



www.whitewater-wi.gov
Telephone: 262-473-0500
Fax: 262-222-5903

Office of Finance
312 W. Whitewater St.
Whitewater, WI 53190

Date: April 28, 2025

To: Urban Forestry Committee

Kevin Boehm, Parks & Recreation Director

From: Rachelle Blicht, Director of Financial and Administrative Services

Re: UFC Checking Account

It has come to our attention that a checking account was opened under the City's Federal Employer Identification Number (FEIN) several years ago and is currently being managed by the Urban Forestry Committee. As a matter of policy and fiscal responsibility, all accounts associated with the City's FEIN must be held in the City's possession and be subject to the annual audit process. As such, this account must be closed as soon as possible.

Moving forward, the committee has two options regarding how it would like to proceed:

Establish a Separate, Independent Account

The committee may choose to close the current account and open a new one that is not affiliated with the City's FEIN. Should this option be selected, and in order to minimize financial risk to the City, a guarantor will be required for the annual tree sale. In this arrangement, the City would initially front the funds for the tree purchases, and if sales fall short of covering the full cost, the guarantor would be responsible for covering the remaining balance.

Transition Financial Management to the City

The committee may choose to close the existing account and transfer the funds to the City for management. Under this option, existing line items in Fund 247—which are designated for approved Urban Forestry Committee expenses—will continue to be used. The City also maintains a separate spreadsheet to track carryover funds. The committee will be actively involved in the annual budgeting process, ensuring that future projects and funding needs can be discussed and considered for approval. The committee's treasurer will be responsible for collecting all spending and reimbursement requests, which must be approved by the committee prior to submission to the Finance Department.

Conclusion

To ensure transparency, accountability, and compliance with municipal financial practices, it is imperative that the current account be closed promptly. We appreciate the committee's cooperation as we work to bring this matter into alignment with the City's financial policies. If you have any questions or would like assistance in reviewing the options, please don't hesitate to reach out. We look forward to working together to support the important work of the Urban Forestry Committee in a fiscally sound manner.