAN	\$1,890	\$10,689	\$2,192	\$7,500	\$7,500	\$7,500
Total Street Lighting	\$423,404	\$442,680	\$254,091	\$397,683	\$394,500	\$398,000
Snow & Ice Control						
SALARIES & WAGES	\$98,661	\$103,395	\$105,325	\$105,325	\$74,558	\$92,382
OVERTIME	\$47,525	\$58,817	\$25,756	\$25,756	\$14,400	\$14,400
GRP						
HEALTH/LIFE INSURANCE	\$38,201	\$34,832	\$32,354	\$40,000	\$40,000	\$40,000
EMPLOYER TAXES-FEDERAL	\$10,615	\$11,831	\$9,458	\$9,458	\$6,827	\$8,195
PENSION-GENERAL	\$9,484	\$10,973	\$9,026	\$9,026	\$6,138	\$7,422
SALT & TORPEDO SAND	\$206,463	\$206,423	\$178,672	\$275,000	\$275,000	\$275,000
SNOW PLOW PARTS	\$20,123	\$20,195	\$11,161	\$20,000	\$20,000	\$20,000
Total Snow & Ice Control	\$431,072	\$446,466	\$371,752	\$484,565	\$436,923	\$457,399
Total Expenditures	\$3,096,173	\$3,351,487	\$2,226,566	\$3,322,471	\$3,208,700	\$3,295,878

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Tree Commission

COMMITTEE EXPENSES 0.00%

Total Tree Commission 0.00%**Highway**

LIABILITY INS (WKCOMP) 38.00%

Total Highway 38.00%**Public Works Garage**

ELECTRIC 0.00%

GAS 0.00%

WATER 0.00%

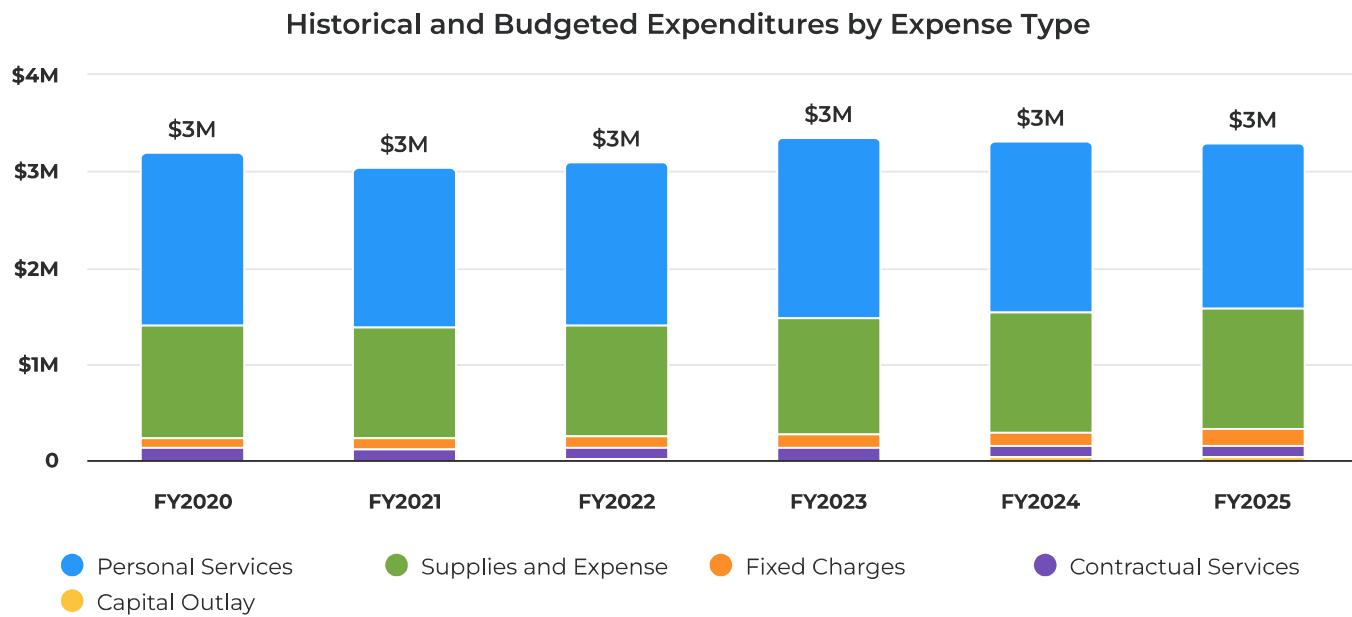


Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
SEWER SERVICE	0.00%
JANITORIAL	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%
SALARIES & WAGES	6.84%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-37.50%
EMPLOYER TAXES-FEDERAL	6.78%
PENSION-GENERAL	7.54%
OIL, GREASE & GASOLINE	0.00%
TIRES & BATTERIES	0.00%
SHOP TOOLS & SUPPLIES	0.00%
BODY SHOP SUPPLIES	0.00%
PARTS	0.00%
EQUIPMENT REPAIR	0.00%
REPAIR-OUTSIDE CONTRACTOR	0.00%
EQUIPMENT RENTAL	0.00%
COVERALLS	0.00%
Total Public Works Garage	-1.26%
D.P.W. Administrative	
SALARIES & WAGES	-7.97%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-13.05%
EMPLOYER TAXES-FEDERAL	-8.00%
PENSION-GENERAL	-7.43%
PROFESS SVCS/UTILITY LOC	0.00%
COMPUTER SERVICES	0.00%
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
DUES & SUBSCRIPTIONS	0.00%
TRAINING-IN HOUSE	0.00%
TRAINING,SEMINAR & TRAVEL	0.00%
AUTO MILEAGE VARIABLE	0.00%
NEW EQUIPMENT	0.00%
Total D.P.W. Administrative	-6.49%
Streets & Alleys	

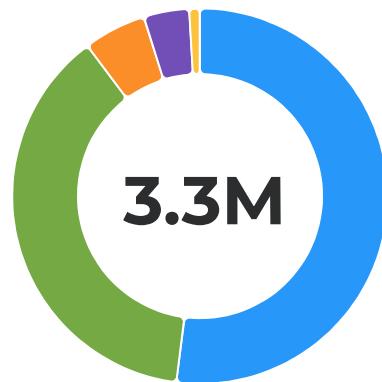
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
SALARIES & WAGES	-0.85%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	-0.87%
PENSION-GENERAL	-0.32%
VEHICLE LICENSES & TITLES	0.00%
REPAIR-OUTSIDE CONTRACTOR	0.00%
TOOLS & SUPPLIES	0.00%
STREET SIGNS & SUPPLIES	0.00%
REPAIR & MAINTENANCE SUPP	0.00%
REPAIR DAMAGED PROPERTY	0.00%
TOWING CHARGES	0.00%
DUMPING FEES	0.00%
LINE PAINTING	0.00%
GENERAL STREET REPAIRS	0.00%
Total Streets & Alleys	-0.51%
Misc/Lights And Signals	
SALARIES & WAGES	2.99%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	2.97%
PENSION-GENERAL	3.68%
Total Misc/Lights And Signals	2.03%
Forestry	
SALARIES & WAGES	16.48%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	25.00%
EMPLOYER TAXES-FEDERAL	16.46%
PENSION-GENERAL	20.99%
FORESTRY SERVICES	0.00%
MEDIAN PROGRAM	-53.85%
FORESTRY SUPPLIES	0.00%
FORESTRY-OUTSIDE CONTRACT	0.00%

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
Total Forestry	13.74%
Street Lighting	
STREET LIGHTING-SUPPLIES	8.33%
TRAFFIC SIGNAL-SUPPLIES	50.00%
STREET LIGHTING-WEPCO CHR	0.00%
STREET LIGHTING CONTRACTS	0.00%
TRAFFIC SIGNAL-CONTRACTS	0.00%
STREET LIGHTS-MAINTENANCE	0.00%
TRAFFIC SIGNALS-MAINTENAN	0.00%
Total Street Lighting	0.89%
Snow & Ice Control	
SALARIES & WAGES	23.91%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	20.04%
PENSION-GENERAL	20.92%
SALT & TORPEDO SAND	0.00%
SNOW PLOW PARTS	0.00%
Total Snow & Ice Control	4.69%
Total Expenditures	2.72%

Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$1,714,753	52.03%
Supplies and Expense	\$1,244,000	37.74%
Fixed Charges	\$178,025	5.40%
Contractual Services	\$129,100	3.92%
Capital Outlay	\$30,000	0.91%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
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Personal Services



Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
SALARIES & WAGES	\$125,221	\$166,369	\$61,352	\$135,507	\$135,507	\$124,709
OVERTIME	\$1,785	\$67	\$1,507	\$1,507	\$1,000	\$1,000
GRP						
HEALTH/LIFE INSURANCE	\$34,619	\$37,185	\$17,745	\$39,348	\$39,348	\$34,212
EMPLOYER TAXES-FEDERAL	\$8,873	\$10,717	\$4,502	\$10,457	\$10,457	\$9,620
PENSION-GENERAL	\$8,191	\$9,468	\$4,337	\$9,419	\$9,419	\$8,719
SALARIES & WAGES	\$552,267	\$550,589	\$321,063	\$625,157	\$625,157	\$619,866
OVERTIME	\$25,817	\$7,713	\$9,419	\$9,419	\$5,400	\$5,400
GRP						
HEALTH/LIFE INSURANCE	\$137,704	\$137,542	\$75,920	\$140,000	\$140,000	\$140,000
EMPLOYER TAXES-FEDERAL	\$41,599	\$40,128	\$22,408	\$48,135	\$48,135	\$47,717
PENSION-GENERAL	\$37,084	\$37,831	\$20,841	\$43,310	\$43,310	\$43,171
SALARIES & WAGES	\$91,244	\$117,597	\$47,707	\$53,672	\$53,672	\$55,279
OVERTIME	\$882	\$718	\$345	\$345	\$288	\$288
GRP						
HEALTH/LIFE INSURANCE	\$27,730	\$34,454	\$15,460	\$30,000	\$30,000	\$30,000
EMPLOYER TAXES-FEDERAL	\$6,600	\$8,496	\$3,440	\$4,143	\$4,143	\$4,266
PENSION-GENERAL	\$5,996	\$7,940	\$3,307	\$3,725	\$3,725	\$3,862
SALARIES & WAGES	\$205,828	\$258,510	\$222,987	\$222,987	\$182,778	\$212,894
OVERTIME	\$1,210	\$2,234	\$789	\$789	\$540	\$540
GRP						
HEALTH/LIFE INSURANCE	\$39,127	\$53,392	\$48,799	\$48,799	\$40,000	\$50,000
EMPLOYER TAXES-FEDERAL	\$15,062	\$19,048	\$16,190	\$16,190	\$14,052	\$16,365
PENSION-GENERAL	\$11,255	\$15,909	\$14,330	\$14,330	\$10,331	\$12,499
SALARIES & WAGES	\$98,661	\$103,395	\$105,325	\$105,325	\$74,558	\$92,382
OVERTIME	\$47,525	\$58,817	\$25,756	\$25,756	\$14,400	\$14,400
GRP						
HEALTH/LIFE INSURANCE	\$38,201	\$34,832	\$32,354	\$40,000	\$40,000	\$40,000
EMPLOYER TAXES-FEDERAL	\$10,615	\$11,831	\$9,458	\$9,458	\$6,827	\$8,195

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
PENSION-GENERAL	\$9,484	\$10,973	\$9,026	\$9,026	\$6,138	\$7,422
SALARIES & WAGES	\$70,923	\$87,570	\$76,655	\$90,127	\$90,127	\$96,295
OVERTIME	\$243	-\$30	\$984	\$984	\$540	\$540
GRP						
HEALTH/LIFE INSURANCE	\$24,869	\$29,896	\$27,648	\$33,540	\$33,540	\$20,961
EMPLOYER TAXES-FEDERAL	\$4,966	\$6,130	\$5,475	\$6,950	\$6,950	\$7,421
PENSION-GENERAL	\$4,521	\$5,960	\$5,348	\$6,258	\$6,258	\$6,730
Total Personal Services	\$1,688,102	\$1,865,281	\$1,210,477	\$1,784,663	\$1,676,600	\$1,714,753
Contractual Services						
ELECTRIC	\$30,225	\$28,477	\$22,363	\$32,000	\$32,000	\$32,000
GAS	\$14,038	\$13,320	\$9,790	\$20,000	\$20,000	\$20,000
WATER	\$2,540	\$3,127	\$1,778	\$2,700	\$2,700	\$2,700
SEWER SERVICE	\$3,861	\$4,205	\$2,110	\$3,900	\$3,900	\$3,900
JANITORIAL	\$7,388	\$9,489	\$5,979	\$8,500	\$8,500	\$8,500
PROFESS SVCS/UTILITY LOC	\$12,469	\$7,904	\$4,293	\$12,000	\$12,000	\$12,000
COMPUTER SERVICES	\$22,029	\$30,992	\$18,689	\$20,000	\$20,000	\$20,000
FORESTRY SERVICES	\$27,674	\$30,782	\$10,940	\$27,000	\$27,000	\$27,000
MEDIAN PROGRAM	\$891	\$683	\$5,868	\$6,500	\$6,500	\$3,000
Total Contractual Services	\$121,115	\$128,979	\$81,810	\$132,600	\$132,600	\$129,100
Supplies and Expense						
COMMITTEE EXPENSES	\$390	\$1,135	\$315	\$2,000	\$2,000	\$2,000
BUILDING SUPPLIES-JANITOR	\$3,632	\$6,053	\$1,316	\$4,000	\$4,000	\$4,000
BUILDINGS MAINTENANCE	\$45,045	\$32,676	\$20,252	\$30,000	\$30,000	\$30,000
POSTAGE & MAILING	\$347	\$126	\$101	\$101	\$100	\$100
COMMUNICATIONS	\$3,339	\$3,184	\$2,595	\$4,000	\$4,000	\$4,000
DUES & SUBSCRIPTIONS	\$1,774	\$2,093	\$4,167	\$6,000	\$6,000	\$6,000
TRAINING-IN HOUSE	\$42	\$475	-	\$500	\$500	\$500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
TRAINING,SEMINAR & TRAVEL	\$1,141	\$1,780	\$252	\$500	\$500	\$500
AUTO MILEAGE VARIABLE	-	-	-	\$300	\$300	\$300
VEHICLE LICENSES & TITLES	\$103	\$380	\$79	\$500	\$500	\$500
REPAIR-OUTSIDE CONTRACTOR	\$2,071	-	\$2,001	\$2,001	\$1,000	\$1,000
TOOLS & SUPPLIES	\$36,179	\$23,038	\$10,490	\$40,000	\$40,000	\$40,000
STREET SIGNS & SUPPLIES	\$11,463	\$51,344	\$3,120	\$12,000	\$12,000	\$12,000
REPAIR & MAINTENANCE SUPP	\$36,418	\$27,710	\$20,375	\$40,000	\$40,000	\$40,000
REPAIR DAMAGED PROPERTY	-	\$4,666	\$1,970	\$2,250	\$2,250	\$2,250
TOWING CHARGES	-	\$999	-	\$500	\$500	\$500
DUMPING FEES	-	-	-	\$600	\$600	\$600
LINE PAINTING	\$13,476	\$9,629	\$1,888	\$14,500	\$14,500	\$14,500
GENERAL STREET REPAIRS	-	\$99,910	\$180,000	\$180,000	\$180,000	\$180,000
FORESTRY SUPPLIES	\$6,828	\$7,477	\$7,754	\$8,000	\$8,000	\$8,000
FORESTRY-OUTSIDE CONTRACT	\$22,335	\$10,182	\$11,500	\$11,500	\$10,000	\$10,000
STREET LIGHTING-SUPPLIES	\$56,358	\$52,624	\$29,725	\$30,000	\$30,000	\$32,500
TRAFFIC SIGNAL-SUPPLIES	\$11,302	\$1,273	\$5,183	\$5,183	\$2,000	\$3,000
STREET LIGHTING-WEPCO CHR	\$325,773	\$345,804	\$208,046	\$320,000	\$320,000	\$320,000
STREET LIGHTING CONTRACTS	\$10,514	\$10,668	\$3,839	\$10,000	\$10,000	\$10,000
TRAFFIC SIGNAL-CONTRACTS	\$6,190	\$6,740	\$4,821	\$10,000	\$10,000	\$10,000
STREET LIGHTS-MAINTENANCE	\$11,377	\$14,882	\$285	\$15,000	\$15,000	\$15,000
TRAFFIC SIGNALS-MAINTENAN	\$1,890	\$10,689	\$2,192	\$7,500	\$7,500	\$7,500
SALT & TORPEDO SAND	\$206,463	\$206,423	\$178,672	\$275,000	\$275,000	\$275,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget
SNOW PLOW PARTS	\$20,123	\$20,195	\$11,161	\$20,000	\$20,000	\$20,000
OIL, GREASE & GASOLINE	\$202,606	\$135,798	\$59,184	\$100,000	\$100,000	\$100,000
TIRES & BATTERIES	\$14,696	\$15,293	\$7,712	\$20,000	\$20,000	\$20,000
SHOP TOOLS & SUPPLIES	\$18,024	\$16,344	\$12,171	\$12,023	\$12,000	\$12,000
BODY SHOP SUPPLIES	\$863	\$949	\$457	\$3,000	\$3,000	\$3,000
PARTS	\$64,246	\$34,312	\$30,513	\$50,000	\$50,000	\$50,000
EQUIPMENT REPAIR	\$423	\$432	-	\$2,500	\$2,500	\$2,500
REPAIR-OUTSIDE CONTRACTOR	\$18,706	\$54,494	\$2,081	\$3,500	\$3,500	\$3,500
EQUIPMENT RENTAL	\$650	\$198	-	\$1,000	\$1,000	\$1,000
COVERALLS	\$2,856	\$3,259	\$1,838	\$2,250	\$2,250	\$2,250
Total Supplies and Expense	\$1,157,643	\$1,213,234	\$826,055	\$1,246,208	\$1,240,500	\$1,244,000
Fixed Charges						
LIABILITY INS (WKCOMP)	\$107,454	\$135,928	\$102,072	\$129,000	\$129,000	\$178,025
Total Fixed Charges	\$107,454	\$135,928	\$102,072	\$129,000	\$129,000	\$178,025
Capital Outlay						
NEW EQUIPMENT	\$21,859	\$8,065	\$6,152	\$30,000	\$30,000	\$30,000
Total Capital Outlay	\$21,859	\$8,065	\$6,152	\$30,000	\$30,000	\$30,000
Total Expenditures	\$3,096,173	\$3,351,487	\$2,226,566	\$3,322,471	\$3,208,700	\$3,295,878

Category (continued from above)

FY 2024 Budget vs. FY 2025 Budget (% Change)

Personal Services

SALARIES & WAGES	-7.97%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-13.05%
EMPLOYER TAXES-FEDERAL	-8.00%
PENSION-GENERAL	-7.43%
SALARIES & WAGES	-0.85%



Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	-0.87%
PENSION-GENERAL	-0.32%
SALARIES & WAGES	2.99%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	2.97%
PENSION-GENERAL	3.68%
SALARIES & WAGES	16.48%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	25.00%
EMPLOYER TAXES-FEDERAL	16.46%
PENSION-GENERAL	20.99%
SALARIES & WAGES	23.91%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	0.00%
EMPLOYER TAXES-FEDERAL	20.04%
PENSION-GENERAL	20.92%
SALARIES & WAGES	6.84%
OVERTIME	0.00%
GRP HEALTH/LIFE INSURANCE	-37.50%
EMPLOYER TAXES-FEDERAL	6.78%
PENSION-GENERAL	7.54%
Total Personal Services	2.28%
Contractual Services	
ELECTRIC	0.00%
GAS	0.00%
WATER	0.00%
SEWER SERVICE	0.00%
JANITORIAL	0.00%
PROFESS SVCS/UTILITY LOC	0.00%
COMPUTER SERVICES	0.00%
FORESTRY SERVICES	0.00%

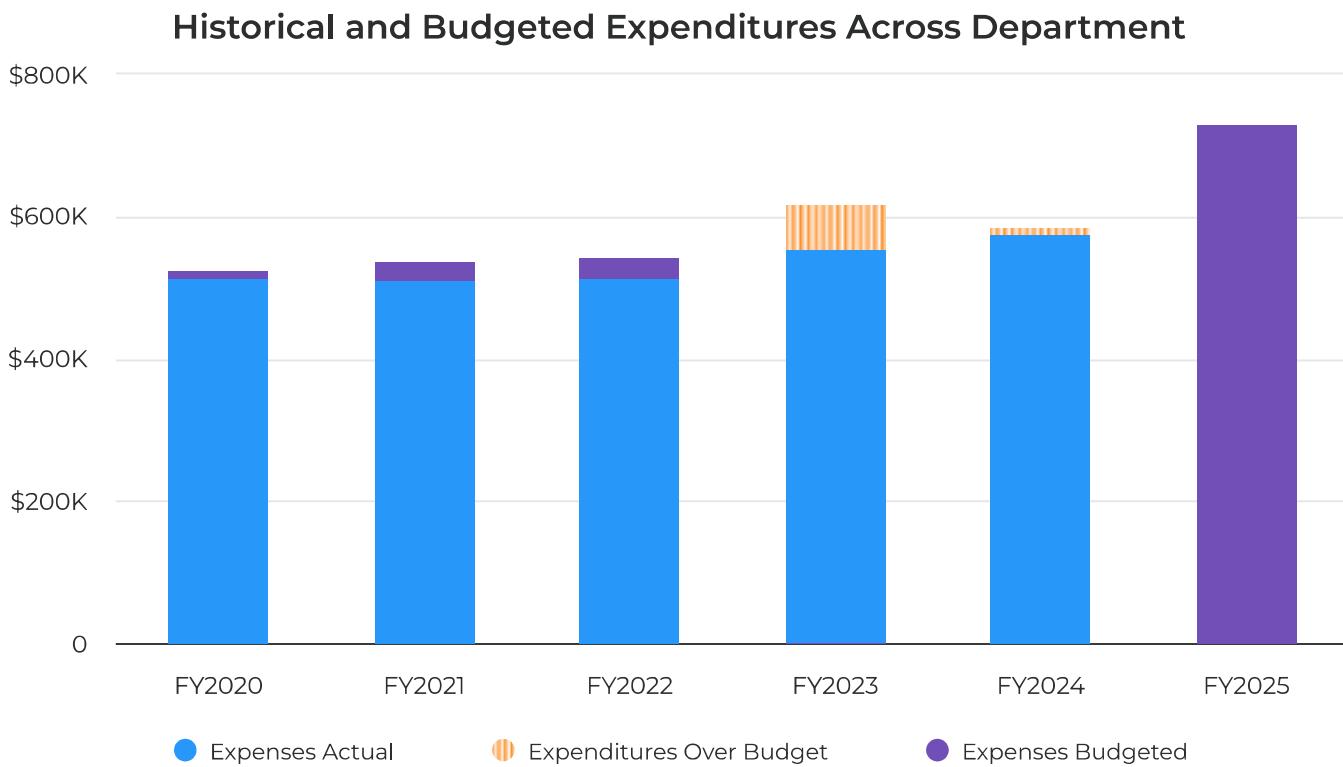
Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
MEDIAN PROGRAM	-53.85%
Total Contractual Services	-2.64%
Supplies and Expense	
COMMITTEE EXPENSES	0.00%
BUILDING SUPPLIES-JANITOR	0.00%
BUILDINGS MAINTENANCE	0.00%
POSTAGE & MAILING	0.00%
COMMUNICATIONS	0.00%
DUES & SUBSCRIPTIONS	0.00%
TRAINING-IN HOUSE	0.00%
TRAINING,SEMINAR & TRAVEL	0.00%
AUTO MILEAGE VARIABLE	0.00%
VEHICLE LICENSES & TITLES	0.00%
REPAIR-OUTSIDE CONTRACTOR	0.00%
TOOLS & SUPPLIES	0.00%
STREET SIGNS & SUPPLIES	0.00%
REPAIR & MAINTENANCE SUPP	0.00%
REPAIR DAMAGED PROPERTY	0.00%
TOWING CHARGES	0.00%
DUMPING FEES	0.00%
LINE PAINTING	0.00%
GENERAL STREET REPAIRS	0.00%
FORESTRY SUPPLIES	0.00%
FORESTRY-OUTSIDE CONTRACT	0.00%
STREET LIGHTING-SUPPLIES	8.33%
TRAFFIC SIGNAL-SUPPLIES	50.00%
STREET LIGHTING-WEPCO CHR	0.00%
STREET LIGHTING CONTRACTS	0.00%
TRAFFIC SIGNAL-CONTRACTS	0.00%
STREET LIGHTS-MAINTENANCE	0.00%
TRAFFIC SIGNALS-MAINTENAN	0.00%

Category <i>(continued from above)</i>	FY 2024 Budget vs. FY 2025 Budget (% Change)
SALT & TORPEDO SAND	0.00%
SNOW PLOW PARTS	0.00%
OIL, GREASE & GASOLINE	0.00%
TIRES & BATTERIES	0.00%
SHOP TOOLS & SUPPLIES	0.00%
BODY SHOP SUPPLIES	0.00%
PARTS	0.00%
EQUIPMENT REPAIR	0.00%
REPAIR-OUTSIDE CONTRACTOR	0.00%
EQUIPMENT RENTAL	0.00%
COVERALLS	0.00%
Total Supplies and Expense	0.28%
Fixed Charges	
LIABILITY INS (WKCOMP)	38.00%
Total Fixed Charges	38.00%
Capital Outlay	
NEW EQUIPMENT	0.00%
Total Capital Outlay	0.00%
Total Expenditures	2.72%

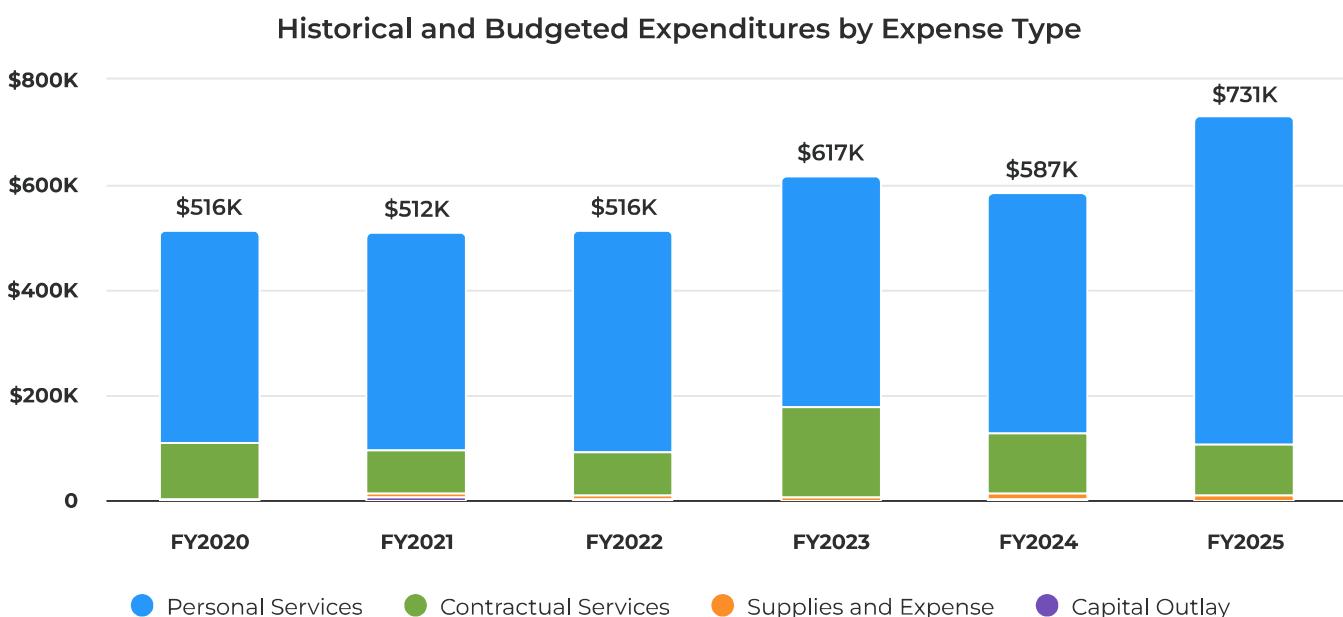


City Engineering

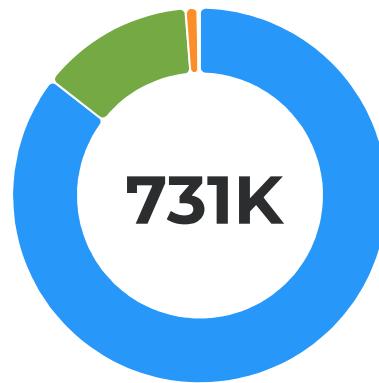
Expenditure Summary



Expenditures by Expense Type



FY25 Expenditures by Expense Type



Expenditures by Expense Type

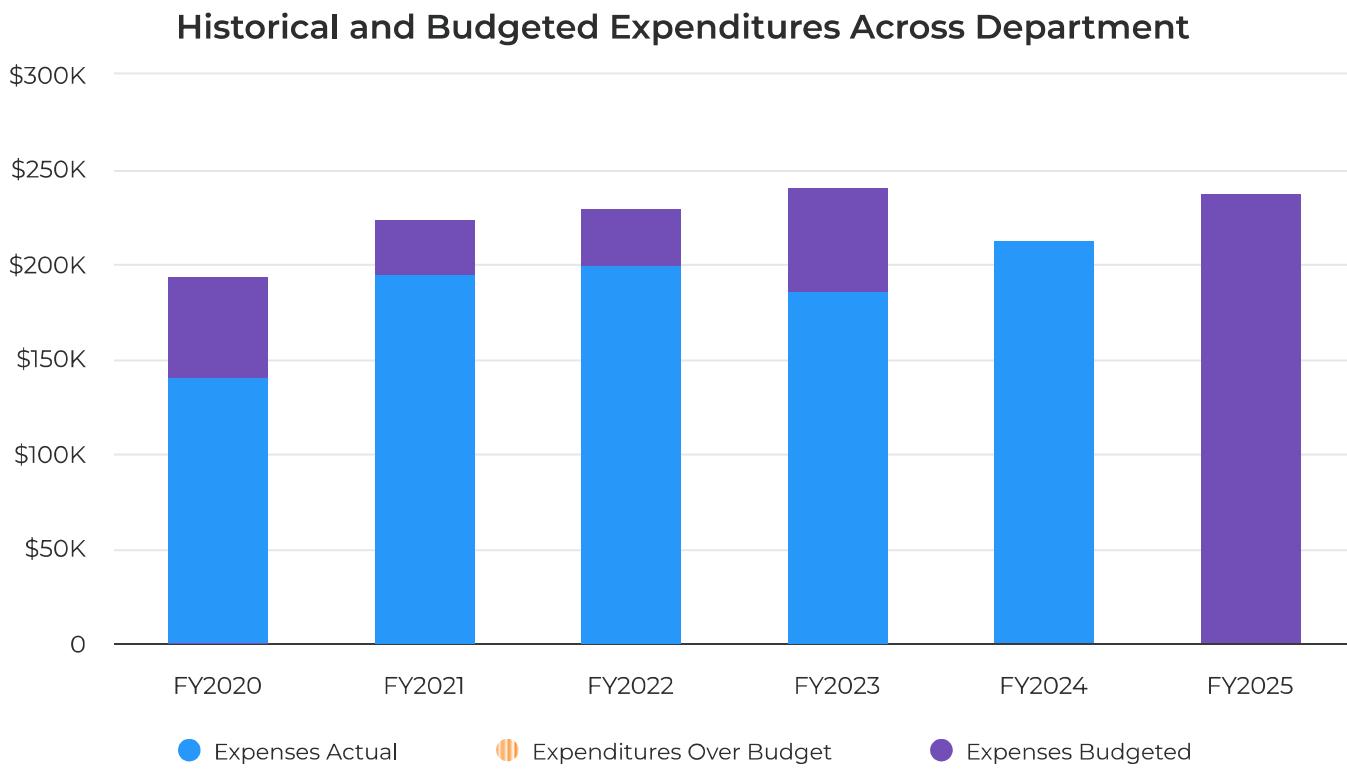
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services							
SALARIES & WAGES	\$316,929	\$323,336	\$180,619	\$334,325	\$334,325	\$454,018	35.80%
OVERTIME	\$199	\$506	\$208	\$208	-	-	-
GRP HEALTH/LIFE INSURANCE	\$62,980	\$68,334	\$39,388	\$75,260	\$75,260	\$105,280	39.89%
EMPLOYER TAXES-FEDERAL	\$22,923	\$23,271	\$13,071	\$25,576	\$25,576	\$34,733	35.80%
PENSION-GENERAL	\$20,620	\$22,022	\$12,461	\$22,986	\$22,986	\$31,452	36.83%
Total Personal Services	\$423,651	\$437,469	\$245,747	\$458,355	\$458,147	\$625,483	36.52%
Contractual Services							
PROFESS SVCS/UTILITY LOC	\$47,632	\$122,233	\$29,064	\$70,000	\$70,000	\$75,000	7.14%
COMPUTER SERVICES	\$33,651	\$47,727	\$41,737	\$41,737	\$35,000	\$20,300	-42.00%
EQUIPMENT MAINTENANCE CON	\$995	\$1,560	\$541	\$2,000	\$2,000	\$1,500	-25.00%
Total Contractual Services	\$82,278	\$171,520	\$71,342	\$113,737	\$107,000	\$96,800	-9.53%
Supplies and Expense							
POSTAGE & MAILING	\$1,389	\$1,228	\$627	\$2,000	\$2,000	\$2,000	0.00%
COMMUNICATIONS	\$1,994	\$994	\$278	\$2,000	\$2,000	\$2,000	0.00%
DUES & SUBSCRIPTIONS	\$1,218	\$610	\$453	\$1,500	\$1,500	\$1,000	-33.33%
TRAINING-IN HOUSE	-	-	-	\$500	\$500	-	-100.00%
EQUIPMENT REPAIR	\$290	-	-	\$500	\$500	-	-100.00%
TRAINING,SEMINAR & TRAVEL	\$2,469	\$3,383	\$120	\$4,000	\$4,000	\$2,000	-50.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
AUTO MILEAGE VARIABLE	\$55	\$14	-	\$500	\$500	\$500	0.00%
Total Supplies and Expense	\$7,415	\$6,229	\$1,478	\$11,000	\$11,000	\$7,500	-31.82%
Capital Outlay							
NEW EQUIPMENT	\$2,416	\$1,322	\$3,513	\$3,513	\$2,500	\$1,500	-40.00%
Total Capital Outlay	\$2,416	\$1,322	\$3,513	\$3,513	\$2,500	\$1,500	-40.00%
Total Expenditures	\$515,760	\$616,540	\$322,080	\$586,605	\$578,647	\$731,283	26.38%

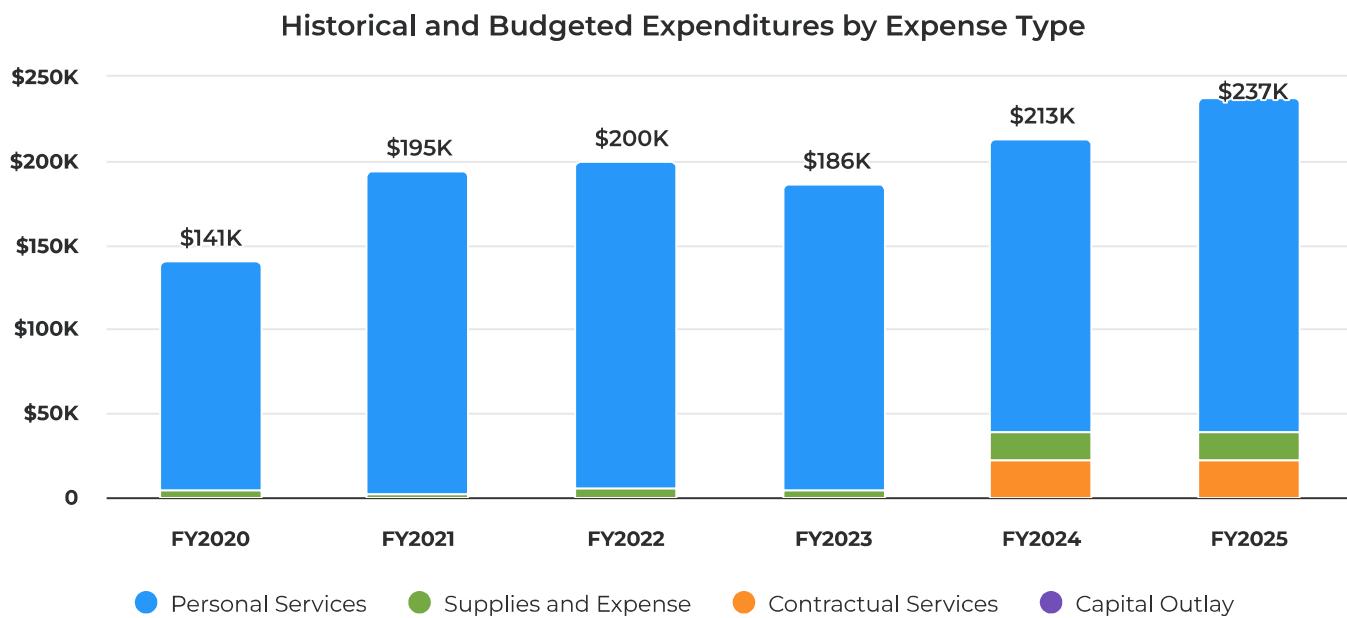


Community Development Division

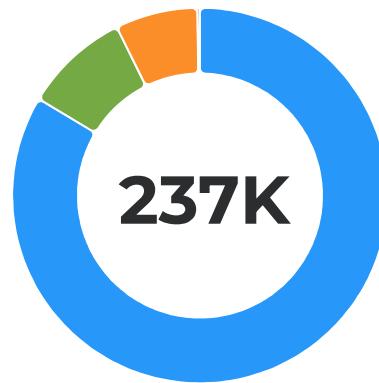
Expenditure Summary



Expenditures by Expense Type



FY25 Expenditures by Expense Type



● Personal Services	\$198,403	83.60%
● Contractual Services	\$21,600	9.10%
● Supplies and Expense	\$16,825	7.09%
● Capital Outlay	\$500	0.21%

Expenditures by Expense Type

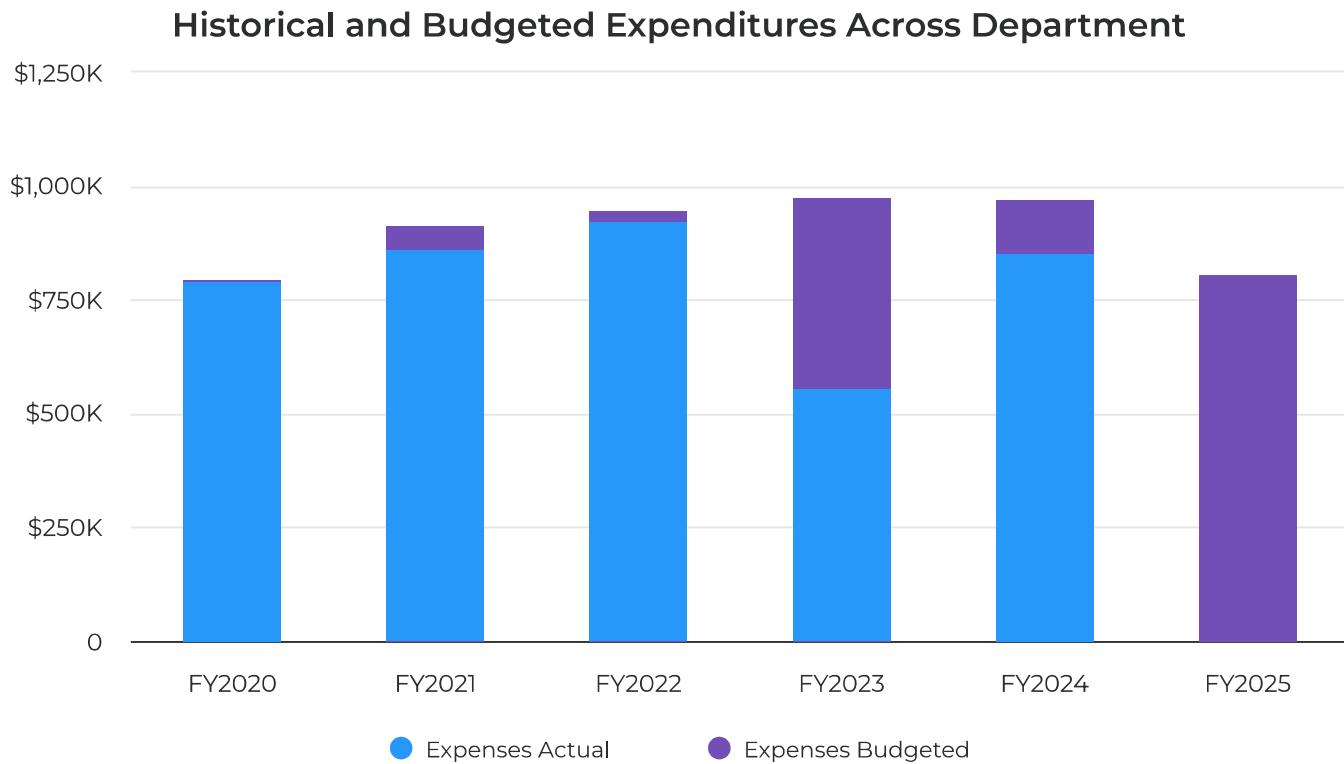
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							
SALARIES & WAGES	\$137,563	\$134,522	\$65,555	\$129,212	\$129,212	\$136,144	5.36%
OVERTIME	-\$248	\$1	-	-	-	-	-
GRP HEALTH/LIFE INSURANCE	\$38,168	\$28,037	\$7,538	\$22,360	\$22,360	\$38,385	71.67%
EMPLOYER TAXES-FEDERAL	\$9,997	\$9,872	\$4,880	\$11,779	\$11,779	\$12,531	6.38%
PENSION-GENERAL	\$8,933	\$9,063	\$4,250	\$10,587	\$10,587	\$11,343	7.14%
Total Personal Services	\$194,413	\$181,495	\$82,223	\$173,938	\$173,938	\$198,403	14.07%
Contractual Services							
COMMUNITY DEV AUTHORITY	-	-	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
COMPUTER SERVICES	-	-	\$1,100	\$6,600	\$6,600	\$6,600	0.00%
Total Contractual Services	-	-	\$16,100	\$21,600	\$21,600	\$21,600	0.00%
Supplies and Expense							
COMMITTEE EXPENSES	-	-	\$9,000	\$9,000	\$9,000	\$9,000	0.00%
PRINTING	-	-	-	\$100	\$100	\$100	0.00%
POSTAGE & MAILING	\$244	\$644	\$351	\$351	\$250	\$250	0.00%
COMMUNICATIONS	\$555	\$858	\$277	\$625	\$625	\$625	0.00%
DUES & SUBSCRIPTIONS	\$980	\$1,385	\$170	\$1,300	\$1,300	\$1,300	0.00%
TRAINING,SEMINAR & TRAVEL	\$3,206	\$1,792	\$3,706	\$5,500	\$5,500	\$5,500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
AUTO MILEAGE VARIABLE	-	\$14	-	\$50	\$50	\$50	0.00%
Total Supplies and Expense	\$4,985	\$4,693	\$13,504	\$16,926	\$16,825	\$16,825	0.00%
Capital Outlay							
NEW EQUIPMENT	\$262	\$248	-	\$500	\$500	\$500	0.00%
Total Capital Outlay	\$262	\$248	-	\$500	\$500	\$500	0.00%
Total Expenditures	\$199,660	\$186,436	\$111,827	\$212,964	\$212,863	\$237,328	11.49%

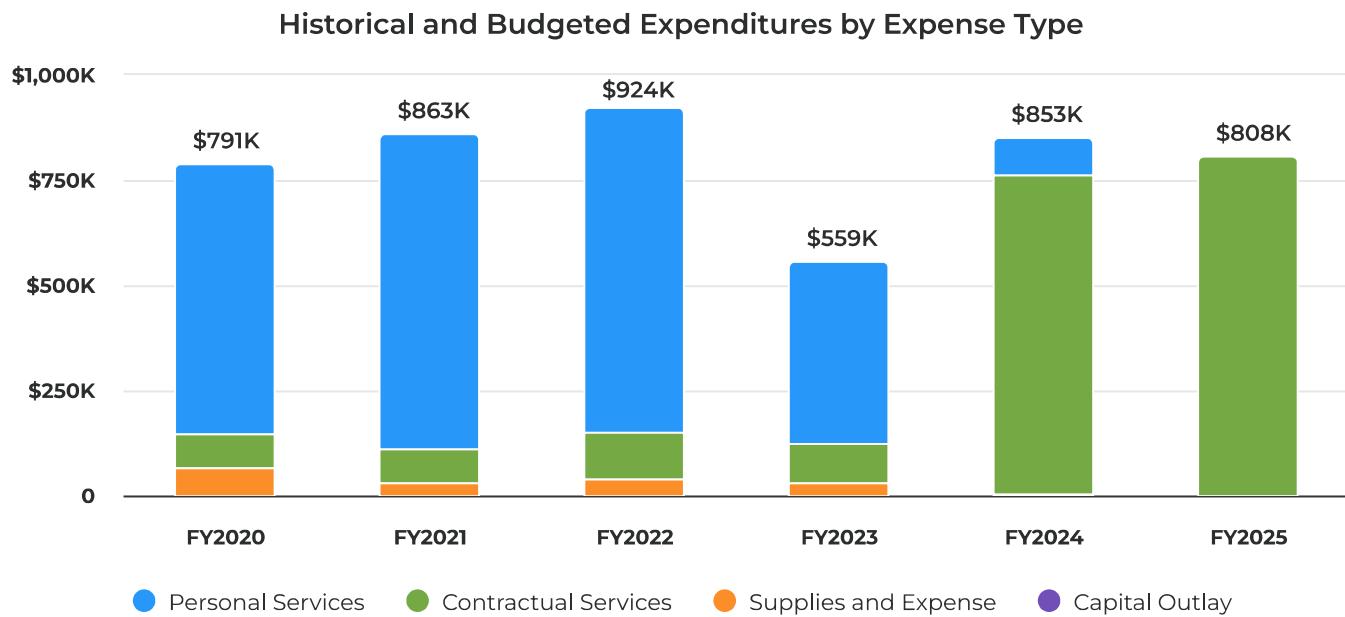
Health and Human Services

In 2024, the City of Greenfield and the City of West Allis merged health departments to form the Southwest Suburban Health Department. The mission of this new entity is to improve the health and wellbeing of all through health education and promotion, disease prevention, partnership, and the support of a diverse and connected community.

Expenditure Summary



Expenditures by Expense Type



Expenditures by Expense Type

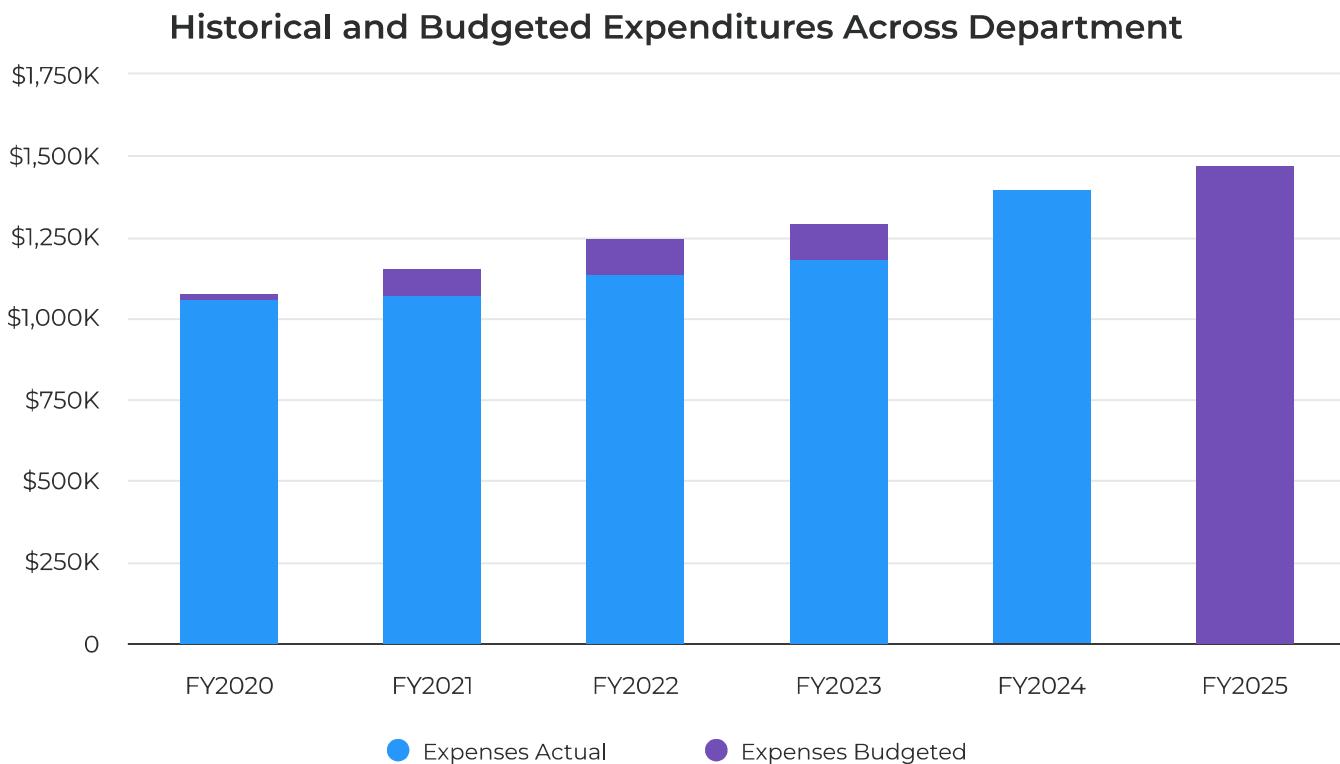
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Personal Services							
SALARIES & WAGES	\$585,053	\$337,604	\$73,283	\$73,283	\$575,739	-	-100.00%
OVERTIME	\$108	\$235	-	-	\$1,000	-	-100.00%
GRP HEALTH/LIFE INSURANCE	\$108,908	\$46,398	\$4,587	\$4,587	\$177,380	-	-100.00%
EMPLOYER TAXES-FEDERAL	\$41,861	\$24,926	\$5,502	\$5,502	\$44,116	-	-100.00%
PENSION-GENERAL	\$37,104	\$22,358	\$4,925	\$4,925	\$39,037	-	-100.00%
Total Personal Services	\$773,034	\$431,521	\$88,297	\$88,297	\$837,272	-	-100.00%
Contractual Services							
MADACC CHARGES	\$70,115	\$68,248	\$43,729	\$70,115	\$70,115	\$68,900	-1.73%
PROFESSIONAL SERVICES	-	-	\$676,929	\$676,929	-	\$739,337	-
COMPUTER SERVICES	\$11,305	\$357	-	-	\$8,000	-	-100.00%
CITY SEALER	\$4,493	\$4,882	\$3,270	\$3,270	\$3,000	-	-100.00%
CONSULTANT	\$22,973	\$20,776	\$7,855	\$7,855	\$16,600	-	-100.00%
EQUIPMENT MAINTENANCE CON	\$1,743	\$1,731	\$552	\$552	\$1,400	-	-100.00%
Total Contractual Services	\$110,629	\$95,994	\$732,335	\$758,721	\$99,115	\$808,237	715.45%
Supplies and Expense							



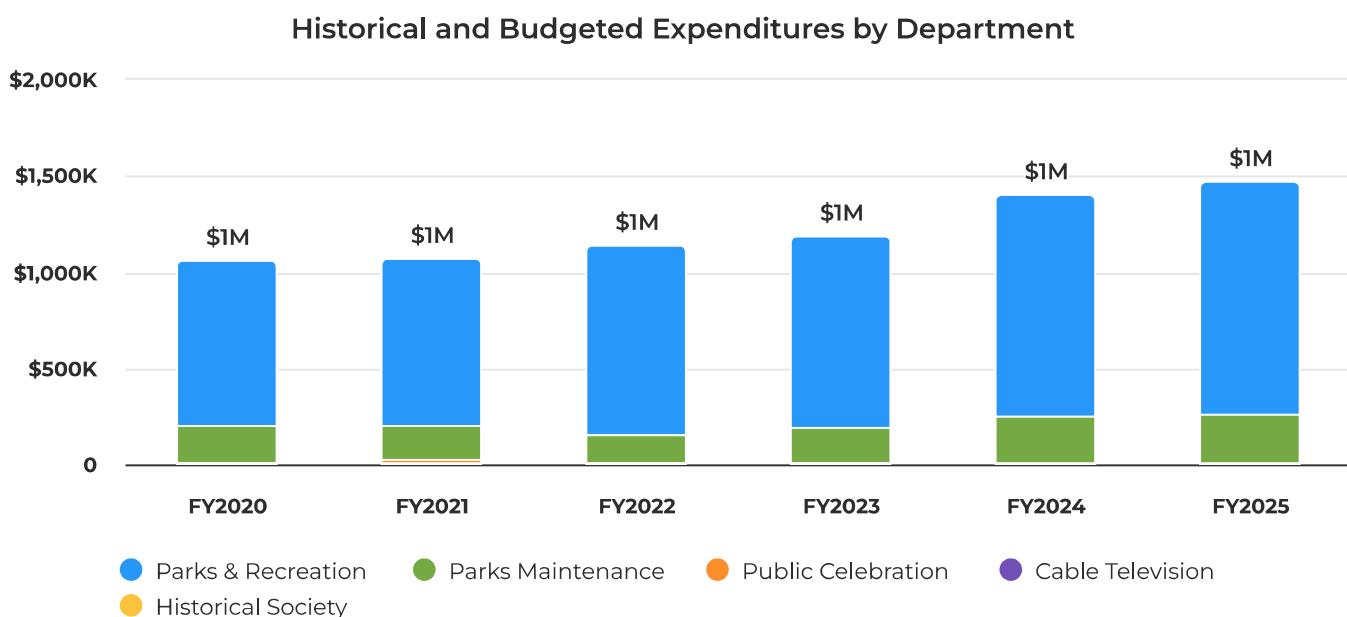
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change
OFFICE SUPPLIES/SM \$ ITEM	\$1,852	\$1,064	\$311	\$311	\$1,600	-	-100.00%
PRINTING	\$87	\$331	-	-	\$600	-	-100.00%
POSTAGE & MAILING	\$800	\$675	\$219	\$219	\$1,400	-	-100.00%
POSTAGE & MAILING	-	\$213	-	-	-	-	-
COMMUNICATIONS	\$4,123	\$3,346	\$974	\$974	\$2,000	-	-100.00%
DUES & SUBSCRIPTIONS	\$2,848	\$6,187	\$1,151	\$1,151	\$2,000	-	-100.00%
BOOKS & PUBLICATIONS	\$489	\$183	\$59	\$59	\$800	-	-100.00%
HEALTH EDUCATION	\$3,449	\$799	\$40	\$40	\$800	-	-100.00%
DISPOSABLE MED SUPPLIES	\$1,650	\$1,512	\$879	\$879	\$2,200	-	-100.00%
BIOLOGICAL SUPPLIES	-	-	-	-	\$400	-	-
MEDICAL SUPPLIES	\$2,131	\$1,317	\$288	\$288	\$1,000	-	-100.00%
ENVIRONMENTAL HEALTH	\$1,277	\$1,422	\$1,559	\$1,559	\$2,000	-	-100.00%
IMMUNIZATIONS	\$12,413	\$7,519	-	-	\$9,000	-	-100.00%
LAB SAMPLES	-	-	-	-	\$1,000	-	-
OIL, GREASE & GASOLINE	\$381	\$399	\$36	\$36	\$700	-	-100.00%
VEHICLE MAINT & EQUIPMENT	\$174	-	-	-	\$300	-	-
EQUIPMENT REPAIRS	-	\$80	-	-	\$500	-	-100.00%
TRAINING,SEMINAR & TRAVEL	\$7,422	\$4,443	\$62	\$62	\$5,000	-	-100.00%
AUTO MILEAGE VARIABLE	\$1,090	\$438	\$21	\$21	\$4,000	-	-100.00%
Total Supplies and Expense	\$40,186	\$29,928	\$5,599	\$5,599	\$35,300	-	-100.00%
Capital Outlay							
NEW EQUIPMENT	-	\$1,059	-	-	\$1,000	-	-100.00%
Total Capital Outlay	-	\$1,059	-	-	\$1,000	-	-100.00%
Total Expenditures	\$923,849	\$558,502	\$826,231	\$852,617	\$972,687	\$808,237	-16.91%

Park and Recreation

Expenditure Summary



Expenditures by Department



FY25 Expenditures by Department



● Parks & Recreation	\$1,206,945	82.04%
● Parks Maintenance	\$249,580	16.97%
● Public Celebration	\$10,580	0.72%
● Historical Society	\$4,000	0.27%
● Cable Television	\$0	0.00%

Expenditures by Department

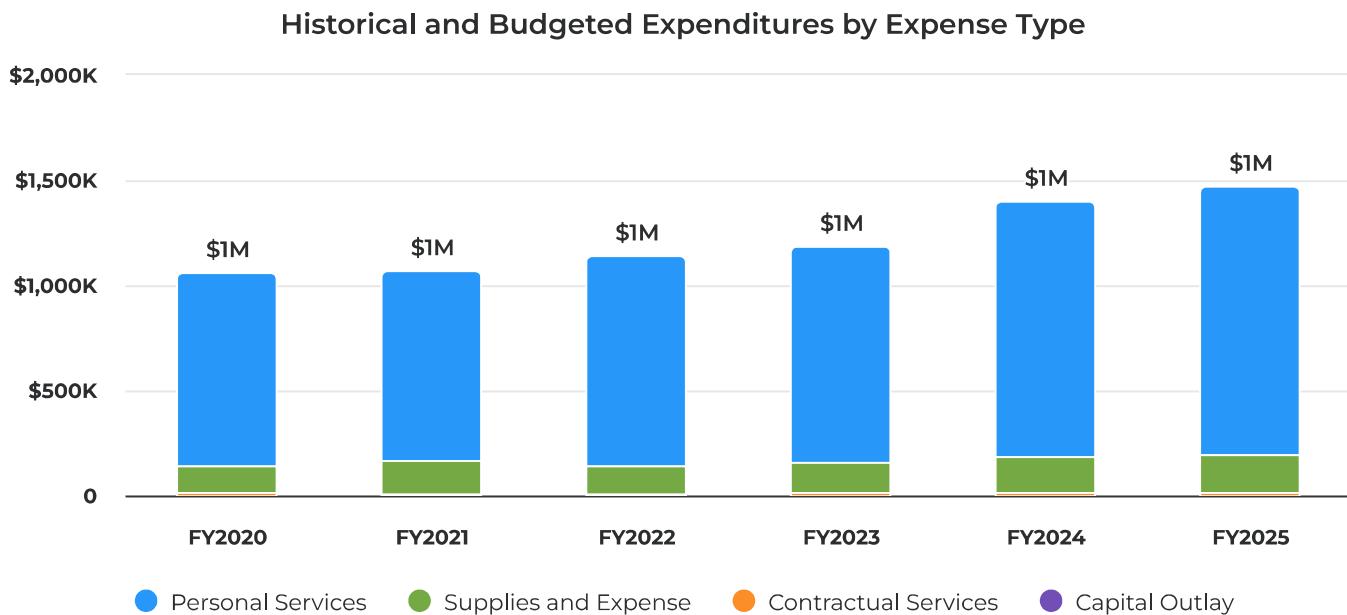
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Historical Society							
COMMITTEE EXPENSES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	0.00%
Total Historical Society	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	0.00%
Public Celebration							
CELEBRATION EXPENSES	\$2,976	\$3,478	-	\$5,800	\$5,800	\$10,580	82.41%
Total Public Celebration	\$2,976	\$3,478	-	\$5,800	\$5,800	\$10,580	82.41%
Cable Television							
SALARIES & WAGES	\$4,816	\$5,089	-	-	-	-	-
GRP HEALTH/LIFE INSURANCE	\$566	\$611	-	-	-	-	-
EMPLOYER TAXES-FEDERAL	\$361	\$381	-	-	-	-	-
PENSION-GENERAL	\$313	\$345	-	-	-	-	-
Total Cable Television	\$6,056	\$6,426	-	-	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Parks & Recreation							
SALARIES & WAGES	\$689,046	\$678,698	\$388,326	\$764,722	\$764,722	\$807,593	5.61%
OVERTIME	-\$706	-\$19	-	-	-	-	-
GRP							
HEALTH/LIFE INSURANCE	\$146,272	\$159,671	\$101,000	\$207,520	\$207,520	\$210,560	1.46%
EMPLOYER TAXES-FEDERAL	\$49,019	\$49,755	\$28,334	\$58,502	\$58,502	\$61,775	5.59%
PENSION-GENERAL	\$41,632	\$46,102	\$26,514	\$52,600	\$52,600	\$55,177	4.90%
CONSULTING & OTHER	-	-	-	\$2,500	\$2,500	\$3,500	40.00%
EQUIPMENT MAINTENANCE CON	\$10,555	\$11,025	\$622	\$10,650	\$10,650	\$10,700	0.47%
OFFICE SUPPLIES/SM \$ ITEM	\$5,886	\$3,338	\$2,029	\$5,850	\$5,850	\$5,900	0.85%
PRINTING	\$1,236	\$2,523	\$220	\$2,400	\$2,400	\$2,600	8.33%
POSTAGE & MAILING	\$17,538	\$19,161	\$14,317	\$19,650	\$19,650	\$21,125	7.51%
COMMUNICATIONS	\$4,355	\$3,814	\$2,368	\$4,700	\$4,700	\$4,900	4.26%
DUES & SUBSCRIPTIONS	\$2,175	\$2,219	\$660	\$2,755	\$2,755	\$3,165	14.88%
MONTHLY ASSOCIATION MEET.	-	-	-	\$150	\$150	\$150	0.00%
TRAINING,SEMINAR & TRAVEL	\$6,383	\$6,865	\$2,630	\$8,850	\$8,850	\$9,700	9.60%
AUTO MILEAGE VARIABLE	\$3,191	\$4,890	\$1,526	\$7,000	\$7,000	\$6,900	-1.43%
NEW EQUIPMENT	\$2,350	\$3,100	\$2,399	\$2,900	\$2,900	\$3,200	10.34%
Total Parks & Recreation	\$978,932	\$991,142	\$570,945	\$1,150,749	\$1,150,749	\$1,206,945	4.88%
Parks Maintenance							
SALARIES & WAGES	\$59,021	\$78,590	\$42,596	\$119,340	\$119,340	\$123,530	3.51%
GRP							
HEALTH/LIFE INSURANCE	\$106	\$23	\$9	-	-	-	-
EMPLOYER TAXES-FEDERAL	\$4,514	\$6,012	\$3,259	\$9,900	\$9,900	\$10,200	3.03%
PENSION-GENERAL	\$1,202	\$506	\$559	\$2,800	\$2,800	\$3,100	10.71%

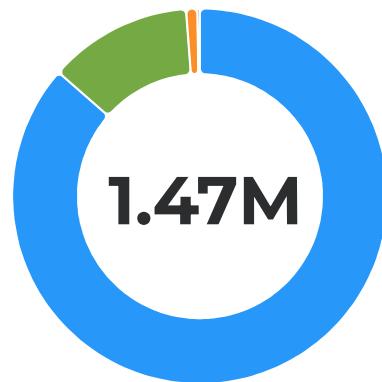
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
OIL, GREASE & GASOLINE	\$12,131	\$9,251	\$7,033	\$11,880	\$11,880	\$12,100	1.85%
PARK EQUIPMENT MAINT	\$9,870	\$9,026	\$8,061	\$13,650	\$13,650	\$14,500	6.23%
SIGNAGE	\$142	\$2,411	\$1,417	\$3,000	\$3,000	\$4,100	36.67%
PARK SITE OPERATIONS	\$58,731	\$66,356	\$42,309	\$68,925	\$68,925	\$71,150	3.23%
PARK SITE AMENITIES	\$1,931	\$9,591	\$1,957	\$10,200	\$10,200	\$10,900	6.86%
Total Parks Maintenance	\$147,648	\$181,766	\$107,200	\$239,695	\$239,695	\$249,580	4.12%
Total Expenditures	\$1,139,612	\$1,186,812	\$682,145	\$1,400,244	\$1,400,244	\$1,471,105	5.06%



Expenditures by Expense Type



FY25 Expenditures by Expense Type



Personal Services	\$1,271,935	86.46%
Supplies and Expense	\$181,770	12.36%
Contractual Services	\$14,200	0.97%
Capital Outlay	\$3,200	0.22%

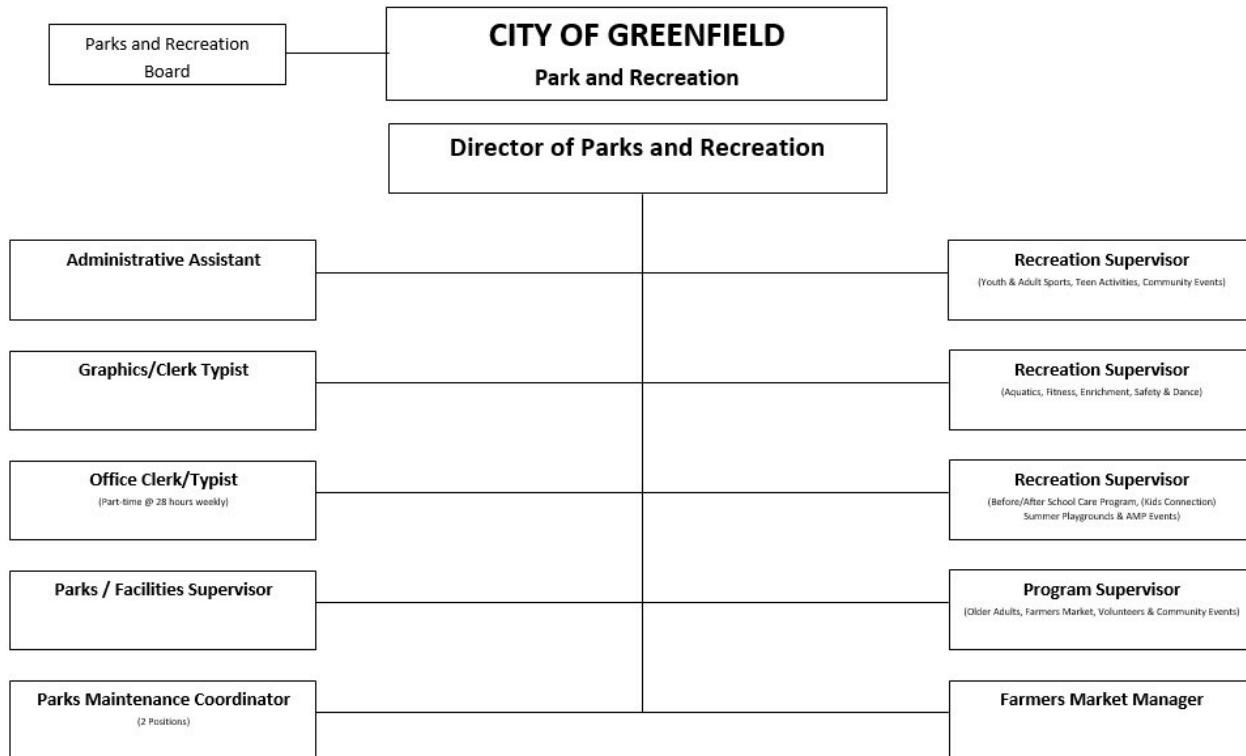
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
Personal Services							

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
SALARIES & WAGES	\$4,816	\$5,089	-	-	-	-	-
GRP							
HEALTH/LIFE INSURANCE	\$566	\$611	-	-	-	-	-
EMPLOYER TAXES-FEDERAL	\$361	\$381	-	-	-	-	-
PENSION-GENERAL	\$313	\$345	-	-	-	-	-
SALARIES & WAGES	\$689,046	\$678,698	\$388,326	\$764,722	\$764,722	\$807,593	5.61%
OVERTIME	-\$706	-\$19	-	-	-	-	-
GRP							
HEALTH/LIFE INSURANCE	\$146,272	\$159,671	\$101,000	\$207,520	\$207,520	\$210,560	1.46%
EMPLOYER TAXES-FEDERAL	\$49,019	\$49,755	\$28,334	\$58,502	\$58,502	\$61,775	5.59%
PENSION-GENERAL	\$41,632	\$46,102	\$26,514	\$52,600	\$52,600	\$55,177	4.90%
SALARIES & WAGES	\$59,021	\$78,590	\$42,596	\$119,340	\$119,340	\$123,530	3.51%
GRP							
HEALTH/LIFE INSURANCE	\$106	\$23	\$9	-	-	-	-
EMPLOYER TAXES-FEDERAL	\$4,514	\$6,012	\$3,259	\$9,900	\$9,900	\$10,200	3.03%
PENSION-GENERAL	\$1,202	\$506	\$559	\$2,800	\$2,800	\$3,100	10.71%
Total Personal Services	\$996,162	\$1,025,764	\$590,597	\$1,215,384	\$1,215,384	\$1,271,935	4.65%
Contractual Services							
CONSULTING & OTHER	-	-	-	\$2,500	\$2,500	\$3,500	40.00%
EQUIPMENT MAINTENANCE CON	\$10,555	\$11,025	\$622	\$10,650	\$10,650	\$10,700	0.47%
Total Contractual Services	\$10,555	\$11,025	\$622	\$13,150	\$13,150	\$14,200	7.98%
Supplies and Expense							
COMMITTEE EXPENSES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	0.00%
CELEBRATION EXPENSES	\$2,976	\$3,478	-	\$5,800	\$5,800	\$10,580	82.41%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual through 7/31	FY 2024 Projected Actuals	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (%) Change)
OFFICE SUPPLIES/SM \$ ITEM	\$5,886	\$3,338	\$2,029	\$5,850	\$5,850	\$5,900	0.85%
PRINTING	\$1,236	\$2,523	\$220	\$2,400	\$2,400	\$2,600	8.33%
POSTAGE & MAILING	\$17,538	\$19,161	\$14,317	\$19,650	\$19,650	\$21,125	7.51%
COMMUNICATIONS	\$4,355	\$3,814	\$2,368	\$4,700	\$4,700	\$4,900	4.26%
DUES & SUBSCRIPTIONS	\$2,175	\$2,219	\$660	\$2,755	\$2,755	\$3,165	14.88%
MONTHLY ASSOCIATION MEET.	-	-	-	\$150	\$150	\$150	0.00%
TRAINING,SEMINAR & TRAVEL	\$6,383	\$6,865	\$2,630	\$8,850	\$8,850	\$9,700	9.60%
AUTO MILEAGE VARIABLE	\$3,191	\$4,890	\$1,526	\$7,000	\$7,000	\$6,900	-1.43%
OIL, GREASE & GASOLINE	\$12,131	\$9,251	\$7,033	\$11,880	\$11,880	\$12,100	1.85%
PARK EQUIPMENT MAINT	\$9,870	\$9,026	\$8,061	\$13,650	\$13,650	\$14,500	6.23%
SIGNAGE	\$142	\$2,411	\$1,417	\$3,000	\$3,000	\$4,100	36.67%
PARK SITE OPERATIONS	\$58,731	\$66,356	\$42,309	\$68,925	\$68,925	\$71,150	3.23%
PARK SITE AMENITIES	\$1,931	\$9,591	\$1,957	\$10,200	\$10,200	\$10,900	6.86%
Total Supplies and Expense	\$130,545	\$146,923	\$88,527	\$168,810	\$168,810	\$181,770	7.68%
Capital Outlay							
NEW EQUIPMENT	\$2,350	\$3,100	\$2,399	\$2,900	\$2,900	\$3,200	10.34%
Total Capital Outlay	\$2,350	\$3,100	\$2,399	\$2,900	\$2,900	\$3,200	10.34%
Total Expenditures	\$1,139,612	\$1,186,812	\$682,145	\$1,400,244	\$1,400,244	\$1,471,105	5.06%

Organizational Chart



Goals

CITY OF GREENFIELD 2025 OPERATING BUDGET REQUEST PROGRAM COMMENTS	Department/Office: Parks & Recreation	Budget: Parks & Recreation	
	Program: Recreation and Education	Submitted by: Scott Jaquish, CPRP	Date: August 2024

GOAL/RESPONSIBILITY:

The City of Greenfield Department of Parks & Recreation is committed to the enrichment and quality of life of all segments of the Greenfield community through the promotion, development, and maintenance of public recreation and enrichment opportunities, park lands and related facilities, and the preservation of natural areas.

ORGANIZATION/PHYSICAL ATTRIBUTES

Personnel

Full-time Positions: 10

- Director of Parks & Recreation
- Recreation Supervisor – *Adult & Youth Sports, Teen, and Community Event programs*
- Recreation Supervisor – *Aquatics, Fitness, Enrichment, Dance and Safety programs*
- Recreation Supervisor – *Kids Connection, Playgrounds, AMP Events*
- Recreation Supervisor - *Senior & Volunteer Services, Community Events and Farmers Market*.
- Parks & Facilities Supervisor
- Parks Maintenance Coordinator (2)
- Administrative Assistant
- Graphics/Clerk Specialist

Limited Term/Seasonal Employees (i.e. instructors, officials, park workers, etc.): **269** (currently employed as of 12/31/23)

Note: All recreation related program salaries are funded via Special Revenue Budget (through fees and charges; not tax supported)

- Office Clerk (1)
- Recreation Program Asst. – *Aquatics, Kidnastics, Enrichment & Safety*
- Recreation Program Asst. – *Youth & Adult Sports*
- Recreation Program Asst. – *Kids Connection & Summer Playgrounds*
- Parks Maintenance Workers (8)
- Approximately 600 volunteers

Programs/Facilities

The City of Greenfield Department of Parks & Recreation is recognized as one of the leaders in the State in the provision of quality and comprehensive leisure programming. Since 1991 the Department has earned 22 program excellence awards (Silver Star) and 3 Aquatic section awards as presented by the Wisconsin Park & Recreation Association. Additionally, in 2004 the Parks and Recreation Department was awarded two Awards of Excellence - the Konkel Park Multi-purpose Walkway and Trail system earned the Park Design Award of Excellence while the Parks Maintenance Facility project was awarded the Facility Design Award of Excellence. The Creekwood Park development project received the Award of Merit from the Wisconsin Parks and Recreation Association in 2005. The Parks and Recreation Department has also received four national awards presented by the National Recreation & Park Association (NRPA). The "Recreator" activity guide was selected by the NRPA in 1998 and again in 2001 as the "best recreation program catalogue" in the nation for communities serving 50,000 or less in population. Furthermore, the Department was recognized in 2000 and 2001, respectively, by the NRPA for the "Best Website Promoting Recreation" and the "Best Public Service Announcement" in the aforementioned community category. Konkel Park received the Readers Choice award from the Greenfield PATCH as the best place to walk/hike for 2012.

Currently the Department offers, on average, 110 areas of recreation and enrichment program opportunities per season (3 seasons per year). In 2023 over 32,104 program enrollments were realized. Facilities utilized to accommodate program needs include 13 public schools (Greenfield, Whitnall, & Greendale School Districts), Greenfield Community Center, Greenfield City Hall, and "partnerships" with Southridge Athletic Club, and other area businesses. In addition, the Department is responsible for the operation and general maintenance and scheduling of the Community Center, Konkel Park, City Hall Community Rooms as well as the production of the Greenfield "Green" sheets 3x per year.



Capital Improvement Plan

Adopted 2025 Capital Funds Budget

REVENUES	Capital Improvement Fund	Special Assessment Fund	Capital Equipment Fund	Total
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	3,595,260	-	-	3,595,260
Public Improvement Revenues	-	100,578	-	100,578
Miscellaneous Revenues	10,000	41,822	35,000	86,822
TOTAL REVENUE	3,605,260	142,400	35,000	3,782,660
EXPENDITURES				
Equipment Improvements	-	-	1,663,300	1,663,300
TOTAL EXPENDITURES	10,420,260	-	1,663,300	\$12,083,560
OTHER FINANCING SOURCES (USES)				
Transfer [use] Other	450,000	-	-	450,000
Transfer [use] Impact Fees	-	-	-	-
General Obligation Debt - see note below	4,445,000	-	1,663,300	6,108,300
TOTAL OTHER FINANCING SOURCES (USES)	\$4,895,000	\$ -	\$1,663,300	\$6,558,300

Note: This total debt funding may be reduced, at any time, at the Common Council's discretion.



Adopted Capital Improvements for the Year 2025

Line	Project	Adopted 2025	Estimated	2025 Funding	
No.	Number		Cost	Requirement	Comments
1 City Infrastructure Improvements					
2 Street Repair / Reconstruction					
3	EN2204	Cold Spring Rd Concrete	800,000	800,000	
4	EN2313	43rd St (Cold Spring Rd - Howard Ave)	3,851,000	3,851,000	\$2,459,000 in grant funding and \$92,000 from City of Milwaukee
5	EN2216	Powerline Trail Phase 3	50,000	50,000	
6	EN2318	68th St Street Lighting	106,000	106,000	\$76,000 in grant funding
7	EN2327	Edgerton Ave, Grange Ave Street Lighting	717,000	717,000	\$477,000 in grant funding
8	EN2407	Howard Ave (43rd St - 60th St)	175,000	175,000	
9	EN2413	Layton Ave Resurfacing (60th St - 68th St)	150,000	150,000	TID #4 funding
10	EN2414	Howard Ave Trails	241,260	241,260	Grant funding
11	EN2416	31st St-Holmes Ave Resurfacing (Phase 1)	1,950,000	1,950,000	\$800,000 from reserves
12					
13	Sanitary Sewer Improvements				
14	EN2409	Cold Spring Rd Sanitary Sewer Relay	825,000	825,000	Sanitary Sewer funding
15	EN2410	68th St and Layton Ave Sanitary Sewer Reroute	25,000	25,000	Sanitary Sewer funding
16					
17	Storm Water Improvements				
18	EN2411	Van Beck Ave Drainage Improvement	300,000	300,000	Storm Water funding
19					
20	Street Lighting				
21		TID 9 Cold Spring Crossing	500,000	500,000	
22					
23	Total Preliminary Proposed 2025 CIP for				
24		Infrastructure Improvements		9,690,260	
25					
26	Sidewalk Improvements				
27	EN2417	Sidewalk Improvements	100,000	100,000	
28					
29	Parks	Adopted 2025 Budget			
30		Trails / Pathways	35,000	35,000	Funded via reserves
31	PR1504	Park Improvements	100,000	100,000	
32	EN2006	The Turf Project	1,500,000	1,500,000	Need to determine funding source
33		Dan Jansen Park ADA Hard Court Area	250,000	250,000	CDBG funding and developer fees
34		Kulwicki Park North Playground Replacement	225,000	225,000	Need to determine funding source
35					
36	Public Works				
37	EN2403	City Hall VAV Controls Upgrade	155,000	155,000	Funded via reserves
38	EN2320	City Hall Exterior Repair and Painting	100,000	100,000	Funded via reserves
39	EN2503	City Hall CUH & Fan VAV Controls Upgrade	150,000	150,000	Funded via reserves
40	EN2504	City Hall Skylight Replacement (Leak)	175,000	175,000	Funded via reserves
41	EN2505	Law Enforcement Center Roof (Flat)	500,000	500,000	
42	GENTR1	Tree Program	15,000	15,000	Funded via reserves
43					
44		Total Expenditures		12,995,260	
45					
46	Funding Sources				
47		Debt Financing for 2025 Road Related Projects		3,745,000	Note: Actual debt issue will be higher to include debt issue costs, underwriter's discount and capitalized interest..
48		Debt Financing for 2025 Other Projects		700,000	
49		TID Financing		650,000	
50		Sanitary Sewer Fund		850,000	
51		Storm Water Sewer Fund		300,000	
52		Grants		3,503,260	
53		Other		1,522,000	
54		Funding Source to be Determined		1,725,000	
55		Total Funding Sources		12,995,260	



Funding Allocations for Adopted Capital Improvements for the Year 2025

Line	Project	Adopted 2025	2025 Funding		Sanitary	Storm	Grants and/or Park Deposits		
No.	Number		Requirement	LT Debt	Sewer	Sewer	Interfund Transfers	Other	Total
1		City Infrastructure Improvements							
2		Street Repair / Reconstruction							
3	EN2204	Cold Spring Rd Concrete	800,000	800,000					800,000
4	EN2313	43rd St (Cold Spring Rd - Howard Ave)	3,851,000	1,300,000			2,459,000	92,000	3,851,000
5	EN2216	Powerline Trail Phase 3	50,000	50,000					50,000
6	EN2316	68th St Street Lighting	106,000	30,000			76,000		106,000
7	EN2327	Edgerton Ave, Grange Ave Street Lighting	717,000	240,000			477,000		717,000
8	EN2407	Howard Ave (43rd St - 60th St)	175,000	175,000					175,000
9	EN2413	Layton Ave Resurfacing (60th St - 68th St)	150,000					150,000	150,000
10	EN2414	Howard Ave Trails	241,260				241,260		241,260
11	EN2416	31st St-Holmes Ave Resurfacing (Phase 1)	1,950,000	1,150,000				800,000	1,950,000
12									
13		Sanitary Sewer Improvements							
14	EN2409	Cold Spring Rd Sanitary Sewer Relay	825,000		825,000				825,000
15	EN2410	68th St and Layton Ave Sanitary Sewer Reroute	25,000		25,000				25,000
16									
17		Storm Water Improvements							
18	EN2411	Van Beck Ave Drainage Improvement	300,000			300,000			300,000
19									
20		Street Lighting							
21		TID 9 Cold Spring Crossing	500,000					500,000	500,000
22									
23		Sidewalk Improvements							
24	EN2417	Sidewalk Improvements	100,000	100,000					100,000
25									
26		Parks							
27	PR1504	Trails / Pathways	35,000					35,000	35,000
28	PR1504	Park Improvements	100,000	100,000					100,000
29	EN2006	The Turf Project	1,500,000					1,500,000	1,500,000
30		Dan Jansen Park ADA Hard Court Area	250,000				250,000		250,000
31		Kulwicki Park North Playground Replacement	225,000					225,000	225,000
32									
33		Adopted 2025 Budget							
34	EN2403	City Hall VAV Controls Upgrade	155,000					155,000	155,000
35	EN2320	City Hall Exterior Repair and Painting	100,000					100,000	100,000
36	EN2503	City Hall CUH & Fan VAV Controls Upgrade	150,000					150,000	150,000
37	EN2504	City Hall Skylight Replacement (Leak)	175,000					175,000	175,000
38	EN2505	Law Enforcement Center Roof (Flat)	500,000	500,000					500,000
39	GENTR1	Tree Program	15,000					15,000	15,000
40		Total Expenditures	12,995,260	4,445,000	850,000	300,000	3,503,260	3,897,000	12,995,260
41		Funding Sources							
42		Debt Financing for 2025 Road Related Projects	3,745,000						
43		Debt Financing for 2025 Other Projects	700,000						
44		TID Financing	650,000						
45		Sanitary Sewer Fund	850,000						
46		Storm Water Sewer Fund	300,000						
47		Grants	3,503,260						
48		Other	1,522,000						
		Funding Source to be Determined	1,725,000						
		Total Funding Sources	12,995,260						

Five Year Capital Equipment Plan for 2025

Budget Plan Year

Line No.	CAPITAL EQUIPMENT	2025	2026	2027	2028	2029	
	DEPARTMENT	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	
	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	EXPLANATIONS/NEED
1	<i>FIRE</i>						
2	<i><u>New Equipment</u></i>						
3							
4	<i><u>Replacement Equipment</u></i>						
5	Portable Radio Batteries & Equipment	8,800		8,800		8,000	
6	Fire fighting turn out gear	36,000	36,000	36,000	36,000	36,000	\$36,000 split between 2022 & 2023; \$36,000 for each year - this replaces one-third of shift personnel gear.
7	2008 Pierce Quantum Aerial [Fleet 828]		600,000				Decreased from 1,800,000 to 600,000 from replacement to refurbishment
8	Power Assist Ambulance Cots	20,000	20,000	20,000	20,000	20,000	Changed from \$90,000 every 5 years to \$20,000 each year
9	Ambulance (M91)			200,000			Moved from 2025 to 2027; Increased from \$120,000 to 200,000 due to remount/chassis price increase
10	Fire Hose and Equipment			50,000	75,000		
11	Support Vehicles Annual Replacement	25,000	25,000	25,000	25,000	25,000	
12							
13	<i>CITY CLERK</i>						
14	Badger Book Computer Systems	25,000	25,000	25,000			
15							
16	<i>EMERGENCY MANAGEMENT</i>						
17	Tornado Sirens	-	-	-	-	-	CE1427 - \$3,000 annually removed due to OEM taking over maintenance sirens
18							
19	<i>FINANCE DEPARTMENT</i>						
20							
21	<i>PARK AND RECREATION</i>						
22	<i><u>New Equipment</u></i>						
23							
24	<i><u>Replacement Equipment</u></i>						
25	2015 X-Mark Vac attachments		3,000				Moved from 2025 to 2026
26	2015 Toro Material Handler MH-400		24,000				Moved from 2025 to 2026
27	2013 John Deere (large mower)	50,000					Moved from 2024 to 2025
28	2013 John Deere Aerator		22,000				Moved from 2023 to 2026
29	1993 Kiefc Water Wheel		16,000				Moved from 2017 to 2026; Increased from \$8,500 to \$16,000
30	2014 John Deere 52" Power Broom		6,000				Moved from 2022 to 2026; Increased from \$5,000 to \$6,000
31	2008 John Deere Tractor		15,000				Moved from 2022 to 2026; Increased from \$12,000 to \$15,000
32	2015 Ford F-250 lift gate w/plow		55,000				Moved from 2025 to 2026; Increased from \$36,000 to \$55,000
33	2014 John Deere 4520 Tractor w/ Loader	52,000					Moved from 2024 to 2025, increased from \$35,000 to \$52,000
34	1993 Chilton Trailer		5,500				
35	2016 GMC Canyon			42,000			Moved from 2028 to 2027; Increased from \$32,000 to \$42,000
36							



Line No.	CAPITAL EQUIPMENT	2025	2026	2027	2028	2029	
	DEPARTMENT	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	
	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	EXPLANATIONS/NEED
37	PUBLIC WORKS						
38	<i>New Equipment</i>						
39							
40	<i>Replacement Equipment</i>						
41	#10 Holder #C9700 Multi-Purpose Equipment			160,000			
42	#12 2012 Dodge Ram 1-Ton Dump				55,000		
43	#14 New Holland Skidsteer w/ trailer and attachments	81,000					Moved from 2020 to 2026
44	#21 2009 Ford F450		65,000				Moved from 2021 to 2027; Increased from \$40,000 to \$65,000
45	#22 2003 GMC Sierra Truck	65,000					Moved from 2020 to 2026; Increased from \$45,000 to \$65,000
46	#30 2011 Tandem Truck		250,000				
47	#33 2002 Sterling Tandem Dump	250,000					Moved from 2025 to 2026; Increased from \$180,000 to \$250,000
48	#37 2002 Sterling Tandem Dump	250,000					Moved from 2025 to 2026; Increased from \$180,000 to \$250,000
49	#39 Volvo Excavator			180,000			Moved from 2025 to 2028
50	#47 2000 Gradall XL 2300		375,000				Moved from 2021 to 2027
51	#49 2002 Sterling Tandem Dump	250,000					Moved from 2025 to 2026; Increased from \$180,000 to \$250,000
52	#65 Sanitary Sewer Support Truck [Funded via Sewer Fund]	60,000					Moved from 2022 to 2025; Funded via Sewer Fund; Increased from \$50,000 to \$60,000
53	#69 Tractor with Backhoe		75,000				
54	#70 Paver Replacement		55,000				Moved from 2022 to 2027; Increased from \$50,000 to \$55,000.
55	#71 1978 Dynaweld Trailer with ramp			12,000			
56	#72 Chipper	70,000					Moved from 2018 to 2026
57	#73 Tractor	30,000					
58	#73A Switch Blade Mower Bar	6,000					
59	#73B / Flail mower 3 Pt. Hitch			8,000			
60	#77 2002 Sterling Dump Truck		325,000				Moved from 2020 to 2026; Increased from \$200,000 to \$325,000
61	#79 Sewer Television Truck [Funded via sewer fund]			75,000			Funded via Sewer Fund - Moved to 2027
62	#83D Snow Blower	225,000					Moved from 2025 to 2026
63	#85 2002 Sterling Chassis - Thermo-Lay/Asphalt Truck	260,000					Moved from 2020 to 2025
64	#88 Bucket Truck CC 4-18-06		230,000				Moved from 2023 to 2026; Increased from \$105,000 to \$230,000
65	#91 Air Compressor			12,000			Moved from 2025 to 2027
66	#94 Craftco Crack Sealer (Super Shot Compressor)			60,000			
67	#101 Trailer	14,000					Moved from 2016 to 2025; Increased from \$9,000 to \$14,000
68	#102 Trailer		6,000				Moved from 2016 to 2027
69	#273 2012 Exmark Zero Turn Mower	17,500					Increased from \$15,000 to \$17,500
70	#303 Exmark Walk Behind			9,000			Moved from 2024 to 2027; Increased from \$5,000 to \$9,000
71	#304 2003 Ferris Riding Mower		15,000				Moved from 2027 to 2026; Increased from \$9,000 to \$15,000
72	#305 2009 Exmark Mower			15,000			Moved from 2026 to 2027; Increased from \$10,000 to \$15,000
73	Snow Plows (15 @ \$15,000 each)		225,000				Moved from 2025 to 2026
74	DPW GIS Tracking System		10,000				



Five Year Capital Equipment Plan

Line No.	CAPITAL EQUIPMENT	2025	2026	2027	2028	2029	
	DEPARTMENT	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	
	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	EXPLANATIONS/NEED
75							
76	POLICE DEPARTMENT						
77	<i>Replacement Equipment</i>						
78	911 Recorder/Logger	85,000					Moved from 2024 to 2025
79	ALPR (Automated License Plate Readers)	15,000	15,000	15,000	15,000	15,000	
80	Body Worn Video	200,000					Reduced from 300,000 to 200,000 in 2025
81	Bullet Resistant Vests	16,000	16,000	16,000	16,000	16,000	
82	CAD/Record Systems		500,000				
83	Computer Servers	20,000		20,000		20,000	
84	Copy Machines				17,000		
85	Digital Field Cameras				5,000		
86	Dispatch/Office Chairs (Intensive Use)					10,000	
87	Evidence Van					40,000	
88	Marked/Unmarked Squads (1/3 fleet/yr.)	300,000	300,000	300,000	300,000	300,000	Increased to 300,000 starting in 2025
89	Mobile Data/MVL		90,000				
90	Mobile Radios (PD only)				150,000		
91	Narcotic Testing Chamber					10,000	
92	Office Furniture			200,000			Reduced from \$250,000 to \$200,000
93	PC and Printer Replacement	15,000	15,000	15,000	15,000	15,000	
94	Police Bicycles Equipment			2,000			Moved from 2025 to 2027
95	Portable Radio (PD)			180,000			Moved from 2024 to 2027
96	Portable Radio Batteries	7,000		7,000		7,000	
97	Prisoner Transport Van				40,000		Moved from 2026 to 2028
98	Property and Evidence Bar Code Equip			40,000			Moved from 2022 to 2027
99	Squad Video					90,000	Moved from 2021 to 2029
100	Tactical Helmets and Shields			25,000			Increased from \$18,000 to \$25,000
101	Tactical Vests			75,000			Increased from \$40,200 to \$75,000
102	Tasers	50,000	50,000	50,000	50,000	50,000	Increased from \$40,000 to \$50,000 per year; Replacement expected for 2028
103	Telephone System				48,000		Moved from 2020 to 2028
104	UPS Batteries (LEC and Library Radio)			7,000			
105	Video Security	41,000					
106	Video/Audio/Multimedia - Community Rm		75,000				
107							
108							
109	LIBRARY						
110	Partial Furniture Replacement or Reupholstery	10,000	10,000				Moved from 2021 to 2024; \$10,000 for each year 2024 - 2026
111	West Section Roof Replacement - EPDM (rubber)	-			150,000		Moved from 2025 to 2028
112	Center Section Roof Replacement - TPO (plastic)			52,000			
113	East Section Roof Replacement - Built Up Roof	280,000			-		Moved from 2028 to 2025
114	Subtotal Equipment	1,607,300	3,630,500	2,892,800	1,162,000	717,000	
115							

Line No.	CAPITAL EQUIPMENT	2025	2026	2027	2028	2029	
	DEPARTMENT	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	
	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	EXPLANATIONS/NEED
116	Technology						
117	INFORMATION SERVICES						
118	<i>New Equipment</i>						
119							
120	<i>Replacement Equipment</i>						
121	Network Location Refresh	20,000					
122	Conference / Community Room Upgrades	25,000					
123	Replacement Servers Program	35,000	35,000	35,000	35,000	35,000	Funded via Sewer Fund over 5 years (2028 is the next year)
124	Replacement Computer/Printer Program	30,000	30,000	30,000	30,000	30,000	
125	FIRE						
126	Replacement Computer Program	6,000	6,000	6,000	6,000	6,000	Annual replacement funding for computers
127	Subtotal Technology	116,000	71,000	71,000	71,000	71,000	
128	TOTAL CAPITAL Equipment & Technology	1,723,300	3,701,500	2,963,800	1,233,000	788,000	
129	G.O. Promissory Notes	1,663,300	3,701,500	2,963,800	1,198,000	753,000	
130	Grant Funding, Sanitary Sewer, Miscellaneous Revenue and Use of Reserves	60,000	-	-	35,000	35,000	
131	Net Levy Requirement	-	-	-	-	-	



Debt Service Fund Budget

REVENUES	Year Ended 12/31/22	Year Ended 12/31/23	Actual YTD 7/31/2024	Estimated at 12/31/2024	2024 Budget	2025 Budget
Revenue & Other Financing Sources						
Tax Levy for Debt Purposes	5,232,265	5,673,472	5,902,610	5,902,610	5,902,610	6,138,992
Miscellaneous Revenues	-	202	53	53	-	-
Total Revenue	5,232,265	5,673,674	5,902,663	5,902,663	5,902,610	6,138,992
Other Financing Sources (Uses)						
Fund Balance Allocation	-	-	-	-	457,730	-
Premium on Debt Issued	93,752	248,857	290,402	290,402	-	-
Transfer from TID Funds	2,386,615	2,516,553	-	2,676,441	2,676,441	3,863,804
GO Proceeds - Net of Discount	-	-	11,325,000	11,325,000	50,000	50,000
Total Other Financing Sources	2,480,367	2,765,410	11,615,402	14,291,843	3,184,171	3,913,804
TOTAL REVENUE & OTHER FINANCING SOURCES	7,712,632	8,439,084	17,518,065	20,194,506	9,086,781	10,052,796
EXPENDITURES						
Principal	5,405,555	5,937,672	5,554,833	6,339,833	6,339,833	6,737,097
Interest	2,785,488	2,710,083	1,422,903	2,696,948	2,696,948	3,265,699
Transfer to TID Funds	-	-	11,177,753	11,177,753	-	-
Other debt service costs	92,874	95,250	249,073	249,073	50,000	50,000
TOTAL EXPENDITURES	8,283,917	8,743,005	18,404,562	20,463,607	9,086,781	10,052,796

Section 67.03 of the Wisconsin Statutes restricts the City's general obligation debt to 5% of the equalized value of all property in the City. The City's unused borrowing capacity is currently **\$139,061,753**

The City's debt policy provides that the total debt service levied should not exceed 20% of the operating (general fund) budget. The debt service costs levied for 2025 are about 19.0% of the City's operating cost. Debt paid through other non levy based sources, such as an increment or capitalized interest, is 12.1% for 2025.

**Also see Capital Improvements Section
for debt financing**



Details for Principal, Interest and Other Costs

<u>TOTAL 2025 DEBT COST BY ISSUE</u>				
<u>DEBT/YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>OTHER DEBT COST</u>	<u>TOTAL</u>
Trustee Paying Agent Fees			50,000	50,000
GO Bonds 2014	290,000	140,000		430,000
GO Bonds 2015A	170,000	73,644		243,644
GO Bonds 2015B	225,000	119,648		344,648
GO Bonds 2015C	225,000	111,498		336,498
GO Bonds 2016A	400,000	144,875		544,875
GO Bonds 2016B	400,000	232,031		632,031
GO Bonds 2016C	400,000	331,805		731,805
GO Bonds 2017A	300,000	56,453		356,453
GO Bonds 2017B	420,000	121,200		541,200
GO Bonds 2018A	145,000	61,788		206,788
GO Bonds 2019A	690,000	101,500		791,500
GO Bonds 2020A	570,000	51,063		621,063
GO Bonds 2021A	1,900,000	166,506		2,066,506
GO Bonds 2021B	50,000	456,730		506,730
GO Bonds 2022A	180,000	117,115		297,115
GO Bonds 2023A	100,000	157,250		257,250
GO Bonds 2024A	-	561,720		561,720
GO Bonds 2024B	195,000	256,178		451,178
State Trust Fund (2016 Issue - Fiber Optic Network)	77,097	4,695		81,792
TOTALS	6,737,097	3,265,699	50,000	10,052,796

TOTAL OUTSTANDING DEBT BY ISSUE

DEBT/YEAR	PRINCIPAL	INTEREST	TOTAL
GO Bonds 2014	3,950,000	817,025	4,767,025
GO Bonds 2015A	2,675,000	465,288	3,140,288
GO Bonds 2015B *	3,345,000	799,024	4,144,024
GO Bonds 2015C *	3,115,000	755,146	3,870,146
GO Bonds 2016A **	5,775,000	994,213	6,769,213
GO Bonds 2016B *	8,285,000	1,724,784	10,009,784
State Trust Fund (2016 Issue - Fiber Optic Network)	156,507	7,077	163,584
GO Bonds 2016C *	9,560,000	2,539,480	12,099,480
GO Bonds 2017A *	1,935,000	191,152	2,126,152
GO Bonds 2017B ***	4,060,000	751,738	4,811,738
GO Bonds 2018A **	2,045,000	439,807	2,484,807
GO Bonds 2019A	3,360,000	412,800	3,772,800
GO Bonds 2020A	2,785,000	287,094	3,072,094
GO Bonds 2021A	8,380,000	534,903	8,914,903
GO Bonds 2021B ****	16,640,000	3,975,195	20,615,195
GO Bonds 2022A	4,270,000	1,128,173	5,398,173
GO Bonds 2023A	3,625,000	1,193,875	4,818,875
NAN's 2024A*	11,325,000	2,527,740	13,852,740
GO Bonds 2024B	4,085,000	1,340,378	5,425,378
TOTAL	<u>\$99,371,507</u>	<u>\$20,884,890</u>	<u>\$120,256,398</u>

* Bonds issued supported by TIF District #6

** Portion of bonds issued supported by TIF District #4

*** Portion of bonds issued supported by TIF District #6

**** Bonds issued supported by TIF District #8

Total bonds outstanding supported by TIF Districts is \$58,805,000

TOTAL OUTSTANDING DEBT BY YEAR

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	6,737,097	3,265,699	10,002,796
2026	7,744,410	2,950,078	10,694,488
2027	7,180,000	2,723,929	9,903,929
2028	6,610,000	2,517,185	9,127,185
2029	17,455,000	2,039,003	19,494,003
2030	6,280,000	1,562,261	7,842,261
2031	6,390,000	1,363,350	7,753,350
2032	6,505,000	1,162,857	7,667,857
2033	6,595,000	966,337	7,561,337
2034	6,730,000	761,269	7,491,269
2035	6,240,000	558,749	6,798,749
2036	5,045,000	368,565	5,413,565
2037	2,230,000	237,373	2,467,373
2038	2,195,000	171,503	2,366,503
2039	1,625,000	117,475	1,742,475
2040	1,505,000	77,545	1,582,545
2041	1,900,000	35,640	1,935,640
2042	405,000	6,075	411,075
TOTAL CITY DEBT	99,371,507	20,884,890	120,256,398
TOTAL	<u>\$99,371,507</u>	<u>\$20,884,890</u>	<u>\$120,256,398</u>

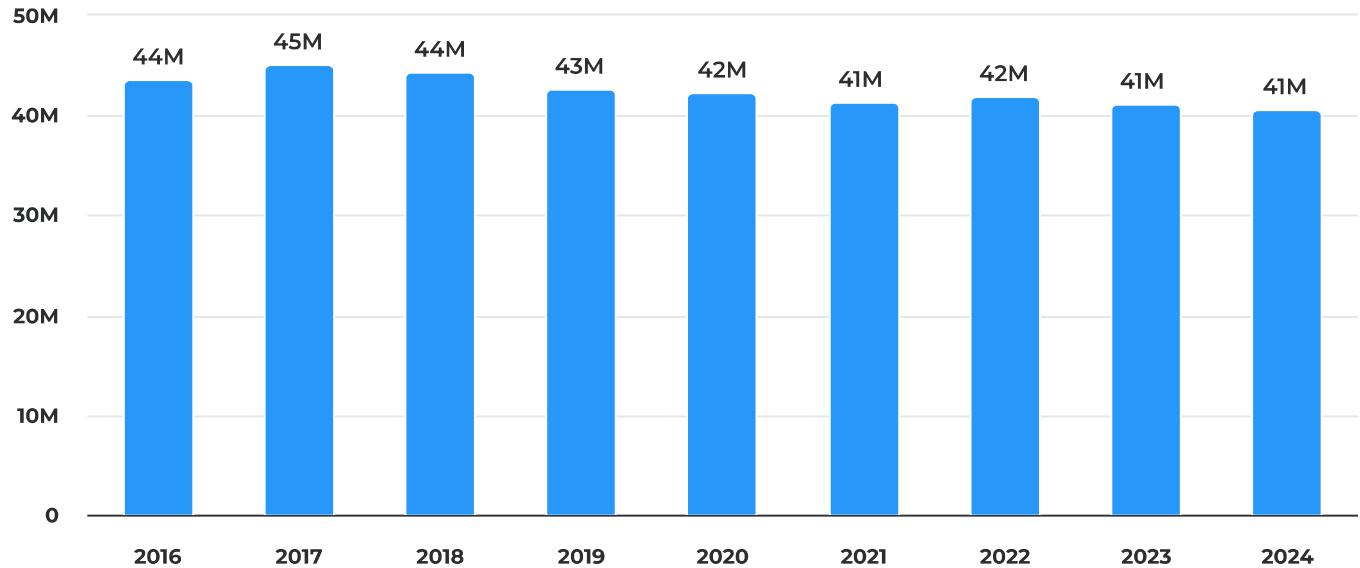
Tax Supported Direct Debt Per Capita (population of 37,071) 2,681
 Ratio of Direct Debt to Equalized Value 2.08%

Section 67.03 of the Wisconsin Statutes restricts the City's general obligation debt to 5% of the equalized value of all property in the City. The City's margin of indebtedness at December 31, 2023 is as follows:

Equalized Valuation - 2024	4,768,665,200
Debt Limitation - 5% of equalized value	238,433,260
Less: Outstanding general obligation debt	99,371,507
Unused Borrowing Capacity	139,061,753

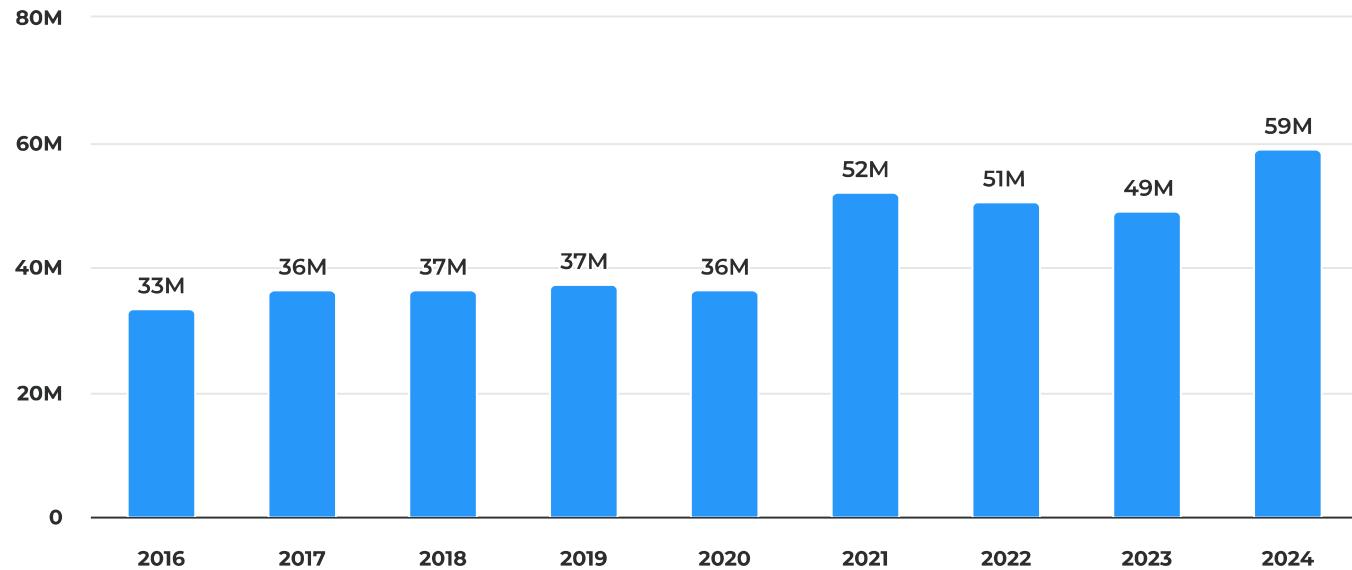
Debt By Type

Capital Improvements Debt



Fund Name	FY2023 Actual	FY2024 Actual	% Change
Capital Improvements Debt	\$41,166,340	\$40,566,507	-1.46%
Total Debt	\$41,166,340	\$40,566,507	-1.46%

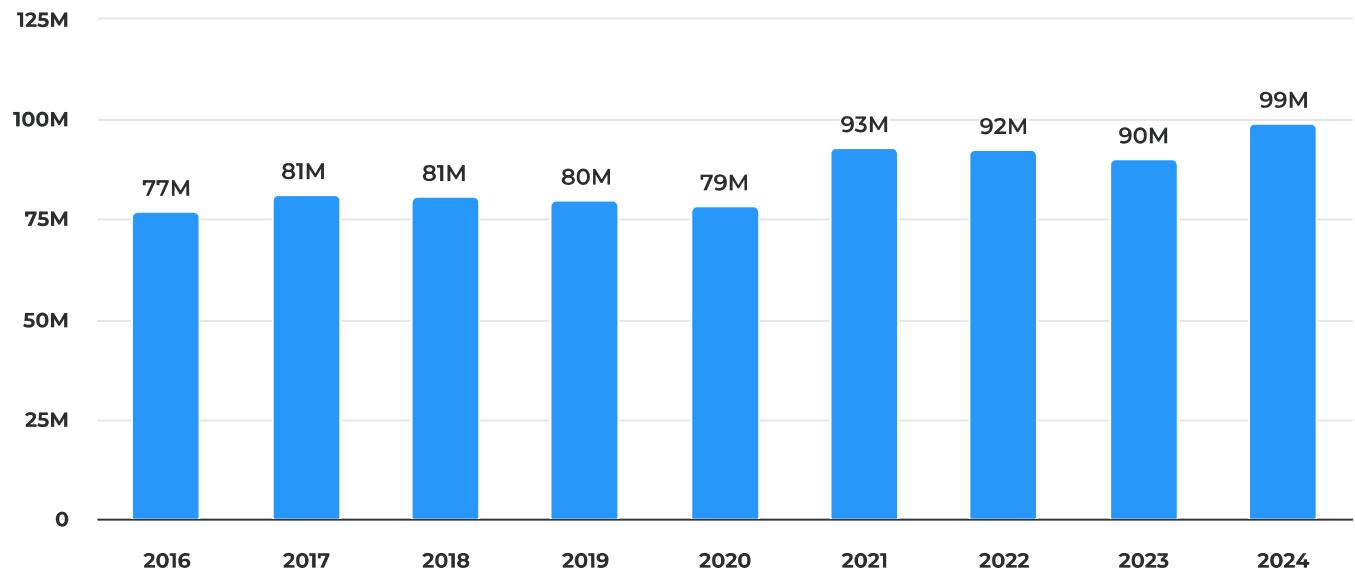
Tax Incremental District (TID) Debt



Fund Name	FY2023 Actual	FY2024 Actual	% Change
TID #4 Debt	\$3,745,000	\$3,560,000	-4.94%
TID #6 Debt	\$28,750,000	\$38,605,000	34.28%
TID #8 Debt	\$16,640,000	\$16,640,000	0.00%
Total Debt	\$49,135,000	\$58,805,000	19.68%

Debt Service Payment By Fund

Capital Projects Funds



Fund Name	FY2023 Actual	FY2024 Actual	% Change
Capital Project Fund	\$41,166,340	\$40,566,507	-1.46%
TID #4 City Centre Capital Improvements Fund	\$3,745,000	\$3,560,000	-4.94%
TID #6 84 South Capital Improvements Fund	\$28,750,000	\$38,605,000	34.28%
TID #8 The Interchange Capital Improvements Fund	\$16,640,000	\$16,640,000	0.00%
Total Debt	\$90,301,340	\$99,371,507	10.04%

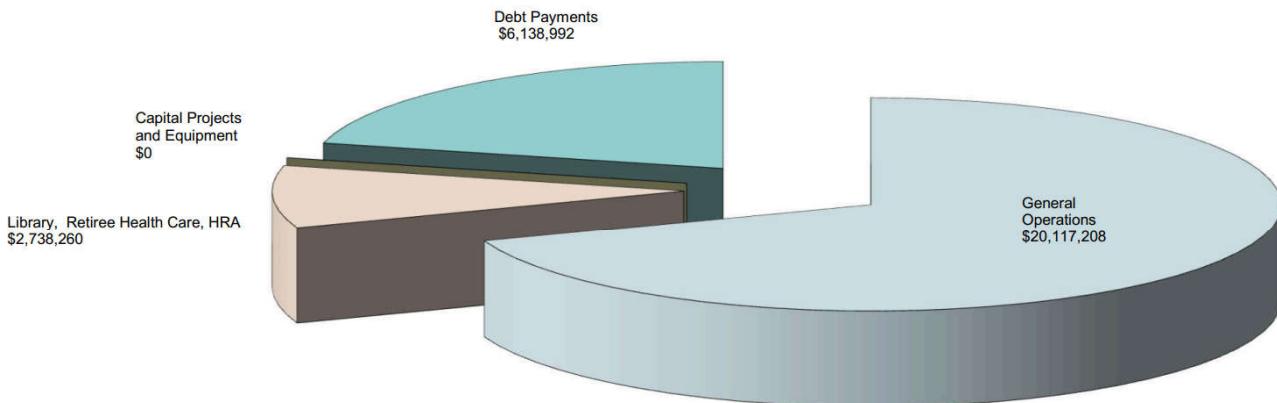
Appendix

City of Greenfield Tax Rate Review

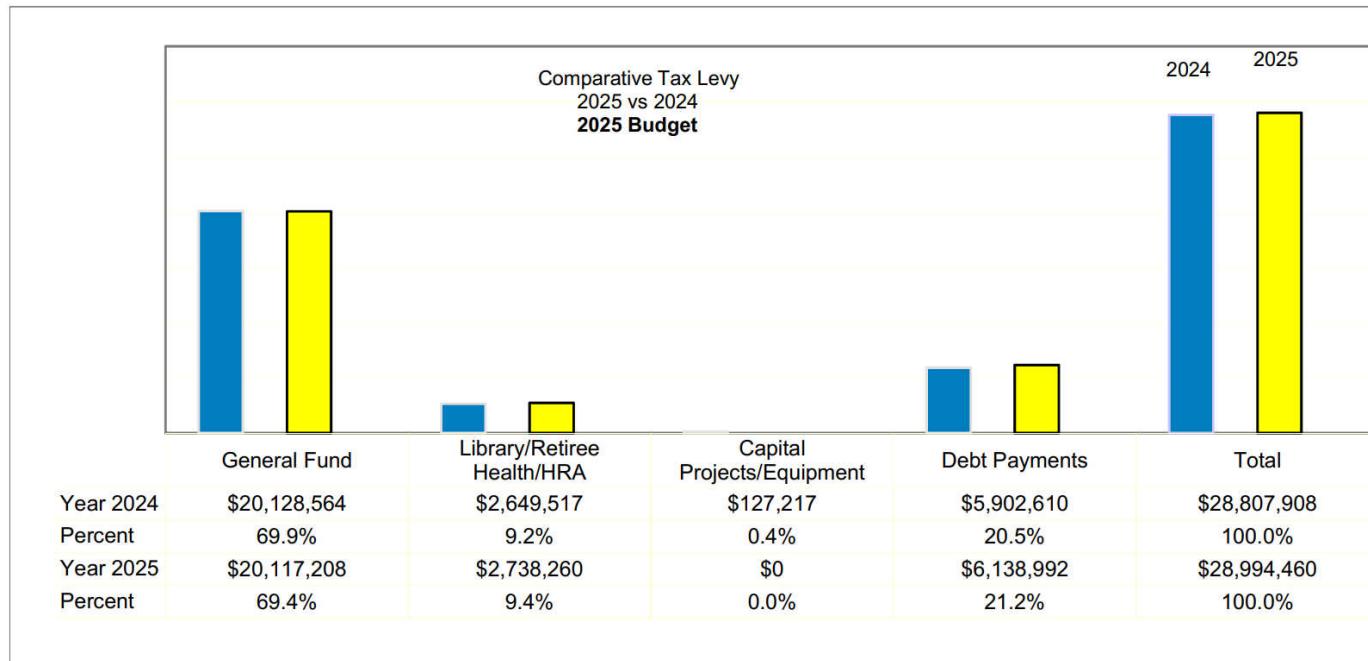
Budget Year	Taxable Value	Change	Operations, Special Revenue and Capital Levy	Change	Debt Levy	Change	Total Levy	Actual Tax Rate	Percent Tax Rate Change	Market [Equalized] Tax Rate	Percent Market Tax Rate Change
2009 TID Out	\$2,411,626,189	0.69%	\$17,877,428	1.58%	\$2,252,525	21.51%	\$20,129,953	\$8.35	2.83%	\$6.34	1.60%
2010 TID Out Revaluation Year	\$3,023,961,906	25.39%	\$18,495,571	3.46%	\$2,385,255	5.89%	\$20,880,826	\$6.91	-17.25%	\$6.76	6.62%
2011 TID Out	\$2,973,719,546	-1.66%	\$18,449,158	-0.25%	\$2,509,870	5.22%	\$20,959,028	\$7.05	2.03%	\$7.14	5.62%
2012 TID Out	\$2,971,244,657	-0.08%	\$18,632,109	0.99%	\$2,777,217	10.65%	\$21,409,326	\$7.21	2.27%	\$7.17	0.42%
2013 TID Out	\$2,720,934,775	-8.42%	\$18,936,547	1.63%	\$3,058,900	10.14%	\$21,995,447	\$8.08	12.07%	\$8.01	11.72%
2014 TID Out	\$2,737,760,700	0.62%	\$19,086,870	0.79%	\$3,098,331	1.29%	\$22,185,201	\$8.13	0.62%	\$8.12	1.37%
2015 TID Out	\$2,731,435,100	-0.23%	\$19,338,207	1.32%	\$3,493,180	12.74%	\$22,831,387	\$8.38	3.08%	\$8.30	2.22%
2016 TID Out	\$2,741,182,400	0.36%	\$19,474,337	0.70%	\$3,651,020	4.52%	\$23,125,357	\$8.44	0.72%	\$8.45	1.81%
2017 TID Out	\$2,752,449,295	0.41%	\$19,608,110	0.69%	\$4,084,055	11.86%	\$23,692,165	\$8.64	2.37%	\$8.51	0.71%
2018 TID Out	\$2,786,131,000	1.22%	\$19,857,517	1.27%	\$4,316,095	5.68%	\$24,173,612	\$8.68	0.46%	\$8.72	2.47%
2019 TID Out	\$2,844,723,400	2.10%	\$21,336,199	7.45%	\$4,519,884	4.72%	\$25,856,083	\$9.09	4.71%	\$9.02	3.44%
2020 TID Out	\$2,895,103,518	1.77%	\$21,781,956	2.09%	\$4,781,987	5.80%	\$26,563,943	\$9.18	0.95%	\$8.61	-4.55%
2021 TID Out	\$2,954,792,900	2.06%	\$22,305,200	2.40%	\$5,106,755	6.79%	\$27,411,955	\$9.28	1.11%	\$8.41	-2.32%
2022 TID Out	\$2,978,510,000	0.80%	\$22,495,718	0.85%	\$5,232,265	9.42%	\$27,727,983	\$9.31	0.35%	\$8.27	-1.61%
2023 TID Out	\$3,011,356,093	1.10%	\$22,767,259	1.21%	\$5,673,472	8.43%	\$28,440,731	\$9.44	1.45%	\$7.66	-7.42%
2024 TID Out Revaluation Year	\$4,352,493,800	44.54%	\$22,905,298	0.61%	\$5,902,610	4.04%	\$28,807,908	\$6.62	-29.92%	\$7.07	-7.73%
2025 TID Out	\$4,320,711,100	-0.73%	\$22,855,468	-0.22%	\$6,138,992	4.00%	\$28,994,460	\$6.71	1.39%	\$6.53	-7.56%

2025 Tax Levy Budget by Fund Group

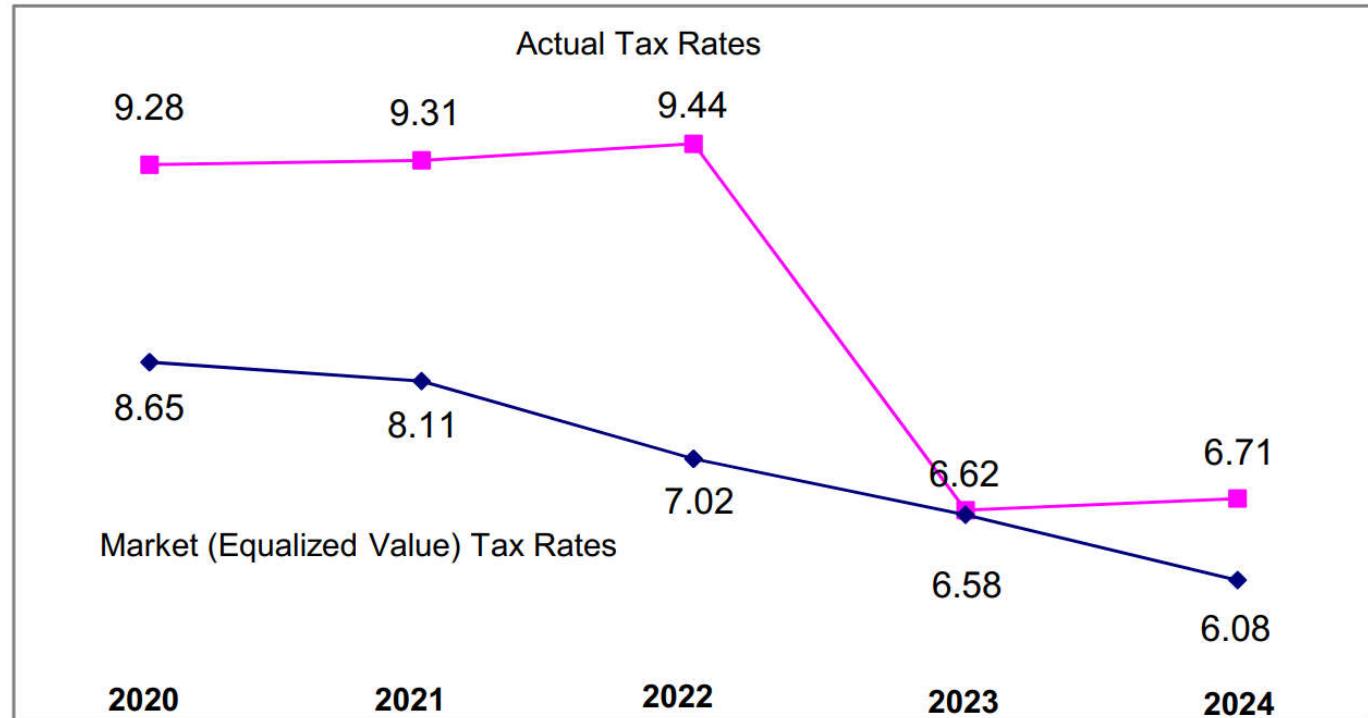
2025 Tax Levy Budget
By Fund Group



Comparative Tax Levy

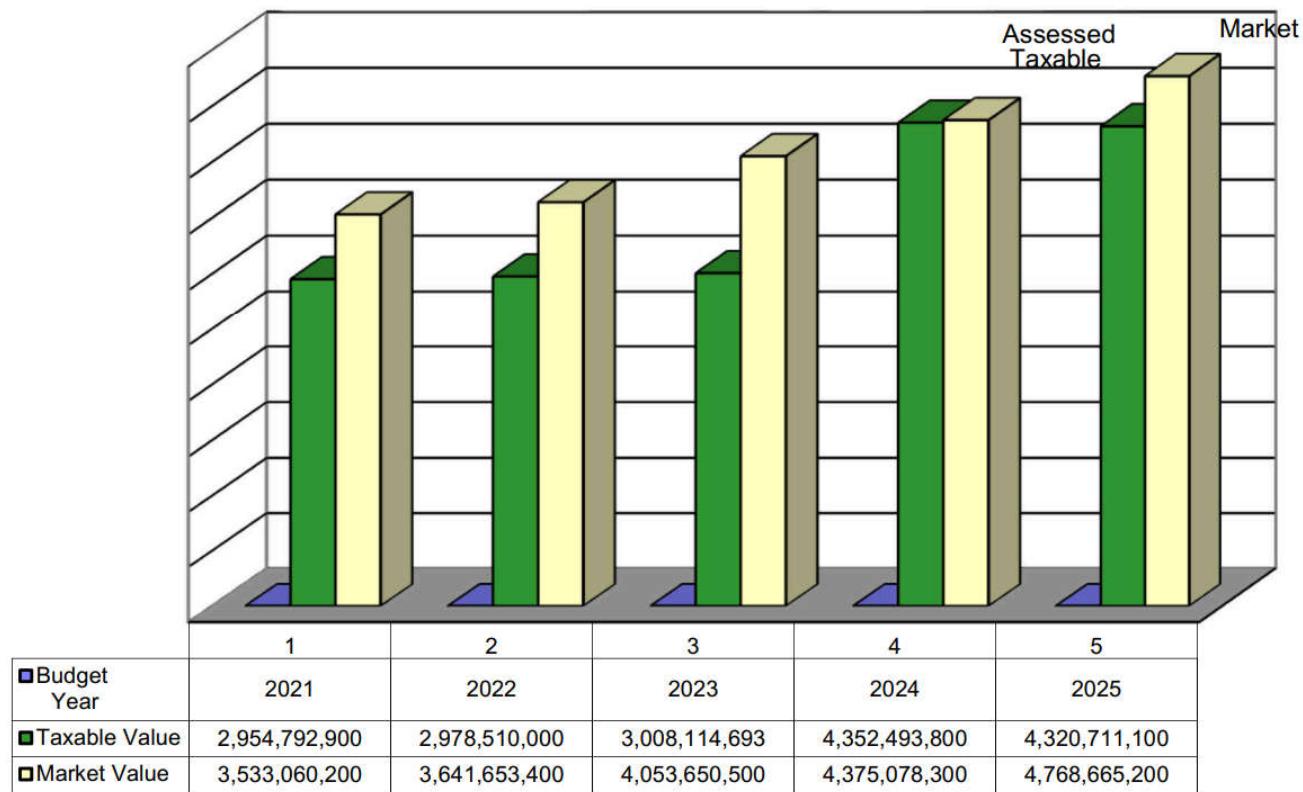


Comparison Actual to Market Value Tax Rates

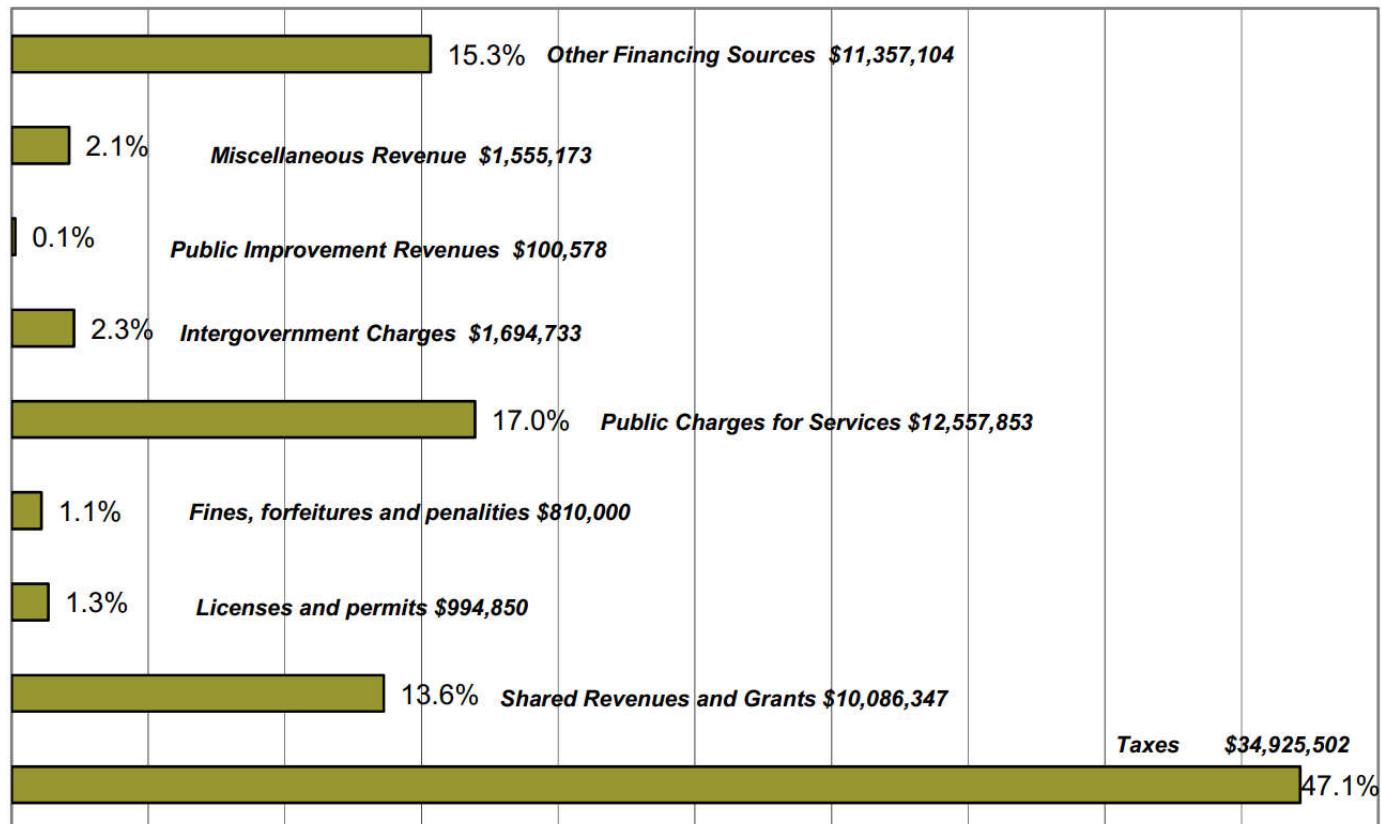


Market (Equalized) and Assessed Valuations

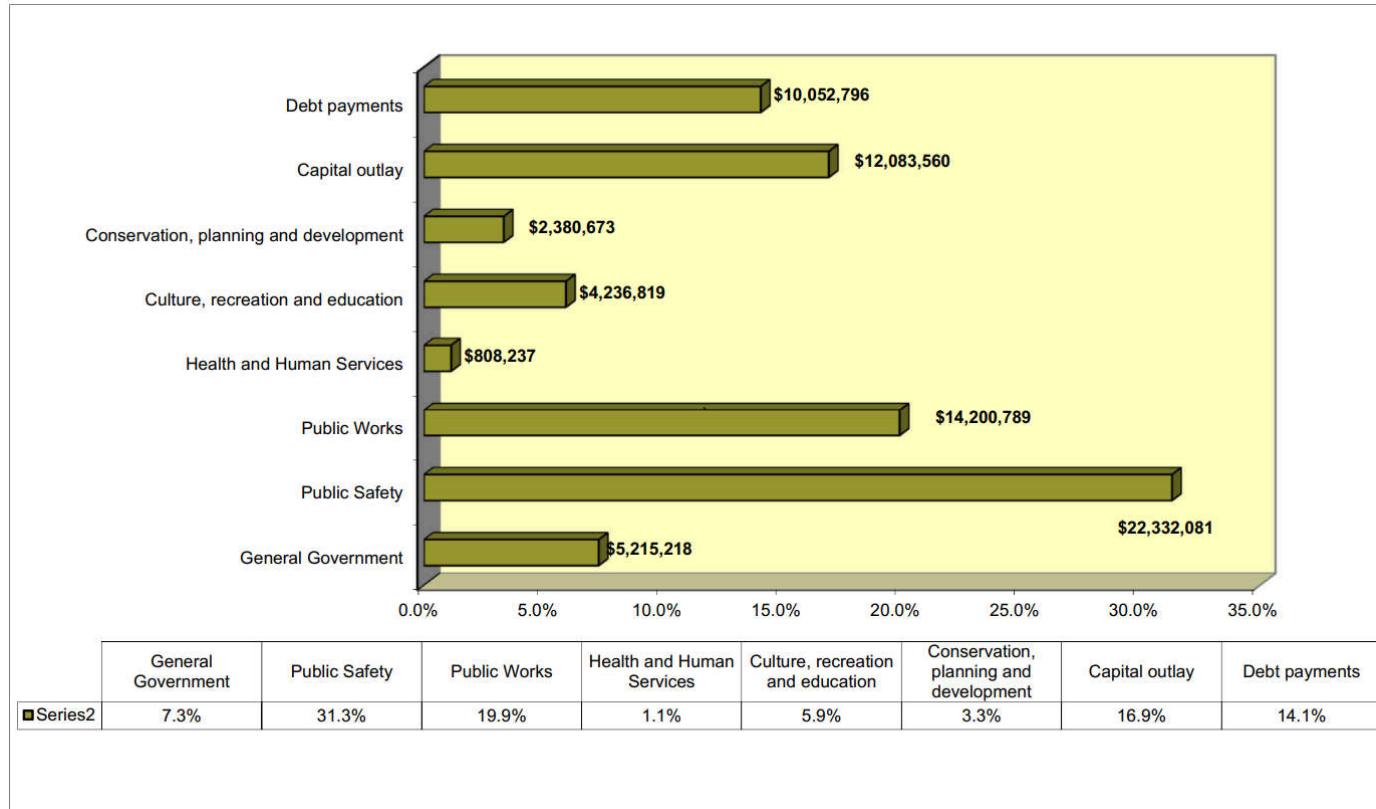
Budget Years 2021 - 2025



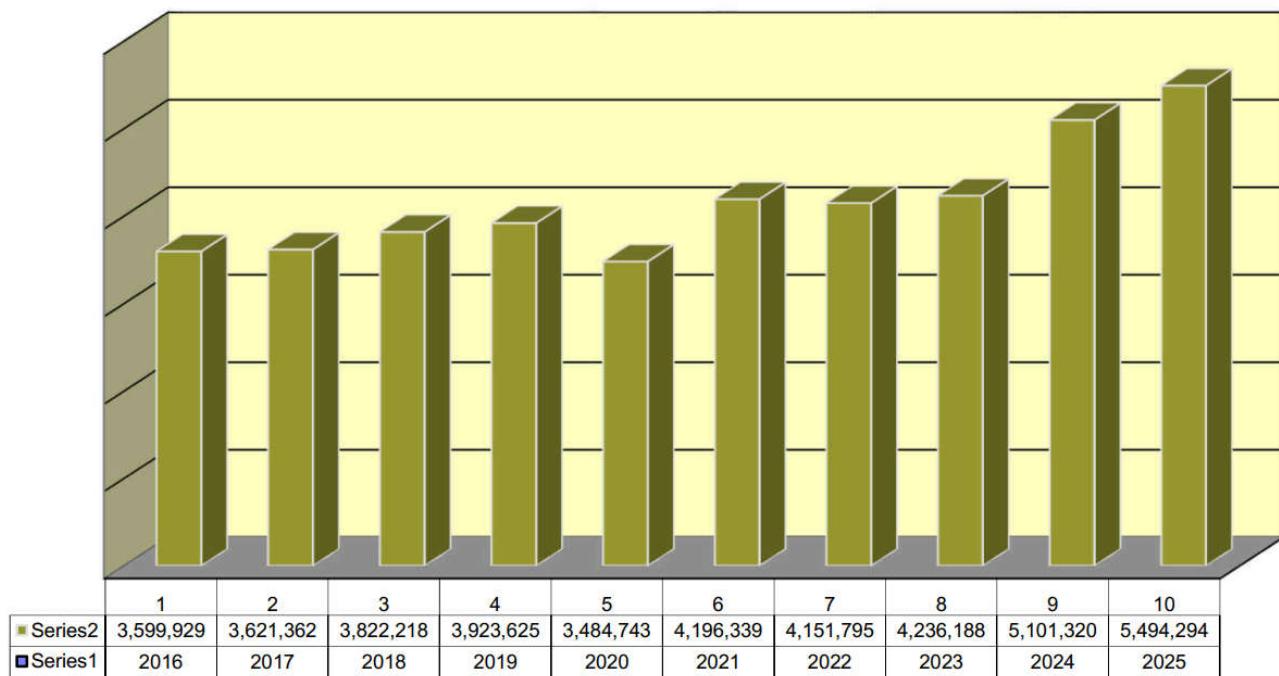
2025 Revenue Budget Summary All Funds



2025 Expenditure Budget Summary All Funds

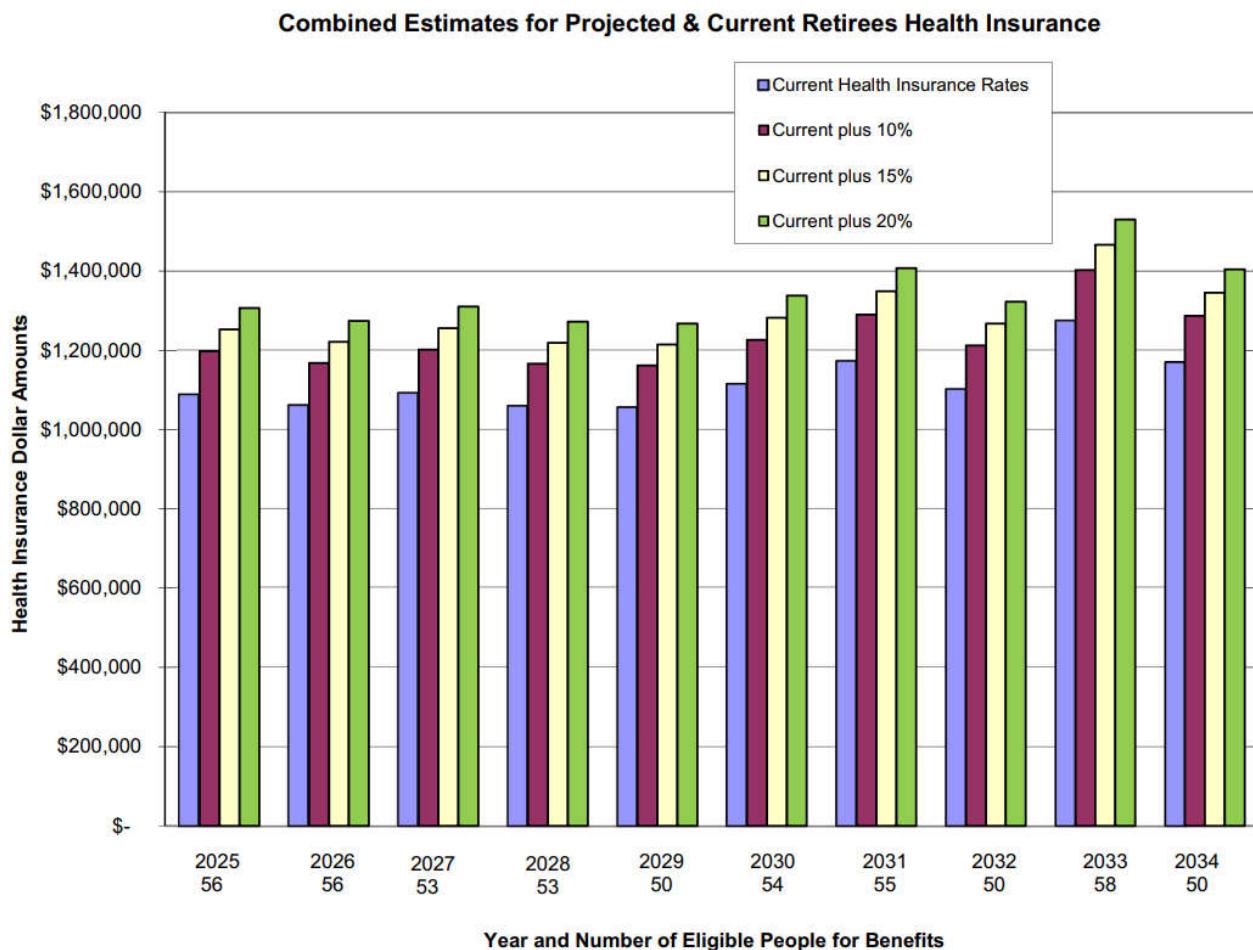


State Shared Revenues, Transportation and Other Aids



State aids to the City of Greenfield consist of shared revenues, expenditure restraint program (ERP), fire insurance, computer equipment, transportation aids and personal property aids (beginning in 2019). In 2020, the City did not receive any ERP payment due to the passage of the referendum to exceed levy limits in 2019. Starting in 2024, the City will receive a supplemental shared revenue payment. In 2025, the City will receive an additional personal property aid payment, due to the elimination of personal property taxes. This chart contains estimates.

Combined Estimates for Projected & Current Retirees Health Insurance



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.