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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Lisa Dawsey-Smith	Member at Large
David Stone	District 1
Lukas Schreiber	District 2
Brienne Brown	District 3
Jill Gerber	District 4
Neil Hicks	District 5
James Allen	Member at Large/President

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Stacey Lunsford	Library Director
Ben Mielke	Wastewater Superintendent
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COMMENTS & QUESTIONS**Finance Department**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2023

A handwritten signature in dark ink that reads "Christopher P. Morill".

Executive Director

We are pleased to be a 6 time recipient of the GFOA Distinguished Budget Award for our 2022-2023 Operating Budget document.

The award represents a significant achievement reflecting the commitment of city staff to utilize best practices within governmental budgeting. In order to receive the budget award, the City of Whitewater had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document, financial plan, operations guide and communications device.

Budget documents must be rated as "proficient" in all four categories, and in fourteen mandatory criteria within those categories to receive the award.

Over 1,100 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2023 budget year, 24 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2022-2023 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

2023 AMMEDED BUDGET COMMENTARY

Dear City Council, City of Whitewater Staff, and Community Member(s),

Introduction to the City's 2023 Budget Document

As the second installment of the 2022 – 2023 Biennial Budget, we present two balanced municipal budgets for the 2023 fiscal year. The first version of the budget is for approval if the Fire/EMS referendum is successful. The second version of the budget is for approval if the referendum is not successful – in which case we will be reducing EMS coverage and funding Fire/EMS capital equipment with debt, as well as reducing other operating expenditures by approximately \$600,000 and creating a fee for garbage and recycling services on utility bills. These changes and the others necessary to close the funding gap in a referendum failure scenario are covered in more detail later.

This is the first time the City has presented the second year of the two-year budget that covers all aspects of operational and capital spending. For relevant history, a deep dive on the makeup of the City's sources of revenue, and an overview of projected expenditures, please see the previously published 2022 – 2023 budget document. In keeping with the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, the City's 2022 – 2023 Budget is a policy document, financial plan, operations guide, and communications device that ultimately describes the City's strategy for performance in our service delivery. The City has received this award for the previous five budget cycles (2018 – 2023).

Each department budget and fund budget has been carefully reviewed both by staff as well as the Finance Committee prior to the completion of the budget document.

One final note before we dive into a few specific aspects of the 2023 Budget. For every dollar in taxes paid, the City collects approximately 29% or \$.29 cents on the dollar, while the Whitewater Unified School District collects \$.51 cents, and the County/Technical College combine to collect the remaining \$.29 cents. We mention this simply to point out that we are all a piece of the pie and in many ways the actions of one taxing jurisdiction have an impact on the others. At the same time, we all work together to ensure the most fundamental of services – clean water, safe neighborhoods, and access to education are provided across the entire community. This year is no different.

Primary Objectives for the City's 2023 Budget Document

1. Produce a balanced Operating Budget in compliance with State law in TWO versions: Fire/EMS Referendum Passes and Fire/EMS Referendum Fails
2. Maintain a fund balance equal to or greater than 20% of the General Fund operating budget.
3. Manage levels of capital spending to incorporate existing inflationary environment while continuing to manage debt burden over time.
4. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.

Biennial Budget Considerations

Much like the second half of 2022, we will see inflationary factors influence 2023 budget numbers. Common examples include health insurance premiums, which rose 5% or \$50,000 from 2022 to 2023, and other commodities such as fuel and chemicals have experienced double digit percentage increases. With inflation over 8%, both budgets include 4% wage treatments for each position classification to attract and retain staff. Even with these considerations, compound growth in the City's budget is a paltry 1.25% over the last 15 years – demonstrating both good stewardship in the face of rising costs and the reality that providing local government services has been on a "do more with the same" for almost two decades.

The primary concern of 2023 is ensuring that we have a plan moving forward to provide the best services we can afford in either a Referendum Pass or Referendum Fail situation.

Major Differences Between Referendum Pass (RP) and Referendum Fail (RF) Budgets

As noted above, the 2023 budget is presented in two versions. Both versions seek to close the funding gap of providing a higher level of Fire/EMS services, with RP providing financial sustainability for staffing that matches call volumes (up to 17 full-time personnel, two ambulances 24/7, night and weekend Fire Coverage on-site) and a fully funded equipment replacement program without debt. RF provides for one ambulance 24/7, more reliance on paid-on-call for Fire response and would require borrowing for capital and equipment replacement. This is a marked step backwards from the services the City has been providing since June of this year. Undoubtedly, the changes required in a RF situation will increase response times, decrease our ability to handle multiple incoming calls for service, increase reliance on mutual aid from other communities, and all capital equipment will cost more than ever due to borrowing costs and rising interest rates.

Other major differences in an RF budget include solid waste and recycling services removed from the General Fund and added as a monthly charge to residents (\$15/month), deferrals of transfers for street repairs (\$37K) and equipment replacement (\$85K) and maintaining the currently vacant patrol officer position. We would also reduce the transfer made annually to support the 27th payroll that occurs every decade (\$200K expense). Adequately funded transfers for street repairs ensures we are proactively making the necessary repairs to extend the life of our infrastructure as long as possible and also ensure the greatest return on investment for dollars spent per lane mile. As previously mentioned, not funding equipment replacement up front will cost more long-term simultaneously due to increased maintenance costs of aging equipment and borrowing/interest costs of debt financing.

Similarities Between Referendum Pass (RP) and Referendum Fail (RF) Budgets

In either scenario, the City is looking to re-establish parking enforcement discipline and possibly increase fines to capture an additional \$50K in revenue and we are looking at ways to reduce the City's electricity consumption. Additionally, we have one employee on military leave and a fund balance from the unfilled Economic Development Director resulting in just over \$100K in positive surplus compared to projected expenses. Also, both scenarios propose 4% wage treatments for all employees (vs. 8.3% inflation) to recruit and retain staff as well as the elimination of funding for flower baskets downtown.

Budget Concerns for the Future

1. **Referendum Failure – 2023 Budget not a Permanent Solution.** Even with all of the changes listed above in response to a referendum fail situation, the model is not sustainable in terms of financially supporting the cuts to streets and equipment as well as reducing Fire/EMS services and other positions. In short, this is a one-year proposal in the case of referendum failure. In this scenario, we would be looking at another referendum or very serious and permanent cuts to staffing and therefore service level reductions.
2. **Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place there is a need to look for alternative funding sources that more directly connect the cost of each service directly to its user, including working with legislators on more funding for services provided to the University of Whitewater.
3. **Employee Wages and Classification.** The City has a vested interest in keeping wages competitive and we are looking at a total wage and classification study sometime in the next two years.
4. **Adequate Housing Stock to Facilitate Community Growth.** The City will be working in 2023 to leverage a \$2,000,000+ fund created by the City, using Tax Increment Financing (TIF), to address housing affordability. This fund will specifically target the “missing middle” housing that ranges from \$1,000 to \$1,500 per month for housing costs.

5. **Adequate Funding for Fire, Technical Rescue & EMS.** As stated herein, without a dedicated stream of revenue to support Fire/EMS services, staffing will need to be reduced from current levels as well as other reductions to the General Fund, including reductions and/or eliminations for street repairs and equipment replacement, leaving critical positions unfilled, and creating fees for services such as garbage and recycling. Even then, this is a one-year fix. A permanent solution would require staffing reductions and permanent reductions and/or eliminations to municipal services.
6. **Creating a Sustainable Growth Model for Commercial, Industrial and Residential (Re)Development.** As demonstrated using TIF, growing the tax base of the community is one viable component of a well-rounded financial strategy to keep pace with rising costs as well as to maximize the City's position under Levy Limits. It is imperative that the City continue to invest in its recently created TIF districts as well as implement a comprehensive Business Recruitment and Expansion Program (BRE), as studies have shown that 75% of growth can be nurtured from within the community.

We hope you find this budget to be a useful tool in understanding Whitewater's budget process, primary objectives, and considerations in the event of either pass or fail of the Fire/EMS. Please contact us directly with any questions or concerns.

Warmest Regards,

John S. Weidl, City Manager

Steve Hatton, Director of Finance and Administrative Services

December 2022 Update:

The November 8th referendum asking voters to approve a \$1.1 million increase in the property tax levy to fund on-site Fire and EMS staffing was successful. At their November 16, 2022 meeting, the Common Council approved the Referendum Pass version detailed throughout this document. All tables and graphics within this document labeled 2023 reflect the adopted Referendum Pass (RP) unless specifically labeled differently.

Despite the approved \$1.1 million increase to the City's property tax levy, total tax bills declined for 93% of residential property owners due to closure of TID 4 and the return of the related increment to the tax base.

	2021 Levy 2022 Budget		2022 Levy 2023 Budget		Change from 2021 to 2022 Levy			
	Jurisdiction Levy	Mill Rate Billed	Jurisdiction Levy	Mill Rate Billed	Jurisdiction Levy	Jurisdiction Mill Rate	TID Impact	Mill Rate Billed
State	-	-	-	-	-			
County	2,391,227	3.64	2,547,180	3.11	155,953	(0.10)	(0.43)	(0.53)
Technical College	514,651	0.78	554,174	0.68	39,524	(0.01)	(0.09)	(0.11)
School	7,758,451	11.76	7,494,221	9.13	(264,230)	(1.27)	(1.36)	(2.63)
City	4,200,935	6.37	5,756,853	7.01	1,555,918	1.37	(0.72)	0.65
TIF	2,058,640	-	111,335	-	(1,947,305)	(2.61)	2.61	-
Total Levy	16,923,904	22.55	16,463,764	19.93	(460,140)	(2.62)	-	(2.62)
Assessed Value	750,563,583		826,163,828		75,600,245			

ORIGINAL BIENNIAL BUDGET MESSAGE

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for the 2022-2023 period to the Whitewater community. This is the first time the City has presented a two-year budget that covers all aspects of operational and capital spending. You'll find significant portions of the budget document have been updated to provide this new two-year perspective, while still illustrating the changes from the current and previous several years. We have switched to a two-year process in an effort to improve our planning efforts beyond the following year. We're also working to free some of the staff time dedicated to the Budget each year to work towards other goals.

Each department budget and fund budget has been carefully reviewed both by staff as well as the Finance Committee prior to the completion of the budget document. The budget also includes a listing of city-wide goals as established by the Common Council in 2017. The 2022 Operating Budget totals \$10,029,453, an increase of \$388,244 or 4.0% over the 2021 budget. Excluding growth due to Debt Service, the remainder of the operating budget grew by \$282,779 or 3.3%. The Consumer Price Index for the 12-month period ending September 30, 2021 was 5.4%.

Primary Objectives for the 2022-2023 Budget Document

5. Produce a balanced Operating Budget in compliance with state law.
6. Restore 'normal' (non-COVID) budget. 2021 General Fund Budget represented a 2.4% reduction as a defensive measure due to uncertainty over state shared revenue funding due to the impact of COVID on state revenues.
7. Convert budgeting tools and planning for two-year operating horizon.
8. Update framework used to manage levels of capital spending to accommodate an inflationary environment while continuing to manage debt burden over time.
9. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
10. Enhance the budget document to provide metrics for each department to provide a better understanding of the scope and scale of services provided and promote accountability.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2022 and 2023. As many of our funding sources are reliant on annual budget year cycles, we have estimated amounts for 2023 at the same level as 2022 or using conservative growth assumptions. While staff will not update and publish a revised budget document for 2023, staff will evaluate and update all revenue and expenditure values for the 2023 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2023 tax levy and appropriation of 2023 spending at a Public Hearing in November of 2022.

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 39-40. Significant Revenue elements include:

Property Tax Levy. The 2022 Budget includes a property tax levy of \$4,200,935. Property tax is the single largest source of funding for local services representing 42% of total General Fund revenue. The City has become more reliant on property tax as State sourced revenues have declined over time.

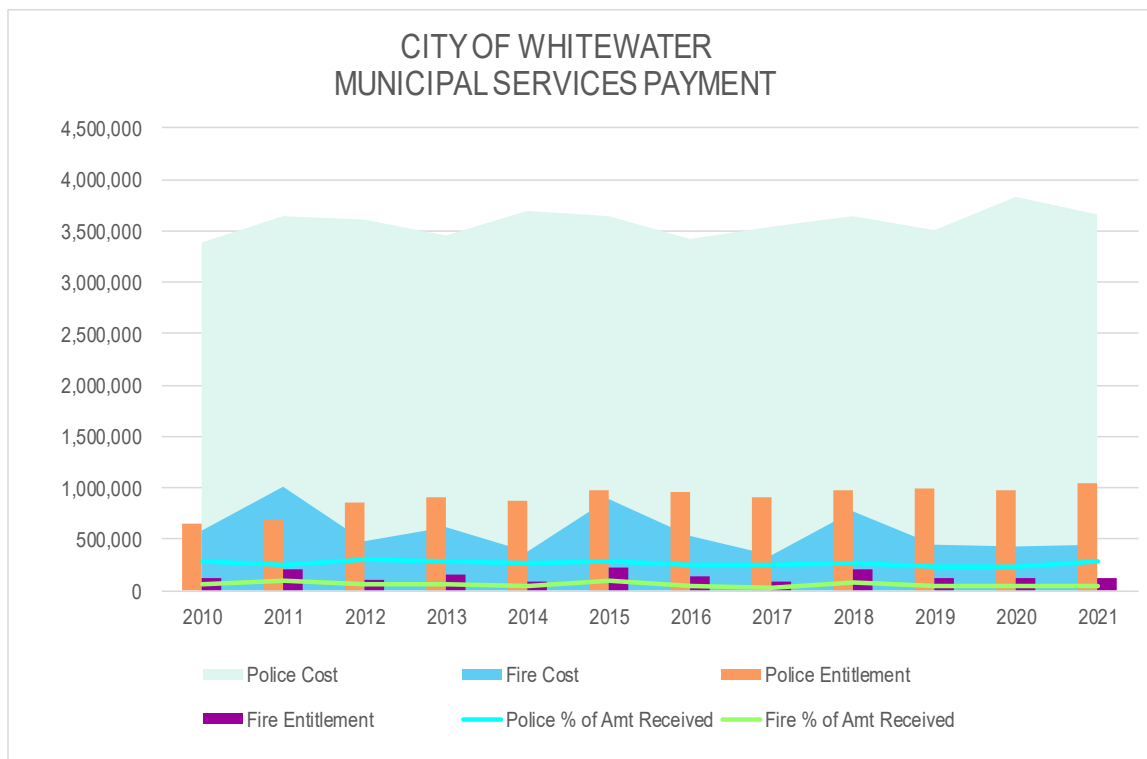
1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$3,154,970 for 2022. This is an increase of \$21,936 or 0.6% from 2021. 2023 will see another increase of \$253,239 reflecting the return of \$96 million of property value returning to the tax base after the closure of TID 4 in 2021 and the conclusion of the Affordable Housing extension in 2022
 - b. **Debt-Service Levy:** This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2022 Debt Service levy totals \$1,045,965 in 2022 representing an increase of \$99,613 over 2021. The projected 2023 Debt Service levy is \$1,157,035, an increase of

\$111,070 vs. 2022. The 2023 increase is partially attributable to the planned 2022 borrowing for the 2022-2023 Capital Improvement Program.

2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 33% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to remain relatively unchanged at \$2,836,846.
 - b. Utility Aid: expected to total \$395,418, an increase of \$39,248 or 11.0%. This follows a 12.6% reduction budgeted in 2021.
 - c. Expenditure restraint: expected to decline to \$63,331, a decrease of \$4,481 or 6.6% from 2021.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2022 GTA payment is estimated to decrease by \$15,998 to \$577,123 or 2.7% compared to 2021.
4. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from property tax. The 2022 payment from the State of Wisconsin is for services provided by the City in 2020 and is estimated to be \$325,873 according to a program worksheet provided by the Department of Administration.

The estimated 2022 payment for 2020 services is \$531,000 below the amount due under terms of the program, a 62% discount. While this payment is determined by a formula administered by the Wisconsin Department of Administration, funding for the program under the state budget has been frozen since 2011. The 38% payment estimated for 2020 services represents an improvement over the 34.6% payment for 2019 services (paid in 2021). As the adopted 2021-2023 state budget did not include an increase to the amount budgeted for this program, it is unclear why the state's estimated payment to Whitewater under the program would increase.

As state-owned property represents roughly 35% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.



5. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. After a significant decline in 2020 room tax collections due to COVID-19, collections have recovered strongly in 2021 due to both the opening of the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
6. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. These budgeted transfers for 2021 total \$93,042 representing a \$15,799 decline vs. 2021. The reduction reflects a slow recovery in Park and Recreation program revenues due to COVID.

General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 98 in the following three groups:
 - **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. The City made progress in 2019 towards restoring full funding levels to prevent accumulating unfunded/deferred maintenance issues. Transfers to these funds were reduced in both 2020 and 2021, only being able to fund a reduced amount totaling \$1,044,196 in 2022. This represents a \$59,099 or 5.4% decrease compared to 2021.
 - **Debt Service:** A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2022 transfer for debt service will be \$1,048,348, an increase of \$105,465 or 11.2% compared to 2021.

- **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers. An example includes the Whitewater Fire Department, Inc. 2022 transfers of this type total \$204,337, an increase of \$1,569 or 0.8%.
2. **Employee Health Insurance.** The City utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF program permits local municipalities to choose one of the state's Health plan offerings to efficiently deliver competitive benefits to local employees. Health insurance expense budgeted for 2022 total \$1,007,000 across the entire City organization, an increase of \$109,963 or 12.3% over 2021. This represents a combination of increased premiums and plan enrollment of 6 additional staff. The General Fund's portion is approximately \$644,000.
- The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional deductible plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDHP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Larger savings will be realized for HRA utilization below 100%. The 2022-2023 Budget continues this HDHP/HRA design.
3. **Employee Wage Rates.** The 2022 General Fund budget proposal includes a provision for wage increases equal to 2.25% of total budgeted wages. This increase will be delivered to staff under a Merit Pay program implemented in 2019. The Merit Pay program distributes this wage provision to staff as determined by individual staff performance ratings. Performance ratings that meet or exceed expectations will be awarded a wage increase in proportion to performance ratings. Unsatisfactory performance ratings will not be awarded a wage increase.
4. **Worker Compensation Insurance.** Our cost for worker compensation insurance is expected to decrease by \$18,219 for 2022. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Experience Modification Factor	0.95	1.20	1.19	1.43	1.10	0.97

5. **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses. The 2022 and 2023 Budgets do not include a Contingency provision as the City's policy goal of maintaining a 20% unassigned fund balance was reached with the close of 2019. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs. Eliminating this budgeted expense will save approximately \$100,000 each year.

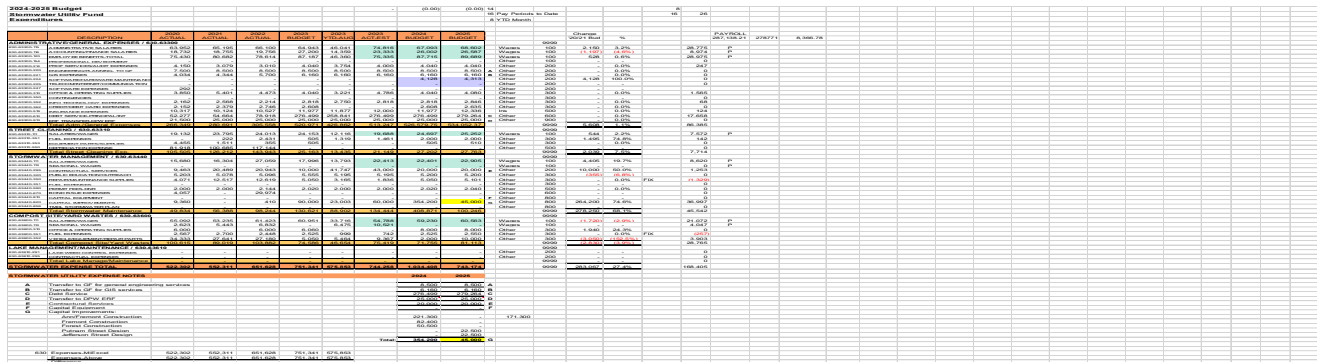
Additional Highlights for 2022

Historical trend summaries: We've added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2022-2023 Budget period. The majority of capital projects approved for 2022 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2022-2023 Budget are grouped below by payer/funding source and funding type.

22-23 Biennial CIP Budget: Approved	Debt										Grant	Cash	Total
	Levy	Water	Sewer	Storm-water	TID 10	TID 11	TID 12	TID 13	TID 14	Total			
Water Tower - New	0	851,866	0	0	215,250	215,250	0	648,750	648,750	2,579,866	435,134	0	3,015,000
Vanderlip Lift Station Replacement	0	0	394,496	0	0	0	0	0	1,400,000	1,794,496	1,032,704	0	2,827,200
E. Main Street Reconstruction	1,017,637	724,938	764,313	223,750	0	0	0	0	0	2,730,638	0	0	2,730,638
Lakes Drawdown Project	1,328,000	0	0	0	0	0	0	0	0	1,328,000	25,000	25,000	1,378,000
Replace Ladder 1250	700,000	0	0	0	0	0	0	0	0	700,000	0	700,000	1,400,000
Main Improvement - Well #9/RR	0	55,000	0	0	0	0	0	520,000	0	575,000	0	0	575,000
Yoder Lane Reconstruction	263,675	136,688	121,575	20,301	0	0	0	0	0	542,239	0	0	542,239
Downtown Decorative LED lights	164,000	0	0	0	0	0	200,000	0	0	364,000	0	0	364,000
Biennial St Reconstruction	90,000	90,000	90,000	90,000	0	0	0	0	0	360,000	0	0	360,000
Vehicle Garage / Material Storage	0	300,000	0	0	0	0	0	0	0	300,000	0	0	300,000
Wetwell Coating	0	0	235,000	0	0	0	0	0	0	235,000	0	40,000	275,000
Fire Hydrant Replacement	0	210,000	0	0	0	0	0	0	0	210,000	0	0	210,000
Tower Preservation/Repair	0	80,400	0	0	0	0	0	0	0	80,400	0	0	80,400
Library Expansion / Renovation	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000
Remaining Projects	0	0	0	0	0	0	0	0	0	0	49,700	954,000	1,003,700
Grand Total	3,563,312	2,448,892	1,605,384	334,051	215,250	215,250	200,000	1,168,750	2,048,750	11,799,639	1,542,538	1,969,000	15,311,177

Long-term Debt Management: A significant amount of each annual budget is pre-determined by past borrowing.



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors used to determine affordability include compliance with General Obligation debt limits per state statute, City Policy and impact on property taxes. This long-term financial plan has been updated including a forecast through 2026. Applying these same affordability principles to 2022-2031 planning period, approved debt-funded capital spending is summarized below.

Existing Debt @ 12/31/2021					2022-2023 Proposed Debt-Funded CIP	
Debt-Funded CIP Approval Reference	Principal Retirement	Repl. Ratio	CIP Apprvl Target	2-Yr Apprvl Target	Proposed CIP	Above / (Below) Target
Levy	755,839	99%	748,280	1,496,561	3,563,312	2,066,751
Water	308,040	99%	304,960	609,919	2,448,892	1,838,973
Sewer	1,628,242	45%	732,709	1,465,418	1,605,384	139,966
Stormwater	132,000	99%	130,680	261,360	334,051	72,691
Levy / Utility Rate Supported	2,824,121		1,916,629	3,833,258	7,951,639	4,118,381

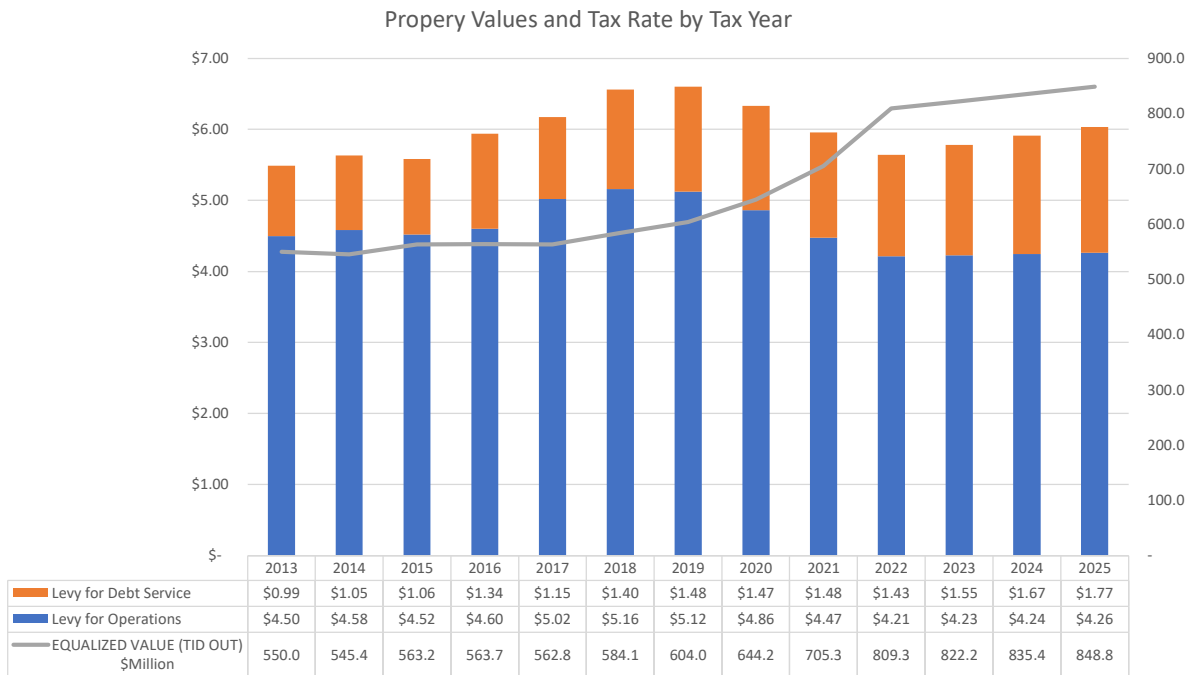
Approved 2022-2023 debt-funded projects are significantly above target debt-retirement levels due to several factors:

- 1) Multi-year / multi-generational projects. There are several large projects that cannot be accommodated with a 1:1 ratio of new debt to retired debt:
 - a) Water Tower: Two of the city's three reservoirs are more than 100 years old and beyond their useful service life. Once the new Water Tower is completed, both the Starin Park water tower and the reservoir at Fremont/Starin road will be retired from service.
 - b) Vanderlip lift station: This project flows from an engineering study and Public Works Committee recommendation to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.
 - c) Lakes Drawdown / Dredging project. This project began in 2020 with an estimated total cost of \$1,450,000. \$122,000 of this total was borrowed in 2020, with the remainder to be borrowed during the dredging phase of the project.
- 2) Availability of American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater has been allocated \$1.5MM of grant funding for eligible projects. This budget applies these funds primarily towards the Water Tower and the Vanderlip lift station projects. These projects were chosen as they are eligible under the terms

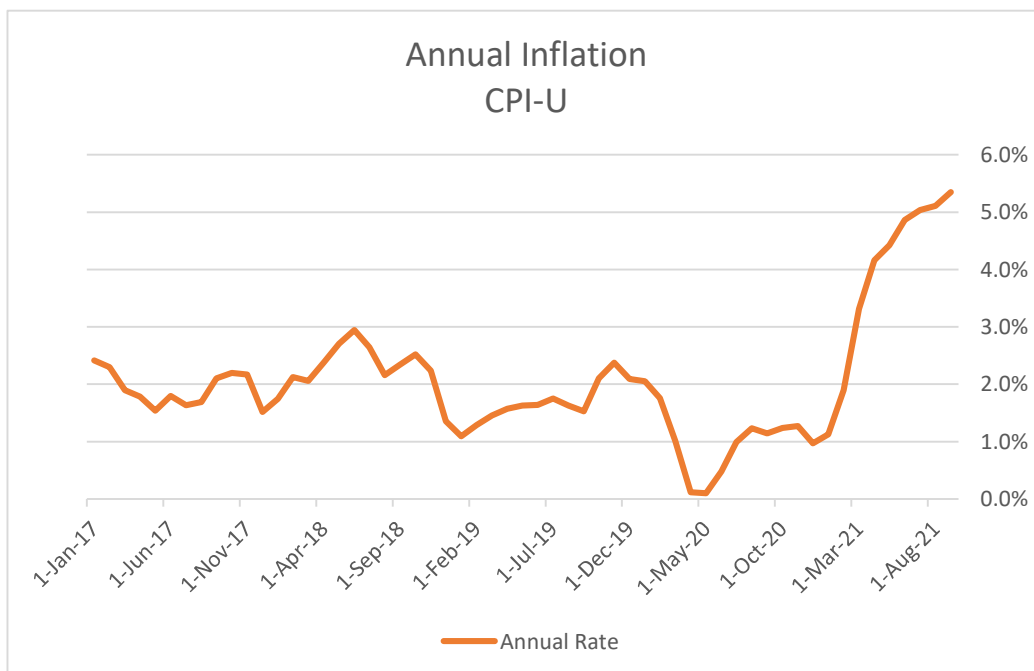
		Item Estimate	Allocation	Balance
ARPA Use Group	Proposed Use	1,559,038	1,559,038	1,559,038
Lost Revenue	2020-2023	(1,266,973)	0	1,559,038
	Fund 450	IT Infrastructure	(63,700)	1,495,338
	Fund 450	Meeting Infrastructure	(35,000)	1,460,338
Water/Sewer Infrastructure	Water Tower	3,000,000	(427,634)	1,032,704
	Lift Station	2,800,000	(1,032,704)	0

of the legislation that efficiently deliver benefits uniformly to all residents. It is important to note that these two projects would be necessary and completed in the absence of ARPA. The availability of ARPA merely helps to deliver lower utility rates than would be experienced absent the grant funding.

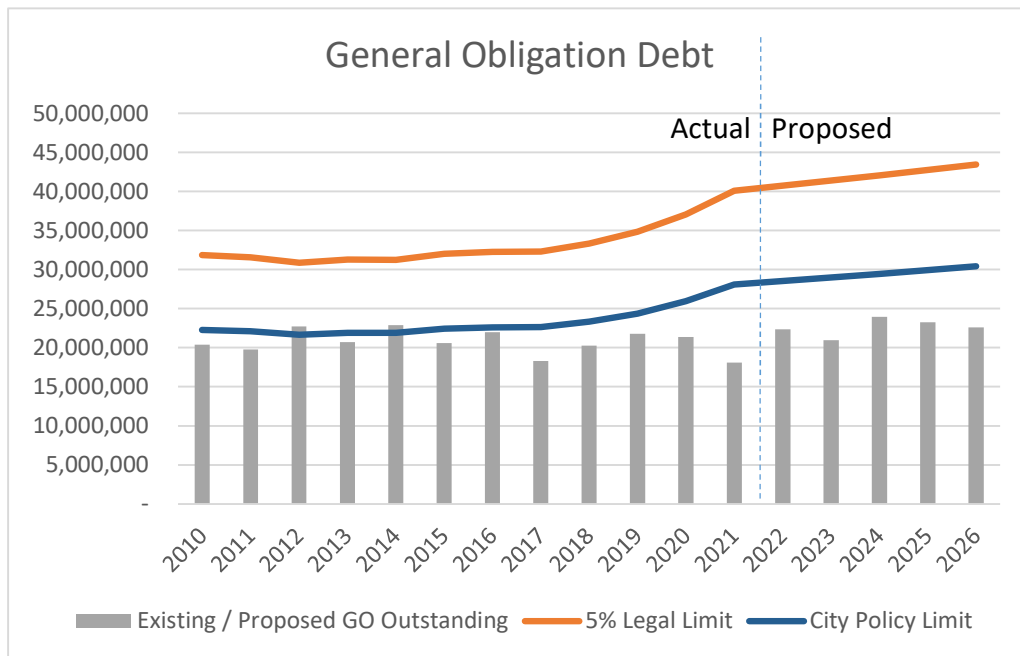
- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2021 to lessen the burden of projects on residents.
 - a) TID Closures: In 2021, Whitewater closed TIDs 5, 6, 7, 8 and 9 that will return to the property tax base in the 2022 budget year. Whitewater also extended TID 4 for the 2022 budget year, which will also close and return to the property tax base in 2023 budget year. The return of this increment value helps to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.29 (City levy) absent the Tax Increment District.
 - c) Impact on Property Tax Levy: Proposed operating and Capital budgets result in lower property tax levies (per \$1,000 of property value) over the next five years when compared to that effective for the 2019 and 2020 tax years.



- 4) Inflation Expectations. Inflation has been at moderately low levels for a decade remaining below 3.0% since 2011. Inflation has grown from a 1.0% annual rate as of December 2020 to 5.4% as of September 2021. Given the unprecedented amount of stimulus money issued under CARES and ARPA legislation, publicized labor shortages, and recent change in the Federal Reserve's posture that current levels of inflation as being no longer 'transitory', debt-financed capital projects will be more expensive in the future than in recent years. Increases in both the capital cost of projects due to inflation as well as increased financing costs due to rising interest rates.



- 5) **Debt Policy Maintenance:** State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater city policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2022-2023 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



- 6) **Fire Department Expenditures.** The proposed 2022 Capital Improvement Plan includes \$350,000 of borrowing for the future replacement of the Ladder Truck. This is in addition to \$350,000 reserved in the 2021 Budget. Borrowed proceeds will be held in Fund 210 until the Ladder Truck is purchased.

Budget Concerns for the Future

- **Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place there is a need to look for alternative funding sources. City staff will recommend a comprehensive look at current funding strategies for city programs and services in 2022 with the intent to recommend alternative means of funding that more directly connect the cost of each service directly to its user.
- **Employee Wages and Classification.** While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range.
- **Adequate Housing Stock to Facilitate Community Growth.** While housing has become a nation-wide issue, providing a healthy supply of available housing stock for those seeking to live and work in Whitewater has been a challenge for many years. It is clear that future development of high-quality homes that are affordable for our current and future workforce must be, in part, facilitated by the City of Whitewater.
- **Adequate Funding for Fire, Technical Rescue & EMS.** Based on recent reports from WFD, Inc., necessary staffing changes could require up to \$657,860 in 2022 for a fully staffed/scheduled EMS. The Whitewater community has greatly benefitted from a low-cost service for decades. However, in the face of state-wide EMT shortages and increased demand for services, there is a need to establish a sustainable level of funding for these services.
- **Whitewater Aquatic and Fitness Center funding.** The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs,

but the accumulated deficit remains an issue for City and School District to address. With limited funding sources available for both entities, it is important to protect the value that this facility provides to area residents.

- **Referendum to Exceed the Levy Limit.** As noted elsewhere in this document, the overall levy increase allowable under state law (excluding requirements for debt repayment) is \$21,936. In a budget of over \$10M, this is wholly inadequate to address even the most modest of cost increases. Issues with competitive wages, capital investment and right-sized staffing levels cannot be addressed in the current levy-limit environment. The City of Whitewater has labored to reduce costs for many years and is running out of funding options. In light of the need for increased public safety funding and a desire to maintain current service levels moving forward, the community must consider a referendum during the 2022-23 biennium.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources in 2022 and 2023. Questions regarding the budget and the changes for 2022 and 2023 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services

VISION STATEMENT

Building upon our rich history, we will continue to be a welcoming, safe, and dynamic community. We will embrace the cultural and educational opportunities that the presence of a thriving university and an increasingly diverse population offers.

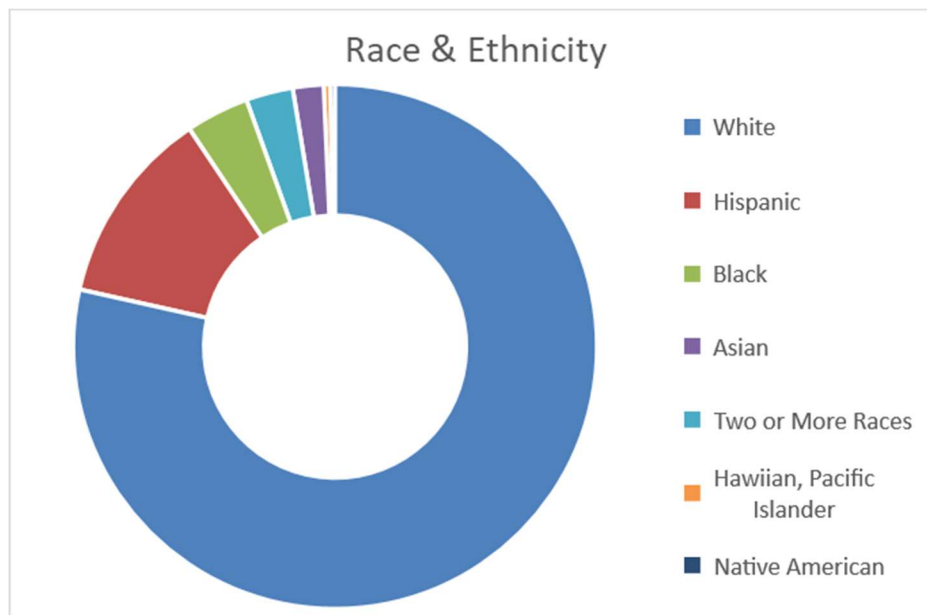
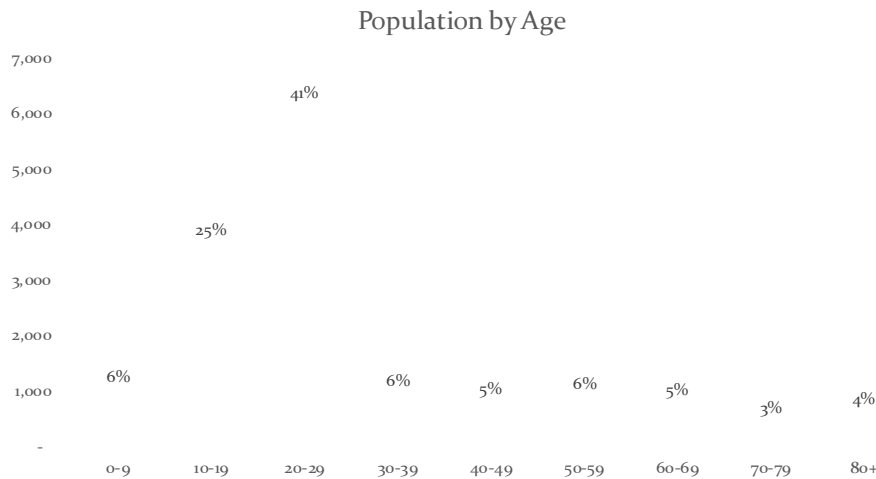
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high quality of life through careful stewardship of all of our many resources.

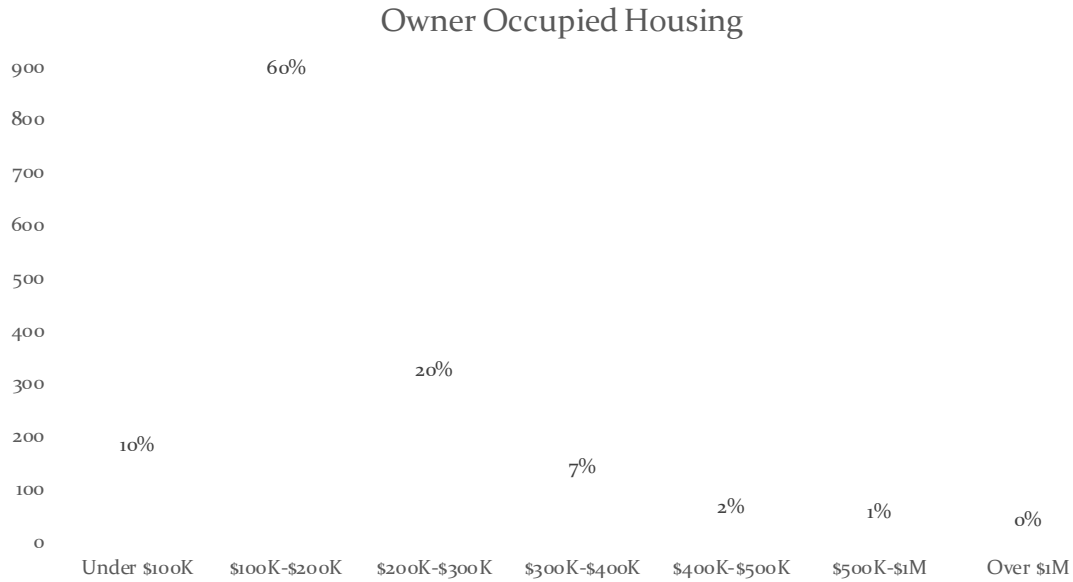
MISSION STATEMENT

The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

LOCATION

Whitewater is a city in Jefferson and Walworth Counties in the U.S. state of Wisconsin. Located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin–Whitewater. Most of the city lies in Walworth County.





Occupied vs. Vacant

11%

Occupied
Vacant

89%

Housing Ownership

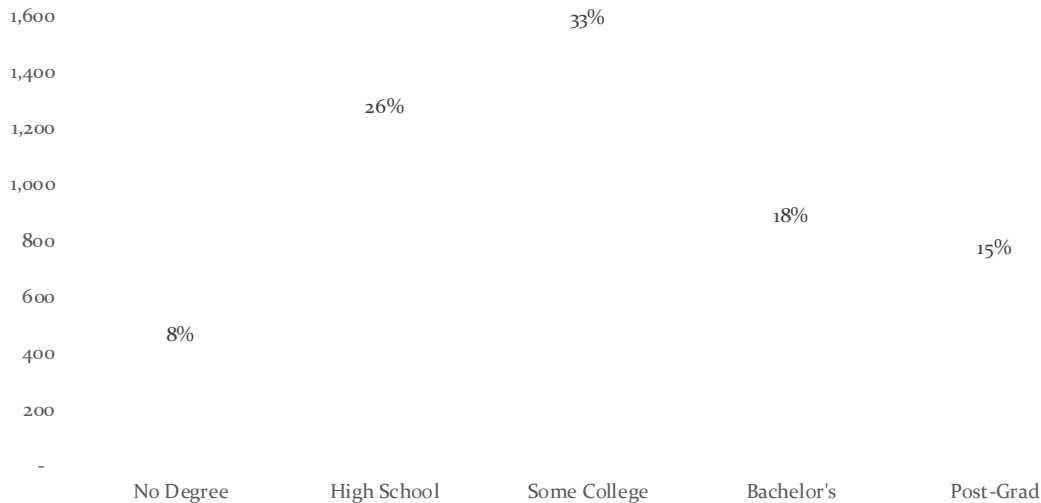
31%

Owner
Occupied
Renter
Occupied

69%

Education Attainment

(Population 25 or older)



Graphic data obtained from: <https://datausa.io/profile/geo/whitewater-wi>

EVENTS AND ACTIVITIES

The Whitewater Community hosts a number of events throughout the year including:

- City Market (Tuesday's May-October)
- Freeze Fest and Polar Plunge
- Maxwell Street Day
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Minneiska Water Ski Show
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Concerts in the Park
- Cravath Lakefront Ampitheater Concerts & Events

SCHOOLS

Whitewater is served by the Whitewater Unified School District (WWUSD), which has five schools in the city:

- Lakeview Elementary School
 - Lincoln Elementary School
 - Washington Elementary School
 - Whitewater Middle School (WMS)
 - Whitewater High School (WHS)
- Other schools outside of the WWUSD:
- Kettle Moraine Baptist Academy
 - The University of Wisconsin, Whitewater

RELIGION

There are many places of worship located within Whitewater including:

- Anchor Bible Church
- Community of St. Patrick Catholic Church
- Congregational United Church of Christ
- First English Lutheran Church
- First United Methodist Church
- Kettle Moraine Baptist Church
- Living Word Fellowship
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries
- St. John's Evangelical Lutheran Church

CITY VALUES

Our City

- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.

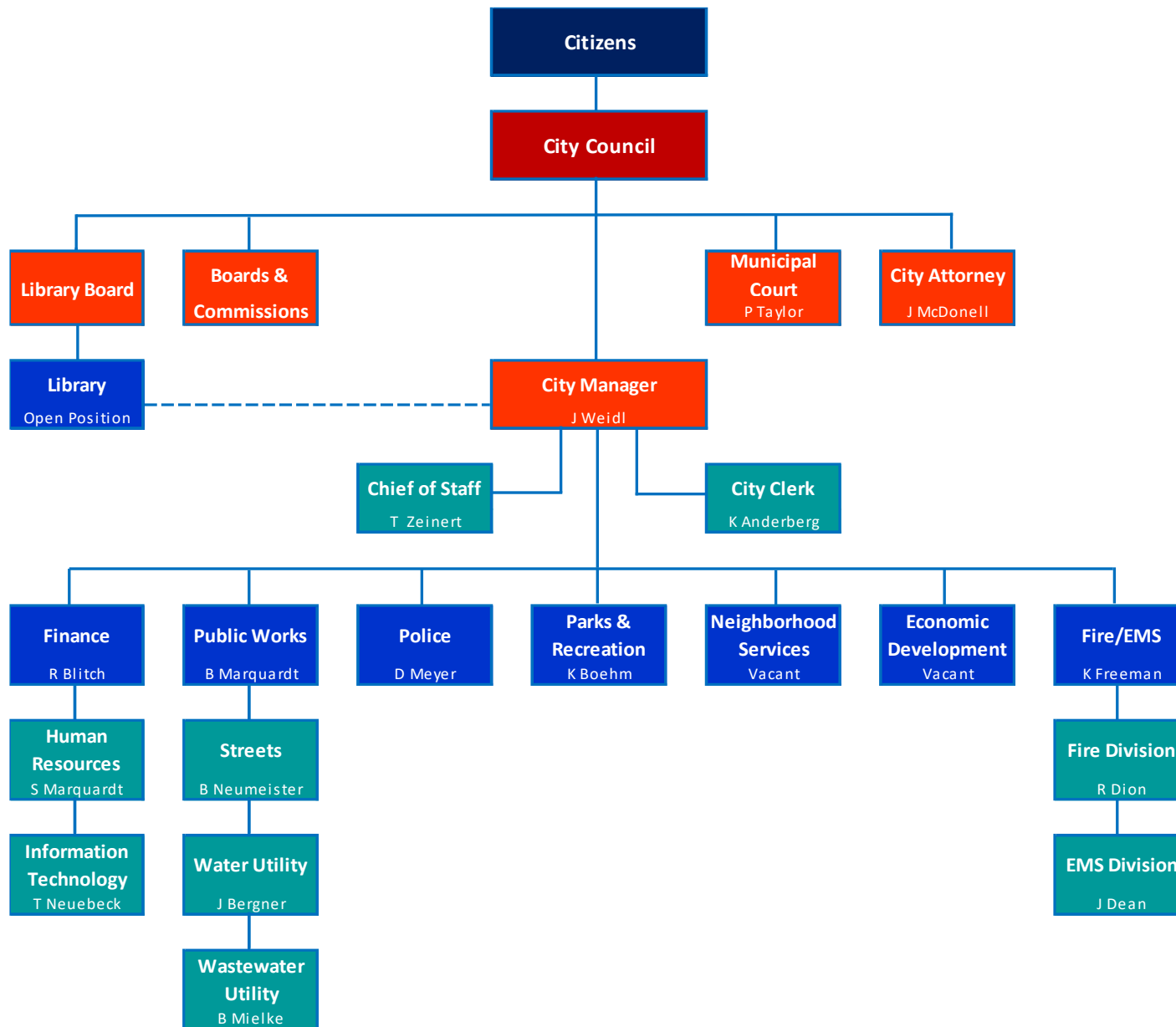
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

- We work as a team to accomplish our mission and goals through open and honest communication, close coordination and collaboration between departments and recognition of community needs and expectations.
- We promote pride and ownership in our municipal organization and in the Whitewater community.

Each Other

- We are committed to professionalism.
- We are fully accountable to the citizens we serve and to each other.
- We are committed to the highest level of professional standards by recruiting and developing highly trained, skilled, and motivated employees.
- We are positive in our relationships and promote a positive attitude.
- We truly believe that each member of the City staff and all elected and appointed members of the Common Council, Boards and Commissions can make significant contributions.



CITY STAFF POSITION FUNCTIONS

City Council

- Elected officials to make decisions, laws, ordinances, and policies for the well-being of the City of Whitewater
- Reviews city goals, major projects and general improvements to the city
- Reviews and approves city budget to achieve overall best interest of the City

City Manager

- Directs and coordinates administration of city government in accordance with policies determined by the Common Council
- Responds to and addresses citizen's concerns and questions as a representative of the City of Whitewater
- Leadership in development of strategic plans, gathers, interprets and prepares data for studies and reports

Finance Director

- Oversees, prepares and assists in the budget preparation and execution
- Maintains data, prepares studies and reports for common council and assures state and national standard accounting procedures are maintained and updated appropriately
- Forecasts, estimates and monitors the financial condition of the City

City Clerk

- Meeting Coordinator
- Election Management
- Public/Open Records Management
- Licensing Administration
- Assessment Management
- Boards & Commission Management

Human Resources Manager

- Planning, development, implementation, management/administration and communication of all HR programs/projects.
- Staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

Information Technology Manager

- Develops and Maintains network programs
- Software & hardware updates
- Technical support
- IT employee training
- Achieve information system security and functionality

PR & Media Services Manager

- Maintains and updates Social Media presence and City website
- Direct contact with media to share public information
- General promotion of city and Boards/Commissions
- Facilitates operation of TV station and programming

Public Works Director

- Plans, directs and implements programs and activities for DPW
- Enforces rules, regulations and procedures
- Prepares studies, and reports about programs within streets, water and waste systems/ departments

Police Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals and objectives
- Prepare budget and attend public meetings as face of department
- Works with CSOs

Parks & Recreation Director

- Provides leadership and direction for development within department
- Collaborates with DPW for projects and events
- Promotes interest in programs and works with multiple organizations
- Prepares studies and reports for procedures and programming

Neighborhood Services Director

- Oversees planning and zoning enforcement
- Plans, manages, and updates projects.

- Works with GIS data for improvements within city
- Responds to inquiries and complaints from public about private property issues.
- Works with NSOs

Economic Development Director

- Identify, plan and implement economic development programs related to business and neighborhood improvement and downtown revitalization
- Maintains current data and works with CDA board

Fire & EMS Services Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals, and objectives
- Prepare budget and attend public meetings as face of department

Library Director

- Administers library services and operations.
- Develop and maintain library collections and programs
- Work with library board, administer budget, work as liaison to the public for items related to the library

City Attorney

- Works with City Manager and Council for legal actions and advice

Municipal Court

- Legal Principals and procedures to execute the operation of Municipal Court including citations, scheduling conferences and plea hearings

Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **Birge Fountain Committee-** preservation of the Birge Fountain and Park.
- **Board of Zoning Appeals-** hearing appeals and applications, and granting variances and exceptions to the provisions of this title.
- **Common Council-** the passage of laws, ordinances and policies and official management of the City's financial affairs.
- **Community Development Authority-** protect and promote the health, safety and morals of city residents.
- **Community Involvement and Cable TV Commission-** advising City on coordinated community outreach and engagement activities.
- **Department of Public Works Committee-** reviews operations and maintenance of water and sewer service, water quality, maintenance of vehicles, streets, facilities, parks and many public projects.
- **Disability Rights Committee-** hear grievances of any person with a disability, concerning city actions or inaction.
- **Equal Opportunities Commission-** Improve the quality of life in Whitewater by the elimination of racism and other forms of discrimination in the Whitewater community.
- **Ethics Committee-** Meet to hear and make recommendation regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and making recommendations regarding the overall financing of city operations.
- **Landmarks Commission-** the protection, enhancement, perpetuation and use sites, formations and historical structures.
- **Library Board-** shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board-** improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Pedestrian & Bicycle Advisory Committee-** offers alternatives to driving while improving pedestrian connections and encourages both utilitarian and recreation bicycling.
- **Plan and Architectural Review Commission-** promoting development, aesthetics, preservation and stability of property values.
- **Police and Fire Commission-** provide basic protection and security in employment, promotion, and disciplinary practices.
- **Urban Forestry Committee-** Make recommendations concerning the care of all trees and shrubs planted in the city.

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2019	2020	2021	2022	2023
	FTE's:	123.1	124.4	123.8	136.3	148.3

PERSONNEL SUMMARY

Department	Position Title	2019	2020	2021	2022	2023
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	1.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	1.0	1.0	1.0	1.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	0.5	0.5
	PR & Communications Manager	1.0	1.0	1.0	1.0	1.0
	Election Workers	0.8	2.3	0.6	1.1	1.2
	Media Coordinator & Media Producers	0.8	0.8	0.8	1.2	1.2
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.8	0.8
	Bailiff	0.03	0.00	0.00	0.03	0.00
	Total General Administration:	11.9	13.5	11.9	12.8	12.9
Finance, Ins, Risk Mgmt	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
	Total Finance:	4.0	4.0	4.0	4.0	4.0
IT	Information Technology Administration	1.0	1.0	1.0	1.0	1.0
DPW- Streets/Parks/ Forestry/Stormwater	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	8.0	8.0	8.0	8.0	8.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	2.8	3.4	3.4	3.4	3.4
	Total DPW:	13.0	13.5	13.5	13.5	13.5
Emergency Preparedness	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:	3.0	3.0	3.0	3.0	3.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief	1.0	1.0	1.0	1.0	1.0
	Police Captain	1.0	1.0	1.0	1.0	1.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	5.0	5.0	6.0	7.0	7.0
	Patrol Officer 24 Months	3.0	5.0	4.0	5.0	5.0
	Patrol Officer 12 Months	2.0	2.0	3.0	0.0	0.0
	Patrol Officer Hire	3.0	1.0	0.0	1.0	1.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	6.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
	Total Police:	35.5	35.5	35.5	35.5	35.5

PERSONNEL SUMMARY

Department	Position Title	2019	2020	2021	2022	2023
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	1.0	0.5	1.0	1.0
	Fire Inspector/Code Enforcement	0.0	0.0	1.0	0.0	0.0
	Total Neighborhood Services:	4.5	4.5	5.0	4.5	4.5
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Aquatic and Fitness Programmer	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Parks Maintenance	0.3				
	Facility Maintenance	2.5	2.8	2.8	2.4	2.4
	Recreation	4.6	4.8	4.8	4.8	4.8
	Aquatic and Fitness	13.5	11.6	11.6	11.6	11.6
	Seniors	0.9	0.9	0.9	1.2	1.2
	Total Parks & Recreation:	26.9	25.0	25.0	25.0	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.6	1.7	1.7	1.7
	Outreach Services Specialist	1.2	1.2	1.2	0.6	0.6
	Customer Service Specialist	3.2	3.2	3.5	4.2	4.2
	Prog. and Makerspace Librarian	0.8	0.8	1.0	1.0	1.0
	Total Library:	9.7	9.7	10.4	10.5	10.5
Fire / EMS	AEMT, Captain, Lieutenant	0.0	0.0	0.0	5.2	10.5
	EMS-Asst Chief	0.0	0.0	0.0	0.3	0.6
	EMT	0.0	0.0	0.0	3.1	6.2
	Fire Admin Assistant	0.0	0.0	0.0	0.5	1.0
	Fire-Chief	0.0	0.0	0.0	0.1	0.2
	Fire-Assistant Chief	0.0	0.0	0.0	0.2	0.4
	Fire Fighter	0.0	0.0	0.0	2.3	4.6
	Fire-Captain	0.0	0.0	0.0	0.1	0.2
	Fire-Lieutenant	0.0	0.0	0.0	0.1	0.2
	Total Fire/EMS:	0.0	0.0	0.0	11.9	23.8
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.3	0.7	0.7	0.7	0.7
	Total Water Utility:	5.4	5.8	5.8	5.8	5.8
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant		0.5	0.5	0.5	0.5
	Seasonal Employees	0.5	0.6	0.6	0.6	0.6
	Total Wastewater Utility:	8.2	8.8	8.8	8.8	8.8
Grand Total:		123.1	124.4	123.8	136.3	148.3

Summary of changes:

- In 2020, a part-time NSO position was merged with a part-time fire inspector to make a 1 FTE Neighborhood Services position. In 2021, the City contracted with an outside provider for fire inspector services and added a part-time NSO solely for code enforcement.
- On 07-31-2022, Whitewater Fire/EMS became a City Department. 2022 FTE count is for ½ a year.

THE VALUE OF THE BUDGET

A municipal budget may not be the first thing one might reach for when desiring an enthralling read. However, the municipal budget should be seen as a document of great importance to members of a community. This is because of the impact it can have as an effective tool for governance within the community. For example, the budget is seen as a tool for effective municipal governance in at least the following four ways:

- **A Policy Tool:** The budget is seen as a policy tool because it outlines how the desires of policy makers will be carried out in the allocation of scarce resources between many different needs over the coming year.
- **An Operational Tool:** The budget reflects how departments will operate for the fiscal year.
- **A Performance Tool:** The budget can be used to establish expected levels of service and provide a public accounting of department performance in providing municipal services.
- **A Strategic Planning Tool:** The budget can be a resource for both short and long-term strategic planning by mapping the use of fiscal resources and municipal service outputs over a period of several years.

To take full advantage of the municipal budget as a resource and tool for effective governance, city staff, with guidance from the Common Council, strives each year to deliver a detailed, readable budget document that provides a clear and transparent accounting of all municipal resources.

LOCAL GOVERNMENT STRUCTURE

The City of Whitewater is a Municipal Corporation operating under the Council/Manager form of government as outlined in Chapter 64 of Wisconsin State Statutes. Like many other cities under the Home-Rule Charter of Wisconsin, Whitewater has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management and control of city property, finances, highways, streets, utilities, and other public service. The Common Council usually exercises its authority by providing direction to the City Manager and through the establishment of municipal policy.



The 7-member Common Council includes five aldermanic district seats and two Councilmember-at-Large seats. Council members serve two (2) year terms with odd number district seats up for election in odd years and even-numbered district seats up for election in even-numbered years. One Councilmember-at-Large seat is open each calendar year.

BASIS OF BUDGETING

The Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), using the current financial resources measurement focus and the modified accrual basis of accounting. The audited financial statements also use the modified accrual basis of accounting. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period.

Proprietary and Fiduciary Funds (Enterprise, Agency Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expense in the budget

BUDGET OVERVIEW

The Whitewater Biennial Budget, when adopted by the Common Council, becomes the official financial plan for the City's operating departments for the coming two years. Accordingly, preparation of the budget is one of the most important administrative functions performed every two years. The information included below is designed to provide residents, elected officials and employees with an overview of the budget formulation process. Since the budgetary process involves all operating departments, the Common Council, and several advisory boards and commissions, this summary does not include every aspect of the budget formulation process. It can, however, be used as a guide in understanding how the City creates its biennial budget.

The City of Whitewater takes a collaborative approach to budget development that begins each spring when the Management Team and the Common Council review the budget timeline and the budget format. The process continues through the summer when staff and elected officials meet to discuss issues related to the coming fiscal year and consider city goals and objectives. The budget process concludes with the presentation of a proposed budget by the city manager to the public, with a section by section review of the document by the Common Council prior to a formal public hearing and adoption in November. Below is a schedule for the preparation of the budget:

BUDGET STRUCTURE

BUDGET PROCESS



1	2	3	4	5	6	7	8	9
April/May	June/July	July/August	August/September	August/September	October	October	November	After Adoption
Process Planning and Design	Goal Setting/Strategic Planning	Development of Ten-Year Capital Improvement Plan (CIP)	Departments Submit Proposed Budgets for Review	Review of Ten-Year Capital Improvement Program (CIP)	Budget presented to the Finance Committee	Refresh of the Long-Range Financial Plan Forecasts	Adoption of the Annual Budget Resolution	Amendments to the Adopted Budget
<p>The Common Council evaluates the proposed budget process schedule for the coming year and the proposed format for the document.</p> <p>This is an opportunity for all involved in budget process to provide input on possible changes or improvements.</p>	<p>The Common Council, department directors, and managers meet to discuss the status of goals and objectives for the current year and to establish goals for the coming years.</p> <p>Through this planning process, several goals for the biennial budget are identified.</p>	<p>The CIP is a planning tool for city staff and for the Common Council. Each year, the condition of the City's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level.</p> <p>Expected outlays greater than \$5,000 are reflected in the CIP and considered in the budget planning process.</p>	<p>Departments submit their proposed budgets to the City Manager and Finance Director for review. At this point in the process, budgets will include any identified output measures, goals and accomplishments, projects or equipment less than \$5,000 in cost, justification, and revenue projections.</p> <p>After reviewing the submitted budgets, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.</p>	<p>The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.</p>	<p>Once the City Manager and Finance Director complete their review of proposed department budgets and make appropriate revisions, a detailed review of all budgeted amounts is conducted with the Finance Committee.</p> <p>The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.</p>	<p>The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.</p>	<p>The Finance Committee recommended budget is presented to the Common Council. This proposed budget is made available for public inspection on the City's website.</p> <p>The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The hearing is the final opportunity to receive public budget input. Following the hearing, the budget is passed into law by the adoption of a budget ordinance.</p> <p>Following adoption, the final budget is made available for public viewing online as well as at the Municipal Building and the Irvin L. Young Memorial Library.</p>	<p>The biennial budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to budget items shall be made which increases the total budget unless funds are available to effectuate the purpose of the revision.</p>

FINANCIAL POLICIES

These policies assist the City Council and management in preparing the budget and managing the City's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and City Councils policy initiatives. In addition to these Financial Policies the City has separately issued and approved comprehensive policies on Purchasing, Investments and Fixed Assets.

FINANCIAL PLANNING POLICIES**FUND BALANCE POLICY**

Fund Balance is the difference between the assets and liabilities of a governmental fund.

The Fund Balance Policy is designed to:

1. ensure adequate working capital to manage seasonal cash flows,
2. minimize need to borrow,
3. provide for unanticipated expenses, and
4. retain adequate liquidity to maintain a stable or improved credit rating in an effort to minimize cost of borrowing.

The primary reserve shall be held in the General Fund (#100). Any excess of revenues and other financing sources over expenditures and other financing uses at the end of a fiscal year will be added to the General Fund balance. Governmental fund balances will be segmented in annual reporting in conformance with generally accepted accounting principles as follows:

- Non-spendable: includes amounts that cannot be spent as they are
 - not in a spendable form or
 - legally or contractually required to be held intact.
(Examples are items not expected to convert to cash such as inventories and prepaid amounts as well as long term receivables or equity held in another fund.)
- Restricted: includes amounts constrained by:
 - External creditors, grantors, or other government units,
 - Constitutional provisions or enabling legislation.
- Committed: includes amounts constrained by:
 - Formal action of the Common Council. Such action shall occur through open meeting and require a majority vote of the Council. Commitments of fund balance, once made, can only be modified by majority vote of the Council.
- Assigned: includes amounts constrained by:
 - City intent to be used for specific purposes. The Common Council authorizes and directs the Finance Director through the City Manager to assign the fund balance, to the extent such assignment does not create a negative unassigned fund balance.
- Unassigned: any residual General Fund amount that does not fall into one of the above groups.

The City will strive to maintain a minimum reserve in Unassigned Fund Balance of 20% of current year operating expenditures for the General Fund. The definition of current year operating expenditures will mean the grand total of the General Fund Budget which includes Debt Service transfers, Revolving Fund transfers, and Capital Improvement Project transfers but excludes proceeds from bond sales, refunding of bonds issued, and loans.

Unassigned Fund Balance in excess of 20% may be used only for the funding of non-recurring expenditures. The Assigned Fund Balance shall not be included in the calculation of the 20% minimum reserve.

REVENUE POLICY

The revenue policy is designed to ensure:

1. Diversified and stable revenue sources,
2. Adequate long-term funding by using specific revenue sources to fund related programs and services
3. Funding levels to accommodate all City services and programs equitably.
 - The City will strive to maintain a diversified and stable revenue system in order to avoid short-term fluctuations in single revenue sources.
 - The City will strive to collect revenues in a timely and fair manner.
 - The City will conservatively estimate its annual line item revenues through an objective, analytical process.

- The City will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. Periodically, the City will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases.
- The City will strive to balance its property tax base through support of a sound mix of residential, commercial, and industrial development.
- The City will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund.

DEBT POLICY

The debt policy ensures that the City's debt:

1. Does not weaken the City's financial structure; and
2. Provide limits on debt to avoid problems in servicing debt.

This policy is critical for maintaining the best possible credit rating.

- The City will use regularly occurring revenues to fund current operation costs; long term debt will not be used for operating costs.
- The City will confine long-term borrowing to capital improvements and development that have a life of more than 5 years and cannot be financed from current revenues.
- The City will pay back debt within a period not to exceed the expected life of the improvements.
- The City will not exceed 5 percent of the assessed value of taxable property for general obligation debt per state statutes. The City recognizes that bond anticipation notes are not general obligation debts per state statutes, however, it is a policy to include the bond anticipation notes when calculating the 5% debt service-borrowing limit.
- The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with Securities Exchange Commission (SEC) reporting requirements and the Municipal Securities Rulemaking Board (MSRB).
- The City will follow a policy of full disclosure on financial reports and bond prospectus.
- The City will refinance or call any debt issue when beneficial for future savings. It is recognized that General Obligation (G.O.) Debt issued to support the Capital Improvement Program (CIP) carries the full faith and credit of the City, however, the utility portion of State Shared Revenues, which is recognized in the General Fund, shall be used to offset the associated debt service and cash flow requirements of the Capital Improvements Program.

FISCAL/BUDGET POLICY**Financial Management:**

- An independent audit will be conducted annually. The City will produce annual financial statements in accordance with generally accepted accounting procedures (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) required per state statute.
- The City will maintain physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
- One-time revenue sources shall not be utilized to fund ongoing operational expenses.
- Revenues derived through the general operations of the City shall be utilized to offset the associated operational cost.
- The utility portion of Shared Revenues shall be utilized for Capital Expenditures identified in the 10-year Capital Improvement Plan. The debt service associated with the CIP will be a component of these expenditures.

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have a 27th payroll every eleventh year. One tenth of the payroll shall be put aside to cover the foreseen expense.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually.
- The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund. However, if this cannot be attained, the City will utilize unallocated fund reserves, which have been carried forward from prior years.
- The City will maintain a balanced budget per State Statute §65.05 Par. 1, Sub. 8.

Cash Flow:

- The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one-revenue source.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.

Tax Base:

- The City will actively support economic and industrial development recruitment and retention efforts to provide for expansion of the revenue base.

CAPITAL IMPROVEMENTS PROGRAM POLICY

Effective financial management of the City's resources require that the budgetary plans for any one fiscal year be consistent with intermediate and long-range plans. As capital acquisitions and programs usually require a consistent application of effort and funds over a span of years, a capital improvements program and budget, as well as annual revenue and expenditure operating budgets, are developed and presented to the City Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. For inclusion in the CIP, a project must cost more than \$5,000 and have a useful life of more than five years. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time or require recurring funding each year at a consistent level. Moreover, capital expenditures are usually relatively large when compared with items in the annual operating budget. Capital budgeting, therefore, is based upon distinctions between expenditures that have only short-term or current benefits (operating) and those that have long-term benefits (capital).

The City's Capital Improvement Program (CIP) identifies projected capital expenditures in the next 10 years necessary to accomplish the City's long-range objectives. The CIP will be used for financial planning and for prioritization of capital needs. The first year of the City's Capital Improvement Plan is a plan of proposed capital outlays or expenditures, and the means of financing same, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the Capital Improvements Plan. Years two through 10 are presented for planning purposes and each project will need to be approved in future budget years.

The City's Capital Improvement Plan is also categorized by types of capital improvements as follows: Core or Non-Core. These categorizes will be used to help differentiate needs and act as a basis for Elected Officials and staff to prioritize projects for commitment of limited resources.

- Core projects are those that are required to maintain existing basic municipal services at current levels and quality. Residents may lose a current service if project not completed. Examples include Police/Fire/Rescue equipment replacement, maintenance of public roads/property, etc.
- Non-Core projects are those that expand or enhance an existing municipal service or establish a new service. Residents will not lose a current service if project not completed. These may relate to improving quality of life vs. serving a core function of local government. Examples may include new park amenities, new or improved public facilities, enhancements to capacity, reliability or quality of existing services.

The City will prepare annually and update the Capital Improvement Plan (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital needs.

The City through the CIP will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.

The City will coordinate development of the Capital Improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. The CIP acts as a cash flow and general fund management tool.

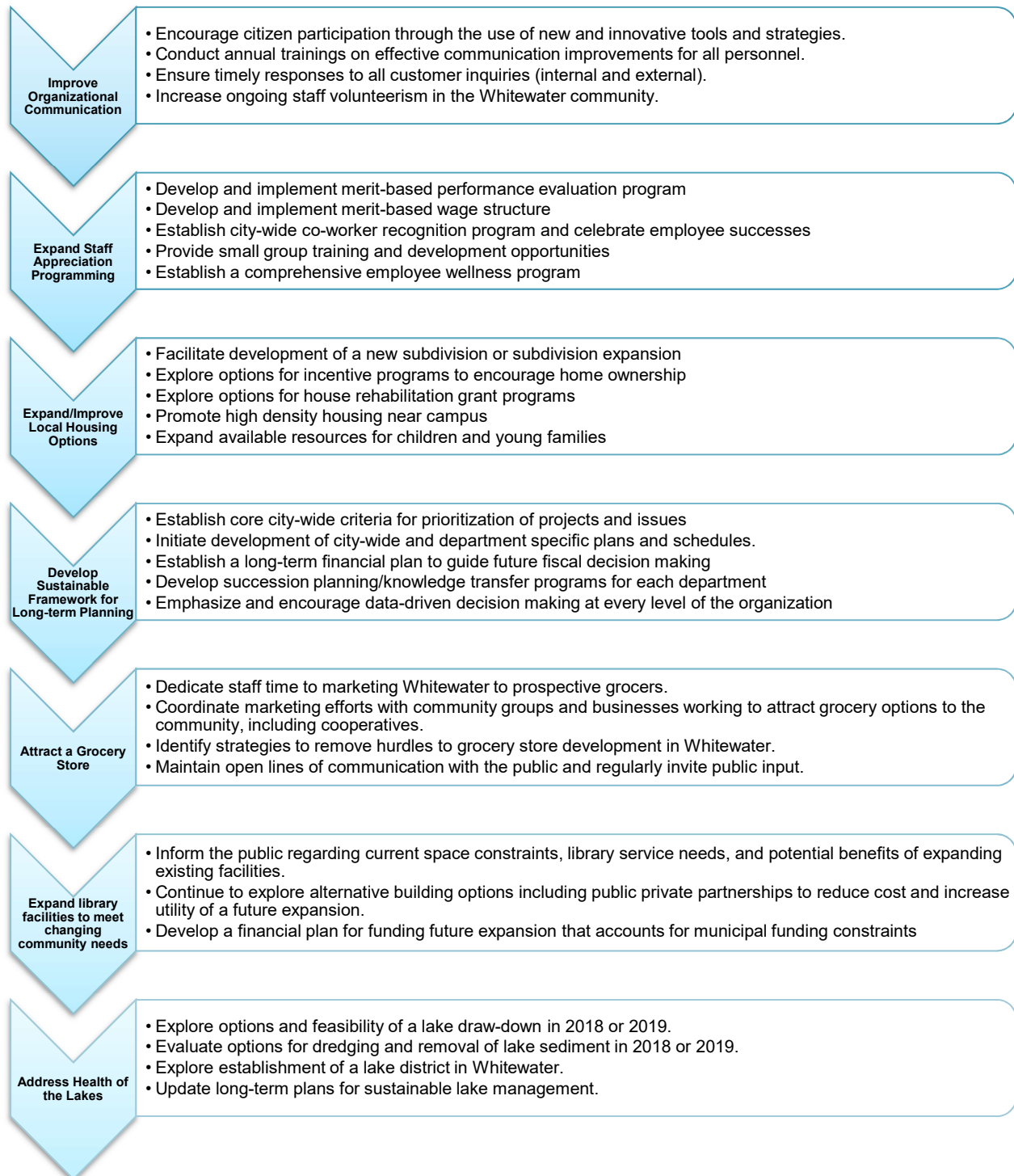
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain its physical assets at a level adequate to protect the City's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible.

A portion of funding for each year's CIP projects come from the utility component of the state shared revenues. This allocation represents an equity contribution towards the approved projects and reduces the balance that requires debt financing. The City's ability to support the cumulative annual debt service requirements is primary in determining each year's CIP project approval.

Strategic planning and goal setting are processes by which a community can plan for its future. Planning and setting effective goals is an excellent strategy for utilizing limited resources effectively and efficiently. The Whitewater Common Council and the City's Management Team meet periodically for a workshop meeting to set goals for the coming year and to modify existing long-term goals.

The last Strategic Planning Workshop was held on **July 11, 2017**. Elected officials and staff together identified current issues facing Whitewater and established a set of goals to address those issues.



Long Term Financial Planning

The City is committed to long-term financial planning to ensure stable and sustainable public services. Accordingly, city staff and elected officials collaborate to complete the following long-term planning milestones during the budget process:

- Review existing goals and identify short and long-term goals for the coming year(s)
- Conduct an analysis of financial trends and discuss future projections
- Development of a ten-year capital improvement program
- Review of the City's capital equipment replacement funds and other sinking funds

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City prepared a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2021 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in two presentations:

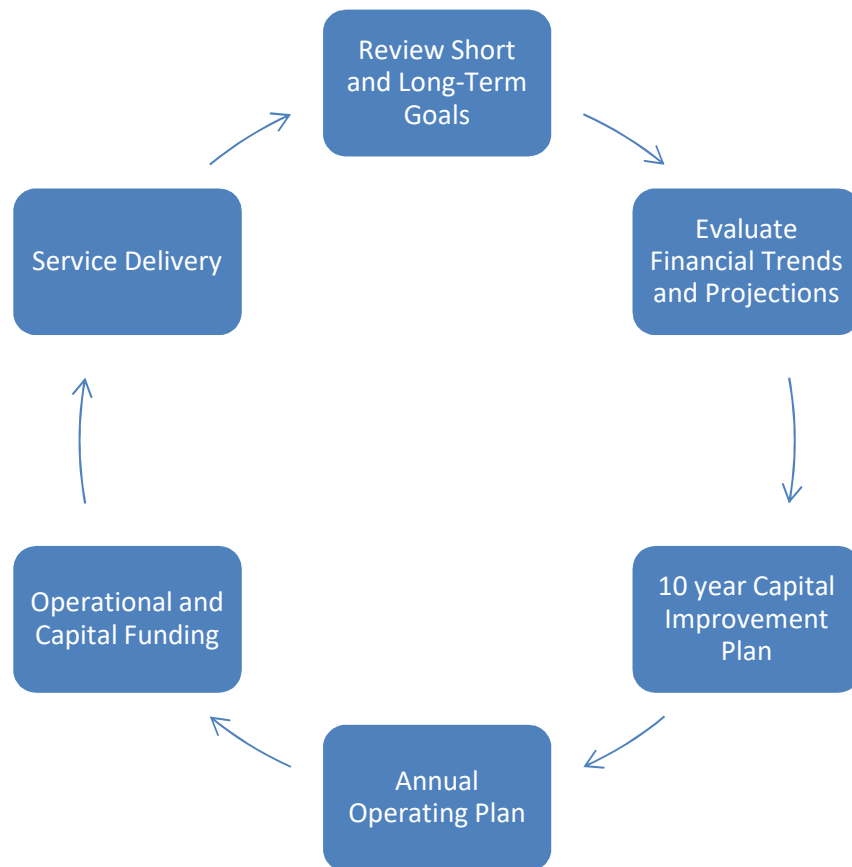
1. [2021-2026 Capital Improvement Plan Model](#)
2. [2021-2026 Utilities Long Range Cash Flow Analysis](#)

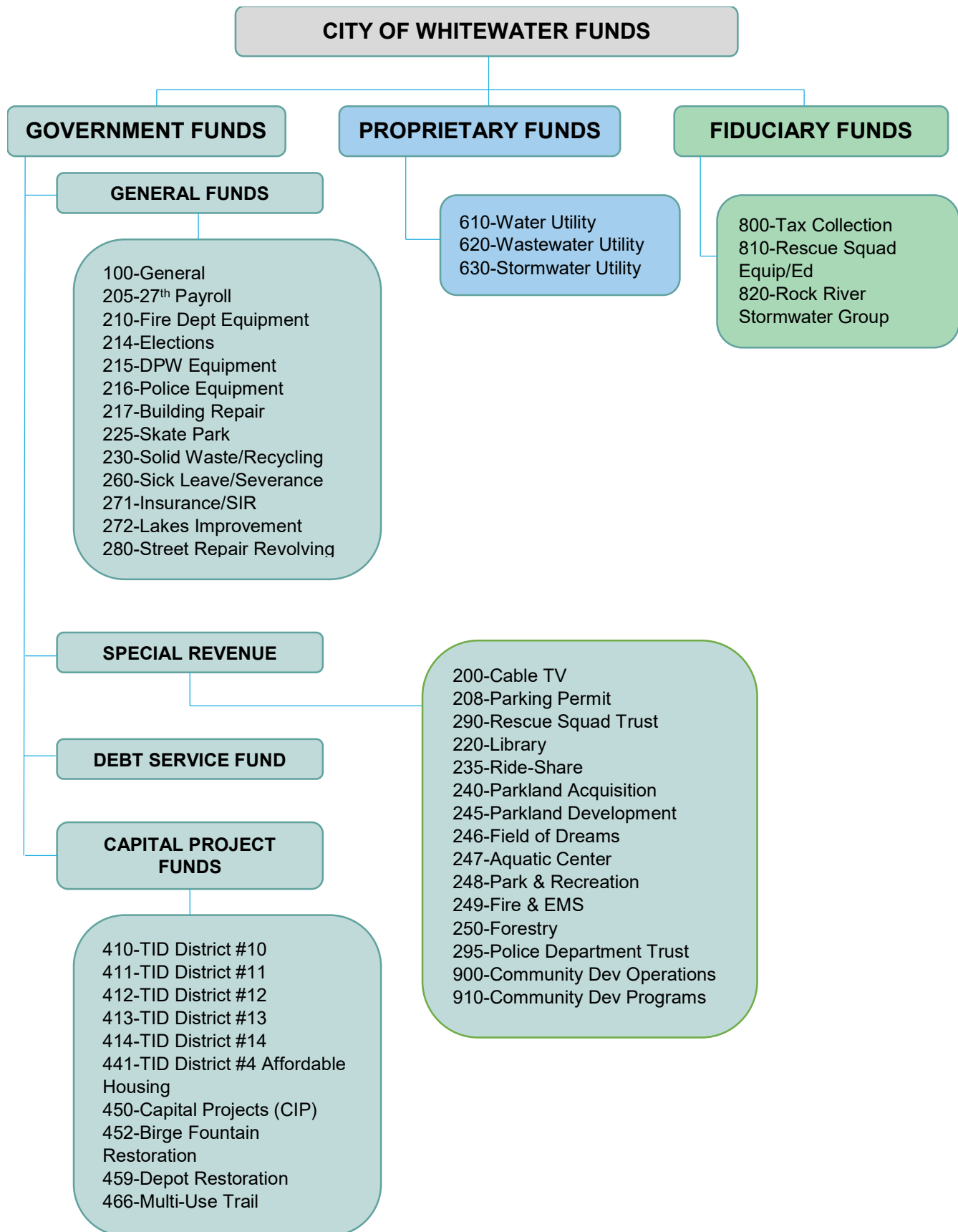
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities will jointly pledge their revenues to secure a single bond issue for their combined projects. This single pledge and single issue will enable an offering that is large enough to efficiently spread the issuance costs as well as offer investors an improved pledge that should help improve pricing compared to using separate bond issues for each utility.

- Operational Revenues and Expenditures: ([2020-2026 Financial Management Plan](#))
 - Non-levy revenue sources forecast to remain flat over next five years. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%
 - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
 - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
 - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner are intended to keep debt levels stable over time. Use of Fund Balance for capital project is limited to amounts that will not jeopardize liquidity, 20% target Unassigned Fund Balance or credit ratings.
 - Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project is assigned a priority ranking by Common Council members and staff. The resulting composite rating score assists in selecting projects for funding.

- Utility rates:
 - Rate increases: A guideline was developed to favor smaller increases on a more frequent basis over large increases that occur less frequently. This stems from the past decade in which several large increases were necessary to fund treatment plant and underground reconstruction projects.
 - Rate Forecasting: A rate forecasting framework is being established to ensure rates in effect are adequate to support current operations of each utility, replacement of aging infrastructure and maintaining adequate capital reserves.

Building on our historical strengths, we will improve our ability to prioritize our resources in line with the broader community interests as well as anticipate and develop solutions as issues arise.





FUND STRUCTURE

The financial transactions of the City are reported in individual funds. Each fund includes a self-balancing set of accounts that record annual revenues, expenditures, and changes in net position. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or non-major. The following major funds are budgeted:

Governmental Funds

General Fund (100)
Special Revenue Funds (200's)
Debt Service Fund (300)
Capital Project Funds (400's)

Proprietary Funds

Water Utility Fund (610)
Wastewater Utility Fund (620)
Storm water Utility Fund (630)

A fund is considered major if it is the primary operating fund of the City and meets the following criteria:

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

The General Fund (100) accounts for resources traditionally associated with the City's operations which are not required legally or by sound financial management to be accounted for in another fund including Administration, Police, Finance, Court, Neighborhood Services, Park & Recreation and Public Works.

Special Purpose Funds: Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created twelve special purpose funds to address aspects of city operations that are either irregular in value, uncertain in timing or span multiple budget cycles. The use of these funds provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, Fire/EMS, Fire Dept Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Insurance-SIR, Lakes Improvement, Street Repair.

- **Special Revenue Funds**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or are restricted by decision of the City Council. The City has several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Street Repair Fund, Treyton's Field of Dreams, Aquatic Center and Park & Recreation.

- **Debt Service Fund**

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The City maintains one Debt Service Fund (300) which is used to account for the accumulation of resources for the payment of all General Obligation Bonds. The Debt Service fund consists of obligations of the General Fund, TID #4 and TID #6. Financing is provided by property taxes, tax increments and PILOT payment agreements.

- **Capital Projects Funds**

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The Capital Projects-Utility Shared Revenue Fund is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, parks and capital items otherwise required to provide city services. Tax Increment Financing (TIF) District Funds # 4 thru #9 is used in order to finance development within each of the TID districts.

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that the cost of providing these services be financed or recovered through user charges. The City maintains three enterprise funds:

- The Water Utility
- Wastewater Utility
- Stormwater Utility

Each respectively accounts for the provision of water services, wastewater services, and stormwater management to all customers within the City of Whitewater. All activities necessary to provide such services are accounted for in each fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for the following funds as Trust/Agency funds:

- Tax Collection (Fund 800)
- Rescue Squad Equipment/Education (Fund 810)
- Rock River Stormwater Group (Fund 820)

FUND BALANCE

(See the Fund Description section located on individual fund pages for specific fund balance uses and restrictions.)

Fund balance is the difference between assets and liabilities.

- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.
- Nonspendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance—amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority too.

BUDGET SUMMARY

CONSOLIDATED FINANCIAL STATEMENT



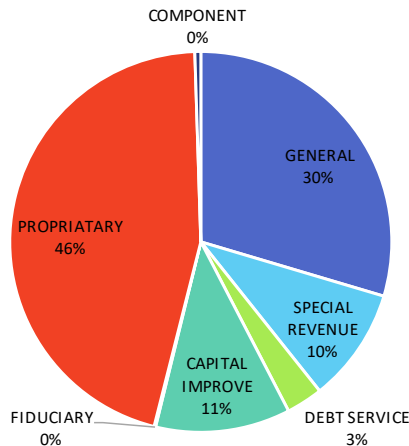
COMBINED FINANCIAL STATEMENT 2022 BUDGET

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	4,469,318	-	-	2,058,640	-	-	-	6,527,958
SPECIAL ASSESSEMENTS	1,000	-	-	-	-	-	-	1,000
INTERGOVT REVENUES	4,514,205	450,001	-	921,941	-	-	-	5,886,147
LICENSES & PERMITS	104,974	-	-	-	-	-	-	104,974
FINES, FORTFEIT - PENALTIES	329,856	-	-	-	-	-	-	329,856
PUBLIC CHARGES FOR SVCS	100,635	902,841	-	-	42,000	-	-	1,045,476
MISC REVENUE	407,800	105,688	-	200	353	-	-	514,041
OTHER FINANCING SOURCES	93,042	699,544	(2,382)	880,975	1,147	-	-	1,672,326
OTHER PROPRIETARY REVENUE	-	-	-	-	-	15,423,570	-	15,423,570
COMPONENT UNIT	-	-	-	-	-	-	69,860	69,860
TRANSFERS	-	1,129,853	1,048,348	-	-	-	100,000	2,278,201
TOTAL REVENUES	10,020,828	3,287,929	1,045,966	3,861,756	43,500	15,423,570	169,860	33,853,409

	GOVERNMENTAL							
EXPENDITURES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
GENERAL GOVERNMENT	1,616,388	600,814	-	900	-	-	-	2,218,102
PUBLIC SAFETY	4,015,952	19,617	-	-	3,500	-	-	4,039,069
PUBLIC WORKS	1,145,525	389,000	-	-	-	-	-	1,534,525
COMMUNITY ENRICHMENT	830,403	2,278,498	-	-	-	-	-	3,108,901
NEIGHBORHOOD SVCS/PLANNING	319,515	-	-	-	40,000	-	-	359,515
TRANSFERS	2,093,044	-	-	50,000	-	25,000	-	2,168,044
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	3,810,856	-	9,023,030	-	12,833,886
DEBT SERVICE	-	-	1,045,966	-	-	2,798,887	-	3,844,853
PROPRIETARY EXP	-	-	-	-	-	3,576,653	-	3,576,653
COMPONENT UNIT	-	-	-	-	-	-	169,860	169,860
TOTAL EXPENDITURES	10,020,828	3,287,929	1,045,966	3,861,756	43,500	15,423,570	169,860	33,853,409

FUND BALANCE	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
EST FUND BALANCE, JAN 1, 2022	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EST CHANGE IN FUND BALANCE	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EST FUND BALANCE, DEC 31, 2022	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

2022 PERCENT OF BUDGET BY TYPE



BUDGET SUMMARY

CONSOLIDATED FINANCIAL STATEMENT



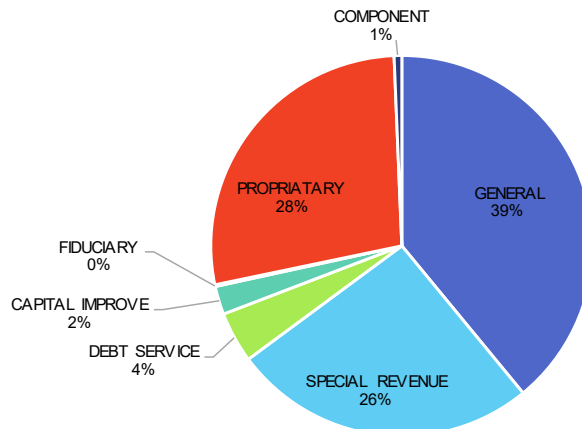
COMBINED FINANCIAL STATEMENT 2023 BUDGET

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	6,000,736	-	-	-	-	-	-	6,000,736
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	500
INTERGOVT REVENUES	4,401,936	889,276	-	-	-	-	-	5,291,212
LICENSES & PERMITS	73,975	-	-	-	-	-	-	73,975
FINES, FORFEIT - PENALTIES	335,900	-	-	-	-	-	-	335,900
PUBLIC CHARGES FOR SVCS	106,911	1,899,426	-	-	42,000	-	-	2,048,337
MISC REVENUE	510,570	41,868	-	200	353	-	-	552,991
OTHER FINANCING SOURCES	80,450	1,782,267	-	707,524	1,147	-	-	2,571,388
OTHER PROPRIETARY REVENUE	-	-	-	-	-	8,144,640	-	8,144,640
COMPONENT UNIT	-	-	-	-	-	-	90,745	90,745
TRANSFERS	-	2,993,230	1,273,691	-	-	-	100,000	4,366,921
TOTAL REVENUES	11,510,978	7,606,067	1,273,691	707,724	43,500	8,144,640	190,745	29,477,345

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
GENERAL GOVERNMENT	1,733,263	736,774	-	750	-	-	-	2,470,787
PUBLIC SAFETY	5,104,763	3,917,098	-	-	3,500	-	-	9,025,361
PUBLIC WORKS	1,131,535	491,000	-	-	-	-	-	1,622,535
COMMUNITY ENRICHMENT	558,849	2,461,195	-	-	-	-	-	3,020,044
NEIGHBORHOOD SVCS/PLANNING	306,784	-	-	-	40,000	-	-	346,784
TRANSFERS	2,675,785	-	-	344,388	-	25,000	-	3,045,173
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	346,000	-	946,636	-	1,292,636
DEBT SERVICE	-	-	1,273,691	16,586	-	3,353,060	-	4,643,337
PROPRIETARY EXP	-	-	-	-	-	3,819,944	-	3,819,944
COMPONENT UNIT	-	-	-	-	-	-	190,745	190,745
TOTAL EXPENDITURES	11,510,978	7,606,067	1,273,691	707,724	43,500	8,144,640	190,745	29,477,345

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2023	3,276,047	1,016,998	(2,498)	1,141,657	250,400	36,955,300	6,812,547	49,450,451
EST CHANGE IN FUND BALANCE	-	558,104	(1)	585,314	-	816,433	(63,245)	1,896,605
EST FUND BALANCE, DEC 31, 2023	3,276,047	1,575,102	(2,499)	1,726,972	250,400	37,771,733	6,749,302	51,347,056

2023 PERCENT OF BUDGET BY TYPE



BUDGET SUMMARY

FUND BALANCE



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 23/22	% CHANGE FY 23/22	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R	Type
100	GENERAL FUND	2,487,166	2,688,073	3,007,850	2,856,091	3,328,624	3,328,624	472,533	16.54%	3,328,624	472,533	16.54%	1
200	CABLE TV FUND	69,658	56,891	47,875	11,566	44,886	1,655	(9,911)	-85.69%	-	(11,566)	-100.00%	2
205	27TH PAYROLL FUND	45,776	75,784	75,848	90,848	(0)	(0)	(90,848)	-100.00%	(0)	(90,848)	-100.00%	1
208	PARKING PERMIT FUND	86,010	78,953	75,074	74,619	77,065	77,796	3,177	4.26%	78,047	3,428	4.59%	2
210	FD EQUIPMENT REVOLVING FUND	383,390	541,012	1,690,154	640,154	999,532	252,421	(387,733)	-60.57%	353,770	(286,384)	-44.74%	1
214	ELECTIONS	3,096	13,972	10,416	(788)	20,091	12,355	13,143	-1668.77%	19,001	19,789	-2512.70%	1
215	EQUIPVHICLE REVOLVING FUND	129,858	122,241	246,333	226,483	146,656	30,162	(196,320)	-86.68%	49,613	(176,870)	-78.09%	1
216	POLICE VEHICLE REVOLVING FUND	76,151	30,218	(3,073)	35,197	28,088	28,088	(7,109)	-20.20%	28,088	(7,109)	-20.20%	1
217	BUILDING REPAIR FUND	52,692	19,719	44,719	44,569	40,217	25,067	(19,502)	-43.76%	24,765	(19,804)	-44.43%	1
220	LIBRARY SPECIAL REVENUE FUND	686,859	609,146	536,438	430,037	926,578	926,578	496,541	115.46%	926,578	496,541	115.46%	2
225	SKATE PARK FUND	2,433	5,433	5,433	5,433	5,433	5,433	-	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	33,762	58,984	17,138	20,087	21,585	21,585	1,498	7.46%	21,585	1,498	7.46%	1
235	RIIDE-SHARE GRANT PROGRAM FUND	62,543	76,096	93,362	93,362	93,362	93,362	-	0.00%	93,362	-	0.00%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	53,169	53,169	60,337	60,337	7,168	13.48%	60,337	7,168	13.48%	2
245	PARKLAND DEVELOPMENT FUND	19,666	32,802	12,913	12,913	15,715	15,715	2,802	21.70%	15,715	2,802	21.70%	2
246	FIELD OF DREAMS	51,393	60,383	56,731	57,269	53,110	53,018	(4,252)	-7.42%	52,013	(5,256)	-9.18%	2
247	AQUATIC CENTER	(334,106)	(413,429)	(425,028)	(205,632)	0	95,000	300,633	-146.20%	195,000	400,633	-194.83%	2
248	PARK & REC SPECIAL REVENUE	(3,123)	7,163	31,689	30,706	19,869	869	(29,837)	-97.17%	869	(29,837)	-97.17%	2
249	FIRE/EMS DEPARTMENT	-	-	(84,070)	(84,070)	21,788	21,788	105,858	-125.92%	21,788	105,858	-125.92%	2
250	FORESTRY FUND	12,367	18,895	15,802	14,802	16,452	10,452	(4,350)	-29.39%	16,442	1,640	11.08%	2
260	SICK LEAVE SEVERANCE FUND	65,119	106,705	85,000	0	132,389	52,389	52,389	17463000.00%	72,389	72,389	24129666.67%	1
271	INSURANCE-SIR	114,527	144,627	144,627	144,627	139,031	119,031	(25,596)	-17.70%	119,031	(25,596)	-17.70%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%	475	-	0.00%	1
280	STREET REPAIR REVOLVING FD	678,416	721,785	591,099	239,134	527,708	130,984	(108,150)	-45.23%	33,977	(205,157)	-85.79%	1
295	POLICE DEPARTMENT-TRUST FUND	87,625	88,356	83,498	105,180	72,693	72,928	(32,252)	-30.66%	72,159	(33,021)	-31.39%	2
300	DEBT SERVICE FUND	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	-100.00%	-	3,651	-100.00%	3
410	TID DISTRICT #10 FUND	-	(18,660)	(18,948)	(18,948)	-	101,049	119,997	-633.29%	198,632	217,580	-1148.29%	4
411	TID DISTRICT #11 FUND	-	(10,710)	(10,998)	(10,998)	-	20,632	31,630	-287.59%	51,261	62,259	-566.09%	4
412	TID DISTRICT #12 FUND	-	(10,710)	(3,698)	(3,698)	-	70,867	74,565	-2016.41%	177,727	181,424	-4906.14%	4
413	TID DISTRICT #13 FUND	-	(10,710)	(10,998)	(10,998)	-	5,172	16,170	-147.03%	15,798	26,796	-243.64%	4
414	TID DISTRICT #14 FUND	-	(10,710)	(10,998)	(10,998)	-	75,622	86,620	-787.59%	240,133	251,131	-2283.39%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	2,076,362	2,076,362	-	1,976,353	(100,009)	-4.82%	1,926,353	(150,009)	-7.22%	4
450	CAPITAL PROJ-LSP GROSS FUND	288,576	127,296	609,791	363,991	438,769	697,894	333,903	91.73%	448,769	84,778	23.29%	4
452	BIRGE FOUNTAIN RESTORATION	492	10,515	10,586	10,086	10,336	10,336	250	2.48%	10,336	250	2.48%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	-	0.00%	31,368	-	0.00%	4
610	WATER UTILITY FUND	11,112,883	11,291,871	11,347,228	11,347,228	11,203,342	10,128,754	(1,218,474)	-10.74%	9,168,166	(2,179,062)	-19.20%	5
620	WASTEWATER UTILITY	17,878,858	18,702,208	19,580,574	19,288,983	19,219,896	19,497,991	209,008	1.08%	19,336,827	47,844	0.25%	5
630	STORMWATER UTILITY FUND	4,514,764	4,556,500	4,497,536	4,269,672	4,291,858	3,794,878	(474,794)	-11.12%	3,589,132	(680,540)	-15.94%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	149,067	146,184	140,004	136,857	137,660	138,507	1,650	1.21%	138,405	1,548	1.13%	6
820	ROCK RIVER STORMWATER GROUP	73,791	97,193	90,557	92,557	68,944	38,840	(53,717)	-58.04%	8,637	(83,920)	-90.67%	6
900	ECONOMIC DEVELOPMENT FUND	55,343	(1,496)	57,427	(5,818)	72,860	17,045	22,863	-392.99%	2,641	8,459	-145.40%	2
910	CDA PROGRAMS FUND	8,309,655	7,470,331	7,175,903	7,175,903	7,272,369	7,436,473	260,570	3.63%	7,593,037	417,134	5.81%	2
920	INNOVATION CTR-OPERATIONS	53,600	(69,122)	(85,089)	5,364	13,623	91,974	86,611	1614.81%	171,027	165,664	3088.71%	2
	GRAND TOTAL	47,376,617	47,496,427	51,886,428	49,629,493	49,552,709	49,569,868	(59,625)	-0.12%	48,697,312	48,756,937	98.24%	

Type	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 23/22	% CHANGE FY 23/22	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R
1	General Funds	4,072,859	4,529,028	5,916,017	4,302,310	5,389,828	4,006,613	(295,697)	-6.87%	4,056,751	(245,559)	-5.71%
2	Special Revenue Funds	9,210,658	8,068,137	7,645,695	7,769,369	8,760,708	8,974,991	1,205,622	15.52%	9,299,016	1,529,647	19.69%
3	Debt Service Fund	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	-100.00%	-	3,651	-100.00%
4	Capital Project Funds	320,437	107,680	2,672,467	2,426,167	480,473	2,989,293	563,126	23.21%	3,100,377	674,209	27.79%
5	Proprietary Funds	33,506,506	34,550,580	35,425,339	34,905,884	34,715,096	33,421,623	(1,484,260)	-4.25%	32,094,125	(2,811,758)	-8.06%
6	Fiduciary funds	222,859	243,378	230,561	229,414	206,604	177,347	(52,067)	-22.70%	147,043	(82,372)	-35.91%

BUDGET SUMMARY

FUND BALANCE



CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Est 2023 Fund Balance	2023 \$ Change	2023 % Change	2022-2023 Revised Increase/Decrease Explanation	
100	GENERAL FUND	3,328,624	472,533	16.54%	Budget amendment transfers of approximately \$300,000 to other funds that need additional funding will bring the percentage to less than 10%.	1
200	CABLE TV FUND	-	(11,566)	-100.00%	Fund Balance Draw down	2
205	27TH PAYROLL FUND	(0)	(90,848)	-100.00%	Building Fund Balance for 2026 27th Payroll	1
210	FD EQUIPMENT REVOLVING FUND	353,770	(286,384)	-44.74%	Ladder Truck Purchase-Fund Balance Draw down	1
214	ELECTIONS	19,001	19,789	-2512.70%	Draw down fund balance due to Gubernatorial Election	1
215	EQUIP/VEHICLE REVOLVING FUND	49,613	(176,870)	-78.09%	Purchase of Plow Truck/Wing Mower/Skid Loader-Fund Balance Draw down	1
216	POLICE VEHICLE REVOLVING FUND	28,088	(7,109)	-20.20%	Purchase of New Squad SUV-Fund Balance Draw down	1
217	BUILDING REPAIR FUND	24,765	(19,804)	-44.43%	Building Fund Balance for Capital Improvements	1
220	LIBRARY SPECIAL REVENUE FUND	926,578	496,541	115.46%	General Fund Transfer stable for 4 yrs/Staffing Increases-Fund Balance Draw down	2
230	SOLID WASTE/RECYCLING FUND	21,585	1,498	7.46%	Building Fund Balance	1
245	PARKLAND DEVELOPMENT FUND	15,715	2,802	21.70%	Starin Park Pavillion-Draw down Fund Balance	2
246	FIELD OF DREAMS	52,013	(5,256)	-9.18%	Building Fund Balance for Capital Improvements	2
248	PARK & REC SPECIAL REVENUE	869	(29,837)	-97.17%	Building Fund Balance	2
250	FORESTRY FUND	16,442	1,640	11.08%	Building Fund Balance	2
260	SICK LEAVE SEVERANCE FUND	72,389	72,389	24129666.67%	Retiree payouts-Fund Balance Draw down	1
280	STREET REPAIR REVOLVING FD	33,977	(205,157)	-85.79%	Major Street Repairs-Fund Balance Draw down	1
295	POLICE DEPARTMENT-TRUST FUND	72,159	(33,021)	-31.39%	Seizures and Donations-Building Fund Balance	2
300	DEBT SERVICE FUND	-	3,651	-100.00%	Unbudgeted Borrowing Expenses-Negative Fund Balance	3
410	TID DISTRICT #10 FUND	198,632	217,580	-1148.29%	New TID Expenses-Future Increment anticipated	4
412	TID DISTRICT #12 FUND	177,727	181,424	-4906.14%	New TID Expenses-Future Increment anticipated	4
413	TID DISTRICT #13 FUND	15,798	26,796	-243.64%	New TID Expenses-Future Increment anticipated	4
414	TID DISTRICT #14 FUND	240,133	251,131	-2283.39%	New TID Expenses-Future Increment anticipated	4
450	CAPITAL PROJ-LSP GROSS FUND	448,769	84,778	23.29%	Capital Purchases-Draw down Fund Balance	4
820	ROCK RIVER STORMWATER GROUP	8,637	(83,920)	-90.67%	Building Fund Balance for Future Marketing & Public Outreach	6
900	ECONOMIC DEVELOPMENT FUND	2,641	8,459	-145.40%	Build Fund Balance	2
910	CDA PROGRAMS FUND	7,593,037	417,134	5.81%	CDBG Loan Program Close Out	2
920	INNOVATION CTR-OPERATIONS	171,027	165,664	3088.71%	Unexpected Capital HVAC Expenditures-Draw down Fund Balance	2

Fund Type:

1 - General Fund

2 - Special Revenue Fund

3 - Debt Service Fund

4 - Capital Project Fund

5 - Proprietary Fund

6 - Fiduciary Fund

BUDGET SUMMARY

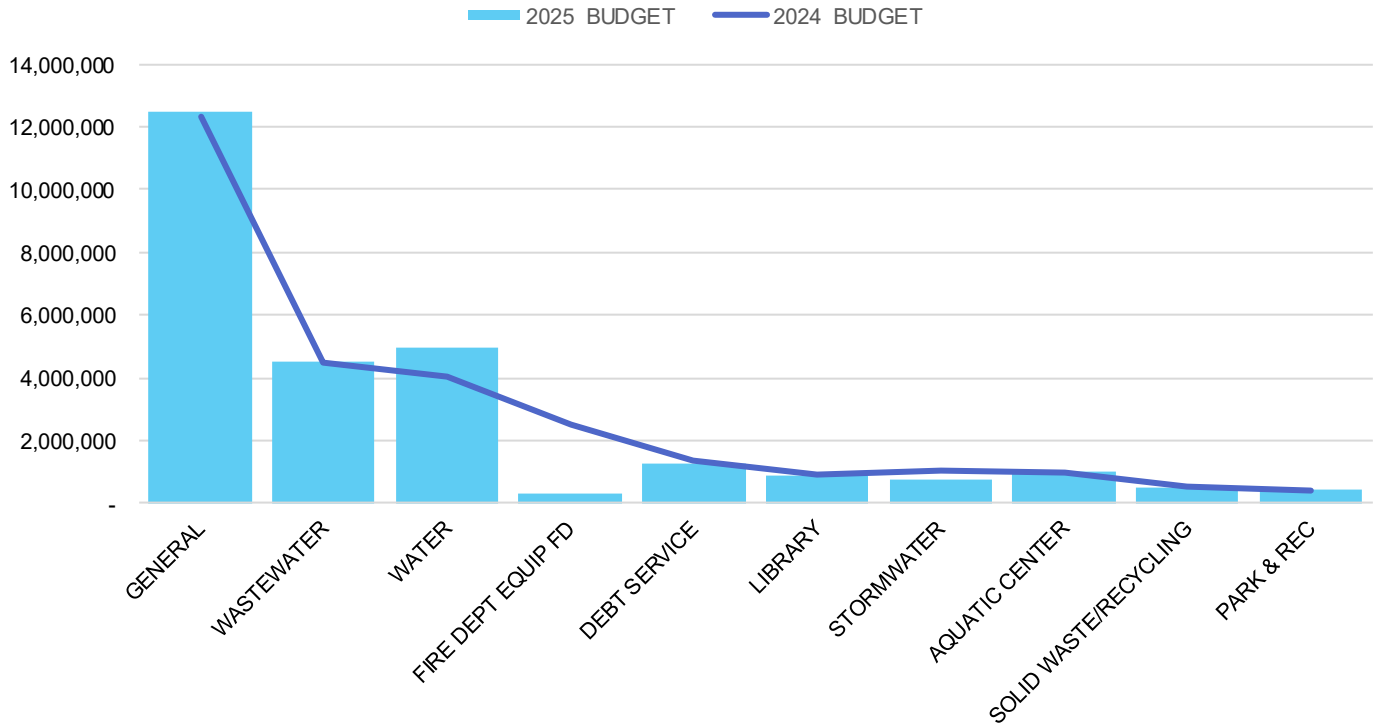
REVENUES



TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2022								
Total Non-Transfer Revenue:	#REF!							
Fund 100-General Fund	Budget	% of Rev	Fund 620-Wastewater Utility	Budget	% of Rev	Fund 610-Water Utility	Budget	% of Rev
Tax Levy	5,756,853		Wastewater Revenues	4,068,473		Metered Water Sales	1,963,814	
Shared Revenue	3,233,085		Misc Grant Revenue	-		Fire Protection	634,980	
Transportation Aid	572,016		Bond Proceeds	-		Misc Grant Revenue	-	
Municipal Svcs Aid	205,881			<u>4,068,473</u>	#REF!	Bond Proceeds	-	
Ordinance Violations	216,600						<u>2,598,793</u>	#REF!
	<u>9,984,435</u>	#REF!						
Fund 450-Capital Projects	Budget	% of Rev	Fund 441-TID 4 Afford House	Budget	% of Rev	Fund 630-Stormwater Utility	Budget	% of Rev
Misc Grants	-		Tax Levy	-	#REF!	Stormwater ERU Revenues	532,690	
Bond Proceeds	-					Bond Proceeds	-	
	-	#REF!					<u>532,690</u>	#REF!
Major Revenue Sources by Fund 2023								
Total Non-Transfer Revenue:	#REF!							
Fund 100-General Fund	Budget	% of Rev	Fund 620-Wastewater Utility	Budget	% of Rev	Fund 610-Water Utility	Budget	% of Rev
Tax Levy	5,852,362		Wastewater Revenues	<u>4,450,966</u>	#REF!	Metered Water Sales	1,842,866	
Shared Revenue	3,929,846					Fire Protection	799,266	
Transportation Aid	580,479						<u>2,642,132</u>	#REF!
Municipal Svcs Aid	217,401							
Ordinance Violations	216,600							
	<u>10,796,688</u>	#REF!						
Fund 249-Fire & Rescue	Budget	% of Rev	Fund 247-Aquatic Cener	Budget	% of Rev	Fund 630-Stormwater Utility	Budget	% of Rev
Fire & EMS Revenue	29,400		Aquatic Center Program Rev	623,544		Stormwater ERU Revenues	<u>532,690</u>	#REF!
PMS & State 2% Payments	-		School Dist Contribution	<u>283,340</u>				
	<u>29,400</u>	#REF!		<u>906,884</u>	#REF!			

MAJOR REVENUE SOURCES ALL FUNDS (TRANSFER REVENUE INCLUDED)



BUDGET SUMMARY

REVENUES



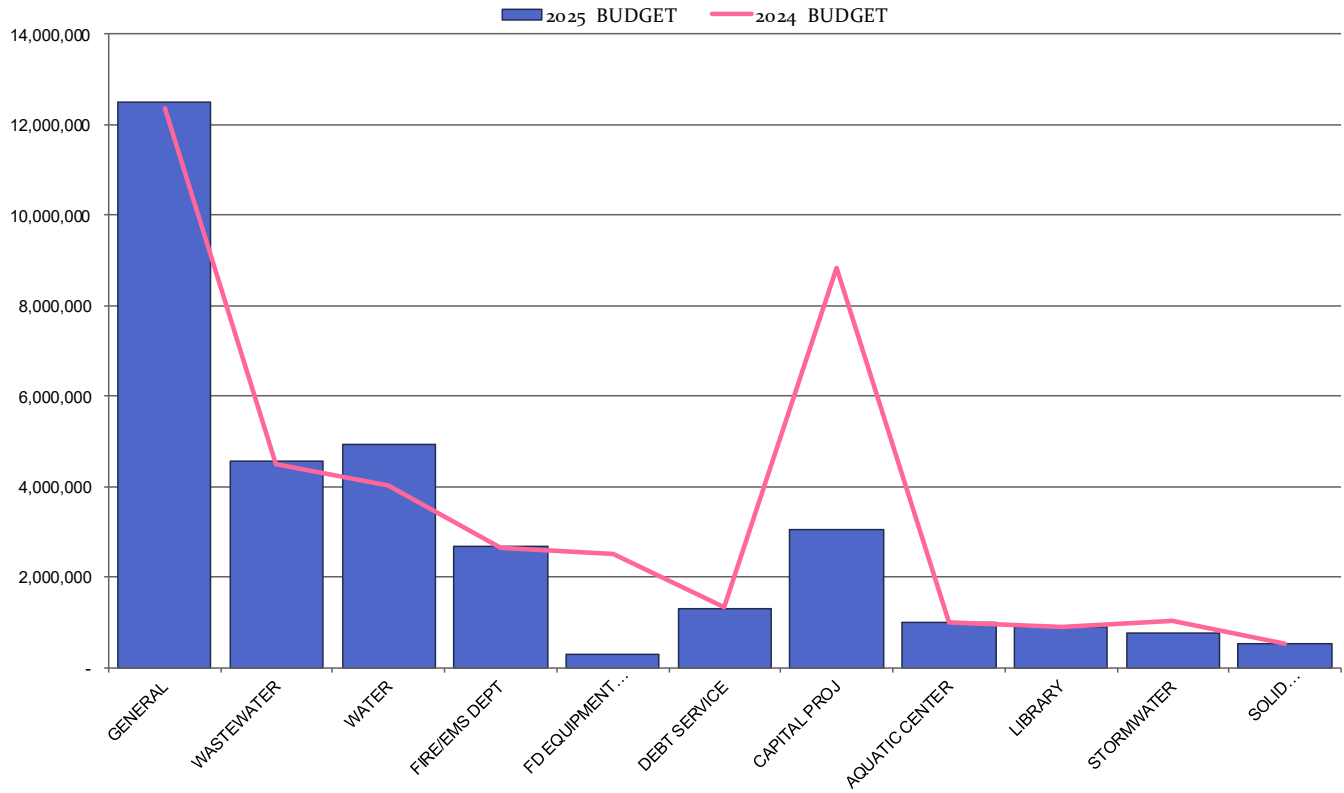
REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	\$ CHG/BUD FY 23/22	% CHG BUD FY 23/22	2025 BUDGET	\$ CHG/BUD FY 23/22R	% CHG BUD FY 23/22R	Type
100	TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,000,736	6,105,298	6,194,882	194,146	3.24%	6,194,177	(705)	-0.01%	1
100	TOTAL SPECIAL ASSESSMENTS	1,523	3,308	150	500	200	-	(500)	-100.00%	-	-	0.00%	1
100	TOTAL INTERGOVT REVENUES	4,851,368	4,589,357	4,590,742	4,401,936	4,227,617	4,695,105	293,169	6.66%	4,906,810	211,705	4.51%	1
100	TOTAL LICENSES & PERMITS	49,695	148,817	89,048	73,975	153,985	92,233	18,258	24.68%	92,233	-	0.00%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	262,214	295,355	296,072	335,900	249,150	288,800	(47,100)	-14.02%	288,800	-	0.00%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	40,087	27,525	(79,386)	-74.25%	27,525	-	0.00%	1
100	TOTAL MSC REVENUE	501,514	462,853	595,927	510,570	1,237,699	973,488	462,918	90.67%	901,773	(71,715)	-7.37%	1
100	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	232,209	160,371	81,110	(151,099)	-65.07%	81,260	150	0.18%	1
100T	GENERAL FUND	9,899,390	10,304,142	10,384,446	11,662,737	12,174,407	12,353,144	690,407	5.92%	12,492,579	139,435	1.13%	1
200	CABLE TV FUND	115,776	97,925	97,033	134,458	100,929	142,777	8,319	6.19%	144,845	2,069	1.45%	1
205	27TH PAYROLL FUND	15,004	30,008	64	-	76,557	-	-	0.00%	-	-	0.00%	2
208	PARKING PERMIT FUND	33,031	33,461	35,244	39,390	39,403	39,401	11	0.03%	39,794	393	1.00%	1
210	FD EQUIPMENT REVOLVING FUND	11,415	263,555	1,244,674	1,400,000	1,171,626	2,509,328	1,109,328	79.24%	285,020	(2,224,309)	-88.64%	2
214	ELECTIONS	37,534	25,000	33,426	36,203	17,176	57,736	21,533	59.48%	18,354	(39,382)	-68.21%	1
215	EQUIPVHICLE REVOLVING FUND	120,727	227,010	154,182	130,000	295,273	279,000	149,000	114.62%	256,000	(23,000)	-8.24%	1
216	POLICE VEHICLE REVOLVING FUND	97,470	8,630	21,730	-	7,109	137,256	137,256	100%	70,000	(67,256)	-49.00%	1
217	BUILDING REPAIR FUND	44,318	15,000	25,000	15,150	34,502	15,150	-	0.00%	15,302	152	1.00%	1
220	LIBRARY SPECIAL REVENUE FUND	732,557	761,596	742,837	834,006	899,474	884,718	50,712	6.08%	902,599	17,881	2.02%	1
225	SKATE PARK FUND	-	3,000	-	-	-	-	-	0.00%	-	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	459,872	482,213	438,647	506,031	503,913	510,667	4,636	0.92%	514,504	3,837	0.75%	1
235	RIDE-SHARE GRANT PROGRAM FUND	181,419	152,584	130,127	206,247	49,523	164,823	(41,424)	-20.08%	-	(164,823)	-100.00%	1
240	PARKLAND ACQUISITION FUND	4,480	-	-	-	-	-	-	0.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	896	14,497	26,881	-	7,151	-	-	0.00%	-	-	0.00%	2
246	FIELD OF DREAMS	(2,312)	76,584	20,510	69,462	50,622	55,092	(14,370)	-20.69%	56,004	912	1.66%	2
247	AQUATIC CENTER	430,860	504,141	689,360	697,464	790,508	988,216	290,753	41.69%	1,000,247	12,031	1.22%	2
248	PARK & REC SPECIAL REVENUE	67,774	94,465	192,241	364,378	334,592	407,921	43,543	11.95%	418,082	10,160	2.49%	2
249	FIRE/EMS DEPARTMENT	-	-	641,626	2,517,098	2,271,465	2,644,828	127,730	5.07%	2,689,898	45,070	1.70%	3
250	FORESTRY FUND	6,292	9,418	11,254	1,000	3,100	16,000	15,000	1500.00%	4,010	(11,990)	-74.94%	2
260	SICK LEAVE SEVERANCE FUND	42,000	75,000	18,888	140,000	37,611	80,000	(60,000)	-42.86%	30,000	(50,000)	-62.50%	2
271	INSURANCE-SIR	25,000	50,000	-	-	5,966	20,000	20,000	100%	-	(20,000)	-100.00%	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	290,255	269,291	178,197	360,000	233,116	406,660	46,660	12.96%	290,850	(115,810)	-28.48%	1
295	POLICE DEPARTMENT- TRUST FUND	42,952	17,643	11,469	-	18,922	7,000	7,000	100%	8,000	1,000	14.29%	2
300	DEBT SERVICE FUND	4,131,848	3,033,698	1,043,530	1,273,691	1,300,206	1,330,305	56,614	4.44%	1,283,924	(46,381)	-3.49%	3
410	TID DISTRICT #10 FUND	-	-	-	14,783	150	129,777	114,994	777.88%	507,012	377,235	290.68%	4
411	TID DISTRICT #11 FUND	-	-	-	19,783	11,650	49,777	29,994	151.61%	35,644	(14,133)	-28.39%	4
412	TID DISTRICT #12 FUND	-	-	213,668	121,736	44,737	41,750	(79,986)	-65.70%	41,350	(400)	-0.96%	4
413	TID DISTRICT #13 FUND	-	-	-	115,113	150	80,113	(35,000)	-30.40%	80,113	-	0.00%	4
414	TID DISTRICT #14 FUND	-	-	-	140,309	44,615	294,752	154,443	110.07%	199,913	(94,839)	-32.18%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	2,126,362	50,000	2,000	50,000	-	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	687,655	116,768	4,194,386	246,000	71,499	8,841,563	8,595,563	3494.13%	3,039,065	(5,802,498)	-65.63%	4
452	BIRGE FOUNTAIN RESTORATION	2,500	10,305	500	500	500	500	-	0.00%	500	-	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4
610	WATER UTILITY FUND	2,062,795	2,568,606	2,709,462	2,927,442	1,807,091	4,019,483	1,092,041	37.30%	4,947,805	928,322	23.10%	5
620	WASTEWATER UTILITY	3,818,214	4,160,133	4,193,260	4,465,858	2,795,485	4,487,428	21,570	0.48%	4,545,145	57,717	1.29%	5
630	STORMWATER UTILITY FUND	540,353	594,103	553,558	751,341	359,761	1,034,408	283,067	37.67%	743,174	(291,234)	-28.15%	5
810	RESCUE SQUAD EQUIPEDUC FUND	974	387	1,079	3,500	3,230	3,539	39	1.12%	4,035	496	14.01%	6
820	ROCK RIVER STORMWATER GROUP	37,294	45,002	44,208	40,000	48,036	80,000	40,000	100.00%	80,000	0	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	100,000	100,000	167,343	190,745	82,500	235,815	45,070	23.63%	240,904	5,090	2.16%	2
910	CDA PROGRAMS FUND	182,042	181,284	342,102	-	79,769	10,000	10,000	100%	10,000	0	0.00%	2
920	INNOVATION CTR-OPERATIONS	500,660	235,505	263,337	154,680	163,405	174,195	19,515	12.62%	175,937	1,742	1.00%	2
	TOTAL ALL FUNDS	24,721,044	24,560,957	30,950,629	29,629,105	25,937,360	42,583,123	12,954,018	43.72%	35,220,608	(7,362,513)	-17.29%	

Fund Type:

1 - General Fund	4 - Capital Project Fund
2 - Special Revenue Fund	5 - Proprietary Fund
3 - Debt Service Fund	6 - Fiduciary Fund

**MAJOR FUND BUDGETS WITH EXPENDITURES
OVER \$400,000**



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	\$ CHG/BUD FY 23/22	% CHG BUD FY 23/22	2025 BUDGET	\$ CHG/BUD FY 23o/23a	% CHG BUD FY 23o/23a	Type
100	GENERAL FUND EXPENDITURES	9,691,522	10,103,236	10,064,668	11,662,737	11,853,634	12,353,144	690,407	5.9%	12,492,579	139,435	1.1%	1
200	CABLE TV FUND	84,209	110,692	106,048	134,458	100,907	142,758	8,300	6.2%	144,829	2,071	1.5%	2
208	PARKING PERMIT FUND	6,445	40,518	39,122	39,390	39,390	39,390	-	-	39,784	394	1.0%	2
205	27TH PAYROLL FUND	-	-	-	-	76,547	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	-	105,933	95,532	1,400,000	1,171,600	2,509,306	1,109,306	79.2%	285,000	(2,224,306)	(88.6%)	1
214	ELECTIONS	54,422	14,124	36,982	36,203	17,176	57,736	21,533	59.5%	18,354	(39,382)	(68.2%)	1
215	EQUIP/VEHICLE REVOLVING FUND	172,183	234,627	30,090	130,000	295,273	279,000	149,000	114.6%	256,000	(23,000)	(8.2%)	1
216	POLICE VEHICLE REVOLVING FUND	46,933	54,562	55,022	-	7,109	137,256	137,256	100%	70,000	(67,256)	(49.0%)	1
217	BUILDING REPAIR FUND	4,205	47,973	-	15,150	34,502	15,150	-	-	15,302	152	1.0%	1
220	LIBRARY SPECIAL REVENUE FUND	717,417	839,310	815,545	834,006	899,474	884,718	50,712	6.1%	902,599	17,881	2.0%	2
225	SKATE PARK FUND	5,000	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	455,481	456,991	480,493	506,031	503,913	510,667	4,636	0.9%	514,504	3,837	0.8%	1
235	RIE-SHARE GRANT PROGRAM FUND	191,816	139,031	112,861	206,247	83,265	164,823	(41,424)	(20.1%)	166,471	1,648	1.0%	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	2,371	1,361	46,770	-	7,151	-	-	-	-	-	-	2
246	FIELD OF DREAMS	6,262	67,594	24,162	69,462	50,622	55,092	(14,370)	(20.7%)	56,004	912	1.7%	2
247	AQUATIC CENTER	503,815	583,464	700,959	697,464	790,508	988,216	290,753	41.7%	1,000,247	12,031	1.2%	2
248	PARK & REC SPECIAL REVENUE	70,897	84,179	167,715	364,378	334,592	407,921	43,543	12.0%	418,082	10,160	2.5%	2
249	FIRE/EMS DEPARTMENT	-	-	725,696	2,517,098	2,271,465	2,644,828	127,730	5.1%	2,689,898	45,070	1.7%	2
250	FORESTRY FUND	6,275	2,890	14,347	1,000	3,100	16,000	15,000	1,500.0%	4,010	(11,990)	(74.9%)	2
260	SICK LEAVE SEVERANCE FUND	16,223	33,414	40,593	140,000	37,611	80,000	(60,000)	(42.9%)	30,000	(50,000)	(62.5%)	1
271	INSURANCE-SIR	12,448	19,900	-	-	5,596	20,000	20,000	100%	-	(20,000)	(100.0%)	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	204,945	225,922	308,883	360,000	233,116	406,660	46,660	13.0%	290,850	(115,810)	(28.5%)	1
295	POLICE DEPARTMENT-TRUST FUND	10,882	16,911	16,327	-	18,922	7,000	7,000	100%	8,000	1,000	14.3%	2
300	DEBT SERVICE FUND	4,131,848	3,079,372	1,044,805	1,273,691	1,300,206	1,330,305	56,614	4.4%	1,283,924	(46,381)	(3.5%)	3
410	TID DISTRICT #10 FUND	-	18,660	289	14,783	150	129,777	114,994	777.9%	507,012	377,235	290.7%	4
411	TID DISTRICT #11 FUND	-	10,710	289	19,783	11,650	49,777	29,994	151.6%	35,644	(14,133)	(28.4%)	4
412	TID DISTRICT #12 FUND	-	10,710	206,656	121,736	44,737	41,750	(79,986)	(65.7%)	41,350	(400)	(1.0%)	4
413	TID DISTRICT #13 FUND	-	10,710	289	115,113	150	80,113	(35,000)	(30.4%)	80,113	-	-	4
414	TID DISTRICT #14 FUND	-	10,710	289	140,309	44,615	294,752	154,443	110.1%	199,913	(94,839)	(32.2%)	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	50,000	50,000	52,009	50,000	-	-	50,000	-	-	4
452	BIRGE FOUNTAIN RESTORATION	1,140	283	429	500	750	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
620	WASTEWATER UTILITY	3,415,882	3,331,776	3,419,392	4,465,858	4,496,110	4,487,428	21,570	0.5%	4,545,145	57,717	1.3%	5
630	STORMWATER UTILITY FUND	522,302	552,311	651,628	751,341	744,258	1,034,408	283,067	37.7%	743,174	(291,234)	(28.2%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	2,954	3,270	7,259	3,500	7,410	3,500	-	-	4,000	500	14.3%	6
820	ROCK RIVER STORMWATER GROUP	33,701	21,600	50,844	40,000	70,000	80,000	40,000	100.0%	80,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	131,914	156,864	118,798	190,745	77,067	235,815	45,070	23.6%	240,904	5,090	2.2%	2
910	CDA PROGRAMS FUND	260,987	1,020,607	636,531	-	11,444	10,000	10,000	100%	10,000	-	-	2

Fund Type:

1 - General Fund

2 - Special Revenue Fund

3 - Debt Service Fund

4 - Capital Project Fund

5 - Proprietary Fund

6 - Fiduciary Fund

BUDGET SUMMARY

TAX CALCULATION



Tax Calculation - Tax Year 2022 / Calendar Year 2023				
WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS
Assessment Ratio:	0.957742290	Assessment Ratio:	0.970561265	
Lottery Credit:	244.42	Lottery Credit:	244.42	
	0.937771612		0.957130303	
VALUATION		VALUATION		
Assessed Values:	801,245,100	Assessed Values:	116,644,800	917,889,900
Equalized Val:(no tif)	815,152,600	Equalized Val:(no tif)	110,031,700	925,184,300
Equalized Val:(w/ tif)	854,413,900	Equalized Val:(w/ tif)	121,869,300	976,283,200
State Credits:	1,201,619.82	State Credits:	120,293.51	1,321,913.33
LEVIES without TIF		LEVIES without TIF		
State	-	State	-	-
County	2,178,618.98	County	372,598.87	2,551,217.85
Technical College	478,399.83	Technical College	75,774.54	554,174.37
School	6,574,173.45	School	920,047.51	7,494,220.96
City	5,156,343.55	City	696,018.45	5,852,362.00
TIF	692,966.08	TIF	222,099.86	915,065.94
Total	15,080,501.89	Total	2,286,539.23	17,367,041.12
LEVIES with TIF		LEVIES with TIF		
State	-	State	-	-
County	2,283,551.02	County	412,684.43	2,696,235.45
Technical College	501,441.85	Technical College	83,926.63	585,368.48
School	6,890,813.93	School	1,019,029.53	7,909,843.46
City	5,404,695.09	City	770,898.64	6,175,593.73
Total	15,080,501.89	Total	2,286,539.23	17,367,041.12
TAX RATES		TAX RATES		
State	-	State	-	-
County	2.850003101	County	3.537958229	2.937427953
Technical College	0.625828289	Technical College	0.719505970	0.637732783
School	8.600132381	School	8.736176238	8.617420739
City	6.745370536	City	6.608941333	6.728033210
Gross Tax Rate	18.821334307	Gross Tax Rate	19.602581770	18.920614684
Less School Credit	(1.499690694)	Less School Credit	(1.031280520)	(1.440165460)
Net Tax Rate	17.321643613	Net Tax Rate	18.571301250	17.480449224
TIF BREAKOUT	WALWORTH	JEFFERSON	TOTAL TIF	
County	104,932.04	40,085.56	145,017.60	
Technical College	23,042.02	8,152.09	31,194.11	
School	316,640.48	98,982.02	415,622.50	
City	248,351.54	74,880.19	323,231.73	
Total	692,966.08	222,099.86	915,065.94	

BUDGET SUMMARY

TAX CALCULATION



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023							
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,178,618.98	815,152,600	0.002672652	854,413,900	2,283,551.02	104,932.04	County
City	5,156,343.55	815,152,600	0.006325617	854,413,900	5,404,695.09	248,351.54	City
School District	6,574,173.45	815,152,600	0.008064960	854,413,900	6,890,813.93	316,640.48	School District
Technical College	478,399.83	815,152,600	0.000586884	854,413,900	501,441.85	23,042.02	Technical College
Total	14,387,535.81		0.017650114		15,080,501.89	692,966.08	Total
TID Area	Increment Value Increase	Increment % Split	Increment Split Value		Total Tax Asking:	5,852,362.00	
					% in Walworth Cty:	0.881070507	
					Net Amt.:	5,156,343.55	
TID # 10	13,016,000	0.33152238973	229,733.77				
TID # 11	3,754,800	0.09563616080	66,272.62				
TID # 12	8,397,100	0.21387727864	148,209.70				
TID # 13	5,141,000	0.13094319342	90,739.19				
TID # 14	8,952,400	0.22802097740	158,010.80				
	39,261,300	1.00000000000	692,966.08				

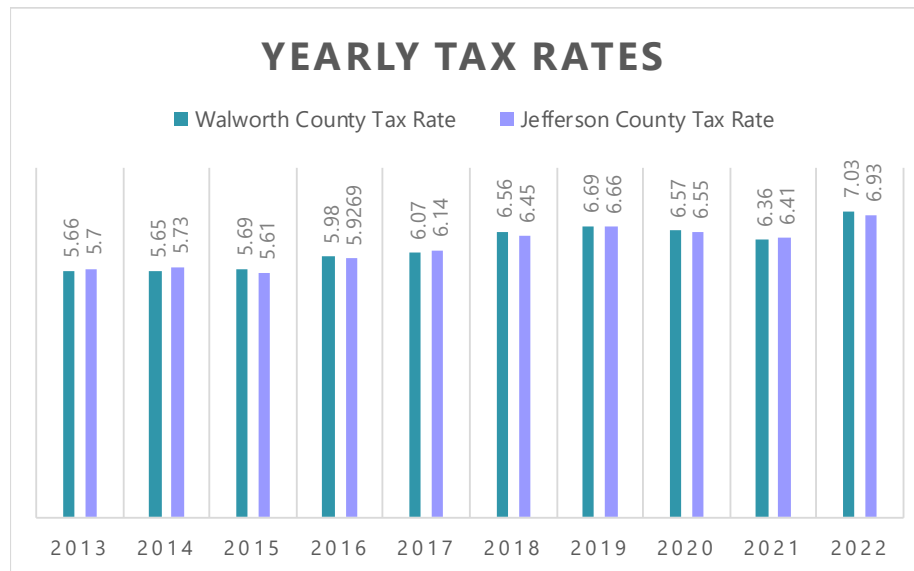
BUDGET SUMMARY

TAX CALCULATION



JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023							
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	372,598.87	110,031,700	0.003386287	121,869,300	412,684.43	40,085.56	County
City	696,018.45	110,031,700	0.006325618	121,869,300	770,898.64	74,880.19	City
School District	920,047.51	110,031,700	0.008361659	121,869,300	1,019,029.53	98,982.02	School District
Technical College	75,774.54	110,031,700	0.000688661	121,869,300	83,926.63	8,152.09	Technical College
Total	2,064,439.37		0.018762225		2,286,539.23	222,099.86	Total
TID Area	Increment Value Increase	Increment % Split	Increment Split Value		Total Tax Asking:	5,852,362.00	
TID # 10	836,100	0.07063087112	15,687.11		% in Jefferson Cty.:	0.118929493	
TID # 14	11,001,500	0.92936912888	206,412.75		Net Amt.:	696,018.45	
TOTAL	11,837,600	1.00000000000	222,099.86				

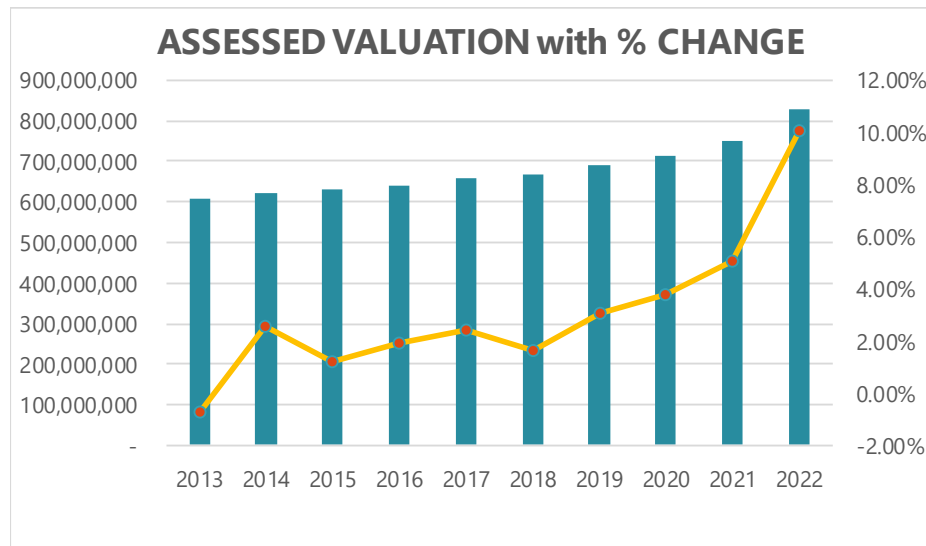


TAX LEVIES, RATES & COLLECTIONS

Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 st of Each Year
2022	2023	7.03	6.93	5,050,097.99	706,755.01	7,482.82
2021	2022	6.36	6.41	3,795,413.28	405,521.33	6,716.65
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05
2015	2016	5.69	5.61	2,863,408.17	280,366.83	13,080.59
2014	2015	5.65	5.73	2,792,167.00	279,567.00	11,148.34
2013	2014	5.66	5.70	2,740,631.00	276,815.00	13,700.00

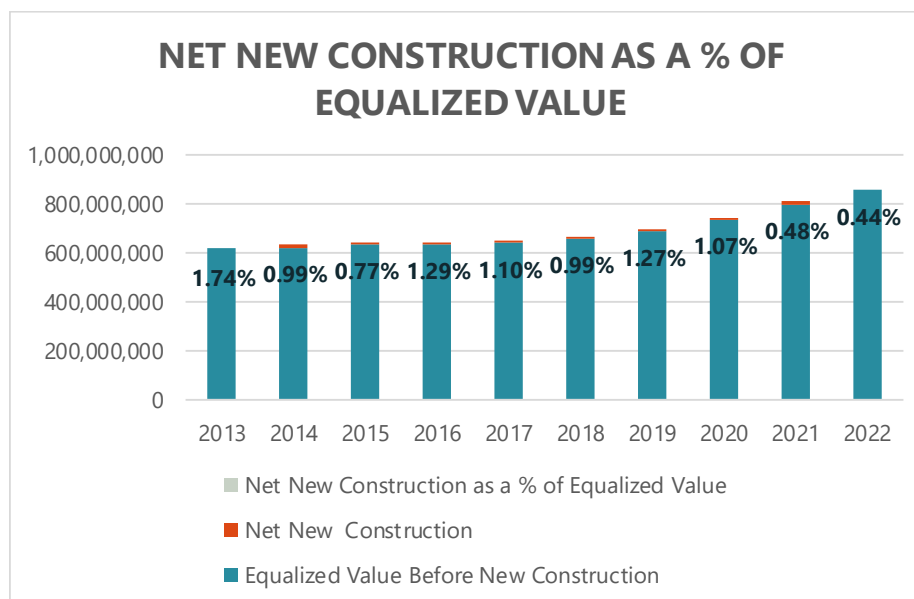
CITY LEVY/TID OUT with % Change

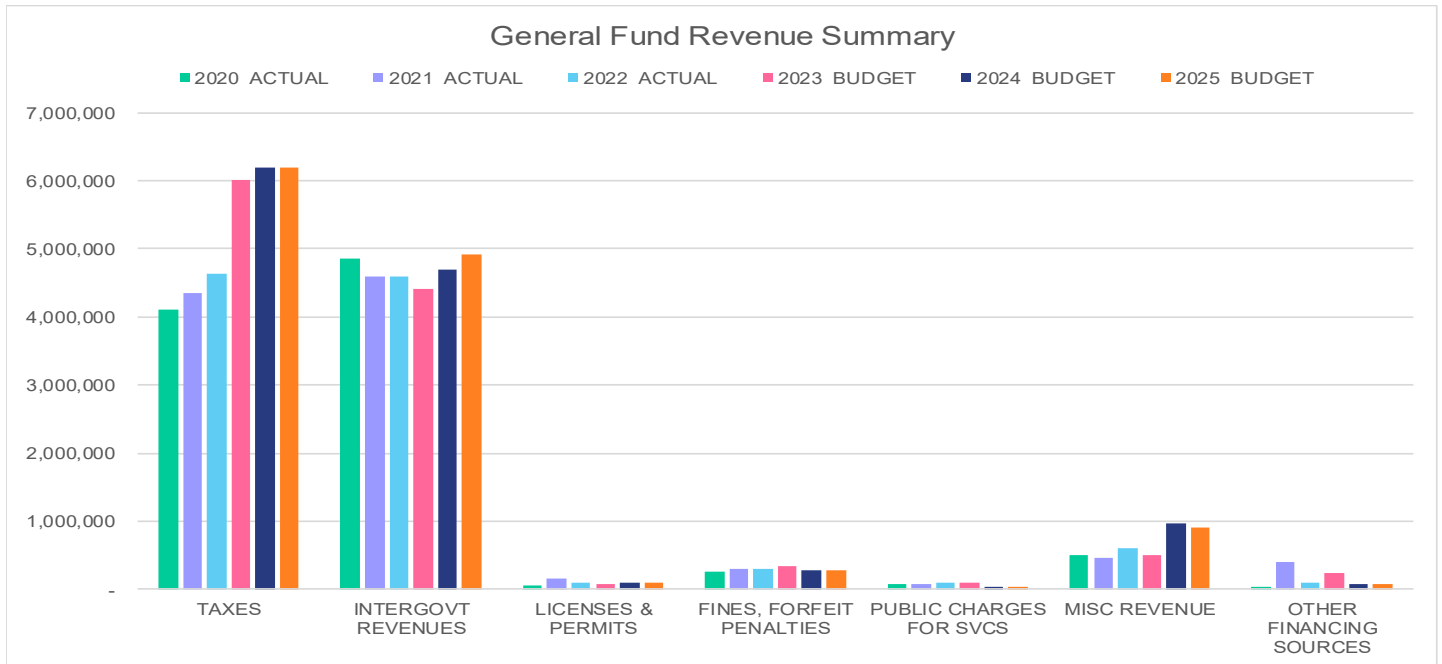




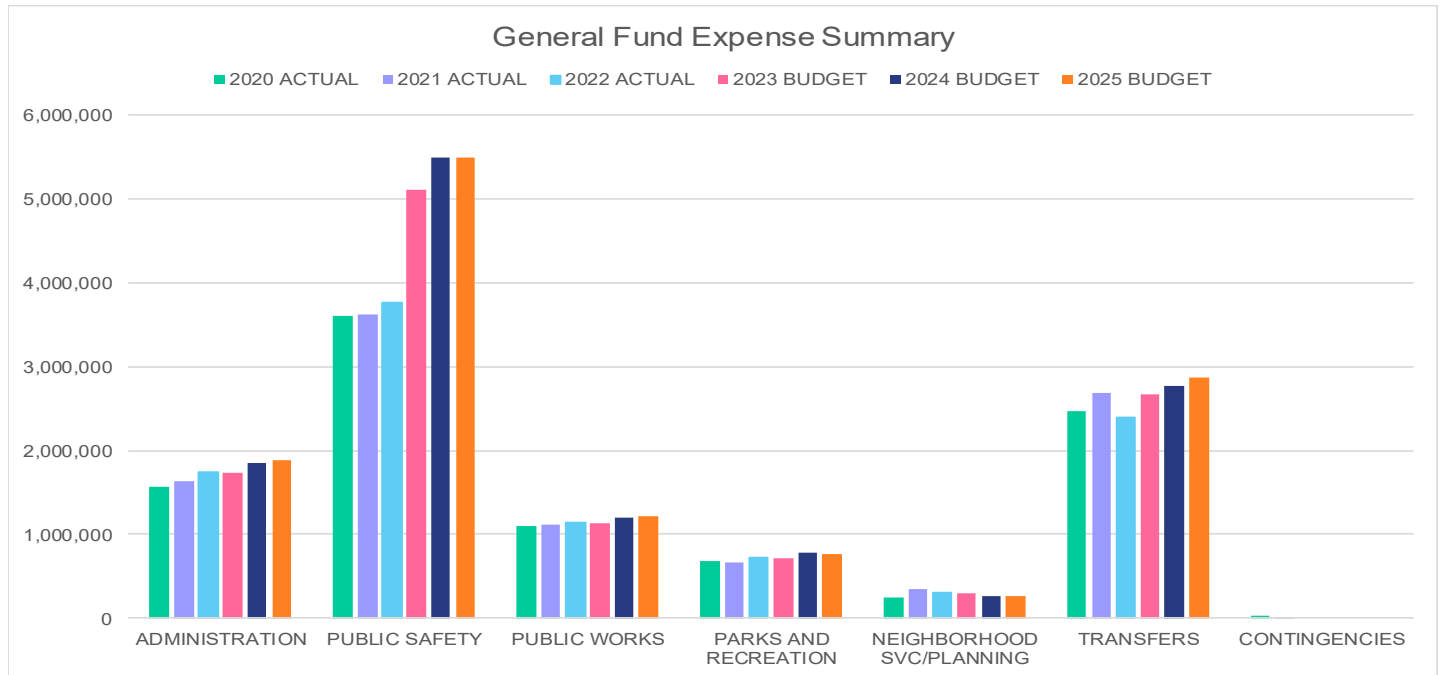
ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100
2013	606,440,200	-0.71%	549,875,400	625,860,800



**GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES	4,104,110	4,339,875	4,624,990	6,000,736	6,105,298	6,194,882	6,194,177
SPECIAL ASSESSMENTS	1,523	3,308	150	500	200	-	-
INTERGOVT REVENUES	4,851,368	4,589,357	4,590,742	4,401,936	4,227,617	4,695,105	4,906,810
LICENSES & PERMITS	49,695	148,817	89,048	73,975	153,985	92,233	92,233
FINES, FORFEIT PENALTIES	262,214	295,355	296,072	335,900	249,150	288,800	288,800
PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	40,087	27,525	27,525
MISC REVENUE	501,514	462,853	595,927	510,570	1,237,699	973,488	901,773
OTHER FINANCING SOURCES	44,530	395,840	99,675	232,209	160,371	81,110	81,260
TOTAL:	9,899,390	10,304,142	10,384,446	11,662,737	12,174,407	12,353,144	12,492,579



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	1,724,911	1,853,647	1,877,292
PUBLIC SAFETY	3,598,921	3,624,927	3,766,018	5,104,763	4,945,084	5,490,916	5,494,872
PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,131,535	1,225,954	1,200,352	1,223,365
PARKS AND RECREATION	688,294	673,505	724,655	710,607	700,975	775,265	769,455
NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	315,758	258,543	262,870
TRANSFERS	2,469,144	2,688,325	2,388,226	2,675,785	2,940,951	2,774,421	2,864,725
CONTINGENCIES	26,927	17,258	0	0	0	0	0
TOTAL:	9,691,522	10,103,236	10,064,668	11,662,737	11,853,634	12,353,144	12,492,579

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
100-4110-00	LOCAL TAX LEVY	3,093,547	3,133,033	3,154,970	4,499,748	4,499,748	4,538,657	4,584,638
100-4111-00	DEBT SERVICE TAX LEVY	892,438	946,352	1,045,965	1,257,105	1,257,105	1,313,705	1,267,724
100-4112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	4,183	-	6,611	-	2,625	-	-
100-4114-00	USE VALUE PENALTY	224	546	-	500	-	-	-
100-4140-00	MOBILE HOME FEES	17,400	38,885	57,754	25,000	58,000	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	56,542	192,583	233,465	190,000	230,000	230,000	230,000
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,513	27,733	120,606	27,733	27,820	27,820	27,820
100-41800-00	INTEREST ON TAXES	12,263	744	5,620	650	30,000	26,700	25,995
	TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,000,736	6,105,298	6,194,882	6,194,177
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	53	53	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	58	-	-	-	-	-
100-42320-53	SIDEWALKS	32	32	-	-	-	-	-
100-42400-53	SNOW REMOVAL	641	1,675	150	500	-	-	-
100-42500-53	FAILURE TO MOW FINES	425	1,175	-	-	200	-	-
	TOTAL SPECIAL ASSESSEMENTS	1,523	3,308	150	500	200	-	-
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	67,958	71,382	63,331	53,306	53,306	-	-
100-43410-00	SHARED REVENUE-UTILITY	371,011	422,541	397,001	396,241	395,596	394,892	394,892
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,783	2,836,846	2,836,844	2,836,844	3,534,954	3,534,954
100-43507-52	POLICE-MISC SAFETY GRANTS	7,697	6,841	8,013	500	10	-	-
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	268,360	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	664,597	625,414	576,591	572,016	572,016	580,479	580,479
100-43531-52	STATE GRANT--PUBLIC SAFETY	-	-	9,356	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	166,561	170,491	178,963	179,292	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	284,694	279,097	329,598	205,881	192,781	7,331	217,401
100-43663-52	2% FIRE DUES-ST OF WISC	27,783	29,711	32,121	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	5,846	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	-	-	-	35,656	43,214	43,214	43,214
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	2,800	3,408	2,800	2,800	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,784	1,571	1,416	1,575	2,029	2,029	2,029
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
100-43745-52	WUSD-JUVENILE OFFICIER	62,051	58,228	65,117	64,500	65,211	65,397	67,032
	TOTAL INTERGOVT REVENUES	4,815,278	4,557,924	4,555,086	4,401,936	4,227,617	4,695,105	4,906,810
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	10,589	18,400	18,608	16,100	18,733	18,733	18,733
100-44120-51	CIGARETTE	700	1,350	1,540	1,200	1,300	1,300	1,300
100-44122-51	BEVERAGE OPERATORS	2,948	4,360	3,020	3,600	3,600	3,600	3,600
100-44200-51	MISC. LICENSES	1,725	1,725	2,233	2,000	2,772	2,750	2,750
100-44300-53	BLDG/ZONING PERMITS	17,495	94,149	42,537	34,725	105,000	50,000	50,000
100-44310-53	ELECTRICAL PERMITS	6,325	8,752	6,911	5,550	8,000	5,550	5,550
100-44320-53	PLUMBING PERMITS	4,422	12,059	7,785	5,775	7,000	5,775	5,775
100-44330-53	HVAC PERMITS	4,020	5,646	4,668	3,225	5,000	3,225	3,225
100-44340-53	STREET OPENING PERMITS	50	250	100	200	150	200	200
100-44350-53	SIGN PERMITS	689	1,703	952	1,200	780	600	600
100-44370-51	WATERFOWL PERMITS	20	-	-	-	280	-	-
100-44900-51	MISC PERMITS	713	423	695	400	1,370	500	500
	TOTAL LICENSES & PERMITS	49,695	148,817	89,048	73,975	153,985	92,233	92,233

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	185,558	216,906	234,661	216,600	185,000	216,600	216,600
100-45113-52	MISC COURT RESEARCH FEE	120	285	360	200	150	200	200
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	-	(200)	-	-	-	-
100-45130-52	PARKING VIOLATIONS	62,361	64,364	52,826	115,100	52,000	60,000	60,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,300	5,750	7,125	3,000	8,000	7,500	7,500
100-45145-53	RE-INSPECTION FINES	8,875	8,050	1,300	1,000	4,000	4,500	4,500
	TOTAL FINES, FORTFEIT - PENALTIES	262,214	295,355	296,072	335,900	249,150	288,800	288,800
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	-	-	-	-	-	-
100-46120-51	TREASURER	3,895	4,625	4,500	4,300	3,200	3,500	3,500
100-46210-52	POLICE-DISPATCH-MOU-UNIV	43,005	42,120	41,520	55,611	-	-	-
100-46220-52	FALSE ALARM FINES	450	2,550	750	1,800	1,000	1,500	1,500
100-46230-52	AMBULANCE	11,265	(8,640)	12,174	-	-	-	-
100-46240-52	CRASH CALLS	24	-	164	-	-	-	-
100-46310-53	DPW MISC REVENUE	18,521	13,526	9,853	27,600	17,000	5,000	5,000
100-46311-53	SALE OF MATERIALS	12	10	202	-	2	-	-
100-46312-51	MISC DEPT EARNINGS	277	1,435	100	1,300	-	-	-
100-46320-53	SAND & SALT CHARGES	700	1,433	1,056	4,700	-	500	500
100-46350-51	CITY PLANNER-SERVICES	1,695	-	135	800	360	-	-
100-46733-55	SR CITZ OFFSET	1,307	803	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	42	-	-	-	-	-
100-46743-51	FACILITY RENTALS	3,234	10,710	17,289	10,700	18,500	17,000	17,000
100-46746-55	SPECIAL EVENT FEES	25	125	100	100	25	25	25
	TOTAL PUBLIC CHARGES FOR SVCS	84,410	68,739	87,843	106,911	40,087	27,525	27,525
MISC. REVENUES								
100-48100-00	INTEREST INCOME	78,769	6,396	179,090	49,533	700,000	550,638	478,923
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	4,800	4,800
100-48220-55	DEPOSITS-FORFEITED	-	-	380	-	50	50	50
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	7,500	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	-	13,514	10,000	10,000
100-48415-00	RESTITUTION-DAMAGES	4,417	1,121	7,690	2,000	4,650	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	26,688	50,436	10,878	12,137	51,535	25,000	25,000
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	125	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,500	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	31,287	33,761	29,227	31,500	29,572	30,000	30,000
100-48545-00	DONATION-GENERAL	750	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,000	7,000	8,000	53,500	80,043	-	-
100-48600-00	MISC REVENUE-NON RECURRING	10	1,262	2,331	3,600	35	-	-
100-48700-00	WATER UTILITY TAXES	349,794	357,531	344,406	353,500	353,500	350,000	350,000
	TOTAL MISC REVENUE	501,514	462,307	595,927	510,570	1,237,699	973,488	901,773
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	7,500	8,000	8,000	8,100	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	10,280	12,340	15,720	15,000	18,974	16,260	16,410
100-49267-00	TRANSFER FROM 208 PARKING	2,250	35,927	35,000	35,350	35,350	35,350	35,350
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	76,547	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	319,073	5,533	1,000	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	14,922	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	151,759	-	-	-
	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	232,209	160,371	81,110	81,260
	TOTAL GEN FUND REVENUES	9,863,275	10,272,164	10,348,790	11,662,737	12,174,407	12,353,144	12,492,579

GENERAL FUND

EXPENDITURES



GENERAL FUND EXPENDITURE SUMMARY

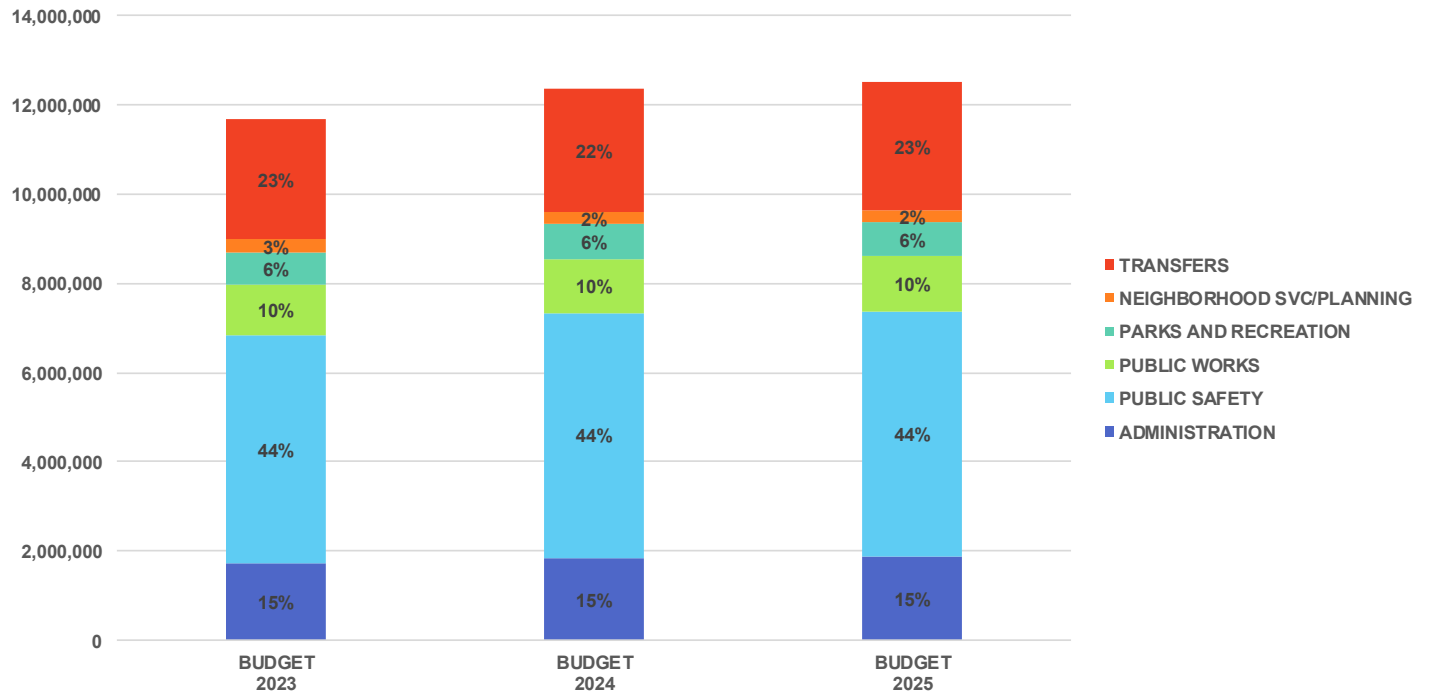
SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	#
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	1,724,911	1,853,647	1,877,292	1
2	PUBLIC SAFETY	3,598,921	3,624,927	3,766,018	5,104,763	4,945,084	5,490,916	5,494,872	2
3	PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,131,535	1,225,954	1,200,352	1,223,365	3
4	PARKS AND RECREATION	688,294	673,505	724,655	710,607	700,975	775,265	769,455	4
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	315,758	258,543	262,870	5
6	TRANSFERS	2,469,144	2,688,325	2,388,226	2,675,785	2,940,951	2,774,421	2,864,725	6
7	CONTINGENCIES	26,927	17,258	0	0	0	-	-	7
	TOTAL	9,691,522	10,103,236	10,064,668	11,662,737	11,853,634	12,353,144	12,492,579	

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
51100	Total Legislative Support	137,138	234,884	263,085	225,511	273,116	254,474	255,984	1
51110	Total Contingencies	26,927	17,258	-	-	-	-	-	7
51200	Total Court	72,609	75,869	81,915	84,544	85,404	81,180	82,953	1
51300	Total Legal	71,277	72,504	72,901	74,591	76,184	84,260	76,003	1
51400	Total General Administration	343,224	370,144	426,841	405,948	376,631	388,644	396,768	1
51450	Total Information Technology	82,498	83,395	65,345	92,863	103,343	156,148	159,341	1
51500	Total Financial Administration	197,879	206,731	215,000	235,333	218,924	249,616	254,749	1
51540	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	111,472	118,593	122,151	1
51600	Total Facilities Maintenance	481,094	429,937	449,597	446,266	428,952	462,797	470,553	1
52100	Total Police Administration	642,418	669,231	709,476	726,491	755,616	768,065	785,955	2
52110	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,949,431	2,181,265	2,237,276	2
52120	Total Police Investigation	328,880	378,879	419,193	434,233	469,987	498,508	509,258	2
52140	Total Comm Service Program	28,631	27,498	32,429	40,797	32,334	43,604	44,553	2
52400	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	315,758	258,543	262,870	5
52500	Total Emergency Preparedness	7,102	6,754	10,971	9,841	5,023	10,211	10,473	2
52600	Total Communications/Dispatch	459,233	461,006	479,568	555,861	474,079	586,470	594,328	2
53100	Total Public Works Administration	45,500	40,109	45,026	51,387	61,732	50,000	51,317	3
53230	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	213,861	179,201	182,240	3
53270	Total Parks Maintenance	251,896	207,028	224,661	279,011	242,880	282,932	288,361	4
53300	Total Street Maintenance	530,072	535,830	527,315	561,420	540,656	571,387	584,862	3
53320	Total Snow & Ice	130,637	147,570	106,517	151,704	136,020	153,453	156,054	3
53420	Total Street Lights	232,441	227,456	250,459	192,483	273,685	246,312	248,891	3
55111	Total Young Library Building	57,665	57,800	55,867	55,061	50,886	57,934	58,790	1
55200	Total Parks Administration	45,223	46,542	48,615	92,242	111,207	91,360	93,630	4
55210	Total Recreation Administration	197,349	196,989	257,934	-	-	-	-	4
55300	Total Recreation Programs	1,636	718	3,393	-	-	-	-	4
55310	Total Senior Citizen's Program	52,224	55,071	-	-	-	-	-	4
55320	Total Community Events	11,966	14,157	12,052	9,595	17,129	16,000	16,100	4
55330	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	329,759	384,973	371,364	4
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,297,705	1,418,180	1,683,346	1,460,216	1,596,502	6
59230	Total Transfer to Debt Service	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,267,724	6
59240	Total Transfer to Fire Department	215,715	203,837	199,564	1,258,615	1,258,615	1,402,794	1,313,030	2
59240	Total Transfers	97,500	-	46,991	500	500	500	500	6
	Grand Totals	9,691,522	10,103,236	10,064,668	11,662,737	11,853,634	12,353,144	12,492,579	

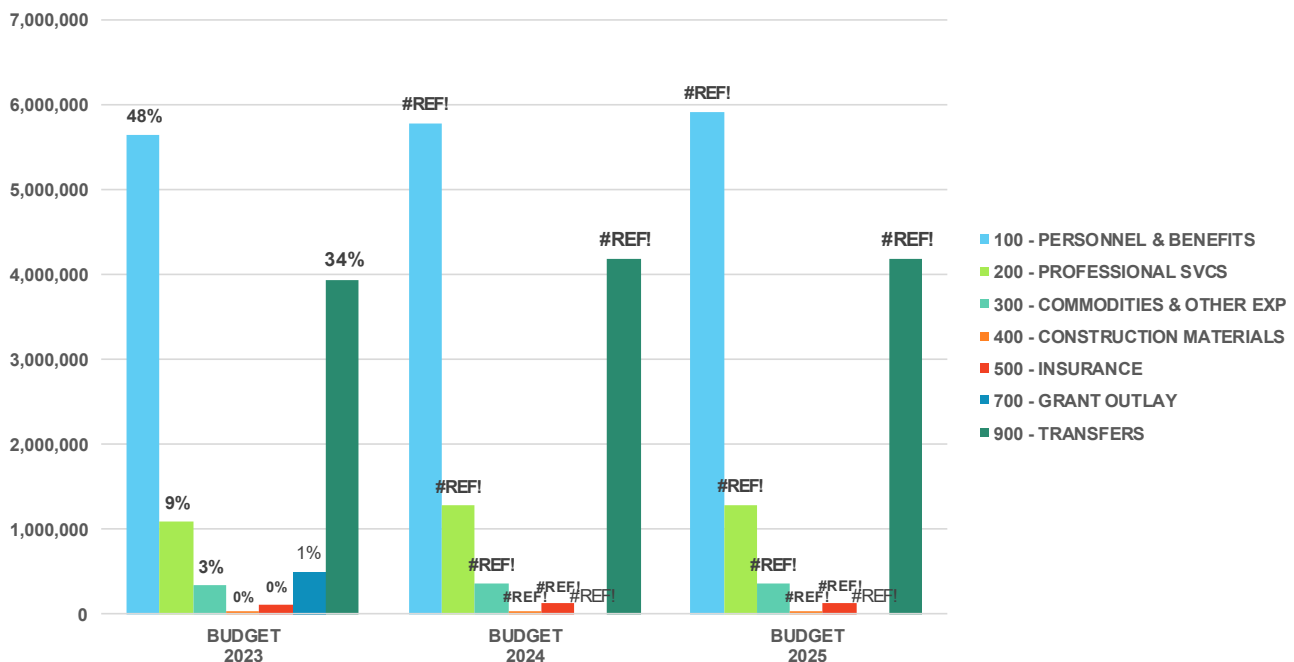
GENERAL FUND FUNCTIONAL UNIT MATRIX

ADMINISTRATION (1)	PUBLIC SAFETY (2)	PUBLIC WORKS (3)	PARKS & REC (4)	NEIGHBORHOOD SVCS (5)
100-51100 LEGISLATIVE SUPPORT	100-52100 POLICE ADMINISTRATION	100-53100 DPW ADMINISTRATION	100-52370 PARKS MAINTENANCE	100-52400 NEIGHBORHOOD SVCS
100-51200 MUNICIPAL COURT	100-52110 POLICE PATROL	100-53230 DPW SHOP/FLEET OPERATIONS	100-55200 PARKS ADMINISTRATION	
100-51300 LEGAL	100-52120 POLICE INVESTIGATION	100-53300 STREET MAINTENANCE	100-55210 RECREATION ADMINISTRATION	TRANSFERS (6)
100-51400 GENERAL ADMINISTRATION	100-52140 COMMUNITY SVC PROGRAM	100-53320 SNOW & ICE	100-55300 RECREATION PROGRAMS	100-59220 TRANSFERS TO OTHER FUNDS
100-51450 INFORMATION TECHNOLOGY	100-52200 FIRE DEPARTMENT	100-53420 STREET LIGHTS	100-55310 SENIOR CITIZENS PROGRAMS	100-59230 TRANSFERS TO DEBT SERVICE
100-51500 FINANCIAL ADMINISTRATION	100-52300 EMS/RESCUE SERVICE		100-55320 COMMUNITY EVENTS	100-59240 TRANSFER TO SPECIAL FUNDS
100-51540 INSURANCE/RISK MGMT	100-52500 EMERGENCY PREPAREDNESS		100-55330 COMMUNITY BASED COOP PROJECTS	
100-51600 FACILITIES MAINTENANCE	100-52600 COMMUNICATIONS/DISPATCH			CONTINGENCIES (7)
100-55111 LIBRARY BUILDING MAINTENANCE				100-51110 CONTINGENCIES

Expenses by Department
General Fund



Expenses by Category
General Fund



DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, Information Technology, Finance, and Emergency Preparedness.

CITY MANAGER

The City Manager is the Chief Executive Officer for the City and is appointed by the Common Council. The City Manager is responsible for overseeing day-to-day operations, directing the staff work, making policy recommendations to the Common Council and bringing forward strategic plans and initiatives for the future improvement and betterment of the City.

CITY CLERK

The City Clerk acts as the legal custodian of the City's official records and is responsible for the administration of elections, legal notifications to the public, the issuance of licenses and permits, and the preparation of official minutes. The City Clerk provides administrative support to the Common Council as well as other municipal boards, commissions, and committees. The Clerk also responds to informational and records requests from the general public.

HUMAN RESOURCES

The HR Coordinator is responsible for the planning, development, implementation, management/administration and communication of all HR programs and projects and is under the direction of the Finance & Administrative Services Director. Human Resources functions include staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

MUNICIPAL COURT

The Municipal Court conducts a variety of court actions that are too small for county, state, district, or federal courts. The municipal court maintains exclusive jurisdiction over ordinance violations within the City of Whitewater. The court also hears cases involving traffic, parking, and other violations as outlined in Wisconsin Statutes Chapter 755 and 800.

MISSION

Provide outstanding leadership and oversight to the City of Whitewater organization, preserve the democratic process, ensure transparency and accountability related to the use of public resources and provision of municipal services.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Coordinator	1	1	1	1	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Total General Administration	5.75	5.75	5.75	5.75	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	269,470	285,118	315,689	313,574	265,998	287,860	294,789
200	Professional Svcs	48,992	53,249	72,408	61,518	68,519	59,729	60,513
300	Commodities & Other Exp	23,400	28,885	35,274	28,836	37,114	36,056	36,416
700	Grant Outlay	1,362	2,892	3,471	2,020	5,000	5,000	5,050
51400	Total	343,224	370,144	426,841	405,948	376,631	388,644	396,768
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	55,040	55,253	56,128	57,916	59,840	58,879	60,293
200	Professional Svcs	5,051	4,911	3,246	3,030	11,198	3,030	3,060
300	Commodities & Other Exp	7,170	9,915	13,285	6,565	16,078	6,565	6,631
700	Grant Outlay	69,877	164,805	190,426	158,000	186,000	186,000	186,000
51100	Total	137,138	234,884	263,085	225,511	273,116	254,474	255,984
CONTINGENCIES								
900	Transfers	26,927	17,258	-	-	-	-	-
51110	Total	26,927	17,258	-	-	-	-	-
COURT								
100	Personnel & Benefits	59,162	62,499	64,057	63,416	65,170	62,747	64,106
200	Professional Svcs	10,061	10,138	12,230	17,492	18,381	14,797	15,174
300	Commodities & Other Exp	3,386	3,232	5,627	3,636	1,853	3,636	3,672
51200	Total	72,609	75,869	81,915	84,544	85,404	81,180	82,953
LEGAL								
100	Personnel & Benefits	-	1,976	4,962	2,350	1,026	-	-
200	Professional Svcs	71,277	70,528	67,939	72,241	75,158	84,260	76,003
51300	Total	71,277	72,504	72,901	74,591	76,184	84,260	76,003
GRAND TOTAL		651,175	770,658	844,742	790,594	811,335	808,558	811,707

DEPARTMENT SERVICE METRICS

CITY MANAGER

Metric descriptions and data provided in this section is intended to aid residents, elected officials, and city employees in evaluating the effectiveness of the City Manager, City Clerk, and Human Resources functions within General Administration.

- **Legislative Meetings Held & Attended:** The City Manager is responsible for maintaining relationships with state and federal legislators as well as keeping those legislators informed regarding local issues. The number of meetings held represents the number of meeting opportunities (lobby days, one-on-one visits, issue driven events) that were made available to the city manager to meeting with state or federal representatives over the course of the year. The percent of meetings attended represents the percent of meeting opportunities wherein the city manager successfully met with legislative representatives. Legislative meetings held include may include virtual meetings with state representatives as well as local government officials from municipalities throughout the state.
- **Performance Reviews Completed:** The City Manager is responsible for overseeing timely completion of all employee performance reviews as well as completing a number of individual reviews. Reviews are a pivotal tool for the professional development of each individual employee. It is the objective of the City Manager to have all reviews completed early in the year so that employee wage changes or work plans can be implemented by the end of the first quarter annually

CITY MANAGER MEASURES	2018	2019	2020	YTD 2021
Legislative Meetings Held	NA	19	50	35
Legislative Meetings Attended	NA	11	45	31
Performance Reviews Completed (%)	NA	100%	93%	95%

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **Public Records Requests Received/Completed:** Measures the number of documented records requests and the number of documented requests completed.
- **Total Registered Voters:** Number of residents legally registered to vote in the City of Whitewater
- **Percent Change in Registered Voters:** Measures the change in the number of registered voters per year displayed as a percentage of total registered voters.
- **Voter Turnout per Election:** Measures the number of voters turning out for elections during the course of the year. The measure is presented as an average.

CITY CLERK MEASURES	2018	2019	2020	2021	YTD 2022
Licenses					
Beverage Operators	218	236	119	163	115
Alcohol Consumption in Parks	41	32	5	25	37
Cigarette	13	17	14	14	15
Temporary Picnic Beer	7	5	1	2	4
Transient Merchant	0	5	3	4	6
Open Records Requests	9	9	13	10	6
Elections					
Number of Elections	4	2	4	2	4
Registered Voters as of Last Election	6,005	5,993	4,591	6,340	5088
% Change in registered Voters	-37.3%	-0.2%	-23.4%	38.1%	
Absentee Ballots Returned	1711	307	5,373	881	2154
Election Day Voter Registrations	2519	61	1,378	34	1631

HUMAN RESOURCES

Metrics for Human Resources center around staff dynamics of the organization and impact of changes in staffing. Values in table below are under development where blank.

- **Hires:** Total number of positions filled. Includes all City employees including seasonal and election.
- **Employee Separations:** Number of employees leaving the organization for any cause.
- **Position Recruitments:** Measures the number of permanent full-time and part-time positions recruited during the year.
- **Position Descriptions Updated:** Indicates the level of review and maintenance of the defined duties of positions within the organization. These are important as the basis for benchmarking of compensation.
- **Workers Compensation Experience Mod Factor:** This value represents the impact of worker's compensation claims on our cost of insurance. A value greater than 1.0 represents a higher than average claims experience compared to other employers.
- **Permanent Full and Part-time Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.
- **Temporary and Seasonal Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.

HUMAN RESOURCES MEASURES	2017	2018	2019	2020	YTD 2021
Hires	111	113	85	91	68
Employee Separations	79	24	83	79	25
Position Recruitments	40	57	42	34	12
Position Descriptions Updated	28	15	13	13	81
Workers Comp Experience Modification Factor	.95	1.2	1.19	1.43	1.1
Permanent Full/Part-time Employee Count	118	104	108	96	91
Temporary/Seasonal Employee Count	273	288	251	180	161

GOALS & OBJECTIVES 2022/2023 OUTLOOK

CITY MANAGER

- Program-Based Strategic Performance Plan. Complete an analysis of each departments programs and outputs to successfully map out each contact point between the City organization and our residents.
- Job Descriptions Migration to Laserfiche. Complete the migration of all job descriptions into the City's document repository and management system, Laserfiche. All job descriptions, like policy documents will be migrated to Laserfiche where the history of all document changes and scheduled document updates will be recorded and managed.
- Establish an annual City Gala Event. The event will be a platform for promoting and recognizing city accomplishments as well as the influential citizens responsible for making great things happen in Whitewater. This event will include all board, committee and commission members as well as presentations and information on city operations.
- Goals Completion Oversight. Oversee the successful completion of 90% or more of all department goals and objectives provided as part of the 2022-2023 budget.
- Common Council Directives. Complete all goals and directives provided by the Common Council via the City Manager Performance Review Process in 2022-2023.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.
- Address Public Safety Operational, Capital and Funding Needs (Fire, Rescue and EMS)
- Conduct an analysis of possible funding alternatives for municipal services, linking costs directly to users.

CITY CLERK

- Recruit and train two Chief Election Inspectors for 2022-2023.
- Host at least two Voter Registration trainings.
- Host Election Inspector training by certified trainer, inviting township poll workers.
- Recruit and train at least two poll workers to serve as Absentee Voting inspectors at care facilities / nursing homes. Recruited and trained one poll worker.
- Recruit Election Board of Canvass members.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

HUMAN RESOURCES

- Ongoing education and understanding of dealing with COVID-19.
- Develop and Establish Staff Appreciation Program
- Identify Co-Worker Recognition/Job well done! (Wildcard- catching them in the act)
- Expand wellness program, engaging staff to choose healthier ways of living and working.
- Small group training opportunities: Utilize training opportunities through CVMIC, UWW and other sources, hopefully including in-person options.
- Implement ONBOARD, online orientation program for the first year of the employee's employment.
- Upgrade Performance Management System (PERFORM), utilizing the improvements brought forward by Review Team and Leadership.
- Implement "LEARN" to all staff.
- Utilize the functionality of the NEOGOV system, including Insight, OHC, Onboard, Perform and "LEARN".
- Develop and implement strategic Compensation Plan.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51400-111	SALARIES/PERMANENT	197,823	204,175	196,599	224,045	201,920	207,993	212,672
100-51400-112	SALARIES/OVERTIME	935	-	175	-	275	-	-
100-51400-113	SALARIES/TEMPORARY	-	-	41,296	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	-	-	1,825	12,000	12,270
100-51400-116	ELECTION INSPECTORS	-	-	309	-	-	-	-
100-51400-117	LONGEVITY PAY	1,800	1,800	1,580	-	500	-	-
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	1,360	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,797	2,814	2,074	3,324	3,139	3,268	3,341
100-51400-151	SOCIAL SECURITY/CITY SHARE	11,961	12,034	12,168	14,213	13,422	13,973	14,287
100-51400-152	RETIREMENT	13,446	13,854	12,802	15,328	14,079	14,351	14,351
100-51400-153	HEALTH INSURANCE	36,829	45,785	44,302	48,522	27,166	31,827	33,418
100-51400-154	HSA-HRA CONTRIBUTIONS	3,278	4,111	3,912	6,200	3,300	4,104	4,104
100-51400-155	WORKERS COMPENSATION	470	411	337	378	260	246	246
100-51400-156	LIFE INSURANCE	130	132	134	203	110	98	98
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,273	1,911	1,119	4,040	2,377	4,000	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	1,249	2,036	26,659	6,565	15,029	6,000	6,060
100-51400-219	ASSESSOR SERVICES	42,460	45,501	39,815	42,925	42,925	42,925	43,354
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	2,092	1,355	2,405	5,147	5,347	4,813	4,894
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,918	2,445	2,409	2,841	2,841	1,991	2,164
100-51400-310	OFFICE & OPERATING SUPPLIES	17,397	19,483	19,146	14,645	26,775	15,000	15,150
100-51400-312	BREAK ROOM SUPPLIES	-	-	-	-	-	10,000	10,100
100-51400-320	SUBSCRIPTIONS/DUES	5,458	9,241	14,120	11,110	8,090	8,000	8,080
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	78	78	96	556	293	556	561
100-51400-330	TRAVEL EXPENSES	467	83	1,911	1,515	1,957	2,500	2,525
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	1,010	-	-	-
100-51400-790	CELEBRATIONS/AWARDS	1,362	2,892	3,471	2,020	5,000	5,000	5,050
	Total General Administration	343,224	370,144	426,841	405,948	376,631	388,644	396,768

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51100-111	SALARIES/PERMANENT	20,247	20,844	21,259	22,486	24,592	21,873	22,365
100-51100-112	OVERTIME	234	-	44	-	69	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,350	24,825	25,500	25,200	26,569	25,767	26,347
100-51100-117	LONGEVITY PAY	200	200	200	200	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	662	661	675	708	780	691	706
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,826	2,822	2,883	3,028	3,332	2,954	3,020
100-51100-152	RETIREMENT	1,387	1,416	1,396	1,543	1,051	1,509	1,509
100-51100-153	HEALTH INSURANCE	3,887	4,129	4,076	4,141	3,373	5,204	5,464
100-51100-154	HSA-HRA CONTRIBUTIONS	126	250	-	500	-	810	810
100-51100-155	WORKERS COMPENSATION	107	93	81	81	65	53	53
100-51100-156	LIFE INSURANCE	14	14	15	29	9	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	1,543	-	-	1,010	5,720	1,010	1,020
100-51100-295	CODIFICATION OF ORDINANCES	3,508	4,911	3,246	2,020	5,478	2,020	2,040
100-51100-310	OFFICE & OPERATING SUPPLIES	40	146	475	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	7,130	9,769	12,810	6,565	16,078	6,565	6,631
100-51100-715	TOURISM COMMITTEE-ROOM TAX	39,877	134,805	163,426	133,000	161,000	161,000	161,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	27,000	25,000	25,000	25,000	25,000
	Total Legislative Support	137,138	234,884	263,085	225,511	273,116	254,474	255,984

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-5110-910	COST REALLOCATIONS	14,084	17,258	-	-	-	-	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	12,843	-	-	-	-	-	-
	Total Contingencies	26,927	17,258	-	-	-	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	1,976	4,962	2,350	1,026	-	-
100-51300-212	GENERAL CITY SERVICES	43,145	42,634	39,838	41,177	41,870	41,870	42,289
100-51300-214	MUNI COURT LEGAL SERVICES	27,709	27,894	28,102	31,064	32,390	32,390	32,714
100-51300-219	UNION ATTORNEY-PROF SERV	423	-	-	-	898	10,000	1,000
	Total Legal	71,277	72,504	72,901	74,591	76,184	84,260	76,003

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51200-111	SALARIES/PERMANENT	51,553	53,690	55,261	54,281	56,224	53,634	54,840
100-51200-112	BALIFF WAGES & OVERTIME	1,213	2,264	2,078	2,500	1,696	2,500	2,556
100-51200-150	MEDICARE TAX/CITY SHARE	761	795	817	823	869	814	832
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,252	3,399	3,495	3,520	3,716	3,480	3,559
100-51200-152	RETIREMENT	2,051	2,193	2,255	2,185	2,513	2,246	2,246
100-51200-153	HEALTH INSURANCE	98	37	34	-	60	-	-
100-51200-155	WORKERS COMPENSATION	126	112	103	96	72	63	63
100-51200-156	LIFE INSURANCE	109	9	14	10	19	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	-	-	129	505	700	700	707
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	101	100	101	102
100-51200-219	OTHER PROFESSIONAL SERVICES	621	660	645	606	900	606	612
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	8,427	7,863	9,102	14,309	14,513	11,443	11,787
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	937	1,485	1,634	1,718	1,718	1,694	1,711
100-51200-293	PRISONER CONFINEMENT	75	30	720	253	450	253	255
100-51200-310	OFFICE & OPERATING SUPPLIES	2,626	1,947	3,991	2,020	1,725	2,020	2,040
100-51200-320	SUBSCRIPTIONS/DUES	760	820	800	1,010	128	1,010	1,020
100-51200-330	TRAVEL EXPENSES	-	464	836	606	-	606	612
	Total Court	72,609	75,869	81,915	84,544	85,404	81,180	82,953

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY						
Type	2016	2017	2018	2019	2020	2021
Traffic Tickets	974	989	1,203	1,011	676	802
OWI Tickets	118	137	165	102	82	141
Non-Traffic Tickets	1,960	1,691	1,804	1,822	1,194	1,546
Juvenile Truancy Tickets	52	39	28	51	48	56
Total Tickets	3,052	2,817	3,172	2,935	1,952	2,545
Ordinance Violations	\$289,486	\$263,815	\$298,359	\$247,206	\$185,558	\$216,906

DEPARTMENT/FUNCTION

The IT Department is responsible for planning, organizing, developing, administering network and city information technology policies, procedures, and programs. Work requires technical advice and decision making in all areas of information technology administration, including hardware/software selection and implementation, and maintenance, system upgrades/enhancements, personal computer (PC) technical support, information technology employee training programs, and managing the annual information technology budget. Support duties include responding to and resolving hardware, software and network problems; collaborating with vendors, consultants and service providers to achieve highest possible standards of information system security, integrity and functionality. Maintain effective communication, facilitates knowledge transfer, and fosters environment of development with co-workers, vendors and service providers throughout the performance of duties.

MISSION

The IT Department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate City of Whitewater services.

To meet this mission IT will:

- Provide effective technology support for all City departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the City's enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all City functions.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the City.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
IT Admin	1	1	1	1	1	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	76,298	78,317	63,761	85,340	63,458	126,448	129,496
200	Professional Svcs	6,200	5,078	1,584	7,523	39,875	29,700	29,846
300	Commodities & Other Exp	-	-	-	-	10	-	-
51450	Total	82,498	83,395	65,345	92,863	103,343	156,148	159,341

DEPARTMENT SERVICE METRICS

A range of metrics are being developed to gauge the scope, scale and quality of services provided by the department.

- **Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*.** These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.
- **Service Incidents:**
- **166 Total Work Orders processed by IT from 01/01/2022-12/19//2022**
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- **Printer/Copier Costs: Lease and consumable costs. Report total cost, cost per user.**
 - **\$16,000/Year All Departments (Including Utilities and Library) Approx. \$129.00/Yearly per FTE**
- **Communication Costs: Copper, cable, fiber, mobile, and internet costs. Report total cost, cost per user/site served.**
 - **Internet Connectivity/Hardware- \$11,500/Year All Departments (Including Utilities and Library) Approx. \$93.00/Yearly per FTE**
 - **Telephone (VoIP, Cellular, Analog)- \$50,000/Year All Departments (Including Utilities and Library) Approx. \$403.00/Yearly per FTE**
 - **Cable TV Services- \$7,000/Year All Departments (Including Utilities and Library) Approx. \$56.00/Yearly per FTE**
- **Software License Costs: Software license costs across organization. Report total cost, cost per user served.**
 - **\$85,000/Year All Departments (Including Utilities and Library) Approx. \$685.00/Yearly per FTE**
- **Hardware Costs: Server, network, desktop, wireless, camera, storage costs. Report units, total cost, cost per user/site served.**
 - **Computers/Servers**
 - **Servers - 4 Physical Servers hosting 22 Virtual Machines**
 - **Desktops - 120 Desktops connected to the Domain/Network**
 - **Laptops - 30 Connected to the Domain/Network**
 - **WAN**
 - **Firewalls - 2 (Redundant)**
 - **LAN**
 - **Network Switches (including Wireless Point to Point) - 62**
 - **Wireless Access Points - 27**
 - **IP Cameras - 70**
 - **IP Camera Servers - 4 @ 24TB each**
 - **Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB**
 - **Telecom**
 - **IP Phones – 129**

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Migrate on-premise Exchange server to cloud and decommission all on-premise email-2022
- Redundant Firewall Replacement and Upgrade- 2022
- Replacement of Main Fiber Connection to Wiscnet- 2022
- Replacement of all Squad MDCs- 2023
- Replacement of Email Archiver- 2022
- Replacement of Two Virtual Hosts (Hosts Virtual Servers)- 2023
- Streamline all web-based requests into workflows into Laserfiche- 2023
- Replacement of Fingerprint Scanner- 2022
- Replacement of all Copiers/Contracts for Copiers- 2023
- Conduct an external Penetration test with a 3rd Party- 2023
- Implement a Security Information and Event Management (SIEM) solution- 2022
- Employee Phishing Testing/Training- 2022
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.
- Rollout of Multifactor Authentication for both email & network access – 2023
- Creation of a hardware replacement policy – 2023

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51450-111	SALARIES/PERMANENT	56,252	56,887	47,408	61,359	47,813	95,821	97,977
100-51450-150	MEDICARE TAX/CITY SHARE	783	792	189	890	689	1,389	1,421
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,347	3,384	3,363	3,804	2,949	5,941	6,075
100-51450-152	RETIREMENT	3,774	3,828	3,104	4,172	3,455	6,612	6,612
100-51450-153	HEALTH INSURANCE	10,954	12,004	7,867	13,123	7,226	14,539	15,266
100-51450-154	HSA-HRA CONTRIBUTIONS	1,047	1,297	1,740	1,875	1,266	2,025	2,025
100-51450-155	WORKERS COMPENSATION	132	114	81	104	60	107	107
100-51450-156	LIFE INSURANCE	11	11	9	13	-	13	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	575	600	606
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	-	869	0	-	1,000	265	405
100-51450-244	NETWORK HDW MTN	-	-	-	-	5,816	4,540	4,540
100-51450-245	NETWORK SOFTWARE MTN	-	-	-	-	20,990	14,975	14,975
100-51450-246	NETWORK OPERATING SUPP	6,200	4,210	1,584	7,523	6,730	8,410	8,410
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	1,264	910	910
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	3,500	-	-
100-51450-330	TRAVEL EXPENSES	-	-	-	-	10	-	-
	Total Information Technology	82,498	83,395	65,345	92,863	103,343	156,148	159,341

DEPARTMENT/FUNCTION

The Finance Department is responsible for all accounting, internal auditing, and financial control for all city government activities. The department manages billing and collections for all city services including utilities and taxes. The Finance Department also handles accounts payable, payroll, fixed assets, investments, cash flow management, and borrowing needs. The development of the city's annual Operating and Capital Improvements Plan (CIP) is the responsibility of the Finance Department. An external auditor conducts an audit of all financial transactions annually to ensure the proper and ethical accounting of public funds.

MISSION

The Finance Department's mission is to efficiently and effectively plan and manage all aspects of the city's financial resources.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Director of Finance & Administrative Services	1	1	1	1	1	1
Comptroller	1	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1	1
Accountant	1	1	1	1	1	1
Total Finance	4	4	4	4	4	4

The Director of Finance and Administrative Services position was created in 2017 to emphasize the financial planning needs of the City and to assume oversight of Media Services, IT, HR, and City Clerk from the City Manager. In support of this realignment, primary responsibility for accounting and financial reporting was realigned under the Comptroller position.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FINANCE								
100	Personnel & Benefits	146,279	154,307	161,019	173,412	154,236	187,413	192,247
200	Professional Svcs	37,106	36,684	37,529	45,255	46,009	43,783	43,898
300	Commodities & Other Exp	10,042	10,956	12,012	9,595	9,380	9,380	9,474
500	Insurance	1,134	887	777	3,030	5,300	5,000	5,050
600	Misc Exp	3,319	3,897	3,664	4,040	4,000	4,040	4,080
51500	Total	197,879	206,731	215,000	235,333	218,924	249,616	254,749
INSURANCE RISK MGMT								
500	Insurance	116,260	97,278	105,745	113,147	111,472	118,593	122,151
51540	Total	116,260	97,278	105,745	113,147	111,472	118,593	122,151
GRAND TOTAL		314,139	304,009	320,745	348,480	330,396	368,209	376,900

DEPARTMENT SERVICE METRICS

Several metrics have been identified to gauge the scope, scale and quality of services provided by the department.

- Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award. Our objective is to methodically improve the document through incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
 - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
 - 2019 Budget: GFOA Award received with composite score of 2.93
 - 2020 Budget: GFOA Award received with composite score of 3.10
 - 2021 Budget: GFOA Award received with composite score of 3.10
- Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
 - All Financial Audits completed in recent years have received unqualified opinions. Staff continue to improve procedures and strengthen practices as identified by auditors.
- Debt Management:** Limit General Obligation debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value. Detailed under Debt Service Fund 300 on page 150.

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2022-Nov	3,728	6,431,577	44,736	55.08%	(26,132)	32,275	Not Available	564,366,557
2021	3,709	6,722,830	44,508	55.92%	(77,826)	35,282	625,056	572,253,646
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2021	3,623	16,923,903	1,892,707	15,031,197	12,011,558	173,919	1.45%	(13,453)
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2021	714	820,025	778,592	(1,650)	8,806	145,616
2020	699	780,277	785,978	(1,655)	11,884	130,800
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	266,517
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704

Provide accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator).

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2021	1,419	21,272,397	19,956,314	1,316,083	33,761
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268

Provide payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2021	5,514	4,585,450	100.00%
2020	5,164	4,458,231	100.00%
2019	6,037	4,481,744	100.00%
2018	6,871	4,482,397	98.13%
2017	6,502	4,101,444	98.26%
2016	6,103	3,978,017	96.25%

Provide payroll services across City and supported organizations. Measured by total payments issued (count and value as workload indicator), percentage paid through direct deposit (target 100%) and errors/rework count (target zero).

INTEREST EARNINGS

APR	City Ave Yield	90 Day T-Bill	City vs 90- Day T-Bill
2021	0.08%	0.04%	0.03%
2020	0.61%	0.37%	0.25%
2019	2.26%	2.06	0.20%
2018	1.78%	1.94%	-0.16%

Improve earnings on managed cash. Measured by return above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

GOALS & OBJECTIVES 2022/2023 OUTLOOK

- Review and redevelopment of Policy Documents. (Strategic Goal: Improve Organizational Communication)
 - Establishment of policies/procedure review/revision schedule by 01/31/22
 - Coordinate migration of existing Departmental procedural documents to Laserfiche by 9/30/22
- Refinement of Operational and Capital Budgeting process. (Strategic Goal: Improve Organizational Communication)
 - Submit 2022-2023 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Enhancement of budget tools. (Strategic Goal: Framework for Long-term Planning)
 - Establish graphic presentation of key Budget information on city website by 8/31/22
- Create Popular Annual Financial Report and submit for GFOA Award Program. (Strategic Goal: Improve Organizational Communication)
- Development of Finance Dept. reporting metrics and data sourcing. (Strategic Goal: Improve Organizational Communication)

FINANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51500-111	SALARIES/PERMANENT	111,678	113,623	116,666	128,651	115,687	130,441	133,376
100-51500-112	SALARIES/OVERTIME	-	-	-	105	-	-	-
100-51500-117	LONGEVITY PAY	200	200	200	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,618	1,594	1,597	1,902	1,735	1,891	1,934
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,918	6,817	6,766	8,132	7,418	8,087	8,269
100-51500-152	RETIREMENT	7,512	7,654	7,530	8,755	8,161	9,000	9,000
100-51500-153	HEALTH INSURANCE	16,676	23,337	25,970	22,601	20,999	33,477	35,151
100-51500-154	HSA-HRA CONTRIBUTIONS	1,376	810	2,033	3,000	-	4,320	4,320
100-51500-155	WORKERS COMPENSATION	258	233	218	217	191	146	146
100-51500-156	LIFE INSURANCE	43	40	38	50	45	50	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	950	338	1,203	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	929	1,059	1,723	1,010	1,658	1,500	1,515
100-51500-214	AUDIT SERVICES	19,500	18,764	19,074	24,240	24,240	24,240	24,482
100-51500-217	CONTRACT SERVICES-125 PLAN	7,326	7,754	7,551	8,080	8,186	8,080	8,161
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	7,884	7,648	6,745	10,821	10,821	8,873	8,639
100-51500-225	TELECOM/INTERNET/COMMUNICATION	516	1,122	1,233	1,104	1,104	1,090	1,101
100-51500-310	OFFICE & OPERATING SUPPLIES	9,263	10,807	11,489	8,080	8,080	8,080	8,161
100-51500-325	PUBLIC EDUCATION	78	78	96	758	300	300	303
100-51500-330	TRAVEL EXPENSES	701	71	427	758	1,000	1,000	1,010
100-51500-560	COLLECTION FEES/WRITE-OFFS	1,134	887	777	3,030	5,300	5,000	5,050
100-51500-650	BANK FEES/CREDIT CARD FEES	3,319	3,897	3,664	4,040	4,000	4,040	4,080
	Total Financial Administration	197,879	206,731	215,000	235,333	218,924	249,616	254,749

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	40,590	45,776	49,494	48,900	39,311	50,367	51,878
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	11,855	9,990	12,561	17,522	25,436	18,048	18,589
100-51540-513	LIABILITY - GENL/PUBLIC OFFICIAL	24,275	25,816	27,318	29,133	29,133	30,007	30,907
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,519	13,322	13,930	14,719	14,719	15,161	15,615
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,022	2,374	2,443	2,873	2,873	5,011	5,161
100-51540-520	SELF-INSURED RETENTION(SIR)	25,000	-	-	-	-	-	-
	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	111,472	118,593	122,151

DEPARTMENT/FUNCTION

The Emergency Operations Coordinator and Deputy Coordinators, under direction of the City Manager, ensures that the City's emergency operations plan remains current and that all emergency operations resources remain functional and ready for use in the case of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communications between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

*Not FT/PT positions, named staff on call, expensed as incurred

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	204	44	519	-	530	542
100-52500-150	EMERG PREP MEDICARE	-	3	1	8	-	8	8
100-52500-151	EMERG PREP SOCIAL SECURITY	-	13	3	32	-	33	34
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	37	37
100-52500-155	EMERG PREP WORKERS COMP	-	10	2	16	-	10	10
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	70	-	-	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,460	1,400	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICATION	3,881	3,784	4,382	4,111	3,723	4,841	5,043
100-52500-242	REPR/MTN MACHINERY/EQUIP	2,198	1,798	3,835	2,000	-	2,000	2,020
100-52500-295	CONTRACTUAL SERVICES	-	-	-	1,251	-	1,251	1,264
100-52500-310	OFFICE & OPERATING SUPPLIES	1,023	943	1,174	505	1,300	1,500	1,515
	Total Emergency Preparedness	7,102	6,754	10,971	9,841	5,023	10,211	10,473

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, signal lights, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and is in operation that meets or exceeds State and Federal regulations.

MISSION

To provide and maintain all aspects of the operations that this department provides to the Citizens of the City of Whitewater along with making sure all visitors to our City have a safe and enjoyable visit. We will continue to respond in a prompt, courteous and professional manner when dealing with any concern of all City residents or visitors.

PERSONNEL SUMMARY	2018	2019	2020	2021	2022	2023
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	-	1	1	1	1	1
Full Time Staff	9	8	8	8	8	8
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	12	15	15	12	6	6
Total DPW	23	26	26	23	17	17

Full time staff levels have remained steady while seasonal staff levels have declined. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	25,196	25,622	26,911	28,316	28,507	29,047	29,791
200	Professional Svcs	18,139	12,432	15,437	20,344	30,517	18,531	19,084
300	Commodities & Other Exp	2,165	2,056	2,678	2,727	2,708	2,421	2,442
53100	Total	45,500	40,109	45,026	51,387	61,732	50,000	51,317
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	87,877	90,626	91,719	96,280	93,822	99,239	101,798
200	Professional Svcs	19,515	21,854	27,013	20,187	22,442	21,037	21,087
300	Commodities & Other Exp	48,435	57,669	91,492	58,075	97,597	58,925	59,354
53230	Total	155,827	170,149	210,224	174,542	213,861	179,201	182,240
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	458,921	469,444	446,020	490,028	457,084	502,960	515,373
200	Professional Svcs	21,962	18,176	25,775	23,922	36,553	20,956	21,544
300	Commodities & Other Exp	28,181	30,198	38,046	31,310	34,899	31,310	31,623
400	Construction Materials	15,491	18,013	13,990	12,120	12,120	12,120	12,241
800	Capital Outlay	5,517	-	3,484	4,040	-	4,040	4,080
53300	Total	530,072	535,830	527,315	561,420	540,656	571,387	584,862
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	53,170	74,161	58,948	70,494	80,895	72,243	74,032
200	Professional Svcs	9,805	5,395	-	12,120	5,893	12,120	12,241
300	Commodities & Other Exp	41,697	41,229	22,470	39,090	32,232	39,090	39,481
400	Construction Materials	25,965	26,785	25,100	30,000	17,000	30,000	30,300
53320	Total	130,637	147,570	106,517	151,704	136,020	153,453	156,054
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	8,204	7,891	13,854	9,748	25,211	8,261	8,460
200	Professional Svcs	218,831	214,629	230,801	174,725	230,041	230,041	232,341
300	Commodities & Other Exp	5,406	4,340	5,654	7,000	13,736	7,000	7,070
800	Capital Outlay	-	595	150	1,010	4,697	1,010	1,020
53420	Total	232,441	227,456	250,459	192,483	273,685	246,312	248,891
GRAND TOTAL		1,094,477	1,121,114	1,139,541	1,131,535	1,225,954	1,200,352	1,223,365

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.5 miles of streets (45.5 miles in Walworth County and 5.0 miles in Jefferson County) and 21 parks encompassing 242 acres. Additionally, the division is also responsible for the number of off-street bike/pedestrian paths throughout the City. Data will be collected to help identify the efforts in maintaining these facilities.

Ballfield Maintenance

<u>Month</u>	<u>Description</u>	<u>2020 Hrs</u>	<u>2021 Hrs</u>	<u>2022/thru Oct</u>
	Preseason Prep	0	54.5	73
April	League Prep	0	0	31.25
	Tournament Prep	0	0	31.25
May	League Prep	8	25	45.5
	Tournament Prep	0	20.5	0
June	League Prep	32	42.5	37.5
	Tournament Prep	0	9.5	7
July	League Prep	41	14.5	11
	Tournament Prep	0	12	22.5
August	League Prep	0	0	0
	Tournament Prep	0	0	0
September	League Prep	0	0	0
	Tournament Prep	0	0	0
October	League Prep	0	0	0
	Tournament Prep	0	45.5	46
	Total Hours	<u>81</u>	<u>224</u>	<u>305</u>

Each year the Park and Rec Department hosts a number of baseball/softball tournaments at Starin Park. This measure will track the number of hours staff spent prepping for these tournaments.

Damage to City Property

<u>Month</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
January	696.75	668.19	1,069.10
February	540.66	3,077.87	400.00
March	141.46	746.56	1,496.09
April	440.86	5,969.70	1,580.34
May	5,861.77	126.24	1,178.99
June	701.34	105.05	526.35
July	523.07	552.47	1,747.94
August	448.46	5,340.53	340.12
September	5,707.35	1,313.99	772.99
October	748.21	5,352.02	5,482.26
November	42.96	428.03	0
December	384.08	1,007.69	0
Total	<u>16,236.97</u>	<u>24,688.34</u>	<u>14,594.18</u>

The Streets Department is responsible to repair damage to City property. This measure illustrates the value and timing of damage incurred.

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Trees Removed	120 (70 Ash)	92 (29 Ash)	40 (15 Ash)
Trees Treated	0	0	176
Trees Planted	132	150	250
Trees Trimmed	100	250	200
Stumps Removed	140	60	50

The City has a number of Ash trees on City owned land. This measure will track the number of Ash trees that exist, the number of Ash trees removed in the year and the number of new trees planted.

Annual Mowing Report

<u>Location</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Big Brick Park	17.75	19.50	30
Brewery Hill Park	20.5	21.25	17
Clay Street Park	5.5	8.5	10.75
Cravath Lakefront Park	32	31.0	28.5
Dog Park	5.5	7.5	10.5
East Gate Park	9	7.5	14.5
Effigy Mounds Park	11	9.5	13
Meadowsweet Park	21.75	23.25	16
Mill Pond Park	4.5	5.5	8
Mill Race Park	4.5	8.75	9.5
Minneiska Park	27.5	24.0	37.5
Moraine View Park	141.5	94.0	109
Ray Trost Park	15.75	7.5	18
Skyway Park	15.75	19.5	15.5
Starin Park	367.75	277.75	308
Train Depot Park	27.75	30.75	31
Trippe Park	75	50.5	50
Turtle Mount Park	10.25	10.5	9.5
Walton Oaks Park	7.25	4.5	7.75
White Memorial Park	13.75	13.75	8.5
Armory	9.5	7.0	7.5
Public Works	6	9.0	7
Innovation Center	0	0	0
Library	19.75	22.25	13
Misc Areas	168.75	92.75	126.5
Total Hours	<u>1,038.25</u>	<u>806.0</u>	<u>895.00</u>

The City mows grass on City owned property (not park), parks and properties that are fined for not mowing. During wet weather, grass mowing is completed more frequently compared to drier weather. This measure collects the number of hours of mowing.

DEPARTMENT SERVICE METRICS

Annual Winter Report

<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Number of Events	20	18	15
Total Inches of Snowfall	40	45	22
Hours Worked	1,282.5	1,669.5	746
Tons of Salt	407	329.5	168
Tons of Sand	240.25	293	269
Gallons of Brine Made	19,680	22,280	12,795
Gallons of Brine Applied	21,650	22,275	14,095
Gallons of Calcium Chloride Used	125	1,020	100
Tons of Salt on Hand	250	250	0
Tons of Sand/Salt on Hand	250	250	0
Gallons of Brine on Hand	4,200	7,100	0
Gallons of Calcium Chloride on Hand	1,600	1,900	0

This measure includes the number of events in which crews are sent out to plow, along with the amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

Street Condition Paser Ratings

<u>Rating</u>	<u>Quality</u>	<u>2019</u>	<u>2021</u>
10	Excellent	2.78	2.29
9	Excellent	1.54	3.44
8	Good	4.36	7.79
7	Good	13.03	7.39
9	Fair	16.44	9.7
5	Fair	7.07	11.27
4	Poor	3.60	4.81
3	Poor	1.33	3.16
2	Failed	0.35	0.65
Total Miles of Streets		<u>50.5</u>	<u>50.5</u>

The City is required to self-rate our streets every two years (odd numbered years). The City uses the PASER rating system with a ranking of 1 -10 with 10 being the best. The rating takes into account the City's efforts in conducting street maintenance activities including: crack filling, sealcoating, asphalt overlay and street reconstruction.

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Develop 5 Year Street Maintenance Plan (June 2022/June 2023) – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program (July 2022/June 2023) – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund (August 2022/August 2023) – Continue to define a schedule to replace vehicles and equipment in the street department. Some vehicles in use are over 30 years old.
- Construction of E. Main Street and Yoder Street (Summer 2022) – Coordinate with Strand Associates in oversight of the reconstruction of E. Main Street and Yoder Street.
- Update DPW Policies (December 2022) – Working with the Superintendents of Water, Wastewater and Streets, develop or update workplace policies pertaining specifically to the three departments.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2024. (December 2023)
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53100-111	SALARIES/PERMANENT	18,667	18,878	19,629	20,362	20,167	20,621	21,085
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	251	254	271	295	286	299	306
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,072	1,085	1,124	1,262	1,224	1,278	1,307
100-53100-152	RETIREMENT	1,252	1,270	1,275	1,385	1,454	1,423	1,423
100-53100-153	HEALTH INSURANCE	3,428	3,611	4,093	4,496	4,665	4,884	5,128
100-53100-154	HSA-HRA CONTRIBUTIONS	475	475	475	475	674	513	513
100-53100-155	WORKERS COMPENSATION	44	38	35	34	25	23	23
100-53100-156	LIFE INSURANCE	8	10	10	6	11	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	129	855	1,234	1,111	1,089	1,111	1,122
100-53100-213	ENGINEERING SERVICES	14,547	8,108	9,890	12,120	22,183	12,120	12,241
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,206	4,747	4,879	3,012	3,104
100-53100-225	TELECOM/INTERNET/COMMUNICATION	1,574	2,113	2,107	2,366	2,366	2,288	2,617
100-53100-310	OFFICE & OPERATING SUPPLIES	1,794	1,922	2,289	1,818	2,074	1,818	1,836
100-53100-320	SUBSCRIPTIONS/DUES	292	56	293	303	300	303	306
100-53100-325	PUBLIC EDUCATION	78	78	96	606	334	300	300
100-53100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	Total Public Works Administration	45,500	40,109	45,026	51,387	61,732	50,000	51,317

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53230-111	WAGES/PERMANENT	61,195	63,545	63,999	63,935	64,943	65,245	66,713
100-53230-112	WAGES/OVERTIME	-	-	139	-	305	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	136	-	-
100-53230-117	LONGEVITY PAY	560	560	695	830	455	810	810
100-53230-118	UNIFORM ALLOWANCES	1,526	(260)	(338)	68	(189)	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	823	850	860	941	941	962	983
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,518	3,633	3,678	4,026	4,023	4,111	4,204
100-53230-152	RETIREMENT	4,158	4,303	4,125	4,409	4,809	4,562	4,562
100-53230-153	HEALTH INSURANCE	11,792	15,200	16,214	17,618	16,679	19,548	20,525
100-53230-154	HSA-HRA CONTRIBUTIONS	1,290	378	286	2,413	30	2,592	2,592
100-53230-155	WORKERS COMPENSATION	2,965	2,368	2,009	1,983	1,631	1,282	1,282
100-53230-156	LIFE INSURANCE	50	51	52	59	59	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,562	4,642	6,416	4,545	4,402	4,545	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	14,374	16,752	20,215	15,150	17,548	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	470	460	383	492	492	492	497
100-53230-242	REPR/MTN VEHICLES	108	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	18,738	16,375	29,499	15,150	15,964	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	19,130	23,959	44,673	25,250	65,000	25,250	25,503
100-53230-354	POLICE VEHICLE REPR/MAINT	8,601	14,162	15,241	14,140	13,098	14,140	14,281
100-53230-355	BLDG MTN REPR SUPP	1,967	3,173	2,078	3,535	3,535	3,535	3,570
	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	213,861	179,201	182,240

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53300-111	WAGES/PERMANENT	315,450	322,101	306,678	334,349	312,501	344,187	351,931
100-53300-112	WAGES/OVERTIME	155	1,116	942	646	1,064	650	664
100-53300-113	WAGES/TEMPORARY	-	235	-	818	4,552	818	836
100-53300-117	LONGEVITY PAY	2,240	2,240	2,365	2,490	1,820	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	7,480	8,357	7,461	6,678	9,521	6,678	6,678
100-53300-150	MEDICARE TAX/CITY SHARE	4,294	4,442	4,272	4,967	4,706	5,152	5,268
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,361	18,996	18,264	21,239	20,124	22,029	22,525
100-53300-152	RETIREMENT	21,214	21,784	20,077	22,975	23,014	23,930	23,930
100-53300-153	HEALTH INSURANCE	69,322	69,845	69,772	74,919	70,385	80,484	84,509
100-53300-154	HSA-HRA CONTRIBUTIONS	5,159	8,046	6,439	10,400	1,479	10,503	10,503
100-53300-155	WORKERS COMPENSATION	15,119	12,138	9,611	10,407	7,772	6,789	6,789
100-53300-156	LIFE INSURANCE	126	143	138	140	146	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	880	764	1,284	505	1,581	505	510
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	16,802	13,187	18,982	15,150	25,707	15,150	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,405	5,147	6,004	2,135	2,244
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,392	2,869	3,103	3,120	3,261	3,166	3,488
100-53300-310	OFFICE & OPERATING SUPPLIES	1,106	668	654	1,010	1,010	1,010	1,020
100-53300-351	FUEL EXPENSES	18,886	19,687	27,972	18,180	21,769	18,180	18,362
100-53300-354	TRAFFIC CONTROL SUPP	8,189	9,843	9,421	12,120	12,120	12,120	12,241
100-53300-405	MATERIALS/REPAIRS	15,491	18,013	13,990	12,120	12,120	12,120	12,241
100-53300-821	BRIDGE/DAM	5,517	-	3,484	4,040	-	4,040	4,080
	Total Street Maintenance	530,072	535,830	527,315	561,420	540,656	571,387	584,862

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53320-111	WAGES/PERMANENT	29,550	42,583	31,022	42,148	46,434	42,691	43,652
100-53320-112	WAGES/OVERTIME	7,760	11,079	10,639	8,217	9,199	8,259	8,445
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	360	293	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	494	728	546	740	899	750	766
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,111	3,114	2,334	3,163	3,844	3,205	3,277
100-53320-152	RETIREMENT	2,450	3,612	2,590	3,449	4,514	3,531	3,531
100-53320-153	HEALTH INSURANCE	7,879	9,017	9,423	9,558	13,726	11,081	11,635
100-53320-154	HSA-HRA CONTRIBUTIONS	829	1,110	769	1,363	370	1,539	1,539
100-53320-155	WORKERS COMPENSATION	1,721	2,533	1,240	1,475	1,576	946	946
100-53320-156	LIFE INSURANCE	15	25	24	21	41	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	9,805	5,395	-	12,120	5,893	12,120	12,241
100-53320-351	FUEL EXPENSES	7,009	7,256	8,101	9,090	9,000	9,090	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	34,688	33,973	14,368	30,000	23,232	30,000	30,300
100-53320-460	SALT & SAND	25,965	26,785	25,100	30,000	17,000	30,000	30,300
	Total Snow & Ice	130,637	147,570	106,517	151,704	136,020	153,453	156,054

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53420-111	WAGES/PERMANENT	5,587	5,000	9,546	6,322	18,981	5,940	6,074
100-53420-112	WAGES/OVERTIME	336	-	139	185	-	186	190
100-53420-117	LONGEVITY PAY	40	40	50	60	33	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	80	67	125	95	259	93	95
100-53420-151	SOCIAL SECURITY/CITY SHARE	343	287	534	407	1,106	398	407
100-53420-152	RETIREMENT	410	346	618	447	1,340	423	423
100-53420-153	HEALTH INSURANCE	1,020	1,610	2,263	1,780	2,936	993	1,042
100-53420-154	HSA-HRA CONTRIBUTIONS	92	375	280	250	47	108	108
100-53420-155	WORKERS COMPENSATION	292	163	295	200	500	119	119
100-53420-156	LIFE INSURANCE	4	3	4	3	11	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	218,831	214,629	230,801	174,725	230,041	230,041	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	5,406	4,340	5,654	7,000	13,736	7,000	7,070
100-53420-820	STREET LIGHTS	-	595	150	1,010	4,697	1,010	1,020
	Total Street Lights	232,441	227,456	250,459	192,483	273,685	246,312	248,891

DEPARTMENT/FUNCTION

The Administrative component of the police department provides overall management, logistical support, policy setting, and decision making relative to all aspects of the organization. The Patrol component provides for the protection of life and property through a pro-active approach to policing and public safety by uniformed patrol officers. The Investigative component of the Department provides follow-up investigation of various crimes by plain-clothes detectives. The Support Services component provides clerical and record keeping functions. The Communications component handles emergency and non-emergency radio and telephone service for the Whitewater Police Department, Whitewater Fire Department/EMS, UW-Whitewater Police Services, and the LaGrange Fire and Rescue.

MISSION

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative problem-solving workforce dedicated to innovation and meeting the challenges of tomorrow. In times of crisis, we strive to defend public safety, maintain order, and restore a sense of personal wholeness. Our goal is to protect and serve our diverse and dynamic community with integrity, dignity, and respect.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Police Chief	1	1	1	1	1	1
Deputy Chief	-	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	5	5	6	6	6
Patrol Officer 24 Months	2	3	5	3	3	3
Patrol Officer 12 Months	3	2	2	4	4	4
Patrol Officer Hire	4	3	1	-	-	-
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6.5	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1
Total Police	36	35.5	35.5	35.5	35.5	35.5

GENERAL GOVERNMENT POLICE DEPARTMENT



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	601,389	631,443	646,134	686,837	690,472	713,934	730,385
200	Professional Svcs	19,105	19,016	40,861	24,290	43,321	33,880	35,118
300	Commodities & Other Exp	21,924	18,772	22,482	15,363	21,823	20,250	20,453
52100	Total	642,418	669,231	709,476	726,491	755,616	768,065	785,955
POLICE PATROL								
100	Personnel & Benefits	1,846,096	1,794,820	1,822,906	1,985,388	1,834,434	2,066,295	2,112,042
200	Professional Svcs	33,212	37,463	38,505	50,699	48,220	57,517	67,206
300	Commodities & Other Exp	37,635	45,439	53,406	42,838	66,777	57,453	58,028
52110	Total	1,916,943	1,877,722	1,914,817	2,078,925	1,949,431	2,181,265	2,237,276
POLICE INVESTIGATION								
100	Personnel & Benefits	321,944	367,410	406,823	414,889	451,696	475,444	485,167
200	Professional Svcs	709	5,069	6,010	5,671	7,875	9,391	10,281
300	Commodities & Other Exp	6,227	6,400	6,360	13,673	10,416	13,673	13,810
52120	Total	328,880	378,879	419,193	434,233	469,987	498,508	509,258
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	388,288	406,774	400,868	480,392	392,037	485,718	496,891
200	Professional Svcs	69,161	53,746	76,653	74,206	79,707	99,489	96,162
300	Commodities & Other Exp	1,783	486	2,047	1,263	2,335	1,263	1,275
52600	Total	459,233	461,006	479,568	555,861	474,079	586,470	594,328
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	24,803	23,512	27,783	34,554	27,385	37,301	38,125
200	Professional Svcs	98	54	393	351	75	411	477
300	Commodities & Other Exp	3,730	3,932	4,254	5,892	4,874	5,892	5,951
52140	Total	28,631	27,498	32,429	40,797	32,334	43,604	44,553
GRAND TOTAL		3,376,104	3,414,336	3,555,483	3,836,306	3,681,446	4,077,912	4,171,370

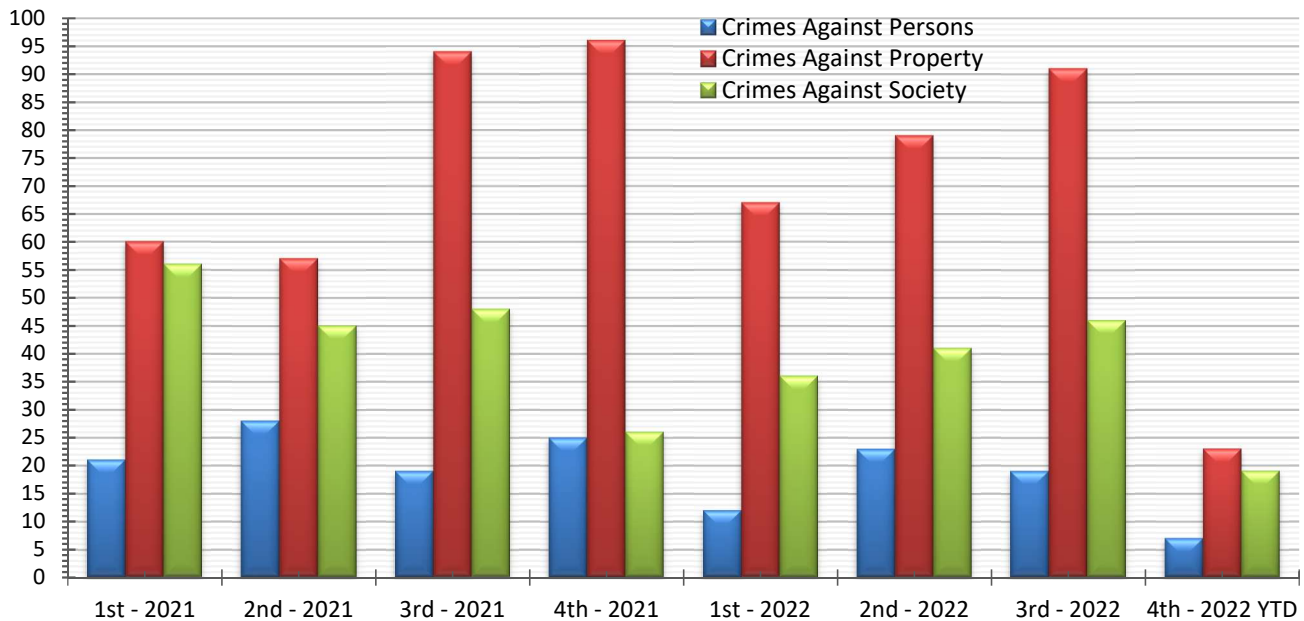
DEPARTMENT SERVICE METRICS

**Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2021 and 2022 (YTD)**

Offense	2021					2022 (YTD)				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th (Oct)	Total
Crimes Against Persons	21	28	19	25	93	12	23	19	7	61
Sex Offenses	3	7	4	4	18	2	3	7	3	15
Sex Offenses - Nonforcible	-	1	-	1	2	-	1	1	-	2
Assault Offenses	18	20	15	18	71	10	19	10	4	43
Kidnapping	-	-	-	2	2	-	-	1	-	1
Crimes Against Property	60	57	94	96	307	67	79	91	23	260
Robbery	-	1	1	-	2	1	1	-	-	2
Burglary	4	4	-	2	10	2	4	4	1	11
Theft/Larceny	25	20	52	64	161	37	47	52	11	147
Motor Vehicle Theft	2	-	4	1	7	4	1	1	-	6
Stolen Property Offenses	1	1	-	-	2	2	-	1	-	3
Arson	-	-	1	1	2	-	-	-	-	0
Counterfeiting/Forgery	1	3	1	0	5	2	2	1	-	5
Fraud Offenses	10	12	8	6	36	5	6	9	3	23
Embezzlement	-	-	1	-	1	-	-	-	-	0
Extortion/Blackmail	-	-	-	-	0	-	-	1	-	1
Destruction/Vandalism	17	16	26	22	81	14	18	22	8	62
Crimes Against Society	56	45	48	26	175	36	41	46	19	142
Weapon Law Violations	4	3	1	1	9	3	4	2	2	11
Prostitution Offenses	2	-	-	-	2	-	-	-	-	0
Drug/Narcotic Offenses	49	42	46	24	161	33	34	43	17	127
Pornography	-	-	-	1	1	-	3	1	-	4
Animal Cruelty	1	-	1	-	2	-	-	-	-	0
Grand Total:	137	130	161	147	575	115	143	156	49	463

DEPARTMENT SERVICE METRICS

WIBRS Offenses by Quarter

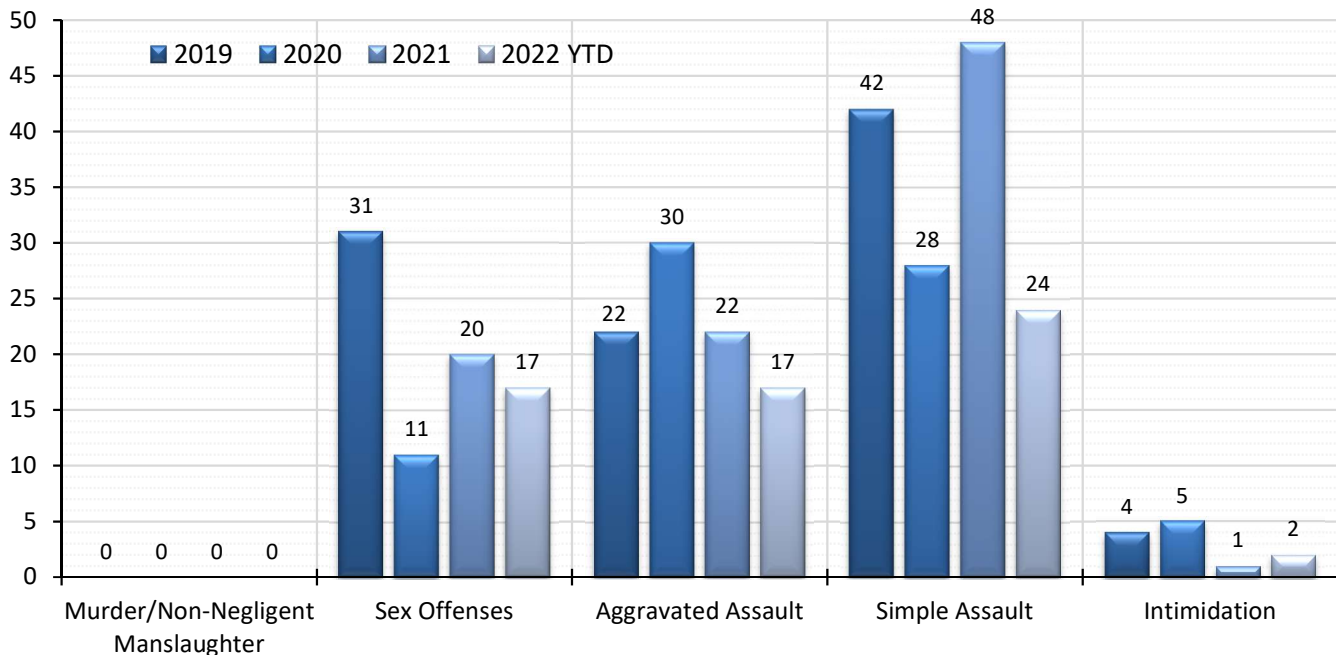


***Year to Date (through October 2022)**

Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number of premises entered and the number of vehicles stolen, respectively.

These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

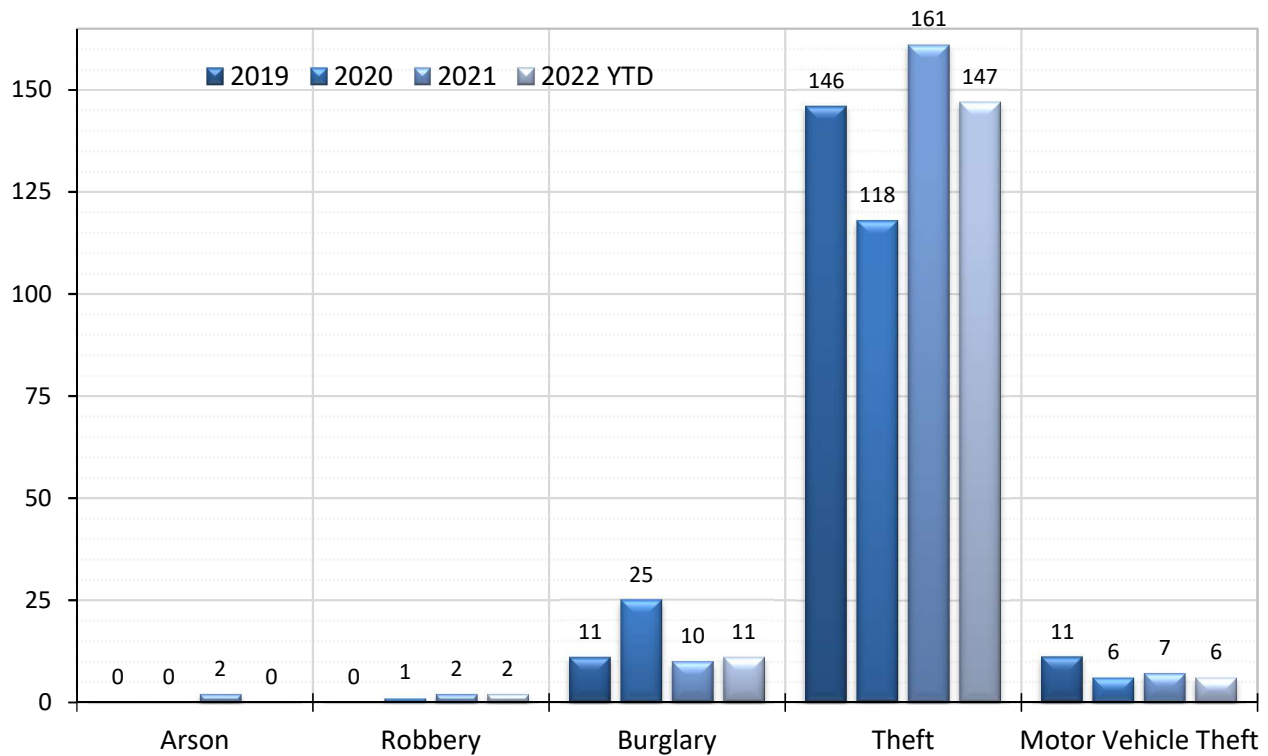
Crime Offenses Against Persons Incidents



***Year to Date (through October 2022)**

DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents



*Year to Date (through October 2022)

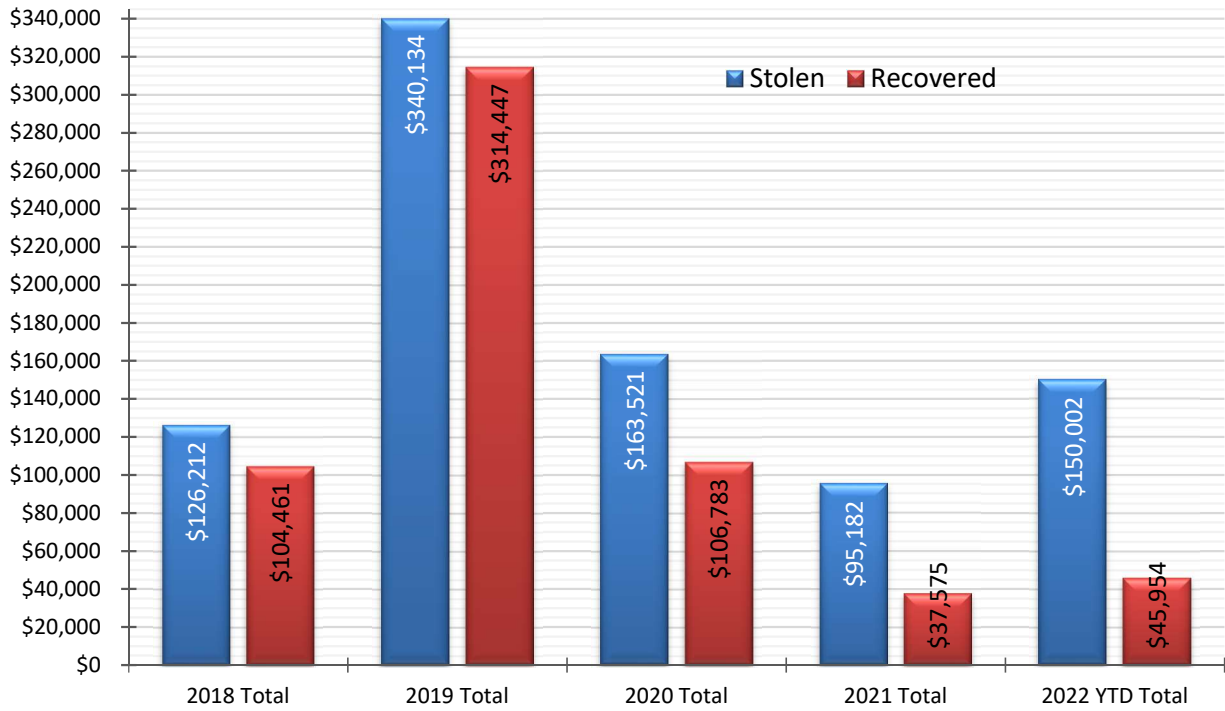
Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2018 Total	\$126,212	\$104,461	83%
2019 Total	\$340,134	\$314,447	92%
2020 Total	\$163,521	\$106,783	65%
2021 Total	\$95,182	\$37,575	39%
2022 Total (YTD)	\$150,002	\$45,954	31%

*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



*Year to Date (through October 2022)

Incidents Involving Criminal Damage



*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2018	2019	2020	2021	2022 YTD
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	3	1	5	3	0
Officers Assaulted without Injury	2	0	3	4	4
Officers Killed	0	0	0	0	0

*Year to Date (through October 2022)

2022 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	170	23	193
February	234	28	262
March	197	18	215
April	245	14	259
May	184	26	210
June	158	17	175
July	222	9	231
August	206	16	222
September	247	17	264
Total	1,863	168	2,031

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2020	2021	2022*
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	10,893	12,478	8,946
• Officer Initiated Activities	2,228	2,805	2,119
• Officer Initiated Traffic Stops	1,893	2,213	1,433
• WPD Officer 1st Responder EMS/Fire Calls	592	588	494
• Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)	1,817	2,130	1,465
• Noise Complaint Calls	240	200	191
• Animal (Lost and Found) Calls	251	355	253
• False Alarms Calls	61	87	83
• All other WPD Calls for Service	3,811	4,100	2,908
Dispatched EMS/Fire Calls for Service *	1,683	1,939	1,433
Dispatched UW-W Police Services Calls for Service*	3,111	3,319	3,099
Total Calls for Service Dispatched	15,687	17,736	13,478

Officer unobligated time focused on crime prevention initiatives, response to major crimes and corresponding follow-up, participation in public safety events such as National Night Out, active response training and community safety presentations.

*Year to Date (through September 2022)

Incidents by Year

Type of Incident	2020	2021	2022*
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	28	42	36
Family Disturbances (Domestic Abuse)	70	63	35

*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Comparison of Charges (Adult and Juvenile) by Year by Category

Type of Charge	2018	2019	2020	2021	2022*
	# of charges	# of charges	# of charges	# of charges	# of charges
Animal Cruelty	-	-	-	2	-
Animal Ordinance Violations	7	4	6	8	9
Arson	-	-	-	1	-
Assault (Aggravated)	11	13	18	14	16
Assault (Simple & Intimidation)	35	33	31	48	32
Bail Jumping	53	59	66	106	103
Burglary	6	4	3	2	5
Burglary Tools – Possess	1	1	-	-	-
Cause < 18 to Listen/View Sex Activity	-	2	-	4	-
Child Abuse-Physical	2	12	3	2	7
Child Neglect	-	-	5	-	7
Cigarette/Tobacco Violation	30	15	7	20	5
Contribute to Delinquency	-	2	-	-	-
Contribute to Truancy	7	4	6	9	5
Controlled Substance – Possession	152	163	112	113	81
Controlled Substance – Sale/Manufacturing	27	19	9	12	2
Court Order Violation	4	8	6	6	11
Curfew	20	15	13	18	32
Curfew – Parental Responsibility	-	3	-	2	-
Damage to Property	19	43	38	24	19
Disorderly Conduct	434	433	200	209	159
Electronic Cigarette Violation	-	-	-	-	1
Enticement or Exploitation of a Child	-	1	-	-	11
Escape	-	1	-	-	-
Expose Child to Genitals/Harmful Materials	6	2	-	-	14
Failure to Obey Officer	23	27	4	2	3
False Imprisonment	2	1	1	3	1
False Swearing	-	-	-	-	1
Fireworks - Sell/Discharge without Permit/Possess	1	-	-	1	-
Forgery and Counterfeiting	1	4	4	38	1
Fraud	7	56	5	77	9
Hazing	1	-	-	1	-
Intentional Abuse of Hazardous Substance	1	-	-	-	-
Lewd and Lascivious Behavior	1	1	-	1	-
Liquor Laws	423	327	209	397	118
Littering	5	7	3	1	1
Maintain Drug Trafficking Place	6	-	2	-	-
Manufacture / Delivery of Drug Paraphernalia	3	-	-	-	-

DEPARTMENT SERVICE METRICS

Type of Charge (continued)	2018	2019	2020	2021	2022*
	# of charges	# of charges	# of charges	# of charges	# of charges
Motor Vehicle Theft	5	7	4	1	2
Murder & Non-Negligent Manslaughter/Attempt	1	-	-	-	-
Negligent Handling of Burning Materials	-	-	-	1	-
Negligent Operation of Motor Vehicle	-	1	-	-	-
Noise	31	30	4	14	10
Obstruct/Resist Officers	42	67	32	54	46
Operate While Under the Influence (OWI) Alcohol ***	164	97	68	83	54
Operate While Under the Influence (OWI) Drugs ***			14	10	5
Operate with Prohibited Alcohol Concentration (IBAC)	107	64	43	48	37
Park Regulations	-	3	2	-	-
Pornography / Obscene Material	-	2	1	-	36
Possession of Drug Paraphernalia	129	110	72	69	34
Prostitution (Enticement-Adult)	1	-	3	2	-
Public Intoxication ***	***	***	39	30	24
Reckless Endangering Safety	1	7	10	5	1
Registered Sex Offender Violations	2	-	1	-	1
Robbery	2	-	-	-	3
Runaway	2	-	2	-	1
Sex Offenses (Other)	1	5	2	-	12
Sexual Assault – 1 st Degree	3	5	2	4	2
Sexual Assault – 2 nd Degree	7	10	2	2	-
Sexual Assault – 3 rd Degree	2	5	6	4	3
Sexual Assault – 4 th Degree	2	2	4	2	1
Stolen Property	-	1	1	2	1
Terrorist Threats	-	-	2	-	-
Theft (Except Motor Vehicle)	27	47	40	96	150
Threat to Injury/Accuse of Crime	-	-	-	1	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	-	1	1	-
Traffic Offenses	1,201	1,009	676	802	762
Traffic Ordinance Violations	2	2	-	1	-
Trespassing	1	1	14	17	18
Truancy	28	51	48	56	46
Violation of Absolute Sobriety	***	***	3	8	7
Warrants Served – Local **	7	10	16	11	31
Warrant/Pickups for Other Agencies	111	129	67	85	79
Weapons (Conceal/Possess/Negligent Use)	4	9	24	14	10
Zoning Violations	-	1	1	1	2
Total	3,172	2,935	1,952	2,545	2,031

*Year to Date (through September 2022)

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Maintain WILEAG Accreditation Status - Annual proofs need to be gathered and the annual policy review schedule will be followed to ensure accreditation standards are being met or exceeded. - Affected City Goal: Long-Term Planning.
- Get 25% of Police Department staff (9 total) trained in the Spanish for Law Enforcement course through the online Bridges Library program. – Affected City Goal: Communication
- Network of Surveillance Cameras – Expand the strategic placement of surveillance cameras at various intersections in the city. Q4 of 2020 began with the intersection of W. Main St. and W. Whitewater St. This goal extends into 2023 and, if need be, into 2024. This will greatly enhance investigative effectiveness at the conclusion of 2023. - Affected City Goal: Communication.
- Evidence Storage Garage – Blueprints to be drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city. However, rising costs, along with and a lack of funding and overall city priority make it possible that this will extend into 2024. - Affected City Goal: Infrastructure.
- Fentanyl mitigation efforts for department staff including the purchase and installation of a fentanyl hood to be used for drug testing, as well as purchasing individual naloxone doses to be carried by officers on their person if they choose. – Affected City Goal: Long-Term Planning.
- Outfit command vehicle so that it functions as a mobile command post. – Affected City Goal: Long-Term Planning.
- Provide all City staff with Run/Hide/Fight training. – Affected City Goal: Communication
- Host an active threat tabletop training in conjunction with the UW-Whitewater Police Department and relevant City stakeholders. – Affected City Goal: Long-Term Planning.
- Continue to partner with Kiwanis to host a quarterly Cops 'N Kids book reading event. This is a community engagement initiative for the department. (2023) Affected City Goal: Communication.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52100-111	SALARIES/PERMANENT	427,659	445,587	470,933	471,467	475,742	497,963	509,168
100-52100-112	WAGES/OVERTIME	88	390	(199)	2,100	467	-	-
100-52100-114	WAGES/PART-TIME/PERMANENT	18,846	20,728	14,724	19,110	19,862	21,289	21,768
100-52100-117	LONGEVITY PAY	2,500	3,000	2,500	2,000	1,625	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	2,707	150	1,850	2,100	3,590	2,550	2,576
100-52100-150	MEDICARE TAX/CITY SHARE	6,417	6,746	6,853	7,342	7,585	7,804	7,980
100-52100-151	SOCIAL SECURITY/CITY SHARE	27,439	28,845	29,301	31,395	32,431	33,369	34,119
100-52100-152	RETIREMENT	44,526	46,505	41,418	53,481	55,578	59,213	59,213
100-52100-153	HEALTH INSURANCE	58,486	62,730	67,070	79,587	81,632	76,304	80,120
100-52100-154	HSA-HRA CONTRIBUTIONS	2,366	6,961	4,648	10,000	5,294	8,100	8,100
100-52100-155	WORKERS COMPENSATION	10,253	9,685	6,954	8,119	6,515	5,205	5,205
100-52100-156	LIFE INSURANCE	103	116	81	136	152	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,414	2,972	6,636	4,040	1,678	4,040	4,080
100-52100-219	OTHER PROFESSIONAL SERVICES	3,978	3,246	22,506	4,040	16,748	15,964	16,124
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	6,037	3,649	5,733	8,241	21,227	11,618	11,867
100-52100-225	TELECOM/INTERNET/COMMUNICATION	7,416	8,994	5,962	7,969	3,668	2,259	3,047
100-52100-241	REPR/MTN VEHICLES	-	155	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	260	-	25	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	18,524	15,983	18,704	13,113	18,591	18,000	18,180
100-52100-320	SUBSCRIPTIONS/DUES	2,174	1,032	2,414	1,061	1,949	1,061	1,071
100-52100-325	PUBLIC EDUCATION	78	78	96	432	334	432	437
100-52100-330	TRAVEL EXPENSES	1,147	1,679	1,268	758	949	758	765
	Total Police Administration	642,418	669,231	709,476	726,491	755,616	768,065	785,955

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52110-111	SALARIES/PERMANENT	1,184,386	1,149,197	1,127,568	1,255,357	1,068,538	1,273,491	1,302,144
100-52110-112	SALARIES/OVERTIME	118,164	121,854	163,696	147,312	180,416	143,878	147,115
100-52110-117	LONGEVITY PAY	10,000	9,500	9,500	10,820	8,125	10,820	10,820
100-52110-118	UNIFORM ALLOWANCES	28,659	1,791	32,727	16,050	32,523	18,600	18,600
100-52110-119	SHIFT DIFFERENTIAL	15,048	9,645	11,466	13,155	17,682	17,883	17,883
100-52110-150	MEDICARE TAX/CITY SHARE	19,001	19,557	18,717	21,337	19,890	21,481	21,965
100-52110-151	SOCIAL SECURITY/CITY SHARE	81,247	83,624	80,032	91,233	85,046	91,851	93,918
100-52110-152	RETIREMENT	155,956	161,932	158,304	191,013	184,475	210,034	210,034
100-52110-153	HEALTH INSURANCE	174,286	185,723	177,006	181,225	191,988	226,123	237,429
100-52110-154	HSA-HRA CONTRIBUTIONS	12,557	6,905	10,204	22,500	18,924	29,700	29,700
100-52110-155	WORKERS COMPENSATION	46,544	44,824	33,431	35,095	26,585	22,142	22,142
100-52110-156	LIFE INSURANCE	248	268	254	292	243	292	292
100-52110-211	PROFESSIONAL DEVELOPMENT	7,762	10,264	7,005	8,080	7,483	13,080	13,211
100-52110-219	OTHER PROFESSIONAL SERVICES	2,492	2,913	6,049	6,000	4,125	10,928	11,037
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	15,423	15,027	16,467	28,359	27,991	24,343	31,003
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,626	5,236	4,666	4,320	5,002	5,226	7,976
100-52110-241	REPR/MTN VEHICLES	1,622	530	1,093	1,440	1,440	1,440	1,454
100-52110-242	REPR/MTN MACHINERY/EQUIP	1,287	3,493	3,225	2,500	2,179	2,500	2,525
100-52110-310	OFFICE & OPERATING SUPPLIES	5,943	3,958	7,369	3,535	18,777	5,000	5,050
100-52110-330	TRAVEL EXPENSES	542	1,179	439	303	9,000	303	306
100-52110-351	FUEL EXPENSES	14,442	23,875	27,276	24,000	24,000	24,000	24,240
100-52110-360	DAAT/FIREARMS	16,707	16,427	18,322	15,000	15,000	28,150	28,432
	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,949,431	2,181,265	2,237,276

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52120-111	SALARIES/PERMANENT	208,632	253,863	280,077	266,740	298,169	333,100	340,595
100-52120-112	SALARIES/OVERTIME	12,651	20,475	16,906	27,444	30,644	26,742	27,344
100-52120-117	LONGEVITY PAY	3,000	3,500	3,000	3,800	1,625	3,800	3,800
100-52120-118	UNIFORM ALLOWANCES	1,977	836	3,402	2,800	3,743	3,400	3,400
100-52120-119	SHIFT DIFFERENTIAL	353	101	266	465	1,170	1,100	1,100
100-52120-150	MEDICARE TAX/CITY SHARE	3,290	3,138	4,408	4,577	5,254	5,616	5,743
100-52120-151	SOCIAL SECURITY/CITY SHARE	14,066	13,418	18,847	19,570	22,464	24,015	24,556
100-52120-152	RETIREMENT	27,421	26,011	36,485	39,885	47,320	52,792	52,792
100-52120-153	HEALTH INSURANCE	37,905	36,915	33,506	39,717	31,376	19,200	20,160
100-52120-154	HSA-HRA CONTRIBUTIONS	4,700	2,613	2,169	2,500	3,147	-	-
100-52120-155	WORKERS COMPENSATION	7,919	6,515	7,690	7,331	6,699	5,619	5,619
100-52120-156	LIFE INSURANCE	31	27	66	59	85	59	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	55	4,027	3,598	4,040	5,279	4,040	4,080
100-52120-219	OTHER PROFESSIONAL SERVICES	543	865	710	1,582	289	2,741	2,768
100-52120-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	1,190	1,265
100-52120-225	TELECOM/INTERNET/COMMUNICATION	110	177	1,342	49	2,307	1,420	2,168
100-52120-241	REPR/MTN VEHICLES	-	-	360	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	-	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	3,120	827	2,475	7,615	8,006	7,615	7,691
100-52120-330	TRAVEL EXPENSES	64	679	450	303	494	303	306
100-52120-351	FUEL EXPENSES	3,043	4,895	3,435	5,250	1,866	5,250	5,303
100-52120-359	PHOTO EXPENSES	-	-	-	505	50	505	510
	Total Police Investigation	328,880	378,879	419,193	434,233	469,987	498,508	509,258

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	22,053	19,735	23,615	31,200	24,110	34,029	34,794
100-52140-118	UNIFORM ALLOWANCES	-	1,572	1,653	-	89	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	320	280	339	452	380	493	505
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,369	1,195	1,450	1,934	1,623	2,110	2,157
100-52140-152	RETIREMENT	-	-	-	-	520	-	-
100-52140-155	WORKERS COMPENSATION	1,061	730	725	967	663	669	669
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	-	-	253	5	253	255
100-52140-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	159	222
100-52140-225	TELECOM/INTERNET/COMMUNICATION	98	54	303	99	70	-	-
100-52140-241	REPAIR/MAINT-VEHICLES	-	-	90	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	449	330	74	752	362	752	759
100-52140-351	FUEL EXPENSES	1,256	1,816	2,533	1,212	2,127	1,212	1,224
100-52140-360	PARKING SERVICES EXPENSES	2,025	1,786	1,647	3,928	2,385	3,928	3,967
	Total Comm Service Program	28,631	27,498	32,429	40,797	32,334	43,604	44,553

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52600-111	SALARIES/PERMANENT	271,678	273,371	257,869	328,906	265,798	341,140	348,816
100-52600-112	SALARIES/OVERTIME	22,463	22,757	42,426	31,421	37,795	35,950	36,759
100-52600-117	LONGEVITY PAY	2,000	1,500	1,000	1,000	813	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	3,700	603	3,723	3,500	4,527	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	2,665	5,074	7,134	3,624	3,957	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,252	4,456	4,441	5,517	4,967	5,864	5,996
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,180	19,051	18,989	23,588	21,236	25,074	25,638
100-52600-152	RETIREMENT	19,754	20,728	19,676	24,995	22,677	26,519	26,519
100-52600-153	HEALTH INSURANCE	41,243	58,197	45,050	50,896	29,836	39,835	41,827
100-52600-154	HSA-HRA CONTRIBUTIONS	1,580	342	-	6,250	-	2,700	2,700
100-52600-155	WORKERS COMPENSATION	687	615	513	597	395	413	413
100-52600-156	LIFE INSURANCE	86	80	47	98	38	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,666	1,372	2,042	3,030	3,941	3,030	3,060
100-52600-219	OTHER PROFESSIONAL SERVICES	3,307	2,910	4,824	2,043	2,004	4,072	4,113
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	15,259	14,648	17,298	5,283	5,957	6,677	6,921
100-52600-225	TELECOM/INTERNET/COMMUNICATION	8,216	8,901	9,029	9,368	8,910	9,079	9,170
100-52600-292	RADIO SERVICE	19,350	11,309	11,309	13,635	14,000	15,969	11,704
100-52600-295	MISC CONTRACTUAL SERVICES	19,364	14,606	32,152	40,847	44,895	60,662	61,193
100-52600-310	OFFICE & OPERATING SUPPLIES	1,519	486	1,742	1,010	1,991	1,010	1,020
100-52600-330	TRAVEL EXPENSES	265	-	305	253	344	253	255
	Total Communications/Dispatch	459,233	461,006	479,568	555,861	474,079	586,470	594,328

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	2024	2025
	Eaton UPS System/Radicom	19,800	-
	911 maintenance contract/Mactek	5,485	5,759
	Telephone interpreter services	100	100
	Dept of Justice TIME system access fees **	9,450	9,923
	Radio/telephone recording contract	-	11,000
		34,835	26,782

** 1/3 of the BadgerNet portion of the TIME system access is paid by the City by Fort Atkinson

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS) is responsible for land use planning / enforcement, and Geographic Information System mapping. The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

- Oversight and enforcement of zoning and building codes.
- Issuance of building permits and oversight of building inspections.
- Maintenance of the City's Comprehensive Land Use Plan; maintenance of city-wide Geographic Information System (GIS) mapping.

Neighborhood Services coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Neighborhood Services also provides administrative support to the Landmarks Commission and Urban Forestry Commission and serves as the liaison to the Whitewater's Historical Society in matters concerning maintenance of buildings in the Main Street Historic District, on the National Register of Historic Places and those considered Whitewater Local Landmarks.

MISSION

The Neighborhood Services Department helps Whitewater build and grow. The department issues building and zoning permits, enforces the municipal code, maintains mapping data and engages in short- and long-term land use planning.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Neighborhood Service Director	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	-	1	-	-
GIS Analyst formerly GIS Technician	1	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5	.5
Neighborhood Services Officer	1	1	1	.5	1	1
Total Neighborhood Svcs	4.5	4.5	4.5	5	4.5	4.5

In 2021, the city contracted a Fire Inspector position that is paid on a per inspection basis. For part of 2021 Fire inspection duties were previously handled by a FTE position that split time equally between fire inspections and code enforcement. In 2022/2023 two half-time Neighborhood Services Officers are budgeted, equaling one FTE position. In addition, the department did not utilize a GIS Intern in 2021. We plan to utilize a GIS Intern in 2022/2023.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	186,297	148,854	164,893	187,206	175,453	84,878	87,215
200	Professional Svcs	61,732	193,018	138,776	111,952	133,406	167,058	168,982
300	Commodities & Other Exp	6,088	7,693	6,262	7,626	6,899	6,607	6,673
52400	Total	254,116	349,565	309,932	306,784	315,758	258,543	262,870

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

Year	Re-inspection	Toter
2022	1,300.00	7,125.00
2021	8,050.00	5,750.00
2020	8,875.00	3,550.00
2019	6,641.73	6,100.00
2018	8,885.00	7,950.00
2017	11,253.18	11,775.00
2016	7,218.61	7,350.00
2015	9,102.95	6,200.00

Per City code 1.29.020 a re-inspection with corresponding fees will be charged weekly until the work is completed.

BUILDING PERMITS & NEW HOME CONSTRUCTION

Year	# of Permits	New Home Construction
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Put more GIS info on city web site and encourage use of interactive zoning violation map.
- Review/edit municipal code, in concert with Vandewalle & Associates Inc. and City Attorney Wally McDonell.
- Review all forms used by NS and makes all forms available for online completion and submittal.
- Integrate zoning code data into municipal web site – include pages of commonly searched ordinances, most common violations, etc.
- Take the Planning and Architectural Review Board paperless, which might require an investment in technology.
- Utilize GIS intern in both 2022 and 2023.
- Limit the NSO program to a maximum commitment of three years per candidate, on the part of the city, and require NSOs to purchase a yet to be determined portion of their uniform.
- Bring 50 percent of all planning activities in-house and cut down on the amount Vandewalle & Associates is utilized. Metrics for tracking will need to be developed.
- Develop a comprehensive building occupancy report for CDA and 911 dispatch use.
- The Comprehensive Plan is updated every 10 years per Section 66.1001(2)(i). The last plan update was done in 2017, the next update will be done in 2027. This report will update all the background information, such as demography data and the current land use maps.
- The annual Housing Affordability Report and New Housing Fee Report is updated yearly to comply with Section 66.10014 of Wisconsin Statutes. This report is prepared by Vandewalle & Associates Inc. and the Planning staff at the City of Whitewater.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

GENERAL GOVERNMENT NEIGHBORHOOD SERVICES



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52400-111	SALARIES/PERMANENT	125,490	100,554	112,019	121,601	107,189	48,916	50,017
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	17,255	15,164	22,387	31,434	30,086	4,466	4,567
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	90	771	436	1,000	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	2,323	1,754	2,077	2,373	2,160	778	795
100-52400-151	SOCIAL SECURITY/CITY SHARE	9,934	7,499	8,881	10,145	9,237	3,325	3,399
100-52400-152	RETIREMENT	9,178	6,747	7,276	8,269	9,113	3,683	3,683
100-52400-153	HEALTH INSURANCE	19,728	14,822	10,574	10,838	16,485	20,875	21,919
100-52400-154	HSA-HRA CONTRIBUTIONS	-	126	300	275	106	2,700	2,700
100-52400-155	WORKERS COMPENSATION	2,237	1,364	873	1,180	1,017	60	60
100-52400-156	LIFE INSURANCE	60	54	71	91	60	75	75
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	-	87	245	-	599	500	505
100-52400-212	LEGAL/CITY ATTORNEY	5,321	7,456	5,580	5,050	4,740	4,740	5,100
100-52400-215	GIS SUPPLIES	483	487	246	2,525	750	1,000	1,010
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	2,800	2,800	3,200	1,600	3,000	3,030
100-52400-219	OTHER PROFESSIONAL SERVICES	11,148	58,308	59,101	30,300	21,900	102,480	103,505
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	37,717	114,174	63,724	60,956	93,750	48,413	48,413
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	2,663	7,512	4,089	7,711	7,857	4,669	4,851
100-52400-225	TELECOM/INTERNET/COMMUNICATION	1,420	2,194	2,992	2,210	2,210	2,256	2,569
100-52400-292	RADIO SERVICE	180	-	-	-	-	-	-
100-52400-310	OFFICE & OPERATING SUPPLIES	4,590	6,097	4,597	5,050	5,050	5,050	5,101
100-52400-320	DUES/SUBSCRIPTIONS	381	186	193	404	400	400	404
100-52400-325	PUBLIC EDUCATION	78	78	96	455	293	455	459
100-52400-330	TRAVEL EXPENSES	-	100	290	202	700	202	204
100-52400-351	FUEL EXPENSES	1,038	1,231	1,087	1,515	457	500	505
	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	315,758	258,543	262,870

DEPARTMENT/FUNCTION

Recreation is responsible for providing a comprehensive offering of programs for all ages and abilities. Programs vary from recreational to competitive sports, to exercise wellness, to arts and culture, enrichment programs and community special events. The initiative for growth in programming comes directly from citizens requests. Administrative costs are funded by tax dollars, but direct program expenses are supported by a variety of user fees. The department staff work closely with community groups and organizations to promote, deliver, and administer a comprehensive program while attempting to not duplicate services.

MISSION

The City of Whitewater Parks and Recreation Department provides efficient and high-quality programs and services which support living, learning, playing and working in an exceptional community.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Equivalent Positions – Administration	2.4	5	5	5	5	5
Full Time Equivalent Positions – Parks Administration	.4	-	-	-	-	-
Full Time Equivalent Positions – Parks Maintenance	4.2	.3	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.5	2.8	2.8	2.8	2.8
Full Time Equivalent Positions – Recreation	5.1	4.6	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	15	13.5	11.6	11.6	11.6	11.6
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9	.9

GENERAL GOVERNMENT PARKS & RECREATION



PARKS & RECREATION EXPENSE SUMMARY (55210, 56120, 55310 MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	153,027	161,153	152,999	176,538	167,236	193,382	198,447
200	Professional Svcs	240,485	234,796	256,367	240,208	221,434	239,895	242,291
300	Commodities & Other Exp	87,583	33,989	40,230	29,520	40,283	29,520	29,815
51600	Total	481,094	429,937	449,597	446,266	428,952	462,797	470,553
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	11,125	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,636	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,125	2,020	2,040
55111	Total	57,665	57,800	55,867	55,061	50,886	57,934	58,790
PARKS ADMINISTRATION								
100	Personnel & Benefits	43,662	44,977	46,721	85,307	107,970	85,926	88,084
200	Professional Svcs	1,561	1,565	1,803	2,736	2,868	4,934	5,041
300	Commodities & Other Exp	-	-	90	4,199	369	500	505
55200	Total	45,223	46,542	48,615	92,242	111,207	91,360	93,630
PARKS MAINTENANCE								
100	Personnel & Benefits	176,457	125,365	112,148	190,031	151,767	184,252	188,694
200	Professional Svcs	53,140	57,992	90,845	66,255	59,852	75,955	76,715
300	Commodities & Other Exp	22,299	23,671	21,669	22,725	31,261	22,725	22,952
53270	Total	251,896	207,028	224,661	279,011	242,880	282,932	288,361
RECREATION ADMINISTRATION								
100	Personnel & Benefits	184,605	180,833	234,970	-	-	-	-
200	Professional Svcs	4,135	5,771	10,325	-	-	-	-
300	Commodities & Other Exp	3,615	6,544	8,030	-	-	-	-
600	Misc Exp	4,994	3,800	4,300	-	-	-	-
700	Grant Outlay	-	42	309	-	-	-	-
55210	Total	197,349	196,989	257,934	-	-	-	-
RECREATION PROGRAMS								
100	Personnel & Benefits	1,636	608	2,156	-	-	-	-
300	Commodities & Other Exp	-	110	1,237	-	-	-	-
56120	Total	1,636	718	3,393	-	-	-	-
SENIORS PROGRAMS								
100	Personnel & Benefits	46,374	48,473	-	-	-	-	-
200	Professional Svcs	3,569	4,207	-	-	-	-	-
300	Commodities & Other Exp	2,281	2,391	-	-	-	-	-
55310	Total	52,224	55,071	-	-	-	-	-
COMMUNITY EVENTS								
700	Grant Outlay	11,966	14,157	12,052	9,595	17,129	16,000	16,100
55320	Total	11,966	14,157	12,052	9,595	17,129	16,000	16,100
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	128,000	153,000	178,000	329,759	329,759	384,973	371,364
55330	Total	128,000	153,000	178,000	329,759	329,759	384,973	371,364
GRAND TOTAL		1,225,417	1,160,525	1,226,726	1,211,934	1,180,812	1,295,996	1,298,798

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

- Parks and recreational facility maintenance and construction
- Urban forestry planting and maintenance
- Maintenance of park areas, boulevards, and other city owned properties
- Maintenance of all playing field surfaces for youth and adult recreation programs and sports leagues
- Maintenance of the bicycle and pedestrian network
- Master planning for neighborhood and community parks
- Implementation and construction of park facilities
- Assistance to a number of community special events

PARKS & FACILITIES MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	11	11
Total Building Reservations	330	330	23	297	360	380

RECREATION SERVICES

- Educational programs for all ages
- Enrichment programs for youth
- Exercise and wellness programs
- Youth and adult sport leagues
- Youth and adult recreation instruction programs
- Volunteer opportunities

RECREATION MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Special Events Programs	12	12	3	5	10	12
Recreation Programs	64	64	12	27	60	70
Participants in Recreation Programs	645	650	120	211	450	600
Sports Programs	52	50	0	35	47	50
Participants in Sports	974	950	200	657	800	900
Older Adult Programs	70	70	25	45	65	70
Tournaments held in Starin Park	24	24	0	7	5	10
Teams attending tournaments	172	166	0	110	67	125
After School Participants Avg/mo (3 sites)	89	110	10	46	57	60
Total Programs & Events	352	354	43	147	340	350

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Research and apply for additional grant funding through the DNR Lakes Protection Grant program to continue revitalizing the lakes fishing habitat and aquatic vegetation.
- Update the Parks and Recreation Strategic plan to set up the framework of the departments planning through 2028 and beyond.
- Develop 5 year plan to address vegetation control for Cravath and Trippe Lake improvements.

FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51600-111	SALARIES/PERMANENT	108,891	108,539	101,611	118,166	107,600	119,018	121,696
100-51600-112	SALARIES/OVERTIME	-	-	-	1,676	-	-	-
100-51600-113	SALARIES/TEMPORARY	-	3,949	5,788	6,960	4,893	7,200	7,362
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	895	970	666	970	970
100-51600-118	UNIFORM ALLOWANCES	546	598	687	437	722	437	437
100-51600-150	MEDICARE TAX/CITY SHARE	1,574	1,610	1,546	1,914	1,663	1,846	1,888
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,728	6,885	6,609	8,183	7,111	7,894	8,072
100-51600-152	RETIREMENT	7,344	7,389	6,645	8,224	7,786	8,289	8,289
100-51600-153	HEALTH INSURANCE	19,952	24,482	23,366	23,583	30,123	40,126	42,132
100-51600-154	HSA-HRA CONTRIBUTIONS	2,229	2,672	2,664	2,675	3,973	5,184	5,184
100-51600-155	WORKERS COMPENSATION	4,870	4,132	3,113	3,663	2,614	2,332	2,332
100-51600-156	LIFE INSURANCE	72	77	76	87	85	87	87
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	264	600	133	1,010	746	1,010	1,020
100-51600-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	27	-	-
100-51600-221	MUNICIPAL UTILITIES	14,150	16,733	16,956	16,160	12,693	16,160	16,322
100-51600-222	ELECTRICITY	82,066	85,257	98,083	84,840	95,107	84,840	85,688
100-51600-223	NATURAL GAS	19,186	28,187	38,559	25,250	27,993	25,250	25,503
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	35	-	-	-	620	275	275
100-51600-225	MOBILE COMMUNICATIONS	-	578	552	588	387	-	-
100-51600-244	HVAC-MAINTENANCE	15,685	8,936	4,212	16,160	14,871	16,160	16,322
100-51600-245	FACILITIES IMPROVEMENT	30,634	11,045	1,768	10,100	2,013	10,100	10,201
100-51600-246	JANITORIAL SERVICES	78,464	83,460	96,103	86,100	66,977	86,100	86,961
100-51600-310	OFFICE & OPERATING SUPPLIES	33,039	15,396	17,815	14,140	24,012	14,140	14,281
100-51600-351	FUEL EXPENSES	1,689	2,051	2,926	2,250	2,442	2,250	2,273
100-51600-355	REPAIRS & SUPPLIES	52,855	16,539	19,489	13,130	13,829	13,130	13,261
100-51600-365	DAMAGE CLAIM-INSURANCE	-	2	-	-	-	-	-
	Total Facilities Maintenance	481,094	429,937	449,597	446,266	428,952	462,797	470,553

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55111-111	SALARIES/PERMANENT	9,205	7,318	7,382	10,466	7,536	10,600	10,838
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	870	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	105	30	146	30	30
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	150	113	134	163	119	154	158
100-55111-151	SOCIAL SECURITY/CITY SHARE	642	485	572	696	508	660	675
100-55111-152	RETIREMENT	647	492	498	715	558	734	734
100-55111-153	HEALTH INSURANCE	1,310	1,331	835	1,245	1,951	3,714	3,900
100-55111-154	HSA-HRA CONTRIBUTIONS	444	75	75	75	115	486	486
100-55111-155	WORKERS COMPENSATION	459	272	264	325	191	208	208
100-55111-156	LIFE INSURANCE	3	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	202	-	202	204
100-55111-221	WATER & SEWER	2,997	3,273	3,580	2,828	3,288	2,828	2,856
100-55111-222	ELECTRICITY	11,441	10,203	11,320	11,750	11,952	11,750	11,868
100-55111-223	NATURAL GAS	3,395	5,318	6,623	4,500	4,589	4,500	4,545
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
100-55111-244	HVAC	1,965	1,302	744	1,250	2,096	1,250	1,263
100-55111-245	FACILITY IMPROVEMENTS	4,116	5,937	3,562	3,030	4,380	3,030	3,060
100-55111-246	JANITORIAL SERVICES	14,888	14,324	16,400	15,750	11,331	15,750	15,908
100-55111-355	REPAIR & SUPPLIES	5,823	7,173	2,904	2,020	2,125	2,020	2,040
	Total:	57,665	57,800	55,867	55,061	50,886	57,934	58,790

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55200-111	WAGES/PERMANENT	31,449	31,808	32,433	61,019	76,250	61,514	62,898
100-55200-113	WAGES/TEMPORARY	-	-	-	-	388	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	300	307
100-55200-150	MEDICARE TAX/CITY SHARE	413	416	430	910	1,231	917	938
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,767	1,779	1,840	3,891	5,266	3,922	4,010
100-55200-152	RETIREMENT	2,110	2,140	2,106	4,170	5,768	4,132	4,132
100-55200-153	HEALTH INSURANCE	7,017	7,773	8,892	12,866	17,196	13,161	13,819
100-55200-154	HSA-HRA CONTRIBUTIONS	823	988	955	1,250	1,027	1,350	1,350
100-55200-155	WORKERS COMPENSATION	74	64	55	886	821	614	614
100-55200-156	LIFE INSURANCE	9	9	9	15	21	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	132	2,196	2,276
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,561	1,565	1,803	2,736	2,736	2,738	2,765
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	90	4,199	233	500	505
100-55200-320	SUBSCRIPTIONS/DUES	-	-	-	-	11	-	-
100-55200-324	PROMOTIONS/ADS	-	-	-	-	125	-	-
100-55200-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	Total Parks Administration	45,223	46,542	48,615	92,242	111,207	91,360	93,630

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	66,350	55,544	60,673	69,527	76,334	62,717	64,128
100-53270-112	WAGES/OVERTIME	-	112	983	185	1,690	186	190
100-53270-113	WAGES/TEMPORARY	69,888	38,214	21,059	80,983	38,153	80,983	82,806
100-53270-117	LONGEVITY PAY	1,000	1,000	875	750	-	-	-
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	83	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,934	1,334	1,150	2,197	1,658	2,090	2,137
100-53270-151	SOCIAL SECURITY/CITY SHARE	8,269	5,704	4,916	9,395	7,088	8,935	9,136
100-53270-152	RETIREMENT	4,446	3,853	4,004	4,797	5,608	4,346	4,346
100-53270-153	HEALTH INSURANCE	15,665	13,347	14,019	15,000	17,335	19,141	20,098
100-53270-154	HSA-HRA CONTRIBUTIONS	2,356	1,957	1,859	2,388	1,388	2,889	2,889
100-53270-155	WORKERS COMPENSATION	6,505	4,261	2,567	4,671	2,462	2,827	2,827
100-53270-156	LIFE INSURANCE	45	39	45	56	50	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	973	1,390	2,051	3,030	1,000	3,030	3,060
100-53270-213	PARK/TERRACE TREE MAINT.	7,148	7,307	6,755	10,605	1,427	10,605	10,711
100-53270-221	MUNICIPAL UTILITIES	10,716	12,521	11,966	10,605	11,202	10,605	10,711
100-53270-222	ELECTRICITY	2,762	8,926	9,577	6,565	8,747	6,565	6,631
100-53270-223	NATURAL GAS	1,102	1,261	1,664	2,525	1,404	2,525	2,550
100-53270-242	REPR/MTN MACHINERY/EQUIP	3,626	7,136	7,073	7,575	5,171	7,575	7,651
100-53270-245	FACILITIES IMPROVEMENTS	2,366	88	4,063	5,050	4,511	5,050	5,101
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	24,447	19,362	47,695	20,300	26,389	30,000	30,300
100-53270-310	OFFICE & OPERATING SUPPLIES	10,691	10,852	3,138	9,595	16,617	9,595	9,691
100-53270-351	FUEL EXPENSES	8,020	8,108	12,844	8,080	13,022	8,080	8,161
100-53270-359	OTHER REPR/MTN SUPP	3,589	4,712	5,687	5,050	1,621	5,050	5,101
	Total Parks Maintenance	251,896	207,028	224,661	279,011	242,880	282,932	288,361

**RECREATION ADMINISTRATION EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55210-111	SALARIES/PERMANENT	131,448	130,685	156,293	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	-	-	25,928	-	-	-	-
100-55210-117	LONGEVITY PAY	-	-	500	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,817	1,795	2,647	-	-	-	-
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,769	7,674	11,320	-	-	-	-
100-55210-152	RETIREMENT	8,819	8,694	10,910	-	-	-	-
100-55210-153	HEALTH INSURANCE	26,562	26,717	22,801	-	-	-	-
100-55210-154	HSA-HRA CONTRIBUTIONS	3,323	1,296	1,752	-	-	-	-
100-55210-155	WORKERS COMPENSATION	4,846	3,948	2,795	-	-	-	-
100-55210-156	LIFE INSURANCE	20	25	25	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	218	1,869	1,514	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	5,157	-	-	-	-
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,028	2,547	3,655	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	1,859	2,345	2,664	-	-	-	-
100-55210-320	SUBSCRIPTIONS/DUES	208	1,136	1,286	-	-	-	-
100-55210-324	PROMOTIONS/ADS	1,548	3,062	4,079	-	-	-	-
100-55210-650	USER FEE-REC DESK	4,994	3,800	4,300	-	-	-	-
100-55210-790	VOLUNTEER TRAINING	-	42	309	-	-	-	-
	Total Recreation Administration	197,349	196,989	257,934	-	-	-	-

**PARKS & RECREATION PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55300-113	WAGES/TEMPORARY	1,441	551	1,942	-	-	-	-
100-55300-150	MEDICARE TAX/CITY SHARE	23	7	29	-	-	-	-
100-55300-151	SOCIAL SECURITY/CITY SHARE	98	31	123	-	-	-	-
100-55300-155	WORKERS COMPENSATION	74	18	62	-	-	-	-
100-55300-341	PROGRAM SUPPLIES	-	110	1,237	-	-	-	-
	Total Park & Rec Special Rev	1,636	718	3,393	-	-	-	-

**PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55310-113	WAGES/SEASONAL	-	-	-	-	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	35,649	36,269	-	-	-	-	-
100-55310-117	LONGEVITY PAY	500	500	-	-	-	-	-
100-55310-150	MEDICARE TAX/CITY SHARE	474	468	-	-	-	-	-
100-55310-151	SOCIAL SECURITY/CITY SHARE	2,026	2,001	-	-	-	-	-
100-55310-152	RETIREMENT	2,426	2,474	-	-	-	-	-
100-55310-153	HEALTH INSURANCE	5,299	5,785	-	-	-	-	-
100-55310-154	HSA-HRA CONTRIBUTIONS	-	972	-	-	-	-	-
100-55310-155	WORKERS COMPENSATION	-	4	-	-	-	-	-
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	734	1,363	-	-	-	-	-
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	-	-	-	-	-
100-55310-225	TELECOM/INTERNET/COMMUNICATION	946	1,488	-	-	-	-	-
100-55310-310	OFFICE & OPERATING SUPPLIES	1,911	1,981	-	-	-	-	-
100-55310-320	SUBSCRIPTIONS/DUES	370	410	-	-	-	-	-
100-55310-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-	-
	Total Senior Citizen's Program	52,224	55,071	-	-	-	-	-

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	-	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	5,966	8,157	6,052	9,595	11,129	10,000	10,100
	Total Community Events	11,966	14,157	12,052	9,595	17,129	16,000	16,100

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	103,000	128,000	279,759	279,759	284,973	271,364
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	50,000	50,000	50,000	50,000	100,000	100,000
	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	329,759	384,973	371,364

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	42,000	75,000	18,888	55,000	55,000	-	50,000
100-59220-903	TRANS TO FD 271 SIR	-	50,000	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	8,500	-	181,965	-	30,166	-	-
100-59220-916	TRANS TO FD 210 FIRE EQUIP REV	-	260,000	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	30,000	-	15,000	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	-	197,795	197,795	261,271	290,432
100-59220-917	TRANS TO FD 250 FORESTRY	6,000	7,917	7,500	-	-	10,000	10,000
100-59220-918	TRANS TO FD 230 RECYLING	427,890	450,307	406,853	476,580	476,580	478,887	482,724
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	-	-	117,343	32,500	32,500	32,500	76,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	170,000	-	85,000	170,000	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	95,000	-	21,730	38,270	38,270	-	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	31,651	15,000	25,000	15,000	30,000	-	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	182,782	192,218	-	8,035	158,035	-	-
100-59220-939	TRANS TO FD 214 ELECTIONS	37,534	25,000	33,426	25,000	25,000	50,000	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	470,000	485,000	470,000	470,000	627,558	646,846
100-59230-990	TRANS TO FD 300 DEBT SERVICE	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,267,724
100-59240-901	TRANS TO FD 249 FIRE DEPART	177,516	182,529	182,529	1,258,615	1,258,615	1,402,794	1,313,030
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	38,199	21,308	17,035	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	2,500	-	500	500	500	500	500
100-59240-960	TRANS TO FD 450 CIP	95,000	-	46,491	-	-	-	-
	Total Transfers	2,684,859	2,892,162	2,587,789	3,934,400	4,199,566	4,177,215	4,177,755

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
FINANCE
FUND DESCRIPTION**FUND 205**

The 27th Payroll Fund (#205) was established to prefund the General Fund payroll expense that is incurred during years with 27 biweekly payrolls. This occurs every 11th year with the next occurring in 2026.

- **Fund Balance** is designated and will accumulate for payroll expenses necessary each 11th year.
- **Primary Funding Source** is annual transfer from the General Fund. An annual contribution of one-tenth of a bi-weekly payroll is projected to cover the full additional payroll that will occur in 2026.
- **Audit Classification:** Governmental; Non-Major.

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
205-43355-00	GENERAL FUND TRANSFER	15,000	30,000	-	15,000	-	-	-
	Total Intergovernmental Revenue	15,000	30,000	-	15,000	-	-	-
MISCELLANEOUS REVENUES								
205-48100-00	INTEREST INCOME	4	8	64	-	709	-	-
	Total Miscellaneous Revenue	4	8	64	-	709	-	-
OTHER FINANCING SOURCES								
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,000)	75,848		
	Total Other Financing Sources	-	-	-	(15,000)	75,848	-	-
	Grand Total:	15,004	30,008	64	-	76,557	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	76,547	-	-
	Total:	-	-	-	-	76,547	-	-
FUND BALANCE		45,776	75,784	75,848		(0)	(0)	(0)
205-34300	Net Change-Increase/(Decrease)	15,004	30,008	64	-	(75,848)	-	-

The City's books are accounted for on an accrual basis, and therefore years with 27 payroll periods do not affect the budget. For this reason we are closing out Fund 205 and transfer the balance to General Fund.

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
GENERAL ADMINISTRATION
FUND DESCRIPTION**FUND 214**

The Elections Fund (#214) was established in the 2017 budget year to account for election expenses and normalize the irregular annual funding needs of a varied number of elections conducted each year.

- **Fund Balance** is designated to be retained at a level necessary to fund higher election expenses in those years with more elections.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental; Non-Major.

ELECTIONS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	37,534	25,000	33,426	25,000	25,000	50,000	25,000
214-48100-51	GRANT INCOME	-	-	-	-	1,852	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	11,203	(9,676)	7,736	(6,646)
	Grand Total:	37,534	25,000	33,426	36,203	17,176	57,736	18,354

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	52	-	52
214-51400-116	ELECTION INSPECTORS	24,320	5,217	18,255	25,249	8,710	34,387	9,000
214-51400-150	MEDICARE TAX/CITY SHARE	76	3	9	366	17	499	25
214-51400-151	SOCIAL SECURITY/CITY SHARE	324	12	38	1,565	72	2,132	75
214-51400-155	WORKERS COMPENSATION	122	14	31	43	10	39	15
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	480	480	400	480	480	480	485
214-51400-310	OFFICE & OPERATING SUPPLIES	29,100	8,187	18,250	8,500	7,635	20,000	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	212	-	-	200	200	202
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	54,422	14,124	36,982	36,203	17,176	57,736	18,354
FUND BALANCE		3,096	13,972	10,416		20,091	12,355	19,001
214-34300	Net Change-Increase/(Decrease)	(16,888)	10,876	(3,556)	-	9,676	(7,736)	6,646

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
DPW
FUND DESCRIPTION**FUND 215**

The Equipment Replacement Fund (#215) was established to ensure funds are available for the replacement of the public works, park maintenance, building maintenance and administration vehicles and equipment costing in excess of \$10,000.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is annual transfer from the General Fund, Stormwater Utility, and proceeds from sale of retired equipment
- **Audit Classification:** Governmental; Non-Major.

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	85,000	170,000	-	85,000	170,000	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	85,000	170,000	-	85,000	170,000	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	355	45	82	150	596	507	451
215-48300-53	SALE OF VEHICLES/MISC REVENUE	13,872	31,965	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	14,227	32,010	82	150	596	507	451
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	-	-	137,000	250,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	19,850	99,677	116,493	(19,451)
	Total Other Financing Sources	21,500	25,000	25,000	44,850	124,677	278,493	255,549
	Grand Total:	120,727	227,010	25,082	130,000	295,273	279,000	256,000

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
215-53560-810	CAPITAL EQUIPMENT	24,934	70,912	-	-	-	-	-
215-53560-820	ROLLING STOCK	147,249	163,715	30,090	130,000	295,273	279,000	256,000
	Total:	172,183	234,627	30,090	130,000	295,273	279,000	256,000
FUND BALANCE		129,858	122,241	246,333		146,656	30,162	49,613
215-34300	Net Change-Increase/(Decrease)	(51,456)	(7,617)	124,092	-	(99,677)	(116,493)	(97,043)

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
POLICE
FUND DESCRIPTION**FUND 216**

The Police Vehicle Revolving Fund (#216) was established in 2004 to account for the purchase of police marked and unmarked squad cars based on a scheduled rotation of one or two vehicles each year. Emergency vehicles are used 24/7 and must be in good working order. Older, high mileage vehicles are susceptible to more frequent breakdowns, time out of service for repairs, and are less reliable. Prior to fund 216, vehicles were reflected in the capital portion of the Police Patrol and/or Police Investigations budgets. Due to some past budget restraints, there have been years where no vehicles were purchased.

- **Fund Balance** is designated to be retained to fund the annual replacement of police vehicles.
- **Primary Funding Source** is annual transfer from the General Fund and proceeds from sales of retired vehicles.
- **Audit Classification:** Governmental; Non-Major.

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	95,000	-	21,730	38,270	38,270	-	-
	Total Intergovernmental Revenue	95,000	-	21,730	38,270	38,270	-	-
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-
216-48300-52	SALE OF VEHICLES	2,470	8,630	-	-	-	-	-
	Total Miscellaneous Revenues	2,470	8,630	-	-	-	-	-
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	-	-	-	137,256	70,000
216-49300-52	FUND BALANCE APPLIED	-	-	-	(38,270)	(31,161)	-	-
	Total Other Financing Sources	-	-	-	(38,270)	(31,161)	137,256	70,000
	Grand Total:	97,470	8,630	21,730	-	7,109	137,256	70,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
216-52200-810	EQUIPMENT-VEHICLE	-	-	12,409	-	7,034	137,256	70,000
216-52200-820	ROLLING STOCK	46,933	54,562	42,613	-	75	-	-
	Total:	46,933	54,562	55,022	-	7,109	137,256	70,000
FUND BALANCE		76,151	30,218	(3,073)		28,088	28,088	28,088
216-34300	Net Change-Increase/(Decrease)	50,537	(45,932)	(33,292)	-	31,161	-	-
NOTES:								
Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.								

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
PARKS & RECREATION
FUND DESCRIPTION**FUND 217**

The Building Repair Fund (#217) was established in 2013 to fund minor repair/replacement of public facility components and contents.

- **Fund Balance** is designated to be retained until it reaches a target value of \$100,000 and any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is annual transfer from the General Fund. Target annual funding level is \$10,000.
- **Audit Classification:** Governmental; Non-Major.

BUILDING REPAIR FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	31,651	15,000	25,000	15,000	30,000	-	15,000
	Total Intergovernmental Revenues	31,651	15,000	25,000	15,000	30,000	-	15,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	12,667	-	-	-	-	-	-
	Total Miscellaneous Revenues	12,667	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	150	4,502	15,150	302
	Total Other Financing Sources	-	-	-	150	4,502	15,150	302
	Grand Total:	44,318	15,000	25,000	15,150	34,502	15,150	15,302

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
217-51600-850	FACILITY REPAIRS	4,205	47,973	-	15,150	25,000	15,150	15,302
217-51600-855	ADA REPAIRS	-	-	-	-	9,502	-	-
	Total:	4,205	47,973	-	15,150	34,502	15,150	15,302
FUND BALANCE		52,692	19,719	44,719		40,217	25,067	24,765
217-34300	Net Change-Increase/(Decrease)	40,113	(32,973)	25,000	-	(4,502)	(15,150)	(302)

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
PARK & RECREATION
FUND DESCRIPTION**FUND 225**

The Skate Park (#225) was established in 2004 to provide a funding source for the development and maintenance of the skate park.

- **Fund Balance** is designated for maintenance and/or replacement expenses for the skate park.
- **Primary Funding Source** is annual transfer from the General Fund and revenue collected from other sources including donations from Whitewater Rotary Club, Tony Hawk Fund, etc.
- **Audit Classification:** Governmental; Non-Major.

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-
225-48500-55	DONATIONS	-	3,000	-	-	-	-	-
	Total Miscellaneous Rev.	-	3,000	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	3,000	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	5,000	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	5,000	-	-	-	-	-	-
FUND BALANCE		2,433	5,433	5,433		5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	(5,000)	3,000	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
DPW
FUND DESCRIPTION**FUND 230**

The Solid Waste & Recycling Fund (#230) was established to account for the revenues and expenses related to providing solid waste / recycling collection services to residents and for ongoing Landfill monitoring.

- **Fund Balance** is designated for unanticipated costs of operating these public services.
- **Primary Funding Source** is annual transfer from the General Fund and annual grants from the state.
- **Audit Classification:** Governmental; Non-Major.

SOLID WASTE & RECYCLING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000				1,307				
230-43355-53	GENERAL FUND TRANSFER	427,890	450,307	406,853	476,580	476,580	478,887	482,724
	Direct Billing for Service							
230-43540-53	RECYLING GRANT-STATE OF WIS	31,731	31,846	31,764	32,000	31,780	31,780	31,780
	Total Intergovernmental Rev.	459,621	482,153	438,617	508,580	508,360	510,667	514,504
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	200	-	-	200	-	-	-
230-46440-53	BRUSH REMOVAL FEES	51	60	30	200	-	-	-
	Total Public Charges - Services	251	60	30	400	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(2,949)	(4,448)	-	-
	Total Miscellaneous Revenues	-	-	-	(2,949)	(4,448)	-	-
	Grand Total:	459,872	482,213	438,647	506,031	503,913	510,667	514,504

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	321,655	323,157	332,197	363,000	361,550	365,640	368,280
230-53600-220	LANDFILL CONTRACT SERVICES	17,767	9,079	9,482	6,000	6,500	7,000	7,200
230-53600-295	CONTRACT JOHN'S RECYCLE	115,982	124,677	138,718	136,950	135,570	137,946	138,942
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	78	96	81	293	81	82
	Total:	455,481	456,991	480,493	506,031	503,913	510,667	514,504
FUND BALANCE		33,762	58,984	17,138		21,585	21,585	21,585
230-34300	Net Change-Increase/(Decrease)	4,390	25,222	(41,846)	-	4,448	-	-

NOTES

1) 2022 Budgeted Rates:	2024 Rates	2024 Units	2024 Cost	2025 Rates	2025 Cost	2024-2025 Increase
Refuse rate:	\$9.00	2,770	299,160	9.00	301,320	\$2,160.00
Bulk collection rate:	\$2.00	2,770	66,480	2.00	66,960	\$480.00
Recycle rate:	\$4.15	2,770	137,946	4.15	138,942	\$996.00
Total:	\$15.15	2,720	503,586	15.15	507,222	\$3,636.00

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

The Parkland Acquisition Fund (#240) was established to account for revenue and expenses related to the acquisition of parkland.

- **Fund Balance** is designated to be retained for new parkland purchases.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	4,480	-	-	-	7,168	-	-
	Total Charges for Services	4,480	-	-	-	7,168	-	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	(7,168)	-	-
	Total Other Financing Sources	-	-	-	-	(7,168)	-	-
	Grand Total:	4,480	-	-	-	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
FUND BALANCE		53,169	53,169	53,169		60,337	60,337	60,337
240-34300	Net Change-Increase/(Decrease)	4,480	-	-	-	7,168	-	-

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

The Parkland Development Fund (#245) is for the development of parkland and the expenses incurred through the addition of new playgrounds and other park amenities.

- **Fund Balance** is designated to be retained for parkland development until it reaches \$150,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	896	-	-	-	-	-	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	-	1,691	100	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	-	4,900	26,556	-	9,953	-	-
	Total Charges for Service	896	6,591	26,656	-	9,953	-	-
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	-	4,506	225	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	533	-	-	-	-	-
	Total Miscellaneous Rev.	-	5,039	225	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	2,867	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	-	(2,802)	-	-
	Total Otr Financing Sources	-	2,867	-	-	(2,802)	-	-
	Grand Total:	896	14,497	26,881	-	7,151	-	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	357	-	-	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	-	1,361	19,415	-	3,400	-	-
245-56120-650	TRANSFER OUT	-	-	533	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	2,371	-	26,465	-	-	-	-
245-56120-826	UFC ARBORETUM EXPENSE	-	-	-	-	3,751	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	2,371	1,361	46,770	-	7,151	-	-
FUND BALANCE		19,666	32,802	12,913		15,715	15,715	15,715
245-34300	Net Change-Increase/(Decrease)	(1,475)	13,136	(19,889)	-	2,802	-	-

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 250

The Forestry Fund (#250) was established to maintain our forestry programs within the City, cover the cost of Ash tree treatment materials and unforeseen emergencies that may affect the trees within the City.

- **Fund Balance** is designated to be retained for forestry program stewardship within the City.
- **Primary Funding Source** is annual transfer from the General Fund and fees collected from vandalism or accidents that effect City terrace trees.
- **Audit Classification:** Governmental, Non-Major.

FORESTRY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	6,000	7,917	7,500	-		10,000	10,000
	Total Intergovernmental Rev	6,000	7,917	7,500	-	-	10,000	10,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	285	-	-	-			
	Total Charges for Service	285	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	7	1	4	-	-	-	-
250-48510-56	DONATION FOR TREES	-	1,500	3,750	-	3,750	-	-
	Total Miscellaneous Rev.	7	1,501	3,754	-	3,750	-	-
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	1,000	(650)	6,000	(5,990)
	Total Otr Financing Sources	-	-	-	1,000	(650)	6,000	(5,990)
	Grand Total:	6,292	9,418	11,254	1,000	3,100	16,000	4,010

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
250-56130-219	PROFESSIONAL SERVICES	6,000	1,650	14,347	-	2,800	15,000	3,000
250-56130-294	TREE PURCHASES	275	1,240	-	1,000	300	1,000	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	6,275	2,890	14,347	1,000	3,100	16,000	4,010
FUND BALANCE		12,367	18,895	15,802		16,452	10,452	16,442
250-34300	Net Change-Increase/(Decrease)	17	6,528	(3,093)	-	650	(6,000)	5,990

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
FINANCE
FUND DESCRIPTION**FUND 260**

The Sick Leave Severance Fund (#260) was established to fund the General Fund portion of the accumulated sick leave benefit liability. This benefit pays eligible staff for their accumulated, but unused sick leave at retirement or separation. Payment is limited to the lesser of one-half of accumulated sick leave hours or 720 hours. The benefit was eliminated for new staff who join the City after June 30, 2011. Accumulated liability at 12/31/2017 is projected to be \$540,000 for 46 eligible General Fund staff members.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2018 transfer and depletion of current Fund Balance, an annual 30,000 transfer is expected to fund projected retirements through 2021.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	42,000	75,000	18,888	55,000	85,000	-	50,000
	Total Intergovernmental Rev.	42,000	75,000	18,888	55,000	85,000	-	50,000
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc. Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-		
260-49300-00	FUND BALANCE APPLIED	-	-	-	85,000	(47,389)	80,000	(20,000)
	Total Other Financing	-	-	-	85,000	(47,389)	80,000	(20,000)
	Grand Total:	42,000	75,000	18,888	140,000	37,611	80,000	30,000

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
260-51365-325	BENEFIT PAID	16,223	33,414	40,593	140,000	37,611	80,000	30,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	16,223	33,414	40,593	140,000	37,611	80,000	30,000
FUND BALANCE								
260-34300	Net Change-Increase/(Decrease)	65,119	106,705	85,000		132,389	52,389	72,389
		25,777	41,586	(21,705)	-	47,389	(80,000)	20,000

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
FINANCE
FUND DESCRIPTION**FUND 271**

The Insurance-SIR (Self Insured Retention) Fund (#271) was established in 2015 to fund exposure to loss retained by the City under its General Liability insurance policy. Under the policy terms, the City retains the first \$25,000 of loss exposure to each liability claim.

- **Fund Balance** is designated to be retained until it reaches a value of \$100,000. Once this target level is reached, annual General Fund transfers may be suspended until claim losses require replenishment.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
271-43355-00	GENERAL FUND TRANSFER	25,000	50,000	-	-	-	-	-
	Total Intergovernmental	25,000	50,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
271-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
271-49300-00	FUND BALANCE APPLIED	-	-	-	-	5,596	20,000	-
	Total Other Financing Sources	-	-	-	-	5,596	20,000	-
	Grand Total:	25,000	50,000	-	-	5,596	20,000	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
271-51920-350	INSURANCE-CLAIMS	12,448	19,900	-	-	5,596	20,000	-
	Total:	12,448	19,900	-	-	5,596	20,000	-
FUND BALANCE		114,527	144,627	144,627		139,031	119,031	119,031
271-34300	Net Change-Increase/(Decrease)	12,552	30,100	-	-	(5,596)	(20,000)	-

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
PARKS & RECREATION
FUND DESCRIPTION**FUND 272**

The Lakes Improvement Fund (#272) was established in 2008 to account for income provided to help fund lake improvements to any lakes within the City.

- **Fund Balance** is designated to be retained to fund lake improvement projects. There is no stated target balance.
- **Primary Funding Source** is from donations and grants.
- **Audit Classification:** Governmental, Non-Major.

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
272-5120-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
272-5120-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-5120-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
FUND BALANCE		475	475	475		475	475	475
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
DPW
FUND DESCRIPTION**FUND 280**

The Street Repair Revolving Fund (#280) was established to fund larger repairs and maintenance to our City streets including crack filling, some sidewalk repairs and other maintenance outside of a complete street construction project. This fund is not used for normal pothole repairs.

- **Fund Balance** is designated to be retained for funding City street repairs. There is no stated target balance.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	182,782	192,218	176,965	8,035	158,035	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	26,172	76,812	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	80,000	-	-	-	-	-	-
	Total Intergovernmental	288,955	269,030	176,965	8,035	158,035	-	-
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	1,300	261	1,232	-	11,690	9,936	8,843
	Total Miscellaneous Rev.	1,300	261	1,232	-	11,690	9,936	8,843
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	-	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	351,965	63,391	396,724	97,007
	Total Other Financing Sources	-	-	-	351,965	63,391	396,724	97,007
	Grand Total:	290,255	269,291	178,197	360,000	233,116	406,660	290,850

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	1,168	4,841	650	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	203,777	192,445	293,254	320,000	130,000	366,660	250,850
280-57500-821	ENGINEERING	-	28,636	14,980	20,000	83,116	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	204,945	225,922	308,883	360,000	233,116	406,660	290,850
FUND BALANCE								
280-34300	Net Change-Increase/(Decrease)	678,416	721,785	591,099	-	527,708	130,984	33,977
		85,310	43,369	(130,686)	-	(63,391)	(396,724)	(97,007)

FUND TYPE
SPECIAL REVENUE**ASSOCIATED DEPARTMENT**
POLICE**FUND DESCRIPTION****FUND 295**

The Police Trust Fund (#295) was established to account for four separate activities: Donations, Crime Prevention, Seizures and Evidence/Found Property.

- **Audit Classification:** Governmental, Non-Major.

DONATIONS

The K9 Unit was established in 2013 with a “By the Community, For the Community” initiative and funds were acquired through the K9 5K/10K Run (held 2014, 2015, and 2016), K9 t-shirt sales, coin jar donations and donations from businesses and citizens. This fund is to account for the revenue and expenses associated with the K9 Unit.

- **Fund Balance** is designated to be retained for costs associated with the establishing and maintaining a K9 Unit.
- **Primary Funding Source** is donations.

CRIME PREVENTION

Accounts for the revenue and expense of safety awareness programs and supplies including Identification kits, safety pamphlets, coloring books, etc.

- **Fund Balance** is designated to be retained for costs associated with crime prevention initiatives.
- **Primary Funding** is from Police Department sales of Wisconsin Department of Transportation vehicle registrations. Two-thirds of the convenience fee of \$10 is retained by this fund.

SEIZURES

Accounts for the revenue and expense from federal and state seizures. Approved expenditures of these funds have included an electronic fingerprinting system, undercover vehicle, surveillance camera, tactical equipment and funds for undercover drug operations.

- **Fund Balance** is restricted for uses permissible by state and federal law. Portions of state-seized funds are submitted to the Wisconsin Common School Fund. Portions of federally-seized funds are retained by the U.S. Marshals Service.
- **Primary Funding Source** is derived from federal and state seizures of cash and/or vehicles used in the commission of a felony. This funding is expected to be reduced or eliminated with future changes to federal and state seizure laws.

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

- **Fund Balance** is designated to be retained until the property can be returned to the rightful owner.
- **Primary Funding Source** is evidence from investigations and/or found property.

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	29	46	42	28	41	35	31
295-48200-52	SEIZURE REV-DRUG RELATED	38,203	429	360	8,740	2,855	2,000	2,000
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	3,595	5,578	5,652	4,759	4,700	4,700	4,700
295-48500-52	DONATIONS-POLICE DEPARTMENT	669	9,678	-	6,595	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	456	1,913	415	1,560	521	500	500
	Total Miscellaneous Rev.	42,952	17,643	6,469	21,682	8,117	7,235	7,231
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(21,682)	10,805	(235)	769
	Total Other Financing Sources	-	-	-	(21,682)	10,805	(235)	769
		42,952	17,643	6,469	-	18,922	7,000	8,000

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,385	4,859	1,753	-	2,500	4,500	5,000
295-52200-320	EVIDENCE/FOUND PROP EXP	1,324	52	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,173	12,000	14,574	-	1,817	2,500	3,000
295-52200-810	EQUIPMENT	-	-	-	-	14,605	-	-
		10,882	16,911	16,327	-	18,922	7,000	8,000
FUND BALANCE		87,625	88,356	83,498		72,693	72,928	72,159
295-34300	Net Change-Increase/(Decrease)	32,070	732	(4,858)	-	(10,805)	235	(769)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 900

The Economic Development Operating Fund (#900) accounts for all operating revenues and expenses necessary to maintain the Whitewater CDA office and its presence for the benefit of the community and economic development.

The office is charged with creating, coordinating, and/or executing all city community and economic development efforts. The office serves as the main contact point for business growth, retention, expansion, and community development activities. Together with the City Manager, other municipal departments, the Executive Director is instrumental in the creation of and development of Tax Incremental Districts (TID's) for the city.

- **Fund Balance.** At year-end, any remaining balance not subject to Tax Increment Finance (TIF) rules or restrictions of other revenue sources will be made available for transfer back to the General Fund.
- **Primary Funding Source** is from Tax Incremental Financing (TIF) Districts per their respective project plans with support from the City's General Fund. As increment in the TID districts grow the resulting TIF revenues are designated to be used as the primary source of funding to the community and economic development operations. The General Fund is intended to provide secondary support to ensure that the office of the Whitewater CDA is appropriately funded to fulfil its Mission to serve as the community economic development entity for the City.
- **Expenditures.** Expenditures are to be funded first by Tax Increment contributions, followed by other revenues and lastly by General Fund contributions.
- **Audit Classification:** Governmental, Component Unit.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Director	1	1	1	1	1	1
Administrative Assistant	.4	.5	.5	.5	.5	.5

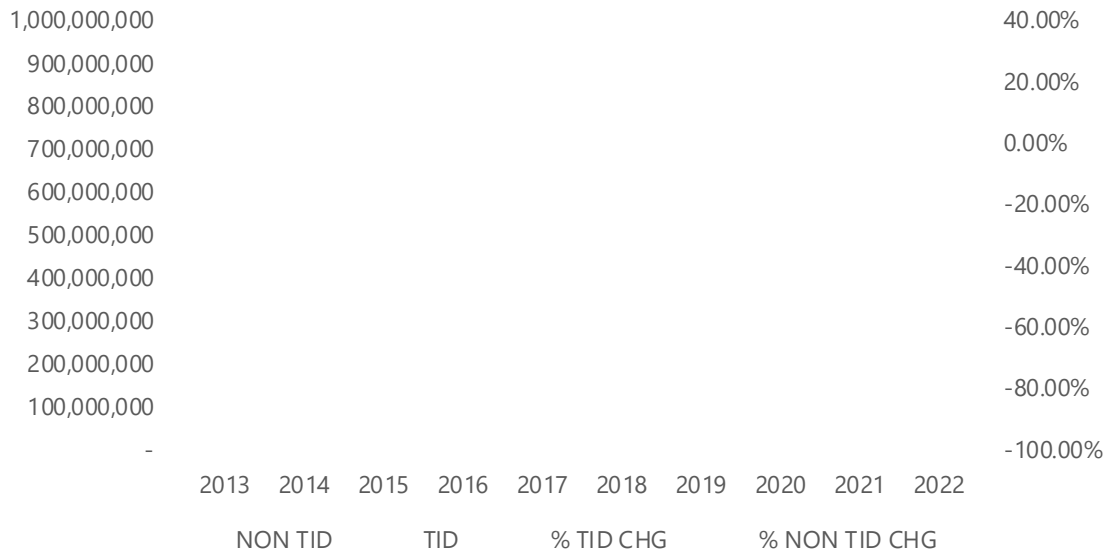
ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Total Revenues	100,000	100,000	167,343	190,745	77,067	235,815	240,904
Total	100,000	100,000	167,343	190,745	77,067	235,815	240,904
EXPENSES							
100 Personnel & Benefits	76,150	121,355	98,071	141,143	37,100	192,127	196,450
200 Professional Svcs	26,820	32,016	18,062	43,815	38,454	37,792	38,500
300 Commodities & Other Exp	5,943	3,493	2,665	5,787	1,513	5,896	5,954
600 Misc Exp	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
FUND BALANCE	55,343	(1,496)	57,427		72,860	17,045	2,641
900-34300 Net Change-Increase/(Dec	#REF!	(56,864)	48,544	#REF!	15,433	#REF!	#REF!
Fund Balance Audit Adj	(8,363)	25	10,379				

DEPARTMENT SERVICE METRICS

Equalized Value. Positive economic growth results in new and expanding businesses as well as new residential construction which ultimately increases the local tax base and can reduce overall property taxes for individual property owners. Equalized value can be a helpful indicator of the growth in commercial and residential development over time. Regional, state, or federal shifts outside of the community can also have an impact on equalized value.

EQUALIZED VALUE TID / NON TID



GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Empower our community through access to capital.
- Create and rehabilitate high-quality affordable housing stock.
- Expand business park footprint.
- Attract Investments.
- Encourage entrepreneurship.
- Increase tax-base.
- Engage with residents to improve community culture and social life.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**GENERAL GOVERNMENT
ECONOMIC DEVELOPMENT**

**FUND 900
OPERATING FUND**



ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	-	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	-	5,000	10,000	25,000	25,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	-	5,000	-	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	35,000	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	25,000	25,000
900-49270-56	TRANSFER TID #10-ADMIN	-	-	-	-	-	22,500	25,000
900-49290-56	GENERAL FUND TRANSFER	-	-	117,343	32,500	32,500	32,500	76,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	63,245	(15,433)	55,815	14,404
	Fund 900 - Ec Dev Income	100,000	100,000	167,343	190,745	77,067	235,815	240,904

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

EXPENDITURES								
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-56500-111	SALARIES	42,792	78,276	43,172	84,000	8,450	102,235	104,536
900-56500-115	WAGES/PART-TIME/PERMANENT	21,152	21,011	42,275	23,063	24,895	47,853	48,930
900-56500-151	FRINGE BENEFITS	12,206	22,068	12,624	34,080	3,755	42,039	42,985
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	935	1,776	665	3,535	90	3,535	3,570
900-56500-211	CONSULTANT FEES	-	-	-	-	-	-	-
900-56500-212	LEGAL SERVICES	2,418	10,025	375	12,625	-	12,625	12,751
900-56500-215	PROFESSIONAL SERVICES	5,061	2,942	1,511	2,525	19,000	2,525	2,550
900-56500-219	AUDIT FEES	1,000	1,000	-	4,040	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	9,752	9,143	8,436	9,343	10,854	11,000	11,110
900-56500-223	MARKETING	2,822	2,329	833	2,525	1,800	2,525	2,550
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	3,614	2,811	4,097	7,012	4,500	3,591	3,803
900-56500-225	TELECOM/INTERNET/COMMUNICATION	1,219	1,990	2,145	2,210	2,210	1,991	2,164
900-56500-310	OFFICE & OPERATING SUPPLIES	2,756	1,411	489	606	438	606	612
900-56500-311	POSTAGE	21	252	162	202	75	202	204
900-56500-320	DUES	10	1,360	-	1,192	500	1,000	1,010
900-56500-321	SUBSCRIPTIONS & BOOKS	299	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	-	78	96	51	200	51	51
900-56500-330	TRAVEL EXPENSE	104	367	1,904	3,737	-	3,737	3,774
900-56500-341	MISC EXPENSE	2,606	25	15	-	300	300	303
900-56500-371	DEPRECIATION EXPENSE	148	-	-	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
900-56500-651	TRANSFER-FUND 200	23,000	-	-	-	-	-	-
	Total CDA General Expenses	131,914	156,864	118,798	190,745	77,067	235,815	240,904

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

The fund accounts for the revenue and expenses related to community and economic development initiatives and/or programs that are managed by the Whitewater CDA. This fund includes monies provided by State, Federal and/or local sources to promote community and economic development benefit or the entire City of Whitewater.

It is the policy of the Whitewater CDA to promote housing and community development throughout the entire City of Whitewater. The CDA is responsible for assisting initiatives and programs that:

- Provide and retain gainful employment opportunities for citizens of the City.
- Provide affordable housing in the City.
- Encourage growth of the City's tax base.
- Stimulate the flow of investment capital into the City resulting in beneficial effects upon the economy in the City.

Further, the CDA is responsible for the general economic health of the city by preventing and eliminating blight, substandard, and deteriorated areas and properties through the utilization of all means appropriate. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside within the City limits of Whitewater.
- **Primary Funding Sources** are interest payments on loans paid by borrowers and funding by State, Federal or local sources.
- **Audit Classification:** Governmental, Component Unit

This fund is not budgeted, but accounts for all revenue and expenditures.

**GENERAL GOVERNMENT
ECONOMIC DEVELOPMENT**

**FUND 910
PROGRAM FUND**



**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	8	-	-	-	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	1,795	-	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,639	-	-	-	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	738	-	-	-	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	1,167	-	-	-	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	10,392	-	-	-	-	-	-
910-41031-00	CDBG INT-BLUE LINE \$41,460	1,469	-	-	-	-	-	-
910-41032-00	CDBG INT-BLUE LINE \$50,000	4,499	-	-	-	-	-	-
910-41033-00	CDBG INT-MEEPER \$82,310	10,974	-	-	-	-	-	-
910-43006-00	CAPCAT INT-INVENTALATOR	500	-	-	-	-	-	-
910-43011-00	CAPCAT INT-SCANALYTICS	-	-	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	500	-	-	-	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	-	-	-	-	-	-	-
910-43015-00	CAPCAT INT-BLUE LINE \$64,614	4,330	-	8,021	-	1,447	-	-
910-43017-00	CAPCAT INT-BLUE LINE \$36,600	-	-	-	-	5,725	-	-
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	-	1,527	1,248	-	1,091	655	341
910-46002-00	INT INC-ACTION-IBUTTONLINK \$9K	-	130	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	-	910	580	-	50	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	-	3,663	1,415	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	-	3,770	1,232	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	-	1,374	1,136	-	547	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	-	1,953	1,221	-	707	-	-
910-46008-00	INT INC-ACTION-SAFEPRO \$100K	-	-	300	-	8,743	3,715	3,146
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	-	-	-	4,139	1,660	1,357
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	142,859	-	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	4,540	-	-	-	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	3,250	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	1,155	70	440	-	1,208	906	679
910-48104-00	INTEREST INCOME-HOUSING	142	9	160	-	703	527	395
910-48105-00	INTEREST INC-ED DEV 102 023	102	-	-	-	-	-	-
910-48106-00	INT INC-MORAIN VIEW 101 282	19	-	-	-	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	2	2	5	-	1,000	750	563
910-48109-00	INTEREST INCOME-ACTION FUND	-	393	9,924	-	45,000	33,750	25,313
910-48601-00	MISC INCOME	175	3,500	-	-	54	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	21,123	21,123	14,876	-	15,876	15,876	15,876
910-48680-00	ADMINISTRATION FEE--LOANS	-	-	2,770	-	21,621	-	-
910-48700-00	GAIN ON SALE OF LAND	113,525	-	258,223	-	-	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	-	-	40,550	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	116,265	118,895
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	(96,466)	(164,104)	(156,564)
	Fund 910 - CDA Income	182,042	181,284	342,102	-	11,444	10,000	10,000

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	3,550	580	16,246	-	(4,316)	5,000	5,000
910-56500-219	PROFESSIONAL SERVICES	3,766	5,660	8,982	-	15,000	5,000	5,000
910-56500-295	ADMINISTRATIVE EXPENSE	1,594	3,382	3,500	-	-	-	-
910-56500-323	MARKETING/AD'S	-	-	212	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,810	126,345	124,800	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	-	27,291	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	860,741	-	-	-	-	-
910-56500-404	HOUSING LOANS	-	50	40	-	-	-	-
910-56500-408	RENTAL EXPENSES	1,467	10,982	253,128	-	760	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	-	2,867	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	-	-	100,333	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	113,800	-	102,000	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	-	10,000	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	15,000	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	260,987	1,020,607	636,531	-	11,444	10,000	10,000
	Liquid-Operating Cash	461,807	628,513	261,461		409,350		
	Liquid-Restricted Cash	1,353,130	809,440	1,010,376		1,107,837		
	Non-Liquid-Fund Balance	6,956,525	6,660,891	6,165,527		6,164,532		
	FUND BALANCE	8,309,655	7,470,331	7,175,903		7,272,369	7,436,473	7,593,037
	Net Change-Increase/(Decrease)	(78,946)	(839,323)	(294,429)		96,466	164,104	156,564

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City's social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The PR & Communications Manager oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services' mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Media Services' is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities' desires and interests.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Positions	1	1	1	1	1	1
Part Time Positions	5	5	5	5	3	3

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 200 MEDIA SERVICES



MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
Media Services - Revenue								
	Total Revenues	115,776	97,925	97,033	134,458	100,929	142,777	144,845
51100	Total	115,776	97,925	97,033	134,458	100,929	142,777	144,845
Media Services - Expenses								
100	Personnel Services	69,544	98,881	91,420	119,539	62,989	119,421	122,470
200-300	Commodities & Other Expenditures	14,666	11,812	14,628	14,919	37,918	23,337	22,359
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	Total	84,209	110,692	106,048	134,458	100,907	142,758	144,829
NET REVENUE OVER EXPENSES		31,567	(12,767)	(9,016)	-	22	19	17
FUND BALANCE		69,658	56,891	47,875	47,875	44,886	1,655	-
200-34300	Net Change-Increase/(Decrease)	31,567	(12,767)	(21,783)		(2,989)	(43,232)	(1,655)

DEPARTMENT SERVICE METRICS

The service and deliverables within the Media Services Department reaches many platforms including television, website, social media and outside media outlets.

WEBSITE MEASURES			SOCIAL MEDIA MEASURES				
Description	2020	YTD 2021	Social Media	Measure	2019	2020	YTD 2021
Visits	114,004	97,146	FB-City	Followers	1,956	2,207	2,401
Page Views	219,444	192,416	FB-Police Dept	Followers	3,876	4,434	5,042
Top Page Visit- 1 Pay Bills Online	10,208	7,589	FB-Park & Rec	Followers	1,161	1,397	1,527
Top Page Visit- 2 COVID 19	9,376	4,597	FB-Library	Followers	1,302	1,175	1,223
Top Page Visit- 3 Police	6,191	3,256	FB-Dementia	Followers	122	149	163
Top Page Visit- 4	Voting	Water Util	Twitter	Followers	218	239	249
	3,090	2,219	Twitter	Tweets	153	235	1,175
Top Page Visit- 5	C Council	Forms	Instagram	Followers	339	539	733
	2,875	2,171	Instagram	Posts	69	194	274
Top Page Visit- 6	Press Rel	WAFC	Polco	Users	508	558	754
	2,627	2,042	FB=Facebook				

TV CHANNEL HOURS FILMED			
Type	2019	2020	YTD 2021
Public	218.3	795.75	832
Government	420.8	522.25	397.5
Educational	370.8	103.5	91.75
Total	1,009.9	1,421.50	1,321.25

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- New role of Media Coordinator to begin in Jan 2022- a plan will be created for the next two years for filming, editing, archiving, scheduling, programming, hiring, training volunteers and new hires, creating possible new programs including working with school district AV team and local organizations. Will adapt to changes, requests and needs in 2023 as needed.
- Hire the necessary staff after summer of 2022 due to exit of current staff due to graduation. Additional hires in 2023 as needed.
- Continue posts and growth of followers on social media accounts Facebook, Twitter and Instagram.
- Work with IT to build upon the new infrastructure to broadcast for television and live streaming. A programmer is planned to be implemented in 2022. Media Coordinator to update this daily as needed.
- Review plans for PSA's (about local services and consider sponsorships from local businesses and organizations to generate revenue).
- Continue to add information to the website including forms, images and documents.
- Website Redesign with CivicPlus in 2022 and run for the next 4 years.
- Continue initiatives to grow interest in Commissions and Boards with Community Involvement & Cable TV Commission.
- Research has begun on internal communications plan for the organization and effort to work on the creation of this document will continue in 2022. Work with City Manager to complete.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	23,000	-	-	-	-	-	45,000
	Total Intergovernmental	23,000	-	-	-	-	-	45,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	82,979	79,717	78,684	80,000	78,168	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	25	50	90	-	105	110	110
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	9,531	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	92,535	97,886	96,893	98,119	96,392	98,229	98,229
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	241	40	139	30	1,548	1,316	1,171
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	241	40	139	30	1,548	1,316	1,171
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	36,309	2,989	43,232	445
	Total Other Financing	-	-	-	36,309	2,989	43,232	445
		115,776	97,925	97,033	134,458	100,929	142,777	144,845

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
200-55110-111	SALARIES/PERMANENT	58,736	83,457	75,994	94,733	48,579	56,852	58,131
200-55110-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	31,200	31,902
200-55110-150	MEDICARE TAX/CITY SHARE	893	1,253	1,137	1,443	669	1,312	1,341
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,817	5,358	4,860	6,171	2,859	5,608	5,734
200-55110-152	RETIREMENT	2,499	3,810	3,676	5,979	2,913	6,076	6,076
200-55110-153	HEALTH INSURANCE	2,266	4,833	5,611	9,793	7,904	16,090	16,894
200-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	-	2,160	2,268
200-55110-155	WORKERS COMPENSATION	1,203	161	133	160	59	99	99
200-55110-156	LIFE INSURANCE	8	9	10	10	7	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	122	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	290	150	80	303	-	100	101
200-55110-212	PROFESSIONAL SERVICES	392	2,580	623	303	12,900	500	505
200-55110-218	CABLE TV SERVICE & EXPENSES	1,862	1,713	1,557	1,475	11,095	8,975	7,500
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	4,917	1,355	3,273	5,167	8,928	6,241	6,366
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,253	2,745	2,973	3,075	3,096	2,641	2,958
200-55110-310	OFFICE & OPERATING SUPPLIES	3,177	1,740	1,138	3,030	1,518	4,000	4,040
200-55110-320	SUBSCRIPTIONS/DUES	1,128	656	4,675	253	230	230	232
200-55110-324	PROMOTIONS/ADS	26	598	10	505	-	500	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	150	150	152
200-55110-342	PRINTING	400	-	-	404	-	-	-
200-55110-343	POSTAGE	220	275	300	404	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	84,209	110,692	106,048	134,458	100,907	142,758	144,829

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 208 PARKING PERMITS



FUND TYPE SPECIAL REVENUE

ASSOCIATED DEPARTMENT FINANCE

FUND DESCRIPTION

FUND 208

The Parking Permit Fund (#208) was established in the early 2000's to account for the revenues and expenses from the sale of parking permits for use of designated public parking areas and provide primary funding for operation and maintenance of public parking facilities.

- **Fund Balance** is to be retained until it reaches a target value of \$120,000. Any accumulated balance is designated for parking lot maintenance, permit sale, and surface replacement expenses. Any balance over this target value can be made available for transfer to the General Fund for general purposes. Prior to 2018, annual transfers were made to the General Fund for general use. These transfers have been discontinued in favor of retaining funds deemed adequate to establish self-sufficiency of public parking activity.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	29,285	28,740	30,255	34,340	34,463	34,340	34,340
208-44150-52	HONOR BOX REVENUES	3,600	4,697	4,905	4,545	6,000	5,000	5,000
	Total Intergovernmental Rev.	32,885	33,437	35,160	38,885	40,463	39,340	39,340
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	145	24	84	50	932	792	705
	Total Miscellaneous Revenues	145	24	84	50	932	792	705
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	455	(1,991)	(731)	(251)
	Total Other Financing Sources	-	-	-	455	(1,991)	(731)	(251)
	Grand Total:	33,031	33,461	35,244	39,390	39,403	39,401	39,794

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,195	4,591	4,122	4,040	4,040	4,040	4,080
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	2,250	35,927	35,000	35,350	35,350	35,350	35,704
	Total:	6,445	40,518	39,122	39,390	39,390	39,390	39,784
FUND BALANCE		86,010	78,953	75,074		77,065	77,796	78,047
208-34300	Net Change-Increase/(Decrease)	26,586	(7,057)	(3,879)	-	1,991	731	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210
FIRE/RESCUE EQUIP FUND**



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

The Fire/Rescue Equipment Fund (#210) is used to accumulate the funding needed to replace Fire and Rescue vehicles used within the City on a scheduled basis. Although the volunteer fire department formally organized itself as a separate organization in 2016, it continues to offer Fire and Emergency services to the City on a contract basis. The City continues to provide equipment for these services, but retains ownership of the equipment.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is from the General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	260,000	-	-	-	-	-
	Total Intergovernmental Rev.	-	260,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	282	46	163	-	1,809	1,538	1,369
210-48300-52	SALE OF VEHICLES	-	3,509	44,448	-	-	-	-
210-48400-52	GRANT INCOME	-	-	64,296	-	29,195	-	-
210-48450-52	VVFD INC CONTRIBUTION	-	-	-	-	65,000	1,375,680	-
210-48600-52	MISC. INCOME	-	-	7,674	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	282	3,555	116,581	-	96,004	1,377,217	1,369
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	-	-	-	350,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	11,133	-	1,089,600	-	-	-	-
210-49292-52	PREMIUM ON DEBT	-	-	38,493	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	1,050,000	690,622	747,111	(101,349)
	Total Other Financing Sources	11,133	-	1,128,093	1,400,000	1,075,622	1,132,111	283,651
	Grand Total:	11,415	263,555	1,244,674	1,400,000	1,171,626	2,509,328	285,020

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	-	33,080	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	105,933	8,109	-	-	-	-
210-52200-820	ROLLING STOCK	-	-	54,344	1,400,000	1,171,600	2,509,306	285,000
	Total:	-	105,933	95,532	1,400,000	1,171,600	2,509,306	285,000
FUND BALANCE								
		383,390	541,012	1,690,154		999,532	252,421	353,770
210-34300	Net Change-Increase/(Decrease)	11,415	157,622	1,149,142	-	(690,622)	(747,111)	(747,111)

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, videos and videogames, materials in Spanish, and a Library of Things: GPS devices for geocaching, Adventure Packs (Ice Age Trail, telescope and Guide to the Night Sky, etc.), mobile hotspots, outdoor games, memory kits for those living with dementia or other memory impairments. The library also has 16 laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library's operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.6	1.6	1.6	1.6	1.6	1.6
Outreach Services Specialist	1.2	1.2	1.2	.58	.58	.58
Customer Service Specialist	3.2	3.2	3.2	3.2	3.2	3.2
Customer Service Associate	.5	-	-	-	-	-
Consortium Services Asst	-	-	-	-	-	-
Prog. and Makerspace Librarian	.8	.8	.8	1	1	1
Summer Intern	.5	-	-	-	-	-
Individuals	16	13	13	13	13	13
Total Library Staff (FTEs)	10.7	9.7	9.7	9.38	9.38	9.38

We eliminated one of the Outreach Services Specialist positions following the retirement of an employee. We replaced the position with an additional Customer Service Specialist to alleviate the staff shortage at the front desk created by the elimination of the five temporary positions over the last two years and made the Programming and Makerspace Librarian position full-time.

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY REVENUE SUMMARY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	218,100	233,020	213,740	229,305	229,240	219,768	219,768
	Total Intergovernmental Rev.	218,100	233,020	213,740	229,305	229,240	219,768	219,768
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	2,349	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,819	2,691	3,852	3,300	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	60	-	-	100	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,246	2,913	3,196	2,500	3,000	3,000	3,000
	Total Public Charges - Services	8,474	5,604	7,048	5,900	6,300	6,300	6,300
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	172	28	99	250	1,050	893	794
220-48105-55	LIBRARY BOARD INTEREST INCOME	2,962	554	1,992	3,000	14,000	11,900	10,591
220-48210-55	RENTAL INC-HOUSE-414&414/A	8,600	12,700	12,200	-	1,700	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	4,000	9,600	7,200	-	-	-	-
220-48500-55	DONATIONS	19,888	23,361	15,221	18,650	25,000	18,000	18,000
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	-	-	541,988	-	-
220-48600-55	MISC REVENUE	363	6,729	336	500	336	300	300
	Total Miscellaneous Revenues	35,984	52,973	37,049	22,400	584,074	31,093	29,685
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	470,000	485,000	470,000	470,000	627,558	646,846
220-49300-55	FUND BALANCE APPLIED	-	-	-	106,401	(390,140)	-	-
	Total Other Financing Sources	470,000	470,000	485,000	576,401	79,860	627,558	646,846
	220 - Library Special Rev	732,557	761,596	742,837	834,006	899,474	884,718	902,599

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	580,515	613,960	645,458	717,934	705,769	763,604	780,740
200	Professional Svcs	30,398	32,079	30,498	35,744	43,286	39,095	39,593
300	Commodities & Other Exp	100,015	102,597	111,578	77,298	146,621	82,020	82,267
500	Library Board	1,445	85,953	25,354	-	-	-	-
800	Capital Outlay	5,044	4,721	2,657	3,030	3,798	-	-
	Total	717,417	839,310	815,545	834,006	899,474	884,718	902,599
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	11,125	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,636	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,125	2,020	2,040
55111	Total	57,665	57,800	55,867	55,061	50,886	57,934	58,790
	GRAND TOTAL:	659,752	897,109	871,412	889,067	950,360	942,652	961,389
FUND BALANCE		686,859	609,146	536,438		926,578	926,578	926,578
220-34300	Net Change-Increase/(Decrease)	15,141	(77,713)	(72,708)	-	390,140	-	-

DEPARTMENT SERVICE METRICS

Description	2018	2019	2020	2021	2022	2023 Projected*
Circulation-Adult	89,357	91,112	64,442	56,512	56,188	53,389
Circulation-Children	30,556	30,999	15,860	19,305	22,940	27,876
Circulation-Digital	12,285	13,882	15,947	16,966	16,248	17,796
Circulation-Total	134,216	122,111	96,249	92,783	95,376	99,061
Library Visits	68,667	66,771	28,002	33,653	46,744	53,446
Registered Borrowers	7,533	6,712	5,790	4,856	4,910	5,442
Program Attendance	3,322	2,308	590	956	2,266	6,855
Items Added	5,353	4,327	3,914	3,645	2,477	2,449
Items Withdrawn	5,563	11,142	8,288	9,964	7,780	8,400
Computer Usage	N/A	4,706	N/A	N/A	2,106	N/A
Reference Questions	909	922	695	785	1,866	2,398

GOALS & OBJECTIVES

2022/2023 GOALS

- Raise the necessary funds for the library expansion project by August 31, 2023.
- Complete a RFID tagging project on all library materials to be in alignment with library system and state goals.
- Complete a 360° review of the changing needs of the library (print vs digital expenditures, staffing, workflow) and update the library's budget.

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
220-55110-111	WAGES/PERMANENT	232,515	272,718	268,884	299,536	296,671	303,345	310,171
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	200,089	175,219	186,663	203,274	197,978	206,806	211,459
220-55110-117	LONGEVITY	2,000	2,000	2,000	2,000	813	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	145,910	164,023	187,909	213,125	210,308	251,452	257,110
220-55110-156	LIFE INSURANCE	-	-	1	-	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	522	164	393	-	255	2,800	2,800
220-55110-218	PROFESSIONAL SERV/CONSULTING	19,216	21,222	18,786	19,583	23,000	21,143	21,143
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,339	5,147	13,404	8,470	8,595
220-55110-225	TELECOM/INTERNET/COMMUNICATION	5,934	6,393	7,054	7,665	5,628	6,681	7,054
220-55110-227	RENTAL EXPENSES	2,767	2,945	1,926	3,349	999	-	-
220-55110-249	MISC REPR/MTN SERVICE	71	-	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	13,904	13,097	17,910	12,120	13,000	6,000	6,060
220-55110-313	POSTAGE	110	108	840	152	328	330	333
220-55110-319	MATERIAL RECOVERY	618	398	606	303	739	725	725
220-55110-320	SUBSCRIPTIONS/DUES	450	981	528	667	650	650	650
220-55110-321	LIBRARY BOOKS-ADULT	34,531	40,304	26,350	23,924	25,000	25,000	25,000
220-55110-322	LIBRARY BOOKS-REFERENCE	330	-	-	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	8,834	10,600	6,294	5,050	6,350	5,000	5,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,706	6,523	5,075	3,928	3,600	1,318	1,502
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	-	48	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	20,850	10,052	11,373	10,100	7,518	7,500	7,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENILE	3,056	5,956	2,195	2,525	1,607	2,500	2,500
220-55110-328	MACHINE READABLE-ADULT	1,761	2,722	2,727	2,674	4,462	-	-
220-55110-330	TRAVEL EXPENSES	243	15	455	2,020	1,124	3,000	3,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	148	255	99	1,010	1,467	1,000	1,000
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	-	-	-	4,613	4,613
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	-	-	5,116	5,116
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	-	-	-	943	943
220-55110-336	TECHNICAL SUPPLIES	-	-	-	-	-	8,275	8,275
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	-	-	-	68,420	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	6,639	6,066	2,559	6,060	3,536	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	1,517	4,600	6,702	6,060	5,244	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	100	362	27,456	101	3,119	150	150
220-55110-346	SPECIAL PROGRAMING-SUMMER	101	19	-	100	-	100	100
220-55110-348	SALES TAX EXPENSE	117	144	167	-	178	-	-
220-55110-350	CONTINGENCIES	1	395	196	505	279	300	300
220-55110-500	LIBRARY BOARD CHECKING	675	85,911	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	42	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	770	-	25,354	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	5,044	4,721	2,657	3,030	3,798	-	-
	Total:	717,417	839,310	815,545	834,006	899,474	884,718	902,599

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service, but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider of the service, which will be re-bid in 2018 for 2019 service.

- **Fund Balance** is designated for annual operating budget and vehicle replacement.
- **Primary Funding Source** is Federal/State grants, fare revenue and General Fund transfers.
- **Audit Classification:** Governmental, Non-Major.

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	120,029	67,359	81,210	121,022		124,133	
235-43540-51	RIDE-SHARE GRANTS	49,890	85,225	48,917	85,225	49,523	40,690	
	Total Intergovernmental	169,919	152,584	130,127	206,247	49,523	164,823	-
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	11,500	-	-	-	-	-	-
	Total Miscellaneous Rev.	11,500	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	-			
235-49300-51	FUND BALANCE APPLIED	-	-	-	-			
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	181,419	152,584	130,127	206,247	49,523	164,823	-

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	153,688	139,031	112,861	206,247	83,265	164,823	166,471
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	38,129	-	-	-	-	-	-
	Total:	191,816	139,031	112,861	206,247	83,265	164,823	166,471
FUND BALANCE		62,543	76,096	93,362		93,362	93,362	93,362
235-34300	Net Change-Increase/(Decrease)	(10,397)	13,553	17,267	-	-	-	-

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund the Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

- **Fund Balance** is designated for annual operating and capital costs including replacement of the facility turf every 10-15 years. Turf replacement is estimated to cost \$65,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is in conjunction with The Treyton Kilar Field Endowment fund which is administered by 1st Citizens State Bank (John Erickson) and is housed under the Whitewater Community Foundation.
- **Audit Classification:** Governmental, Non-Major.

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	400	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	-	-	-
	Total:	-	400	-	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	(2,312)	48,592	13,349	45,000	32,000	35,000	35,000
246-49251-55	TFOD CONCESSION REVENUE	-	27,492	7,014	25,000	15,000	20,000	20,000
246-49252-55	FIELD OF DREAMS RENTAL	-	100	147	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(538)	3,622	92	1,004
	Total:	(2,312)	76,184	20,510	69,462	50,622	55,092	56,004
	Grand Total:	(2,312)	76,584	20,510	69,462	50,622	55,092	56,004

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	32,605	8,088	30,659	28,809	28,400	29,039
246-55110-150	MEDICARE TAX/CITY SHARE	-	455	17	445	108	412	421
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	1,944	73	1,901	463	1,761	1,800
246-55110-155	WORKERS COMPENSATION	-	1,600	36	951	132	558	558
246-55110-212	PROFESSIONAL SERVICES	-	2,059	415	3,030	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	391	430
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	124	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	398	4,692	1,097	5,208	3,000	4,500	4,545
246-55110-346	CONCESSION SUPPLY EXPENSE	438	15,574	4,154	20,200	8,060	12,000	12,120
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	426	3,666	5,159	2,020	5,000	2,020	2,040
246-55110-810	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,000	5,050	5,050	5,050	5,050
	Total:	6,262	67,594	24,162	69,462	50,622	55,092	56,004
FUND BALANCE		51,393	60,383	56,731		53,110	53,018	52,013
246-34300	Net Change-Increase/(Decrease)	(8,574)	8,990	(3,652)	-	(3,622)	(92)	(1,004)

DEPARTMENT SERVICE METRICS

SERVICE	2017	2018	2019	2020	2021	2022	2023 Budgeted
Tournaments Held	8	10	10	0	7	5	10
Teams Hosted	153	175	166	0	142	65	140
Players Registered	1,683- 1,836	1,925- 2,100	1,826- 1,992	0	1,700- 1,860	1100- 1350	1700- 1900
Communities Represented	49	70	62	0	36	24	50

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Review and revise concessions operations to allow for consistency between WAFC and Treyton Field of Dreams concession programs that will allow sharing of staff and concession products.
- Adjustment of team fees and concession pricing to increase revenue streams to cover increasing staffing and product costs
- Develop consistent field turf maintenance plan to streamline turf maintenance for staff.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

The Aquatic Center Fund (#247) was established in 2016 for the operation of the Whitewater Aquatic and Fitness Center (WAFC). The WAFC facility is located on the Whitewater High School Campus and is a partnership between the City of Whitewater and the Whitewater School District governed by the Parks and Recreation Advisory Board (Park Board). The City and School district each contribute financially to the facility for the benefit of the community. The City assumed responsibility to operate the facility on July 1, 2016.

- **Fund Balance** is designated to be retained for funding of the facility's operational and capital needs under the direction of the Park Board.
- **Primary Funding Source** is program fees with annual operating and capital contributions from the City of Whitewater and the Whitewater Unified School District.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	74,490	81,205	203,618	200,000	120,937	132,648	143,444
247-41100-55	MONTHLY EFT REVENUE	12,532	1,181	669	8,000	361	396	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	87	-	-	-	19,246	21,109	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	25,183	60,182	699	1,000	45,365	49,757	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	90	432	180	1,000	30,686	33,657	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	5,656	10,470	14,181	20,000	22,002	24,132	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	519	-	-	-	-	-	-
	Total:	118,558	153,470	219,346	230,000	238,596	261,700	283,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	14,712	19,860	43,428	70,000	48,666	48,666	48,666
247-42100-55	YOUTH DAY PASSES	8,388	4,630	18,777	38,000	38,195	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	1,624	4,837	11,491	14,000	15,375	15,375	15,375
	Total:	24,723	29,327	73,697	122,000	102,235	102,235	102,235
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	3,170	4,738	15,716	21,000	13,450	14,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	(942)	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	5,487	4,271	7,668	5,000	10,841	11,519	12,770
247-43300-55	WATER CLASSES	418	2,376	1,175	3,000	1,192	1,227	1,276
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	Total:	9,074	10,443	24,560	29,000	25,483	27,600	29,900
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	479	1,507	1,991	7,000	2,635	3,900	4,400
247-44050-55	OFFICE SPACE RENTALS	-	3,000	-	-	-	-	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	182	-	1,075	1,200	1,064	3,900	4,400
247-44105-55	J HAWKS RENTALS	457	1,030	583	1,000	-	2,100	2,400
247-44200-55	BIRTHDAY PARTIES	7,141	111	142	20,000	2,761	3,100	3,500
	Total:	8,259	5,648	3,792	29,200	6,460	13,000	14,700

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
AQUATIC CTR-OTHER INCOME								
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
247-45050-55	DONATIONS	-	200	-	6,400	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	13,214	10,669	20,771	25,000	12,950	13,338	13,338
247-45500-55	PRO-SHOP INCOME	930	277	469	4,500	345	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	-	2,500	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	102	607	724	2,000	1,956	2,014	2,014
	Total:	14,246	11,753	24,465	37,900	15,251	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	78,000	90,500	115,500	89,000	448,881	178,000	183,340
247-49290-55	CITY CONTRIBUTION/TRANSFER	78,000	103,000	128,000	279,759	328,631	178,000	178,000
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	-	-	106,973	93,364
	Total:	156,000	193,500	243,500	368,759	777,511	462,973	454,704

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

EXPENSES								
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	56,833	68,535	85,028	96,970	68,763	98,216	100,425
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	897	1,040	1,258	1,476	1,145	1,529	1,563
247-55100-151	SOCIAL SECURITY/CITY SHARE	3,835	4,446	5,381	6,310	4,896	6,536	6,683
247-55100-152	RETIREMENT	3,898	4,436	5,381	6,594	5,118	6,777	6,777
247-55100-153	HEALTH INSURANCE	8,775	4,851	12,313	11,933	9,500	7,200	7,560
247-55100-154	HSA-HRA CONTRIBUTIONS	186	-	-	1,250	-	-	-
247-55100-155	WORKERS COMPENSATION	103	552	1,054	3,007	461	1,930	1,930
247-55100-156	LIFE INSURANCE	15	-	5	-	2	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	9,620	316	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	2,023	1,162	-	-	-	-
	Total:	84,161	86,199	111,583	127,539	89,885	122,187	124,938
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	48,534	64,883	84,507	61,952	116,686	68,184	69,718
247-55150-150	MEDICARE TAX/CITY SHARE	707	929	1,207	898	1,770	989	1,011
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,023	3,973	5,161	3,841	7,570	4,227	4,323
247-55150-152	RETIREMENT	-	-	-	-	160	-	-
247-55150-155	WORKERS COMPENSATION	2,327	2,448	2,384	1,921	2,207	1,340	1,340
247-55150-158	UNEMPLOYMENT COMPENSATION	8,439	1,101	-	-	-	-	-
	Total:	63,030	73,334	93,258	68,612	128,394	74,740	76,392
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	29,039	32,460	41,898	25,700	48,592	65,831	67,312
247-55200-150	MEDICARE TAX/CITY SHARE	444	462	603	373	729	955	976
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,898	1,975	2,579	1,593	3,116	4,081	4,173
247-55200-152	RETIREMENT	-	-	87	-	292	-	-
247-55200-153	HEALTH INSURANCE	-	-	-	-	833	-	-
247-55200-155	WORKERS COMPENSATION	1,457	1,032	1,299	797	1,083	1,294	1,294
247-55200-156	LIFE INSURANCE	-	-	-	-	2	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	805	-	-	-	-	-	-
	Total:	33,643	35,928	46,466	28,463	54,647	72,160	73,755
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	87,635	102,510	103,926	181,396	151,796	252,214	257,888
247-55300-150	MEDICARE TAX/CITY SHARE	1,306	1,490	1,489	2,630	2,302	3,657	3,739
247-55300-151	SOCIAL SECURITY/CITY SHARE	5,585	6,369	6,367	11,247	9,843	15,637	15,989
247-55300-152	RETIREMENT	-	-	1,020	-	2,351	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	1,710	-	-
247-55300-155	WORKERS COMPENSATION	4,333	3,979	3,183	5,625	3,617	4,957	4,957
247-55300-156	LIFE INSURANCE	-	-	-	-	3	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	1,772	107	-	-	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

EXPENSES		2020	2021	2022	2023	2023	2024	2025
Total:		100,630	114,456	115,984	200,897	171,622	276,465	282,574
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	-	3,381	12,608	-	12,616	12,616	12,899
247-55400-150	MEDICARE TAX/CITY SHARE	-	45	182	-	184	184	188
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	192	780	-	786	786	804
247-55400-152	RETIREMENT	-	209	817	-	893	893	913
247-55400-153	HEALTH INSURANCE	-	-	497	-	2,814	2,814	2,877
247-55400-155	WORKERS COMPENSATION	-	37	392	-	303	303	309
247-55400-156	LIFE INSURANCE	-	0	4	-	2	2	2
247-55400-250	CONTRACTED SERVICES	-	-	-	-	1,463	-	-
Total:		-	3,865	15,279	-	19,060	17,597	17,993
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	-	-	7,416	7,638	7,867
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	4,483	8,445	14,664	9,567	10,123
247-55500-225	TELECOM/INTERNET/COMMUNICATION	3,847	4,087	4,563	4,766	5,038	4,088	4,129
247-55500-246	CLEANING & SUPPLIES	172	26	8,170	5,500	8,311	8,400	8,484
247-55500-310	FITNESS & OPERATING SUPPLIES	1,834	3,843	1,616	2,000	3,112	3,300	3,333
247-55500-320	CHAMBER DUES & EXPENSES	-	-	274	275	288	288	291
247-55500-650	CREDIT CARD PROCESSING FEES	33	44	57	152	110	152	153
247-55500-652	BANK CHARGES	8	7	10	10	-	10	10
247-55500-654	PERMITS & FEES	1,035	1,005	1,005	1,050	2,100	1,050	1,061
247-55500-656	MEMBER KEY TAGS	295	885	1,386	1,100	1,011	1,100	1,111
Total:		9,112	11,251	21,563	23,298	42,050	35,592	36,562
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	409	109	1,410	250	4,112	3,171	3,267
247-55600-342	WSI CLASS EXPENSE	-	-	634	100	1,125	100	101
247-55600-344	LIFEGUARD CLASS EXPENSE	114	1,663	1,695	1,500	1,500	1,954	2,013
247-55600-346	GENERAL POOL MAINTENANCE	10,515	12,963	12,001	14,000	10,622	12,000	12,360
247-55600-348	POOL EQUIPMENT	667	8,676	4,167	5,050	3,241	5,050	5,101
247-55600-350	POOL CHEMICALS	16,598	18,840	18,000	18,180	18,000	18,540	19,096
Total:		28,303	42,250	37,907	39,080	38,600	40,815	41,938
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	26,230	22,613	27,529	28,280	26,605	28,280	28,563
247-55700-222	ELECTRIC UTILITIES	64,186	74,473	82,711	80,800	89,585	90,000	90,900
247-55700-223	NATURAL GAS	41,264	68,776	74,817	60,000	68,381	69,000	69,690
247-55700-244	HVAC SUPPLIES	2,055	7,790	9,068	3,535	1,800	-	-
247-55700-355	REPAIR/MAINT SUPPLIES	4,384	2,400	7,489	2,525	6,000	19,000	19,190
Total:		138,119	176,052	201,614	175,140	192,371	206,280	208,343
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	10,222	17,483	19,601	10,100	15,200	15,500	15,655
247-55800-324	MARKETING	1,342	5,463	5,144	8,080	8,080	8,080	8,161
247-55800-341	JANITORIAL/CLEANING SUPPLIES	409	535	1,055	505	500	1,100	1,111
247-55800-342	CONCESSION SUPPLIES	7,914	6,203	12,166	15,000	10,100	12,000	12,120
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	194	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	250	456	654	750	-	700	707
247-55800-600	SALES TAX EXPENSE	539	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
Total:		20,676	30,140	38,815	34,435	33,880	37,380	37,754

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

EXPENSES		2020	2021	2022	2023	2023	2024	2025
	Total Operating Revenue:	330,860	404,141	589,360	816,859	1,165,536	883,216	900,247
	Total Operating Expenses:	477,675	573,474	682,470	697,464	770,508	883,216	900,247
	Total Operating Net:	(146,815)	(169,333)	(93,109)	119,395	395,028	0	(0)
CAPITAL REVENUES								
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	-	100,000	100,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	100,000	100,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	50,000	200,000	200,000
CAPITAL EXPENSES								
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-55800-810	CAPITAL EQUIPMENT	2,881	9,990	18,275	-	20,000	105,000	-
247-55800-820	CAPITAL IMPROVEMENTS	23,259	-	-	-	-	-	100,000
	Total Capital Expenses:	26,140	9,990	18,275	-	20,000	105,000	100,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	50,000	200,000	200,000
	Total Capital Expenses:	26,140	9,990	18,275	-	20,000	105,000	100,000
	Total Capital Net:	73,860	90,010	81,725	100,000	30,000	95,000	100,000
247-49300-55	FUND BALANCE APPLIED	-	-	-	(219,395)	(425,028)	(95,000)	(100,000)
	Total WAFC Facility Net:	(72,956)	(79,323)	(11,385)	0	-	-	-
FUND BALANCE		(334,106)	(413,429)	(425,028)		0	95,000	195,000

DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Active Memberships (Monthly average)	1,637	1,826	1,898	1,524	1,679	1,800	2,100
Primary Memberships (Monthly average)	580	713	765	686	743	800	900
Daily Swim Passes	14,299	13,767	14,161	NA	NA	8,200	14,000
Swim Lesson Programs	221	232	214	0	30	160	90
Jay Hawks Swim Meets	NA	2	3	2	2	2	2
Birthday Parties	84	118	112	0	20	10	100
Aqua Zumba	NA	NA	NA	NA	1	1	1
Arthritis Motion	NA	4	8	8	8	8	8
Dash & Splash	NA	0	6	6	2	2	2
Deep Water Cardio	NA	2	2	2	0	2	2
Rusty Hinges	NA	2	2	2	NA	NA	NA
Water Movement	NA	0	2	NA	3	3	3
Water Warriors-Water Running	NA	NA	NA	NA	1	1	1
FITNESS CENTER – times offered per week	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Barre Fitness Class	NA	3	2	1	1	1	1
Boot Camp	NA	2	5	1	1	NA	2
Cycling Class	NA	3	8	4	7	8	8
EMom	NA	NA	NA	1	1	1	1
Kick Boxing	NA	NA	NA	NA	1	1	1
HITT with Yoga	NA	NA	NA	NA	1	1	1
Pilates	NA	3	2	1	1	1	1
Pound Fitness	NA	2	NA	NA	NA	1	1
Senior Fitness	NA	2	2	NA	NA	2	2
Step Mix	NA	2	2	1	2	2	2
Strong	NA	NA	NA	2	NA	2	1
Suspension	NA	2	2	2	2	2	2
Tabata	NA	NA	NA	1	1	1	1
Yoga	NA	4	4	3	3	4	5
Zumba (all types)	NA	5	5	1	2	2	2
Personal Trainers	NA	1	2	2	1	2	2

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Continue to review staffing and facility schedules to identify cost saving measures to allow us to reduce expenses while maintaining quality service.
- Develop and revise 5-year CIP planning to account for additional needs for possible exterior needs.
- Develop system to allow for afterhours use of facility to remain competitive with industry standards and generate additional revenue stream while reducing staffing costs.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses. The fund has now absorbed (account 55210, 56120 and 55310) in order to show the total cost of recreation programs and services provided to the community.

- **Fund Balance** is designated to be retained for program use as needed.
- **Primary Funding Source** is generated from various Parks & Recreation Program Fees with secondary support from the General Fund as necessary. The stated goal of this fund is to be self-sufficient.
- **Audit Classification:** Governmental, Non-Major.

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	8,500	-	-	197,795	197,795	261,271	290,432
248-46310-55	SENIORS PROGRAM REVENUE	-	-	22,045	-	20,000	20,000	20,000
248-46312-55	MISC DEPT EARNINGS	-	-	(50)	-	100	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	25,736	38,722	54,999	78,000	51,000	50,000	50,000
248-46733-55	SUMMER CAMP	7,600	6,106	15,563	15,000	13,584	15,000	15,000
248-46734-55	DANCE REVENUE	1,192	379	373	5,000	665	1,500	1,500
248-46735-55	SPORTS CAMP	-	-	-	750	-	-	-
248-46736-55	INSTRUCTION REVENUE	2,965	3,741	5,178	4,500	2,500	2,500	2,500
248-46737-55	CLUB BASKETBALL REVENUE	860	7,086	7,986	6,000	(75)	-	-
248-46738-55	SPORTS REVENUE	9,353	6,011	2,023	12,000	1,400	1,400	1,400
248-46739-55	SWL BASKETBALL LEAGUE	10,045	-	-	-	-	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	(221)	760	1,499	4,000	(317)	1,500	1,500
248-46743-55	WYFL FOOTBALL REVENUE	-	9,829	6,982	10,500	-	-	-
248-46744-55	YOUTH FOOTBALL	-	1,867	1,748	2,000	2,000	2,000	2,000
248-46745-55	YOUTH TENNIS	-	1,123	605	1,200	1,300	1,300	1,300
248-46746-55	ADULT TENNIS	-	329	35	1,200	214	200	200
248-46747-55	TEE BALL & ROOKIE BALL	-	1,744	1,743	2,400	2,305	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	8,095	10,514	9,000	9,679	9,500	9,500
248-46749-55	ADULT SOFTBALL	-	1,420	726	1,600	2,132	2,000	2,000
248-46750-55	YOUTH VOLLEYBALL	-	862	-	1,600	-	-	-
248-46751-55	START SMART SPORTS	-	1,481	1,636	1,400	1,230	1,200	1,200
248-46752-55	YOUTH BASKETBALL	-	-	1,247	1,400	-	-	-
	Total Public Charges for Service	66,031	89,557	134,851	355,345	305,512	371,671	400,832
SPONSORSHIP & DONATIONS								
248-48525-55	REC BUSINESS SPONSORSHIP	1,000	2,700	10,900	3,000	2,700	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	500	500	500
248-48611-55	SENIORS FUNDRAISING REVENUE	-	-	29,684	-	7,500	7,500	7,500
248-48612-55	SENIORS VAN FUNDRAISING REV	-	-	10,765	-	-	-	-
248-48613-55	SENIORS DFCI FUNDRAISING REV	-	-	2,429	-	1,500	1,500	1,500
	Total Sponsorships & Donations	1,000	2,700	53,778	3,000	12,200	12,200	12,200
TOURNAMENT & CONCESSION OPERATION								
248-49253-55	MISC REVENUE	744	2,208	3,612	-	10	-	-
248-49295-55	TRANSFER FROM FUND 246	-	-	-	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	983	11,820	19,000	-
	Total Tourm & Concession Ops	744	2,208	3,612	6,033	16,880	24,050	5,050
	248 - Park & Rec Spec Rev	67,774	94,465	192,241	364,378	334,592	407,921	418,082

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	-	-	115,003	105,098	118,581	121,249
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	40,814	49,483	67,930	82,874	66,418	100,640	102,904
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	589	700	987	2,963	2,417	3,238	3,310
248-55110-151	SOCIAL SECURITY/CITY SHARE	2,519	2,993	4,221	12,669	10,332	13,843	14,155
248-55110-152	RETIREMENT	-	-	1	7,868	7,039	8,230	8,416
248-55110-153	HEALTH INSURANCE	-	-	-	15,887	28,769	34,277	35,991
248-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	1,027	3,780	3,780
248-55110-155	WORKERS COMPENSATION	1,951	1,610	2,110	5,521	2,355	3,713	3,713
248-55110-156	LIFE INSURANCE	-	-	-	21	22	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	6,124	75	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	500	1,103	794	3,535	3,136	3,535	3,570
248-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	90	-	7,816	5,615	6,036
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	-	251	1,860	500	847	1,292
248-55110-310	OFFICE & OPERATING SUPPLIES	670	824	2,194	1,515	1,400	1,515	1,530
248-55110-320	SUBSCRIPTIONS/DUES	120	1,164	1,715	5,555	1,500	5,555	5,611
248-55110-324	PROMOTIONS/ADS	797	1,945	1,388	3,313	3,313	3,313	3,346
248-55110-330	TRAVEL EXPENSES	-	-	-	202	-	-	-
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	-	-	-	600	605	611
248-55110-342	PROGRAM SUPPLIES	-	-	46	-	-	-	-
248-55110-343	POSTAGE	-	-	-	505	-	-	-
248-55110-345	VOLUNTEER EXPENSES	158	177	362	1,010	-	1,000	1,010
248-55110-346	CONCESSION SUPPLIES	-	-	1,040	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	368	771	820	1,111	864	1,111	1,122
248-55110-405	BASKETBALL-SUPPLIES	-	1,084	925	-	-	400	404
248-55110-410	CLUB BASKETBALL-SUPPLIES	4,132	-	11,500	8,080	-	-	-
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	3,851	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	-	9,829	6,482	5,050	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	-	585	-	606	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	-	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	4,576	5,198	7,950	5,050	9,000	5,050	5,101
248-55110-430	START SMART SPORTS-SUPPLIES	-	816	103	505	203	505	510
248-55110-435	FLAG FOOTBALL-SUPPLIES	235	1,036	1,450	1,818	1,000	1,818	1,836
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	60	-	202	130	200	202
248-55110-450	DANCE-SUPPLIES	-	-	-	404	400	404	408
248-55110-455	TAE KWON DO-SUPPLIES	-	57	261	24	1,053	200	202
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	303	-	303	306
248-55110-470	SUMMER CAMP-SUPPLIES	616	287	1,430	1,010	1,261	1,200	1,212
248-55110-475	AFTER SCHOOL-SUPPLIES	2,877	3,186	5,157	10,100	7,000	7,000	7,070
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	-	303	-	-	-
248-55110-485	TENNIS-SUPPLIES	-	1,194	522	808	1,216	1,225	1,237
248-55110-913	GENERAL FUND TRANSFER	-	-	14,922	-	-	-	-
	Total:	70,897	84,179	134,651	297,374	263,868	328,423	336,855

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	-	-	31,450	27,421	33,538	34,293
248-55115-114	WAGES/PART-TIME/PERMANENT	-	-	11,599	9,192	11,630	9,399	9,610
248-55115-150	MEDICARE TAX/CITY SHARE	-	-	123	589	565	623	637
248-55115-151	SOCIAL SECURITY/CITY SHARE	-	-	525	2,520	2,416	2,662	2,722
248-55115-152	RETIREMENT	-	-	-	2,139	1,865	2,314	2,366
248-55115-153	HEALTH INSURANCE	-	-	-	5,197	4,223	5,758	6,046
248-55115-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	-	1,080	1,080
248-55115-155	WORKERS COMPENSATION	-	-	65	870	81	844	844
248-55115-211	PROFESSIONAL DEVELOPMENT	-	-	590	1,010	1,675	1,100	1,111
248-55115-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,031	6,999	-	924	1,016
248-55115-225	TELECOM/INTERNET/COMMUNICATION	-	-	310	1,898	1,898	1,951	2,003
248-55115-310	OFFICE & OPERATING SUPPLIES	-	-	686	3,535	1,600	2,500	2,525
248-55115-320	SUBSCRIPTIONS/DUES	-	-	215	606	-	606	612
248-55115-342	PROGRAMMING EXPENSE	-	-	16,025	-	16,000	15,000	15,150
248-55115-400	MEMBERSHIP EXPENSE	-	-	1,897	-	1,350	1,200	1,212
	Total:	-	-	33,065	67,005	70,723	79,498	81,227
	Total:	70,897	84,179	167,715	364,378	334,592	407,921	418,082
FUND BALANCE		(3,123)	7,163	31,689		19,869	869	869
248-34300	Net Change-Increase/(Decrease)	(3,123)	10,285	24,526	-	(11,820)	(19,000)	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

ASSOCIATED DEPARTMENT

FUND DESCRIPTION

FUND 249

Fund 249 was established on July 30, 2022 to account for the provision of Fire and Emergency Medical Services to the City and neighboring Townships. Prior to July 30, 2022, Fire and EMS services had been contracted through WFD, Inc., a third-party non-profit organization with a 150-year tradition of volunteer service. All revenues and expenditures related to Fire and EMS services are accounted within Fund 249. A budgeted annual transfer from Fund 249 to Fund 210 provides for future Fire/EMS capital replacement needs and to segregate capital planning from operational needs..

- **Fund Balance** is designated to be retained for Fire/EMS purposes. Surplus fund balance may be transferred to the Fire/EMS Capital Equipment Fund 210 with approval of the Common Council.
- **Primary Funding Source** City of Whitewater General Fund transfer, Township contract billings, insurance/patient billing for services, and grants.
- **Audit Classification:** Governmental, Major.

FIRE & EMS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	-	-	100	-	4,256	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	-	242,765	242,765	498,893	466,969
249-48355-52	GENERAL FUND TRANSFER	-	-	182,529	1,258,615	1,258,615	1,402,794	1,313,030
249-48500-52	2% FIRE DUES	-	-	17,890	52,698	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	-	-	17,035	119,991	56,774	52,927	193,285
249-48507-52	RESCUE CALL REVENUE	-	-	304,042	612,500	550,000	600,000	625,000
249-48508-52	FIRE CALL REVENUE	-	-	12,199	35,100	76,175	28,000	29,400
249-48602-52	MISC REVENUE	-	-	4,465	-	1,956	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	-	-	-	540	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	-	6,946	-	95,000	-	-
249-49200-52	SPECIAL FUND 850 TRANSFER IN	-	-	96,420	-	29,229	-	-
	Total:	-	-	641,626	2,321,669	2,377,324	2,644,828	2,689,898
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-	-	195,429	(105,858)	-	-
	Total:	-	-	-	195,429	(105,858)	-	-
	Grand Total:	-	-	641,626	2,517,098	2,271,465	2,644,828	2,689,898

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	-	-	283,531	183,654	229,538	25,191	25,758
249-52270-114	SALARIES/PERMANENT	-	-	13,023	610,342	518,270	853,871	873,083
249-52270-115	STIPENDS	-	-	22,565	18,271	18,972	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	-	51,186	-	7,040	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	-	-	12,008	7,562	12,871	13,161
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	-	-	51,346	32,333	55,037	56,275
249-52270-152	RETIREMENT	-	-	-	108,709	100,682	126,286	129,127
249-52270-153	HEALTH INSURANCE	-	-	15,815	132,754	89,643	120,180	126,189
249-52270-154	HRA CONTRIBUTION	-	-	1,250	15,603	8,986	17,901	17,901
249-52270-155	WORKERS COMPENSATION	-	-	55	36,024	19,467	16,968	16,968
249-52270-156	LIFE INSURANCE	-	-	2	-	-	-	-
249-52270-253	UNIFORMS	-	-	-	5,000	4,537	4,593	4,593
249-52270-211	PROFESSIONAL DEVELOPMENT	-	-	4,691	20,000	12,000	10,000	10,200
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,727	4,932	14,948	9,710	10,410
249-52270-225	INTERNET/COMMUNICATION	-	-	1,070	2,974	2,974	6,583	8,833
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	-	-	9,248	24,000	20,000	20,000	22,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	-	319	10,000	10,000	10,000	10,100
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	10,000	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	-	-	5,320	5,000	5,000	5,000	5,050
249-52270-320	SUBSCRIPTIONS & DUES	-	-	300	2,000	2,000	2,000	2,020
249-52270-342	MEDICAL SUPPLIES	-	-	15,597	40,000	40,000	40,000	40,400
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	-	1,830	6,000	3,556	-	-
249-52270-345	BILLING EXPENSE	-	-	17,675	38,000	38,000	38,000	38,380
249-52270-351	FUEL EXPENSES	-	-	10,116	12,000	12,773	15,000	15,150
249-52270-810	CAPITAL EQUIPMENT	-	-	-	7,500	7,500	7,500	7,575
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	455,320	1,356,118	1,205,781	1,396,691	1,433,172

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
Fire Division Expenses								
249-52280-113	ON CALL WAGES	-	-	111,347	174,936	129,016	77,865	79,617
249-52280-114	SALARIES/PERMANENT	-	-	-	194,895	146,404	346,300	354,092
249-52280-125	ON CALL BENEFITS	-	-	27,073	-	539	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	-	-	5,407	2,831	6,189	6,328
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	-	-	23,117	12,106	26,464	27,060
249-52280-152	RETIREMENT	-	-	-	39,584	32,943	50,847	51,991
249-52280-153	HEALTH INSURANCE	-	-	2,376	41,860	23,523	52,920	55,566
249-52280-154	HRA CONTRIBUTION	-	-	-	5,333	2,312	7,749	7,749
249-52280-155	WORKERS COMPENSATION	-	-	59	16,219	6,726	8,358	8,358
249-52280-156	LIFE INSURANCE	-	-	0	-	-	-	-
249-52280-253	UNIFORMS	-	-	1,035	5,000	4,040	1,908	1,908
249-52280-211	PROFESSIONAL DEVELOPMENT	-	-	3,446	12,000	10,000	12,000	12,120
249-52280-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	6,497	4,932	15,012	9,710	10,410
249-52280-225	INTERNET/COMMUNICATION	-	-	1,330	3,193	3,265	2,838	3,309
249-52280-241	REPR/MTN VEHICLES	-	-	22,489	55,000	20,000	55,000	55,550
249-52280-242	EQUIPMENT REPAIRS	-	-	8,738	18,000	18,000	18,000	18,180
249-52280-250	TURN OUT GEAR	-	-	-	-	115,622	12,000	12,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	1,288	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	-	-	4,975	10,000	10,592	13,000	3,100
249-52280-345	BILLING EXPENSE	-	-	391	800	509	800	808
249-52280-350	MISC EXPENSE	-	-	-	-	1,275	-	-
249-52280-351	FUEL EXPENSES	-	-	4,577	6,300	6,968	7,500	7,575
249-52280-810	CAPITAL EQUIPMENT	-	-	5,082	45,000	44,801	45,000	45,450
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	200,702	661,576	606,484	754,448	761,171
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	-	22,541	-	25,920	26,504
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	-	327	-	376	384
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,398	-	1,607	1,643
249-52290-152	RETIREMENT	-	-	-	2,984	-	3,717	3,801
249-52290-153	HEALTH INSURANCE	-	-	-	7,884	-	7,197	7,557
249-52290-154	HRA CONTRIBUTION	-	-	-	1,231	-	1,350	1,350
249-52290-155	WORKERS COMPENSATION	-	-	-	37	-	521	521
249-52290-156	LIFE INSURANCE	-	-	-	-	-	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	-	-	9,867	41,500	30,000	41,500	41,915
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	2,500	-	-	-
249-52290-245	BUILDING REPR/MTN	-	-	-	1,500	-	1,500	1,515
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	-	2,500	728	500	550
249-52290-325	TRAINING & MEETING EXPENSES	-	-	-	5,000	973	3,000	3,100
249-52290-400	PUBLIC EDUCATION	-	-	33,350	2,500	-	1,500	1,515
249-52290-770	PROFESSIONAL SERVICES	-	-	26,172	12,500	35,000	12,500	12,625
249-52290-780	MARKETING	-	-	28	1,500	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	1,000	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	-	-	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	-	-	256	7,500	7,500	7,500	7,575
	Total:	-	-	69,674	499,404	459,201	493,689	495,555
	Grand Total:	-	-	725,696	2,517,098	2,271,465	2,644,828	2,689,898
FUND BALANCE		-	-	(84,070)		21,788	21,788	21,788
249-34300	Net Change-Increase/(Decrease)	-	-	(84,070)	-	105,858	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 452
BIRGE FOUNTAIN FUND**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

The Birge Fountain Restoration Fund (#452) was established to account for donations and expenses related to restoration and maintenance of the Birge Fountain.

- **Fund Balance** remaining after completion of the restoration project is designated to fund repairs and maintenance of the fountain.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-43355-57	GENERAL FUND TRANSFER	2,500	-	500	-	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	10,305	-	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	500	250	-	-
	Total:	2,500	10,305	500	500	750	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	1,140	283	429	500	750	500	500
	Total:	1,140	283	429	500	750	500	500
	FUND BALANCE	492	10,515	10,586		10,336	10,336	10,336
452-34300	Net Change-Increase/(Decrease)	1,360	10,022	71	-	(250)	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 459
DEPOT RESTORATION FUND**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

The Depot Restoration Fund (#459) supports an agreement between the City of Whitewater and Whitewater Historical Society to fund the costs for Restoration and improvements of the Depot and surrounding buildings. These shared costs are to be split 50/50 between the two organizations. The two organizations work together to identify areas of restoration and plan accordingly to fund those projects.

- **Fund Balance** Any accumulated balance is designated for facility upgrades.
- **Primary Funding Source** is Public donations and transfers from General Fund.
- **Audit Classification:** Governmental, Non-Major.

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
FUND BALANCE		31,368	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

The Rescue Squad Equipment & Education (#810) was established to account for receipt and use of donated funds held in trust by the City for the purpose of a municipal hospital in the City of Whitewater. A court order in 1989 determined that a municipal hospital was 'impossible and impractical' and that these funds could be used to benefit the Whitewater Rescue Squad as a close-alternative to a municipal hospital benefiting the community by:

- A. Purchasing technologically advanced equipment for lifesaving purposes' and
- B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.
- **Fund Balance** is held in trust to fund expenses limited to the above court guidance. While general education of the public by the Rescue Squad is permissible, Rescue Squad member training is further limited to 'advanced training such that they can become certified to use further advanced techniques and medical equipment which is now available to such specially trained individuals.
- **Primary Funding Source** is from a bequest and subsequent donations to the Rescue Squad.
- **Audit Classification:** Fiduciary, Non-Major.

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	706	119	811	85	4,845	4,118	3,665
810-48500-52	DONATIONS	-	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	268	268	268
	Total Miscellaneous Revenues	974	387	1,079	353	5,113	4,386	3,933
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,147	2,344	(847)	102
	Total Other Financing Sources	-	-	-	3,147	2,344	(847)	102
	Grand Total:	974	387	1,079	3,500	7,457	3,539	4,035

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	2,954	3,270	3,467	3,500	-	3,500	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	-	-	-	7,410	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	-	3,792	-	-	-	-
	Total:	2,954	3,270	7,259	3,500	7,410	3,500	4,000
FUND BALANCE		149,067	146,184	140,004		137,660	138,507	138,405
810-34300	Net Change-Increase/(Decrease)	(1,980)	(2,883)	(6,180)	-	(2,344)	847	(102)

There is no detail for the Life Saving Equipment Outlay. Major purchases are approved on an "as needed" basis and are approved by the city council &/or the fire chief or rescue captain. The fund is a Trust Fund.

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

The Rock River Stormwater Group (RRSG) Fund (#820) was established in 2008 to account for the revenue and expenses related to this group and is separate from the City budget. It is detailed here as the City provides accounting support and serves as custodian for these funds. Wisconsin DNR MS4 permits require a public education and outreach program. Member communities in the Rock River basin found that collaborating was much more time and cost effective than attempting to administer this outreach program individually. The RRSG member communities include Waupun, Beaver Dam, Jefferson, Fort Atkinson, Whitewater, UW-Whitewater, Milton, Janesville, City of Beloit and Town of Beloit. These member communities pay annual dues based on permit requirements which are based on population. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling \$37,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	37,000	44,900	44,000	42,000	47,333	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	37,000	44,900	44,000	42,000	47,333	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	294	102	208	-	1,054	896	797
	Total Miscellaneous Rev.	294	102	208	-	1,054	896	797
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(2,000)	21,613	30,104	30,203
	Total Other Financing Sources	-	-	-	(2,000)	21,613	30,104	30,203
	Grand Total:	37,294	45,002	44,208	40,000	70,000	80,000	80,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
820-52200-219	PROFESSIONAL SERVICES	33,701	21,600	50,844	40,000	70,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	33,701	21,600	50,844	40,000	70,000	80,000	80,000
FUND BALANCE		73,791	97,193	90,557		68,944	38,840	8,637
820-34300	Net Change-Increase/(Decrease)	3,594	23,402	(6,636)	-	(21,613)	(30,104)	(30,203)

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 920 INNOVATION CENTER



FUND TYPE SPECIAL REVENUE

ASSOCIATED DEPARTMENT ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 920

The Innovation Center Operations Fund (#920) was established to account for revenues and expenses related to the operation of the Innovation Center, a part of the Whitewater University Technology Park (WUTP). WUTP is a joint venture between the City of Whitewater and the University of Wisconsin-Whitewater whose mission is to create and foster durable businesses and jobs through a close alignment of UW-Whitewater's research and educational competencies and the resources of the City of Whitewater. WUTP serves as a foundation for a diversified and robust regional economy through the attraction of new residents, utilization of UW-Whitewater faculty, staff and student expertise and the retention of alumni talent.

- **Fund Balance** is to be retained and be available in future years to meet any shortfalls in revenues or unexpected expenses.
- **Primary Funding Sources** is rental income from leased space in the Innovation Center supplemented by contributions from UW-Whitewater and the City of Whitewater.
- **Audit Classification:** Governmental, Component Unit.

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	44	7	25	56	163	-	-
920-48620-56	FACILITY RENTAL REVENUE	-	700	-	-	-	-	-
920-48622-56	RENT-ADVASEC INC	-	875	2,100	2,100	2,100	2,100	2,100
920-48623-56	RENT-HEATHERLYN ASSIST LVG	-	150	1,800	1,800	1,800	1,800	1,800
920-48629-56	RENT-REALITYBLU	875	1,575	-	-	-	-	-
920-48630-56	RENT-TESCH GLOBAL	3,000	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	86,750	-	87,000	87,000	87,000	87,000
920-48632-56	RENT-JEDI	11,328	11,328	11,328	11,759	11,328	12,351	12,660
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,340	23,923	23,340	23,340	23,340
920-48636-56	RENT-I-BUTTON	44,700	44,700	-	45,817	48,137	49,340	50,574
920-48639-56	RENT-MEEPER	1,800	1,650	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	1,200	-	-	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	1,050	-	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,100	500	-	-	-	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,100	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,900	9,900	9,900	9,900	9,900
920-48663-56	RENT-ITOPIA SOFTWARE	1,650	-	-	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	5,160	-	-	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	100	-	-	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	1,200	1,800	1,800	1,800	1,800	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITWATER GROCERY COOP	1,840	-	-	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	1,200	-	-	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	1,800	450	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	1,650	600	-	-	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-48679-56	RENT-LONG WALK MEDIA	900	-	-	-	-	-	-
920-48680-56	RENT-NY LEN & PARTNERS	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	350	2,100	2,100	2,100	1,400	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	33,480	-	34,317	35,175	36,054	36,956
920-48684-56	RENT-US FORESTRY SVC	-	-	8,700	8,961	8,275	11,160	11,160
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	-	1,050	-	900	-	-
920-48686-56	RENT-SUMMERSET MARINE	-	-	700	-	2,100	2,100	2,100
	Total Miscellaneous Revenues	214,587	235,505	78,443	245,133	249,018	252,546	254,990
OTHER FINANCING SOURCES								
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	-	-	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	-	-	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	(90,453)	(98,713)	(78,351)	(79,053)
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	247,805	-	-	-	-	-	-
	Total Other Financing Sources	286,073	-	-	(90,453)	(98,713)	(78,351)	(79,053)
	Grand Total:	500,660	235,505	78,443	154,680	150,305	174,195	175,937

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-56500-212	LEGAL SERVICES	120	-	-	-	-	-	-
920-56500-215	PROFESSIONAL SERVICES	-	-	-	800	-	800	808
920-56500-220	INSURANCE EXPENSE	-	-	-	-	7,416	7,490	7,565
920-56500-221	UTILITIES-CITY -H2O/SEWER/STORM	5,631	5,701	6,246	7,380	6,500	7,380	7,454
920-56500-222	ELECTRIC UTILITIES	50,425	60,407	63,764	65,000	76,137	77,000	77,770
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,903	2,700	2,713	2,700	2,039	2,725	2,752
920-56500-226	MEDIA-MONTHLY	552	963	1,423	1,000	1,000	1,000	1,010
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,202	3,254	3,431	5,500	4,000	5,500	5,555
920-56500-245	BUILDING MAINTENANCE	4,558	3,399	11,961	10,000	5,000	10,000	10,100
920-56500-246	JANITORIAL SERVICES	15,908	18,192	22,893	20,000	20,000	20,000	20,200
920-56500-250	BLDG MAINT SUPPLIES	22,953	6,953	11,005	12,000	7,000	12,000	12,120
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	13,812	10,330	10,550	16,500	14,000	16,500	16,665
920-56500-310	OFFICE & OPERATING SUPPLIES	1,482	978	6,378	1,200	700	1,200	1,212
920-56500-311	POSTAGE	76	64	-	100	-	100	101
920-56500-323	MARKETING EXPENSES	8,014	9,066	5,891	10,000	6,500	10,000	10,100
920-56500-330	TRAVEL EXPENSE	-	-	-	-	13	-	-
920-56500-341	MISC EXPENSE	702	168	-	2,500	-	2,500	2,525
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	-	-	-	-	-	-
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	-	-	-	-	-	-
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	247,805	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	143,552	-	-	-	-	-
	Total:	508,910	358,228	238,754	154,680	150,305	174,195	175,937
FUND BALANCE								
		53,600	(69,122)	(85,089)		13,623	91,974	171,027
	Net Change-Increase/(Decrease)	(8,250)	(122,722)	(15,967)	-	98,713	78,351	79,053

DEBT SERVICE FUNDS

FUND 300 REVENUES & EXPENDITURES



FUND TYPE DEBT SERVICE

ASSOCIATED DEPARTMENT FINANCE

FUND DESCRIPTION

FUND 300

The Debt Service (#300) was established to account for the annual debt service requirements supported by the General Fund.

- **Fund Balance** is used to fund annual debt repayments.
- **Primary Funding Source** is annual transfer from the General Fund as well as property tax levied by the City and Tax incremental districts (TIDs) within the City. Debt service payments are funded by the areas within the City that generated the debt and utilized the debt proceeds; i.e. Debt incurred by TIDs for development are funded through TID property tax collections, while the City's property tax levy and general revenues support the City's capital projects.
- **Audit Classification:** Governmental, Major.

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-41100-00	LOCAL PROPERTY TAXES	929,607	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,267,724
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	987,307	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,167,925	2,090,936	-	16,586	16,586	16,600	16,200
300-49250-00	BAB REBATE REVENUE	6,329	(121)	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	40,680	-	-	-	30,166	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	0	(3,651)	-	-
	Total Revenue	4,131,848	3,033,698	1,043,530	1,273,691	1,300,206	1,330,305	1,283,924

DEBT SERVICE FUND EXPENSE DETAIL

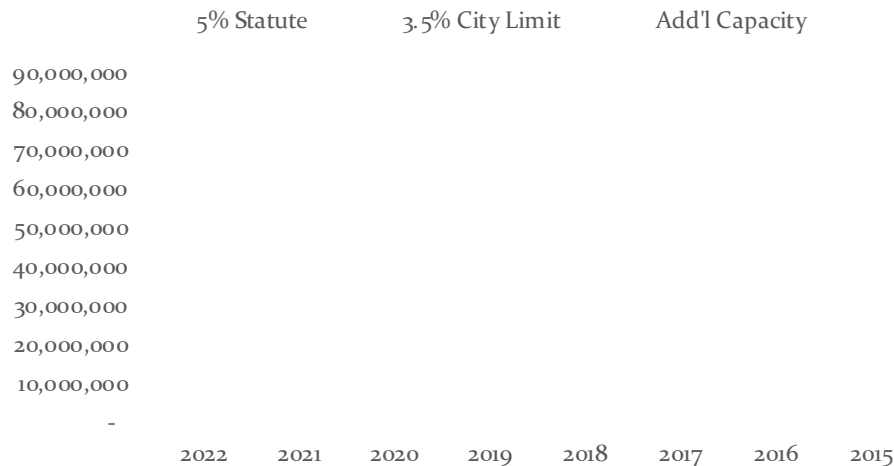
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	-	310,543	250,681	461,016	461,016	354,705	327,518
300-58000-668	2010-TAXABLE-BAB-TID #4	314,028	2,060,000	-	-	-	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	505,185	-	-	-	-	-	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	130,208	-	-	-	-	-	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	992,390	-	-	-	-	-	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	731,300	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	357,850	270,000	275,000	280,000	280,000	290,000	295,000
300-58000-678	2014 GO 4.28M-2.645M GF	191,740	145,000	150,000	150,000	150,000	155,000	285,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,875	29,398	30,103	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,853	29,382	30,071	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	151,738	65,000	147,675	120,000	120,000	110,000	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	675,594	87,675	-	87,675	87,675	64,050	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	80,000	160,000	170,000	170,000	170,000	175,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	-	-	125,000	80,000
300-58000-689	2022 GO BOND 205K TID 12	-	-	-	5,000	5,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	-	-	-	24,365	51,550	53,656
300-58000-900	BOND ISSUE EXPENSES	20,089	2,373	1,275	-	2,150	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	Total Debt Service	4,131,848	3,079,372	1,044,805	1,273,691	1,300,206	1,330,305	1,283,924
	FUND BALANCE	43,298	(2,376)	(3,651)		(0)	(0)	-
300-34300	Net Change-Increase/(Decrease)	-	(45,674)	(1,275)	-	-	-	-

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation debt is the preferred type of debt utilized as the lowest interest cost option available. Revenue debt is normally used for Utility projects only when attractive rates are available, typically through state or federal government loan programs.

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2022, the total Equalized value of property in Whitewater was \$861,165,600 an increase of \$58,863,100 from 2021 values. This permits the City to incur \$43,058,280 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2022 totals \$18,098,889 or 42% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$12,041,908 of additional debt capacity as of 12/31/2022.

GO Debt vs Limits



GO (General Obligation) DEBT vs DEBT LIMITS							
Year	Equalized Value/with TIF	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.50% City Policy Debt Limit	Additional Capacity per Policy
2023	976,283,200	115,117,600	48,814,160	22,214,975	46%	34,169,912	11,954,937
2022	861,165,600	58,863,100	43,058,280	23,533,388	55%	30,140,796	6,607,408
2021	802,302,500	61,500,100	40,115,125	21,350,847	53%	28,080,588	6,729,741
2020	740,802,400	43,896,600	37,040,120	19,654,888	53%	25,928,084	6,273,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,746)

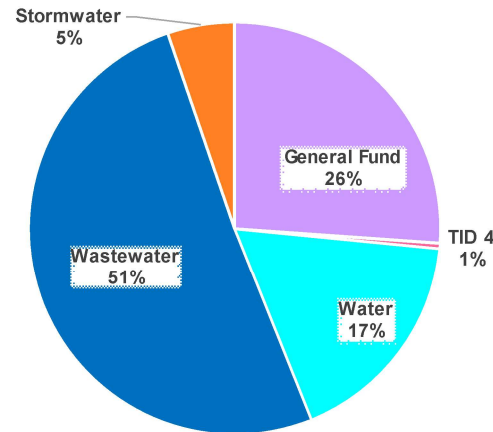
Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA

DEBT SERVICE FUNDS

FUND 300 SUMMARY



DEBT ACROSS ALL FUNDS (PRINCIPAL)



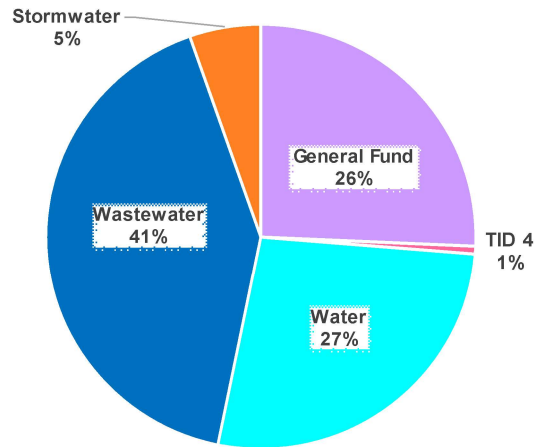
DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR												
	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2024	965,600	10,000	241,300	220,000	461,300	174,200	1,552,793	1,726,993	180,000	1,571,100	1,772,793	3,343,893
2025	946,406	10,000	241,300	170,000	411,300	177,500	1,547,427	1,724,927	185,000	1,560,206	1,717,427	3,277,633
2026	923,568	10,000	246,300	175,000	421,300	187,500	1,572,725	1,760,225	185,000	1,552,368	1,747,725	3,300,093
2027	950,817	10,000	256,300	145,000	401,300	192,500	1,558,701	1,751,201	190,000	1,599,617	1,703,701	3,303,319
2028	889,526	10,000	256,300	130,000	386,300	197,500	1,540,372	1,737,872	200,000	1,553,326	1,670,372	3,223,699
2029	904,803	10,000	256,300	150,000	406,300	202,500	1,572,753	1,775,253	205,000	1,578,603	1,722,753	3,301,356
2030	892,338	10,000	195,000	170,000	365,000	170,000	1,460,066	1,630,066	140,000	1,407,338	1,630,066	3,037,404
2031	902,633	10,000	195,000	195,000	390,000	180,000	1,493,218	1,673,218	140,000	1,427,633	1,688,218	3,115,852
2032	547,223	10,000	200,000	190,000	390,000	185,000	1,526,495	1,711,495	110,000	1,052,223	1,716,495	2,768,718
2033	540,000	10,000	205,000	210,000	415,000	185,000	1,564,876	1,749,876	110,000	1,050,000	1,774,876	2,824,876
2034	555,000	10,000	205,000	225,000	430,000	190,000	1,608,854	1,798,854	110,000	1,070,000	1,833,854	2,903,854
2035	550,000	10,000	210,000	245,000	455,000	190,000	1,633,440	1,823,440	120,000	1,080,000	1,878,440	2,958,440
2036	550,000	10,000	210,000	275,000	485,000	195,000	205,000	400,000	120,000	1,085,000	480,000	1,565,000
2037	540,000	10,000	220,000	295,000	515,000	195,000	215,000	410,000	120,000	1,085,000	510,000	1,595,000
2038	330,000	15,000	100,000	310,000	410,000	105,000	225,000	330,000	70,000	620,000	535,000	1,155,000
2039	335,000	15,000	105,000	330,000	435,000	110,000	230,000	340,000	75,000	640,000	560,000	1,200,000
2040	295,000	15,000	60,000	345,000	405,000	60,000	240,000	300,000	75,000	505,000	585,000	1,090,000
2041	270,000	15,000	-	355,000	355,000	-	245,000	245,000	60,000	345,000	600,000	945,000
2042	-	-	-	365,000	365,000	-	250,000	250,000	-	-	615,000	615,000
Total:	11,887,915	200,000	3,402,800	4,500,000	7,902,800	2,896,700	20,241,721	23,138,421	2,395,000	20,782,415	24,741,721	45,524,136

DEBT SERVICE FUNDS

FUND 300 SUMMARY



DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR												
	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	348,105	6,600	92,267	192,594	284,860	75,550	494,475	570,025	73,795	596,317	687,069	1,283,386
2025	321,318	6,200	84,337	182,844	267,181	69,954	454,884	524,838	68,008	549,816	637,728	1,187,544
2026	298,643	5,800	76,367	174,219	250,586	64,333	415,622	479,954	62,008	507,150	589,841	1,096,991
2027	273,638	5,400	68,168	166,219	234,387	58,189	376,923	435,112	55,880	461,275	543,142	1,004,417
2028	247,378	5,000	61,613	159,344	220,957	53,324	339,898	393,222	50,090	417,405	499,241	916,647
2029	221,755	4,600	54,989	152,344	207,333	48,384	303,404	351,788	43,915	373,643	455,748	829,391
2030	189,570	4,200	48,260	144,344	192,604	43,273	267,774	311,047	37,290	322,593	412,118	734,711
2031	158,862	3,800	43,048	135,219	178,266	38,823	232,950	271,773	32,490	277,022	368,169	645,191
2032	129,443	3,450	37,835	125,594	163,429	34,160	196,761	230,921	27,940	232,828	322,355	555,183
2033	113,033	3,150	32,410	116,644	149,054	29,335	160,007	189,342	24,615	202,543	276,651	479,193
2034	96,570	2,850	26,935	107,944	134,879	24,460	123,025	147,485	21,290	172,105	230,969	403,074
2035	79,933	2,550	21,410	98,544	119,954	19,535	85,229	104,764	17,890	141,318	183,772	325,090
2036	63,533	2,250	15,835	88,144	103,979	14,560	62,125	76,685	14,253	110,430	150,269	260,699
2037	47,120	1,950	10,260	76,744	87,004	9,535	53,725	63,260	10,565	79,430	130,469	209,899
2038	30,945	1,575	4,360	64,644	69,004	4,510	44,925	49,435	6,990	48,380	109,569	157,949
2039	21,520	1,125	2,310	51,638	53,948	2,360	35,681	38,041	4,965	32,280	87,319	119,599
2040	12,435	675	630	37,716	38,346	630	25,988	26,618	2,858	17,228	63,703	80,931
2041	4,050	225	-	23,056	23,056	-	15,831	15,831	900	5,175	38,888	44,063
2042	-	-	-	7,756	7,756	-	5,313	5,313	-	-	13,069	13,069
Total:	2,657,850	61,400	681,034	2,105,547	2,786,581	590,913	3,694,540	4,285,453	555,740	4,546,937	5,800,087	10,347,024

DEBT SERVICE FUNDS

FUND 300 SUMMARY



DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR												
	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	1,313,705	16,600	333,567	412,594	746,160	249,750	2,047,268	2,297,018	253,795	2,167,417	2,459,862	4,627,279
2025	1,267,724	16,200	325,637	352,844	678,481	247,454	2,002,311	2,249,765	253,008	2,110,022	2,355,155	4,465,177
2026	1,222,211	15,800	322,667	349,219	671,886	251,833	1,988,347	2,240,179	247,008	2,059,518	2,337,566	4,397,084
2027	1,224,455	15,400	324,468	311,219	635,687	250,689	1,935,625	2,186,314	245,880	2,060,892	2,246,844	4,307,736
2028	1,136,904	15,000	317,913	289,344	607,257	250,824	1,880,270	2,131,094	250,090	1,970,732	2,169,614	4,140,345
2029	1,126,559	14,600	311,289	302,344	613,633	250,884	1,876,157	2,127,040	248,915	1,952,247	2,178,500	4,130,747
2030	1,081,908	14,200	243,260	314,344	557,604	213,273	1,727,840	1,941,113	177,290	1,729,931	2,042,184	3,772,115
2031	1,061,496	13,800	238,048	330,219	568,266	218,823	1,726,168	1,944,991	172,490	1,704,656	2,056,387	3,761,043
2032	676,666	13,450	237,835	315,594	553,429	219,160	1,723,256	1,942,416	137,940	1,285,051	2,038,850	3,323,901
2033	653,033	13,150	237,410	326,644	564,054	214,335	1,724,883	1,939,218	134,615	1,252,543	2,051,527	3,304,070
2034	651,570	12,850	231,935	332,944	564,879	214,460	1,731,879	1,946,339	131,290	1,242,105	2,064,823	3,306,928
2035	629,933	12,550	231,410	343,544	574,954	209,535	1,718,668	1,928,203	137,890	1,221,318	2,062,212	3,283,530
2036	613,533	12,250	225,835	363,144	588,979	209,560	267,125	476,685	134,253	1,195,430	630,269	1,825,699
2037	587,120	11,950	230,260	371,744	602,004	204,535	268,725	473,260	130,565	1,164,430	640,469	1,804,899
2038	360,945	16,575	104,360	374,644	479,004	109,510	269,925	379,435	76,990	668,380	644,569	1,312,949
2039	356,520	16,125	107,310	381,638	488,948	112,360	265,681	378,041	79,965	672,280	647,319	1,319,599
2040	307,435	15,675	60,630	382,716	443,346	60,630	265,988	326,618	77,858	522,228	648,703	1,170,931
2041	274,050	15,225	-	378,056	378,056	-	260,831	260,831	60,900	350,175	638,888	989,063
2042	-	-	-	372,756	372,756	-	255,313	255,313	-	-	628,069	628,069
Total:	14,545,765	261,400	4,083,834	6,605,547	10,689,381	3,487,613	23,936,261	27,423,874	2,950,740	25,329,352	30,541,808	55,871,160

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2024 DEBT SCHEDULE

Year	Loan Name	Orig Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									164,836.35	15,478.61													193,395.21		
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									33,475.66	3,496.97													40,067.89		
2012	GO Corp Pulp Bonds	05/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500																290,000.00	34,493.75						358,987.50		
2012	GO Corp Pulp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610																30,000.00	3,270.00						36,540.00		
2014	GO Corp Pulp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500																155,000.00	20,152.50						195,305.00		
2014	GO Corp Pulp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620																35,000.00	3,033.75						41,067.50		
2014	GO Corp Pulp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620																15,000.00	1,256.25						17,512.50		
2014	GO Corp Pulp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610																65,000.00	5,407.50						75,815.00		
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620									1,144,480.80	162,083.09													1,456,629.93		
2018	GO Corp Pulp Bonds	04/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500																110,000.00	36,593.75						183,187.50		
2018	GO Corp Pulp Bonds	04/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620																95,000.00	25,925.00						146,850.00		
2018	GO Corp Pulp Bonds	04/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620.62810.610	620.62810.620																65,000.00	20,181.25						105,362.50		
2018	GO Corp Pulp Bonds	04/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610																35,000.00	11,012.50						57,025.00		
2019	GO Corp Pulp Notes	07/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500															64,050.00	4,380.33							72,858.79		
2019	GO Corp Pulp Notes	07/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620																31,300.00	2,331.70						35,989.03		
2019	GO Corp Pulp Notes	07/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620																14,200.00	992.30						16,115.06		
2020	GO Corp Pulp Bond	07/08/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500																							8,710.00		
2020	GO Corp Pulp Bond	07/08/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620																	80,000.00	15,230.00						14,430.00	
2020	GO Corp Pulp Bond	07/08/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620																	80,000.00	15,780.00						14,980.00	
2020	GO Corp Pulp Bond	07/08/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610																	10,000.00	1,907.50						1,807.50	
2022	GO Corp Pulp Bond	03/30/2022		General Fund	5,130,000	3,960,000	Ehlers																			125,000.00	65,250.00						62,750.00		
2022	GO Corp Pulp Bond	03/30/2022		TID 12	5,130,000	205,000	Ehlers																			10,000.00	3,400.00						3,200.00		
2022	GO Corp Pulp Bond	03/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610																40,000.00	15,750.00						14,950.00		
2022	GO Corp Pulp Notes	12/09/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.690	300.58000.500																25,519.76	5,103.49						26,030.27		
2022	Revenue Bond	06/09/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620																							93,546.89		
2022	Revenue Bond	06/09/2022		Sewer	8,190,000	3,965,000	Ehlers		620.62810.610	620.62810.620																							70,962.50		
				Grand Total							-	7,748.55	-	-	-	161,326.25	-	-	1,772,792.81	396,318.06	540,519.76	132,630.99	109,550.00	7,664.33	-	-	895,000.00	161,326.25	-	-	-	166,241.55	26,030.27	289,929.87	4,627,278.69
				General Fund & TID's							-	4,428.46	-	-	-	91,240.00	-	-	-	-	330,519.76	84,163.49	64,050.00	4,380.33	-	-	555,000.00	91,240.00	-	-	-	26,030.27	79,252.98	975,600.03	354,705.26
				Water							-	2,357.33	-	-	-	28,958.75	-	-	220,000.00	99,046.89	80,000.00	15,230.00	31,300.00	2,331.70	-	-	130,000.00	28,958.75	-	-	-	-	107,976.89	461,300.00	284,860.31
				Sewer							-	962.76	-	-	-	21,437.50	-	-	1,552,792.81	257,271.17	80,000.00	15,780.00	14,200.00	952.30	-	-	80,000.00	21,437.50	-	-	-	166,241.55	-	85,942.50	1,726,992.81
				Stormwater							-	-	-	-	-	19,690.00	-	-	-	-	50,000.00	17,657.50	-	-	-	-	130,000.00	19,690.00	-	-	-	-	16,757.50	180,000.00	73,785.00

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2025 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I							
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest					
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									169,633.09	13,080.25														193,325.43								
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									34,279.07	3,095.25														40,058.23								
2012	GO Corp Purp Bonds	05/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500						31,231.25										296,000.00	31,231.25							357,462.50								
2012	GO Corp Purp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610						2,932.50										30,000.00	2,932.50							35,865.00								
2014	GO Corp Purp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500						18,408.75										285,000.00	18,408.75							321,817.50								
2014	GO Corp Purp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620						2,640.00										35,000.00	2,640.00							40,280.00								
2014	GO Corp Purp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620						1,087.50										15,000.00	1,087.50							17,175.00								
2014	GO Corp Purp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610						4,676.25										65,000.00	4,676.25							74,352.50								
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620									1,168,514.90	150,066.04														1,456,377.58								
2018	GO Corp Purp Bonds	04/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500						33,843.75										-	33,843.75							67,687.50								
2018	GO Corp Purp Bonds	04/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620						23,550.00										95,000.00	23,550.00							142,100.00								
2018	GO Corp Purp Bonds	04/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620.62810.610	620.62810.620						18,556.25										65,000.00	18,556.25							102,112.50								
2018	GO Corp Purp Bonds	04/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610						10,137.50										35,000.00	10,137.50							55,275.00								
2019	GO Corp Purp Notes	07/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500						3,624.48									57,750.00	3,565.39								64,939.87								
2019	GO Corp Purp Notes	07/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620						1,964.44									31,300.00	1,932.41								35,196.85								
2019	GO Corp Purp Notes	07/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620						784.52									12,500.00	771.73								14,056.25								
2020	GO Corp Purp Bond	07/08/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500																								6,960.00	190,670.00							
2020	GO Corp Purp Bond	07/08/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620																	80,000.00	14,430.00							13,630.00	108,060.00						
2020	GO Corp Purp Bond	07/08/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620																	85,000.00	14,980.00							14,130.00	114,110.00						
2020	GO Corp Purp Bond	07/08/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610																	10,000.00	1,807.50							1,707.50	33,515.00						
2022	GO Corp Purp Bond	03/30/2022		General Fund	5,130,000	3,960,000	Ehlers																				80,000.00	62,750.00							61,150.00	203,900.00						
2022	GO Corp Purp Bond	03/30/2022		TID 12	5,130,000	205,000	Ehlers																				10,000.00	3,200.00							3,000.00	16,200.00						
2022	GO Corp Purp Bond	03/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610																	45,000.00	14,950.00							14,050.00	74,000.00						
2022	GO Corp Purp Notes	12/09/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.690	300.58000.500																									27,082.59	3,540.86	61,246.50					
2022	Revenue Bond	06/09/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620																									89,296.89	352,843.78						
2022	Revenue Bond	06/09/2022		Sewer	8,190,000	3,565,000	Ehlers		620.62810.610	620.62810.620																									66,587.50	312,550.00						
Grand Total											-	6,373.44	-	-	-	-	147,063.75	-	-	-	1,717,427.06	330,750.93	511,573.25	124,877.50	101,550.00	6,269.53	-	-	-	920,000.00	147,063.75	-	-	-	151,092.63	27,082.59	274,052.55	4,465,176.99				
General Fund & TID's											-	3,624.48	-	-	-	-	83,483.75	-	-	-	-	291,573.25	78,710.00	57,750.00	3,565.39	-	-	-	580,000.00	83,483.75	-	-	-	-	27,082.59	74,650.66	956,405.84	327,518.03				
Water											-	1,964.44	-	-	-	-	26,150.50	-	-	-	-	80,000.00	14,430.00	31,300.00	1,932.41	-	-	-	130,000.00	26,150.00	-	-	-	-	-	-	102,926.89	267,180.63				
Sewer											-	784.52	-	-	-	-	19,643.75	-	-	-	-	1,547,427.06	237,204.04			-	-	-	80,000.00	19,643.75	-	-	-	-	-	-	151,092.63	1,724,927.06	524,837.83			
Stormwater											-	-	-	-	-	-	17,746.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000.00	17,746.25	-	-	-	-	-	-	185,000.00	68,007.50

FUND 300

AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: \$5,475,000; Int 2.5788%				2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: \$4,280,000; Int 2.36%(TIC)				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000				2019 GO Corp Note-10 Year Original Issue: \$1,150,000 ; Int 2.49%			
General Fund Portion: \$5,020,000--9169%				General Fund Portion: \$2,645,000--618%				General Fund Portion: \$2,535,000				General Fund Portion: \$703,500			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
03/01/2024		34,493.75	34,493.75	03/01/2024		20,152.50	20,152.50	3/1/2024		36,593.75	36,593.75	01/23/2024		4,428.46	4,428.46
09/01/2024	290,000.00	34,493.75	324,493.75	09/01/2024	155,000.00	20,152.50	175,152.50	9/1/2024	110,000.00	36,593.75	146,593.75	07/23/2024	64,050.00	4,380.33	68,430.33
03/01/2025		31,231.25	31,231.25	03/01/2025		18,408.75	18,408.75	3/1/2025		33,843.75	33,843.75	01/23/2025		3,624.48	3,624.48
09/01/2025	295,000.00	31,231.25	326,231.25	09/01/2025	285,000.00	18,408.75	303,408.75	9/1/2025		33,843.75	33,843.75	07/23/2025	57,750.00	3,565.39	61,315.39
03/01/2026		27,838.75	27,838.75	03/01/2026		14,988.75	14,988.75	3/1/2026		33,843.75	33,843.75	01/23/2026		2,899.59	2,899.59
09/01/2026	300,000.00	27,838.75	327,838.75	09/01/2026	385,000.00	14,988.75	399,988.75	9/1/2026		33,843.75	33,843.75	07/23/2026	57,750.00	2,852.31	60,602.31
03/01/2027		24,238.75	24,238.75	03/01/2027		10,080.00	10,080.00	3/1/2027		33,843.75	33,843.75	01/23/2027		2,174.69	2,174.69
09/01/2027	305,000.00	24,238.75	329,238.75	09/01/2027	400,000.00	10,080.00	410,080.00	9/1/2027		33,843.75	33,843.75	07/23/2027	57,750.00	2,139.23	59,889.23
03/01/2028		20,426.25	20,426.25	03/01/2028		4,680.00	4,680.00	3/1/2028		33,843.75	33,843.75	01/23/2028		1,449.79	1,449.79
09/01/2028	315,000.00	20,426.25	335,426.25	09/01/2028	160,000.00	4,680.00	164,680.00	9/1/2028	210,000.00	33,843.75	243,843.75	07/23/2028	57,750.00	1,434.04	59,184.04
03/01/2029		16,331.25	16,331.25	03/01/2029		2,400.00	2,400.00	3/1/2029		30,693.75	30,693.75	01/23/2029		724.90	724.90
09/01/2029	325,000.00	16,331.25	341,331.25	09/01/2029	160,000.00	2,400.00	162,400.00	9/1/2029	210,000.00	30,693.75	240,693.75	07/23/2029	57,750.00	713.08	58,463.08
03/01/2030		11,050.00	11,050.00					3/1/2030		27,543.75	27,543.75				
09/01/2030	335,000.00	11,050.00	346,050.00					9/1/2030	210,000.00	27,543.75	237,543.75				
03/01/2031		5,606.25	5,606.25					3/1/2031		24,131.25	24,131.25				
09/01/2031	345,000.00	5,606.25	350,606.25					9/1/2031	210,000.00	24,131.25	234,131.25				
								3/1/2032		20,718.75	20,718.75				
								9/1/2032	210,000.00	20,718.75	230,718.75				
								3/1/2033		17,306.25	17,306.25				
								9/1/2033	215,000.00	17,306.25	232,306.25				
								3/1/2034		13,812.50	13,812.50				
								9/1/2034	215,000.00	13,812.50	228,812.50				
								3/1/2035		10,318.75	10,318.75				
								9/1/2035	210,000.00	10,318.75	220,318.75				
								3/1/2036		6,906.25	6,906.25				
								9/1/2036	215,000.00	6,906.25	221,906.25				
								3/1/2037		3,412.50	3,412.50				
								9/1/2037	210,000.00	3,412.50	213,412.50				

DEBT SERVICE FUND

FUND 300 AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				Debt Service Requirement			
2020 GO Bond				2022 GO Bond				2022 GO Note							
Original Issue: \$5,195,000; Int 2%				Original Issue: \$5,130,000				Original Issue: \$304,500							
General Fund Portion: \$1,450,000				General Fund Portion: \$3,960,000				General Fund Portion: \$304,500							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	170,000.00	10,410.00	180,410.00	06/01/2024	125,000.00	65,250.00	190,250.00	06/15/2024	25,519.76	5,103.49	30,623.25				
12/01/2024		8,710.00	8,710.00	12/01/2024		62,750.00	62,750.00	12/15/2024	26,030.27	4,592.98	30,623.25	2024	965,600.03	348,105.26	1,313,705.29
06/01/2025	175,000.00	8,710.00	183,710.00	06/01/2025	80,000.00	62,750.00	142,750.00	06/15/2025	26,573.25	4,050.00	30,623.25				
12/01/2025		6,960.00	6,960.00	12/01/2025		61,150.00	61,150.00	12/15/2025	27,082.59	3,540.66	30,623.25	2025	946,405.84	321,318.03	1,267,723.87
06/01/2026	40,000.00	6,960.00	46,960.00	06/01/2026	85,000.00	61,150.00	146,150.00	06/15/2026	27,640.75	2,982.50	30,623.25				
12/01/2026		6,560.00	6,560.00	12/01/2026		59,450.00	59,450.00	12/15/2026	28,177.31	2,445.94	30,623.25	2026	923,568.06	298,642.84	1,222,210.90
06/01/2027	40,000.00	6,560.00	46,560.00	06/01/2027	90,000.00	59,450.00	149,450.00	06/15/2027	28,751.27	1,871.98	30,623.25				
12/01/2027		6,160.00	6,160.00	12/01/2027		57,650.00	57,650.00	12/15/2027	29,316.15	1,307.10	30,623.25	2027	950,817.42	273,638.00	1,224,455.42
06/01/2028	40,000.00	6,160.00	46,160.00	06/01/2028	100,000.00	57,650.00	157,650.00	06/15/2028	3,354.63	720.64	4,075.27				
12/01/2028		5,760.00	5,760.00	12/01/2028		55,650.00	55,650.00	12/15/2028	3,421.74	653.53	4,075.27	2028	889,526.37	247,378.00	1,136,904.37
06/01/2029	45,000.00	5,760.00	50,760.00	06/01/2029	100,000.00	55,650.00	155,650.00	06/15/2029	3,493.38	581.89	4,075.27				
12/01/2029		5,310.00	5,310.00	12/01/2029		53,650.00	53,650.00	12/15/2029	3,560.07	515.20	4,075.27	2029	904,803.45	221,755.07	1,126,558.52
06/01/2030	45,000.00	5,310.00	50,310.00	06/01/2030	295,000.00	53,650.00	348,650.00	06/15/2030	3,633.71	441.56	4,075.27				
12/01/2030		4,860.00	4,860.00	12/01/2030		47,750.00	47,750.00	12/15/2030	3,703.98	371.29	4,075.27	2030	892,337.69	189,570.35	1,081,908.04
06/01/2031	45,000.00	4,860.00	49,860.00	06/01/2031	295,000.00	47,750.00	342,750.00	06/15/2031	3,779.70	295.57	4,075.27				
12/01/2031		4,410.00	4,410.00	12/01/2031		41,850.00	41,850.00	12/15/2031	3,853.69	221.58	4,075.27	2031	902,633.39	158,862.15	1,061,495.54
06/01/2032	45,000.00	4,410.00	49,410.00	06/01/2032	285,000.00	41,850.00	326,850.00	06/15/2032	3,930.78	144.49	4,075.27				
12/01/2032		3,960.00	3,960.00	12/01/2032		37,575.00	37,575.00	12/15/2032	3,292.31	65.86	3,358.17	2032	547,223.09	129,442.85	676,665.94
06/01/2033	45,000.00	3,960.00	48,960.00	06/01/2033	280,000.00	37,575.00	317,575.00	06/15/2033		0.00	0.00				
12/01/2033		3,510.00	3,510.00	12/01/2033		33,375.00	33,375.00	12/15/2033		0.00	0.00	2033	540,000.00	113,032.50	653,032.50
06/01/2034	55,000.00	3,510.00	58,510.00	06/01/2034	285,000.00	33,375.00	318,375.00	06/15/2034		0.00	0.00				
12/01/2034		2,960.00	2,960.00	12/01/2034		29,100.00	29,100.00	12/15/2034		0.00	0.00	2034	555,000.00	96,570.00	651,570.00
06/01/2035	55,000.00	2,960.00	57,960.00	06/01/2035	285,000.00	29,100.00	314,100.00	06/15/2035		0.00	0.00				
12/01/2035		2,410.00	2,410.00	12/01/2035		24,825.00	24,825.00	12/15/2035		0.00	0.00	2035	550,000.00	79,932.50	629,932.50
06/01/2036	55,000.00	2,410.00	57,410.00	06/01/2036	280,000.00	24,825.00	304,825.00	06/15/2036		0.00	0.00				
12/01/2036		1,860.00	1,860.00	12/01/2036		20,625.00	20,625.00	12/15/2036		0.00	0.00	2036	550,000.00	63,532.50	613,532.50
06/01/2037	55,000.00	1,860.00	56,860.00	06/01/2037	275,000.00	20,625.00	295,625.00	06/15/2037		0.00	0.00				
12/01/2037		1,310.00	1,310.00	12/01/2037		16,500.00	16,500.00	12/15/2037		0.00	0.00	2037	540,000.00	47,120.00	587,120.00
06/01/2038	55,000.00	1,310.00	56,310.00	06/01/2038	275,000.00	16,500.00	291,500.00	06/15/2038		0.00	0.00				
12/01/2038		760.00	760.00	12/01/2038		12,375.00	12,375.00	12/15/2038		0.00	0.00	2038	330,000.00	30,945.00	360,945.00
06/01/2039	55,000.00	760.00	55,760.00	06/01/2039	280,000.00	12,375.00	292,375.00	06/15/2039		0.00	0.00				
12/01/2039		210.00	210.00	12/01/2039		8,175.00	8,175.00	12/15/2039		0.00	0.00	2039	335,000.00	21,520.00	356,520.00
06/01/2040	20,000.00	210.00	20,210.00	06/01/2040	275,000.00	8,175.00	283,175.00	06/15/2040		0.00	0.00				
				11/30/2040		4,050.00	4,050.00	12/14/2040		0.00	0.00	2040	295,000.00	12,435.00	307,435.00
				06/01/2041	270,000.00	4,050.00	274,050.00	06/15/2041		0.00	0.00				
												2041	270,000.00	4,050.00	274,050.00
Total	1,040,000.00	141,830.00	1,181,830.00	Total	3,960,000.00	1,318,250.00	5,278,250.00	Total	255,115.34	29,906.26	285,021.60	Total	11,887,915.34	2,657,850.05	14,545,765.39

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



TID #12 DEBT SERVICE

TID # 12				Debt Service Requirement			
2022 GO Bond							
Original Issue: \$5,130,000							
TID #12 Portion: \$205,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	10,000.00	3,400.00	13,400.00	2024	10,000.00	6,600.00	16,600.00
12/01/2024		3,200.00	3,200.00				
06/01/2025	10,000.00	3,200.00	13,200.00	2025	10,000.00	6,200.00	16,200.00
12/01/2025		3,000.00	3,000.00				
06/01/2026	10,000.00	3,000.00	13,000.00	2026	10,000.00	5,800.00	15,800.00
12/01/2026		2,800.00	2,800.00				
06/01/2027	10,000.00	2,800.00	12,800.00	2027	10,000.00	5,400.00	15,400.00
12/01/2027		2,600.00	2,600.00				
06/01/2028	10,000.00	2,600.00	12,600.00	2028	10,000.00	5,000.00	15,000.00
12/01/2028		2,400.00	2,400.00				
06/01/2029	10,000.00	2,400.00	12,400.00	2029	10,000.00	4,600.00	14,600.00
12/01/2029		2,200.00	2,200.00				
06/01/2030	10,000.00	2,200.00	12,200.00	2030	10,000.00	4,200.00	14,200.00
12/01/2030		2,000.00	2,000.00				
06/01/2031	10,000.00	2,000.00	12,000.00	2031	10,000.00	3,800.00	13,800.00
12/01/2031		1,800.00	1,800.00				
06/01/2032	10,000.00	1,800.00	11,800.00	2032	10,000.00	3,450.00	13,450.00
12/01/2032		1,650.00	1,650.00				
06/01/2033	10,000.00	1,650.00	11,650.00	2033	10,000.00	3,150.00	13,150.00
12/01/2033		1,500.00	1,500.00				
06/01/2034	10,000.00	1,500.00	11,500.00	2034	10,000.00	2,850.00	12,850.00
12/01/2034		1,350.00	1,350.00				
06/01/2035	10,000.00	1,350.00	11,350.00	2035	10,000.00	2,550.00	12,550.00
12/01/2035		1,200.00	1,200.00				
06/01/2036	10,000.00	1,200.00	11,200.00	2036	10,000.00	2,250.00	12,250.00
12/01/2036		1,050.00	1,050.00				
06/01/2037	10,000.00	1,050.00	11,050.00	2037	10,000.00	1,950.00	11,950.00
12/01/2037		900.00	900.00				
06/01/2038	15,000.00	900.00	15,900.00	2038	15,000.00	1,575.00	16,575.00
12/01/2038		675.00	675.00				
06/01/2039	15,000.00	675.00	15,675.00	2039	15,000.00	1,125.00	16,125.00
12/01/2039		450.00	450.00				
06/01/2040	15,000.00	450.00	15,450.00	2040	15,000.00	675.00	15,675.00
11/30/2040		225.00	225.00				
06/01/2041	15,000.00	225.00	15,225.00	2041	15,000.00	225.00	15,225.00
		0.00	0.00				
Total	200,000.00	61,400.00	261,400.00	Total	200,000.00	61,400.00	261,400.00

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2014 GO Bond (06/10/2014)				2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond			
Source Of Funding: Water				Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%			
Original Issue: 4,280,000; Int 2.36%(TIC)				Water Portion: \$1,850,000 C'26				Water Portion: \$313,000				Water Portion: \$1,730,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		3,033.75	3,033.75	3/1/2024		25,925.00	25,925.00	1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00
9/1/2024	35,000.00	3,033.75	38,033.75	9/1/2024	95,000.00	25,925.00	120,925.00	7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00
3/1/2025		2,640.00	2,640.00	3/1/2025		23,550.00	23,550.00	1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00
9/1/2025	35,000.00	2,640.00	37,640.00	9/1/2025	95,000.00	23,550.00	118,550.00	7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00
3/1/2026		2,220.00	2,220.00	3/1/2026		21,175.00	21,175.00	1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00
9/1/2026	40,000.00	2,220.00	42,220.00	9/1/2026	95,000.00	21,175.00	116,175.00	7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00
3/1/2027		1,710.00	1,710.00	3/1/2027		18,800.00	18,800.00	1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00
9/1/2027	40,000.00	1,710.00	41,710.00	9/1/2027	100,000.00	18,800.00	118,800.00	7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00
3/1/2028		1,170.00	1,170.00	3/1/2028		17,300.00	17,300.00	1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00
9/1/2028	40,000.00	1,170.00	41,170.00	9/1/2028	100,000.00	17,300.00	117,300.00	7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00
3/1/2029		600.00	600.00	3/1/2029		15,800.00	15,800.00	1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00
9/1/2029	40,000.00	600.00	40,600.00	9/1/2029	100,000.00	15,800.00	115,800.00	7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00
				3/1/2030		14,300.00	14,300.00					6/1/2030	90,000.00	10,280.00	100,280.00
				9/1/2030	105,000.00	14,300.00	119,300.00					12/1/2030		9,380.00	9,380.00
				3/1/2031		12,593.75	12,593.75					6/1/2031	90,000.00	9,380.00	99,380.00
				9/1/2031	105,000.00	12,593.75	117,593.75					12/1/2031		8,480.00	8,480.00
				3/1/2032		10,887.50	10,887.50					6/1/2032	90,000.00	8,480.00	98,480.00
				9/1/2032	110,000.00	10,887.50	120,887.50					12/1/2032		7,580.00	7,580.00
				3/1/2033		9,100.00	9,100.00					6/1/2033	95,000.00	7,580.00	102,580.00
				9/1/2033	110,000.00	9,100.00	119,100.00					12/1/2033		6,630.00	6,630.00
				3/1/2034		7,312.50	7,312.50					6/1/2034	95,000.00	6,630.00	101,630.00
				9/1/2034	110,000.00	7,312.50	117,312.50					12/1/2034		5,680.00	5,680.00
				3/1/2035		5,525.00	5,525.00					6/1/2035	100,000.00	5,680.00	105,680.00
				9/1/2035	110,000.00	5,525.00	115,525.00					12/1/2035		4,680.00	4,680.00
				3/1/2036		3,737.50	3,737.50					6/1/2036	100,000.00	4,680.00	104,680.00
				9/1/2036	110,000.00	3,737.50	113,737.50					12/1/2036		3,680.00	3,680.00
				3/1/2037		1,950.00	1,950.00					6/1/2037	100,000.00	3,680.00	103,680.00
				9/1/2037	120,000.00	1,950.00	121,950.00					12/1/2037		2,680.00	2,680.00
												6/1/2038	100,000.00	2,680.00	102,680.00
												12/1/2038		1,680.00	1,680.00
												6/1/2037	105,000.00	1,680.00	106,680.00
												12/1/2037		630.00	630.00
												6/2/2038	60,000.00	630.00	60,630.00
															0.00
Total	230,000.00	22,747.50	252,747.50	Total	1,465,000.00	375,912.50	1,840,912.50	Total	187,800.00	16,383.87	204,183.87	Total	1,520,000.00	265,990.00	1,785,990.00

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

WATER 2022 Revenue Bond				WATER 2022 Revenue Bond				WATER 2022 Revenue Bond				WATER 2022 Revenue Bond			
Original Issue: \$8,190,000				Original Issue: \$8,190,000				Original Issue: \$8,190,000				Original Issue: \$8,190,000			
Water Portion: \$2,130,000				TID 10 Portion: \$240,000				TID 11 Portion: \$240,000				TID 13 Portion: \$1,295,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2024	150,000.00	43,937.50	193,937.50	5/1/2024		5,246.88	5,246.88	5/1/2024		5,246.88	5,246.88	5/1/2024	45,000.00	28,671.88	73,671.88
11/1/2024		40,187.50	40,187.50	11/1/2024		5,246.88	5,246.88	11/1/2024		5,246.88	5,246.88	11/1/2024		27,546.88	27,546.88
5/1/2025	100,000.00	40,187.50	140,187.50	5/1/2025		5,246.88	5,246.88	5/1/2025		5,246.88	5,246.88	5/1/2025	45,000.00	27,546.88	72,546.88
11/1/2025		37,687.50	37,687.50	11/1/2025		5,246.88	5,246.88	11/1/2025		5,246.88	5,246.88	11/1/2025		26,421.88	26,421.88
5/1/2026	80,000.00	37,687.50	117,687.50	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	50,000.00	26,421.88	76,421.88
11/1/2026		35,687.50	35,687.50	11/1/2026		4,996.88	4,996.88	11/1/2026		4,996.88	4,996.88	11/1/2026		25,171.88	25,171.88
5/1/2027	45,000.00	35,687.50	80,687.50	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	50,000.00	25,171.88	75,171.88
11/1/2027		34,562.50	34,562.50	11/1/2027		4,746.88	4,746.88	11/1/2027		4,746.88	4,746.88	11/1/2027		23,921.88	23,921.88
5/1/2028	25,000.00	34,562.50	59,562.50	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	55,000.00	23,921.88	78,921.88
11/1/2028		33,937.50	33,937.50	11/1/2028		4,496.88	4,496.88	11/1/2028		4,496.88	4,496.88	11/1/2028		22,546.88	22,546.88
5/1/2029	45,000.00	33,937.50	78,937.50	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	55,000.00	22,546.88	77,546.88
11/1/2029		32,812.50	32,812.50	11/1/2029		4,246.88	4,246.88	11/1/2029		4,246.88	4,246.88	11/1/2029		21,171.88	21,171.88
5/1/2030	55,000.00	32,812.50	87,812.50	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	60,000.00	21,171.88	81,171.88
11/1/2030		31,437.50	31,437.50	11/1/2030		3,996.88	3,996.88	11/1/2030		3,996.88	3,996.88	11/1/2030		19,671.88	19,671.88
5/1/2031	80,000.00	31,437.50	111,437.50	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	60,000.00	19,671.88	79,671.88
11/1/2031		29,437.50	29,437.50	11/1/2031		3,746.88	3,746.88	11/1/2031		3,746.88	3,746.88	11/1/2031		18,171.88	18,171.88
5/1/2032	60,000.00	29,437.50	89,437.50	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	65,000.00	18,171.88	83,171.88
11/1/2032		27,937.50	27,937.50	11/1/2032		3,371.88	3,371.88	11/1/2032		3,371.88	3,371.88	11/1/2032		16,546.88	16,546.88
5/1/2033	80,000.00	27,937.50	107,937.50	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	65,000.00	16,546.88	81,546.88
11/1/2033		26,337.50	26,337.50	11/1/2033		3,071.88	3,071.88	11/1/2033		3,071.88	3,071.88	11/1/2033		15,246.88	15,246.88
5/1/2034	85,000.00	26,337.50	111,337.50	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	70,000.00	15,246.88	85,246.88
11/1/2034		24,637.50	24,637.50	11/1/2034		2,771.88	2,771.88	11/1/2034		2,771.88	2,771.88	11/1/2034		13,846.88	13,846.88
5/1/2035	100,000.00	24,637.50	124,637.50	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	75,000.00	13,846.88	88,846.88
11/1/2035		22,637.50	22,637.50	11/1/2035		2,471.88	2,471.88	11/1/2035		2,471.88	2,471.88	11/1/2035		12,346.88	12,346.88
5/1/2036	130,000.00	22,637.50	152,637.50	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	75,000.00	12,346.88	87,346.88
11/1/2036		20,037.50	20,037.50	11/1/2036		2,171.88	2,171.88	11/1/2036		2,171.88	2,171.88	11/1/2036		10,846.88	10,846.88
5/1/2037	140,000.00	20,037.50	160,037.50	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	80,000.00	10,846.88	90,846.88
11/1/2037		17,237.50	17,237.50	11/1/2037		1,871.88	1,871.88	11/1/2037		1,871.88	1,871.88	11/1/2037		9,246.88	9,246.88
5/1/2038	155,000.00	17,237.50	172,237.50	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	80,000.00	9,246.88	89,246.88
11/1/2038		14,137.50	14,137.50	11/1/2038		1,571.88	1,571.88	11/1/2038		1,571.88	1,571.88	11/1/2038		7,646.88	7,646.88
5/1/2039	165,000.00	14,137.50	179,137.50	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	85,000.00	7,646.88	92,646.88
11/1/2039		10,734.38	10,734.38	11/1/2039		1,262.50	1,262.50	11/1/2039		1,262.50	1,262.50	11/1/2039		5,893.75	5,893.75
5/1/2040	165,000.00	10,734.38	175,734.38	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	90,000.00	5,893.75	95,893.75
11/1/2040		7,331.25	7,331.25	11/1/2040		850.00	850.00	11/1/2040		850.00	850.00	11/1/2040		4,037.50	4,037.50
5/1/2041	170,000.00	7,331.25	177,331.25	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	95,000.00	4,037.50	99,037.50
11/1/2041		3,718.75	3,718.75	11/1/2041		425.00	425.00	11/1/2041		425.00	425.00	11/1/2041		2,018.75	2,018.75
5/1/2042	175,000.00	3,718.75	178,718.75	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	95,000.00	2,018.75	97,018.75
Total	2,005,000.00	944,931.26	2,949,931.26	Total	240,000.00	118,378.28	358,378.28	Total	240,000.00	118,378.28	358,378.28	Total	1,295,000.00	593,278.28	1,888,278.28

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

WATER				Total Debt Service Requirement			
2022 Revenue Bond							
Original Issue: \$8,190,000							
TID 14 Portion: \$720,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	25,000.00	15,943.75	40,943.75				
11/1/2024		15,318.75	15,318.75	2024	461,300.00	284,860.31	746,160.31
5/1/2025	25,000.00	15,318.75	40,318.75				
11/1/2025		14,693.75	14,693.75	2025	411,300.00	267,180.63	678,480.63
5/1/2026	25,000.00	14,693.75	39,693.75				
11/1/2026		14,068.75	14,068.75	2026	421,300.00	250,586.26	671,886.26
5/1/2027	30,000.00	14,068.75	44,068.75				
11/1/2027		13,318.75	13,318.75	2027	401,300.00	234,386.89	635,686.89
5/1/2028	30,000.00	13,318.75	43,318.75				
11/1/2028		12,568.75	12,568.75	2028	386,300.00	220,956.79	607,256.79
5/1/2029	30,000.00	12,568.75	42,568.75				
11/1/2029		11,818.75	11,818.75	2029	406,300.00	207,333.17	613,633.17
5/1/2030	35,000.00	11,818.75	46,818.75				
11/1/2030		10,943.75	10,943.75	2030	365,000.00	192,603.78	557,603.78
5/1/2031	35,000.00	10,943.75	45,943.75				
11/1/2031		10,068.75	10,068.75	2031	390,000.00	178,266.28	568,266.28
5/1/2032	35,000.00	10,068.75	45,068.75				
11/1/2032		9,193.75	9,193.75	2032	390,000.00	163,428.78	553,428.78
5/1/2033	35,000.00	9,193.75	44,193.75				
11/1/2033		8,493.75	8,493.75	2033	415,000.00	149,053.78	564,053.78
5/1/2034	40,000.00	8,493.75	48,493.75				
11/1/2034		7,693.75	7,693.75	2034	430,000.00	134,878.78	564,878.78
5/1/2035	40,000.00	7,693.75	47,693.75				
11/1/2035		6,893.75	6,893.75	2035	455,000.00	119,953.78	574,953.78
5/1/2036	40,000.00	6,893.75	46,893.75				
11/1/2036		6,093.75	6,093.75	2036	485,000.00	103,978.78	588,978.78
5/1/2037	45,000.00	6,093.75	51,093.75				
11/1/2037		5,193.75	5,193.75	2037	515,000.00	87,003.78	602,003.78
5/1/2038	45,000.00	5,193.75	50,193.75				
11/1/2038		4,293.75	4,293.75	2038	410,000.00	69,003.78	479,003.78
5/1/2039	50,000.00	4,293.75	54,293.75				
11/1/2039		3,262.50	3,262.50	2039	435,000.00	53,947.52	488,947.52
5/1/2040	50,000.00	3,262.50	53,262.50				
11/1/2040		2,231.25	2,231.25	2040	405,000.00	38,345.63	443,345.63
5/1/2041	50,000.00	2,231.25	52,231.25				
11/1/2041		1,168.75	1,168.75	2041	355,000.00	23,056.25	378,056.25
5/1/2042	55,000.00	1,168.75	56,168.75				
				2042	365,000.00	7,756.25	372,756.25
Total	720,000.00	330,581.25	1,050,581.25	Total	7,902,800.00	2,786,581.22	10,689,381.22

DEBT SERVICE FUNDS

FUND 300

AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

[illegible]

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond				2022 Revenue Bond			
Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%				Original Issue: \$8,190,000			
Sewer Portion: \$1,355,000 C'26				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000 C'27				Sewer Portion: \$2,015,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00	5/1/2024	160,000.00	41,900.00	201,900.00
9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00	11/1/2024		37,900.00	37,900.00
3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00	5/1/2025	120,000.00	37,900.00	157,900.00
9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00	11/1/2025		34,900.00	34,900.00
3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00	5/1/2026	110,000.00	34,900.00	144,900.00
9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00	11/1/2026		32,150.00	32,150.00
3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00	5/1/2027	65,000.00	32,150.00	97,150.00
9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	11/1/2027		30,525.00	30,525.00
3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00	5/1/2028	10,000.00	30,525.00	40,525.00
9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	11/1/2028		30,275.00	30,275.00
3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00	5/1/2029	10,000.00	30,275.00	40,275.00
9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	11/1/2029		30,025.00	30,025.00
3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00	5/1/2030	55,000.00	30,025.00	85,025.00
9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	11/1/2030		28,650.00	28,650.00
3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00	5/1/2031	55,000.00	28,650.00	83,650.00
9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	11/1/2031		27,275.00	27,275.00
3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00	5/1/2032	95,000.00	27,275.00	122,275.00
9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	11/1/2032		24,900.00	24,900.00
3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00	5/1/2033	105,000.00	24,900.00	129,900.00
9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	11/1/2033		22,800.00	22,800.00
3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00	5/1/2034	115,000.00	22,800.00	137,800.00
9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	11/1/2034		20,500.00	20,500.00
3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00	5/1/2035	110,000.00	20,500.00	130,500.00
9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	11/1/2035		18,300.00	18,300.00
3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00	5/1/2036	115,000.00	18,300.00	133,300.00
9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	11/1/2036		16,000.00	16,000.00
3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00	5/1/2037	120,000.00	16,000.00	136,000.00
9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	11/1/2037		13,600.00	13,600.00
								6/1/2038	105,000.00	2,780.00	107,780.00	5/1/2038	125,000.00	13,600.00	138,600.00
								12/1/2038		1,730.00	1,730.00	11/1/2038		11,100.00	11,100.00
								6/1/2037	110,000.00	1,730.00	111,730.00	5/1/2039	125,000.00	11,100.00	136,100.00
								12/1/2037		630.00	630.00	11/1/2039		8,521.88	8,521.88
								6/2/2038	60,000.00	630.00	60,630.00	5/1/2040	135,000.00	8,521.88	143,521.88
										0.00		11/1/2040		5,737.50	5,737.50
												5/1/2041	135,000.00	5,737.50	140,737.50
												11/1/2041		2,868.75	2,868.75
												5/1/2042	135,000.00	2,868.75	137,868.75
Total	1,150,000.00	299,125.00	1,449,125.00	Total	76,700.00	6,585.52	83,285.52	Total	1,575,000.00	275,640.00	1,850,640.00	Total	1,900,000.00	833,956.26	2,733,956.26

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

SEWER				Debt Service Requirement			
2022 Revenue Bond				SEWER			
Original Issue: \$8,190,000							
TID 14 Portion: \$1,550,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	50,000.00	34,312.50	84,312.50				
11/1/2024		33,062.50	33,062.50	2024	1,726,992.81	570,025.28	2,297,018.09
5/1/2025	55,000.00	33,062.50	88,062.50				
11/1/2025		31,687.50	31,687.50	2025	1,724,927.06	524,837.93	2,249,764.99
5/1/2026	60,000.00	31,687.50	91,687.50				
11/1/2026		30,187.50	30,187.50	2026	1,760,224.88	479,954.49	2,240,179.37
5/1/2027	60,000.00	30,187.50	90,187.50				
11/1/2027		28,687.50	28,687.50	2027	1,751,201.43	435,112.10	2,186,313.53
5/1/2028	65,000.00	28,687.50	93,687.50				
11/1/2028		27,062.50	27,062.50	2028	1,737,872.15	393,221.83	2,131,093.98
5/1/2029	65,000.00	27,062.50	92,062.50				
11/1/2029		25,437.50	25,437.50	2029	1,775,252.89	351,787.53	2,127,040.42
5/1/2030	70,000.00	25,437.50	95,437.50				
11/1/2030		23,687.50	23,687.50	2030	1,630,066.28	311,046.70	1,941,112.98
5/1/2031	75,000.00	23,687.50	98,687.50				
11/1/2031		21,812.50	21,812.50	2031	1,673,218.45	271,772.55	1,944,991.00
5/1/2032	80,000.00	21,812.50	101,812.50				
11/1/2032		19,812.50	19,812.50	2032	1,711,495.01	230,921.27	1,942,416.28
5/1/2033	80,000.00	19,812.50	99,812.50				
11/1/2033		18,212.50	18,212.50	2033	1,749,876.41	189,341.87	1,939,218.28
5/1/2034	85,000.00	18,212.50	103,212.50				
11/1/2034		16,512.50	16,512.50	2034	1,798,853.81	147,485.20	1,946,339.01
5/1/2035	85,000.00	16,512.50	101,512.50				
11/1/2035		14,812.50	14,812.50	2035	1,823,439.74	104,763.62	1,928,203.36
5/1/2036	90,000.00	14,812.50	104,812.50				
11/1/2036		13,012.50	13,012.50	2036	400,000.00	76,685.00	476,685.00
5/1/2037	95,000.00	13,012.50	108,012.50				
11/1/2037		11,112.50	11,112.50	2037	410,000.00	63,260.00	473,260.00
5/1/2038	100,000.00	11,112.50	111,112.50				
11/1/2038		9,112.50	9,112.50	2038	330,000.00	49,435.00	379,435.00
5/1/2039	105,000.00	9,112.50	114,112.50				
11/1/2039		6,946.88	6,946.88	2039	340,000.00	38,041.26	378,041.26
5/1/2040	105,000.00	6,946.88	111,946.88				
11/1/2040		4,781.25	4,781.25	2040	300,000.00	26,617.51	326,617.51
5/1/2041	110,000.00	4,781.25	114,781.25				
11/1/2041		2,443.75	2,443.75	2041	245,000.00	15,831.25	260,831.25
5/1/2042	115,000.00	2,443.75	117,443.75				
				2042	250,000.00	5,312.50	255,312.50
Total	1,550,000.00	711,081.26	2,261,081.26	Total	23,138,420.92	4,285,452.87	27,423,873.79

FUND 300

AMORTIZATION SCHEDULES



STORMWATER				STORMWATER				STORMWATER				STORMWATER			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				2018 GO Corp Bond Series 2018A				2020 GO Bond			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: \$455,000				Stormwater Fund Portion: \$905,000				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
03/01/2024		3,270.00	3,270.00	03/01/2024		5,407.50	5,407.50	03/01/2024		11,012.50	11,012.50	06/01/2024	10,000.00	1,907.50	11,907.50
09/01/2024	30,000.00	3,270.00	33,270.00	09/01/2024	65,000.00	5,407.50	70,407.50	09/01/2024	35,000.00	11,012.50	46,012.50	12/01/2024		1,807.50	1,807.50
03/01/2025		2,932.50	2,932.50	03/01/2025		4,676.25	4,676.25	03/01/2025		10,137.50	10,137.50	06/01/2025	10,000.00	1,807.50	11,807.50
09/01/2025	30,000.00	2,932.50	32,932.50	09/01/2025	65,000.00	4,676.25	69,676.25	09/01/2025	35,000.00	10,137.50	45,137.50	12/01/2025		1,707.50	1,707.50
03/01/2026		2,587.50	2,587.50	03/01/2026		3,896.25	3,896.25	03/01/2026		9,262.50	9,262.50	06/01/2026	10,000.00	1,707.50	11,707.50
09/01/2026	30,000.00	2,587.50	32,587.50	09/01/2026	65,000.00	3,896.25	68,896.25	09/01/2026	35,000.00	9,262.50	44,262.50	12/01/2026		1,607.50	1,607.50
03/01/2027		2,227.50	2,227.50	03/01/2027		3,067.50	3,067.50	03/01/2027		8,387.50	8,387.50	06/01/2027	10,000.00	1,607.50	11,607.50
09/01/2027	30,000.00	2,227.50	32,227.50	09/01/2027	70,000.00	3,067.50	73,067.50	09/01/2027	35,000.00	8,387.50	43,387.50	12/01/2027		1,507.50	1,507.50
03/01/2028		1,852.50	1,852.50	03/01/2028		2,122.50	2,122.50	03/01/2028		7,862.50	7,862.50	06/01/2028	10,000.00	1,507.50	11,507.50
09/01/2028	30,000.00	1,852.50	31,852.50	09/01/2028	70,000.00	2,122.50	72,122.50	09/01/2028	40,000.00	7,862.50	47,862.50	12/01/2028		1,407.50	1,407.50
03/01/2029		1,462.50	1,462.50	03/01/2029		1,125.00	1,125.00	03/01/2029		7,262.50	7,262.50	06/01/2029	10,000.00	1,407.50	11,407.50
09/01/2029	30,000.00	1,462.50	31,462.50	09/01/2029	75,000.00	1,125.00	76,125.00	09/01/2029	40,000.00	7,262.50	47,262.50	12/01/2029		1,307.50	1,307.50
03/01/2030		975.00	975.00					03/01/2030		6,662.50	6,662.50	06/01/2030	10,000.00	1,307.50	11,307.50
09/01/2030	30,000.00	975.00	30,975.00					09/01/2030	50,000.00	6,662.50	56,662.50	12/01/2030		1,207.50	1,207.50
03/01/2031		487.50	487.50					03/01/2031		5,850.00	5,850.00	06/01/2031	10,000.00	1,207.50	11,207.50
09/01/2031	30,000.00	487.50	30,487.50					09/01/2031	50,000.00	5,850.00	55,850.00	12/01/2031		1,107.50	1,107.50
								03/01/2032		5,037.50	5,037.50	06/01/2032	10,000.00	1,107.50	11,107.50
								09/01/2032	50,000.00	5,037.50	55,037.50	12/01/2032		1,007.50	1,007.50
								03/01/2033		4,225.00	4,225.00	06/01/2033	10,000.00	1,007.50	11,007.50
								09/01/2033	50,000.00	4,225.00	54,225.00	12			

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



STORMWATER UTILITY DEBT SERVICE

STORMWATER				Debt Service Requirement			
2022 GO Bond				STORMWATER UTILITY			
Original Issue: \$5,130,000							
Stormwater Portion: \$965,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	40,000.00	15,750.00	55,750.00	2024	180,000.00	73,795.00	253,795.00
12/01/2024		14,950.00	14,950.00				
06/01/2025	45,000.00	14,950.00	59,950.00	2025	185,000.00	68,007.50	253,007.50
12/01/2025		14,050.00	14,050.00				
06/01/2026	45,000.00	14,050.00	59,050.00	2026	185,000.00	62,007.50	247,007.50
12/01/2026		13,150.00	13,150.00				
06/01/2027	45,000.00	13,150.00	58,150.00	2027	190,000.00	55,880.00	245,880.00
12/01/2027		12,250.00	12,250.00				
06/01/2028	50,000.00	12,250.00	62,250.00	2028	200,000.00	50,090.00	250,090.00
12/01/2028		11,250.00	11,250.00				
06/01/2029	50,000.00	11,250.00	61,250.00	2029	205,000.00	43,915.00	248,915.00
12/01/2029		10,250.00	10,250.00				
06/01/2030	50,000.00	10,250.00	60,250.00	2030	140,000.00	37,290.00	177,290.00
12/01/2030		9,250.00	9,250.00				
06/01/2031	50,000.00	9,250.00	59,250.00	2031	140,000.00	32,490.00	172,490.00
12/01/2031		8,250.00	8,250.00				
06/01/2032	50,000.00	8,250.00	58,250.00	2032	110,000.00	27,940.00	137,940.00
12/01/2032		7,500.00	7,500.00				
06/01/2033	50,000.00	7,500.00	57,500.00	2033	110,000.00	24,615.00	134,615.00
12/01/2033		6,750.00	6,750.00				
06/01/2034	50,000.00	6,750.00	56,750.00	2034	110,000.00	21,290.00	131,290.00
12/01/2034		6,000.00	6,000.00				
06/01/2035	55,000.00	6,000.00	61,000.00	2035	120,000.00	17,890.00	137,890.00
12/01/2035		5,175.00	5,175.00				
06/01/2036	55,000.00	5,175.00	60,175.00	2036	120,000.00	14,252.50	134,252.50
12/01/2036		4,350.00	4,350.00				
06/01/2037	55,000.00	4,350.00	59,350.00	2037	120,000.00	10,565.00	130,565.00
12/01/2037		3,525.00	3,525.00				
06/01/2038	55,000.00	3,525.00	58,525.00	2038	70,000.00	6,990.00	76,990.00
12/01/2038		2,700.00	2,700.00				
06/01/2039	60,000.00	2,700.00	62,700.00	2039	75,000.00	4,965.00	79,965.00
12/01/2039		1,800.00	1,800.00				
05/31/2040	60,000.00	1,800.00	61,800.00	2040	75,000.00	2,857.50	77,857.50
11/30/2040		900.00	900.00				
05/31/2041	60,000.00	900.00	60,900.00	2041	60,000.00	900.00	60,900.00
11/30/2041							
Total	925,000.00	279,950.00	1,204,950.00	Total	2,395,000.00	555,740.00	2,950,740.00

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
FINANCE
FUND DESCRIPTION**FUND 450**

The Capital Projects Fund (#450) is used to provide visibility to funding and expenses related to discrete capital projects in the City. Historically, the City has earmarked Utility Shared Revenue payments the City receives by virtue of having a local power generating facility to fund these projects. These payments have declined over time as the facility depreciates increasing the reliance on other sources of funding including debt.

- **Fund Balance** represents funding allocated to specific projects listed.
- **Primary Funding Source** is annual transfers from the General Fund and debt issuance.
- **Audit Classification:** Governmental, Major.

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	95,000	-	46,491	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	-	69,358	859,366	-	34,793	26,677	2,143,392
450-43536-57	ARPA FUNDS	-	22,371	16,767	-	-	-	5,000
450-43540-57	CONSTRUCTION REIMBURSEMENT	25,500	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	14,661	91,667	-	1,000	-	-
	Total	120,500	106,390	1,014,291	-	35,793	26,677	2,148,392
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	1,188	377	19,664	200	65,000	40,000	20,000
450-48500-57	DONATIONS	50,000	10,000	3,700	-	-	2,250,000	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	51,188	10,377	23,364	200	65,000	2,290,000	20,000
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	513,867	-	3,045,800	-	-	5,979,011	621,548
450-49122-57	PREMIUM ON DEBT	2,100	-	110,931	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	805,000	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	245,800	171,022	(259,125)	249,125
	Total Other Financing	515,967	-	3,156,731	245,800	171,022	6,524,886	870,673
	Fund 450 - Capital Projects	687,655	116,768	4,194,386	246,000	271,815	8,841,563	3,039,065

CAPITAL PROJECT FUNDS

FUND 450



CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
IT CAPITAL OUTLAY								
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	10,000	10,000	186,500	39,125
	Total:	-	-	-	10,000	10,000	186,500	39,125
DPW CAPITAL OUTLAY								
450-54000-805	DPW FACILITY STUDY 2020	8,982	998	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	5,810	5,810	91,251	82,000	5,000	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	177,450	48,915	41,198	-	1,694	-	-
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	-	-	2,694	-	36,972	568,250	-
450-54000-862	FREMONT ST/RECONSTRUCTION	-	-	1,795	-	28,917	667,845	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	-	-	1,321	-	13,701	-	-
450-54000-864	FOREST ST/RECONSTRUCTION	-	-	2,532	-	10,411	195,700	-
450-54000-866	WAL WORTH AVE/RECONSTRUCTION	-	-	-	-	-	296,000	2,724,940
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	-	-	-	-	40,000
450-54000-880	3110-06-00/70/71 MIL-NEW/COMB	65,379	6,330	269	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	-	9,228	247,549	-	2,906	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	-	32,819	974,839	-	10,333	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	42,020	-	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	90,000	-	-	-
	Total:	257,621	146,120	1,363,449	172,000	109,933	1,727,795	2,764,940
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	-	4,975	-	14,000	23,793	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	-	-	617,268	-
	Total:	-	4,975	-	14,000	23,793	617,268	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	292,567	-	-	-	-	-	-
	Total:	292,567	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	859,366	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	5,470	-	89,921	-	-	-	-
450-57500-690	ELECTION MACHINES	-	-	-	-	25,306	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	-	-	25,000	25,000
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	22,892	20,066	-	-	-	-
	Total:	5,470	22,892	969,353	-	25,306	25,000	25,000
FACILITIES CAPITAL OUTLAY								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	-	-	-	130,000	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	-	-	6,055,000	-
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	-	-	-	100,000
	Total:	-	-	-	-	-	6,185,000	100,000
PARKS CAPITAL OUTLAY								
450-58100-808	BIKE PATHS-TOTAL-2016	-	(319)	-	-	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	249,111	8,584	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	42,069	78,399	1,370,799	50,000	100,000	100,000	110,000
	Total:	291,180	86,664	1,370,799	50,000	100,000	100,000	110,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	-	17,396	8,290	-	2,783	-	-
	Total:	-	17,396	8,290	-	2,783	-	-
	Grand Total:	846,838	278,048	3,711,891	246,000	271,815	8,841,563	3,039,065
FUND BALANCE		288,576	127,296	609,791		438,769	697,894	448,769
	Net Change-Increase/(Decrease)	(159,183)	(161,281)	482,495	-	(171,022)	259,125	(249,125)

CAPITAL PROJECT FUNDS

FUND 441 TAX INCREMENTAL DISTRICT 4 AFFORDABLE HOUSING



FUND TYPE CAPITAL PROJECT

ASSOCIATED DEPARTMENT COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 as an affordable housing TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES							
441-4110-57	PROPERTY TAX INCREMENT	-	2,058,640	-	-	-	-
	Total Taxes	-	2,058,640	-	-	-	-
INTERGOVERNMENTAL REVENUES							
441-43581-57	WI PERSONAL PROPERTY TAX AID	-	27,844	-	-	-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	-	39,878	-	-	-	-
441-43665-57	HOUSING ASSISTANCE DONATIONS	-	-	-	2,000	-	-
	Total Intergovernmental Rev	-	67,722	-	2,000	-	-
MISCELLANEOUS REVENUES							
441-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
441-49300-57	FUND BALANCE APPLIED	-	-	50,000	50,009	50,000	50,000
	Total Other Financing Sources	-	-	50,000	50,009	50,000	50,000
	Fund 440 - TID District #4	-	2,126,362	50,000	52,009	50,000	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	-	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-
441-57660-350	MISC EXPENSES	-	-	-	2,009	-	-
441-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-
441-57660-620	INTEREST ON DEBT	-	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	-	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-
	Total TID # 4	-	50,000	50,000	52,009	50,000	50,000
FUND BALANCE		-	2,076,362		2,026,353	1,976,353	1,926,353
441-34300	Net Change-Increase/(Decrease)	-	2,076,362		(50,009)	(50,000)	(50,000)

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 410**

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
410-4110-57	PROPERTY TAX INCREMENT	-	-	-	4,503	4,503	245,421	245,421
	Total Taxes	-	-	-	4,503	4,503	245,421	245,421
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
410-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	359,174
410-49300-57	FUND BALANCE APPLIED	-	-	-	10,280	(4,353)	(115,644)	(97,583)
	Total Other Financing Sources	-	-	-	10,280	(4,353)	(115,644)	261,591
	Fund 440 - TID District #10	-	-	-	14,783	150	129,777	507,012

TID 10 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	-	17,660	139	-	-	-	-
410-57660-240	TID FEES-STATE OF WISCONSIN	-	1,000	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	82,000	471,368
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	22,500	25,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	25,127	10,494
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	-	18,660	289	14,783	150	129,777	507,012
FUND BALANCE		-	(18,660)	(18,948)		(14,595)	101,049	198,632
410-34300	Net Change-Increase/(Decrease)	-	(18,660)	(289)		4,353	115,644	213,227

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 411**

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
411-4110-57	PROPERTY TAX INCREMENT	-	-	-	26,784	26,784	66,273	66,273
	Total Taxes	-	-	-	26,784	26,784	66,273	66,273
INTERGOVERNMENTAL REVENUES								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	(7,001)	(15,134)	(16,496)	(30,629)
	Total Other Financing Sources	-	-	-	(7,001)	(15,134)	(16,496)	(30,629)
	Fund 440 - TID District #11	-	-	-	19,783	11,650	49,777	35,644

TID 11 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(9,710)	(9,710)	139	-	1,500	-	-
411-57660-240	TID FEES-STATE OF WISCONSIN	(1,000)	(1,000)	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
411-57660-519	INSURANCE	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	10,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	24,627	10,494
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	(10,710)	(10,710)	289	19,783	11,650	49,777	35,644
FUND BALANCE		(10,710)	(10,710)	(10,998)		4,136	20,632	51,261
411-34300	Net Change-Increase/(Decrease)	10,710	-	(289)		15,134	16,496	30,629

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 412**

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	-	-	12,842	12,842	148,210	148,210
	Total Taxes	-	-	-	12,842	12,842	148,210	148,210
INTERGOVERNMENTAL REVENUES								
412-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	-	8,668	-	-	-	-
	Total Misc Revenues	-	-	8,668	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	-	205,000	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	108,894	31,895	(106,460)	(106,860)
	Total Other Financing Sources	-	-	205,000	108,894	31,895	(106,460)	(106,860)
	Fund 440 - TID District #12	-	-	213,668	121,736	44,737	41,750	41,350

TID 12 EXPENSE DETAIL

CAPITAL PROJECT FUNDS

FUND 412 TAX INCREMENTAL DISTRICT 12



	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
412-57660-214	FINANCIAL/BONDING SERVICES	-	-	6,367	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	28,001	-	-
412-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	200,000	100,000	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	-	5,000	5,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	-	-	11,586	11,586	6,600	6,200
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	-	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	10,710	10,710	206,656	121,736	44,737	41,750	41,350
	FUND BALANCE	(10,710)	(10,710)	(3,698)		(35,593)	70,867	177,727
412-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	7,012		(31,895)	106,460	106,860

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 413**

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
413-4110-57	PROPERTY TAX INCREMENT	-	-	-	5,694	5,694	90,739	90,739
	Total Taxes	-	-	-	5,694	5,694	90,739	90,739
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STA TE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
413-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	109,419	(5,544)	(10,626)	(10,626)
	Total Other Financing Sources	-	-	-	109,419	(5,544)	(10,626)	(10,626)
	Fund 440 - TID District #13	-	-	-	115,113	150	80,113	80,113

TID 13 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
413-57660-240	TID FEES-STA TE OF WISCONSIN	1,000	1,000	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	35,000	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	79,963	-	79,963	79,963
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	10,710	10,710	289	115,113	150	80,113	80,113
FUND BALANCE		(10,710)	(10,710)	(10,998)		(5,454)	5,172	15,798
413-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		5,544	10,626	10,626

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 414**

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
414-41110-57	PROPERTY TAX INCREMENT	-	-	-	61,563	61,563	364,424	364,424
	Total Taxes	-	-	-	61,563	61,563	364,424	364,424
INTERGOVERNMENTAL REVENUES								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
414-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	78,746	(16,948)	(69,672)	(164,511)
	Total Other Financing Sources	-	-	-	78,746	(16,948)	(69,672)	(164,511)
	Fund 440 - TID District #14	-	-	-	140,309	44,615	294,752	199,913

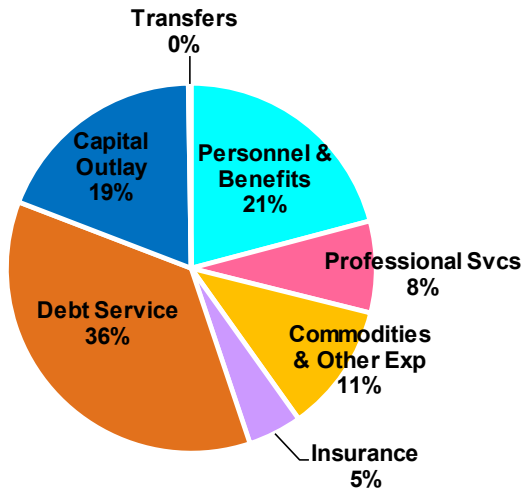
TID 14 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	25,000	25,000
414-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	44,465	44,465	56,263	55,013
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	95,694	-	213,339	119,750
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	10,710	10,710	289	140,309	44,615	294,752	199,913
FUND BALANCE		(10,710)	(10,710)	(10,998)		5,950	75,622	240,133
414-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		16,948	69,672	234,183

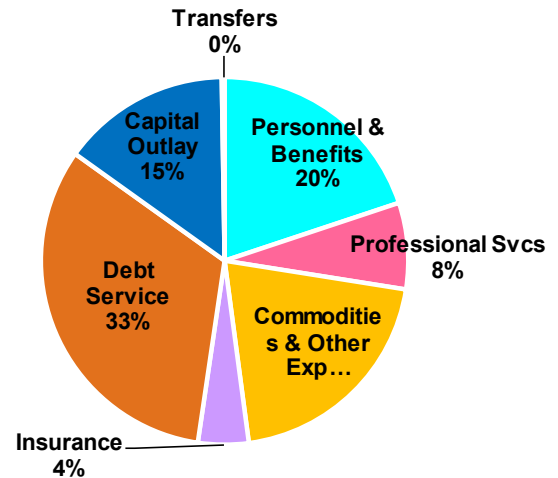
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
	Operating Revenues	6,311,688	6,847,575	6,972,895	7,190,243	7,105,579	7,625,788	7,625,788
	Other Revenue Sources	109,675	475,268	483,385	954,398	1,044,711	1,915,532	2,610,337
	Total	6,421,363	7,322,843	7,456,279	8,144,641	8,150,290	9,541,319	10,236,124
EXPENSES								
100	Personnel & Benefits	1,748,256	1,702,983	1,679,016	1,899,955	1,908,893	1,968,203	2,011,883
200	Professional Svcs	645,279	652,819	780,834	731,049	810,709	755,264	767,959
300	Commodities & Other Exp	479,835	734,993	696,335	712,685	723,853	1,059,980	2,063,388
500	Insurance	2,316,620	2,297,318	2,386,833	476,256	454,400	443,834	449,957
600	Debt Service	777,619	752,076	1,171,029	3,353,060	3,313,435	3,388,346	3,290,593
800	Capital Outlay	128,804	59,976	125,020	946,636	914,000	1,781,798	1,505,759
900	Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
	Total	6,117,913	6,225,165	6,864,067	8,144,641	8,150,290	9,422,424	10,114,539

2024 UTILITY FUNDS
Expenditures by Category



2025 UTILITY FUNDS
Expenditures by Category



FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
WATER UTILITY**FUND DESCRIPTION****FUND 610**

The Water Utility Fund (#610) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of delivering safe drinking water and adequate fire protection to the residents of the City.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City's potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility's ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Water Utility Superintendent	1	1	1	1	1	1
Water Lead	0	0	1	1	1	1
Operators	4	4	3	2	2	2
Water Laborer	0	0	0	1	1	1
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.3	.3	.7	.7	.7	.7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
Total Revenues		2,062,795	2,568,606	2,709,462	2,927,442	2,909,922	4,019,483	4,947,805
	Total	2,062,795	2,568,606	2,709,462	2,927,442	2,909,922	4,019,483	4,947,805
EXPENSES								
100 Personnel & Benefits		631,304	612,438	629,434	718,199	712,221	770,682	787,719
200 Professional Svcs		245,072	256,303	369,179	285,178	312,881	284,748	292,183
300 Commodities & Other Exp		254,420	470,335	449,650	484,232	493,771	831,497	1,824,792
500 Insurance		886,187	825,702	877,247	406,422	377,500	374,000	378,220
600 Debt Service		148,420	149,895	373,854	767,874	728,549	803,160	679,556
800 Capital Outlay		14,326	26,405	93,683	265,538	285,000	836,500	863,750
900 Transfers		-	-	-	-	-	-	-
	Total	2,179,729	2,341,078	2,793,047	2,927,442	2,909,922	3,900,588	4,826,220
Liquid-Operating Cash		663,917	848,477	1,091,589		1,194,861		
Liquid-Restricted Cash		1,412,335	949,002	1,805,734		1,311,326		
Non-Liquid-Fund Balance		9,036,631	9,494,392	8,449,906		8,697,155		
TOTAL FUND BALANCE		11,112,883	11,291,871	11,347,228		11,203,342	10,128,754	9,168,166
Net Change-Increase/(Decrease)		(116,934)	178,988	55,357		(143,886)	(1,074,588)	(960,588)

DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City's entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility's staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU's throughout the year.

SERVICE TYPE	Description	2018	2019	2020	2021
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	590,710,000 49,225,833	630,674,000 52,556,167	612,392,000 51,032,000	642,010,000 53,500,833
Water Mains in Service (2"-16")	Feet	293,705	289,495	290,041	289,951
Water Meters in Service	Count	3,839	4,128	4,228	3,791
Hydrants	Replaced/Total	10 / 565	15 / 569	13 / 598	8 / 602
Valves	Exersized/Total	447 / 915	465 / 922	475 / 928	385 / 794
Main & Svc Breaks Repaired	Number of		10	5	12
New Services	Number of		32	62	30

GOALS & OBJECTIVES 2022/2023 OUTLOOK

- Oversee the construction on the new Southwest Elevated Tank water reservoir located by Well #9. Work with the contractors to integrate bringing the new tower online with the Cravath St tower and taking the Starin Park tower out of service.
- The Utility is closely monitoring the discussion on PFAS at the DNR level. Any new mandates delivered by the DNR will most likely cause additional water sampling throughout our Wells.
- New DNR regulations will require the Utility to do additional monitoring of total water discharged and total chlorine residuals during hydrant flushing, new water main construction and maintenance on water towers where discharges end up in waterways.
- The Utility will continue to identify lead services on both the private and public side. The majority of this work will be completed during meter changeouts. Other verification will be completed using the trailer vacuum excavator.
- The Utility took over the meter replacement program in 2021 by completing this requirement using city employees. The Utility will review the accomplishments made in 2021 and look to make adjustments in 2022-2023.
- The Utility is proposing to work with a consultant to help initiate the non-residential cross connection inspections.
- With a young staff, the Utility will look to help develop our employees by sending them to water education classes, both to learn and to obtain the necessary continuing educations credits that are required by the DNR.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

PROPIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	(51)	(100)	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	585,419	668,745	672,469	775,177	765,834	739,396	739,396
610-46462-61	METERED SALES/COMMERCIAL	90,907	107,980	106,786	131,925	133,176	150,028	150,028
610-46463-61	METERED SALES/INDUSTRIAL	502,954	590,759	640,303	660,467	567,285	529,426	529,426
610-46464-61	SALES TO PUBLIC AUTHORITIES	142,540	190,060	201,176	212,706	221,362	236,083	236,083
610-46465-61	PUBLIC FIRE PROTECTION REV	477,961	515,063	518,488	586,569	631,083	746,595	746,595
610-46466-61	PRIVATE FIRE PROTECTION REV	41,594	43,803	61,538	48,410	62,891	52,671	52,671
610-46467-61	METERED SALES/MF RESIDENTIAL	138,808	160,160	160,682	183,540	171,732	187,934	187,934
	Total Revenues	1,980,182	2,276,519	2,361,342	2,598,793	2,553,362	2,642,132	2,642,132
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	(729)	618	2,164	500	24,069	20,459	18,208
610-47420-61	INTEREST REVENUE-LEASES	-	-	1,836	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	10,400	26,800	33,000	10,000	10,000	10,000	10,000
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	7,500	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	-	-	8,000	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	36,197	35,284	14,920	27,155	28,038	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,686	9,495	9,468	6,000	15,000	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	560	834	515	500	2,258	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	4,571	11,837	14,059	-	38,949	-	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	268	30	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	11,229	10,867	10,499	12,000	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	10,330	194,768	232,866	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	3,370	1,316	1,250	-	5,569	2,000	2,000
610-47483-61	LEASE REVENUE	-	-	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	-	-	-	-
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	14,633	-	25,127	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	14,633	-	24,627	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	-	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	44,465	44,465	56,263	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	110,800	143,886	1,074,588	2,035,176
	Total Other Revenue Sources	82,613	292,087	348,120	328,649	356,560	1,377,351	2,305,673
	610 - Water Utility	2,062,795	2,568,606	2,709,462	2,927,442	2,909,922	4,019,483	4,947,805

PROPRIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	18,003	14,408	18,883	16,632	20,081	18,141	18,549	
610-61600-112	WAGES/OVERTIME	608	448	2,010	5,529	1,981	5,209	5,327	
610-61600-310	OFFICE & OPERATING SUPPLIES	567	154	308	550	1,390	1,500	1,500	
610-61600-350	REPAIR/MTN EXPENSES	801	245	47	500	350	500	500	
	Total Source Of Supply Exp.	19,979	15,255	21,247	23,211	23,802	25,350	25,875	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	40,224	29,366	37,610	38,530	43,718	42,025	42,970	
610-61620-112	WAGES/OVERTIME	-	-	-	-	129	-	-	
610-61620-220	UTILITIES	158,749	179,531	209,850	180,000	170,490	180,000	181,800	
610-61620-310	OFFICE & OPERATING SUPPLIES	485	76	353	400	3,266	2,000	2,000	
610-61620-350	REPAIR/MTN EXPENSE	24,360	171,068	201,060	118,500	118,500	353,000	1,387,000	A
	Total Pumping Operations Exp.	223,818	380,041	448,873	337,430	336,103	577,025	1,613,770	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	19,462	14,713	18,084	22,580	23,494	24,629	25,183	
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61630-310	WATER TESTING & OP SUPPLIES	9,083	11,587	12,014	20,200	20,200	21,000	25,000	
610-61630-341	CHEMICALS	24,343	21,708	33,399	37,500	37,500	35,000	38,500	
610-61630-350	Repair/Maint Expense	79,097	125,003	22,180	119,000	119,000	190,000	129,000	B
	Total Water Treatment Op	131,986	173,010	85,676	199,280	200,194	270,629	217,683	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	957	588	640	1,057	723	1,153	1,179	
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61640-310	OFFICE & OPERATING SUPPLIES	34	-	-	-	-	-	-	
	Total Transmission Expenses	991	588	640	1,057	723	1,153	1,179	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	2,547	1,351	2,399	2,660	3,033	2,902	2,967	
610-61650-112	WAGES/OVERTIME	-	-	-	-	772	-	-	
610-61650-350	REPAIR/MTN EXPENSE	25,245	31,407	34,762	60,000	65,000	73,500	70,000	C
	Total Reservoirs Mtn. Expense	27,792	32,759	37,161	62,660	68,805	76,402	72,967	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	19,417	12,083	13,419	17,752	21,225	19,362	19,798	
610-61651-112	WAGES/OVERTIME	-	-	186	-	-	394	403	
610-61651-113	TEMPORARY WAGES	1,656	2,169	189	-	-	-	-	
610-61651-350	REPAIR/MTN EXPENSE	28,363	35,338	45,308	36,000	36,000	40,000	45,000	
	Total Mains Mtn. Expense	49,436	49,590	59,101	53,752	57,225	59,756	65,200	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	16,850	10,738	33,620	15,589	16,901	17,004	17,386	
610-61652-112	WAGES/OVERTIME	82	-	1,294	427	186	2,742	2,803	
610-61652-350	REPAIR/MTN EXPENSE	11,347	13,446	22,711	35,000	30,000	30,000	35,000	D
	Total Services Mtn. Expenses	28,279	24,184	57,625	51,016	47,087	49,745	55,190	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	10,349	15,575	18,898	12,941	30,235	14,115	14,433	
610-61653-112	WAGES/OVERTIME	-	-	-	-	65	-	-	
610-61653-210	CONTRACTUAL SERVICES	48,346	23,858	15,505	14,100	14,100	16,000	20,000	E
610-61653-350	REPAIR/MTN EXPENSE	2,101	6,936	3,563	2,750	2,750	3,000	3,500	
	Total Meters Mtn. Expenses	60,796	46,368	37,966	29,791	47,149	33,115	37,933	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	8,921	8,412	8,078	9,893	27,604	10,790	11,033	
610-61654-112	WAGES/OVERTIME	-	-	18	-	598	39	40	
610-61654-113	WAGES TEMPORARY	4,536	3,105	279	-	-	-	-	
610-61654-350	REPAIR/MTN EXPENSE	10,850	8,716	9,927	10,100	10,100	15,000	15,000	
	Total Hydrants Mtn. Expenses	24,307	20,233	18,302	19,993	38,301	25,829	26,073	

PROPRIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	1,083	95	198	800	1,446	873	893	
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
	Total Meter Reading Expenses	1,083	95	198	800	1,446	873	893	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	38,081	38,147	37,924	42,217	57,327	44,397	45,396	
610-61902-112	WAGES/OVERTIME	-	-	-	-	161	-	-	
	Total Acct. & Collecting Exp.	38,081	38,147	37,924	42,217	57,489	44,397	45,396	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,886	6,556	4,562	10,646	12,612	7,981	8,223	
610-61903-310	INFO TECH & OPERATING SUPPLIES	641	53	161	-	50	-	-	
610-61903-325	PUBLIC EDUCATION	78	78	96	657	300	657	664	
610-61903-361	AMR GATEWAY SERVICES	1,354	9,022	9,934	12,500	12,500	17,000	19,500	
610-61903-362	CREDIT/DEBIT CARD EXPENSES	7,653	10,408	12,013	9,275	-	9,275	9,368	
	Total Customer Accounts Exp.	14,611	26,117	26,767	33,078	25,462	34,913	37,754	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	118,616	120,800	125,280	132,225	126,936	133,566	136,572	
610-61920-154	PROFESSIONAL DEVELOPMENT	91	-	-	-	280	-	-	
	Total Administrative Expenses	118,707	120,800	125,280	132,225	127,216	133,566	136,572	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,160	1,273	1,374	595	686	1,620	1,208	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,099	3,827	3,304	3,297	3,382	3,107	3,622	
610-61921-310	OFFICE & OPERATING SUPPLIES	9,954	10,712	9,611	9,750	9,750	8,000	8,500	
	Total Office Supplies Expense	14,214	15,812	14,289	13,642	13,817	12,727	13,330	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	14,645	24,428	109,240	58,500	90,000	54,750	55,750	F
610-61923-211	PLANNING	7,500	8,000	8,000	8,500	8,500	8,500	8,500	G
610-61923-212	GIS SERVICES	4,034	5,072	5,920	5,500	5,500	5,500	5,500	H
	Total Outside Services Emp.	26,179	37,501	123,160	72,500	104,000	68,750	69,750	
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	20,207	21,868	23,238	24,039	24,000	24,000	24,720	
	Total Insurance Expense	20,207	21,868	23,238	24,039	24,000	24,000	24,720	
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	143,647	143,371	153,552	189,746	150,129	188,116	192,348	
610-61926-590	SOC SEC TAXES EXPENSE	33,912	32,588	32,236	32,383	39,027	34,438	35,213	
	Total Employee Benefits	177,559	175,959	185,789	222,129	189,157	222,554	227,561	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	1,326	2,806	5,266	6,500	6,500	7,000	7,070	
	Total Employee Training Exp.	1,326	2,806	5,266	6,500	6,500	7,000	7,070	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	2,028	2,548	8,263	2,525	4,063	2,525	2,550	
	Total PSC Assessment	2,028	2,548	8,263	2,525	4,063	2,525	2,550	
MISC. GENERAL EXPENSES / 610-61930									
610-61930-540	LOSS ON DISPOSAL OF ASSET	105,328	7,644	-	-	-	-	-	
610-61930-550	DEPRECIATION EXPENSE	239,725	271,444	341,300	-	-	-	-	
610-61930-551	DEPRECIATION EXPENSE-CIAC	144,336	141,678	142,196	-	-	-	-	
610-61930-590	TAXES	342,678	350,480	338,276	350,000	353,500	350,000	353,500	
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-	
	Total Misc. General Expenses	832,068	771,246	821,772	350,000	353,500	350,000	353,500	
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	1,750	601	2,345	5,050	5,050	5,000	5,050	
610-61933-351	FUEL EXPENSE	6,655	6,349	9,998	6,500	7,565	7,565	7,641	
	Total Transportation Expenses	8,405	6,950	12,343	11,550	12,615	12,565	12,691	

PROPRIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
GENERAL PLANT MTN. EXPENSE / 610-61935								
610-61935-111	MTN SALARIES/WAGES	159,334	171,846	128,324	154,941	127,499	168,996	172,799
610-61935-112	WAGES/OVERTIME	296	77	75	1,954	-	322	329
610-61935-113	WAGES/TEMPORARY	5,320	2,907	1,836	22,392	-	22,392	22,896
610-61935-116	ON CALL PAY	11,905	12,530	12,723	13,052	13,285	13,346	13,346
610-61935-118	CLOTHING ALLOWANCE	3,354	3,392	4,155	2,800	2,410	300	303
610-61935-154	ORGANIZATION MEMBERSHIPS	382	1,137	1,934	3,000	3,000	3,250	3,500
610-61935-220	UTILITIES	626	1,211	3,160	1,515	548	1,515	1,530
610-61935-350	REPAIR/MTN EXPENSE	9,524	7,429	19,861	-	8,000	12,500	15,000
610-61935-365	DAMAGE CLAIM-INSURANCE	135	-	-	-	-	-	-
	Total General Plant Mtn. Exp.	190,875	200,529	172,067	199,654	154,742	222,621	229,702
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936								
610-61936-111	SALARIES/WAGES	4,258	2,373	2,560	4,981	2,977	5,432	5,555
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	7,205	22,964	1,358	110,000	110,000	335,000	110,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	3,551	3,440	84,879	90,000	125,000	380,000	629,500
610-61936-823	METER PURCHASES	3,570	-	7,446	65,538	50,000	121,500	124,250
	Total Capital Outlay/Construct	18,584	28,778	96,244	270,518	287,977	841,932	869,305
DEBT SERVICE COSTS / 610-61950								
610-61950-610	PRINCIPAL ON DEBT	-	-	-	346,300	346,300	471,300	411,300
610-61950-620	INTEREST ON DEBT	121,946	148,945	219,965	381,174	381,174	291,460	267,181
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	-	-	116,265	118,895
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	650	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	26,474	950	153,239	40,400	1,075	40,400	1,075
	Total Debt Service Costs	148,420	149,895	373,854	767,874	728,549	919,425	798,451

WATER UTILITY EXPENSE NOTES				2024	2025
PUMPING OPERATIONS EXPENSES / 610-61620					
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025			140,000	160,000
	Well Performance Testing			7,000	7,500
	Maintenance service agreement for backup generators.			3,000	3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter			2,000	2,500
	Variable Frequency Drive (VFD) for wells 5 & 9			70,000	-
	Regular maintenance			35,000	35,000
	Well 7 Modification			96,000	1,179,000
			Total:	353,000	1,387,000
WATER TREATMENT OPERATIONS EXP / 610-61630					
B	Filter tank media replacement (IF NEEDED) well 6 (two tanks) 2024. Well 8 in 2025			175,000	95,000
	Well 9 backwash holding tank cleaning/insp.			-	14,000
	Well 9 air compressors			-	20,000
	Automatic hydrant flushing equipment (3)			15,000	-
			Total:	190,000	129,000
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C	Tower contracts for East and Southwest towers.			68,500	70,000
	Well #7 reservoir storage tank inspection. <i>If DNR requires us. Delayed for 2023.</i>			5,000	-
			Total:	73,500	70,000
SERVICES MTN. EXPENSES / 610-61652					
D	Lead Lateral Replacement				
			Total:	30,000	35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E	Well house meter yearly testing			-	2,500
	Large meter testing yearly requirement distribution.			16,000	17,500
			Total:	16,000	20,000
OUTSIDE SERVICES EMPLOYED / 610-61923					
F	Audit, Consultants			12,000	13,000
	Cross connection surveys for Industrial/Comm/MF/ PA			30,250	30,250
	SCADA consultant			12,500	12,500
			Total:	54,750	55,750
G	Engineering transfer to General Fund				
			Total:	8,500	8,500
H	GIS transfer to General Fund			4,250	4,250
	EIG Whitewater.org GIS Hosting			1,250	1,250
			Total:	5,500	5,500
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I	Fire hydrant replacement			75,000	75,000
	New service vehicle			65,000	-
	Skidsteer lease			-	6,000
	Office computers			7,000	-
	Enclosed Water material hauling trailer			-	12,500
	Mounted valve operator/ vac service truck			180,000	-
	Concrete barriers/material dividers			8,000	-
	Pneumatic contol cut off saw			-	16,500
			Total:	335,000	110,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J	Vehicle Garage			300,000	524,500
	Tree/brush/stump removal (street dept./Kienbaums			40,000	-
	Fire Hydrant painting			40,000	40,000
	Paving well 9 road			-	65,000
			Total:	380,000	629,500
CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823					
K	Residential meters			24,000	26,500
	Residential back flow preventers			2,500	2,750
	Celluar endpoints			75,000	75,000
	Large meter replacements (Determined after testing)			20,000	20,000
			Total:	121,500	124,250

FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
WASTEWATER UTILITY**FUND DESCRIPTION****FUND 620**

The Wastewater Utility Fund (#620) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of treating consumed water from residents, businesses and industrial facilities and returning the cleaned water back to the environment.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the wastewater collection and treatment system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.
- **Sewer Operating Fund:** This fund is used for paying all the expenses for the operation of the Wastewater Utility. It is recommended that the Utility maintain a cash balance of three to six months of the annual O&M budget.
- **Sewer Connection Fund:** This fund was established when sanitary sewer connection fees were implemented in the 80's. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewers, lift station construction and plant improvements.
- **Equipment Replacement Fund (ERF):** This fund is mandated by the WDNR based on the Clean Water Fund loan program. The Utility will fund the ERF using the WDNR method of maintaining a balance equal to 10% of mechanical equipment assets as determined by the City's annual audit. The required minimum ERF balance is evaluated each.
- **Sewer Repair & Replacement Fund(SRRF):** This fund was established in 2009 in conjunction with the Strand sewer rate study. The fund is used for the repair and replacement of collecting sewers for infiltration/inflow improvements and can also be used for Capital Improvement Project sewer replacement. This is a discretionary fund, thus the balance is to be determined by management. Annual transfers to this fund can be determined every year during the budgeting process based on the prior year's expenditures from the fund and planned Capital Projects. Any funding left over from large Capital Improvement Projects that required borrowing can be placed in this fund for future projects.

DEPARTMENT/FUNCTION

The Wastewater Utility is responsible for returning all consumed water within the City of Whitewater back into the environment in a responsible fashion that meets or exceeds state and federal regulations. In order to do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

MISSION

To efficiently operate and maintain all aspects of the Wastewater Utility in a manner that is consistent with best environmental practices while also meeting or exceeding regulatory compliance standards. Our additional duty is to respond in a prompt, courteous and professional manner when dealing with the sanitary customers of the City of Whitewater.

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Utility Superintendent	1	1	1	1	1	1
Lab Operator	1	1	-	-	-	-
Lead Operator	-	-	1	1	1	1
Operator	4	3	3	3	2	2
Wastewater Specialist	-	1	2	2	3	3
Administrative Assistant (70%)	1	1	1	1	1	1
Part Time Lab Assistant	1	-	-	-	-	-
Seasonal	1	2	1	1	1	1
Total Wastewater	9	9	9	9	10	10

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
	Total Revenues	3,818,214	4,160,133	4,193,260	4,465,858	4,496,110	4,487,428	4,545,145
	Total	3,818,214	4,160,133	4,193,260	4,465,858	4,496,110	4,487,428	4,545,145
EXPENSES								
100	Personnel & Benefits	866,312	827,137	765,784	899,328	915,778	910,382	930,565
200	Professional Svcs	374,768	360,102	373,502	417,172	436,169	427,688	432,762
300	Commodities & Other Exp	160,622	204,641	181,125	193,737	203,877	193,737	195,674
500	Insurance	1,336,197	1,358,808	1,379,772	55,837	62,900	55,837	57,361
600	Debt Service	572,865	547,517	688,283	2,308,687	2,308,387	2,308,687	2,331,774
800	Capital Outlay	105,118	33,571	30,927	591,098	569,000	591,098	597,009
	Total	3,415,882	3,331,776	3,419,392	4,465,858	4,496,110	4,487,428	4,545,145
	Liquid-Operating Cash	318,722	1,216,574	1,023,833		2,671,496		
	Liquid-Restricted Cash	5,188,776	4,355,159	7,902,240		5,952,599		
	Non-Liquid-Fund Balance	12,371,359	13,130,475	10,654,502		10,595,801		
FUND BALANCE		17,878,858	18,702,208	19,580,574		19,219,896	19,497,991	19,336,827
	Net Change-Increase/(Decrease)	402,333	823,350	878,367		(360,679)	278,095	(161,164)

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a "C" or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

SERVICE TYPE		2017	2018	2019	2020	2021
Televising Sanitary Sewer Main	% of Total Length (Mi)	5.5% 2.9 miles	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles	4% 2.1 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	37.0% 19.2 miles	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles	33% 17.1 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles	35% 18.1 miles
Manhole Inspections	% of Total # Completed	33% 446	33% 446	33% 541	40% 541	33% 446
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	.005% 0.3 miles	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles	0.7% 0.4 miles
Peak Monthly Flow	Gal / Month (Millions)	82.473 MGD	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.66 mg/l	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- The Final Compliance Alternatives Plan, relative to phosphorus discharge, will be submitted to the WDNR along with our permit renewal package in September of 2021. Our current permit expires on March 31, 2022. As part of our new permit we will begin detailed plans for future phosphorus compliance.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- We have renewed our efforts to improve upon the Utility ArcGIS capabilities. We have begun working cooperatively with City Staff and consultants to develop a user friendly platform that can be used to not only capture current infrastructure but assist in tracking meaningful maintenance history of collection system structures.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- The regulatory atmosphere is ever changing. Future items we are planning for and or monitoring closely are: a) PFAS/PFOA standards- regulators are calling for increased sampling efforts from both the drinking water and wastewater industries. In many cases there are no standards established of which to compare or standardize our findings at this time. The potential effects of a numeric standard could be far reaching for the wastewater industry. Narrative standard proposals are gaining traction with those affected and the regulatory community.
- We will continue to improve upon our "in-house" training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	(51)	(100)	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	585,419	668,745	672,469	775,177	765,834	739,396	739,396
610-46462-61	METERED SALES/COMMERCIAL	90,907	107,980	106,786	131,925	133,176	150,028	150,028
610-46463-61	METERED SALES/INDUSTRIAL	502,954	590,759	640,303	660,467	567,285	529,426	529,426
610-46464-61	SALES TO PUBLIC AUTHORITIES	142,540	190,060	201,176	212,706	221,362	236,083	236,083
610-46465-61	PUBLIC FIRE PROTECTION REV	477,961	515,063	518,488	586,569	631,083	746,595	746,595
610-46466-61	PRIVATE FIRE PROTECTION REV	41,594	43,803	61,538	48,410	62,891	52,671	52,671
610-46467-61	METERED SALES/MF RESIDENTIAL	138,808	160,160	160,682	183,540	171,732	187,934	187,934
	Total Revenues	1,980,182	2,276,519	2,361,342	2,598,793	2,553,362	2,642,132	2,642,132
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	(729)	618	2,164	500	24,069	20,459	18,208
610-47420-61	INTEREST REVENUE-LEASES	-	-	1,836	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	10,400	26,800	33,000	10,000	10,000	10,000	10,000
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	7,500	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	-	-	8,000	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	36,197	35,284	14,920	27,155	28,038	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,686	9,495	9,468	6,000	15,000	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	560	834	515	500	2,258	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	4,571	11,837	14,059	-	38,949	-	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	268	30	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	11,229	10,867	10,499	12,000	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	10,330	194,768	232,866	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	3,370	1,316	1,250	-	5,569	2,000	2,000
610-47483-61	LEASE REVENUE	-	-	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	-	-	-	-
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	14,633	-	25,127	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	14,633	-	24,627	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	-	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	44,465	44,465	56,263	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	110,800	143,886	1,074,588	2,035,176
	Total Other Revenue Sources	82,613	292,087	348,120	328,649	356,560	1,377,351	2,305,673
	610 - Water Utility	2,062,795	2,568,606	2,709,462	2,927,442	2,909,922	4,019,483	4,947,805

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	142,748	144,324	150,573	159,096	153,711	192,641	196,975	
620-62810-116	ACCOUNTING/COLLECT SALARIES	38,080	37,730	37,533	42,217	53,846	44,397	45,396	
620-62810-118	METER READING SALARIES	8,199	1,083	7,213	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	69	-	-	-	600	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,950	9,622	10,348	10,100	12,300	10,100	10,201	
620-62810-220	PLANNING	12,000	12,000	12,000	12,120	12,500	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	4,534	5,612	6,500	7,314	7,846	4,600	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	3,949	-	-	2,323	1,800	2,323	2,346	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,630	6,366	5,936	9,236	11,007	12,997	12,870	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,440	1,946	2,177	2,228	2,228	4,289	5,409	
620-62810-310	OFFICE SUPPLIES	6,421	6,683	8,055	6,565	7,000	6,565	6,631	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	-	-	750	-	-	
620-62810-356	JOINT METER EXPENSE	11,229	17,917	10,499	19,342	19,342	19,342	19,535	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	14,110	16,949	19,564	25,250	20,000	25,250	25,503	
620-62810-519	INSURANCE EXPENSE	39,829	42,266	45,494	48,262	57,200	48,262	49,710	
620-62810-550	DEPRECIATION EXPENSE	1,289,501	1,308,672	1,326,998	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,603,007	1,603,007	1,603,007	1,619,037	
620-62810-620	INTEREST ON DEBT	545,843	547,042	571,305	675,380	675,380	675,380	682,134	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	27,022	475	116,978	30,300	30,000	30,300	30,603	
620-62810-820	CAPITAL IMPROVEMENTS	3,551	4,018	6,377	459,000	459,000	459,000	463,590	C
620-62810-821	CAPITAL EQUIPMENT	1,374	-	-	20,000	-	20,000	20,200	D
620-62810-822	EQUIP REPL FUND ITEMS	11,068	2,206	2,178	10,100	-	10,100	10,201	
620-62810-825	SEWER REPAIR/MAINT FUNDING	88,157	26,592	18,425	100,000	108,000	100,000	101,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	3,515	-	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	968	756	432	1,998	2,000	1,998	2,018	
	Total Adm./General Expenses	2,267,672	2,192,257	2,362,100	3,243,838	3,237,517	3,283,051	3,320,608	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	79,450	80,605	82,482	87,945	109,875	86,913	88,868	
620-62820-112	WAGES/OVERTIME	-	-	-	1,440	-	-	-	
620-62820-117	LONGEVITY PAY	-	-	500	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	226,211	212,363	183,950	228,130	231,102	241,891	247,333	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,443	2,655	3,031	2,750	2,300	2,750	2,778	
620-62820-219	PROFESSIONAL SERVICES	70,192	25,924	18,972	8,550	18,000	8,550	8,636	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,946	3,751	3,798	3,840	3,800	3,840	3,878	
620-62820-310	OFFICE & OPERATING SUPPLIES	3,400	1,452	2,493	3,030	2,500	3,030	3,060	
	Total Supervisory/Clerical	385,643	326,750	295,226	335,685	367,577	346,973	354,553	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	78,563	86,566	80,420	88,591	88,262	91,150	93,201	
620-62830-112	WAGES/OVERTIME	645	372	1,591	6,371	2,696	2,384	2,438	
620-62830-222	ELECTRICITY/LIFT STATIONS	9,189	11,411	10,692	10,100	10,593	10,100	10,201	
620-62830-295	CONTRACTUAL SERVICES	11,305	-	2,704	7,400	9,400	7,400	7,474	G
620-62830-353	REPR/MTN - LIFT STATIONS	22,975	13,372	5,380	14,140	2,373	14,140	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	5,197	7,718	4,430	6,565	2,402	6,565	6,631	
620-62830-355	REP/MAINT-COLLECTION EQUIP	7,394	3,917	4,476	4,000	2,948	4,000	4,040	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
	Total Collection System O&M	135,266	123,357	109,692	137,168	118,674	135,739	138,266	

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	107,882	58,487	34,334	59,855	34,092	38,915	39,790	
620-62840-112	OVERTIME	2,204	1,644	4,296	6,371	4,829	6,437	6,582	
620-62840-116	ON-CALL PAY	12,476	12,228	12,387	13,052	12,279	13,346	13,346	
620-62840-118	CLOTHING ALLOWANCE	3,809	4,684	4,158	4,545	2,234	4,278	4,321	
620-62840-156	LIFE INSURANCE	-	-	(3)	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	113,904	155,230	142,746	141,400	130,035	141,400	142,814	
620-62840-223	NATURAL GAS/PLANT	22,639	48,150	49,858	40,400	40,249	40,400	40,804	
620-62840-310	OFFICE & OPERATING SUPPLIES	16,447	14,380	13,702	15,150	15,000	15,150	15,302	H
620-62840-341	CHEMICALS	14,797	14,672	22,275	32,000	30,000	32,000	32,320	I
620-62840-342	CONTRACTUAL SERVICES	19,064	6,196	10,139	12,100	11,023	12,100	12,221	J
620-62840-351	FUEL EXPENSES	5,562	6,605	8,855	7,500	7,000	7,500	7,575	
620-62840-353	REPAIR/MTN- TREATMENT PLANT	-	644	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	-	102	1,010	-	1,010	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	6,867	7,870	7,280	7,575	5,700	7,575	7,651	
	Total Treatment Plant Oper.	325,650	330,791	310,130	340,958	292,441	320,111	323,745	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	63,962	90,583	66,785	92,701	75,827	75,696	77,399	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	127	-	-	
620-62850-242	CONTRACTUAL SERVICES	15,119	32,663	44,876	55,800	55,800	55,800	56,358	L
620-62850-342	LUBRICANTS	2,465	1,639	2,287	3,030	2,741	3,030	3,060	
620-62850-357	REPAIRS & SUPPLIES	16,245	62,344	33,156	21,400	70,000	21,400	21,614	M
	Total Maint./Treatment Equip.	97,791	187,229	147,104	172,931	204,495	155,926	158,431	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	8,172	12,530	8,351	12,823	6,409	9,465	9,678	
620-62860-112	WAGES/OVERTIME	107	117	159	-	179	-	-	
620-62860-113	SEASONAL WAGES	6,903	6,134	6,218	15,600	11,136	14,400	14,724	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,600	1,600	1,616	
620-62860-245	CONTRACTUAL REPAIRS	4,572	6,876	5,028	6,000	7,000	6,000	6,060	
620-62860-355	EQUIPMENT	2,328	2,560	737	2,525	1,200	2,525	2,550	
620-62860-357	REPAIRS & SUPPLIES	5,190	18,152	25,013	7,500	3,000	7,500	7,575	
	Total Maint-Build & Grounds	28,847	47,944	47,082	46,048	30,524	41,490	42,203	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	81,125	73,549	80,340	75,270	129,442	91,059	93,108	
620-62870-112	WAGES/OVERTIME	1,147	608	1,127	2,358	1,342	1,689	1,727	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	3,347	5,718	2,571	18,000	26,400	18,000	18,180	
620-62870-310	LAB & OPERATING SUPPLIES	7,730	8,352	9,011	9,600	5,848	9,600	9,696	K
	Total Laboratory Expense	93,350	88,228	93,050	105,227	163,032	120,349	122,711	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	3,420	2,162	-	1,010	1,200	1,010	1,020	
620-62880-357	REPAIRS & SUPPLIES	24	468	-	1,010	-	1,010	1,020	
	Total Power Generation Exp.	3,444	2,630	-	2,020	1,200	2,020	2,040	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	2,111	775	339	-	151	-	-	
620-62890-112	WAGES/OVERTIME	7	55	-	213	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	45	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	76,057	31,094	53,721	79,750	79,000	79,750	80,548	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	45	621	948	2,020	1,500	2,020	2,040	
	Total Sludge Application Exp.	78,220	32,590	55,008	81,983	80,651	81,770	82,588	
WASTEWATER UTILITY EXP TOTAL		3,415,882	3,331,776	3,419,392	4,465,858	4,496,110	4,487,428	4,545,145	

WASTEWATER UTILITY EXPENSE NOTES		2024	2025
A Planning/Eng/Transfer to GF	Total:	12,500	12,500
B GIS Technician/Transfer GF	Total:	4,600	4,750
C Capital Improvements			
Vanderlip Lift Station		-	2,827,200
Roof Replacement Program		65,000	105,000
Repurpose Fraternity LS Genset		20,000	-
Replace Solids Loadout Pump		15,000	-
Milwaukee St. LS Access Road		17,000	-
Johns Water Main		16,657	16,657
Sealcoating Asphalt		30,000	-
	Total:	163,657	2,948,857
D Capital Equipment			
Installation of RAS pump No.4		-	55,000
Emergency Dialer		-	20,000
Sludge Thickener/Dewatering		-	200,000
	Total:	-	275,000
E Transfer to Sewer Repair/Replacement Fund	Total:	125,000	150,000
F Professional Services			
Cleansweep collection day - share with Water Dept.		750	750
IT Support		50,000	50,000
MEG membership		1,800	1,800
GIS enhancements		2,500	-
	Total:	55,050	52,550
G Collection System - Contractual Services			
Generator Maintenance- even numbered years		2,500	600
Vactor Maint.		5,400	1,200
Cross Connection Inspection Service (340 @ \$8.82)		3,000	3,000
Lift Station pump rebuild		3,800	3,800
	Total:	14,700	8,600
H Operating Supplies			
Process Sensors/Ortho Analyzer reagents		3,000	3,500
Other		13,800	13,800
	Total:	16,800	17,300
I Chemicals - Polymer & Alum	Total:	33,000	34,000
J Treatment Plant Operations Contractual Services			
Software support - Hach-\$3,300, Win911-\$1000		4,300	4,300
Meter calibrations		800	800
Uniform Service		5,500	5,500
Other		1,500	1,500
	Total:	12,100	12,100
K Lab and Operating Supplies - Spectrophotometer	Total:	7,500	-
L Equipment - Contractual Services			
Cat Switchgear PLC Replacement		-	8,000
Influent Pump Rebuild		17,000	18,000
Thickner Feed Pump Maint		3,000	3,000
Bldg. 320 Conduit Repair		3,500	-
Plant Boiler Maint.		3,250	3,250
Plant Generator Maint.		-	2,500
General electrical services		4,000	4,000
Centrifuge Maintenance		18,000	30,000
Other		8,500	8,500
	Total:	57,250	77,250
M Equipment - Repairs and Supplies			
UV Hydraulic hoses		5,500	-
Electric motor rebuilds		700	1,400
Other		20,000	23,000
	Total:	26,200	24,400
N Biosolids - Contract Land Application	Total:	50,000	79,750

FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
STORMWATER UTILITY**FUND DESCRIPTION****FUND 630**

The Stormwater Utility Fund (#630) was established to account for the revenues, expenses and capital planning necessary to comply with the State's stormwater regulations, prevent flooding and to maintain the stormwater infrastructure and equipment.

- **Fund Balance** is retained to use for stormwater improvements throughout the City.
- **Primary Funding Source** is primarily through assessing fees to all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represents a standardized unit of impervious area for each property as reasonably determined by the city.
- **Audit Classification:** Proprietary; Non-Major.

DEPARTMENT/FUNCTION

The Stormwater Utility provides for the operation, maintenance, repair and construction of catch basis, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

To provide efficient and effective operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater.

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
	Total Revenues	540,353	594,103	553,558	751,341	744,258	1,034,408	743,174
	Total	540,353	594,103	553,558	751,341	744,258	1,034,408	743,174
EXPENSES								
100	Personnel & Benefits	250,640	263,408	283,798	282,429	280,894	287,138	293,599
200	Professional Svcs	25,439	36,413	38,153	28,700	61,660	42,828	43,013
300	Commodities & Other Exp	64,794	60,017	65,561	34,716	26,205	34,746	42,922
500	Insurance	94,235	112,809	129,814	13,997	14,000	13,997	14,377
600	Debt Service	56,334	54,664	108,892	276,499	276,499	276,499	279,264
800	Capital Outlay	9,360	-	410	90,000	60,000	354,200	45,000
900	Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
	Total	522,302	552,311	651,628	751,341	744,258	1,034,408	743,174
	Liquid-Operating Cash	308,650	(53,873)	642,970		386,498		
	Liquid-Restricted Cash	-	-	-		-		
	Non-Liquid-Fund Balance	4,206,114	4,610,373	3,854,567		3,905,360		
FUND BALANCE		4,514,764	4,556,500	4,497,536		4,291,858	3,794,878	3,589,132
	Net Change-Increase/(Decrease)	18,051	41,736	(58,964)		(205,678)	(496,980)	(205,746)

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2018	2019	2020	2021	2022/thru Oct
Structural Storm Water Facilities	18	19	19	19	19
Street Sweeping Miles & Tons*	5.8 Tons	557 Miles / 47 Tons	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons
Street Sweeping Hours*			297	417	104
*To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	75	70	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons
**To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

GOALS & OBJECTIVES**2022/2023 OUTLOOK**

- Storm Sewer Maintenance Tracking (August 2022) – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
630-4110-63	RESIDENTIAL REVENUES	205,635	206,427	207,115	205,412	205,152	207,114	207,114
630-4112-63	COMMERCIAL REVENUES	138,913	140,262	144,864	138,442	148,322	144,864	144,864
630-4113-63	INDUSTRIAL REVENUES	73,038	73,037	73,029	73,164	73,036	73,029	73,029
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	102,314	102,448	102,448	101,655	102,282	102,448	102,448
630-4115-63	PENALTIES	3,529	5,369	5,236	4,303	5,050	5,235	5,235
630-4116-63	OTHER REVENUES	15,000	15,000	17,000	-	-	-	-
630-4118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	Total Revenues	538,428	542,543	549,692	522,977	533,842	532,690	532,690
REVENUES/OTHER SOURCES								
630-4210-63	INTEREST INCOME	195	30	-	500	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	49,800	-	-	-	-	-
630-42213-63	MISC INCOME	1,730	1,730	3,866	-	4,738	4,738	4,738
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	227,864	205,678	496,980	205,746
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	-	-	-	-
	Total Revenues/Other Sources	1,926	51,560	3,866	228,364	210,416	501,718	210,484
	630 - Stormwater Util	540,353	594,103	553,558	751,341	744,258	1,034,408	743,174

PROPRIETARY FUNDS

FUND 630 STORMWATER UTILITY



STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300										
630-63300-115	ADMINISTRATIVE SALARIES	63,952	65,195	66,100	64,943	46,041	74,816	67,093	68,602	
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,732	18,755	19,756	27,200	14,359	23,333	26,002	26,587	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	75,430	80,682	78,614	87,187	46,360	75,335	87,715	89,689	
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	4,150	3,079	3,010	4,040	3,754	4,000	4,040	4,040	
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	A
630-63300-221	GIS EXPENSES	4,034	4,344	5,700	6,160	6,160	6,160	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-	4,128	4,313	
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	292	-	-	-	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	3,850	5,401	4,473	4,040	3,221	4,786	4,040	4,080	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,162	2,568	2,214	2,818	2,750	2,818	2,818	2,846	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,152	2,379	2,746	2,608	-	-	2,608	2,635	
630-63300-519	INSURANCE EXPENSES	10,317	10,124	10,527	11,977	11,877	12,000	11,977	12,336	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	52,277	54,664	78,918	276,499	258,841	276,499	276,499	279,264	C
630-63300-913	ERF TRANSFER-DPW ERF	21,500	25,000	25,000	25,000	25,000	25,000	25,000	25,000	D
	Total Adm./General Expenses	266,349	280,691	305,558	520,971	426,862	513,247	526,579.75	534,052.37	
STREET CLEANING / 630-63310										
630-63310-111	SALARIES/WAGES	19,132	23,795	24,013	24,153	12,116	19,688	24,697	25,252	
630-63310-351	FUEL EXPENSES	-	222	2,431	505	1,319	1,461	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	4,455	1,511	355	505	-	-	505	510	
630-63310-550	DEPRECIATION EXPENSE	81,918	100,685	117,144	-	-	-	-	-	
	Total Street Cleaning Exp.	105,505	126,212	143,943	25,163	13,435	21,149	27,202	27,763	
STORMWATER MANAGEMENT / 630-63440										
630-63440-111	SALARIES/WAGES	15,680	16,304	27,059	17,996	13,793	22,413	22,401	22,905	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	9,463	20,489	20,943	10,000	41,747	43,000	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,203	5,078	5,096	5,555	5,195	5,195	5,200	5,200	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	4,071	12,517	12,619	5,050	3,165	1,836	5,050	5,101	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,144	2,020	2,000	2,000	2,020	2,040	
630-63440-670	BOND ISSUE EXPENSES	4,057	-	29,974	-	-	-	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	9,360	-	410	90,000	23,003	60,000	354,200	45,000	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	-	
	Total Stormwater Maintenance	49,834	56,388	98,244	130,621	88,902	134,444	408,871	100,246	
COMPOST SITE/YARD WASTES / 630-63600										
630-63600-111	SALARIES/WAGES	55,092	53,235	61,423	60,951	33,716	54,788	59,230	60,563	
630-63600-113	SEASONAL WAGES	2,623	5,443	6,832	-	6,475	10,521	-	-	
630-63600-310	OFFICE & OPERATING SUPPLIES	6,000	-	6,000	6,060	-	-	8,000	8,000	
630-63600-351	FUEL EXPENSES	2,567	2,700	2,448	2,525	999	742	2,525	2,550	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	34,333	27,641	27,180	5,050	5,464	9,367	2,000	10,000	
	Total Compost Site/Yard Wastes	100,615	89,019	103,882	74,586	46,654	75,419	71,755	81,113	
LAKE MANAGEMENT/MAINTENANCE / 630-63610										
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	-	
	Total Lake Manage/Maintenance	-	-	-	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		522,302	552,311	651,628	751,341	575,853	744,258	1,034,408	743,174	

PROPIETARY FUNDS

FUND 630 STORMWATER UTILITY



STORMWATER UTILITY EXPENSE NOTES							2024	2025	
A	Transfer to GF for general engineering services						8,500	8,500	A
B	Transfer to GF for GIS services						6,160	6,160	B
C	Debt Service						276,499	279,264	C
D	Transfer to DPW ERF						25,000	25,000	D
E	Contractural Services						20,000	20,000	E
F	Capital Equipment						-	-	F
G	Capital Improvements:								
	Ann/Fremont Construction						221,300	-	
	Fremont Construction						82,400	-	
	Forest Construction						50,500	-	
	Putnam Street Design						-	22,500	
	Jefferson Street Design						-	22,500	
Total:							354,200	45,000	G

ADMINISTRATION

This department of the City of Whitewater that is responsible for implementing City Council policies. The administration department is headed by the City Manager who is appointed by the City Council. The City Manager makes all personnel appointments, directs the work of the city departments, ensures enforcement of laws, and makes recommendations for Council consideration.

ACCRUAL BASIS OF ACCOUNTING

Revenues such as user fees are recognized in the accounting period in which they are earned, expenses are recognized in the period incurred. Unbilled receivables are not recorded as the amount is not material.

AGENCY FUNDS

A fund used to account for assets held by the village as an agent for other organizations. The City of Whitewater's agency fund is the Tax Collection Fund.

AMORTIZATION

Accounting procedure that gradually reduces the cost value of a limited life or intangible asset through periodic charges to the Statement of Activities.

ANNUAL BUDGET

A statement of planned city expenditures that match with expected revenues for a one-year period.

APPROPRIATION

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the city's contracted assessor for a basis for levying property taxes.

ASSETS

Property owned by a government which has a monetary value.

AUDIT

A type of formal accounting review completed by a third party Certified Public Accountant. Audits are commissioned to provide the public with an informed and independent opinion of the integrity and reliability of financial reporting.

BALANCED BUDGET

A plan of financial operation where total revenues match total expenditures. It is a goal of the city to propose and approve a balanced budget annually.

BOND (DEBT INSTRUMENT)

A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for to pay for specified capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

Comprehensive Annual Financial Report. The Governmental Accounting Standards Board requires this report as a matter of public record.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of fixed assets. The city places a threshold of items individually exceeding \$5,000.

CAPITAL PROJECT FUND

A fund used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Whitewater capital project funds are: Tax Incremental District No. 4, Tax Incremental District No. 5, Tax Incremental District No. 6, Tax Incremental District No. 7, Tax Incremental District No. 8, Tax Incremental District No. 9 Capital Improvements Fund-450.

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

Responsible for maintenance of all records of the city, as well as elections, assessments and City Council proceedings.

COMPREHENSIVE PLAN

A defined land use and zoning plan that was developed and placed into Whitewater's City ordinances.

CVMIC

Cities & Villages Mutual Insurance Company. This is the insurance company that provides insurance, loss control, risk management and training services to the city. Whitewater is a member community of this cooperative organization.

DEBT

A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, capital leases and land contracts.

DEBT SERVICE

Amount necessary for the payment of principal, interest and related costs of general long-term debt.

DEBT SERVICE FUND

A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEFICIT

The excess of an entity's liabilities over its assets (see fund balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

A major administrative subset of the city which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The systematic allocation of the cost of an asset over its useful life.

ENTERPRISE FUND

A fund used to account for operations that provide goods or services to the general public and are financed primarily through user charges. The City of Whitewater enterprise funds are Water, Wastewater and Stormwater.

EQUALIZED VALUE

The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ESRI-GIS

Environmental Systems Research Institute (ESRI) is the company that provides the Geographical Information System (GIS) software used by the city. We use this GIS system to record property information including locations of easements, utilities, and property boundaries.

EXPENDITURE

Use of financial resources for current operations, debt service and capital outlay.

FIDUCIARY FUND

A separate fund used to account for resources held by a government acting as a trustee or agent for entities external to the governmental unit, including individuals, organizations, and other governmental units.

FINANCE DEPARTMENT

The department of the City of Whitewater that is responsible for: accounting for all city financial transactions, administering bond indebtedness, investing idle funds, preparing the city's annual budget and preparing the city's annual financial reports. The finance department also oversees the daily operations of the city's Municipal Court Clerk and the billing and collection of all municipal utility operations.

FIRE/CRASH CREW/RESCUE

The Fire/Crash Crew/Rescue Department is responsible for vehicle accident clean up and extrication, rescue/ambulance services for the city and six surrounding townships and for protection of life and property from the hazards of fire, including suppression and prevention. The Department is made up of fully trained volunteers.

FIXED ASSET

Long-lived, tangible assets that include infrastructure, buildings, equipment, and improvements other than building and land.

FSP

Fiscal Sustainability Plan (<http://dnr.wi.gov/aid/documents/eif/guide/fsp.html>) The Clean Water Fund loan program requires loan recipients to develop and submit a financial plan that demonstrates that the utility is adequately planning and pricing for both operating and capital costs. We have a contract with Baker Tilly of Madison to complete this task by the time we reach substantial completion of our Wastewater treatment plant construction project.

FUND

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between the assets and liabilities of a governmental fund.

G. I. S.

Geographic Information System. G. I. S. is a computer mapping facility enabling the village to manage resources & plan for the future. It can be used to print maps and reports on demand based on different criteria.

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

A fund used to account for basic governmental activities such as general government, public safety, public works, health and human services, leisure activities and development related activities.

GENERAL GOVERNMENTAL EXPENDITURES

A broad category of expenditures that include all funds except proprietary funds.

GENERAL GOVERNMENTAL REVENUES

A broad category of revenues that include all funds except proprietary funds

GENERAL OBLIGATION BONDS (DEBT)

Bonds that are backed by the full faith and credit of the city.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Criteria used by auditors to determine if financial statements of the city are fairly presented.

GFOA

Government Finance Officers Association. A professional organization which provides guidance and training to government accounting, auditing and financial management.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INVESTMENT INCOME

Income earned on idle funds which are not immediately needed by the city.

INTERGOVERNMENTAL REVENUE

Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

ISDN PRI

Integrated Services Digital Network Primary Rate Interface is the base digital connection for voice and data between our internal telephone and information systems and the public switched telephone network.

LEGAL DEBT LIMIT

The maximum amount of debt a municipality may incur. The limit equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds are excluded.

LEGAL DEBT MARGIN

The difference between the legal debt limit and the debt that counts toward the legal debt limit. In other words, the amount of debt that the city may issue before it reaches its legal debt limit.

LEVY

(1) Verb: To impose taxes, special assessments, or service charges for the support of government activities. (2) Noun: The total amount of taxes, special assessments, or service charges imposed by government.

LIABILITY

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MAJOR FUND

A Fund is designated as a Major Fund if it is the primary operating fund of the City or

- Its Assets, Liabilities, Revenues or Expenditures represent at least 10% of its fund type (governmental or proprietary) or
- Its Assets, Liabilities, Revenues or Expenditures represent at least 5% of the corresponding total for all governmental or proprietary funds combined or
- the City believes the fund is particularly important to financial statement users.

MARKET VALUE

The value of an asset determined by its supply and demand.

MEG

Municipal Environmental Group (<https://megwastewater.org/>) Whitewater's wastewater utility has been a member of this organization for approximately 10 years. MEG provides a voice to the Wisconsin wastewater community regarding regulatory updates and proposals. Additionally, as members, we receive permit review by their legal counsel and they serve as a resource on numerous regulatory concerns that wastewater facilities have with federal, state and local regulators.

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

Services rendered to the city by private firms, individuals or other government agencies.

PASER

Pavement Surface Evaluation and Rating. An objective system used to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition and prioritize road maintenance needs.

PILOT (PAYMENT IN LIEU OF TAXES)

A contribution by benefactors of city services who are tax exempt, (i.e. certain utilities, non-profit organizations) who chose or must pay a "tax equivalent amount."

PERSONAL SERVICES

Items of expenditures in the operating budget for salaries, wages and associated benefits for services performed by city employees.

PARKS AND RECREATION DEPARTMENT

The department of the City of Whitewater that is responsible for providing leisure-time activities for the citizens of Whitewater. The department also operates and maintains the city's parks.

PARKS AND RECREATION FEE ACTIVITIES

Recreation programs whose direct costs are funded by fees paid by participants.

PARKS AND RECREATION NON-FEE ACTIVITIES

Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

POLICE DEPARTMENT

The department of the City of Whitewater that is responsible for protection of life and property. The department is made up of sworn officers, support staff, and community service officers.

PROPRIETARY FUNDS

Funds that are used to account for a government's activities that are similar to those found in the private sector. Proprietary funds include enterprise and internal service funds.

PUBLIC WORKS DEPARTMENT

The department of the City of Whitewater that provides for the construction and maintenance of public facilities and recycling. Operations performed by the Public Works Department include:

- All engineering related to the design and construction of physical facilities in the city's including preparation of plans, supervision and inspection.
- Maintenance of streets, including sweeping, traffic signs, signal maintenance, patching, snow removal and storm sewer maintenance.
- Recycling activities such as leaf and brush removal.

REVENUES

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income, ordinance violations, ambulance revenues, transfers.

SALARIES

Items of expenditure in the operating budget for salaries and wages paid for services performed by village employees.

SAFE

Systematic Analysis and Evaluation System is developed by Springsted Incorporated to evaluate the relative value of positions within a local government or non-profit organization. This is one component of a broader Human Resources compensation and benefits framework.

SCADA

Supervisory Control and Data Acquisition. An industrial control system used to monitor and control otherwise independent subsystems. The Water and Wastewater utilities use SCADA systems to ensure the various processes with their utilities are functioning properly. These systems send status notifications to alert operators of problems within the system to ensure they can find and correct issues before they affect services.

SHARED REVENUES

Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL PURPOSE FUND

Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created a number of special purpose funds as separate components of the General Fund. Each serves an aspect of city operations that are either irregular in value, uncertain in timing or larger than can be funded within a single budget cycle. The use of these special purpose funds provide stable funding and financial visibility to manage specific aspects of city operations.

SPECIAL ASSESSMENT

A levy made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND

A fund used to account for the revenues from specific sources. They are usually required by statute, ordinance, or administrative action to finance particular activities of government. The City of Whitewater's special revenue funds include: Cable TV, Parking Permits, Equipment Revolving Funds, Parkland Acquisition, Development, Forestry, Library Special Funds, Sick Leave Severance, Street Repair, Park & Rec Fund 248.

STREET OVERLAY

Resurfacing a street by grinding off the top layer and laying down new asphalt.

STREETSCAPES

Beautification of streets through landscaping, raised medians, or street lighting.

STORM WATER MANAGEMENT PLAN

A plan required by the State to provide for adequate drainage in the city to prevent flooding problems and to preserve water quality.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENT

The amount of tax levied on industrial and commercial land within defined Tax Incremental District boundaries that is generated from incremental value growth compared to a base value.

Tax Increment BONDS (DEBT)

Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

TAX INCREMENT DISTRICTS (TID)

A geographic area defined by the local government in accordance with state statutes. The area will be subject to redevelopment as a tax increment project.

Tax Increment FINANCING (TIF)

A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

TAX LEVY

See Levy

TAX RATE

The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the city. The assessed value tax rate is calculated using the assessed value.

TIME

The TIME System is a law enforcement network that provides law enforcement with critical information on wants and warrants, driver's license and vehicle registration information, criminal histories, protection order and injunction files, sex offender and corrections information, stolen property, missing persons, and more. The TIME System connects over 10,700 criminal justice computers in Wisconsin to over 400,000 criminal justice computers across the nation and Canada. This is a core system used by the Communications Center to obtain and disseminate necessary information pertaining to police, fire, and rescue incidents.

TiPSS Courts

This is the software used by our Municipal Court to manage their activity. Titan Public Safety Solutions (TiPSS) is the company that provides the software.

UNASSIGNED FUND BALANCE

In a governmental fund, the balance of net financial resources that are spendable or available for appropriation.