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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Michael Smith	District 1
Orin Smith	District 2
Steven Sahyun	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Greg Majkrzak	Member at Large
Patrick Singer	Member at Large/President

PREPARED BY

Jeremiah Thomas	Comptroller
Rachelle Blitch	Finance Director

CONTRIBUTORS

John S Weidl	City Manager
Brad Marquardt	DPW Director
Dan Meyer	Police Chief
Kelly Freeman	Fire/EMS Chief
Kevin Boehm	Parks & Recreation Director
Heather Boehm	City Clerk
Brian Neumeister	Streets/Parks/Forestry Superintendent
Josh Hyndman	Water Superintendent
Diane Jaroch	Library Director
Ben Mielke	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

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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, 2025

Christopher P. Morrill
Executive Director

We are pleased to be a 7 time recipient of the GFOA Distinguished Budget Award for our 2024-2025 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 407 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2024 budget year, 26 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2024-2025 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

We are excited to present our budget for the 2024-2025 period. This two-year budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.
Dear Community Member,

We are excited to present our budget for the 2025 period. This budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.

Primary Objectives for the 2025 Budget Document

1. **Increase Affordable Housing for Families**
   The City of Whitewater recognizes the pressing need for affordable housing options for families in our community. The affordable housing policy was established to help incentivize developers and local homeowners in building, renovating and developing homes within the city. The budget allocates funds to help facilitate this goal.

2. **Enhance Communication Without a "Newspaper"**
   Since this goal was created the city has welcomed the publishing of Whitewater Wise. This online publication specializes in Whitewater related news. However, the City is still committed to communication with its residents about city related matters. This commitment can be seen in the City's digital footprint. The Media Services department continues to display commitment to digital media, and the budget conveys this commitment with funding for the PEG Channel and increase in staffing.

3. **Support Thriving Business and Grow Tax Base**
   Providing assistance to the Community Development Authority in the overhaul of loan programs and the execution of affordable housing policies signifies the city's role as a proactive problem solver and an ally to the private sector.

4. **Improve the City's Recruitment, Retention and Diversity**
   Retention and recruitment are critical to the success of the organization. In 2023, the city experienced a turnover rate of 23.34%. To address this, a comprehensive compensation study was conducted in 2024, aligning salary ranges with market rates to enhance both recruitment and retention efforts. Additionally, employee surveys were conducted to identify the most valued benefits.

   Based on employee feedback, the city implemented several key initiatives, including:
   - Adding New Year's Eve as an additional holiday.
   - Securing a more affordable health insurance plan.
   - Introducing lifestyle accounts to promote employee health and well-being.
   - Revamping the Employee Recognition Program

   These measures, combined with a focus on improving workplace culture, have resulted in a nearly 7% reduction in turnover.

5. **Align future Expenditures with Available Resources** After several years of substantial increases in health insurance costs, the city conducted a comprehensive review to identify more sustainable solutions. As a result, the Common Council approved a resolution to transition from the state's Employee Trust Fund (ETF) health insurance plan to a self-funded health insurance model.

   This initiative represents the city's most significant cost-saving measure to date, achieving an estimated savings of $385,000 in the first year, with $282,000 of those savings attributed to the General Fund. Recognizing the uncertainties surrounding long-term savings, the city has prudently set these funds aside to mitigate potential future premium increases. Once the target reserve balance is reached, the city plans to allocate surplus savings to support other departments in need.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2026-2027. Staff have evaluated and updated all revenue and expenditure values for the 2026-2027 budget year. Any revisions will be presented to Common Council for review and adoption the Budget to establish the 2026 tax levy and appropriation of 2026 spending at a Public Hearing in November of 2025.

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 49-50. Significant Revenue elements include:

Property Tax Levy. The 2026 Budget includes a property tax levy of $7,743,599 Property tax is the single largest source of funding for local services representing 50% of total General Fund revenue. The City has become more reliant on property tax as State shared 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 $5,864,269 for 2026. This is a increase of $1,356,539 or 30.09% from 2025. This adjustment is the result of a voter approved referendum of $1.3 million in April of 2025.
   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 2026 Debt Service levy totals $1,879,330 representing an decrease of $73,242 over 2025. The decrease is attributable to the planned 2024 borrowing for the 2024-2025 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 29% 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 static at $3,534,954.
   b. Utility Aid: expected to decrease by $8,430 from $394,892 to $386,462.
   c. Expenditure restraint: the City does not qualify for 2024 and 2025 due to the passage of the referendum.

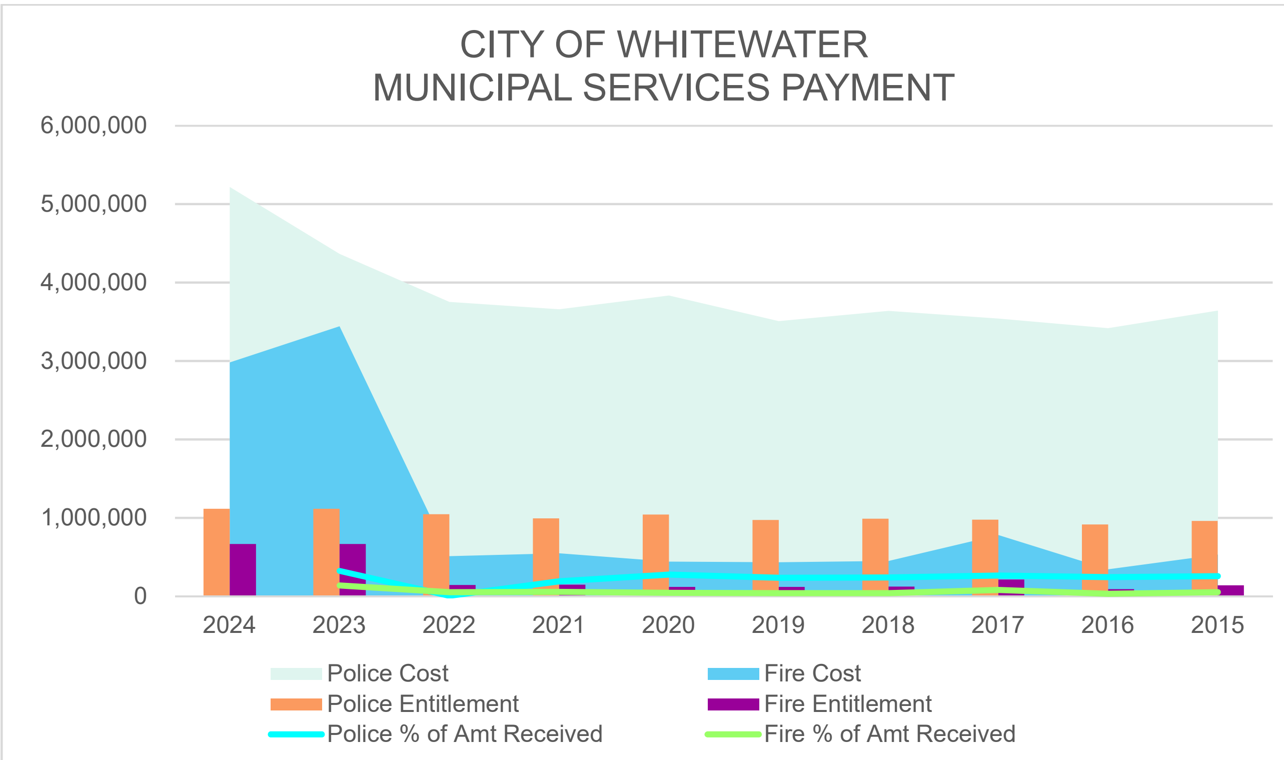
3. **General Transportation Aids (GTA)**. GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related 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 2026 GTA payment is estimated to remain static at $580,479.

4. **Room Tax**. There is an 8% Room Tax on overnight lodging in the City. The local businesses keep 2% of the total taxes collected with 70% of the remaining tax collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statue. The remaining 30% of collections are retained by the General Fund to support municipal services. Collections have remained stable since 2022.

5. **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. The budgeted transfers for 2026 total $116,614, slightly higher than previous years.

6. **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 2026 payment from the State of Wisconsin is for services provided by the City in 2024 and is estimated to be $341,934, an increase of $16,320 from the 2025 payment received. The recent state approved budget included an additional $14 million to increase the funding to cities and villages. This increase is the first in 22 years and will bring reimbursement from its current coverage of 37.6% of local costs to an estimated 50%.

   As state-owned property represents roughly 41.917% 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.



General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund**. These transfers are summarized on page 113 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.
   - **Debt Service**: A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2026 transfer for debt service will be $1,879,330, an decrease of $73,242 or 3.75% compared to 2025.
   - **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.

1) **Employee Health Insurance.** The City has historically utilized the Wisconsin Department of Employee Trust Funds (ETF) to provide health insurance and retirement benefits to its employees. The ETF program enables local municipalities to select one of the state's health plan options, offering a streamlined and competitive benefits package for employees. For 2024, the City budgeted $1,228,736 for health insurance expenses across the organization, reflecting an increase of $302,232, or 24.6%, compared to 2023. This increase is attributed to rising premiums and the addition of 13 staff members to the plan. The General Fund's share of these costs was approximately $572,964.

   To address these rising expenses, the City will transition to a self-funded health insurance plan in 2025. This change is projected to deliver substantial premium savings for both the City and its employees. The savings will be allocated to a dedicated Health Insurance Fund to buffer against potential future premium increases. As part of this transition, the Health Reimbursement Account (HRA) has been adjusted to align with the deductibles of the new plan, and the reallocated funds have been used to enhance employee Lifestyle Accounts.

   The projected total savings from this initiative is $385,000, of which $282,000 benefits the General Fund. These savings will continue to be set aside until the Health Insurance Fund reaches its target balance of $700,000. Once this goal is achieved, surplus funds will be redirected to other budget priorities as needed.

2) **Employee Wage Rates.** The 2026 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 an across the board pay program raise with the exception of police officer union members.

3) **Worker Compensation Insurance**. Our cost for worker compensation insurance is expected to slightly increase for 2026 at $158,076. 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 did improve after peaking in 2020 but has increased slightly in the last two years as outlined below.

	2020	2021	2022	2023	2024	2025	2026
Experience Modification Factor	1.43	1.10	0.97	0.73	0.73	0.83	0.95

4) **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses, however this wasn't possible for 2026. The City's policy objective is to sustain an unassigned fund balance of 20%. This goal was achieved at the end of 2019, with the current balance standing at $2.8 million, representing 22.3% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

Additional Highlights for 2026

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 2026-2027 Budget period. The majority of capital projects approved for 2026 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2026-2027 Budget are grouped in the following graphic by payer/funding source and funding type.

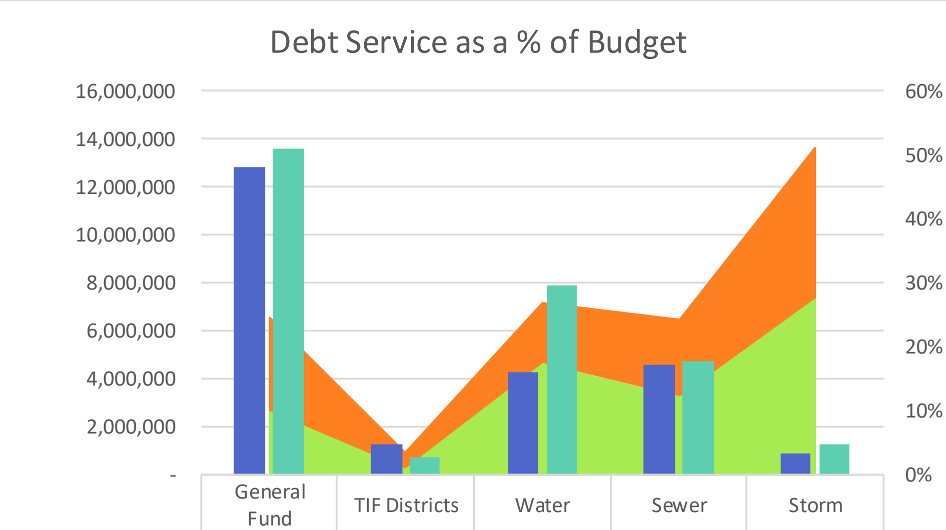
2024-2025 Biennial CIP Budget

Project Description	Debt: Levy	Debt: Water	Debt: Sewer	Debt: StormWat	Debt: TID 10	Debt Tota	Grant	Cash	Project Tot
ADA Funding						-		50,000	50,000
Ambulance Outfitting						-	30,000		30,000
Ann Street/Fremont St Reconstruction	541,573	481,400		171,300		1,194,273	307,677		1,501,950
Automatic hydrant flushers						-		15,000	15,000
Bunk Room Remodel (Fire/EMS)	173,514					173,514			173,514
City Facility Roof Replacement	100,000					100,000			100,000
Cravath lake Mill Pond Dam Repairs	130,000					130,000			130,000
EMS Remount Ambulance 1282						-		285,000	285,000
EMS Replace Ambulance 1283						-	400,000		400,000
F550 Dumptruck '24						-		86,000	86,000
Fire Gym Equipment						-		5,500	5,500
Fire Hydrant Replacement		90,000				90,000			90,000
Fire Replace Engine 1220 & Outfitting						-	218,750	906,250	1,125,000
Fire Replace Ladder 1250 & Outfitting						-	355,659	250,000	605,659
Forest Street Reconstruction	195,700	142,000		50,500		388,200	114,500		502,700
Fremont Street Reconstruction	667,845	311,100		82,400		1,061,345	256,300		1,317,645
IT Upgrades	202,540					202,540	18,085	31,000	251,625
Jefferson Street Reconstruction	40,000	40,000	40,000	40,000		160,000			160,000
Lake Shoreline Restoration	151,000					151,000			151,000
Lead Lateral Replacement		1,401,600				1,401,600	2,204,400		3,606,000
Library Expansion / Renovation	3,000,000					3,000,000	2,250,000	805,000	6,055,000
Various Street Projects	185,000					185,000			185,000
Park Pathway Repair and Resurfacing	61,000					61,000		74,000	135,000
Plow/Patrol Truck '23	137,000					137,000			137,000
Portable/Mobile P25 Dual Band Radio Upgrade	418,639					418,639	569,900		988,539
Quad Axle Dump Truck Replacement	250,000					250,000			250,000
Sewer UV Hydraulic Hoses						-		5,500	5,500
Skid Loader Replacement '24						-		12,000	12,000
Squad Car and Changeover	207,256					207,256			207,256
Starin Park Underground Wet Detention Pond				200,000		200,000			200,000
Stormwater BMP Dredging				300,000		300,000			300,000
Stormwater Quality Management Plan Update				42,500		42,500	42,500		85,000
TID Innovation Drive Repaving						-	359,174	194,194	553,368
Transit 250 Van						-		50,000	50,000
Value Operator Maintenance Truck		180,000				180,000			180,000
Vanderlip Lift Station Replacement			2,730,342			2,730,342	2,100,000		4,830,342
Variable Frequency Drive for Wells 5 & 9		70,000				70,000			70,000
WAFC HVAC Repair						-		95,000	95,000
WAFC Pool Shell Replacement						-		100,000	100,000
Walworth Avenue Resurfacing	877,548					877,548			877,548
Wastewater Various Projects			134,000			134,000	15,100	129,000	278,100
Wastewater Roof Replacement Program			170,000			170,000			170,000
Wastewater Sludge Thickener/Dewatering						-	200,000		200,000
Water Various Projects		20,000				20,000		115,000	135,000
Water Res Cross Connection - Meter Replacement						-		205,750	205,750
Water Service vehicle		65,000				65,000			65,000
Water Utility Vehicle Garage / Material Storage		524,500				524,500			524,500
Wastewater Watermain Special Assessment						-		33,314	33,314
Well 6, 8, and 9 Improvements		570,000				570,000			570,000
Well 7 Modification		1,275,000				1,275,000			1,275,000
	7,338,615	5,170,600	3,074,342	886,700	-	16,470,257	9,442,045	3,447,508	29,359,810

2024-2025 Biennial CIP Budget-Summary

	2025 Debt	Grants / Fundraising	Prev Bond Proceeds	Fund Balance	Grand Total
Levy	1,311,673	3,869,071	6,026,942	2,749,750	13,957,436
Water	2,580,600	2,204,400	2,590,000	335,750	7,710,750
Sewer	40,000	2,966,900	3,034,342	167,814	6,209,056
Stormwater	540,000	42,500	346,700	-	929,200
TID 10	-	359,174	-	194,194	553,368
	4,472,273	**9,442,045**	**11,997,984**	**3,447,508**	**29,359,810**

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



	General Fund	TIF Districts	Water	Sewer	Storm
2025 Debt Svc	14%	2%	9%	12%	23%
2024 Debt Svc	10%	1%	18%	12%	28%
2024 Budget	12,859,564	1,244,282	4,317,619	4,616,530	913,174
2025 Budget	13,572,202	780,132	7,873,842	4,739,151	1,278,513

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 2028. Applying these same affordability principles to 2024-2033 planning period, approved debt-funded capital spending is summarized below.

Debt Funded	2024 Principal Retirement	Replacement Ratio	2025 CIP Proposed 2025	2025 CIP Above/(Below) Target
Levy	975,406	115%	1,117,673	142,267
Water	511,300	505%	2,580,600	2,069,300
Sewer	1,669,927	2%	40,000	(1,629,927)
Stormwater	185,000	184%	340,000	155,000
	3,341,633		4,078,273	736,640

Approved 2024-2025 debt-funded projects are significantly above target debt-retirement levels. Most of the projects are too large and cannot be accommodated with a 1:1 raio of new debt to retired debt.

1) Several large projects cannot be accommodated with a 1:1 ratio of new debt:
    a) Library Expansion: $3M – 42% of new levy funded debt. Fundraising of $2.25M will be used to fund the project as well.
    b) 4 Street Reconstruction Projects: $2.3M – 32% of new levy funding debt.
    c) 3 Water Street Reconstruction Projects: $1M - 40% of new water debt.
    d) Well 7 Modification: $1.3M – 54% of new water debt.

e) Vanderlip lift station: This project was originally budgeted for 2023 using ARPA funds and 2022 Revenue Debt. Due to the bid coming in twice what was expected it was delayed until 2024. $1.4M of 2022 Revenue Debt was reallocated to the Water Utility in 2023 and a clean water fund loan in the amount of $4.2M with principle forgiveness of $2.1M will be used for this project - 93% of new sewer debt.. This project is recommended 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.

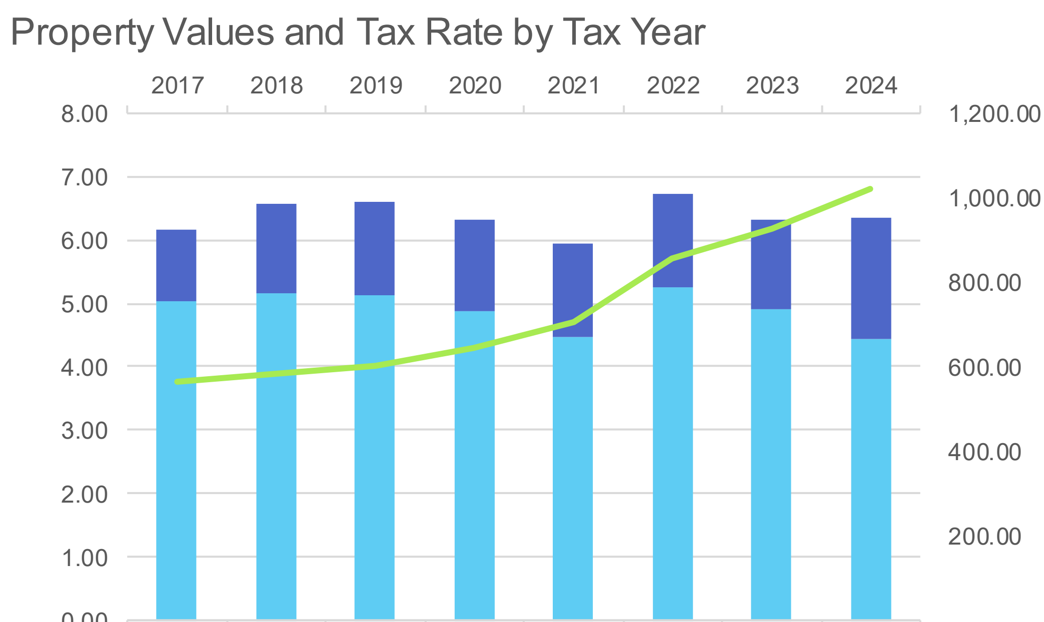
f) BMP Stormwater dredging: $300k – 80% of new stormwater debt.

2) American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater was allocated $1.5MM of grant funding for eligible projects. This budget applies the remaining ARPA funds towards sewer portion of street reconstruction projects.

3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2024 to lessen the burden of projects on residents.

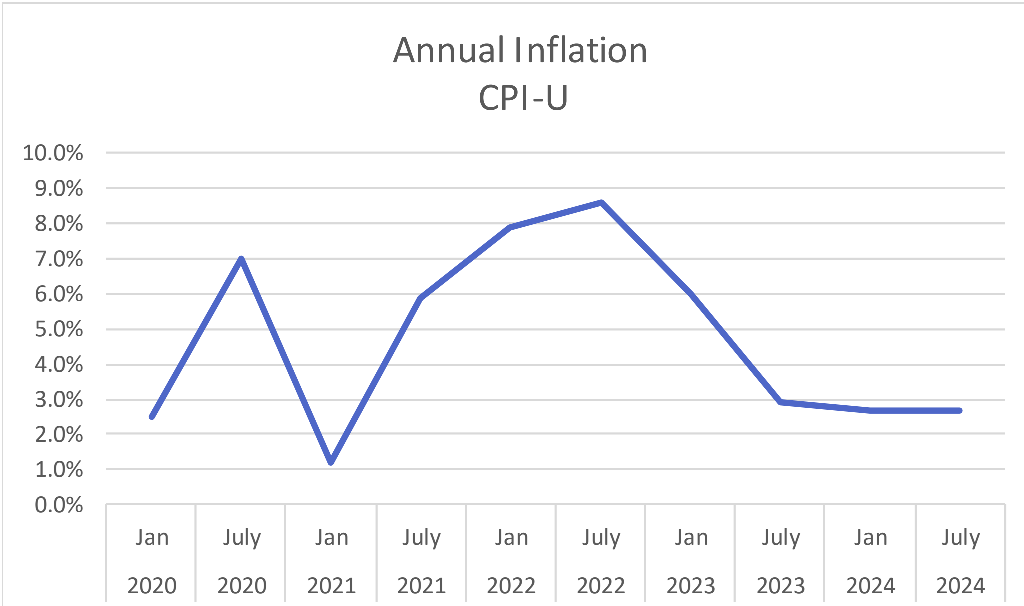
a) TID Closures in 2021: The return of this increment value helped to spread the cost of government more broadly than before the Tax Increment Districts were closed.

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. $0.40 (City levy) absent the Tax Increment District.

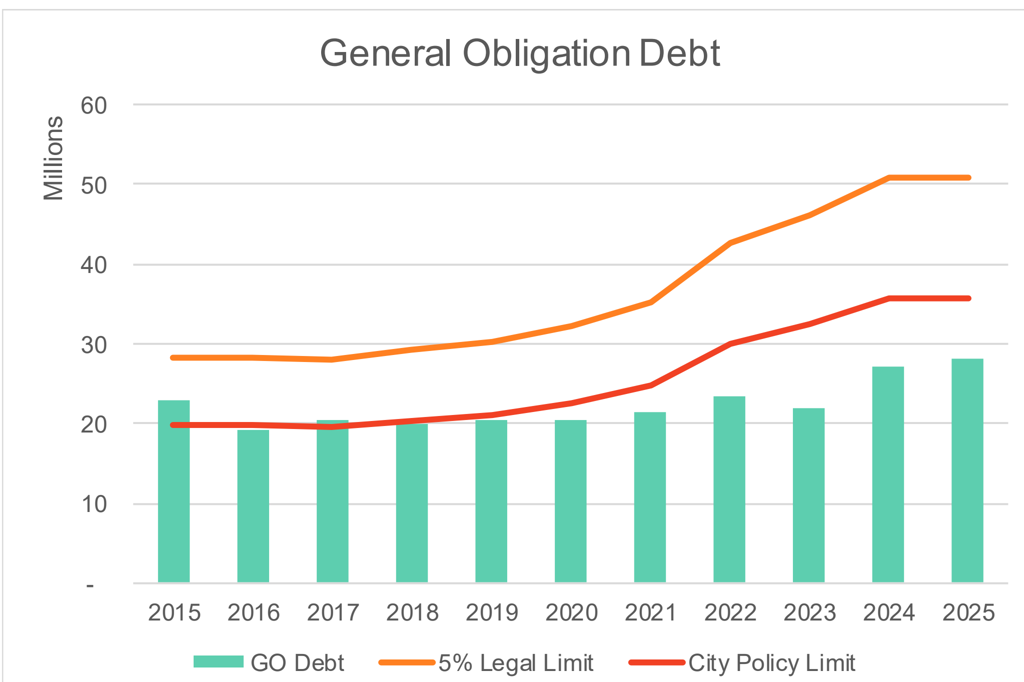


	2017	2018	2019	2020	2021	2022	2023	2024
Debt Service Levy	1.15	1.40	1.48	1.47	1.48	1.47	1.42	1.92
Operating Levy	5.02	5.16	5.12	4.86	4.47	5.26	4.91	4.42
Equalized Value (TID out) $Million	562.84	584.10	603.97	644.22	705.31	855.44	925.18	1,019.12

4) Inflation Expectations. Inflation had been at moderately low levels for a decade, remaining below 3.0% until mid year 2011. Inflation is in on a downward trend since the peak of 9.1% in June 2022. We still anticipate 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 2024-2025 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Budget Concerns for the Future

- **Adequate Staffing for Public Safety**. The Whitewater Police Department, maintaining a force of 24 sworn officers since 2008, has observed a rise in criminal activities in recent years as well as a drop in proactive enforcement. This escalation has highlighted the department's deficiency in both technological resources and personnel required for effective law enforcement. Consequently, a comprehensive needs assessment was conducted with recommendations to add four Patrol Officers (as soon as possible), increase a part-time Records Technician to full-time, add one School Resource Officer (within 1-2 years), add one Detective (within 3-4 years), and add another two Patrol Officers within 3-4 years. A strategic plan to effectively address these identified needs is being considered.
- **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 and an agreement was reached in 2024 that addressed the increased need for capital contributions. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the City as we explore potential solutions for vegetation management, water quality improvement, and creation of a long-term management lakes plan. Consequently, it is imperative to continue the forward progress for possible vegetation dredging, strategic planning, and consultant advisory.
- **Shared-Ride Taxi**. The service is a form of public transportation that allows multiple passengers to share a single vehicle for trips that may have different destinations but are in the same general area. During Covid additional funding was allocated to support this service and allowed the fund to build a fund balance that bridged the gap in funding for the last two years. However, the fund balance is being depleted and it will require significant support from the General Fund in the coming years. A needs assessment and financial modeling will be completed in 2025 looking for a more cost-effective way to provide this service to the community.
- **Capital Financing**. Do to the rise in interest rates and inflation over the last few years the cost of capital projects has significantly increased. The costs of operations have also increased beyond what the levy limits allow making it difficult to set monies aside in sinking funds that would lower the amount of borrowing.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget and the changes for 2025 are welcomed at any time.

Sincerely,

John Weidl, City Manager and
Rachelle Blitch, Finance Director

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.

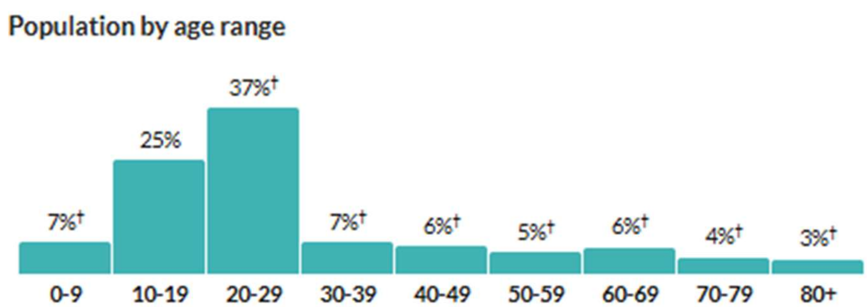
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

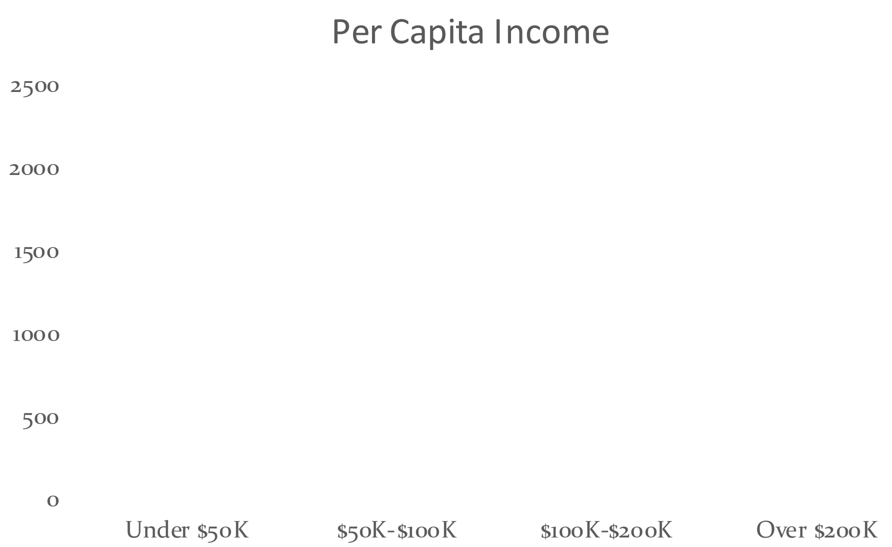
MISSION STATEMENT

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.





Race & Ethnicity

White

Two or More Races

Native American

Hispanic

Black

Other

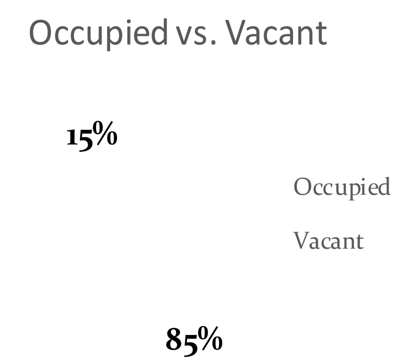
Asian

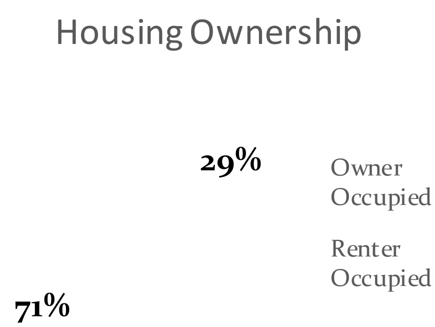
Owner Occupied Housing

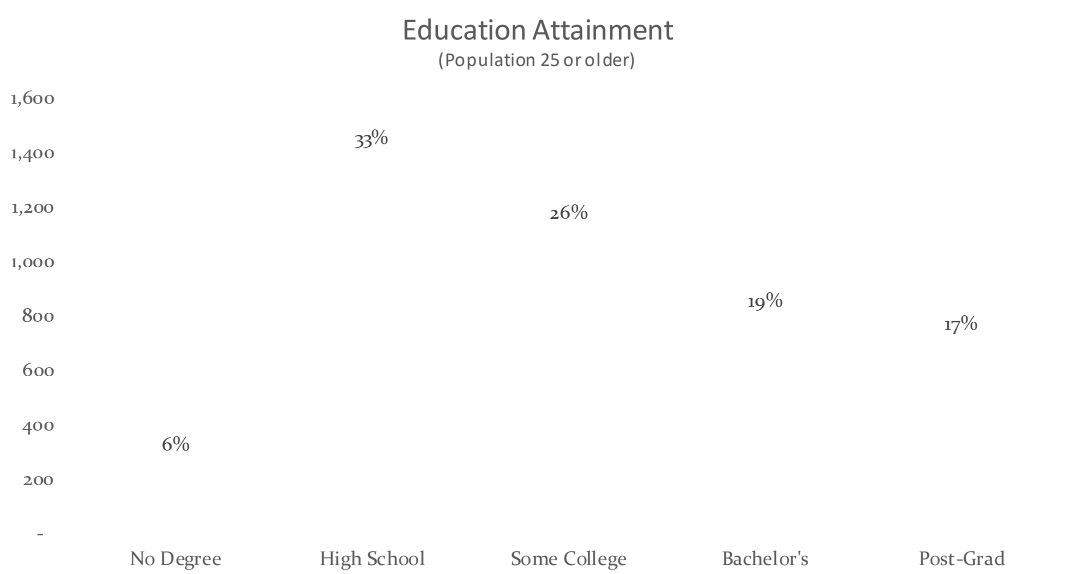
500
450
400
350
300
250
200
150
100
50
0

42.0%
13.2%
4.6%
36.8%
2.1%
0.9%

Under $100K
$100K-$200K
$200K-$300K
$300K-$400K
$400K-$500K
$500K-$1M







Graphic data obtained from: https://censusreporter.org/profiles/06000US5512786925-whitewater-city-walworth-county-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
- 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

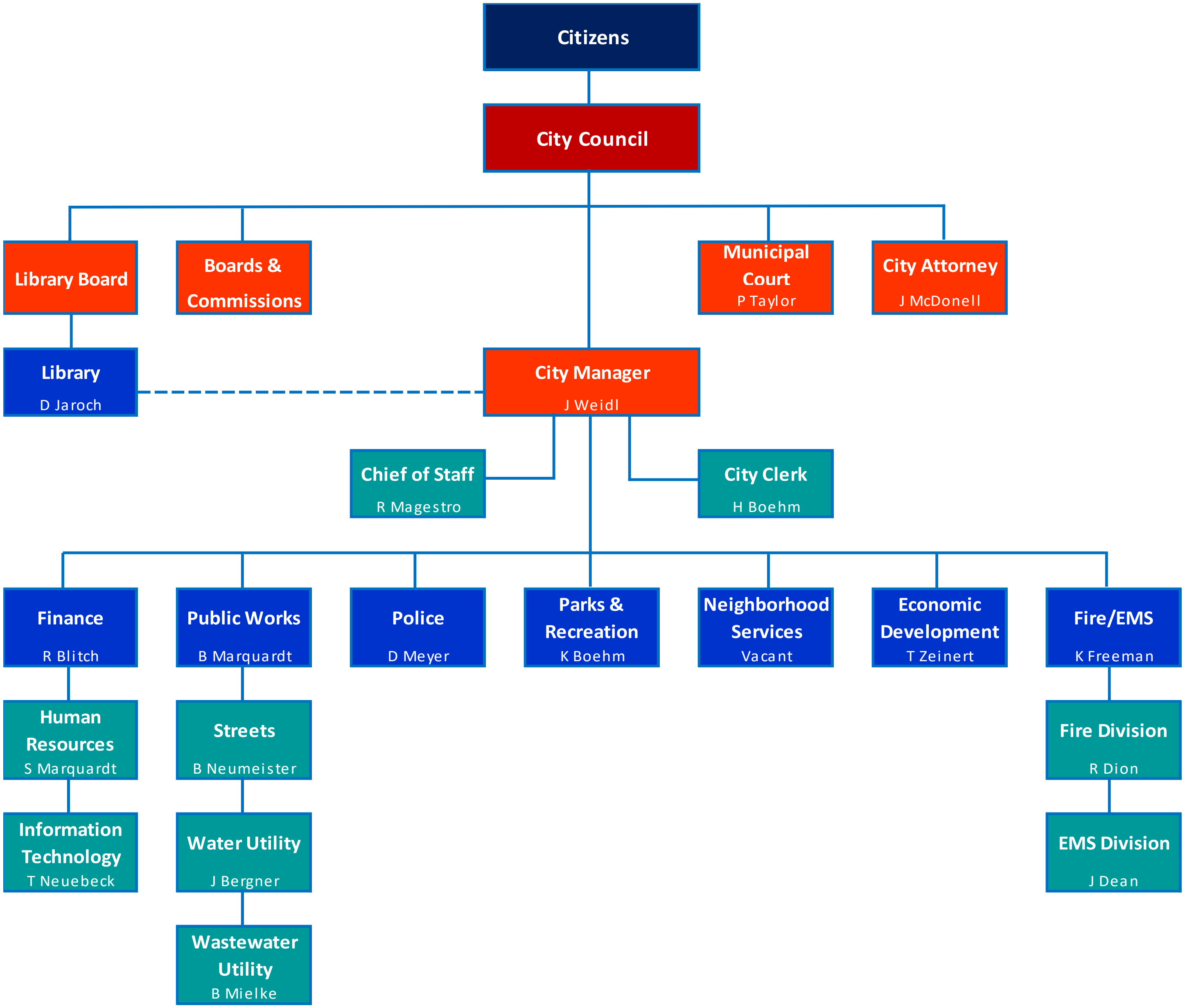
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open 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.



Citizens
City Council
Library Board
Boards & Commissions
Municipal Court
P Taylor
City Attorney
J McDonell
Library
D Jaroch
City Manager
J Weidl
Chief of Staff
R Magestro
City Clerk
H Boehm
Finance
R Blitch
Public Works
B Marquardt
Police
D Meyer
Parks & Recreation
K Boehm
Neighborhood Services
Vacant
Economic Development
T Zeinert
Fire/EMS
K Freeman
Human Resources
S Marquardt
Streets
B Neumeister
Fire Division
R Dion
Information Technology
T Neuebeck
Water Utility
J Bergner
EMS Division
J Dean
Wastewater Utility
B Mielke

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

Chief of Staff

- Facilitates tasks assigned by City Manager
- Maintains and updates Social Media presence and City website
- Oversees internal and external communications
- 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-(Currently being outsourced with possibility of being permanent)**

- 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 Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals, and objectives
- Perpare 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.
- **Board of Review** – Reviews taxpayer appeals related to property assessments.
- **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.
- **Lake Advisory Committee** – This commission oversees the beauififcation of the City’s Lakes.
- **Landmarks Commission -** The Commission develops criteria and standards for identifying and designating landmarks and landmark sites within the city limits.
- **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.
- **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.
- **Whitewater University Technology Park Board** – This commission oversees the development of the technology park.

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's		2021	2022	2023	2024	2025
	Year:	2021	2022	2023	2024	2025
	FTE's:	123.8	136.3	148.9	144.0	143.9

PERSONNEL SUMMARY

Department	Position Title	2021	2022	2023	2024	2025
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	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	0.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	0.0	0.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Manager	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.0	0.0	0.6	0.6	0.7
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	1.0	1.0
	PR & Communications Manager	1.0	1.0	1.0	0.0	0.0
	Election Workers	0.6	1.1	1.2	1.6	0.6
	Media Coordinator & Media Producers	0.8	1.2	1.2	2.0	2.3
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.7	0.7
	Bailiff	0.0	0.0	0.0	0.0	0.0
	Total General Admininstration:	**11.9**	**12.8**	**13.5**	**14.1**	**14.0**
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	IT Administrator	1.0	1.0	1.0	1.0	1.0
	IT Help Desk Support	0.0	0.0	0.0	1.0	1.5
	Total IT:	**1.0**	**1.0**	**1.0**	**2.0**	**2.5**
DPW-Streets/Parks/Forestry/Storm-water	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	3.4	3.4	3.4	3.4	3.4
	Total DPW:	**13.5**	**13.5**	**13.5**	**13.5**	**13.5**
	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	0.0	0.0
	Police Captain	1.0	1.0	1.0	2.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	6.0	7.0	7.0	8.0	6.0
	Patrol Officer 24 Months	4.0	5.0	5.0	3.0	4.0
	Patrol Officer 12 Months	3.0	0.0	0.0	2.0	1.0
	Patrol Officer Hire	0.0	1.0	1.0	0.0	3.0
	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**	**36.5**

PERSONNEL SUMMARY

Department	Position Title	2021	2022	2023	2024	2025
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	0.0	0.0
	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	0.0
	Neighborhood Services Officer	0.5	1.0	1.0	0.0	0.0
	Fire Inspector/Code Enforcement	1.0	0.0	0.0	0.0	0.0
	Total Neighborhood Services:	**5.0**	**4.5**	**4.5**	**2.5**	**2.0**
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Assistant Parks and Recreation Director	0.0	0.0	0.0	0.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	0.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	WAFC Manager	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
	Facility Maintenance	2.8	2.4	2.4	2.3	2.3
	Recreation	4.8	4.8	4.8	4.8	4.8
	Aquatic and Fitness	11.6	11.6	11.6	13.4	13.4
	Seniors	0.9	1.2	1.2	1.4	1.4
	Total Parks & Recreation:	**25.0**	**25.0**	**25.0**	**27.0**	**27.0**
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	1.7	1.7	1.7	1.7	1.7
	Outreach Services Specialist	1.2	0.6	0.6	0.6	0.6
	Customer Service Specialist	3.5	4.2	4.2	4.2	4.2
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
	Total Library:	**10.4**	**10.5**	**10.5**	**10.5**	**10.5**
Fire / EMS	Paramedic/FF	0.0	0.0	0.0	6.0	6.0
	AEMT/FF	0.0	0.0	0.0	4.0	3.0
	EMT/FF	0.0	0.0	0.0	2.0	3.0
	POC-AEMT/EMT'S	0.0	8.3	16.7	2.0	2.0
	EMS-Asst Chief	0.0	0.3	0.6	0.6	0.6
	Fire Admin Assistant	0.0	0.5	1.0	0.0	0.0
	Fire-Chief	0.0	0.1	0.2	1.0	1.0
	Fire-Assistant Chief	0.0	0.2	0.4	1.0	1.0
	Fire Inspector	0.0	0.0	0.0	1.0	1.0
	POC - Fire Fighter	0.0	2.3	4.6	0.3	0.3
	Fire-Captain	0.0	0.1	0.2	0.0	0.0
	Fire-Lieutenant	0.0	0.1	0.2	0.0	0.0
	Total Fire/EMS:	**0.0**	**11.9**	**23.8**	**17.9**	**17.9**
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	0.7	0.7	0.7	0.6	0.6
	Total Water Utility:	**5.8**	**5.8**	**5.8**	**5.7**	**5.7**
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	0.0
	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	0.3	0.3
	Seasonal Employees	0.6	0.6	0.6	0.3	0.3
	Total Wastewater Utility:	**8.8**	**8.8**	**8.8**	**8.3**	**7.3**
	Grand Total:	**123.8**	**136.3**	**148.9**	**144.0**	**143.9**

Summary of changes: On 07-31-2022, Whitewater Fire/EMS became a City Department.

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 Statues. 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:

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**
The Common Council evaluates the proposed budget process schedule for the coming year and the proposed format for the document. This is an opportunity for all involved in budget process to provide input on possible changes or improvements.	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. Through this planning process, several goals for the biennial budget are identified.	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. Expected outlays greater than $5,000 are reflected in the CIP and considered in the budget planning process.	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. 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.	The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.	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. The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.	The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.	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. 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. 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.	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.

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.

In 2023 there were several Strategic Planning Workshops which led to the creation of a new strategic plan. Elected officials and staff together identified current issues facing Whitewater and established a set of goals to address those issues.

Increase Affordable Housing for Families

- Using the Affordable Housing Policy and/or other resources, facilitate the application and approval of at least one residential development.
- To have one or more housing projects underway or under contract for development through an agreement with the City or CDA or through approved plans by the Plan and Architectural Review Commission (PARC).
- Facilitate the creation of an additional 50+ new family-style units slated to be constructed within the following 36 months.

Increase Communication without a newspaper

- Improve market penetration, frequency and quailty of communication with the public through the use of social media
- Diversify the type of media that the city puts on social media. This goes beyond photos, but focuses on videos, reels, shorts and short form content
- The city joins Tik Tok or other a different trending platform

Support Thriving Businesses and Grow tax base

- Partner with Thrive ED, JCDED, and the Latinx Academy to have a job fair within the next calendar year
- Provide in-person informational seessions specific to permits, building codes, fire inspections, water and street requirments.
- Create an onboarding and expansion process for new businesses including points-of-contacts, FAQ's, and available resources

Improve City's Recrtuitment, Retention and Diversity

- Finish the Employee Handbook
- Promote all listings on various social media websites
- Make onlune onboarding accessible to all new employees

Align Future expenditures with available resources

- Successfully budget for the absence of MSP and ERP
- Successfully recoveer the permanent reduction in revenue from UWW dispact
- Have a construciton timeline for Public Works Garage

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 2023 (summarized on preceding page), the City prepared a Financial Management Plan 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 2023 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in the links below:

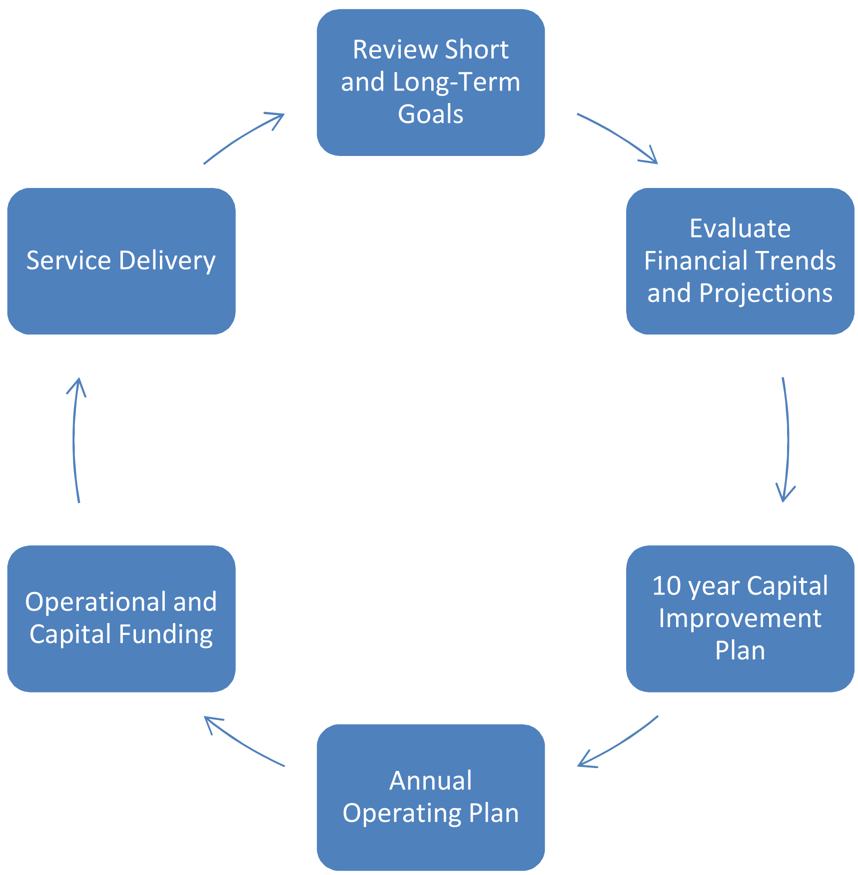
1. 2024-2028 Preliminary Financing Plan
2. 2024-2028 Water & Sewer Preliminary Financing Plan
3. 2020 Financial Management Plan Update (2022-2026)

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:
  - 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.



CITY OF WHITEWATER FUNDS

GOVERNMENT FUNDS

GENERAL FUNDS

- 100-General
- 205-27th Payroll
- 210-Fire Dept Equipment
- 214-Elections
- 215-DPW Equipment
- 216-Police Equipment
- 217-Building Repair
- 225-Skate Park
- 230-Solid Waste/Recycling
- 260-Sick Leave/Severance
- 271-Insurance/SIR
- 272-Lakes Improvement
- 280-Street Repair Revolving

SPECIAL REVENUE

- 200-Cable TV
- 208-Parking Permit
- 290-Rescue Squad Trust
- 220-Library
- 235-Ride-Share
- 240-Parkland Acquisition
- 245-Parkland Development
- 246-Field of Dreams
- 247-Aquatic Center
- 248-Park & Recreation
- 249-Fire & EMS
- 250-Forestry
- 295-Police Department Trust
- 900-Community Dev Operations
- 910-Community Dev Programs

DEBT SERVICE FUND

CAPITAL PROJECT FUNDS

- 410-TID District #10
- 411-TID District #11
- 412-TID District #12
- 413-TID District #13
- 414-TID District #14
- 441-TID District #4 Affordable Housing
- 450-Capital Projects (CIP)
- 452-Birge Fountain Restoration
- 459-Depot Restoration
- 466-Multi-Use Trail

PROPRIETARY FUNDS

- 610-Water Utility
- 620-Wastewater Utility
- 630-Stormwater Utility

FIDUCIARY FUNDS

- 800-Tax Collection
- 810-Rescue Squad Equip/Ed
- 820-Rock River Stormwater Group

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.

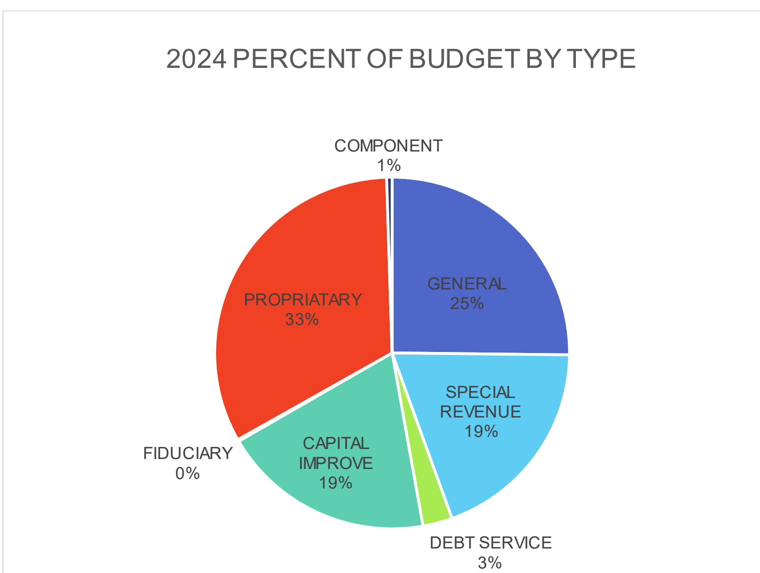
COMBINED FINANCIAL STATEMENT

2024 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	6,194,882	-	-	884,822	-	-	-	**7,079,704**
SPECIAL ASSESSEMENTS	-	-	-	-	-	-	-	**-**
INTERGOVT REVENUES	4,694,945	739,728	-	243,391	-	-	-	**5,678,064**
LICENSES & PERMITS	92,233	-	-	-	-	-	-	**92,233**
FINES, FORTFEIT - PENALTIES	288,800	-	-	-	-	-	-	**288,800**
PUBLIC CHARGES FOR SVCS	32,625	3,892,548	-	-	49,000	-	-	**3,974,173**
MISC REVENUE	979,930	50,927	-	2,290,000	5,315	-	-	**3,326,172**
OTHER FINANCING SOURCES	138,110	2,911,374	1,330,305	5,956,180	29,185	-	23,003	**10,388,157**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,154,869	-	**16,154,869**
COMPONENT UNIT	-	-	-	-	-	-	10,000	**10,000**
TRANSFERS	-	2,804,851	-	500	-	-	180,000	**2,985,351**
TOTAL REVENUES	**12,421,525**	**10,399,428**	**1,330,305**	**9,374,892**	**83,500**	**16,154,869**	**213,003**	**49,977,522**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	1,844,553	737,236	-	750	-	-	-	**2,582,539**
PUBLIC SAFETY	5,502,098	5,298,390	-	-	3,500	-	-	**10,803,988**
PUBLIC WORKS	1,200,352	701,660	-	-	-	-	-	**1,902,012**
COMMUNITY ENRICHMENT	775,265	3,662,142	-	500	-	-	-	**4,437,906**
NEIGHBORHOOD SVCS/PLANNING	258,543	-	-	-	80,000	-	-	**338,543**
TRANSFERS	2,783,714	-	-	147,500	-	25,000	-	**2,956,214**
CONTINGENCIES	57,000	-	-	-	-	-	-	**57,000**
CAPITAL PROJECTS	-	-	-	9,103,526	-	8,269,599	-	**17,373,125**
DEBT SERVICE	-	-	1,330,305	122,616	-	3,043,178	-	**4,496,100**
PROPRIETARY EXP	-	-	-	-	-	4,817,091	-	**4,817,091**
COMPONENT UNIT	-	-	-	-	-	-	213,003	**213,003**
TOTAL EXPENDITURES	**12,421,525**	**10,399,428**	**1,330,305**	**9,374,892**	**83,500**	**16,154,869**	**213,003**	**49,977,522**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
FUND BALANCE, JAN 1, 2024	3,128,823	3,658,138	0	2,334,006	201,487	36,373,891	7,160,719	**52,857,064**
EST FUND BALANCE, JAN 1, 2024	(57,000)	(2,127,772)	-	(85,000)	(29,185)	(462,253)	141,077	**(2,620,133)**
EST FUND BALANCE, DEC 31, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	**50,236,931**

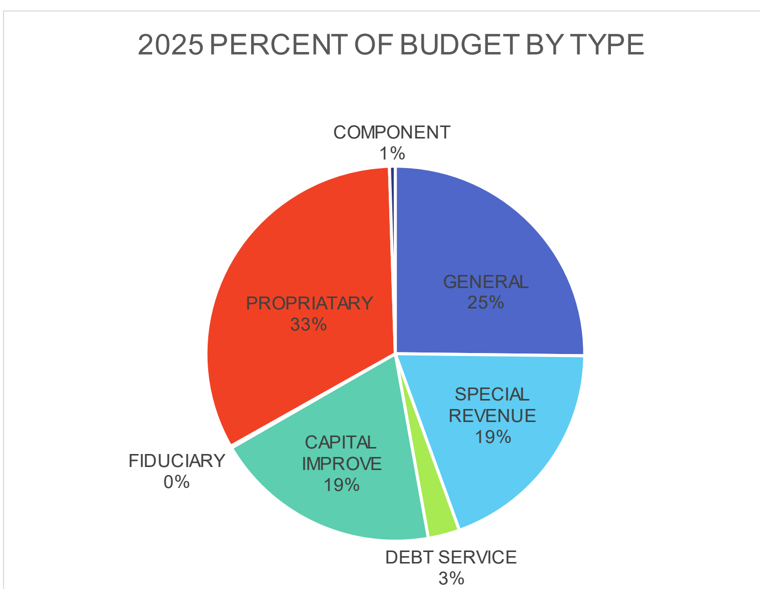


COMBINED FINANCIAL STATEMENT
2025 Budget

REVENUES	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIATARY	COMPONENT	TOTAL
TAXES	6,784,037	-	-	465,100	-	-	-	**7,249,137**
SPECIAL ASSESSEMENTS	1,050	-	-	-	-	-	-	**1,050**
INTERGOVT REVENUES	5,023,961	751,548	-	-	-	-	-	**5,775,509**
LICENSES & PERMITS	394,523	-	-	-	-	-	-	**394,523**
FINES, FORTFEIT - PENALTIES	286,550	-	-	-	-	-	-	**286,550**
PUBLIC CHARGES FOR SVCS	45,625	3,390,757	-	-	49,000	-	-	**3,485,382**
MISC REVENUE	919,842	36,373	-	1,219,432	4,813	-	-	**2,180,460**
OTHER FINANCING SOURCES	116,614	1,929,783	1,968,772	5,438,576	30,187	-	6,618	**9,490,549**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	13,891,507	-	**13,891,507**
COMPONENT UNIT	-	-	-	-	-	-	10,000	**10,000**
TRANSFERS	-	2,713,317	-	500	-	-	180,000	**2,893,817**
TOTAL REVENUES	**13,572,202**	**8,821,778**	**1,968,772**	**7,123,608**	**84,000**	**13,891,507**	**196,618**	**45,658,483**

EXPENDITURES	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIATARY	COMPONENT	TOTAL
GENERAL GOVERNMENT	1,837,586	708,909	-	750	-	-	-	**2,547,245**
PUBLIC SAFETY	5,658,873	4,360,808	-	-	4,000	-	-	**10,023,681**
PUBLIC WORKS	1,223,166	600,010	-	-	-	-	-	**1,823,176**
COMMUNITY ENRICHMENT	670,114	3,152,051	-	500	-	-	-	**3,822,666**
NEIGHBORHOOD SVCS/PLANNING	566,380	-	-	-	80,000	-	-	**646,380**
TRANSFERS	3,616,081	-	-	150,000	-	25,000	-	**3,791,081**
CONTINGENCIES	-	-	-	-	-	-	-	**-**
CAPITAL PROJECTS	-	-	-	6,935,170	-	6,232,707	-	**13,167,877**
DEBT SERVICE	-	-	1,968,772	37,188	-	3,497,655	-	**5,503,614**
PROPRIETARY EXP	-	-	-	-	-	4,136,145	-	**4,136,145**
COMPONENT UNIT	-	-	-	-	-	-	196,618	**196,618**
TOTAL EXPENDITURES	**13,572,202**	**8,821,778**	**1,968,772**	**7,123,608**	**84,000**	**13,891,507**	**196,618**	**45,658,483**

FUND BALANCE	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIATARY	COMPONENT	TOTAL
EST FUND BALANCE, JAN 1, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	**50,236,931**
EST FUND BALANCE, JAN 1, 2024	-	258,814	(0)	105,817	(39,482)	(190,230)	(402,062)	**(267,143)**
EST FUND BALANCE, DEC 31, 2024	3,071,823	1,789,181	-	2,354,823	132,820	35,721,409	6,899,733	**49,969,788**



City of Whitewater

FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATED	2025 ORIG BUDGETED	$ CHANGE FY 25/24	% CHANGE FY 25/24	2025 ADJ BUDGETED	$ CHANGE FY 25/24	% CHANGE FY 25/24	Type
100	GENERAL FUND	2,688,073	3,007,850	3,128,823	3,071,823	3,364,605	3,364,605	292,782	9.53%	3,071,823	-	0.00%	1
200	CABLE TV FUND	56,891	47,875	87,481	44,277	40,966	(4,454)	(48,731)	-110.06%	10,966	(33,311)	-75.23%	2
205	27TH PAYROLL FUND	75,784	75,848	-	-	-	-	-	0.00%	-	-	na	1
208	PARKING PERMIT FUND	78,953	75,074	71,859	72,606	75,557	75,822	3,216	4.43%	75,822	3,216	4.43%	2
210	FD EQUIPMENT REVOLVING FUND	541,012	1,690,154	1,060,553	313,474	946,485	1,047,862	734,388	234.27%	469,880	156,406	49.89%	1
214	ELECTIONS	13,972	10,416	18,760	11,024	903	7,549	(3,475)	-31.52%	8,165	(2,859)	-25.93%	1
215	EQUIP/VEHICLE REVOLVING FUND	122,241	246,333	287,802	171,309	339,421	358,872	187,563	109.49%	358,872	187,563	109.49%	1
216	POLICE VEHICLE REVOLVING FUND	30,218	(3,073)	32,738	32,738	32,698	32,698	(40)	-0.12%	20,698	(12,040)	-36.78%	1
217	BUILDING REPAIR FUND	19,719	44,719	46,152	31,002	27,305	27,003	(3,999)	-12.90%	27,003	(3,999)	-12.90%	1
220	LIBRARY SPECIAL REVENUE FUND	609,146	536,438	952,131	147,131	275,406	275,405	128,274	87.18%	154,826	7,695	5.23%	2
225	SKATE PARK FUND	5,433	5,433	5,433	5,433	5,433	5,433	-	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	58,984	17,138	17,774	12,774	12,687	7,687	(5,087)	-39.83%	382	(12,392)	-97.01%	1
235	RIDE-SHARE GRANT PROGRAM FUND	76,096	93,362	61,262	61,262	33,307	33,307	(27,955)	-45.63%	478	(60,784)	-99.22%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	61,233	61,233	61,249	62,567	1,334	2.18%	87,318	26,085	42.60%	2
245	PARKLAND DEVELOPMENT FUND	32,802	12,913	17,488	17,488	19,501	19,501	2,013	11.51%	35,472	17,984	102.84%	2
246	FIELD OF DREAMS	60,383	56,731	65,113	65,021	57,982	56,977	(8,044)	-12.37%	38,800	(26,220)	-40.33%	2
247	AQUATIC CENTER	(413,429)	(425,028)	(69,578)	25,439	104,500	204,518	179,079	703.97%	60,008	34,569	135.89%	2
248	PARK & REC SPECIAL REVENUE	7,163	31,689	35,981	16,981	71,589	71,589	54,608	321.58%	11,589	(5,392)	-31.76%	2
249	FIRE/EMS DEPARTMENT	-	(84,070)	(100,743)	(100,743)	7,037	7,037	107,780	106.98%	7,037	107,780	106.98%	2
250	FORESTRY FUND	18,895	15,802	13,828	7,863	4,603	10,625	2,762	35.12%	625	(7,238)	-92.05%	2
260	SICK LEAVE SEVERANCE FUND	106,705	85,000	132,389	52,389	38,692	58,692	6,303	12.03%	1,692	(50,697)	-96.77%	1
271	INSURANCE-SIR	144,627	144,627	136,281	116,281	101,281	101,281	(15,000)	-12.90%	101,281	(15,000)	-12.90%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	22	22	(453)	-95.40%	22	(453)	-95.40%	1
280	STREET REPAIR REVOLVING FD	721,785	591,099	616,236	219,512	352,236	255,229	35,717	16.27%	109,072	(110,440)	-50.31%	1
295	POLICE DEPARTMENT-TRUST FUND	88,356	83,498	69,988	70,223	80,066	79,297	9,074	12.92%	79,297	9,074	12.92%	2
300	DEBT SERVICE FUND	(2,376)	(3,651)	0	0	0	0	-	0.00%	-	-	-100.00%	3
410	TID DISTRICT #10 FUND	(18,660)	(18,948)	(16,469)	(16,469)	-	169,683	186,152	1130.29%	70,497	86,967	528.05%	4
411	TID DISTRICT #11 FUND	(10,710)	(10,998)	2,436	2,436	-	45,783	43,347	1779.44%	33,915	31,479	1292.25%	4
412	TID DISTRICT #12 FUND	(10,710)	(3,698)	(44,296)	(44,296)	-	144,123	188,419	425.36%	48,227	92,523	208.87%	4
413	TID DISTRICT #13 FUND	(10,710)	(10,998)	(7,154)	(7,154)	-	8,928	16,082	224.79%	4,584	11,738	164.07%	4
414	TID DISTRICT #14 FUND	(10,710)	(10,998)	612	612	-	23,627	23,016	3762.56%	(79,827)	(80,438)	-13149.97%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	2,076,362	2,007,539	2,007,539	-	1,830,911	(176,628)	-8.80%	1,830,911	(176,628)	-8.80%	4
450	CAPITAL PROJ-LSP GROSS FUND	127,296	609,791	349,415	264,415	4,671,712	4,626,712	4,362,297	1649.79%	404,841	140,426	53.11%	4
452	BIRGE FOUNTAIN RESTORATION	10,515	10,586	10,556	10,556	10,306	10,306	(250)	-2.37%	10,306	(250)	-2.37%	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	11,291,871	11,347,228	11,400,892	11,400,892	11,438,536	11,731,331	330,439	2.90%	11,517,080	116,189	1.02%	5
620	WASTEWATER UTILITY	18,702,208	19,580,574	20,558,608	20,240,874	20,220,058	20,250,873	10,000	0.05%	20,384,292	143,418	0.71%	5
630	STORMWATER UTILITY FUND	4,556,500	4,497,536	4,414,391	4,269,873	4,003,711	3,840,227	(429,646)	-10.06%	3,820,037	(449,836)	-10.54%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	146,184	140,004	137,971	138,890	128,991	128,954	(9,936)	-7.15%	128,954	(9,936)	-7.15%	6
820	ROCK RIVER STORMWATER GROUP	97,193	90,557	63,516	33,411	34,016	3,866	(29,546)	-88.43%	3,866	(29,546)	-88.43%	6
900	ECONOMIC DEVELOPMENT FUND	(1,496)	57,427	26,840	3,837	26,840	1,986	(1,851)	-48.25%	20,223	16,385	427.00%	2
910	CDA PROGRAMS FUND	7,470,331	7,175,903	7,133,878	7,297,958	6,841,860	6,998,406	(299,553)	-4.10%	6,879,511	(418,448)	-5.73%	2
920	INNOVATION CTR-OPERATIONS	(69,122)	(85,089)	37,503	75,177	102,193	136,986	61,810	82.22%	124,445	49,268	65.54%	2
	GRAND TOTAL	**47,496,427**	**51,886,428**	**52,857,064**	**50,236,931**	**53,563,118**	**56,143,191**	**5,906,260**	**11.76%**	**49,969,788**	**(267,143)**	**-0.48%**	

Type	Fund Name	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATED	2025 ORIG BUDGETED	$ CHANGE FY 25/24	% CHANGE FY 25/24	2025 ADJ BUDGETED	$ CHANGE FY 25/24	% CHANGE FY 25/24
1	General Funds	4,529,028	5,916,017	5,483,416	4,038,233	5,221,768	5,266,933	1,228,700	30.43%	4,174,323	136,089	3.37%
2	Special Revenue Funds	8,068,137	7,645,695	8,464,264	7,865,752	7,802,653	8,029,566	163,814	2.08%	7,586,414	(279,337)	-3.55%
3	Debt Service Fund	(2,376)	(3,651)	0	0	0	0	-	0.00%	-	-	0.00%
4	Capital Project Funds	107,680	2,672,467	2,334,006	2,249,006	4,713,386	6,891,440	4,642,434	206.42%	2,354,823	105,817	4.71%
5	Proprietary Funds	34,550,580	35,425,339	36,373,891	35,911,638	35,662,305	35,822,431	(89,207)	-0.25%	35,721,409	(190,229)	-0.53%
6	Fiduciary funds	243,378	230,561	201,487	172,302	163,007	132,820	(39,482)	-22.91%	132,820	(39,482)	-22.91%

Fund Type:

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

CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2024	Budgeted 2025 Adj	2024 to 2025 % Change/Adj	2025 Revised Increase/Decrease Explanation	
200	CABLE TV FUND	44,277	10,966	-75.23%	2025 decrease due to being fully staffed and use of fund balance to avoid general fund transfer	2
210	FD EQUIPMENT REVOLVING FUND	313,474	469,880	49.89%	2025 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	11,024	8,165	-25.93%	2025 draw down fund balance due to presidential election	1
215	EQUIP/VEHICLE REVOLVING FUND	171,309	358,872	109.49%	2025 increase to build fund balance up for future purchases to ease borrowing	1
216	POLICE VEHICLE REVOLVING FUND	32,738	20,698	-36.78%	2025 decrease due to car purchases and use of fund balance	1
217	BUILDING REPAIR FUND	31,002	27,003	-12.90%	2025 decrease due to building repairs and use of fund balance	1
230	SOLID WASTE/RECYCLING FUND	12,774	382	-97.01%	2025 use of fund balance to control transfer from general fund	1
235	RIDE-SHARE GRANT PROGRAM FUND	61,262	478	-99.22%	2025 use of fund balance to control transfer from general fund	2
240	PARKLAND ACQUISITION FUND	61,233	87,318	42.60%	2025 increase in developer parkland fee revenue	2
245	PARKLAND DEVELOPMENT FUND	17,488	35,472	102.84%	2025 increase in developer parkland fee revenue	2
246	FIELD OF DREAMS	65,021	38,800	-40.33%	2025 use of fund balance to fund operations	2
247	AQUATIC CENTER	25,439	60,008	135.89%	2025 build up capital improvement fund balance	2
248	PARK & REC SPECIAL REVENUE	16,981	11,589	-31.76%	2025 use of fund balance to fund operations and ease general fund transfer	2
249	FIRE/EMS DEPARTMENT	(100,743)	7,037	106.98%	2025 eliminate deficit fund balance	2
250	FORESTRY FUND	7,863	625	-92.05%	2025 use of fund balance to fund operations	2
260	SICK LEAVE SEVERANCE FUND	52,389	1,692	-96.77%	2025 use of fund balance to fund retirement and sick leave payouts	1
271	INSURANCE-SIR	116,281	101,281	-12.90%	2025 possible law suit payout budgeted (insurance deductable)	1
272	LAKES IMPROVEMENT FUND	475	22	-95.40%	2025 use of fund balance to fund operations	1
280	STREET REPAIR REVOLVING FD	219,512	109,072	-50.31%	2025 use of fund balance to fund operations	1
295	POLICE DEPARTMENT-TRUST FUND	70,223	79,297	12.92%	2025 increase of fund balance due to seizures and special police revenue	2
410	TID DISTRICT #10 FUND	(16,469)	70,497	528.05%	2025 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	2,436	33,915	1292.25%	2023-2025 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	(44,296)	48,227	208.87%	2023-2025 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	(7,154)	4,584	164.07%	2023-2025 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	612	(79,827)	-13149.97%	2025 developer grant anticipated - to be made up with future TID increment	4
450	CAPITAL PROJ-LSP GROSS FUND	264,415	404,841	53.11%	2025 increase due to interest income and under budget projects	4
630	STORMWATER UTILITY FUND	4,269,873	3,820,037	-10.54%	2025 use of fund balance to fund operations/need to increase fees to support fund	5
820	ROCK RIVER STORMWATER GROUP	33,411	3,866	-88.43%	2025 spending fund balance for marketing & public outreach	6
900	ECONOMIC DEVELOPMENT FUND	3,837	20,223	427.00%	2023-2024 fund balance increase-lower employee cost than anticipated in 2024	2
920	INNOVATION CTR-OPERATIONS	75,177	124,445	65.54%	2025 continue to increase fund balance due to large HVAC repair in 2021	2

Fund Type:

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

TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2024

Total Non-Transfer Revenue: 34,078,125

Fund 100-General Fund	Budget	% of Rev
Tax Levy	5,852,362	
Shared Revenue	3,929,846	
Interest Income	552,887	
Transportation Aid	580,479	
Room Tax	230,000	
Ordinance Violations	216,600	
	11,362,173	**33.34%**

Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,202,363	
Misc Grant Revenue	2,763,100	
Bond Proceeds	2,299,000	
	9,264,463	**27.19%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	5,518,172	
Donations	2,250,000	
Grants	225,306	
	7,993,478	**24.14%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	1,942,866	
Fire Protection	799,266	
Bond Proceeds	1,030,500	
	3,772,632	**11.07%**

Fund 210-Fire/EMS Equip	Budget	% of Rev
WWFD Inc Contribution	1,375,680	
	1,375,680	**4.04%**

Fund 249-Fire & EMS Dept	Budget	% of Rev
Rescue Call Revenue	600,000	
Township Contract Revenue	498,893	
	1,098,893	**3.22%**

Major Revenue Sources by Fund 2025

Total Non-Transfer Revenue: 33,114,646

Fund 100-General Fund	Budget	% of Rev
Tax Levy	6,460,302	
Shared Revenue	3,921,416	
Transportation Aid	580,479	
Interest Income	493,292	
Room Tax	230,000	
Municipal Svcs Aid	265,933	
Ordinance Violations	210,000	
	12,161,422	**36.73%**

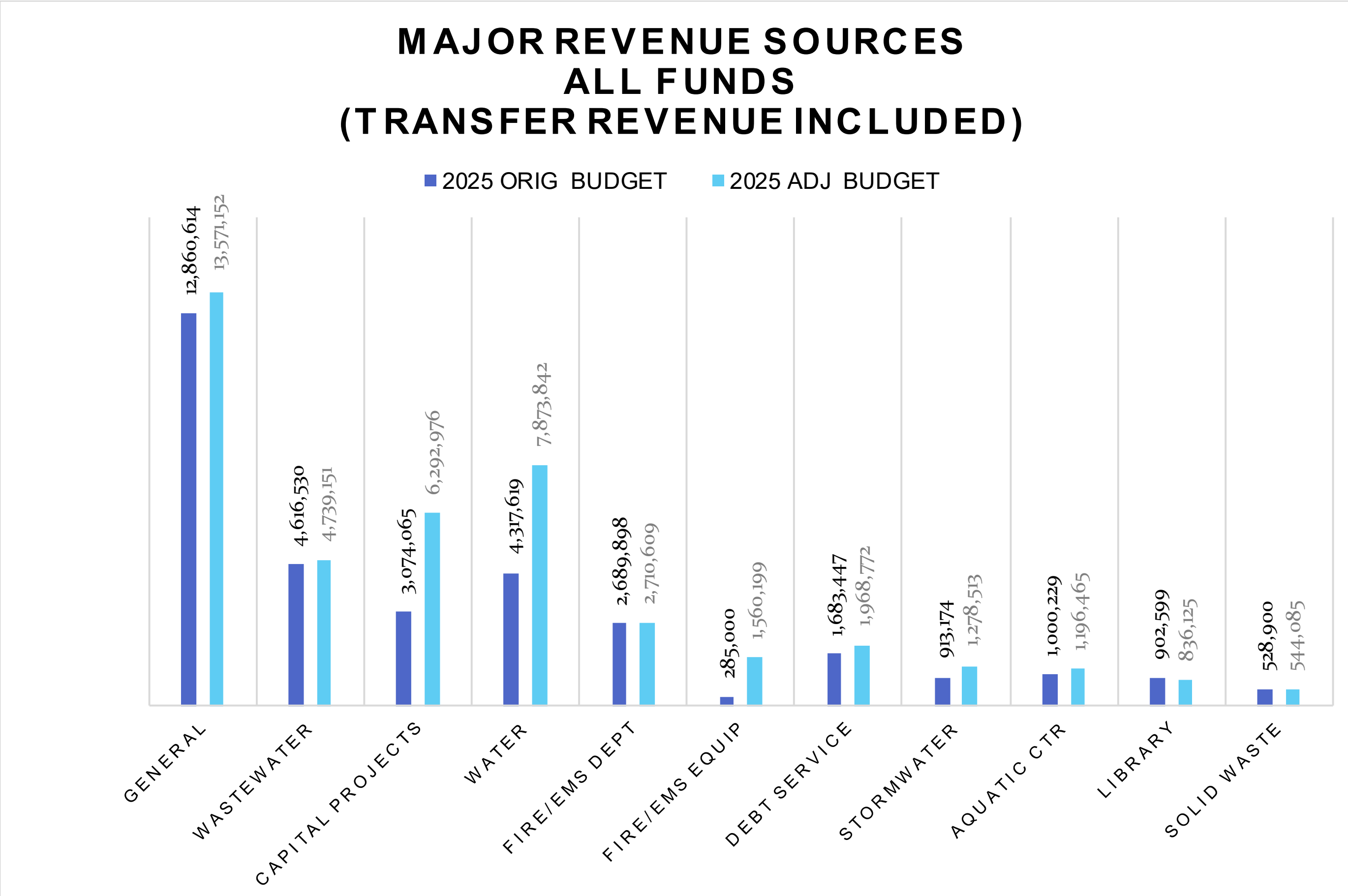
Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,458,403	
Misc Grant Revenue	145,000	
Bond Proceeds	203,800	
	4,807,203	**14.11%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,071,899	
Grants	1,780,555	
Fire Protection	803,965	
Bond Proceeds	3,004,445	
	7,660,864	**22.48%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	806,673	
Donations	1,189,432	
	1,996,105	**6.03%**

Fund 249-Fire & Rescue	Budget	% of Rev
Rescue Call Revenue	625,000	
Township Contract Revenue	484,801	
	1,109,801	**3.26%**

Fund 247-Aquatic Cener	Budget	% of Rev
Aquatic Center Program Rev	445,544	
School Dist Contribution	339,899	
	785,443	**2.37%**

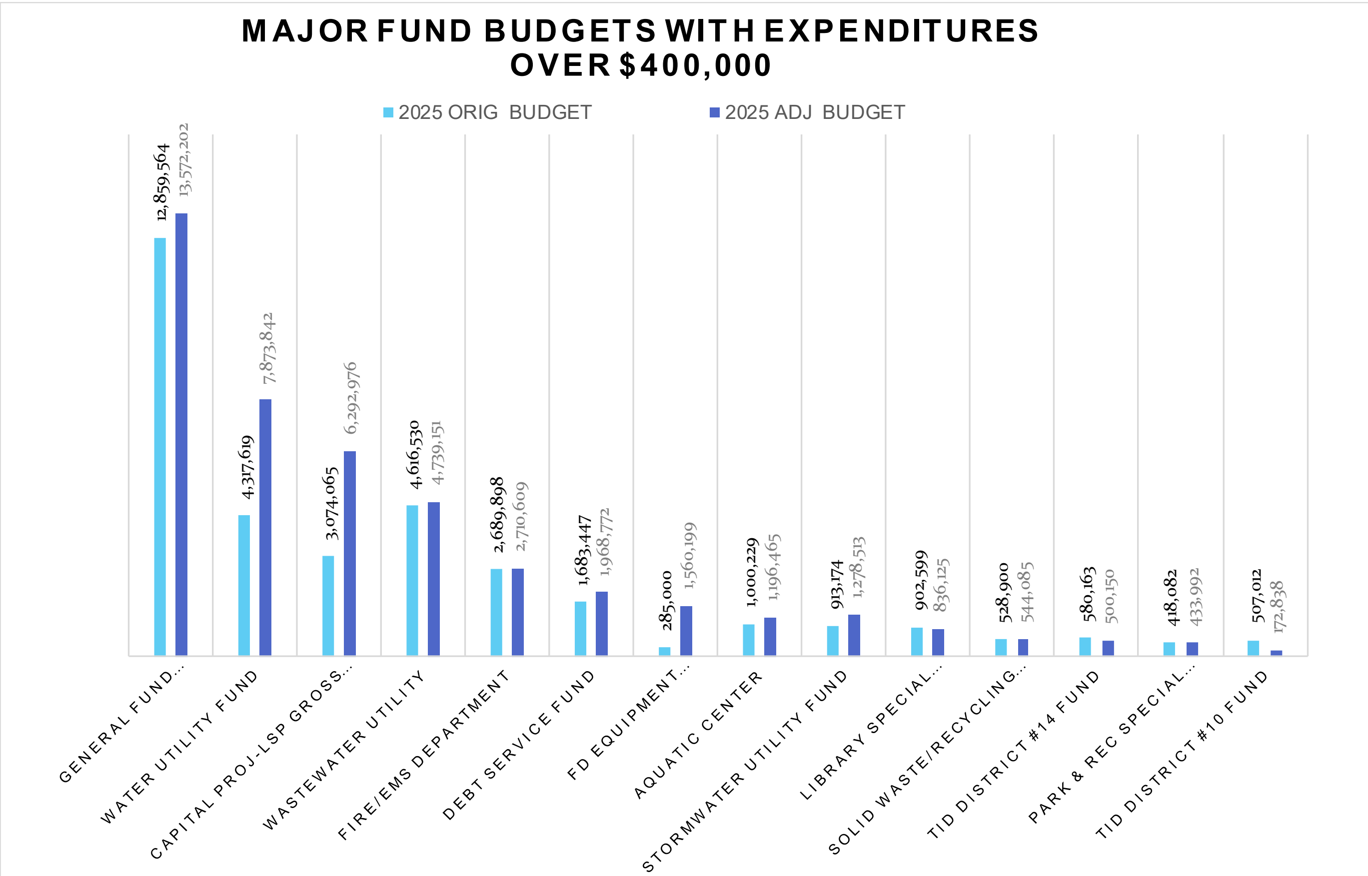

MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)
2025 ORIG BUDGET
2025 ADJ BUDGET
12,860,614
13,571,152
4,616,530
4,739,151
3,074,065
6,292,976
4,317,619
7,873,842
2,689,898
2,710,609
285,000
1,560,199
1,683,447
1,968,772
913,174
1,278,513
1,000,229
1,196,465
902,599
836,125
528,900
544,085
GENERAL
WASTEWATER
CAPITAL PROJECTS
WATER
FIRE/EMS DEPT
FIRE/EMS EQUIP
DEBT SERVICE
STORMWATER
AQUATIC CTR
LIBRARY
SOLID WASTE

REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	2025 ADJ BUDGET	$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	Type
100	TOTAL TAXES	4,339,875	4,624,990	6,120,288	6,194,882	6,214,408	6,617,183	422,301	6.82%	6,784,037	166,855	2.52%	1
100	TOTAL SPECIAL ASSESSEMENTS	3,308	150	138	-	1,325	-	-	0.00%	1,050	1,050	100%	1
100	TOTAL INTERGOVT REVENUES	4,589,357	4,590,742	4,250,383	4,694,945	4,754,545	4,906,647	211,701	4.51%	5,023,961	117,315	2.39%	1
100	TOTAL LICENSES & PERMITS	148,817	89,048	167,690	92,233	139,114	92,233	-	0.00%	394,523	302,290	327.75%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	295,355	296,072	250,979	288,800	300,180	288,800	-	0.00%	286,550	(2,250)	-0.78%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	68,739	87,843	62,413	32,625	57,395	32,625	-	0.00%	45,625	13,000	39.85%	1
100	TOTAL MISC REVENUE	462,853	595,927	1,378,337	979,930	1,234,499	840,817	(139,113)	-14.20%	919,842	79,025	9.40%	1
100	TOTAL OTHER FINANCING SOURCES	395,840	99,675	180,207	138,110	(154,672)	81,260	(56,850)	-41.16%	116,614	35,354	43.51%	1
100T	**GENERAL FUND**	**10,304,142**	**10,384,446**	**12,410,435**	**12,421,525**	**12,546,794**	**12,859,564**	**438,039**	**3.53%**	**13,572,202**	**712,638**	**5.54%**	**1**
200	CABLE TV FUND	97,925	97,033	143,957	142,758	141,802	144,829	2,071	1.45%	153,459	8,630	5.96%	1
205	27TH PAYROLL FUND	30,008	64	15,535	-	-	-	-	0.00%	-	-	0.00%	2
208	PARKING PERMIT FUND	33,461	35,244	36,650	39,390	39,587	39,784	394	1.00%	39,784	(0)	0.00%	1
210	FD EQUIPMENT REVOLVING FUND	263,555	1,244,674	613,916	2,509,306	1,305,359	285,000	(2,224,306)	-88.64%	1,560,199	1,275,199	447.44%	2
214	ELECTIONS	25,000	33,426	26,852	57,736	72,857	18,354	(39,382)	-68.21%	22,738	4,384	23.89%	1
215	EQUIP/VEHICLE REVOLVING FUND	227,010	154,182	205,942	279,000	116,632	256,000	(23,000)	-8.24%	256,000	-	0.00%	1
216	POLICE VEHICLE REVOLVING FUND	8,630	21,730	42,920	137,256	143,000	70,000	(67,256)	-49.00%	82,000	12,000	17.14%	1
217	BUILDING REPAIR FUND	15,000	25,000	30,000	15,150	18,847	15,302	152	1.00%	15,302	-	0.00%	1
220	LIBRARY SPECIAL REVENUE FUND	761,596	742,837	1,313,237	1,689,718	1,571,572	902,599	(787,119)	-46.58%	836,125	(66,475)	-7.36%	1
225	SKATE PARK FUND	3,000	-	-	-	-	-	-	0.00%	-	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	482,213	438,647	508,360	524,960	525,094	528,900	3,940	0.75%	544,085	15,184	2.87%	1
235	RIDE-SHARE GRANT PROGRAM FUND	152,584	130,127	74,672	164,823	251,783	166,471	1,648	1.00%	211,657	45,186	27.14%	1
240	PARKLAND ACQUISITION FUND	-	-	8,064	-	1,534	-	-	0.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	14,497	26,881	16,453	-	7,817	-	-	0.00%	42,500	42,500	100%	2
246	FIELD OF DREAMS	76,584	20,510	43,295	55,092	24,796	56,004	912	1.66%	49,181	(6,823)	-12.18%	2
247	AQUATIC CENTER	504,141	689,360	1,120,173	988,199	1,070,519	1,000,229	12,030	1.22%	1,196,465	196,237	19.62%	2
248	PARK & REC SPECIAL REVENUE	94,465	192,241	332,647	407,921	367,974	418,082	10,160	2.49%	433,992	15,910	3.81%	2
249	FIRE/EMS DEPARTMENT	-	641,626	2,240,744	2,644,828	2,665,776	2,689,898	45,070	1.70%	2,710,609	20,711	0.77%	3
250	FORESTRY FUND	9,418	11,254	1,576	16,000	19,650	4,010	(11,990)	-74.94%	4,010	-	0.00%	2
260	SICK LEAVE SEVERANCE FUND	75,000	18,888	85,000	80,000	93,697	30,000	(50,000)	-62.50%	87,000	57,000	190.00%	2
271	INSURANCE-SIR	50,000	-	-	20,000	35,000	-	(20,000)	-100.00%	-	-	0.00%	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	868	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	269,291	178,197	172,737	406,660	287,500	290,850	(115,810)	-28.48%	340,000	49,150	16.90%	1
295	POLICE DEPARTMENT-TRUST FUND	17,643	11,469	17,342	7,000	653	8,000	1,000	14.29%	8,000	-	0.00%	2
300	DEBT SERVICE FUND	3,033,698	1,043,530	1,340,730	1,330,305	1,332,455	1,683,447	353,142	26.55%	1,968,772	285,325	16.95%	3
410	TID DISTRICT #10 FUND	-	-	4,503	129,777	142,277	507,012	377,235	290.68%	172,838	(334,174)	-65.91%	4
411	TID DISTRICT #11 FUND	-	-	26,784	49,777	49,777	35,644	(14,133)	-28.39%	35,644	(0)	0.00%	4
412	TID DISTRICT #12 FUND	-	213,668	12,842	41,750	58,205	41,350	(400)	-0.96%	41,350	-	0.00%	4
413	TID DISTRICT #13 FUND	-	-	5,694	80,113	80,113	80,113	-	0.00%	30,150	(49,963)	-62.37%	4
414	TID DISTRICT #14 FUND	-	-	61,563	81,413	97,150	580,163	498,751	612.62%	500,150	(80,013)	-13.79%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	2,126,362	2,000	50,000	-	50,000	-	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	116,768	4,194,386	138,058	8,941,563	6,426,951	3,074,065	(5,867,498)	-65.62%	6,292,976	3,218,911	104.71%	4
452	BIRGE FOUNTAIN RESTORATION	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	2,568,606	2,709,462	2,938,845	5,271,628	4,884,467	4,317,619	(954,009)	-18.10%	7,873,842	3,556,223	82.37%	5
620	WASTEWATER UTILITY	4,160,133	4,193,260	4,265,452	9,688,833	5,079,442	4,616,530	(5,072,303)	-52.35%	4,739,151	122,622	2.66%	5
630	STORMWATER UTILITY FUND	594,103	553,558	555,037	1,194,408	813,326	913,174	(281,234)	-23.55%	1,278,513	365,339	40.01%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	387	1,079	5,422	3,500	11,607	4,000	500	14.29%	4,000	-	0.00%	6
820	ROCK RIVER STORMWATER GROUP	45,002	44,208	48,641	80,000	50,326	80,000	-	0.00%	80,000	-	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	100,000	167,343	97,500	203,003	180,000	207,354	4,351	2.14%	186,618	(20,737)	-10.00%	2
910	CDA PROGRAMS FUND	181,284	342,102	100,369	10,000	73,376	10,000	0	0.00%	10,000	(0)	0.00%	2
920	INNOVATION CTR-OPERATIONS	235,505	263,337	265,592	213,630	216,180	216,484	2,854	1.34%	228,672	12,188	5.63%	2
	TOTAL ALL FUNDS	**24,560,957**	**30,950,629**	**29,330,037**	**49,977,522**	**40,804,765**	**36,201,332**	**(13,776,190)**	**-27.56%**	**45,658,483**	**9,457,153**	**26.12%**	

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
2025 ORIG BUDGET
2025 ADJ BUDGET
12,859,564
13,572,202
4,317,619
7,873,842
3,074,065
6,292,976
4,616,530
4,739,151
2,689,898
2,710,609
1,683,447
1,968,772
285,000
1,560,199
1,000,229
1,196,465
913,174
1,278,513
902,599
836,125
528,900
544,085
580,163
500,150
418,082
433,992
507,012
172,838
GENERAL FUND...
WATER UTILITY FUND
CAPITAL PROJ-LSP GROSS...
WASTEWATER UTILITY
FIRE/EMS DEPARTMENT
DEBT SERVICE FUND
FD EQUIPMENT...
AQUATIC CENTER
STORMWATER UTILITY FUND
LIBRARY SPECIAL...
SOLID WASTE/RECYCLING...
TID DISTRICT #14 FUND
PARK & REC SPECIAL...
TID DISTRICT #10 FUND

EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	2025 ADJ BUDGET	$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	Type
100	GENERAL FUND EXPENDITURES	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	438,039	3.5%	13,572,202	712,638	5.5%	1
200	CABLE TV FUND	110,692	106,048	104,350	142,758	141,802	144,829	2,071	1.5%	153,459	8,630	6.0%	2
208	PARKING PERMIT FUND	40,518	39,122	39,866	39,390	39,587	39,784	394	1.0%	39,784	-	-	2
205	27TH PAYROLL FUND	-	-	91,383	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	105,933	95,532	1,243,517	2,509,306	1,305,359	285,000	(2,224,306)	(88.6%)	1,560,199	1,275,199	447.4%	1
214	ELECTIONS	14,124	36,982	18,507	57,736	72,857	18,354	(39,382)	(68.2%)	22,738	4,384	23.9%	1
215	EQUIP/VEHICLE REVOLVING FUND	234,627	30,090	164,473	279,000	116,632	256,000	(23,000)	(8.2%)	256,000	-	-	1
216	POLICE VEHICLE REVOLVING FUND	54,562	55,022	7,109	137,256	143,000	70,000	(67,256)	(49.0%)	82,000	12,000	17.1%	1
217	BUILDING REPAIR FUND	47,973	-	28,567	15,150	18,847	15,302	152	1.0%	15,302	-	-	1
220	LIBRARY SPECIAL REVENUE FUND	839,310	815,545	897,544	1,689,718	1,571,572	902,599	(787,119)	(46.6%)	836,125	(66,475)	(7.4%)	2
225	SKATE PARK FUND	-	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	456,991	480,493	507,724	524,960	525,094	528,900	3,940	0.8%	544,085	15,184	2.9%	1
235	RIDE-SHARE GRANT PROGRAM FUND	139,031	112,861	106,772	164,823	251,783	166,471	1,648	1.0%	211,657	45,186	27.1%	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	1,534	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	1,361	46,770	11,878	-	7,817	-	-	-	42,500	42,500	100%	2
246	FIELD OF DREAMS	67,594	24,162	34,914	55,092	24,796	56,004	912	1.7%	49,181	(6,823)	(12.2%)	2
247	AQUATIC CENTER	583,464	700,959	764,724	988,199	1,070,519	1,000,229	12,030	1.2%	1,196,465	196,237	19.6%	2
248	PARK & REC SPECIAL REVENUE	84,179	167,715	328,355	407,921	352,206	418,082	10,160	2.5%	433,992	15,910	3.8%	2
249	FIRE/EMS DEPARTMENT	-	725,696	2,257,417	2,644,828	2,656,708	2,689,898	45,070	1.7%	2,710,609	20,711	0.8%	
250	FORESTRY FUND	2,890	14,347	3,550	16,000	19,650	4,010	(11,990)	(74.9%)	4,010	-	-	2
260	SICK LEAVE SEVERANCE FUND	33,414	40,593	37,611	80,000	93,697	30,000	(50,000)	(62.5%)	87,000	57,000	190.0%	1
271	INSURANCE-SIR	19,900	-	8,346	20,000	35,000	-	(20,000)	(100.0%)	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	868	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	225,922	308,883	147,599	406,660	287,500	290,850	(115,810)	(28.5%)	340,000	49,150	16.9%	1
295	POLICE DEPARTMENT-TRUST FUND	16,911	16,327	30,851	7,000	653	8,000	1,000	14.3%	8,000	-	-	2
300	DEBT SERVICE FUND	3,079,372	1,044,805	1,337,079	1,330,305	1,332,455	1,683,447	353,142	26.5%	1,968,772	285,325	16.9%	3
410	TID DISTRICT #10 FUND	18,660	289	2,024	129,777	142,277	507,012	377,235	290.7%	172,838	(334,174)	(65.9%)	4
411	TID DISTRICT #11 FUND	10,710	289	13,350	49,777	49,777	35,644	(14,133)	(28.4%)	35,644	(0)	(0.0%)	4
412	TID DISTRICT #12 FUND	10,710	206,656	53,440	41,750	58,205	41,350	(400)	(1.0%)	41,350	-	-	4
413	TID DISTRICT #13 FUND	10,710	289	1,850	80,113	80,113	80,113	-	-	30,150	(49,963)	(62.4%)	4
414	TID DISTRICT #14 FUND	10,710	289	49,954	81,413	97,150	580,163	498,751	612.6%	500,150	(80,013)	(13.8%)	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	50,000	70,824	50,000	126,628	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	278,048	3,711,891	398,434	8,941,563	3,423,925	3,074,065	(5,867,498)	(65.6%)	6,292,976	3,218,911	104.7%	5
452	BIRGE FOUNTAIN RESTORATION	283	429	530	500	750	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,341,078	2,793,047	2,936,173	5,271,628	5,389,458	4,317,619	(954,009)	(18.1%)	7,873,842	3,556,223	82.4%	5
620	WASTEWATER UTILITY	3,331,776	3,419,392	3,287,418	9,688,833	9,668,088	4,616,530	(5,072,303)	(52.4%)	4,739,151	122,622	2.7%	5
630	STORMWATER UTILITY FUND	552,311	651,628	638,182	1,194,408	1,357,280	913,174	(281,234)	(23.5%)	1,278,513	365,339	40.0%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	3,270	7,259	7,455	3,500	20,948	4,000	500	14.3%	4,000	-	-	6
820	ROCK RIVER STORMWATER GROUP	21,600	50,844	75,682	80,000	80,000	80,000	-	-	80,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	156,864	118,798	124,608	203,003	177,403	207,354	4,351	2.1%	186,618	(20,737)	(10.0%)	2
910	CDA PROGRAMS FUND	1,020,607	636,531	142,394	10,000	367,824	10,000	-	-	10,000	-	-	2
920	INNOVATION CTR-OPERATIONS	358,228	279,304	142,999	213,630	207,597	216,484	2,854	1.3%	228,672	12,188	5.6%	2
	TOTAL	**24,387,568**	**26,853,553**	**28,429,251**	**49,977,522**	**43,864,154**	**36,201,331**	**(13,776,191)**	**-27.56%**	**45,658,483**	**9,457,152**	**26.12%**	

Fund Type:

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

Tax Calculation - Tax Year 2023 / Calendar Year 2024

WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS
Assessment Ratio:	**0.964490125**	***Assessment Ratio:***	**1.051140818**	
Lottery Credit:	211.76	***Lottery Credit:***	211.76	
VALUATION		**VALUATION**		
Assessed Values:	880,882,950	Assessed Values:	133,155,700	1,014,038,650
Equalized Val:(no tif)	896,192,600	Equalized Val:(no tif)	122,927,000	1,019,119,600
Equalized Val:(w/ tif)	913,117,300	Equalized Val:(w/ tif)	128,559,200	1,041,676,500
State Credits:	1,566,773.88	State Credits:	192,576.50	1,759,350.38
LEVIES without TIF		**LEVIES without TIF**		
State	-	State	-	-
County	2,062,164.50	County	356,651.54	2,418,816.04
Technical College	502,799.27	Technical College	77,920.59	580,719.86
School	6,477,014.04	School	888,424.99	7,365,439.03
City	5,681,055.34	City	779,246.66	6,460,302.00
TIF	278,045.93	TIF	96,319.48	374,365.41
Total	15,001,079.08	**Total**	2,198,563.26	17,199,642.34
LEVIES with TIF		**LEVIES with TIF**		
State	-	State	-	-
County	2,101,108.47	County	372,992.41	2,474,100.88
Technical College	512,294.42	Technical College	81,490.72	593,785.14
School	6,599,333.40	School	929,130.38	7,528,463.78
City	5,788,342.79	City	814,949.75	6,603,292.54
Total	15,001,079.08	**Total**	2,198,563.26	17,199,642.34
TAX RATES		**TAX RATES**		
State	-	State	-	-
County	2.385230035	County	2.801174940	2.439848698
Technical College	0.581569231	Technical College	0.611995731	0.585564603
School	7.491725660	School	6.977773989	7.424237508
City	6.571069164	City	6.120276864	6.511874611
Gross Tax Rate	17.029594090	**Gross Tax Rate**	16.511221524	16.961525421
Less School Credit	(1.778640261)	Less School Credit	(1.446250517)	(1.734993415)
Net Tax Rate	15.250953829	**Net Tax Rate**	15.064971007	15.226532006

TIF BREAKOUT	**WALWORTH**	**JEFFERSON**	**TOTAL TIF**
County	38,943.97	16,340.87	55,284.84
Technical College	9,495.15	3,570.13	13,065.28
School	122,319.36	40,705.39	163,024.75
City	107,287.45	35,703.09	142,990.54
Total	278,045.93	96,319.48	374,365.41

WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

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	2,062,164.50	896,192,600	0.002301028	913,117,300	2,101,108.47	38,943.97	**County**
City	5,681,055.34	896,192,600	0.006339101	913,117,300	5,788,342.79	107,287.45	**City**
School District	6,477,014.04	896,192,600	0.007227257	913,117,300	6,599,333.40	122,319.36	**School District**
Technical College	502,799.27	896,192,600	0.000561039	913,117,300	512,294.42	9,495.15	**Technical College**
Total	14,723,033.15		0.016428426		15,001,079.08	278,045.93	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	5,985,800	0.35367244323	98,337.18
TID # 11	2,762,700	0.16323479884	45,386.77
TID # 12	1,929,200	0.11398724940	31,693.69
TID # 13	1,764,700	0.10426772705	28,991.22
TID # 14	4,482,300	0.26483778147	73,637.07
	16,924,700	1.00000000000	278,045.93

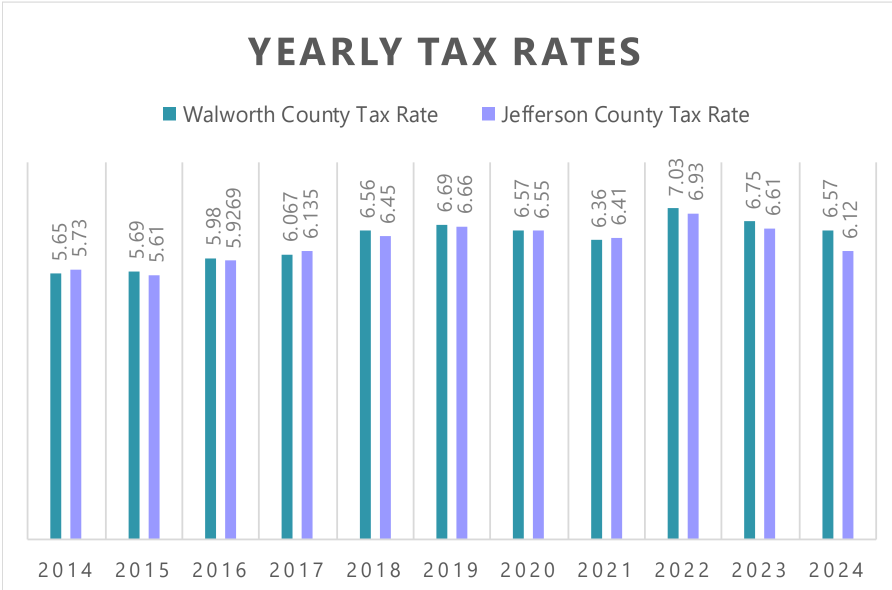
Total Tax Asking:	6,460,302.00
% in Walworth Cty:	0.879379221
Net Amt.:	5,681,055.34

JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

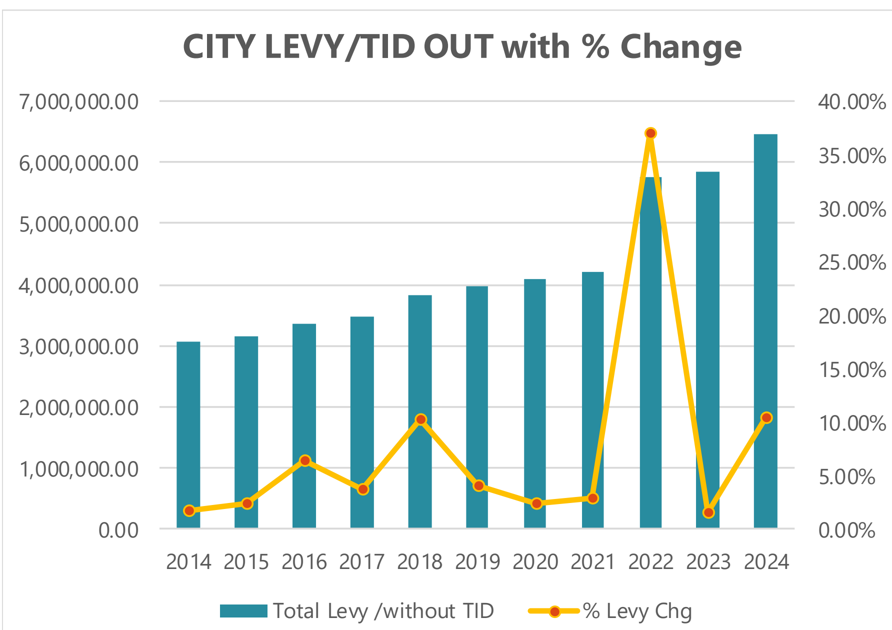
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	356,651.54	122,927,000	0.002901328	128,559,200	372,992.41	16,340.87	**County**
City	779,246.66	122,927,000	0.006339101	128,559,200	814,949.75	35,703.09	**City**
School District	888,424.99	122,927,000	0.007227257	128,559,200	929,130.38	40,705.39	**School District**
Technical College	77,920.59	122,927,000	0.000633877	128,559,200	81,490.72	3,570.13	**Technical College**
Total	2,102,243.78		0.017101563		2,198,563.26	96,319.48	**Total**

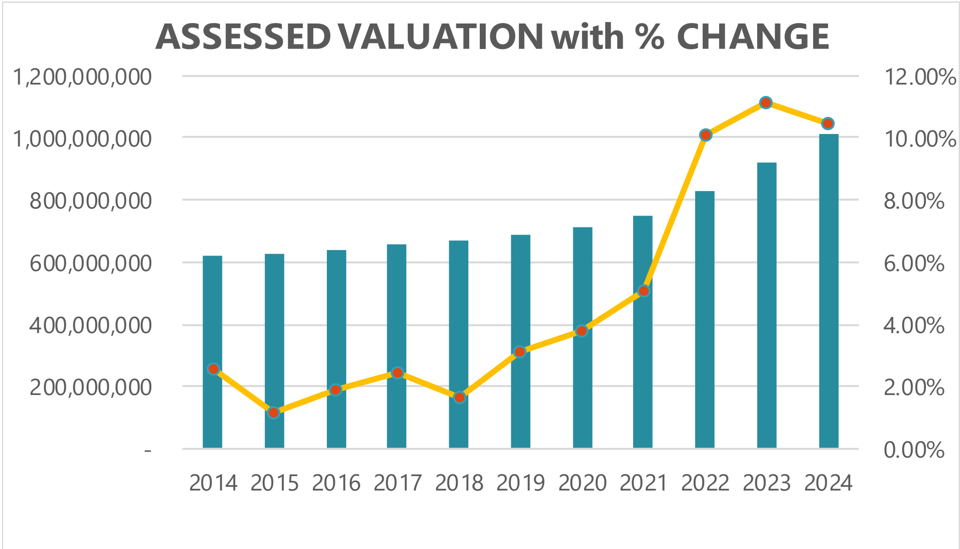
TID Area	Increment Value Increase	Increment % Split	Increment Split Value			
					Total Tax Asking:	6,460,302.00
					% in Jefferson Cty.:	0.120620779
TID # 10	691,300	0.12274066972	11,822.32	691,300	Net Amt.:	779,246.66
				-		
TID # 14	4,940,900	0.87725933028	84,497.16	4,940,900		
				-		
TOTAL	5,632,200	1.00000000000	96,319.48			



TAX LEVIES, RATES & COLLECTIONS

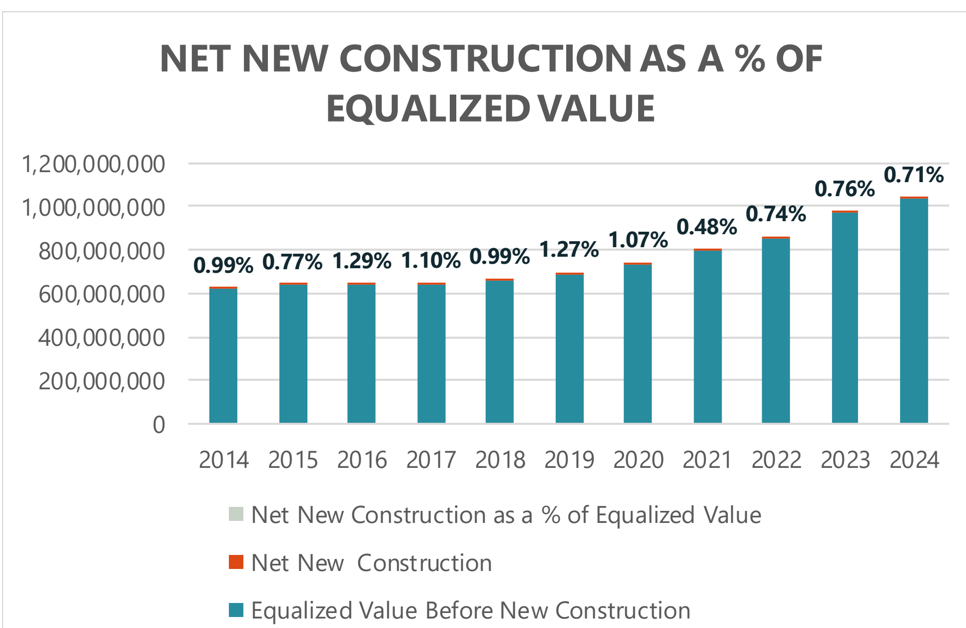
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31st of Each Year
2024	2025	6.57	6.12	5,681,055.34	779,246.66	2,302.71
2023	2024	6.75	6.61	5,156,343.55	696,018.45	4,002.33
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



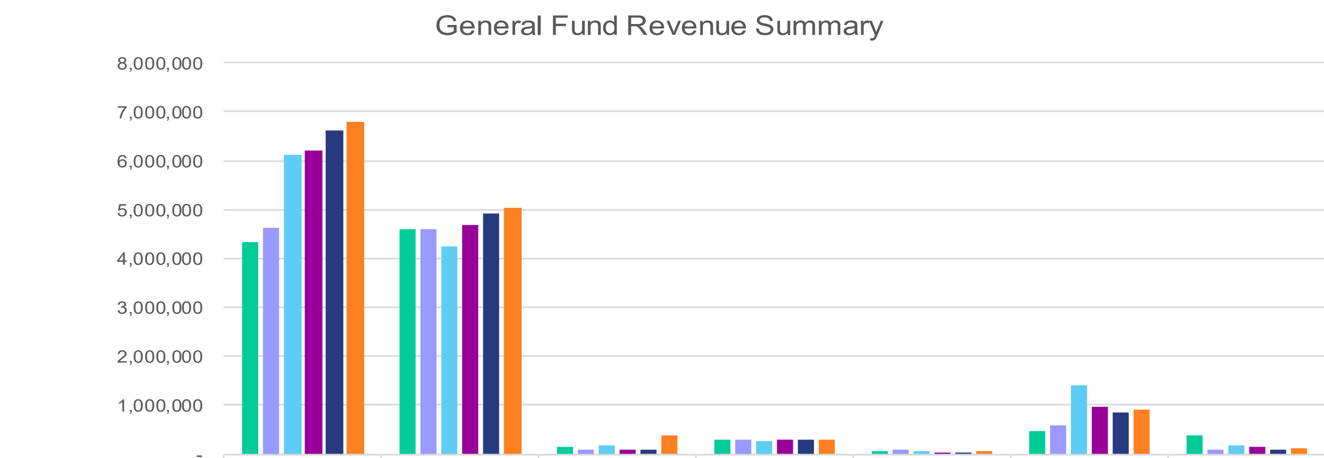


ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2024	1,014,038,650	10.47%	1,019,119,600	1,041,676,500
2023	917,889,900	11.10%	925,184,300	976,283,200
2022	826,164,100	10.07%	855,440,700	861,165,600
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

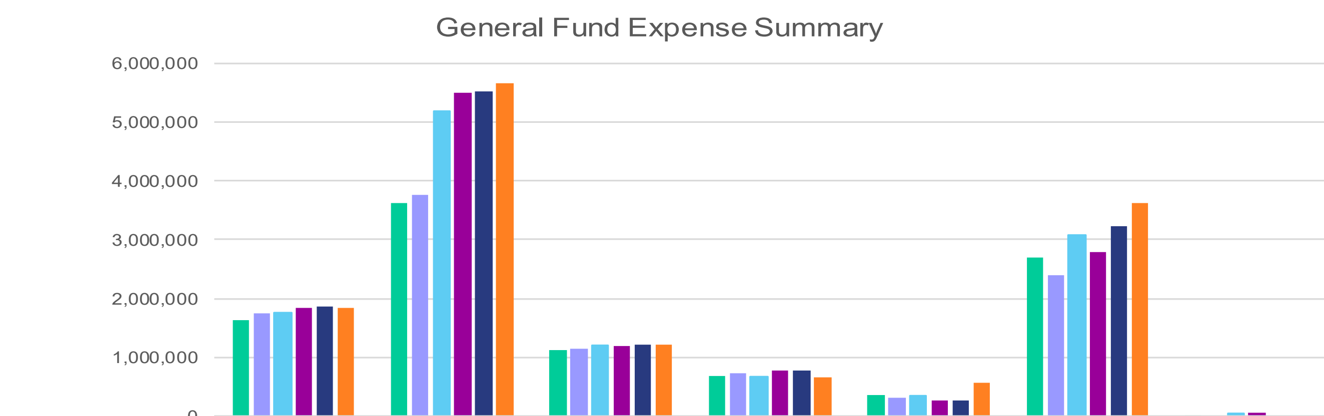


GENERAL FUND REVENUE SUMMARY



	TAXES	INTERGOVT REVENUES	LICENSES & PERMITS	FINES, FORFEIT PENALTIES	PUBLIC CHARGES FOR SVCS	MISC REVENUE	OTHER FINANCING SOURCES
2021 ACTUAL	4,339,875	4,589,357	148,817	295,355	68,739	462,853	395,840
2022 ACTUAL	4,624,990	4,590,742	89,048	296,072	87,843	595,927	99,675
2023 ACTUAL	6,120,288	4,250,383	167,690	250,979	62,413	1,410,557	180,207
2024 BUDGET	6,194,882	4,694,945	92,233	288,800	32,625	979,930	138,110
2025 ORIG BUDGET	6,617,183	4,906,647	92,233	288,800	32,625	840,817	81,260
2025 ADJ BUDGET	6,784,037	5,023,961	394,523	286,550	45,625	919,842	116,614

GENERAL FUND EXPENSE SUMMARY



	ADMINISTRATION	PUBLIC SAFETY	PUBLIC WORKS	PARKS AND RECREATION	NEIGHBORHOOD SVC/PLANNING	TRANSFERS	CONTINGENCIES
2021 ACTUAL	1,628,541	3,624,927	1,121,114	673,505	349,565	2,688,325	17,258
2022 ACTUAL	1,736,296	3,766,018	1,139,541	724,655	309,932	2,388,226	0
2023 ACTUAL	1,758,920	5,190,828	1,212,804	682,036	355,387	3,070,024	41,800
2024 BUDGET	1,844,553	5,502,098	1,200,352	775,265	258,543	2,783,714	57,000
2025 ORIG BUDGET	1,867,956	5,506,274	1,223,365	769,455	262,870	3,229,645	0
2025 ADJ BUDGET	1,837,586	5,658,873	1,223,166	670,114	566,380	3,616,081	0

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
100-41110-00	LOCAL TAX LEVY	3,133,033	3,154,970	4,499,748	4,538,657	4,538,657	4,608,119	4,507,730
100-41111-00	DEBT SERVICE TAX LEVY	946,352	1,045,965	1,257,105	1,313,705	1,313,705	1,667,247	1,952,572
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	-	6,611	2,625	-	-	-	-
100-41114-00	USE VALUE PENALTY	546	-	-	-	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	-	-	21,099	-	8,010	-	-
100-41140-00	MOBILE HOME FEES	38,885	57,754	41,587	58,000	58,000	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	192,583	233,465	237,932	230,000	230,000	230,000	230,000
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,733	120,606	27,820	27,820	28,035	27,820	9,735
100-41800-00	INTEREST ON TAXES	744	5,620	32,372	26,700	38,000	25,995	26,000
	TOTAL TAXES	**4,339,875**	**4,624,990**	**6,120,288**	**6,194,882**	**6,214,408**	**6,617,183**	**6,784,037**
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	53	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	-	-	-	-	-	-
100-42320-53	SIDEWALKS	32	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	1,675	150	-	-	975	-	800
100-42500-53	FAILURE TO MOW FINES	1,175	-	138	-	350	-	250
	TOTAL SPECIAL ASSESSEMENTS	**3,308**	**150**	**138**	**-**	**1,325**	**-**	**1,050**
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	71,382	63,331	53,306	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	422,541	397,001	395,596	394,892	386,462	394,892	386,462
100-43420-00	SHARED REVENUE-BASE	2,836,783	2,836,846	2,836,844	3,534,954	3,534,954	3,534,954	3,534,954
100-43507-52	POLICE-MISC SAFETY GRANTS	6,841	8,013	4,164	-	45,031	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	8,103	-	-	-	-
100-43522-63	STATE OF WI DNR GRANT	-	-	18,500	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	625,414	576,591	572,087	580,479	585,637	580,479	580,479
100-43531-52	STATE GRANT--PUBLIC SAFETY	-	9,356	38,060	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	-	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	170,491	178,963	-	-	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	279,097	329,598	192,781	7,331	7,304	217,401	265,933
100-43663-52	2% FIRE DUES-ST OF WISC	29,711	32,121	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,846	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	31,433	35,656	43,214	43,214	43,214	43,214	110,877
100-43745.52	WUSD-JUVENILE OFFICIER	58,228	65,117	65,211	65,237	83,294	66,868	76,646
100-43750-52	DRUG GRANT REIMBURSEMENT	-	-	94	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	3,408	1,583	3,000	3,000	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,571	1,416	2,029	2,029	1,839	2,029	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
	TOTAL INTERGOVT REVENUES	**4,589,357**	**4,590,742**	**4,250,383**	**4,694,945**	**4,754,545**	**4,906,647**	**5,023,961**
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,400	18,608	18,858	18,733	19,710	18,733	19,710
100-44120-51	CIGARETTE	1,350	1,540	1,300	1,300	733	1,300	733
100-44122-51	BEVERAGE OPERATORS	4,360	3,020	3,515	3,600	4,000	3,600	4,000
100-44200-51	MISC. LICENSES	1,725	2,233	2,873	2,750	2,000	2,750	2,000
100-44300-53	BLDG/ZONING PERMITS	94,149	42,537	110,560	50,000	78,000	50,000	275,000
100-44310-53	ELECTRICAL PERMITS	8,752	6,911	9,298	5,550	11,000	5,550	35,115
100-44320-53	PLUMBING PERMITS	12,059	7,785	9,396	5,775	9,000	5,775	31,800
100-44330-53	HVAC PERMITS	5,646	4,668	7,216	3,225	9,000	3,225	20,500
100-44340-53	STREET OPENING PERMITS	250	100	200	200	50	200	50
100-44350-53	SIGN PERMITS	1,703	952	1,310	600	1,555	600	1,550
100-44370-51	WATERFOWL PERMITS	-	-	320	-	500	-	500
100-44900-51	MISC PERMITS	423	695	2,845	500	3,565	500	3,565
	TOTAL LICENSES & PERMITS	**148,817**	**89,048**	**167,690**	**92,233**	**139,114**	**92,233**	**394,523**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	216,906	234,661	179,505	216,600	210,000	216,600	210,000
100-45113-52	MISC COURT RESEARCH FEE	285	360	200	200	50	200	50
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	(200)	520	-	-	-	-
100-45130-52	PARKING VIOLATIONS	64,364	52,826	58,224	60,000	55,000	60,000	60,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,750	7,125	9,550	7,500	1,410	7,500	1,500
100-45145-53	RE-INSPECTION FINES	8,050	1,300	2,980	4,500	33,720	4,500	15,000
	TOTAL FINES, FORTFEIT - PENALTIES	**295,355**	**296,072**	**250,979**	**288,800**	**300,180**	**288,800**	**286,550**
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	-	-	-	-	-	-
100-46120-51	TREASURER	4,625	4,500	3,935	3,600	3,950	3,600	3,600
100-46210-52	POLICE-DISPATCH-MOU-UNIV	42,120	41,520	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	2,550	750	2,100	1,500	1,050	1,500	1,500
100-46230-52	AMBULANCE	(8,640)	12,174	-	-	-	-	-
100-46240-52	CRASH CALLS	-	164	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	13,526	9,853	30,298	10,000	18,700	10,000	12,000
100-46311-53	SALE OF MATERIALS	10	202	2	-	-	-	-
100-46312-51	MISC DEPT EARNINGS	1,435	100	-	-	405	-	-
100-46320-53	SAND & SALT CHARGES	1,433	1,056	-	500	-	500	-
100-46350-51	CITY PLANNER-SERVICES	-	135	360	-	9,000	-	9,000
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	803	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	42	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	10,710	17,289	25,683	17,000	24,270	17,000	19,500
100-46746-55	SPECIAL EVENT FEES	125	100	35	25	20	25	25
	TOTAL PUBLIC CHARGES FOR SVCS	**68,739**	**87,843**	**62,413**	**32,625**	**57,395**	**32,625**	**45,625**
MISC. REVENUES								
100-48100-00	INTEREST INCOME	6,396	179,090	814,758	552,887	750,000	413,670	493,292
100-48110-00	INTEREST REVENUE-LEASES	-	-	1,183	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	5,700	4,800	6,000
100-48210-55	RENTAL INCOME	-	-	1,000	-	1,000	-	-
100-48220-55	DEPOSITS-FORFEITED	-	380	50	50	4,225	50	50
100-48300-00	OTHER PROP/EASEMENT SALES	-	7,500	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	446	-	1,313	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	13,514	10,000	3,934	10,000	-
100-48415-00	RESTITUTION-DAMAGES	1,121	7,690	5,539	3,000	6,005	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	50,436	10,878	51,535	29,193	29,412	29,296	29,000
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	18,779	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	1,000	-	-	-	-
100-48500-52	DONATION-PUBLIC SAFETY	100	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	125	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	1,500	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	33,761	29,227	28,971	30,000	35,000	30,000	35,000
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	7,000	8,000	87,043	-	46,010	-	7,000
100-48600-00	MISC REVENUE-NON RECURRING	1,262	2,331	2,155	-	3,212	-	-
100-48700-00	WATER UTILITY TAXES	357,531	344,406	346,697	350,000	350,000	350,000	346,500
100-48900-00	LEASE REVENUE	-	-	32,220	-	-	-	-
	TOTAL MISC REVENUE	**462,853**	**595,927**	**1,410,557**	**979,930**	**1,234,499**	**840,817**	**919,842**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,000	8,500	8,500	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,500	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	12,340	15,720	18,974	16,260	16,260	16,410	16,410
100-49267-00	TRANSFER FROM 208 PARKING	35,927	35,000	35,350	35,350	35,350	35,350	35,704
100-49285-00	TRANSFER FROM 900 CDA	-	-	91,383	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	319,073	5,533	5,000	-	-	-	35,000
100-49295-00	TRANSFER FROM 248 PARK & REC	-	14,922	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	57,000	(235,782)	-	-
	TOTAL OTHER FINANCING SOURCES	**395,840**	**99,675**	**180,207**	**138,110**	**(154,672)**	**81,260**	**116,614**
	TOTAL GEN FUND REVENUES	**10,304,142**	**10,384,446**	**12,442,655**	**12,421,525**	**12,546,794**	**12,859,564**	**13,572,202**

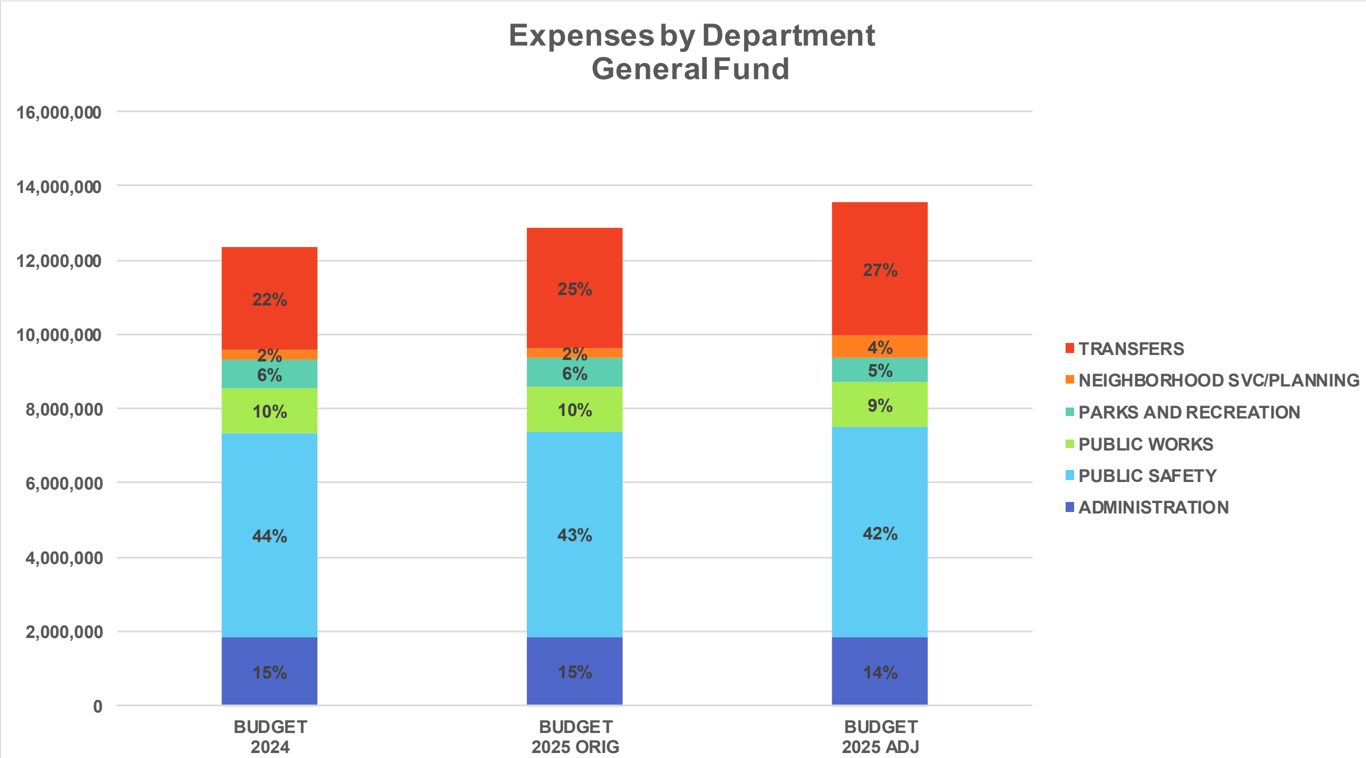
GENERAL FUND EXPENDITURE SUMMARY

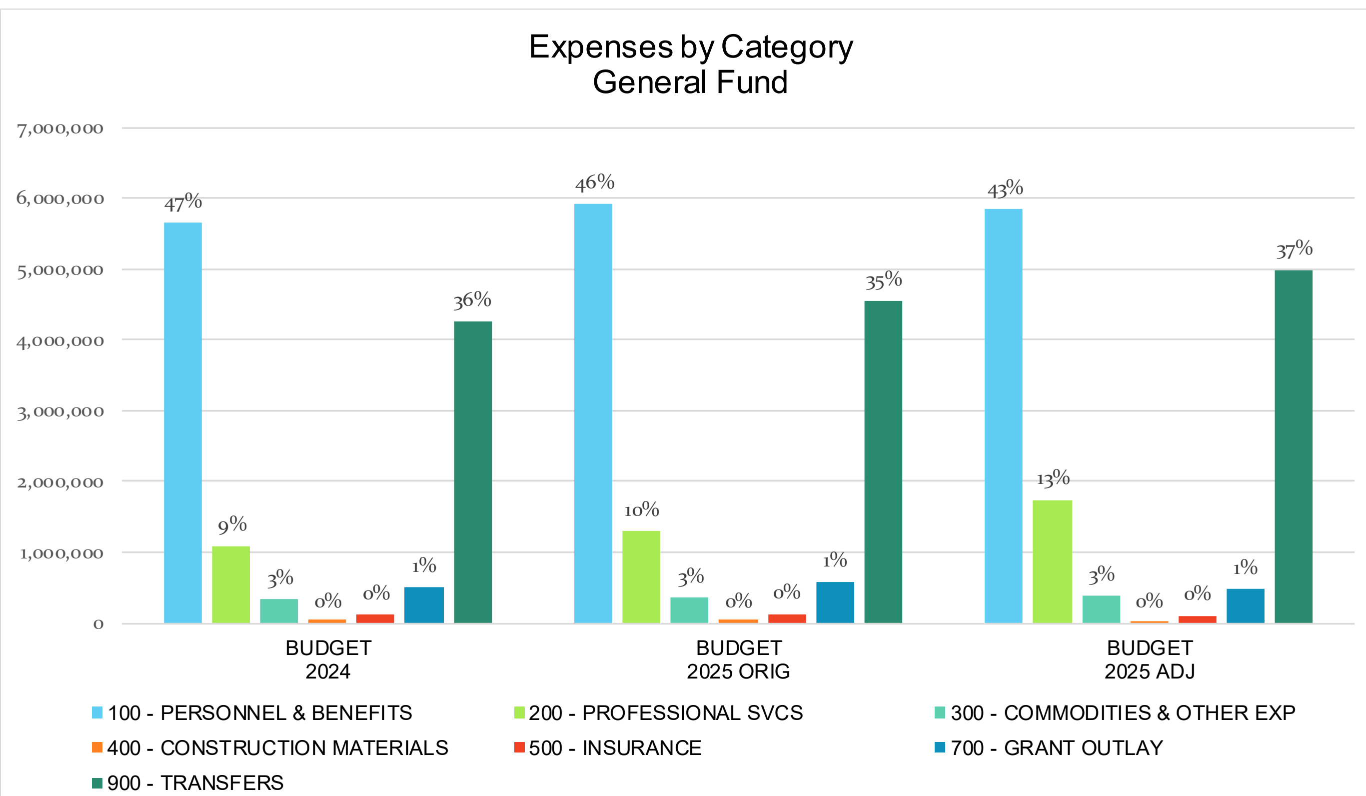
SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	#
1	ADMINISTRATION	1,628,541	1,736,296	1,758,920	1,844,553	1,785,211	1,867,956	1,837,586	1
2	PUBLIC SAFETY	3,624,927	3,766,018	5,190,828	5,502,098	5,586,964	5,506,274	5,658,873	2
3	PUBLIC WORKS	1,121,114	1,139,541	1,212,804	1,200,352	1,142,071	1,223,365	1,223,166	3
4	PARKS AND RECREATION	673,505	724,655	682,036	775,265	803,298	769,455	670,114	4
5	NEIGHBORHOOD SVC/PLANNING	349,565	309,932	355,387	258,543	348,571	262,870	566,380	5
6	TRANSFERS	2,688,325	2,388,226	3,070,024	2,783,714	2,790,064	3,229,645	3,616,081	6
7	CONTINGENCIES	17,258	0	41,800	57,000	90,616	-	-	7
	TOTAL	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	13,572,202	

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	
51100	Total Legislative Support	234,884	263,085	269,611	254,474	258,915	255,984	263,689	1
51110	Total Contingencies	17,258	-	41,800	57,000	90,616	-	-	7
51200	Total Court	75,869	81,915	85,807	81,180	96,484	82,953	86,907	1
51300	Total Legal	72,504	72,901	83,516	84,260	80,878	76,003	90,435	1
51400	Total General Administration	370,144	426,841	369,760	388,644	402,016	396,768	408,552	1
51450	Total Information Technology	83,395	65,345	114,144	156,148	127,565	159,341	165,545	1
51500	Total Financial Administration	206,731	215,000	229,735	249,616	246,354	254,749	244,703	1
51540	Total Insurance/Risk Mgt.	97,278	105,745	83,981	118,593	84,196	122,151	97,952	1
51600	Total Facilities Maintenance	429,937	449,597	467,311	453,703	435,585	461,217	421,824	1
52100	Total Police Administration	669,231	709,476	799,470	768,065	834,513	785,955	853,149	2
52110	Total Police Patrol	1,877,722	1,914,817	2,082,340	2,190,394	2,157,564	2,246,584	2,218,326	2
52120	Total Police Investigation	378,879	419,193	524,244	500,560	559,164	511,351	561,782	2
52140	Total Comm Service Program	27,498	32,429	33,068	43,604	40,692	44,553	44,149	2
52400	Total Neighbor Svcs & Planning	349,565	309,932	355,387	258,543	348,571	262,870	566,380	5
52500	Total Emergency Preparedness	6,754	10,971	9,490	10,211	11,055	10,473	10,363	2
52600	Total Communications/Dispatch	461,006	479,568	483,601	586,470	581,182	594,328	600,993	2
53100	Total Public Works Administration	40,109	45,026	48,109	50,000	50,761	51,317	53,061	3
53230	Total Shop/Fleet Operations	170,149	210,224	235,267	179,201	176,550	182,240	180,977	3
53270	Total Parks Maintenance	207,028	224,661	233,524	282,932	296,056	288,361	287,429	4
53300	Total Street Maintenance	535,830	527,315	538,881	571,387	535,341	584,862	595,796	3
53320	Total Snow & Ice	147,570	106,517	125,096	153,453	129,647	156,054	144,171	3
53420	Total Street Lights	227,456	250,459	265,450	246,312	249,773	248,891	249,161	3
55111	Total Young Library Building	57,800	55,867	55,057	57,934	53,218	58,790	57,980	1
55200	Total Parks Administration	46,542	48,615	102,161	91,360	98,965	93,630	105,155	4
55210	Total Recreation Administration	196,989	257,934	-	-	-	-	-	4
55300	Total Recreation Programs	718	3,393	1,055	-	-	-	-	4
55310	Total Senior Citizen's Program	55,071	-	-	-	-	-	-	4
55320	Total Community Events	14,157	12,052	15,538	16,000	13,000	16,100	11,000	4
55330	Total Comm. Based-Coop Projects	153,000	178,000	329,759	384,973	395,277	371,364	266,530	4
59220	Total Transfers to Other Funds	1,745,442	1,297,705	1,751,181	1,469,509	1,475,859	1,561,898	1,663,010	6
59230	Total Transfer to Debt Service	942,883	1,043,530	1,318,343	1,313,705	1,313,705	1,667,247	1,952,572	6
59240	Total Transfer to Fire Department	203,837	199,564	1,258,615	1,402,794	1,402,794	1,313,030	1,370,112	2
59240	Total Transfers	-	46,991	500	500	500	500	500	6
	Grand Totals	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	13,572,202	

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 ADMINSTRATION	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
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
22%
2%
6%
10%
44%
15%
25%
2%
6%
10%
43%
15%
27%
4%
5%
9%
42%
14%
BUDGET 2024
BUDGET 2025 ORIG
BUDGET 2025 ADJ
TRANSFERS
NEIGHBORHOOD SVC/PLANNING
PARKS AND RECREATION
PUBLIC WORKS
PUBLIC SAFETY
ADMINISTRATION


Expenses by Category
General Fund
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
47%
9%
3%
0%
0%
1%
36%
46%
10%
3%
0%
0%
1%
35%
43%
13%
3%
0%
0%
1%
37%
BUDGET 2024
BUDGET 2025 ORIG
BUDGET 2025 ADJ
100 - PERSONNEL & BENEFITS
200 - PROFESSIONAL SVCS
300 - COMMODITIES & OTHER EXP
400 - CONSTRUCTION MATERIALS
500 - INSURANCE
700 - GRANT OUTLAY
900 - TRANSFERS

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	2020	2021	2022	2023	2024	2025
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Chief of Staff (formerly Admin Assistant)	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Manager	1	1	1	1	1	1
HR Coordinator	0	0	0	.6	.6	.7
City Attorney	.5	.5	.5	.5	.5	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Municipal Judge	.7	.7	.7	.7	.7	.

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	315,689	260,241	288,042	296,955	310,900	320,925	330,553
200	Professional Svcs	72,408	66,735	76,361	67,027	70,698	64,003	74,627
300	Commodities & Other Exp	35,274	38,550	54,886	34,570	53,711	37,965	39,000
700	Grant Outlay	3,471	4,234	11,734	10,000	10,000	10,000	10,000
51400	**Total**	**426,841**	**369,760**	**431,022**	**408,552**	**445,309**	**432,892**	**454,180**
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	56,128	55,458	53,633	57,998	57,158	59,869	61,665
200	Professional Svcs	3,246	7,596	8,058	13,060	6,503	13,000	13,000
300	Commodities & Other Exp	13,285	15,008	8,033	6,631	5,939	4,000	4,000
700	Grant Outlay	190,426	191,549	181,972	186,000	182,500	186,000	186,000
51100	**Total**	**263,085**	**269,611**	**251,696**	**263,689**	**252,100**	**262,869**	**264,665**
CONTINGENCIES								
900	Transfers	-	41,800	126,092	-	-	-	-
51110	**Total**	**-**	**41,800**	**126,092**	**-**	**-**	**-**	**-**
COURT								
100	Personnel & Benefits	64,057	64,334	68,284	65,040	71,755	67,978	70,017
200	Professional Svcs	12,230	17,749	25,444	18,194	22,446	13,480	14,994
300	Commodities & Other Exp	5,627	3,724	4,071	3,672	3,320	3,500	3,500
51200	**Total**	**81,915**	**85,807**	**97,799**	**86,907**	**97,521**	**84,957**	**88,511**
LEGAL								
100	Personnel & Benefits	4,962	1,026	-	-	6,767	146,502	150,897
200	Professional Svcs	67,939	82,489	86,571	90,435	126,175	22,380	22,383
51300	**Total**	**72,901**	**83,516**	**86,571**	**90,435**	**132,942**	**168,881**	**173,280**
	GRAND TOTAL	**844,742**	**850,493**	**993,180**	**849,583**	**927,872**	**949,600**	**980,636**

DEPARTMENT SERVICE METRICS

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **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	2019	2020	2021	2022	2023
Licenses					
Beverage Operators	236	119	163	115	133
Alcohol Consumption in Parks	32	5	25	37	28
Cigarette	17	14	14	15	18
Temporary Picnic Beer	5	1	2	4	4
Transient Merchant	5	3	4	6	2
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	5,993	4,591	6,340	5088	5590
Absentee Ballots Returned	307	5,373	881	2,154	698
Election Day Voter Registrations	61	1,378	34	1,631	267

HUMAN RESOURCES
HR will track and report on the following Core Services:

- Classification & Compensation
  - Open Reclassification Requests
  - Completed Reclassification Requests
  - Turnover Rate
  - Average Tenure
- Employee Benefits
  - FMLA Requests (YTD)
  - FMLA Denial Reasons
  - Workers Compensation (YTD)
- Employee & Labor Relations
  - Grievances (YTD)
  - Open Grievances
  - Closed Grievances
  - Employee Engagement Surveys
- Recruitment & Selection
  - New Hires
  - Transfers
  - Promotions
  - Separations
  - Active Recruitments
  - Recruitment Misses
  - Job Offer Declines
- Flexible Work Arrangements
  - Summary Information
- Employee Handbook Modifications (Future)

Common Council is updated on HR Services on a semi-annual bais.

GOALS & OBJECTIVES
2024/2025 OUTLOOK

CITY MANAGER

- Follow the Goals Set forth in the Strategic Plan
  - The City Manager values the time, energy, and resources that went into developing the strategic plan. This plan speaks to the wants and needs set by the community.
- Affordable Housing
  - As a part of the strategic goals the city's priority is to increase affordable single-family housing to all residents. The City Manager will assist the Economic Development Director and CDA in taking strategic steps to help achieve the desired goal of single-family housing set forth in the strategic plan.
- Increase Communication
  - As a part of the strategic goals the City would like to focus its energy on increasing communication within the community. The City Manager will assist the Media Services department in producing weekly content to help update the community about recent events, upcoming events, and additional information.
- Support Thriving Business
  - As a part of the strategic goals the City would like to focus its energy on supporting thriving businesses. The City Manager will continue their roles with Thrive ED, JCDEC, CDA, developers, and other local organizations to understand and advocate for the business community.
- Improve recruitment, retention, and diversity
  - As a part of the strategic goals the City would like to focus its energy on improving recruitment, retention, and diversity. The City Manager will assist in this process by continuing to work with the emerging leader's group. This group has been acknowledged by department heads as individuals who have exceptional leadership skills and the ability to make change. The City Manager currently meets with them on a quarterly basis and will continue to do so. During these meetings, the City Manager is able to get an in-depth understanding of the perception that all staff have, what struggles the organization faces, and what impactful changes can be made.
- Prioritize Expenditures with Available Resources
  - As part of the strategic goals the City would like to focus its energy on prioritizing expenditures with available resources. The City manager will assist in this process by continuing to meet with the finance director. The City Manager currently meeting with the Finance Director on a bi-monthly basis to assess the current spending and discuss the budget as a whole.

CITY CLERK

- Organize a comprehensive training session on Badger book usage for all Chief Election Inspectors and Poll workers.
- Transition all application processes online and enable online payment for all associated fees.
- Ensure that all forms originating from the clerk's office are made available in Spanish.
- Enlist and provide training for at least one poll worker to act as an inspector at care facilities and nursing homes.
- Arrange a meeting for business owners with liquor licenses to facilitate the renewal process for their applications.

HUMAN RESOURCES

- Implement a performance evaluation process for evaluation of 2023 performance with adjustments for future evaluations.
  - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Draft, review and implement an Employee Manual that is relevant and consumer-friendly with the additional goal of online access.
  - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Develop and implement a Staff Appreciation and Recognition Program that is efficient and meaningful.
  - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- In conjunction with the Finance Department, develop and implement a strategic Compensation Plan that is competitive and cost-effective.
  - Strategic Goal – Seek input to identify and prioritize
- Develop and implement a City-wide Onboarding process, utilizing ONBOARD, online tools and employee mentoring.
  - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51400-111	SALARIES/PERMANENT	196,599	201,095	230,664	243,644	247,166	264,138	272,062
100-51400-112	SALARIES/OVERTIME	175	170	1,490	-	1,009	-	-
100-51400-113	SALARIES/TEMPORARY	41,296	-	-	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	3,763	9,747	-	8,500	-	-
100-51400-116	ELECTION INSPECTORS	309	-	-	-	-	-	-
100-51400-117	LONGEVITY PAY	1,580	500	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,074	2,927	3,536	3,766	4,203	4,064	4,186
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,168	12,517	15,121	16,105	17,972	17,376	17,897
100-51400-152	RETIREMENT	12,802	13,266	15,346	16,933	18,021	18,776	19,339
100-51400-153	HEALTH INSURANCE	44,302	23,655	11,833	14,592	12,433	14,592	15,030
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	3,912	2,031	-	1,520	1,218	1,520	1,566
100-51400-155	WORKERS COMPENSATION	337	237	258	296	317	362	373
100-51400-156	LIFE INSURANCE	134	81	47	98	60	98	101
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,119	3,289	14,546	4,040	2,711	4,250	4,250
100-51400-217	CONTRACTUAL/PROFESSIONAL SVC	26,659	10,968	8,071	9,580	15,000	15,000	10,000
100-51400-219	ASSESSOR SERVICES	39,815	42,638	45,746	42,925	42,517	33,000	48,000
100-51400-224	SOFTWARE/HARDWARE MAINTENAN	2,405	7,610	5,396	7,808	7,862	9,616	10,177
100-51400-225	TELECOM/INTERNET/COMMUNICATI	2,409	2,230	2,602	2,675	2,609	2,136	2,201
100-51400-310	OFFICE & OPERATING SUPPLIES	19,146	33,688	35,413	22,740	37,662	23,000	24,000
100-51400-312	BREAK ROOM SUPPLIES	-	1,027	1,179	1,010	1,543	750	750
100-51400-320	SUBSCRIPTIONS/DUES	14,120	1,200	10,281	8,080	8,200	8,000	8,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	96	310	251	215	307	215	250
100-51400-330	TRAVEL EXPENSES	1,911	2,325	7,762	2,525	6,000	6,000	6,000
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	-	-	-	-
100-51400-790	HR CELEBRATIONS/AWARDS	3,471	4,234	11,734	10,000	10,000	10,000	10,000
	Total General Administration	426,841	369,760	431,022	408,552	445,309	432,892	454,180

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51100-111	SALARIES/PERMANENT	21,259	21,925	20,775	24,292	24,034	25,734	26,506
100-51100-112	OVERTIME	44	42	373	-	252	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,500	25,500	26,044	25,767	24,708	25,956	26,735
100-51100-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	675	683	694	757	794	780	804
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,883	2,918	2,965	3,235	3,390	3,336	3,436
100-51100-152	RETIREMENT	1,396	1,049	1,432	1,688	1,808	1,853	1,908
100-51100-153	HEALTH INSURANCE	4,076	3,278	1,296	1,920	1,971	1,920	1,978
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	200	137	200	206
100-51100-155	WORKERS COMPENSATION	81	56	51	61	61	72	74
100-51100-156	LIFE INSURANCE	15	6	3	18	3	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-211	PROFESSIONAL DEVELOPMENT	-	139	60	60	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	-	3,455	104	1,020	-	-	-
100-51100-220	COMMUNITY RECOGNITION GALA	-	-	5,453	10,000	3,206	10,000	10,000
100-51100-295	CODIFICATION OF ORDINANCES	3,246	4,002	2,442	2,040	3,297	3,000	3,000
100-51100-310	OFFICE & OPERATING SUPPLIES	475	778	3,217	-	1,876	-	-
100-51100-320	PUBLICATION-MINUTES	12,810	14,229	4,816	6,631	4,063	4,000	4,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	163,426	166,549	156,972	161,000	157,500	161,000	161,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	27,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total Legislative Support	263,085	269,611	251,696	263,689	252,100	262,869	264,665

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51110-910	COST REALLOCATIONS	-	41,800	126,092	-	-	-	-
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	-	41,800	126,092	-	-	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51300-111	SALARIES/PERMANENT	-	-	-	-	-	104,102.65	107,225.73
100-51300-150	MEDICARE TAX/CITY SHARE	-	-	-	-	-	1,516.59	1,562.09
100-51300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	-	-	6,484.74	6,679.29
100-51300-152	RETIREMENT	-	-	-	-	-	7,318.99	7,538.56
100-51300-153	HEALTH INSURANCE	-	-	-	-	-	24,487.70	25,222.33
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	2,450.00	2,523.50
100-51300-155	WORKERS COMPENSATION	-	-	-	-	-	141.22	145.46
100-51300-156	LIFE INSURANCE	-	-	-	-	-	0.00	-
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	4,962	1,026	-	-	6,767	-	-
100-51300-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	750	750
100-51300-212	GENERAL CITY SERVICES	39,838	45,386	41,973	89,435	54,558	-	-
100-51300-214	MUNI COURT LEGAL SERVICES	28,102	30,658	32,390	-	41,578	-	-
100-51300-219	UNION & OUTSIDE ATTORNEY	-	6,445	12,207	1,000	30,039	10,000	10,000
100-51300-224	SOFTWARE/HARDWARE MAINTEN	-	-	-	-	-	7,780	7,783
100-51300-225	TELECOM/INTERNET/COMMUNICA	-	-	-	-	-	-	-
100-51300-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	2,000	2,000
100-51300-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	850	850
100-51300-330	TRAVEL EXPENSES	-	-	-	-	-	1,000	1,000
	Total Legal	72,901	83,516	86,571	90,435	132,942	168,881	173,280

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51200-111	SALARIES/PERMANENT	55,261	55,834	58,502	55,462	60,345	57,782	59,515
100-51200-112	BALIFF WAGES & OVERTIME	2,078	1,565	2,457	2,500	2,723	2,500	2,575
100-51200-150	MEDICARE TAX/CITY SHARE	817	815	847	860	964	879	905
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,495	3,483	3,623	3,677	4,121	3,758	3,870
100-51200-152	RETIREMENT	2,255	2,365	2,546	2,460	3,057	2,642	2,721
100-51200-153	HEALTH INSURANCE	34	86	197	-	126	-	-
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-		325	335
100-51200-155	WORKERS COMPENSATION	103	68	93	71	126	82	85
100-51200-156	LIFE INSURANCE	14	118	18	10	293	10	11
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	129	700	1,257	707	53	500	550
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	102	-	100	100
100-51200-219	OTHER PROFESSIONAL SERVICES	645	780	1,120	612	1,282	1,000	1,000
100-51200-224	SOFTWARE/HARDWARE MAINTEN	9,102	11,501	9,700	14,814	15,354	10,623	12,065
100-51200-225	TELECOM/INTERNET/COMMUNICA	1,634	1,943	1,841	1,704	1,503	756	779
100-51200-293	PRISONER CONFINEMENT	720	2,725	11,526	255	4,253	500	500
100-51200-310	OFFICE & OPERATING SUPPLIES	3,991	2,671	3,088	2,040	1,980	2,000	2,000
100-51200-320	SUBSCRIPTIONS/DUES	800	85	145	1,020	1,340	1,000	1,000
100-51200-330	TRAVEL EXPENSES	836	968	839	612	-	500	500
	Total Court	81,915	85,807	97,799	86,907	97,521	84,957	88,511

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY

Type	2018	2019	2020	2021	2022	2023
Traffic Tickets	1,203	1,011	676	802	927	910
OWI Tickets	165	102	82	141	118	114
Non-Traffic Tickets	1,804	1,822	1,194	1,546	1,442	1,329
Juvenile Truancy Tickets	28	51	48	56	67	72
Total Tickets	3,172	2,935	1,952	2,545	2,554	2,425
Ordinance Violations	$298,359	$247,206	$185,558	$216,906	$234,661	$179,505

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

	2020	2021	2022	2023	2024	2025
IT Administrator	1	1	1	1	1	1
IT Help Desk Support	-	-	-	-	1	1.5

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	63,761	64,423	120,306	154,798	158,365	209,235	215,512
200	Professional Svcs	1,584	46,351	6,612	10,696	10,539	9,769	10,941
300	Commodities & Other Exp	-	3,370	2,367	50	-	400	400
51450	**Total**	**65,345**	**114,144**	**129,285**	**165,545**	**168,904**	**219,404**	**226,854**

DEPARTMENT SERVICE METRICS

Service Type	01/01/2023 10/17/2023	01/01/2024 11/13/2024
Servers	4	4
Virtual Machines	22	25
User Devices (PCs, laptops, MDCs, tablets, printers…)	190	220
Cellular Devices	60	70
Backup NAS	2	2
Email Archiver	1	1
Firewall	1	1
Network Switches (including Wireless Point to Point)	62	62
Wireless Access Points	28	34
IP Cameras	75	75
IP Camera Servers	4	4
Storage Arrays	3	3
IP Phones	131	131
Work Orders Processed	650	1,037
Availability of all services	99.99%	99.99%

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Replacement of four server hosts (Hosts Virtual Servers) – 2024
- Conduct an external Penetration test with a 3rd Party – 2024
- Rollout of Multifactor Authentication for both email & network access – 2024
- Creation of a hardware replacement policy – 2024
- Overhaul firewall rules – 2023/2024
- Replace the Aquatic Center's network switch & add more surveillance cameras – 2024
- Hire an IT Support Technician – 2024
- Create an Incident Response Management Plan – 2024
- Replace 1/3 of the City's PCs – 2024/2025
- Migrate the City to O365 – 2025
- Replace the City's VoIP System – 2025
- Optimize City Hall's wifi – 2025

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51450-111	SALARIES/PERMANENT	47,408	46,817	90,552	126,157	128,797	166,493	171,487
100-51450-113	SALARIES/TEMPORARY	-	2,438	5,670	-	-	-	-
100-51450-150	MEDICARE TAX/CITY SHARE	189	676	1,276	1,839	1,944	2,429	2,502
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,363	2,892	5,455	7,865	8,311	10,388	10,699
100-51450-152	RETIREMENT	3,104	3,269	5,914	7,467	8,510	11,867	12,223
100-51450-153	HEALTH INSURANCE	7,867	7,304	10,195	9,554	8,830	15,368	15,829
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	1,740	938	1,013	1,750	1,385	2,450	2,524
100-51450-155	WORKERS COMPENSATION	81	92	232	153	584	229	236
100-51450-156	LIFE INSURANCE	9	-	-	12	4	12	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-		-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	575	200	606	-	1,000	1,000
100-51450-219	OTHER PROFESSIONAL SERVICES	-	(0)	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATIO	0	15,025	2,747	402	1,746	1,176	1,212
100-51450-244	NETWORK HDW MTN	-	5,848	1,127	908	125	4	1,141
100-51450-245	NETWORK SOFTWARE MTN	-	18,745	2,338	2,995	3,810	1,248	1,285
100-51450-246	NETWORK OPERATING SUPP	1,584	5,345	200	2,104	270	1,585	1,535
100-51450-247	SOFTWARE UPGRADES	-	813	-	182	61	755	769
100-51450-310	OFFICE & OPERATING SUPPLIES	-	3,360	2,321	3,500	4,526	4,000	4,000
100-51450-330	TRAVEL EXPENSES	-	10	46	50	-	400	400
	Total Information Technology	65,345	114,144	129,285	165,545	168,904	219,404	226,854

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

	2020	2021	2022	2023	2024	2025
Finance Director	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

The Finance Director position emphasizes the financial planning needs of the City and to assume oversight of IT from the City Manager. Accounting and financial reporting is the primary responsibility of the comptroller.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FINANCE								
100	Personnel & Benefits	161,019	163,817	188,274	183,235	170,250	199,950	205,949
200	Professional Svcs	37,529	44,476	38,337	42,864	46,112	46,330	47,791
300	Commodities & Other Exp	12,012	13,852	12,282	9,474	14,203	9,700	9,820
500	Insurance	777	4,301	4,360	5,050	(908)	1,000	1,000
600	Misc Exp	3,664	3,288	4,587	4,080	4,648	4,500	4,600
51500	**Total**	**215,000**	**229,735**	**247,840**	**244,703**	**234,305**	**261,480**	**269,160**
INSURANCE RISK MGMT								
500	Insurance	105,745	83,981	84,195	97,952	87,185	97,169	100,084
51540	**Total**	**105,745**	**83,981**	**84,195**	**97,952**	**87,185**	**97,169**	**100,084**
	GRAND TOTAL	**320,745**	**313,716**	**332,035**	**342,655**	**321,490**	**358,649**	**369,244**

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
    - 2022 Budget: GFOA Award received with composite score of 3.00
    - 2023 Budget: GFOA Award received with composite score of 3.00
    - 2024-2025 Budget: GFOA Award received
- **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.

Provide:

- Accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator).
- Payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.
- 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).
- Improve earnings on managed cash. Measured by return above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

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
2023	3,745	7,332,460	44,940	58.71%	(16,687)	36,037	600,245	514,026,081
2022	3,729	6,973,867	44,748	57.45%	(20,353)	32,275	611,813	601,782,864
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
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2023	3,627	16,829,247	2,223,622	14,605,625	11,803,804	385,904	3.27%	(31,921)
2022	3,205	16,503,797	1,832,864	14,670,933	11,709,805	318,652	2.72%	(16,463)
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)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

* Credits: School Credit, Lottery Credit and 1st Dollar Credit

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2023	665	1,322,968	1,295,977	(19,202)	4,095	92,434
2022	526	597,801	629,612	(1,945)	3,669	133,438
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
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates	
2023	1,633	17,676,984	16,257,015	1,419,968	28,971	
2022	1,549	22,529,033	21,121,554	1,407,479	29,227	
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	
2015	2,279	26,524,481	25,668,180	856,301	16,563	

*2018 Pcard Rebate-$11,583.62 add'l rec'd due to rebate pymt schedule change

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2023	5,171	5,404,526	100.00%
2022	5,440	5,030,246	100.00%
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%
2015	5,158	3,716,774	98.95%

INTEREST EARNINGS

APR	City Ave Yield	90 Day T-Bill	City vs 90-Day T-Bill
2024	5.51%	4.54%	0.97%
2023	4.99%	5.07%	-0.09%
2022	1.17%	2.02%	-0.85%
2021	0.06%	0.04%	0.02%
2020	0.66%	0.37%	0.29%
2019	2.33%	2.06%	0.27%
2018	1.85%	1.94%	-0.09%

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Review and redevelopment of Policy Documents.
- Continue refinement of Operational and Capital Budgeting process.
  - Submit 2024-2025 Budget for GFOA Distinguished Budget Award Program
  - Improve composite score
- Housing Initiatives:
  - Develop a comprehensive financial model for affordable housing initiatives, including an impact assessment of tax increment financing.
  - Conduct a fiscal impact analysis for each proposed housing project, ensuring long-term financial sustainability.
- Public Communication:
  - Utilize digital platforms for disseminating finance-related information, like a dedicated section on our website or social media updates. This can include the recent water credit policy and informing residents they can sign up to monitor their own water usage.
- Recruitment and Retention:
  - Assist HR to analyze the cost-benefit of various employee retention strategies to determine if anything is more impactful than another.
- Business Community Relationships:
  - Conduct feasibility studies for potential revised agreements with CDA, UWW, and the Innovation Center.
  - Regular financial review of the CDA to optimize resource utilization of existing programs.
- Financial Prudence:
  - Implement periodic financial stress tests.
  - Establish a proactive departmental budget monitoring system to prevent issues like those encountered with the WAFC, focusing on maintaining appropriate budget levels and ensuring spending categories align accurately with allocated funds.

FINANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51500-111	SALARIES/PERMANENT	116,666	120,960	137,837	135,419	129,052	137,402	141,524
100-51500-112	SALARIES/OVERTIME	-	-	-	-	14	-	-
100-51500-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,597	1,677	1,858	1,975	1,929	2,004	2,064
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,766	7,171	7,942	8,444	8,247	8,567	8,824
100-51500-152	RETIREMENT	7,530	8,069	9,330	9,412	9,467	9,893	10,190
100-51500-153	HEALTH INSURANCE	25,970	23,432	28,391	24,719	19,688	38,030	39,171
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	2,033	2,281	2,664	3,063	1,648	3,825	3,940
100-51500-155	WORKERS COMPENSATION	218	182	194	165	178	191	197
100-51500-156	LIFE INSURANCE	38	46	59	39	28	39	40
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	
100-51500-210	PROFESSIONAL SERVICES	1,203	-	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,723	1,777	999	1,515	2,365	2,000	2,000
100-51500-214	AUDIT SERVICES	19,074	23,184	19,773	20,000	30,000	30,000	30,000
100-51500-217	CONTRACT SERVICES-125 PLAN	7,551	7,776	7,693	8,161	4,657	4,700	4,750
100-51500-224	SOFTWARE/HARDWARE MAINTENA	6,745	10,670	8,738	12,076	8,207	8,873	10,262
100-51500-225	TELECOM/INTERNET/COMMUNICAT	1,233	1,070	1,134	1,112	882	756	779
100-51500-310	OFFICE & OPERATING SUPPLIES	11,489	12,393	10,879	8,161	11,177	8,000	8,100
100-51500-325	PUBLIC EDUCATION	96	195	276	303	186	200	220
100-51500-330	TRAVEL EXPENSES	427	1,264	1,127	1,010	2,840	1,500	1,500
100-51500-560	COLLECTION FEES/WRITE-OFFS	777	4,301	4,360	5,050	(908)	1,000	1,000
100-51500-650	BANK FEES/CREDIT CARD FEES	3,664	3,288	4,587	4,080	4,648	4,500	4,600
	Total Financial Administration	215,000	229,735	247,840	244,703	234,305	261,480	269,160

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	49,494	26,207	26,574	27,679	27,179	27,722	28,554
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	12,561	16,957	15,888	18,589	17,480	20,072	20,674
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	27,318	25,049	25,378	30,907	25,856	30,015	30,915
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,930	13,064	13,180	15,615	13,541	15,726	16,198
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,443	2,703	3,176	5,161	3,129	3,634	3,743
	Total Insurance/Risk Mgt.	105,745	83,981	84,195	97,952	87,185	97,169	100,084

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

	2020	2021	2022	2023	2024	2025
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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	44	-	-	-	67	2,060	2,122
100-52500-150	EMERG PREP MEDICARE	1	-	-	-	1	30	31
100-52500-151	EMERG PREP SOCIAL SECURITY	3	-	-	-	4	128	132
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	148	153
100-52500-155	EMERG PREP WORKERS COMP	2	-	-	-	1	45	46
100-52500-219	OTHER PROFESSIONAL SERVICES	70	-	-	-	-	4,860	-
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	1,460	-	-	-	519	2,664	2,664
100-52500-225	TELECOM/INTERNET/COMMUNICATION	4,382	4,146	3,421	3,293	3,383	2,630	2,709
100-52500-242	REPR/MTN MACHINERY/EQUIP	3,835	-	5,474	2,000	-	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	-	3,753	3,555	3,555	-	3,555	3,555
100-52500-310	OFFICE & OPERATING SUPPLIES	1,174	1,592	1,005	1,515	817	1,500	1,500
	Total Emergency Preparedness	10,971	9,490	13,455	10,363	4,792	19,620	14,911

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, traffic signals, 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 to meet the requirements of the DNR issued Municipal Separate Storm Sewer System (MS4) Permit.

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	2020	2021	2022	2023	2024	2025
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	-	-	1	1	1
Administrative Assistant (15%)	1	1	1	1	1	1

Full time staff levels have remained steady. 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. GIS Analyst was reallocated from Neighborhood Services to DPW as of the 3rd quarter of 2023.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	26,911	27,940	29,760	28,583	28,745	33,478	34,482
200	Professional Svcs	15,437	17,341	21,407	21,520	11,379	31,412	17,703
300	Commodities & Other Exp	2,678	2,829	3,835	2,957	3,338	3,700	3,750
53100	**Total**	**45,026**	**48,109**	**55,002**	**53,061**	**43,462**	**68,590**	**55,936**
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	91,719	95,840	102,127	99,314	165,096	116,255	119,742
200	Professional Svcs	27,013	22,253	21,242	20,590	22,032	21,500	21,650
300	Commodities & Other Exp	91,492	117,174	67,100	61,073	52,129	66,000	68,500
53230	**Total**	**210,224**	**235,267**	**190,469**	**180,977**	**239,257**	**203,755**	**209,892**
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	446,020	446,262	439,283	512,191	263,093	586,054	603,635
200	Professional Svcs	25,775	36,671	34,924	25,021	37,975	20,260	22,601
300	Commodities & Other Exp	38,046	41,085	45,057	42,261	42,112	42,700	42,750
400	Construction Materials	13,990	14,213	7,893	12,241	14,713	13,000	13,500
800	Capital Outlay	3,484	650	2,608	4,080	-	4,000	4,000
53300	**Total**	**527,315**	**538,881**	**529,765**	**595,796**	**357,894**	**666,014**	**686,486**
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	58,948	62,244	70,708	72,749	66,009	82,575	85,052
200	Professional Svcs	-	3,438	9,031	12,241	-	12,000	12,000
300	Commodities & Other Exp	22,470	42,480	22,894	34,181	18,479	34,100	34,100
400	Construction Materials	25,100	16,934	20,658	25,000	51,080	25,000	25,000
53320	**Total**	**106,517**	**125,096**	**123,292**	**144,171**	**135,568**	**153,675**	**156,152**
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	13,854	22,658	13,298	8,730	24,598	10,078	10,380
200	Professional Svcs	230,801	230,664	231,384	232,341	211,072	225,000	225,000
300	Commodities & Other Exp	5,654	8,269	8,066	7,070	9,214	7,500	8,000
800	Capital Outlay	150	3,860	128	1,020	-	1,100	1,200
53420	**Total**	**250,459**	**265,450**	**252,877**	**249,161**	**244,885**	**243,678**	**244,580**
	GRAND TOTAL	**1,139,541**	**1,212,804**	**1,151,405**	**1,223,166**	**1,021,066**	**1,335,711**	**1,353,046**

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

Description	2022 Hrs	2023 Hrs	2024 Hrs	2025/thru Aug
Preseason Prep	73	82.5	80	29.5
April League Prep	31.25	0	0	0
Tournament Prep	31.25	29.25	4	18
League Prep	45.5	24	19	41.5
Tournament Prep	0	5.25	0	5.5
League Prep	37.5	37.5	24	38
Tournament Prep	7	12	10	0
League Prep	11	8	12	22.5
Tournament Prep	22.5	32.5	12	20
League Prep	0	1.5	16	5.5
Tournament Prep	0	8	0	0
League Prep	0	8	8	0
Tournament Prep	0	0	0	0
League Prep	0	0	0	0
Tournament Prep	46	0	0	0
Total Hours	**305**	**248.5**	**185**	**180.5**

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

Month	2022	2023	2024	2025/thru Aug
January	1,069.10	20,723.15	4,677.31	4,155.28
February	400.00	3,690.89	2,239.98	317.80
March	1,496.09	581.61	338.65	1,020.07
April	1,580.34	310.68	2,793.90	6,339.35
May	1,178.99	3,928.69	6,717.46	551.15
June	526.35	4,006.93	4,095.00	907.00
July	1,747.94	2,926.84	1,076.13	11,456.85
August	340.12	131.87	4,847.00	9,654.05
September	772.99	1,922.10	251.85	0
October	5,482.26	4,464.29	7,413.04	0
November	0	2,717.70	78.50	0
December	0	1,880.31	829.80	0
Total	**14,594.18**	**51,042.68**	**35,358.62**	**34,401.55**

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

Description	2022	2023	2024	2025/thru Aug
Trees Removed	40 (15 Ash)	52 (15 Ash)	39 (12 Ash)	83 (14 Ash)
Trees Treated	176	0	181	0
Trees Planted	250	83	47	72
Trees Trimmed	200	300	300	780
Stumps Removed	50	125	22	32

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

Location	2022	2023	2024	2025/thru Aug
Big Brick Park	30	15	18	16.5
Brewery Hill Park	17	18.25	23.5	19.5
Clay Street Park	10.75	9.2	8	5.25
Cravath Lakefront Park	28.5	32.5	29	21.5
Dog Park	10.5	10.5	24.5	16.25
East Gate Park	14.5	17	18.75	13.5
Effigy Mounds Park	13	25.5	31	17.5
Meadowsweet Park	16	16	18	16
Mill Pond Park	8	10	9.5	7
Mill Race Park	9.5	8.5	10	7
Minneiska Park	37.5	57.25	55.5	41.5
Moraine View Park	109	111.5	137.5	85
Ray Trost Park	18	13.75	16.5	20
Skyway Park	15.5	19	21	15.5
Starin Park	308	299.75	350.5	316
Train Depot Park	31	35	31	17.5
Trippe Park	50	69.75	91	67.75
Turtle Mount Park	9.5	10	9.5	8.5
Walton Oaks Park	7.75	9	11	7
White Memorial Park	8.5	7.5	13	7
Armory	7.5	12	12	13
Public Works	7	3.5	9	7
Innovation Center	0	0	29.75	0
Library	13	13.5	16	6
Misc Areas	126.5	162	261.25	188
Total Hours	**895.00**	**986.0**	**1216.25**	**939.75**

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				
Description	**2022**	**2023**	**2024**	**2025/thru Aug**
Number of Events	15	25	17	15
Total Inches of Snowfall	22	45.5	40.5	28.5
Hours Worked	746	1,286.25	1421	1,109
Tons of Salt	168	298	241	262
Tons of Sand	269	70.25	82.3	129
Gallons of Brine Made	12,795	19,335	21,875	26,500
Gallons of Brine Applied	14,095	22,095	17,625	27,867
Gallons of Calcium Chloride Used	100	450	0	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			
Rating	**Quality**	**2023**	**2025**
10	Excellent	5.35	7.18
9	Excellent	2.70	3.27
8	Good	7.62	8.65
7	Good	7.36	6.63
6	Fair	9.31	12.85
5	Fair	11.33	7.05
4	Poor	4.42	2.62
3	Poor	2.06	2.02
2	Failed	0.34	0.23
	Total Miles of Streets	**50.5**	**50.5**

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
2026/2027 OUTLOOK

- Develop 5 Year Street Maintenance Plan (2028 – 2032) – 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 Plan – Identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund – Continue to define a schedule to replace vehicles and equipment in the street department to provide employees with better and upto date equipment.
- Construction of Jefferson Street, Putnam Street, and Franklin Street/W. Main Street Intersection – Coordinate with Strand Associates in oversight of the reconstruction of Jefferson Street from E. Main Street to north of Starin Road, including one block of North Street east of Jefferson Street and extending sanitary sewer on the north side of Starin Road east of Jefferson Street; Putnam Street from Walworth Avenue to Janesville Street; and improving the southeast turning movement for semis at the Franklin Street and W. Main Street intersection.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans in 2027 for street reconstruction projects in 2028.
- Continue to reduce the amount of salt and sand applied to streets during winter operations by incorporating additional brine applications as snowplow trucks are updated.
- Continue cross training of new staff to prepare for upcoming retirements.

- Working together with GIS to update storm sewer maps and street lighting.
- Continue to address the maintence of existing City owned stormwater BMP's.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53100-111	SALARIES/PERMANENT	19,629	20,307	21,552	21,881	22,060	24,560	25,297
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	271	272	284	319	325	358	368
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,124	1,162	1,216	1,363	1,390	1,529	1,574
100-53100-152	RETIREMENT	1,275	1,377	1,464	1,521	1,641	1,768	1,821
100-53100-153	HEALTH INSURANCE	4,093	4,314	4,696	3,088	3,169	4,748	4,890
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	475	513	380	119	475	489
100-53100-155	WORKERS COMPENSATION	35	23	23	27	27	34	35
100-53100-156	LIFE INSURANCE	10	10	11	6	14	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,234	1,201	979	600	(390)	600	650
100-53100-213	ENGINEERING SERVICES	9,890	8,115	14,510	12,241	4,532	27,000	12,000
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	2,206	5,727	3,699	6,065	5,383	2,176	3,368
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,107	2,297	2,220	2,614	1,854	1,636	1,685
100-53100-310	OFFICE & OPERATING SUPPLIES	2,289	2,334	2,529	1,836	2,220	2,500	2,500
100-53100-320	SUBSCRIPTIONS/DUES	293	300	318	306	421	300	300
100-53100-325	PUBLIC EDUCATION	96	195	251	215	307	300	300
100-53100-330	TRAVEL EXPENSES	-	-	737	600	390	600	650
	Total Public Works Administration	45,026	48,109	55,002	53,061	43,462	68,590	55,936

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53230-111	WAGES/PERMANENT	63,999	67,244	71,740	68,945	120,572	75,465	77,729
100-53230-112	WAGES/OVERTIME	139	460	219	-	88	-	-
100-53230-113	WAGES/TEMPORARY	-	578	379	-	1,366	-	-
100-53230-117	LONGEVITY PAY	695	560	560	810	383	820	845
100-53230-118	UNIFORM ALLOWANCES	(338)	(116)	-	135	-	135	139
100-53230-150	MEDICARE TAX/CITY SHARE	860	927	920	1,022	1,802	1,117	1,150
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,678	3,965	3,932	4,370	7,703	4,775	4,918
100-53230-152	RETIREMENT	4,125	4,683	4,727	4,857	9,023	5,502	5,667
100-53230-153	HEALTH INSURANCE	16,214	15,843	18,019	15,834	21,276	24,303	25,033
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	286	95	104	1,955	84	2,440	2,513
100-53230-155	WORKERS COMPENSATION	2,009	1,546	1,466	1,326	2,692	1,638	1,687
100-53230-156	LIFE INSURANCE	52	56	61	59	109	59	60
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	6,416	4,965	4,993	4,590	5,022	5,000	5,050
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	20,215	16,554	16,249	16,000	17,010	16,500	16,600
100-53230-225	MOBILE COMMUNICATIONS	383	734	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	29,499	24,110	14,948	16,000	22,230	16,000	16,500
100-53230-352	VEHICLE REPR PARTS	44,673	59,613	20,890	25,503	8,599	26,000	27,000
100-53230-354	POLICE VECHICLE REP/MAINT	15,241	25,284	27,215	16,000	14,423	16,000	16,500
100-53230-355	BLDG MTN REPR SUPP	2,078	8,166	4,048	3,570	6,877	8,000	8,500
	Total Shop/Fleet Operations	210,224	235,267	190,469	180,977	239,257	203,755	209,892

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53300-111	WAGES/PERMANENT	306,678	308,240	306,660	360,615	155,548	387,979	399,618
100-53300-112	WAGES/OVERTIME	942	841	853	684	989	731	753
100-53300-113	WAGES/TEMPORARY	-	5,278	4,401	818	15,495	1,043	1,074
100-53300-117	LONGEVITY PAY	2,365	2,240	2,240	1,600	1,533	2,310	2,379
100-53300-118	UNIFORM ALLOWANCES	7,461	9,382	8,248	7,056	8,738	7,056	7,268
100-53300-150	MEDICARE TAX/CITY SHARE	4,272	4,414	4,422	5,381	2,619	5,792	5,966
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,264	18,872	18,909	23,009	11,197	24,766	25,509
100-53300-152	RETIREMENT	20,077	21,405	21,391	25,274	11,759	28,208	29,054
100-53300-153	HEALTH INSURANCE	69,772	64,258	59,274	71,557	48,888	108,360	111,611
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	6,439	4,102	6,079	9,098	2,591	11,215	11,551
100-53300-155	WORKERS COMPENSATION	9,611	7,085	6,651	6,961	3,627	8,455	8,709
100-53300-156	LIFE INSURANCE	138	146	156	140	109	140	144
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	1,284	1,896	1,579	750	1,200	1,600	1,700
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	18,982	27,351	26,281	15,302	28,772	15,000	16,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	2,405	3,653	3,303	5,499	4,497	1,641	2,820
100-53300-225	TELECOM/INTERNET/COMMUNICATION	3,103	3,771	3,761	3,471	3,506	2,020	2,080
100-53300-310	OFFICE & OPERATING SUPPLIES	654	1,049	1,392	1,020	2,017	1,200	1,250
100-53300-351	FUEL EXPENSES	27,972	26,883	26,371	29,000	24,985	29,000	29,000
100-53300-354	TRAFFIC CONTROL SUPP	9,421	13,153	17,294	12,241	15,110	12,500	12,500
100-53300-405	MATERIALS/REPAIRS	13,990	14,213	7,893	12,241	14,713	13,000	13,500
100-53300-821	BRIDGE/DAM	3,484	650	2,608	4,080	-	4,000	4,000
	Total Street Maintenance	527,315	538,881	529,765	595,796	357,894	666,014	686,486

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53320-111	WAGES/PERMANENT	31,022	36,517	45,628	44,755	41,963	47,971	49,410
100-53320-112	WAGES/OVERTIME	10,639	6,003	4,221	8,691	3,230	9,289	9,568
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	220	246	270	278
100-53320-150	MEDICARE TAX/CITY SHARE	546	658	589	787	781	843	869
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,334	2,815	2,518	3,366	3,340	3,606	3,714
100-53320-152	RETIREMENT	2,590	3,299	2,950	3,730	3,906	4,142	4,266
100-53320-153	HEALTH INSURANCE	9,423	10,820	12,473	9,044	11,077	13,819	14,233
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	769	610	1,034	1,165	257	1,440	1,483
100-53320-155	WORKERS COMPENSATION	1,240	1,134	915	971	1,187	1,174	1,209
100-53320-156	LIFE INSURANCE	24	30	21	21	20	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	-	3,438	9,031	12,241	-	12,000	12,000
100-53320-351	FUEL EXPENSES	8,101	8,793	8,248	9,181	5,717	9,100	9,100
100-53320-353	SNOW EQUIP/REPR PARTS	14,368	33,687	14,646	25,000	12,762	25,000	25,000
100-53320-460	SALT & SAND	25,100	16,934	20,658	25,000	51,080	25,000	25,000
	Total Snow & Ice	106,517	125,096	123,292	144,171	135,568	153,675	156,152

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53420-111	WAGES/PERMANENT	9,546	17,485	9,676	6,250	20,166	6,820	7,024
100-53420-112	WAGES/OVERTIME	139	-	-	195	-	209	215
100-53420-117	LONGEVITY PAY	50	40	40	-	27	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	125	226	137	94	285	103	106
100-53420-151	SOCIAL SECURITY/CITY SHARE	534	964	586	403	1,217	439	452
100-53420-152	RETIREMENT	618	1,154	700	448	1,457	506	521
100-53420-153	HEALTH INSURANCE	2,263	2,173	1,647	1,060	905	1,658	1,708
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	280	198	291	155	99	190	196
100-53420-155	WORKERS COMPENSATION	295	411	217	122	430	151	155
100-53420-156	LIFE INSURANCE	4	7	5	3	12	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	230,801	230,664	231,384	232,341	211,072	225,000	225,000
100-53420-310	OFFICE & OPERATING SUPPLIES	5,654	8,269	8,066	7,070	9,214	7,500	8,000
100-53420-820	STREET LIGHTS	150	3,860	128	1,020	-	1,100	1,200
	Total Street Lights	250,459	265,450	252,877	249,161	244,885	243,678	244,580

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 proactive 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	2020	2021	2022	2023	2024	2025
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	-	-	-
Police Captain	1	1	1	2	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	6	6	4	8	6
Patrol Officer 24 Months	5	3	3	6	3	4
Patrol Officer 12 Months	2	4	4	1	2	1
Patrol Officer Hire	1	-	-	1	0	3
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	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1

POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	646,134	678,469	732,778	727,837	739,886	828,546	853,403
200	Professional Svcs	40,861	96,588	84,712	99,260	109,387	47,188	47,960
300	Commodities & Other Exp	22,482	24,413	27,490	26,051	26,566	28,900	28,465
52100	**Total**	**709,476**	**799,470**	**844,980**	**853,149**	**875,839**	**904,635**	**929,828**
POLICE PATROL								
100	Personnel & Benefits	1,822,906	1,952,746	2,126,138	2,072,813	2,246,952	2,805,216	2,889,373
200	Professional Svcs	38,505	67,617	62,619	86,631	69,798	126,853	128,722
300	Commodities & Other Exp	53,406	61,976	73,605	58,882	71,611	65,000	68,050
52110	**Total**	**1,914,817**	**2,082,340**	**2,262,362**	**2,218,326**	**2,388,361**	**2,997,069**	**3,086,145**
POLICE INVESTIGATION								
100	Personnel & Benefits	406,823	502,988	544,252	530,462	527,320	724,990	746,739
200	Professional Svcs	6,010	11,998	14,126	14,323	34,863	36,819	40,106
300	Commodities & Other Exp	6,360	9,259	13,898	16,997	25,625	17,500	17,700
52120	**Total**	**419,193**	**524,244**	**572,276**	**561,782**	**587,809**	**779,308**	**804,545**
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	400,868	412,455	484,295	508,461	515,986	670,236	690,343
200	Professional Svcs	76,653	68,699	105,818	90,197	63,766	73,386	100,057
300	Commodities & Other Exp	2,047	2,447	2,796	2,335	2,160	3,500	3,500
52600	**Total**	**479,568**	**483,601**	**592,909**	**600,993**	**581,913**	**747,122**	**793,900**
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	27,783	28,686	35,318	36,354	60,717	38,821	39,986
200	Professional Svcs	393	73	-	477	-	878	796
300	Commodities & Other Exp	4,254	4,309	4,696	7,317	6,937	6,850	7,200
52140	**Total**	**32,429**	**33,068**	**40,014**	**44,149**	**67,654**	**46,549**	**47,982**
	GRAND TOTAL	**3,555,483**	**3,922,722**	**4,312,540**	**4,278,399**	**4,501,576**	**5,474,684**	**5,662,400**

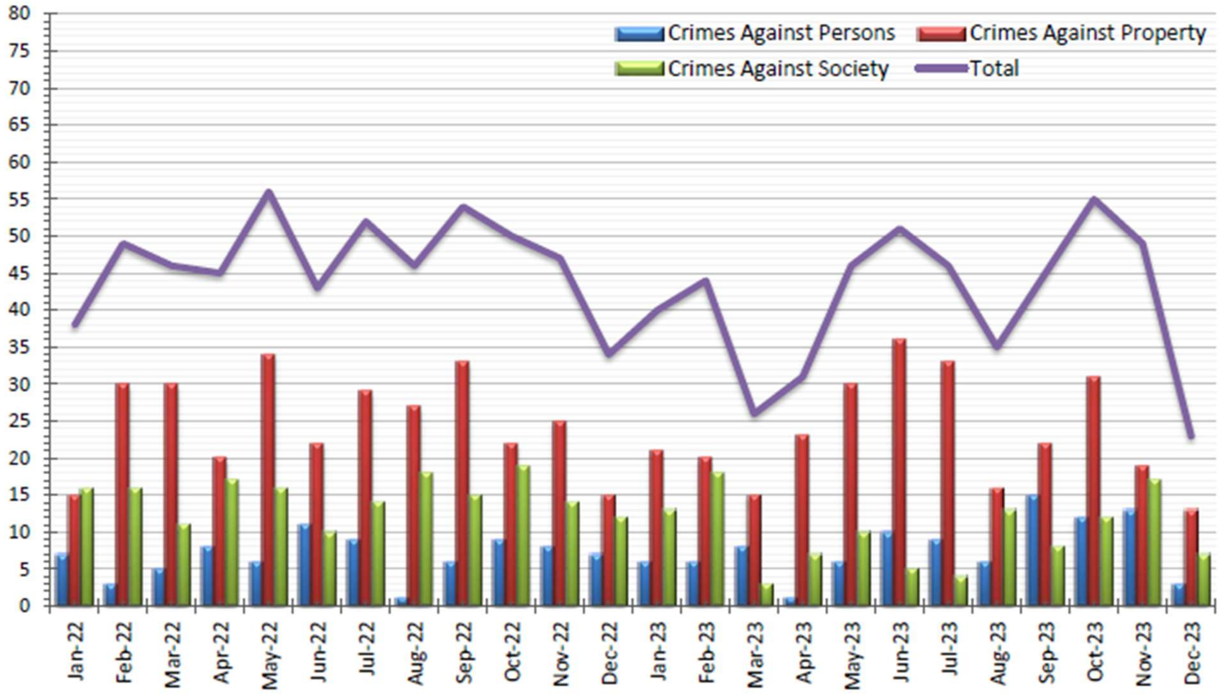
DEPARTMENT SERVICE METRICS

Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2022 and 2023

	2022					2023				
Offense	**1st**	**2nd**	**3rd**	**4th**	**Total**	**1st**	**2nd**	**3rd**	**4th**	**Total**
Crimes Against Persons	**15**	**25**	**16**	**20**	**76**	**20**	**17**	**30**	**28**	**95**
Sex Offenses	3	5	4	4	**16**	4	5	4	7	**20**
Sex Offenses - Nonforcible	-	1	1	-	**2**	2	2	1	-	**5**
Assault Offenses	12	19	10	16	**57**	13	9	23	20	**65**
Kidnapping	-	-	1	-	**1**	1	1	2	1	**5**
Crimes Against Property	**75**	**76**	**88**	**60**	**299**	**54**	**89**	**71**	**63**	**279**
Robbery	1	1	-	-	**2**	2	2	-	-	**4**
Burglary	2	4	4	1	**11**	2	3	10	5	**20**
Theft/Larceny	41	48	48	28	**165**	21	44	23	34	**122**
Motor Vehicle Theft	5	-	1	1	**7**	3	1	1	-	**5**
Stolen Property Offenses	2	-	1	1	**4**	-	-	-	1	**1**
Arson	-	-	-	1	**1**	-	-	-	-	**0**
Counterfeiting/Forgery	2	2	1	1	**6**	1	1	1	-	**3**
Fraud Offenses	5	6	10	5	**26**	10	13	12	3	**38**
Extortion/Blackmail	-	-	1	-	**1**	1	-	-	-	**1**
Destruction/Vandalism	17	15	22	22	**76**	16	25	24	20	**85**
Crimes Against Society	**37**	**42**	**46**	**41**	**166**	**34**	**22**	**25**	**36**	**117**
Weapon Law Violations	3	4	2	4	**13**	1	-	3	1	**5**
Drug/Narcotic Offenses	34	34	43	37	**148**	30	18	20	31	**99**
Pornography	-	4	1	-	**5**	3	4	1	4	**12**
Animal Cruelty	-	-	-	-	**0**	-	-	1	-	**1**
Grand Total:	**127**	**143**	**150**	**121**	**541**	**110**	**128**	**126**	**127**	**491**

DEPARTMENT SERVICE METRICS

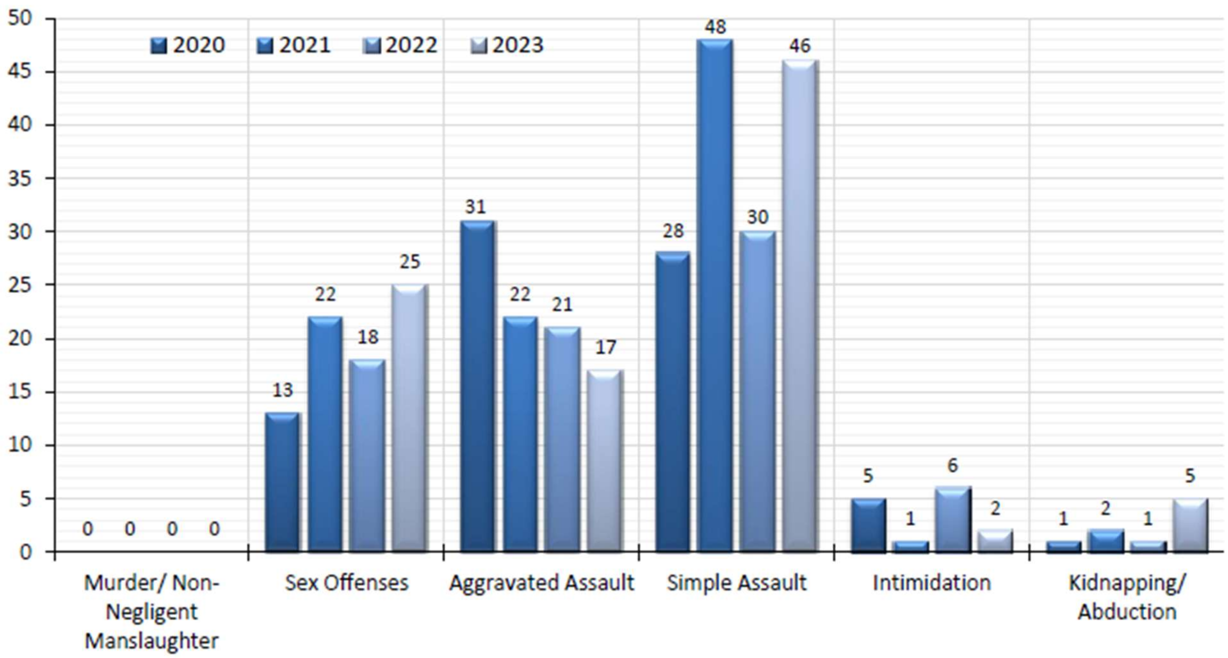
WIBRS Offenses by Month



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.

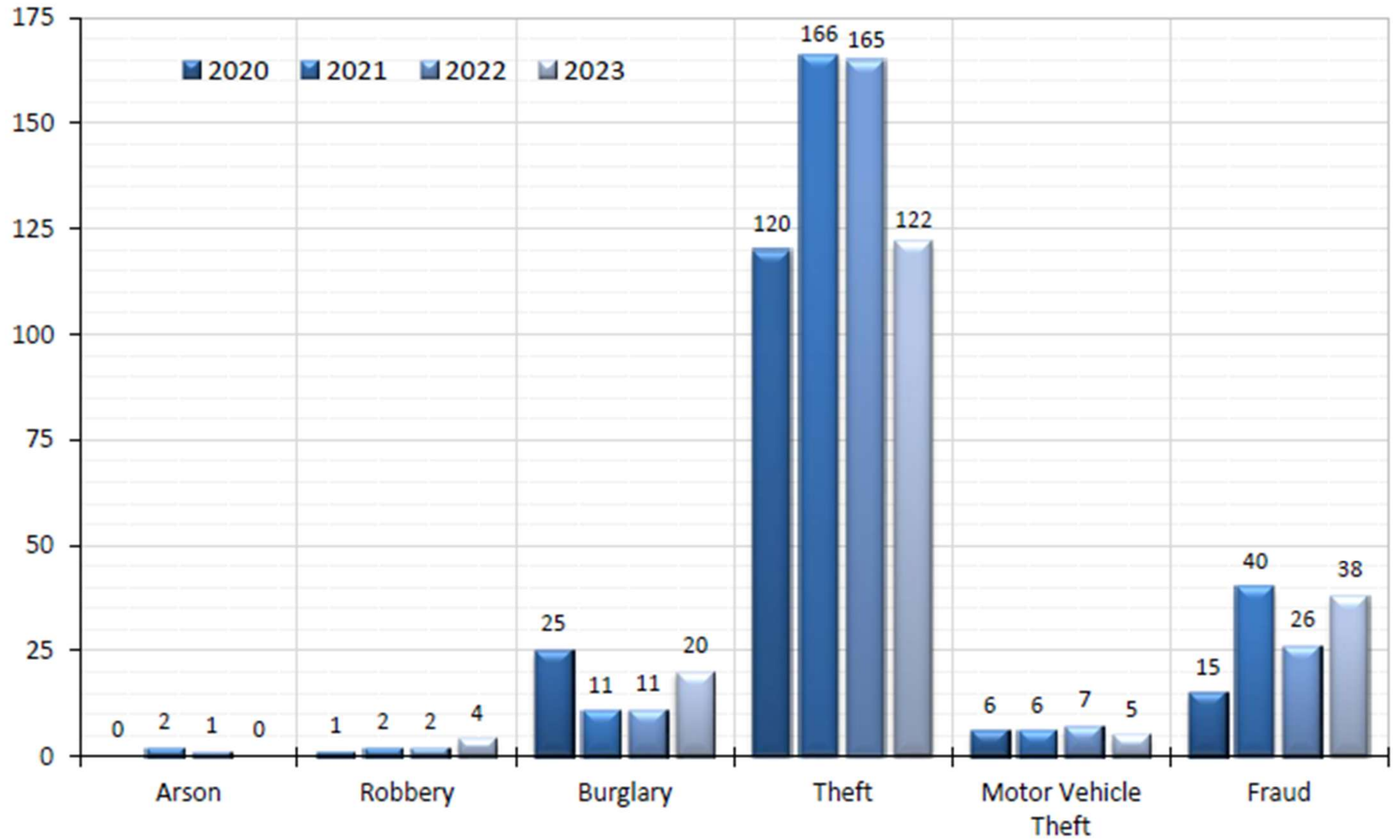
These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

Crime Offenses Against Persons Incidents



DEPARTMENT SERVICE METRICS

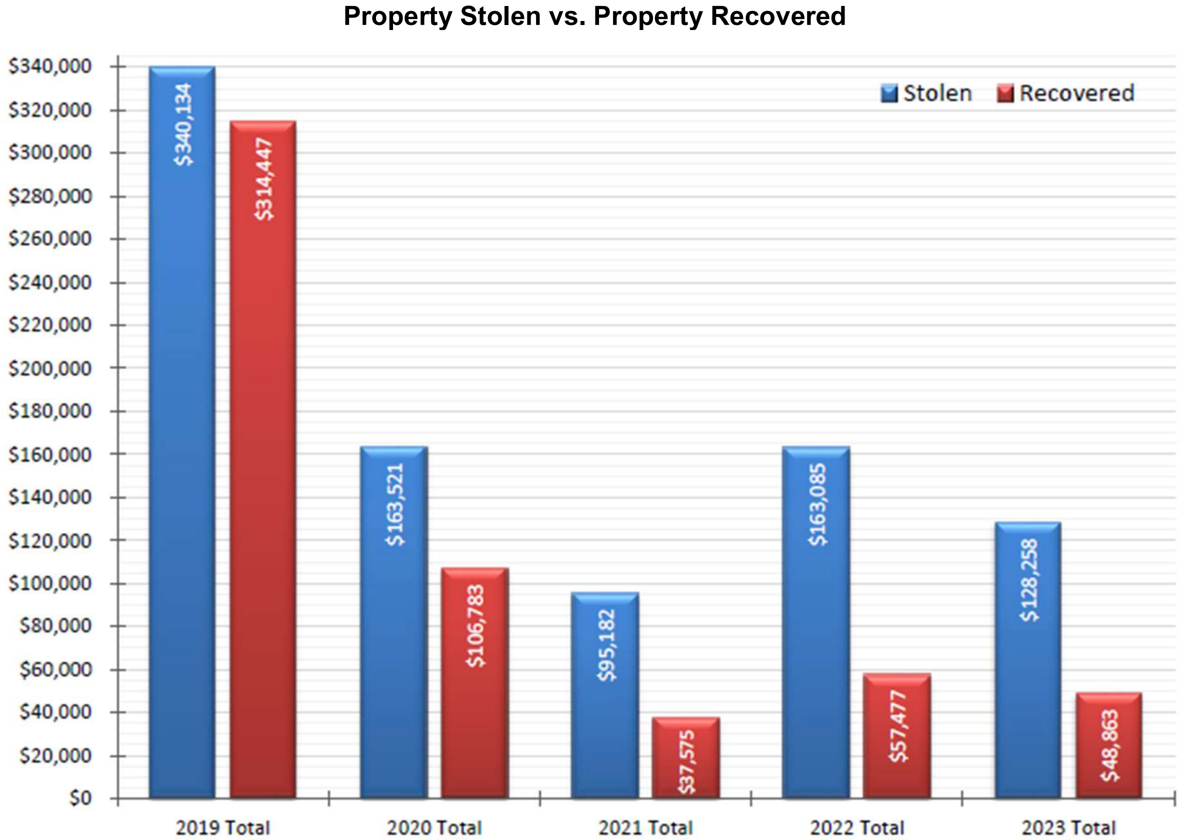
Crime Offenses Against Property Incidents

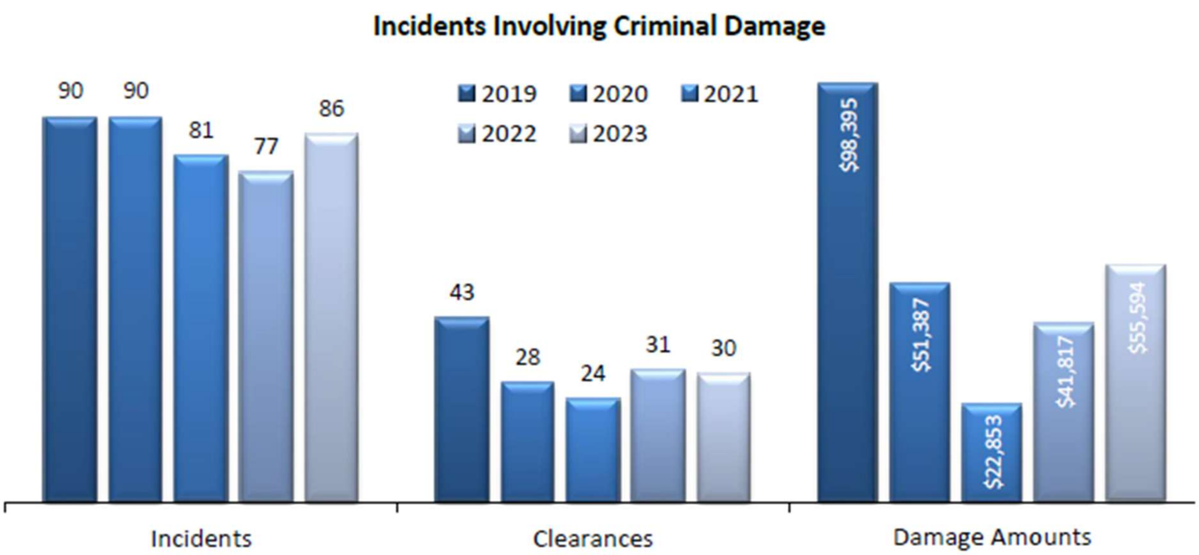


Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2019 Total	**$340,134**	**$314,447**	**92%**
2020 Total	**$163,521**	**$106,783**	**65%**
2021 Total	**$95,182**	**$37,575**	**39%**
2022 Total	**$163,085**	**$57,477**	**35%**
2023 Total	**$128,258**	**$48,863**	**38%**

DEPARTMENT SERVICE METRICS





DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2019	2020	2021	2022	2023
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	1	5	3	1	4
Officers Assaulted without Injury	0	3	4	4	0
Officers Killed	0	0	0	0	0

2023 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	140	21	161
February	170	22	192
March	113	29	142
April	173	39	212
May	194	27	221
June	152	6	158
July	161	11	172
August	181	17	198
September	274	18	292
October	258	47	305
November	191	19	210
December	146	16	162
Total	**2,153**	**272**	**2,425**

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2021 # CFS/activities	2022 # CFS/activities	2023 # CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	12,383
• *Officer Initiated Activities*	*2,805*	*2,912*	*3,446*
• *Officer Initiated Traffic Stops*	*2,213*	*1,719*	*1,447*
• *WPD Officer 1st Responder EMS/Fire Calls*	*588*	*649*	*531*
• *Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)*	*2,130*	*2,054*	*1,971*
• *Noise Complaint Calls*	*200*	*244*	*207*
• *Animal (Lost and Found) Calls*	*355*	*354*	*362*
• *False Alarms Calls*	*87*	*106*	*107*
• *All other WPD Calls for Service*	*4,100*	*3,938*	*4,312*
Dispatched EMS/Fire Calls for Service *	1,939	1,915	1,942
Dispatched UW-W Police Services Calls for Service*	3,319	4,582	5,175
Total Calls for Service Dispatched	**17,736**	**18,473**	**19,500**

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.

Incidents by Year

Type of Incident	2021 # of persons	2022 # of persons	2023 # of persons
Emergency Detention/Protective Custody	42	49	53
Family Disturbances (Domestic Abuse)	63	51	74

DEPARTMENT SERVICE METRICS

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

Type of Charge	2019 # of charges	2020 # of charges	2021 # of charges	2022 # of charges	2023 # of charges
Animal Cruelty	-	-	2	-	4
Animal Ordinance Violations	4	6	8	10	12
Arson	-	-	1	-	-
Assault (Aggravated)	13	18	14	20	17
Assault (Simple & Intimidation)	33	31	48	42	52
Bail Jumping	59	66	106	113	139
Burglary	4	3	2	5	9
Burglary Tools – Possess	1	-	-	-	-
Cause < 18 to Listen/View Sex Activity	2	-	4	-	1
Child Abuse-Physical	12	3	2	8	10
Child Neglect	-	5	-	7	4
Cigarette/Tobacco Violation	15	7	20	8	3
Citations Written for Parking Tickets	-	-	-	1	2
Contribute to Delinquency	2	-	-	-	5
Contribute to Truancy	4	6	9	5	5
Controlled Substance – Possession	163	112	113	112	85
Controlled Substance – Sale/Manufacturing	19	9	12	2	4
Court Order Violation	8	6	6	12	9
Curfew	15	13	18	35	25
Curfew – Parental Responsibility	3	-	2	-	-
Damage to Property	43	38	24	30	23
Disorderly Conduct *	433	200	209	208	272
DNR Violation	-	-	-	-	1
Election Fraud	-	-	-	-	4
Electronic Smoking Device Violation (Vape)	-	-	-	1	24
Enticement or Exploitation of a Child	1	-	-	11	6
Escape	1	-	-	-	-
Expose Child to Genitals/Harmful Materials	2	-	-	14	7
Failure to Obey Officer	27	4	2	8	10
False Imprisonment	1	1	3	1	5
False Swearing	-	-	-	1	-
Fireworks - Sell/Discharge without Permit/Possess	-	-	1	-	2
Forgery and Counterfeiting	4	4	38	1	1
Fraud	56	5	77	14	11
Graffiti Prohibited	-	-	-	1	-
Hazing	-	-	1	-	-
Intentional Abuse of Hazardous Substance	-	-	-	-	1
Invasion of Privacy	-	-	-	-	9
Kidnapping/Abduction	-	-	-	-	1
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	327	209	397	187	163

DEPARTMENT SERVICE METRICS

Type of Charge	2019 # of charges	2020 # of charges	2021 # of charges	2022 # of charges	2023 # of charges
Littering	7	3	1	1	5
Maintain Drug Trafficking Place	-	2	-	-	1
Mental Harm of Child	-	-	-	-	5
Motor Vehicle Theft	7	4	1	3	1
Move/Hide/Bury Corpse of Child	-	-	-	-	1
Negligent Handling of Burning Materials	-	-	1	-	-
Negligent Operation of Motor Vehicle	1	-	-	-	-
Noise	30	4	14	12	8
Obstruct/Resist Officers	67	32	54	61	44
Operate While Under the Influence (OWI) Alcohol *	97	65	83	65	58
Operate While Under the Influence (OWI) Drugs *		14	10	6	2
Operate with Prohibited Alcohol Concentration (IBAC)	64	43	48	47	54
Park Regulations	3	2	-	-	-
Pornography / Obscene Material	2	1	-	71	33
Possession of Drug Paraphernalia	110	72	69	39	35
Prostitution (to include Promote/Assist)	-	3	2	-	3
Public Intoxication *	*	39	30	30	24
Reckless Endangering Safety	7	10	5	3	6
Registered Sex Offender Violations	-	1	-	1	-
Robbery	-	-	-	3	7
Runaway	-	2	-	1	1
Sex Offenses (Other)	5	2	-	12	1
Sexual Assault – 1st Degree	5	2	4	5	4
Sexual Assault – 2nd Degree	10	2	2	-	10
Sexual Assault – 3rd Degree	5	6	4	3	2
Sexual Assault – 4th Degree	2	4	2	1	1
Stolen Property	1	1	2	1	-
Terrorist Threats	-	2	-	-	-
Theft (Except Motor Vehicle)	47	40	96	164	74
Threat to Injury/Accuse of Crime	-	-	1	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	-	1	1	-	-
Traffic Offenses	1,009	676	802	927	910
Traffic Ordinance Violations	2	-	1	-	2
Trespassing	1	14	17	18	17
Truancy	51	48	56	67	72
Violation of Absolute Sobriety *	*	3	8	7	3
Warrants Served – Local	10	16	11	34	16
Warrant/Pickups for Other Agencies	129	67	85	96	90
Weapons (Conceal/Possess/Negligent Use)	9	24	14	16	8
Zoning Violations	1	1	1	3	-
Total	**2,935**	**1,952**	**2,545**	**2,554**	**2,425**

* Starting in 2020, Public Intoxication was separated out from Disorderly Conduct and Operate MV While Under the Influence (OWI) was separated into OWI Alcohol, OWI Drugs, and Violation of Absolute Sobriety.

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- **Utilize Propio to communicate and provide services to segment of the Whitewater population that doesn't speak English.**
  Action Plan:
  Whitewater is in the midst of a massive shift in demographics with many non-English speakers moving into the area. In order to meet this need, staff at all levels of the Whitewater Police Department organization will utilize Propio Language Services throughout 2024 to better communicate with individuals who do not speak English. Our clerical staff and dispatchers will use the system when within the police department or when communicating with individuals over the phone. Our patrol officers will primarily use the system while responding to calls for service to ensure the contact is completed as efficiently as possible, while getting all pertinent information effectively communicated to all parties. The administrative staff will utilize Propio when appropriate during community outreach events to foster inclusion and ensure the resources provided by WPD are accessible to all. The Whitewater Police Department's use of Propio is tracked. Quarterly, statistics will be run to determine how many times our staff has used Propio, the average call time for a session, as well as to determine what employees may need additional training or assistance in utilizing Propio.
  Goal Impacted:
  How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.
- **Use innovative communication techniques by using the PD Facebook page in increasingly creative ways.**
  Action Plan:
  Whitewater Police Department staff currently utilizes social media via Facebook. However, the information posted is relatively common in law enforcement utilizing written posts and photo attachments. In order to better serve the community, the WPD administration will begin posting video recorded press releases when appropriate and will post recorded WPD officer body cam footage (redacted as needed) showing examples of noteworthy officer interactions. Equipment including a video prompter and banner will be explored and purchased if feasible to assist in ensuring posting video recordings are professional. Staff will post a minimum of four video recorded press releases or WPD officer body cam recordings in 2024. WPD administrative staff will review this goal quarterly to determine if we are on track for the annual goal.
  Goal Impacted:
  How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.
- **Implement a Spanish fluency incentive for our sworn personnel.**
  Action Plan:
  The Whitewater Police Department administration recognizes how critically important it is to employ and retain staff who can speak foreign languages. Given the current demographic shift occurring in Whitewater, the ability to speak Spanish is extremely desirable. To address this, the administration's goal is to establish a Spanish fluency incentive with both the Whitewater Professional Police Association (WPPA) and the Whitewater Professional Police Supervisory Association (WPPSA). The annual stipend will award $500 to sworn staff who can prove they fluently speak and read Spanish. By July 1, 2024, WPD administrative staff will evaluate whether or not the incentive is incorporated through the bargaining processes, and if implemented, will analyze the impact to determine if extending such an incentive to non-sworn staff should be considered.
  Goal Impacted:
  How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures.

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- **Offer business checks by staff trained in crime prevention.**
  Action Plan:
  In order to attract business to the City of Whitewater, business owners must first believe that the City is a safe place to run a business. To that end, in 2024, the Whitewater Police Department will develop a team of officers trained to complete crime prevention assessments for businesses within the City, with the goal of completing 12 assessments in 2024. The environmental design of the business will be reviewed to include lighting, doors, windows, locks, surveillance systems, signage, alarm systems, as well as employee access. A written report will be created by the officer that will serve to document the strengths of the business and will also provide recommendations on what improvements could be made. This service will be advertised on the WPD Facebook page and administrative staff will review the goal quarterly to ensure the department is on pace to meet the goal. If needed, additional advertising work will be done to get word out to business owners.
  Goal Impacted:
  How will the City support a thriving business community (including business attraction)? To better understand the underlying issues and then leverage resources.

- **Implement a Mental Wellness Program (MWP) for all police department staff.**
  Action Plan:
  The Whitewater Police Department will create a Mental Wellness Program (MWP) in order to address the mental health needs, and ultimately, assist in the long-term retention of our staff. Unfortunately, WPD staff are exposed to a variety of unhealthy and stressful situations in the course of their duties. This impacts staff at all levels of the organization. Our dispatchers are burdened with hearing crying and screaming during critical incidents, but not being able to be there for their closure. Our sworn staff directly witness tragic incidents and circumstances from abuse and maltreatment, to automobile crashes and death. Our clerical staff have to view these incidents second-hand as they review body cam footage for redaction when records are requested. The MWP would require each staff member to attend an annual appointment with a trained clinical psychologist specializing in law enforcement for a mental health check-in. Staff would be given the day off on the day they attend the appointment. This program will cost the department $10,000 annually.
  Goal Impacted:
  How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures..

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52100-111	SALARIES/PERMANENT	470,933	479,218	532,645	529,532	540,873	610,830	629,155
100-52100-112	WAGES/OVERTIME	(199)	760	1,804	-	1,088	3,960	4,079
100-52100-114	WAGES/PART-TIME/PERMANENT	14,724	20,291	22,076	21,954	14,793	-	-
100-52100-117	LONGEVITY PAY	2,500	2,000	2,000	2,000	1,368	2,000	2,060
100-52100-118	UNIFORM ALLOWANCES	1,850	2,239	2,662	2,550	3,462	2,550	2,627
100-52100-119	SHIFT DIFFERENTIAL	-	-	3	-	-	-	-
100-52100-150	MEDICARE TAX/CITY SHARE	6,853	7,185	7,991	8,384	8,800	9,379	9,661
100-52100-151	SOCIAL SECURITY/CITY SHARE	29,301	30,724	34,167	35,851	37,628	40,104	41,307
100-52100-152	RETIREMENT	41,418	52,318	58,907	63,666	69,187	71,136	73,270
100-52100-153	HEALTH INSURANCE	67,070	74,255	61,385	51,704	54,595	73,975	76,194
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	4,648	3,335	2,700	6,000	1,294	7,500	7,725
100-52100-155	WORKERS COMPENSATION	6,954	5,997	6,330	6,059	6,691	6,976	7,185
100-52100-156	LIFE INSURANCE	81	148	108	136	108	136	140
100-52100-211	PROFESSIONAL DEVELOPMENT	6,636	1,872	3,436	4,080	11,357	4,500	4,000
100-52100-219	OTHER PROFESSIONAL SERVICES	22,506	68,669	68,174	81,124	67,155	25,000	25,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	5,733	17,831	7,254	10,411	22,965	10,801	11,929
100-52100-225	TELECOM/INTERNET/COMMUNICATION	5,962	4,113	5,848	3,645	4,260	3,137	3,231
100-52100-241	REPR/MTN VEHICLES	-	1,780	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	25	31	-	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	-	2,292	-	-	3,650	3,750	3,800
100-52100-310	OFFICE & OPERATING SUPPLIES	18,704	21,316	22,432	24,000	24,000	25,000	25,500
100-52100-320	SUBSCRIPTIONS/DUES	2,414	2,125	4,043	1,071	1,000	1,100	1,150
100-52100-325	PUBLIC EDUCATION	96	195	251	215	307	300	315
100-52100-330	TRAVEL EXPENSES	1,268	776	764	765	1,259	2,500	1,500
	Total Police Administration	709,476	799,470	844,980	853,149	875,839	904,635	929,828

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52110-111	SALARIES/PERMANENT	1,127,568	1,177,429	1,269,034	1,317,743	1,285,419	1,751,696	1,804,247
100-52110-112	SALARIES/OVERTIME	163,696	210,797	229,042	157,296	292,267	159,133	163,907
100-52110-117	LONGEVITY PAY	9,500	11,000	10,000	17,400	5,474	17,100	17,613
100-52110-118	UNIFORM ALLOWANCES	32,727	23,859	42,794	18,710	35,823	22,850	23,536
100-52110-119	SHIFT DIFFERENTIAL	11,466	14,788	9,335	-	18,413	-	-
100-52110-150	MEDICARE TAX/CITY SHARE	18,717	20,123	21,150	22,225	25,020	28,689	29,550
100-52110-151	SOCIAL SECURITY/CITY SHARE	80,032	86,045	90,436	95,030	106,983	122,672	126,352
100-52110-152	RETIREMENT	158,304	186,295	213,428	227,730	260,091	286,765	295,367
100-52110-153	HEALTH INSURANCE	177,006	182,960	200,297	167,310	176,927	343,514	353,819
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	10,204	12,911	13,675	24,000	8,471	38,000	39,140
100-52110-155	WORKERS COMPENSATION	33,431	26,302	26,725	25,093	31,918	34,521	35,556
100-52110-156	LIFE INSURANCE	254	236	220	277	147	277	286
100-52110-211	PROFESSIONAL DEVELOPMENT	7,005	13,001	22,695	16,000	15,656	20,000	20,000
100-52110-219	OTHER PROFESSIONAL SERVICES	6,049	5,864	13,390	14,000	9,256	14,000	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENAN	16,467	31,134	19,913	46,303	37,170	80,087	81,724
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,666	5,649	5,735	6,349	5,334	7,766	7,999
100-52110-241	REPR/MTN VEHICLES	1,093	67	609	1,454	132	2,000	2,000
100-52110-242	REPR/MTN MACHINERY/EQUIP	3,225	2,161	276	2,525	2,251	3,000	3,000
100-52110-295	CONTRACTUAL SERVICES	-	9,743	-	-	-	-	-
100-52110-310	OFFICE & OPERATING SUPPLIES	7,369	14,163	8,384	5,050	5,098	5,000	5,050
100-52110-330	TRAVEL EXPENSES	439	8,793	1,442	400	12,547	5,000	5,000
100-52110-351	FUEL EXPENSES	27,276	25,020	26,159	25,000	24,967	25,000	26,000
100-52110-360	DAAT/FIREARMS	18,322	14,000	37,621	28,432	29,000	30,000	32,000
	Total Police Patrol	1,914,817	2,082,340	2,262,362	2,218,326	2,388,361	2,997,069	3,086,145

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52120-111	SALARIES/PERMANENT	280,077	344,615	353,741	350,181	342,710	452,192	465,758
100-52120-112	SALARIES/OVERTIME	16,906	33,299	52,225	29,899	34,241	30,237	31,144
100-52120-117	LONGEVITY PAY	3,000	2,000	2,500	4,300	2,053	4,000	4,120
100-52120-118	UNIFORM ALLOWANCES	3,402	2,953	4,840	3,400	9,275	4,250	4,378
100-52120-119	SHIFT DIFFERENTIAL	266	910	1,992	-	48	-	-
100-52120-150	MEDICARE TAX/CITY SHARE	4,408	5,580	6,040	5,791	5,925	7,221	7,437
100-52120-151	SOCIAL SECURITY/CITY SHARE	18,847	23,861	25,827	24,762	25,335	30,875	31,801
100-52120-152	RETIREMENT	36,485	50,407	58,550	58,438	56,565	72,130	74,294
100-52120-153	HEALTH INSURANCE	33,506	29,979	31,199	42,104	43,177	104,750	107,892
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,169	2,312	-	5,000	684	10,500	10,815
100-52120-155	WORKERS COMPENSATION	7,690	6,990	7,248	6,528	7,239	8,777	9,040
100-52120-156	LIFE INSURANCE	66	82	90	59	68	59	61
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	3,598	6,246	5,374	4,080	15,297	6,000	6,500
100-52120-219	OTHER PROFESSIONAL SERVICES	710	688	2,911	2,768	8,614	8,000	8,000
100-52120-224	SOFTWARE/HARDWARE MAINTENAN	-	151	2,618	4,454	8,020	18,292	20,943
100-52120-225	TELECOM/INTERNET/COMMUNICATION	1,342	2,621	3,223	3,022	2,931	4,527	4,663
100-52120-241	REPR/MTN VEHICLES	360	-	-	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	2,292	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	2,475	6,870	10,182	12,691	21,927	13,500	13,500
100-52120-330	TRAVEL EXPENSES	450	347	369	306	692	500	550
100-52120-351	FUEL EXPENSES	3,435	2,008	3,227	4,000	3,006	3,500	3,650
100-52120-359	PHOTO EXPENSES	-	34	119	-	-	-	-
	Total Police Investigation	419,193	524,244	572,276	561,782	587,809	779,308	804,545

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	23,615	24,535	30,206	33,178	47,102	35,350	36,410
100-52140-118	UNIFORM ALLOWANCES	1,653	1,335	2,040	-	5,382	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	339	358	442	481	739	513	528
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,450	1,532	1,890	2,057	3,158	2,192	2,257
100-52140-152	RETIREMENT	-	331	81	-	3,014	-	-
100-52140-155	WORKERS COMPENSATION	725	594	658	638	1,319	767	790
100-52140-156	LIFE INSURANCE	-	-	-	-	2	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	3	-	255	-	-	-
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	222	-	878	796
100-52140-225	TELECOM/INTERNET/COMMUNICATION	303	70	-	-	-	-	-
100-52140-241	REPAIR/MAINT-VECHICLES	90	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	74	239	149	250	-	250	250
100-52140-351	FUEL EXPENSES	2,533	2,129	3,091	3,100	2,560	2,600	2,750
100-52140-360	PARKING SERVICES EXPENSES	1,647	1,941	1,456	3,967	4,378	4,000	4,200
	Total Comm Service Program	32,429	33,068	40,014	44,149	67,654	46,549	47,982

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52600-111	SALARIES/PERMANENT	257,869	280,022	329,647	351,381	347,801	432,507	445,483
100-52600-112	SALARIES/OVERTIME	42,426	45,837	39,603	37,320	42,343	39,142	40,316
100-52600-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	684	1,000	1,030
100-52600-118	UNIFORM ALLOWANCES	3,723	3,350	3,288	3,500	4,841	4,000	4,120
100-52600-119	SHIFT DIFFERENTIAL	7,134	4,714	4,291	-	2,855	-	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,441	4,865	5,276	5,996	6,199	7,143	7,358
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,989	20,801	22,559	25,637	26,507	30,544	31,461
100-52600-152	RETIREMENT	19,676	22,279	25,006	27,267	29,570	34,247	35,274
100-52600-153	HEALTH INSURANCE	45,050	29,174	48,837	49,304	51,704	108,916	112,184
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	4,339	6,500	2,949	12,000	12,360
100-52600-155	WORKERS COMPENSATION	513	377	395	458	479	637	656
100-52600-156	LIFE INSURANCE	47	36	54	98	53	98	101
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	2,042	3,114	2,647	2,000	3,058	3,000	3,200
100-52600-219	OTHER PROFESSIONAL SERVICES	4,824	3,986	3,805	4,113	2,040	2,500	2,500
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	17,298	6,609	8,038	7,383	11,586	4,662	6,791
100-52600-225	TELECOM/INTERNET/COMMUNICATION	9,029	9,335	9,169	8,805	9,281	9,881	10,178
100-52600-292	RADIO SERVICE	11,309	13,147	11,824	7,353	7,667	11,500	11,500
100-52600-295	MISC CONTRACTUAL SERVICES	32,152	32,508	70,335	60,543	30,134	41,842	65,887
100-52600-310	OFFICE & OPERATING SUPPLIES	1,742	1,851	1,543	1,020	607	2,000	2,000
100-52600-330	TRAVEL EXPENSES	305	595	1,253	1,315	1,553	1,500	1,500
	Total Communications/Dispatch	479,568	483,601	592,909	600,993	581,913	747,122	793,900

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

	2020	2021	2022	2023	2024	2025
Neighborhood Service Director	1	1	1	1	-	-
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	1	-	-	-	-
GIS Analyst (moved to DPW)	1	1	1	1	-	-
GIS Intern	.5	.5	.5	.5	-	-
Neighborhood Services Officer	1	.5	1	1	-	-

In 2023, with the departure of the Neighborhood Services Director and the Neighborhood Sevice Officer, the City began outsourcing Zoning Compliance and Code Enforcement. In addition, the GIS Analyst position was reallocated to DPW.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	164,893	141,740	85,465	80,046	78,303	100,224	103,231
200	Professional Svcs	138,776	206,566	293,045	480,775	484,549	736,855	708,119
300	Commodities & Other Exp	6,262	7,081	9,563	5,560	12,063	7,048	7,238
52400	**Total**	**309,932**	**355,387**	**388,073**	**566,380**	**574,916**	**844,128**	**818,588**

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

Year	Re-inspection	Toter
2024	28,100.00	1,175.00
2023	2,980.00	9,550.00
2022	1,300.00	7,125.00
2021	8,050.00	5,750.00
2020	8,875.00	5,300.00
2019	6,641.73	6,100.00
2018	8,885.00	7,950.00
2017	11,253.18	11,775.00

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 CONSTUCTION

Year	# of Permits	New Home Construction
2024	257	19
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Assist Developers through the permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Comprehensive Plan changes that may need to be made to allow for residential units to be built.
- Conduct pro-active meetings with community members and targeted groups to discuss code enforcement throughout the community. Record a meeting that can be posted to the website and played on tv channel on a continual basis.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house.

NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-SEPT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52400-111	SALARIES/PERMANENT	112,019	88,671	55,573	52,968	38,986	53,349	61,960	63,819
100-52400-112	WAGES/OVERTIME	-	285	104	-	-	-	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	22,387	18,514	-	-	-	-	-	-
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	436	-	-	-	-	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	2,077	1,595	678	776	525	719	906	933
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,881	6,819	2,899	3,317	2,246	3,074	3,874	3,990
100-52400-152	RETIREMENT	7,276	7,025	3,836	3,681	2,943	4,027	4,461	4,595
100-52400-153	HEALTH INSURANCE	10,574	15,977	21,157	17,065	12,463	17,055	26,237	27,024
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	300	2,150	1,140	2,100	-	-	2,625	2,704
100-52400-155	WORKERS COMPENSATION	873	661	64	64	48	65	86	89
100-52400-156	LIFE INSURANCE	71	43	13	75	11	14	75	77
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	245	399	100	505	-	-	950	965
100-52400-212	LEGAL/CITY ATTORNEY	5,580	8,463	12,059	-	6,194	8,259	-	-
100-52400-215	GIS SUPPLIES	246	4,835	546	1,010	-	-	-	-
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	1,600	3,000	3,030	3,750	3,750	4,000	4,000
100-52400-219	OTHER PROFESSIONAL SERVICES	59,101	50,560	158,655	135,000	94,625	126,167	139,050	143,222
100-52400-220	COMP PLAN REWRITE	-	-	-	35,000	-	35,000	50,400	-
100-52400-222	BUILDING INSPECTION SERVICES	63,724	131,432	108,122	295,700	231,565	304,134	524,510	540,246
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	4,089	6,501	8,054	7,969	4,037	5,383	16,804	18,512
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,992	2,776	2,510	2,561	1,393	1,858	1,140	1,175
100-52400-310	OFFICE & OPERATING SUPPLIES	4,597	5,955	9,028	5,101	8,578	11,437	5,254	5,411
100-52400-320	DUES/SUBSCRIPTIONS	193	(40)	165	-	-	-	-	-
100-52400-325	PUBLIC EDUCATION	96	195	251	459	670	626	473	487
100-52400-330	TRAVEL EXPENSES	290	630	-	-	-	-	1,200	1,215
100-52400-351	FUEL EXPENSES	1,087	342	118	-	-	-	121	125
	Total Neighbor Svcs & Planning	309,932	355,387	388,073	566,380	408,034	574,916	844,128	818,588

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

	2020	2021	2022	2023	2024	2025
Full Time Equivalent Positions – Administration	3	3	3	3	3	3
Full Time Equivalent Positions – Parks Maintenance	-	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.8	2.4	2.4	2.4	2.3	2.3
Full Time Equivalent Positions – Recreation	4.8	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	11.6	11.6	11.6	11.6	15.4	15.4
Full Time Equivalent Positions – Seniors	.9	1.2	1.2	1.2	1.4	1.4

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

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	152,999	161,259	136,463	113,843	134,794	119,848	123,443
200	Professional Svcs	256,367	264,379	253,232	272,447	287,542	283,276	282,520
300	Commodities & Other Exp	40,230	41,672	46,776	35,534	44,396	39,750	40,500
51600	**Total**	**449,597**	**467,311**	**436,472**	**421,824**	**466,733**	**442,874**	**446,464**
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	10,965	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	38,692	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	**Total**	**55,867**	**55,057**	**54,466**	**57,980**	**54,225**	**67,608**	**65,846**
PARKS ADMINISTRATION								
100	Personnel & Benefits	46,721	92,426	92,205	94,991	95,278	105,499	108,664
200	Professional Svcs	1,803	7,188	6,412	8,450	11,497	5,821	7,125
300	Commodities & Other Exp	90	2,547	1,914	655	5,052	2,600	2,700
55200	**Total**	**48,615**	**102,161**	**100,531**	**104,095**	**111,827**	**113,920**	**118,488**
PARKS MAINTENANCE								
100	Personnel & Benefits	112,148	143,024	199,204	178,753	321,105	214,759	221,201
200	Professional Svcs	96,531	64,841	66,179	84,984	75,790	73,300	75,550
300	Commodities & Other Exp	15,982	25,658	20,796	23,691	24,344	24,000	24,550
53270	**Total**	**224,661**	**233,524**	**286,179**	**287,429**	**421,238**	**312,059**	**321,301**
RECREATION ADMINISTRATION								
100	Personnel & Benefits	234,970	-	-	-	-	-	-
200	Professional Svcs	10,325	-	-	-	-	-	-
300	Commodities & Other Exp	8,030	-	-	-	-	-	-
600	Misc Exp	4,300	-	-	-	-	-	-
700	Grant Outlay	309	-	-	-	-	-	-
55210	**Total**	**257,934**	**-**	**-**	**-**	**-**	**-**	**-**
RECREATION PROGRAMS								
100	Personnel & Benefits	2,156	-	-	-	-	-	-
300	Commodities & Other Exp	1,237	1,055	-	-	-	-	-
56120	**Total**	**3,393**	**1,055**	**-**	**-**	**-**	**-**	**-**
SENIORS PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	-
200	Professional Svcs	-	-	-	-	-	-	-
300	Commodities & Other Exp	-	-	-	-	-	-	-
55310	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COMMUNITY EVENTS								
700	Grant Outlay	12,052	15,538	14,073	11,000	21,000	11,000	11,000
55320	**Total**	**12,052**	**15,538**	**14,073**	**11,000**	**21,000**	**11,000**	**11,000**
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	178,000	329,759	460,275	266,530	266,530	374,526	385,762
55330	**Total**	**178,000**	**329,759**	**460,275**	**266,530**	**266,530**	**374,526**	**385,762**
	GRAND TOTAL	**1,226,726**	**1,203,349**	**1,351,995**	**1,148,858**	**1,341,552**	**1,321,986**	**1,348,861**

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	2019 Actual	2020 Actual	2021 Actual	2022 Acutal	2023 Actual	2024 Projected
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	13	13
Total Building Reservations	330	23	297	360	698	912

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Special Events Programs	12	3	5	10	26	25
Number of Recreation Programs	64	12	27	60	32	45
Participants in Recreation Programs	650	120	211	450	530	522
Number of Sports Programs	50	0	35	47	14	12
Participants in Sports Programs	950	200	657	800	444	607
Participants in Seniors Programs	70	25	45	65	70	70
Tournaments held in Starin Park	24	0	7	5	8	3
Teams attending tournaments	166	0	110	67	86	16
After School Participants Avg/mo	110	10	46	57	41	32

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Develop a Lake Advisory Committee to direct the efforts of the Lakes District and ensure the preservation and enhancement of Trippe and Cravath Lakes are effectively managed.
- Update the Lakes Management Plan to consider current conditions, advances in knowledge and evolving community needs to ensure a long-term health and sustainability plan of Trippe and Cravath Lakes.
- Secure additional grant funding, including the DNR Lakes Protection Grant and other relevant programs, to support ongoing efforts in revitalizing the lakes' fishing habitat and aquatic vegetation, thereby promoting the sustainability and ecological health of Trippe and Cravath Lakes.
- Strengthen partnerships and enhance communication with community groups, non-profit organizations, and others to support the promotion of the city and local businesses, ultimately fostering economic growth and a stronger sense of community.
- Enhance communication and diversify the offerings of the Parks Department to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive Parks Department that serves to foster a stronger sense of belonging for all residents.
- Establish a comprehensive employee recognition and retention program within the parks department to acknowledge the valuable contributions of staff, foster a positive work environment, and promote long-term employee satisfaction and retention.
- Develop a comprehensive and forward-looking Parks and Recreation Strategic Plan that establishes a robust framework for departmental planning and development, guiding the department's initiatives and projects through 2030 and beyond.

FACILITIY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51600-111	SALARIES/PERMANENT	101,611	107,194	93,145	77,757	83,731	81,360	83,801
100-51600-112	SALARIES/OVERTIME	-	-	274	5,048	22	5,239	5,396
100-51600-113	SALARIES/TEMPORARY	5,788	3,011	7,058	7,200	22,738	7,200	7,416
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	895	820	-	-	-	240	247
100-51600-118	UNIFORM ALLOWANCES	687	618	821	491	1,191	491	505
100-51600-150	MEDICARE TAX/CITY SHARE	1,546	1,526	1,453	1,406	1,715	1,465	1,509
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,609	6,525	6,213	6,013	7,331	6,263	6,451
100-51600-152	RETIREMENT	6,645	7,326	5,975	5,768	7,369	6,249	6,436
100-51600-153	HEALTH INSURANCE	23,366	29,198	19,271	7,721	8,061	8,595	8,853
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,664	2,583	250	835	547	885	912
100-51600-155	WORKERS COMPENSATION	3,113	2,379	1,972	1,537	2,082	1,795	1,849
100-51600-156	LIFE INSURANCE	76	79	33	68	10	68	70
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	133	524	491	500	225	500	500
100-51600-219	OTHER PROFESSIONAL SERVICES	-	27	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,956	16,286	17,218	16,322	13,261	16,300	16,800
100-51600-222	ELECTRICITY	98,083	107,276	117,110	114,000	103,952	110,000	114,000
100-51600-223	NATURAL GAS	38,559	27,899	21,541	25,503	27,046	30,000	32,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	692	494	55	1,789	-	-
100-51600-225	MOBILE COMMUNICATIONS	552	861	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	4,212	27,786	5,246	16,322	20,000	20,000	10,000
100-51600-245	FACILITIES IMPROVEMENT	1,768	1,371	2,320	10,201	39,736	15,000	15,000
100-51600-246	JANITORIAL SERVICES	96,103	81,656	88,812	89,544	81,533	91,476	94,220
100-51600-310	OFFICE & OPERATING SUPPLIES	17,815	22,834	22,645	20,000	13,273	20,000	20,000
100-51600-351	FUEL EXPENSES	2,926	2,356	2,620	2,273	2,701	2,250	2,500
100-51600-355	REPAIRS & SUPPLIES	19,489	16,482	21,499	13,261	28,422	17,500	18,000
100-51600-365	DAMAGE CLAIM-INSURANCE	-	-	12	-	-	-	-
	Total Facilities Maintenance	449,597	467,311	436,472	421,824	466,733	442,874	446,464

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55111-111	SALARIES/PERMANENT	7,382	7,828	10,158	11,131	8,359	11,552	11,899
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	870	-	-	-	-	-	-
100-55111-117	LONGEVITY PAY	105	180	-	-	-	72	74
100-55111-118	UNIFORM ALLOWANCES	-	-	-	27	-	27	28
100-55111-150	MEDICARE TAX/CITY SHARE	134	114	148	176	145	183	188
100-55111-151	SOCIAL SECURITY/CITY SHARE	572	486	634	751	620	782	805
100-55111-152	RETIREMENT	498	544	678	776	631	834	859
100-55111-153	HEALTH INSURANCE	835	2,086	2,531	864	920	864	890
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	75	-	90	103	90	93
100-55111-155	WORKERS COMPENSATION	264	181	213	214	187	251	258
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	204	-	-	-
100-55111-221	WATER & SEWER	3,580	3,879	4,200	2,856	4,925	4,500	4,600
100-55111-222	ELECTRICITY	11,320	13,656	12,165	13,600	13,817	13,600	14,000
100-55111-223	NATURAL GAS	6,623	4,575	3,403	4,545	4,401	4,600	4,900
100-55111-244	HVAC	744	1,437	938	1,263	5,549	1,250	1,250
100-55111-245	FACILITY IMPROVEMENTS	3,562	2,972	28	3,060	-	3,000	-
100-55111-246	JANITORIAL SERVICES	16,400	13,849	15,108	16,380	10,000	24,000	23,999
100-55111-355	REPAIR & SUPPLIES	2,904	3,192	4,259	2,040	4,568	2,000	2,000
	Total:	55,867	55,057	54,466	57,980	54,225	67,608	65,846

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55200-111	WAGES/PERMANENT	32,433	65,994	66,652	72,744	70,899	77,650	79,979
100-55200-113	WAGES/TEMPORARY	-	1,063	1,357	-	1,581	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	300	309
100-55200-150	MEDICARE TAX/CITY SHARE	430	1,008	944	1,087	1,107	1,158	1,192
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,840	4,309	4,036	4,646	4,735	4,950	5,099
100-55200-152	RETIREMENT	2,106	4,694	4,504	4,943	5,273	5,474	5,638
100-55200-153	HEALTH INSURANCE	8,892	14,001	13,145	9,306	9,929	13,630	14,039
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	955	632	1,001	1,200	1,150	1,450	1,494
100-55200-155	WORKERS COMPENSATION	55	709	552	750	589	872	898
100-55200-156	LIFE INSURANCE	9	17	14	15	16	15	16
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	960	994	1,060	800	2,000	2,000
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	4,747	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	2,377	2,147	5,247	3,673	2,321	3,520
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,803	3,735	3,270	3,203	3,077	3,500	3,605
100-55200-242	REPR/MTN MACHINERY/EQUIP	-	115	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	90	1,337	1,339	505	2,358	1,400	1,450
100-55200-320	SUBSCRIPTIONS/DUES	-	196	150	150	617	700	750
100-55200-324	PROMOTIONS/ADS	-	780	-	-	815	500	500
100-55200-341	PROGRAM SUPPLIES	-	75	-	-	1,262	-	-
100-55200-359	OTHER REPR/MTN SUPP	-	160	-	-	-	-	-
	Total Parks Administration	48,615	102,161	100,106	105,155	112,627	115,920	120,488

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	60,673	78,080	99,006	66,132	178,030	69,964	72,063
100-53270-112	WAGES/OVERTIME	983	1,040	96	195	731	209	215
100-53270-113	WAGES/TEMPORARY	21,059	30,658	58,154	80,983	77,094	103,208	106,304
100-53270-117	LONGEVITY PAY	875	-	-	-	-	30	31
100-53270-118	UNIFORM ALLOWANCES	-	-	-	165	-	165	170
100-53270-150	MEDICARE TAX/CITY SHARE	1,150	1,502	2,101	2,146	3,727	2,525	2,601
100-53270-151	SOCIAL SECURITY/CITY SHARE	4,916	6,420	8,981	9,178	15,936	10,796	11,120
100-53270-152	RETIREMENT	4,004	5,384	6,531	4,621	13,295	5,066	5,218
100-53270-153	HEALTH INSURANCE	14,019	16,248	19,098	10,806	26,951	16,978	17,488
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,859	1,395	2,022	1,638	41	2,000	2,060
100-53270-155	WORKERS COMPENSATION	2,567	2,247	3,150	2,832	5,252	3,762	3,875
100-53270-156	LIFE INSURANCE	45	50	64	56	48	56	58
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	2,051	1,749	4,257	3,060	2,062	2,000	2,000
100-53270-221	MUNICIPAL UTILITIES	11,966	13,295	12,957	10,711	9,863	12,500	13,000
100-53270-222	ELECTRICITY	9,577	9,254	9,017	9,800	8,952	9,500	9,800
100-53270-223	NATURAL GAS	1,664	1,383	1,110	2,550	1,360	2,300	2,500
100-53270-242	REPR/MTN MACHINERY/EQUIP	12,759	8,017	10,271	12,751	14,000	12,000	12,250
100-53270-245	PARK IMPROVEMENTS	4,063	3,007	960	5,101	7,553	5,000	6,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	54,450	28,136	27,608	41,011	32,000	30,000	30,000
100-53270-310	OFFICE & OPERATING SUPPLIES	3,138	13,825	8,221	9,691	14,000	10,000	10,500
100-53270-330	TRAVEL EXPENSES	-	-	278	1,500	-	1,500	1,500
100-53270-351	FUEL EXPENSES	12,844	11,833	12,297	12,500	10,344	12,500	12,550
	Total Parks Maintenance	224,661	233,524	286,179	287,429	421,238	312,059	321,301

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	6,000	6,000	-	-
100-55320-790	CELEBRATIONS/AWARDS	9,538	10,000	8,073	5,000	15,000	11,000	11,000
	Total Community Events	15,538	16,000	14,073	11,000	21,000	11,000	11,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	-	36,510	-	-	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	279,759	284,973	323,765	266,530	266,530	274,526	282,762
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	100,000	100,000	-	-	100,000	103,000
	Total Comm. Based-Coop Projects	329,759	384,973	460,275	266,530	266,530	374,526	385,762

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-OCT	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	75,000	18,888	85,000	-	-	-	50,000	50,000
	TRANS TO HEALTH INSURANCE SIR	-	-	-	-	-	-	-	282,083
100-59220-903	TRANS TO FD 271 SIR	50,000	-	-	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	-	181,965	53,001	-	-	1,350	-	32,315
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	260,000	-	-	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	30,000	-	15,000	-	-	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	197,795	261,271	175,000	261,271	290,432	249,242
100-59220-917	TRANS TO FD 250 FORESTRY	7,917	7,500	-	10,000	10,000	10,000	10,000	-
100-59220-918	TRANS TO FD 230 RECYLING	450,307	406,853	476,580	488,180	326,000	488,180	492,120	500,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	-	117,343	32,500	32,500	32,500	32,500	32,500	30,000
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	170,000	-	170,000	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	-	21,730	38,270	-	-	-	-	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	15,000	25,000	30,000	-	-	-	15,000	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	192,218	-	158,035	-	-	-	-	-
100-59220-939	TRANS TO FD 214 ELECTIONS	25,000	33,426	25,000	50,000	50,000	55,000	25,000	30,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-	5,000
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	485,000	470,000	627,558	-	627,558	646,846	469,370
100-59230-990	TRANS TO FD 300 DEBT SERVICE	942,883	1,043,530	1,318,343	1,313,705	1,211,631	1,313,705	1,667,247	1,952,572
100-59240-901	TRANS TO FD 249 FIRE DEPART	182,529	182,529	1,258,615	1,402,794	550,000	1,402,794	1,313,030	1,370,112
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	21,308	17,035	-	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	500	500	500	-	500	500	500
100-59240-960	TRANS TO FD 450 CIP	-	46,491	-	-	-	-	-	-
	Total Transfers	2,892,162	2,587,789	4,328,639	4,186,508	2,355,131	4,192,858	4,542,675	4,986,194

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	33,426	25,000	50,000	30,000	30,000	30,000	15,000
214-48100-51	GRANT INCOME	-	1,852	-	-	118	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	(7,262)		4,659	12,099
	Grand Total:	**33,426**	**26,852**	**50,000**	**22,738**	**30,118**	**34,659**	**27,099**

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	220	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	18,255	8,710	14,369	12,574	8,703	13,600	14,008
214-51400-150	MEDICARE TAX/CITY SHARE	9	19	66	182	25	197	203
214-51400-151	SOCIAL SECURITY/CITY SHARE	38	81	280	780	107	843	868
214-51400-155	WORKERS COMPENSATION	31	10	22	15	17	19	19
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	400	243	555	485	-	-	-
214-51400-310	OFFICE & OPERATING SUPPLIES	18,250	9,092	37,416	8,500	12,000	20,000	12,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	134	-	202	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	**36,982**	**18,507**	**52,708**	**22,738**	**20,852**	**34,659**	**27,099**

FUND BALANCE		10,416	18,760	16,052		25,318	20,659	8,560
214-34300	Net Change-Increase/(Decrease)	(3,556)	8,344	(2,708)		9,266	(4,659)	(12,099)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	-	170,000	-	-	-	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	170,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	82	972	1,760	451	1,102	1,000	1,000
215-48300-53	SALE OF VECHICLES/MISC REVENUE	-	9,970	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	82	10,942	1,760	451	1,102	1,000	1,000
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	141,750	250,000	250,000	520,000	60,800
215-49300-53	FUND BALANCE APPLIED	-	-	-	(19,451)	12,573	325,600	
	Total Other Financing Sources	25,000	25,000	166,750	255,549	287,573	870,600	85,800
	Grand Total:	**25,082**	**205,942**	**168,511**	**256,000**	**288,675**	**871,600**	**86,800**

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	-	-	-	-		
215-53560-820	ROLLING STOCK	30,090	164,473	116,632	256,000	288,675	871,600	86,800
	Total:	**30,090**	**164,473**	**116,632**	**256,000**	**288,675**	**871,600**	**86,800**
FUND BALANCE		246,333	287,802	339,681		327,108	1,508	1,508
215-34300	Net Change-Increase/(Decrease)	124,092	41,470	51,879		(12,573)	(325,600)	-
						(0)	-	-
Note: Projected Fund Balance will be supported by distribution of General Fund operating surplus annually								

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	21,730	38,270	-		156,000	55,000	214,200
	Total Intergovernmental Revenue	21,730	38,270	-	-	156,000	55,000	214,200
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	1,580
216-48300-52	SALE OF VECHICLES	-	4,650	945	-	19,076	10,000	5,000
	Total Miscellaneous Revenues	-	4,650	945	-	19,076	10,000	6,580
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	142,015	70,000	70,000	396,800	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	12,000	-	44,066	(56,006)
	Total Other Financing Sources	-	-	142,015	82,000	70,000	440,866	(56,006)
	Grand Total:	**21,730**	**42,920**	**142,960**	**82,000**	**245,076**	**505,866**	**164,774**

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	12,409	7,034	142,975	82,000	59,678	127,081	54,600
216-52200-820	ROLLING STOCK	42,613	75	-	-	174,054	378,785	110,174
	Total:	**55,022**	**7,109**	**142,975**	**82,000**	**233,732**	**505,866**	**164,774**
FUND BALANCE		(3,073)	32,738	32,722		44,066	0	56,006
216-34300	Net Change-Increase/(Decrease)	(33,292)	35,811	(15)		11,344	(44,066)	56,006

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	25,000	30,000	-	15,000	15,000	10,000	10,000
	Total Intergovernmental Revenues	25,000	30,000	-	15,000	15,000	10,000	10,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	302		38,000	(10,000)
	Total Other Financing Sources	-	-	-	302	-	38,000	(10,000)
	Grand Total:	**25,000**	**30,000**	**-**	**15,302**	**15,000**	**48,000**	**-**

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
217-51600-850	FACILITY REPAIRS	-	22,233	-	15,302	15,000	48,000	-
217-51600-855	ADA REPAIRS	-	6,335	-	-	-	-	-
	Total:	**-**	**28,567**	**-**	**15,302**	**15,000**	**48,000**	**-**
FUND BALANCE		44,719	46,152	46,152		46,152	8,152	18,152
217-34300	Net Change-Increase/(Decrease)	25,000	1,433	-		-	(38,000)	10,000

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FUND BALANCE		5,433	5,433	5,433		5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease	-	-	-				

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000			(68,420)					
230-43355-53	GENERAL FUND TRANSFER	406,853	476,580	488,180	500,000	500,000	530,000	540,000
	Direct Billing for Service					-		
230-43540-53	RECYLING GRANT-STATE OF WIS	31,764	31,780	31,827	31,780	31,805	31,805	31,805
	Total Intergovernmental Rev.	438,617	508,360	520,007	531,780	531,805	561,805	571,805
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	-
230-46440-53	BRUSH REMOVAL FEES	30	-	-	-	-	-	-
	Total Public Charges - Services	30	-	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	12,305		(5,204)	2,728
	Total Miscellaneous Revenues	-	-	-	12,305	-	(5,204)	2,728
	Grand Total:	**438,647**	**508,360**	**520,007**	**544,085**	**531,805**	**556,601**	**574,533**

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	332,197	361,677	372,531	488,628	398,823	396,221	408,852
230-53600-220	LANDFILL CONTRACT SERVICES	9,482	10,234	10,426	10,500	8,129	10,500	10,815
230-53600-295	CONTRACT JOHN'S RECYLE	138,718	135,618	139,813	74,790	127,709	149,580	154,566
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	96	195	251	83	307	300	300
	Total:	**480,493**	**507,724**	**523,021**	**574,001**	**534,968**	**556,601**	**574,533**
FUND BALANCE		17,138	17,774	14,759		11,597	16,801	14,073
230-34300	Net Change-Increase/(Decrease	(41,846)	636	(3,015)		(3,163)	5,204	(2,728)

NOTES

		2026 Rates	2026 Units	2026 Cost	2027 Rates	2027 Units	2027 Cost
1)	**2026-2027 Budgeted Rates:**	2026 Rates	2026 Units	2026 Cost	2027 Rates	2027 Units	2027 Cost
	Refuse rate:	$9.75	2,770	324,090	$10.05	2,770	334,062
	Recycle Rate:	$4.50	2,770	149,580	$4.65	2,770	154,566
	Bulk collection rate:	$2.17	2,770	72,131	$2.25	2,770	74,790
	Total:	$16.42	2,770	545,801	$16.95		563,418
		$11.92			$12.30		

FUND TYPE
SPECIAL REVENUE

ASSOCIATED 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 AQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	-	8,064	-	24,751	24,750	24,750	-
	Total Charges for Services	-	8,064	-	24,751	24,750	24,750	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	-	1,534	1,318	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	1,534	1,318	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	(26,069)		(24,750)	-
	Total Other Financing Sources	-	-	-	(26,069)	-	(24,750)	-
	Grand Total:	**-**	**8,064**	**1,534**	**-**	**24,750**	**-**	**-**

PARKLAND AQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	1,534	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	**-**	**-**	**1,534**	**-**	**-**	**-**	**-**
FUND BALANCE		53,169	61,233	61,233		85,983	110,733	110,733
240-34300	Net Change-Increase/(Decrease)	-	8,064	-		24,750	24,750	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	-	-	-	58,471	58,471	58,471	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	100	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	26,556	9,953	9,830	-	13,693	14,000	14,000
	Total Charges for Service	26,656	9,953	9,830	58,471	72,164	72,471	14,000
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	225	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	225	-	-	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	(15,971)		(15,471)	(3,000)
	Total Otr Financing Sources	-	-	-	(15,971)	-	(15,471)	(3,000)
	Grand Total:	**26,881**	**9,953**	**9,830**	**42,500**	**72,164**	**57,000**	**11,000**

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	357	-	305	34,500	34,500	38,000	-
245-56120-310	OFFICE & OPERATING SUPPLIES	19,415	8,127	331	-	-	-	-
245-56120-650	TRANSFER OUT	533	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	26,465	-	-	8,000	-	8,000	-
245-56120-826	UFC ARBORETUM EXPENSE	-	3,751	7,177	-	10,283	11,000	11,000
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	**46,770**	**11,878**	**7,812**	**42,500**	**44,783**	**57,000**	**11,000**
FUND BALANCE		12,913	17,488	19,505		46,886	62,357	65,357
245-34300	Net Change-Increase/(Decrease)	(19,889)	4,575	2,018		27,381	15,471	3,000

FUND TYPE
SPECIAL REVENUE

ASSOCIATED 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	7,500	-	10,000	-	35,000	-	15,000
	Total Intergovernmental Rev	7,500	-	10,000	-	35,000	-	15,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	4	46	83	32	52	10	10
250-48510-56	DONATION FOR TREES	3,750	1,530	350	-	935	400	400
	Total Miscellaneous Rev.	3,754	1,576	433	32	987	410	410
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	3,978		19,590	4,590
	Total Otr Financing Sources	-	-	-	3,978	-	19,590	4,590
	Grand Total:	**11,254**	**1,576**	**10,433**	**4,010**	**35,987**	**20,000**	**20,000**

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
250-56130-219	PROFESSIONAL SERVICES	14,347	2,800	19,901	3,000	15,875	20,000	20,000
250-56130-294	TREE PURCHASES	-	750	150	1,010	-	-	
250-56130-650	TRANSFER OUT	-	-	-	-	-		
	Total:	**14,347**	**3,550**	**20,051**	**4,010**	**15,875**	**20,000**	**20,000**
FUND BALANCE		15,802	13,828	4,210		24,322	4,732	142
250-34300	Net Change-Increase/(Decrease)	(3,093)	(1,974)	(9,618)		20,112	(19,590)	(4,590)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	18,888	85,000	-	50,000	50,000	20,000	20,000
	Total Intergovernmental Rev.	18,888	85,000	-	50,000	50,000	20,000	20,000
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	-	-	-	37,000		(12,000)	63,000
	Total Other Financing	-	-	-	37,000	-	(12,000)	63,000
	Grand Total:	**18,888**	**85,000**	**-**	**87,000**	**50,000**	**8,000**	**83,000**

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
260-51365-325	BENEFIT PAID	40,593	37,611	93,697	87,000	34,971	8,000	83,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**40,593**	**37,611**	**93,697**	**87,000**	**34,971**	**8,000**	**83,000**

FUND BALANCE		85,000	132,389	38,693		53,722	65,722	2,722
260-34300	Net Change-Increase/(Decrease)	(21,705)	47,389	(93,697)		15,029	12,000	(63,000)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
271-43355-00	GENERAL FUND TRANSFER	-	-	-	-	-	15,000	-
	Total Intergovernmental	-	-	-	-	-	15,000	-
MISCELLANEOUS REVENUES								
271-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
271-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**-**	**-**	**-**	**15,000**	**-**

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
271-51920-350	INSURANCE-CLAIMS	-	8,346	39,600	-	10,748	-	-
	Total:	**-**	**8,346**	**39,600**	**-**	**10,748**	**-**	**-**

		2022	2023	2024	2025 BUDGET	2025 ACT-EST	2026	2027
FUND BALANCE		144,627	136,281	96,681		85,933	100,933	100,933
271-34300	Net Change-Increase/(Decrease)	-	(8,346)	(39,600)		(10,748)	15,000	-

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	415	-	-	-	-
	Total Miscellaneous Rev.	-	-	415	-	-	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**415**	**-**	**-**	**-**	**-**

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	868	-	401	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	**-**	**-**	**868**	**-**	**401**	**-**	**-**
FUND BALANCE		475	475	21		(380)	(380)	(380)
272-34300	Net Change-Increase/(Decrease)	-	-	(453)		(401)	-	-

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	176,965	158,035	-	-	-	30,000	-
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	176,965	158,035	-	-	-	30,000	-
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	1,232	14,702	25,868	8,843	10,000	10,000	11,000
	Total Miscellaneous Rev.	1,232	14,702	25,868	8,843	10,000	10,000	11,000
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	185,000	185,000	625,000	
280-49300-57	FUND BALANCE APPLIED	-	-	-	146,157			371,000
	Total Other Financing Sources	-	-	-	331,157	185,000	625,000	371,000
	Grand Total:	**178,197**	**172,737**	**25,868**	**340,000**	**195,000**	**665,000**	**382,000**

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	650	4,104	12,154	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	293,254	121,495	206,845	300,000	90,000	625,000	342,000
280-57500-821	ENGINEERING	14,980	22,001	22,292	20,000	20,311	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	**308,883**	**147,599**	**241,291**	**340,000**	**130,311**	**665,000**	**382,000**
FUND BALANCE		591,099	616,236	400,813		465,502	465,502	94,502
280-34300	Net Change-Increase/(Decrease)	(130,686)	25,137	(215,423)		64,689	-	(371,000)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	42	39	37	31	41	30	25
295-48200-52	SEIZURE REV-DRUG RELATED	360	7,669	-	2,000	9,265	-	-
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	27	-	-
295-48400-52	CRIME PREVENTION INCOME	5,652	9,113	10,272	4,700	7,120	5,000	5,000
295-48500-52	DONATIONS-K9	-	-	-	-	133	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	415	521	2,826	500	-	-	-
	Total Miscellaneous Rev.	6,469	17,342	13,135	7,231	16,586	5,030	5,025
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	769		-	-
	Total Other Financing Sources	-	-	-	769	-	-	-
		6,469	**17,342**	**13,135**	**8,000**	**16,586**	**5,030**	**5,025**

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	1,753	7,418	1,675	5,000	9,401	4,500	4,500
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	14,574	2,217	-	3,000	529	530	525
295-52200-810	EQUIPMENT	-	14,605	-	-	-	-	-
		16,327	**24,240**	**1,675**	**8,000**	**9,930**	**5,030**	**5,025**
FUND BALANCE		83,498	69,988	81,949		88,605	88,605	88,605
295-34300	Net Change-Increase/(Decrease)	(4,858)	(13,510)	11,461		6,656	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECOMONIC 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

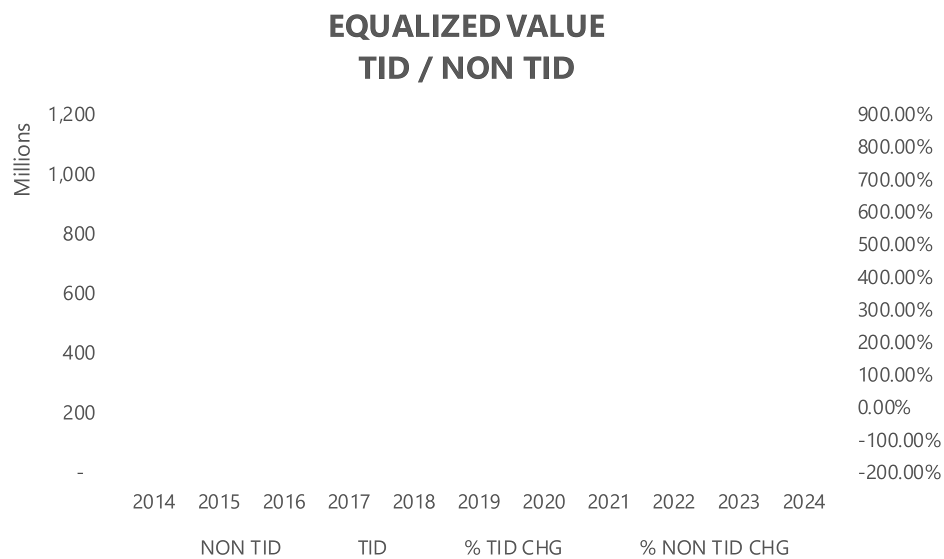
	2019	2020	2021	2022	2023	2024
Director	1	1	1	1	1	1
Administrative Assistant	.5	.5	.5	.5	.5	1

ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	167,343	97,500	180,000	186,618	182,756	287,675	288,853
	Total	**167,343**	**97,500**	**180,000**	**186,618**	**182,756**	**287,675**	**288,853**
EXPENSES								
100	Personnel & Benefits	98,071	56,964	129,504	153,929	140,127	243,078	250,371
200	Professional Svcs	18,062	61,605	51,475	27,560	39,195	39,661	34,602
300	Commodities & Other Exp	2,665	6,039	8,041	5,128	3,434	5,282	5,439
600	Misc Exp	-	-	-	-	-	-	-
	Total	**118,798**	**124,608**	**189,020**	**186,618**	**182,756**	**288,022**	**290,412**
FUND BALANCE		57,427	26,840	17,821		30,065	22,390	13,537
900-34300	Net Change-Increase/(Decreas	58,898	(40,966)	(9,020)		12,244	(7,675)	(8,853)
	Fund Balance Audit Adj	25	10,379	(3,479)				

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.



GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Enhance Housing Development Strategies:
  - Support the city's effort to develop detached and other family-style housing, aiming for 20 units annually over the next five years.
  - Implement this through proactive initiatives and policies like development incentives and through programs like marketing sites to developers and supporting innovative land deals.
- Business Attraction and Growth:
  - Attract new businesses to Whitewater, utilizing a revised and expanded business recruitment and expansion platform and enhancing the City/CDAs participation with the Innovation Center.
  - Employ strategies such as marketing, attending and hosting development summits, and building relationships with site selectors and brokers.
  - Facilitate outreach and events for entrepreneurs and startups.
- Downtown Revitalization:
  - Address downtown vacancies and facilitate rehabilitation of blighted commercial properties.
  - Revise the loan programs to include lower interest rates, grant option, and other modernizations to spur investment.
  - Promote the use of existing resources for business and residential revitalization.
- Collaborative Community Development:
  - Work together as CDA and staff to foster community growth in business sectors (new, existing, startups) and the residential base (family-style homes and multifamily units).
  - Apply a team-oriented approach in committee discussions to enhance collective decision-making, emphasizing the value of diverse viewpoints and collaborative problem-solving.
  - Align actions and decisions with community interests and the strategic plan, prioritizing public benefit over personal interests of individual committee members.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	-	-	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	-	-	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	50,000	50,000	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	10,000	25,000	25,000	25,000	25,000	25,000
900-49267-56	TRANSFER TID #12-ADMIN	-	5,000	37,500	25,000	25,000	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	-	-
900-49270-56	TRANSFER TID #10-ADMIN	-	-	35,000	50,000	50,000	50,000	50,000
900-49290-56	GENERAL FUND TRANSFER	117,343	32,500	32,500	30,000	45,000	130,000	130,000
900-49300-56	FUND BALANCE APPLIED	-	-	-	6,618	(12,244)	7,675	8,853
	Fund 900 - Ec Dev Income	167,343	97,500	180,000	186,618	182,756	287,675	288,853

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
900-56500-111	SALARIES	43,172	15,142	106,800	125,349	122,429	179,051	184,422
900-56500-115	WAGES/PART-TIME/PERMANENT	42,275	33,916	-	-	-	-	-
900-56500-151	FRINGE BENEFITS	12,624	7,906	22,703	28,580	17,699	64,027	65,948
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	665	439	3,333	2,000	2,498	2,060	2,122
900-56500-211	CONSULTANT FEES	-	-	10,867	-	-	-	-
900-56500-212	LEGAL SERVICES	375	-	8,227	-	14,205	12,000	12,360
900-56500-215	PROFESSIONAL SERVICES	1,511	40,677	10,853	2,550	-	6,720	-
900-56500-219	AUDIT FEES	-	-	439	-	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	8,436	10,854	11,369	12,120	14,958	12,484	12,858
900-56500-223	MARKETING	833	1,273	427	1,500	250	1,545	1,062
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	4,097	5,920	3,688	7,170	5,383	3,596	4,906
900-56500-225	TELECOM/INTERNET/COMMUNICATION	2,145	2,442	2,273	2,220	1,901	1,257	1,295
900-56500-310	OFFICE & OPERATING SUPPLIES	489	3,209	5,762	612	1,539	630	649
900-56500-311	POSTAGE	162	96	19	204	225	210	216
900-56500-320	DUES	-	1,650	-	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	-	287	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	96	195	251	235	307	242	249
900-56500-330	TRAVEL EXPENSE	1,904	348	2,009	3,774	1,363	3,888	4,004
900-56500-341	MISC EXPENSE	15	254	-	303	-	312	321
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	118,798	124,608	189,020	186,618	182,756	288,022	290,412
FUND BALANCI	0	57,427	26,840	17,821	-	30,065	22,390	13,537
900-34300	Net Change-Increase/(Decrease)	58,898	(40,966)	(9,020)	-	12,244	(7,675)	(8,853)
0	Fund Balance Audit Adj	25	10,379	(3,479)	-			

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 with 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.

ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
910-43015-00	CAPCAT INT-BLUE LINE $64,614	8,021	1,447	-	-	-	-	-
910-43017-00	CAPCAT INT-BLUE LINE $36,600	-	5,725	-	-	-	-	-
910-44005-00	FACADE INT-BOWER'S HOUSE $50K	-	-	1,853	-	488	420	400
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	-	993	-	1,945	1,920	1,800
910-46001-00	INT INC-ACTION-LRN DEPOT $41K	1,248	958	908	341	381	320	100
910-46002-00	INT INC-ACTION-IBUTTONLINK $9K	-	-	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE $23K	580	31	-	-	-	-	-
910-46004-00	INT INC-ACTION-MEEPER $97K	1,415	-	-	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER $82K	1,232	-	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE $34K	1,136	336	-	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE $45K	1,221	435	-	-	-	-	-
910-46008-00	INT INC-ACTION-SAFEPRO $100K	300	6,741	3,719	3,146	3,218	3,072	2,800
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	3,166	1,550	1,357	4,686	-	-
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	440	1,174	882	668	954	900	800
910-48104-00	INTEREST INCOME-HOUSING	160	683	644	389	331	-	-
910-48108-00	INTEREST INCOME-SEED FUND	5	1,591	2,524	563	1,910	2,000	2,000
910-48109-00	INTEREST INCOME-ACTION FUND	9,924	48,869	45,855	25,313	27,249	25,000	22,000
910-48601-00	MISC INCOME	-	34	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	14,876	15,876	12,838	15,876	15,964	16,000	16,000
910-48680-00	ADMINISTRATION FEE--LOANS	2,770	13,305	-	-	9,099	-	-
910-48700-00	GAIN ON SALE OF LAND	258,223	-	9,766	-	1	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	40,550	-	-	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	(37,651)	116,975	(419)	4,790
	Fund 910 - CDA Income	342,102	100,369	81,532	10,000	183,202	49,213	50,690

ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	16,246	684	10,252	5,000	68,238	23,770	24,483
910-56500-219	PROFESSIONAL SERVICES	8,982	14,030	18,877	5,000	6,722	5,193	5,349
910-56500-295	ADMINISTRATIVE EXPENSE	3,500	-	-	-	-	-	-
910-56500-323	MARKETING/AD'S	212	-	119	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	124,800	124,276	123,787	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	27,291	-	-	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	-	-	-	-	-	-
910-56500-404	HOUSING LOANS/EXPENSES	40	1,336	-	-	1,549	1,197	1,233
910-56500-407	ECON DEV-LOAN EXPENSES	-	-	3,177	-	-	3,272	3,370
910-56500-408	RENTAL & PROPERTY EXPENSES	253,128	2,067	11,464	-	94,306	8,458	8,712
910-56500-409	MORRAINE VIEW PARK EXP.	-	-	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	100,333	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	102,000	-	51,050	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	-	-	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	-	162,599	-	24,586	7,323	7,543
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	636,531	142,394	381,326	10,000	195,401	49,213	50,690
	Liquid-Operating Cash	261,461	434,974	323,303				
	Liquid-Restricted Cash	1,010,376	1,134,275	910,613				
	Non-Liquid-Fund Balance	6,165,527	5,999,604	5,949,021				
FUND BALANCE		7,175,903	7,133,878	6,859,634		6,742,659	6,743,078	6,738,288
	Net Change-Increase/(Decrease)	(294,429)	(42,024)	(381,326)		(116,975)	419	(4,790)

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 Media Coordinator 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	2020	2021	2022	2023	2024	2025
Full Time Positions	1	1	1	1	2	2
Part Time Positions	5	5	3	1	-	-

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
Media Services - Revenue								
	Total Revenues	97,925	97,033	143,957	142,758	141,802	144,829	153,459
51100	**Total**	**97,925**	**97,033**	**143,957**	**142,758**	**141,802**	**144,829**	**153,459**
Media Services - Expenses								
100	Personnel Services	98,881	91,420	65,874	119,421	123,825	122,470	137,657
200-300	Commodities & Other Expenditures	11,812	14,628	38,476	23,337	17,976	22,359	15,802
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	**Total**	**110,692**	**106,048**	**104,350**	**142,758**	**141,802**	**144,829**	**153,459**
	NET REVENUE OVER EXPENSES	**(12,767)**	**(9,016)**	**39,606**	**-**	**0**	**(0)**	**0**
FUND BALANCE		56,891	47,875	87,481	87,481	40,966	(4,454)	10,966
200-34300	Net Change-Increase/(Decrease)	(12,767)	(9,016)	30,591		(46,515)	(45,421)	(30,000)

DEPARTMENT SERVICE METRICS

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

Facebook Analytics		
2023	Followers	Growth
July	3445	-
August	3492	47
September	3551	59
October	3577	26

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Continue to invest time and resources into the creation of content for our social media platforms- Facebook and Instagram. By doing so the department is looking to strengthen the following of each platform by 50% by 2026. Over the past 4 months, we have seen a 36% increase in our following.
- Continue to invest time and resources into the creation of content for our PEG TV Station. The Media Services Department relaunched the TV Station in August of 2023. The Media Services would like to expand the content shown on this platform.
- Create videos highlighting local businesses and activities in the city. These videos will become content that will be featured on our social media platforms and the PEG TV Station
- Work with other departments to create 'how-to' videos specific to each department in case of absences/new staffing.
- Continue to gradually update equipment to non-obsolete gear. Have Media Services Staff go through the White Memorial building and complete a formal inventory of all of the equipment.
- By 2026 the Media Services staff will be fully housed at the municipal building, and will no longer be utilizing the space at the White Memorial Building

MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	-	47,200	-	32,315	45,000	15,000	30,000
	Total Intergovernmental	-	47,200	-	32,315	45,000	15,000	30,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	78,684	76,847	73,275	73,000	72,438	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	90	130	25	25	-	-	-
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	18,119	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	96,893	95,096	91,419	91,144	90,557	98,119	98,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	139	1,661	2,952	-	1,315	1,200	1,100
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	139	1,661	2,952	-	1,315	1,200	1,100
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	30,000		32,979	4,293
	Total Other Financing	-	-	-	30,000	-	32,979	4,293
		97,033	**143,957**	**94,371**	**153,459**	**136,872**	**147,298**	**133,512**

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
200-55110-111	SALARIES/PERMANENT	75,994	54,190	98,092	109,259	100,574	93,534	96,340
200-55110-112	WAGES/OVERTIME	-	-	178	-	155	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	-	30	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	1,137	728	1,335	1,657	1,548	1,463	1,507
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,860	3,112	5,706	7,083	6,621	6,257	6,445
200-55110-152	RETIREMENT	3,676	2,886	6,150	6,937	6,987	6,734	6,936
200-55110-153	HEALTH INSURANCE	5,611	4,864	14,222	10,664	4,271	6,240	6,427
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,900	-	1,150	1,185
200-55110-155	WORKERS COMPENSATION	133	61	100	133	117	130	134
200-55110-156	LIFE INSURANCE	10	4	15	25	8	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-		
200-55110-211	PROFESSIONAL DEVELOPMENT	80	58	-	101	154	300	300
200-55110-212	PROFESSIONAL SERVICES	623	13,970	55	100	-	-	-
200-55110-218	CABLE TV SERVICE & EXPENSES	1,557	8,475	1,216	1,475	293	340	350
200-55110-224	SOFTWARE/HARDWARE MAINTENAI	3,273	10,757	9,693	8,364	6,274	26,545	9,219
200-55110-225	TELECOM/INTERNET/COMMUNICATI	2,973	3,070	2,567	2,491	2,260	2,100	2,163
200-55110-310	OFFICE & OPERATING SUPPLIES	1,138	1,916	4,517	2,500	1,742	2,000	2,000
200-55110-320	SUBSCRIPTIONS/DUES	4,675	230	466	370	2,121	300	300
200-55110-324	PROMOTIONS/ADS	10	-	-	-	-	-	-
200-55110-330	TRAVEL EXPENSES	-	-	439	400	140	180	180
200-55110-342	PRINTING	-	-	-	-	-	-	-
200-55110-343	POSTAGE	300	-	-	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**106,048**	**104,350**	**144,750**	**153,459**	**133,264**	**147,298**	**133,512**

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 being retained until it reaches a target balance of $385,000, an increase from the previous target of $120,000. This change reflects the anticipated resurfacing costs planned for 2035. Any funds accumulated in the account are designated specifically for parking lot maintenance, permit sales, and surface replacement expenses. Beginning in 2026, transfers to the General Fund will be reduced by $5,000 each year. Prior to 2018, annual transfers were made to the General Fund for general use. That practice has been discontinued in order to build and maintain a sufficient reserve, ensuring that public parking operations are self-sustaining and reducing the need for future borrowing—ultimately saving taxpayers money on interest costs.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	30,255	26,605	24,870	34,340	33,400	38,475	38,475
208-44150-52	HONOR BOX REVENUES	4,905	9,046	10,780	5,000	8,273	6,000	6,300
	Total Intergovernmental Rev.	35,160	35,651	35,650	39,340	41,673	44,475	44,775
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	84	1,000	1,809	709	1,133	1,000	1,000
	Total Miscellaneous Revenues	84	1,000	1,809	709	1,133	1,000	1,000
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Total Other Financing Sources	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Grand Total:	**35,244**	**36,650**	**37,459**	**39,784**	**40,217**	**34,500**	**29,600**

LICENSES & PERMITS	
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208-44150-52	HONOR E
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208-48100-52	INTERES
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OTHER FINANCING SOURCES	
208-49300-52	FUND BA
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PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,122	4,516	4,836	4,080	4,513	4,500	4,600
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	35,000	35,350	35,350	35,704	35,704	30,000	25,000
	Total:	**39,122**	**39,866**	**40,186**	**39,784**	**40,217**	**34,500**	**29,600**
FUND BALANCE		75,074	71,859	69,131		71,720	82,695	98,870
208-34300	Net Change-Increase/(Decrease)	(3,879)	(3,216)	(2,727)		2,589	10,975	16,175

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	163	1,940	3,513	1,377	2,199	1,500	1,500
210-48300-52	SALE OF VECHICLES	44,448	-	-	-		-	-
210-48400-52	GRANT INCOME	64,296	33,459	73,365	-		-	-
210-48450-52	WWFD INC CONTRIBUTION	-	193,517	320,145	650,191	650,191	-	-
210-48600-52	MISC. INCOME	7,674	-	-	-		-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	47,026	47,026	-	-
	Total Miscellaneous Revenues	116,581	228,916	397,022	698,594	699,416	1,500	1,500
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	-	385,000	385,000	385,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	1,089,600	-	173,514	-	-	-	-
210-49292-52	PREMIUM ON DEBT	38,493	-	9,848	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	476,605		(306,500)	(101,500)
	Total Other Financing Sources	1,128,093	385,000	568,362	861,605	385,000	78,500	283,500
	Grand Total:	**1,244,674**	**613,916**	**965,385**	**1,560,199**	**1,084,416**	**80,000**	**285,000**

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
210-52200-670	BOND ISSUE EXPENSES	33,080	-	4,881	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	8,109	-	-	-	-	-	-
210-52200-820	EMS/FIRE CAPITAL IMPROVEMENTS	54,344	1,243,517	429,381	1,560,199	2,061,148	80,000	285,000
	Total:	**95,532**	**1,243,517**	**434,262**	**1,560,199**	**2,061,148**	**80,000**	**285,000**
FUND BALANCE		1,690,154	1,060,553	1,591,676		614,944	921,444	1,022,944
210-34300	Net Change-Increase/(Decrease)	1,149,142	(629,601)	531,123		(976,732)	306,500	101,500

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 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 superindentent.

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

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
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	1.7	1.7	1.7	1.7	1.7	1.7
Outreach Services Specialist	1.2	.58	.58	.58	.58	.58
Customer Service Specialist	3.2	3.5	4.2	4.2	4.2	4.2
Prog. and Makerspace Librarian	.8	1	1	1	1	1

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	213,740	229,240	219,770	219,768	227,710	230,000	232,000
	Total Intergovernmental Rev.	213,740	229,240	219,770	219,768	227,710	230,000	232,000
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,852	2,297	2,523	3,300	1,471	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,196	3,579	3,924	4,000	2,726	4,000	4,000
	Total Public Charges - Services	7,048	5,876	6,447	7,300	4,197	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	99	1,181	2,138	707	1,338	1,500	1,500
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,992	15,114	16,258	-	12,559	11,000	11,500
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	-	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	12,200	1,700	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	7,200	-	-	-	-	-	-
220-48500-55	DONATIONS	15,221	47,661	14,374	18,000	25,298	14,000	14,000
220-48525-55	GRANT REVENUE	-	-	6,190	-	2,667		
220-48550-55	SALE OF LIBRARY PROPERTY	-	541,988	-	-	-	-	-
220-48600-55	MISC REVENUE	336	477	434	400	477	400	400
	Total Miscellaneous Revenues	37,049	608,121	39,393	19,107	42,338	26,900	27,400
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	485,000	470,000	627,558	469,370	469,370	470,000	480,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	120,580		221,676	253,606
	Total Other Financing Sources	485,000	470,000	627,558	589,950	469,370	691,676	733,606
	220 - Library Special Rev	**742,837**	**1,313,237**	**893,168**	**836,125**	**743,615**	**954,576**	**999,006**

LIBRARY EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	645,458	687,641	641,428	717,334	658,942	774,742	797,985
200	Professional Svcs	30,498	42,338	11,708	17,217	13,564	8,601	9,930
300	Commodities & Other Exp	111,578	165,349	106,321	101,575	105,046	103,625	125,245
500	Library Board	25,354	-	30	-	7	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,657	2,216	491,568	-	10,287	-	-
	Total	**815,545**	**897,544**	**1,251,055**	**836,125**	**787,845**	**886,969**	**933,159**
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	10,965	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	38,692	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	**Total**	**55,867**	**55,057**	**54,466**	**57,980**	**54,225**	**67,608**	**65,846**
	GRAND TOTAL:	**871,412**	**952,601**	**1,305,521**	**894,105**	**842,070**	**954,576**	**999,006**

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FUND BALANCE		536,438	952,131	594,243		495,789	274,113	20,507
220-34300	Net Change-Increase/(Decrease)	(72,708)	415,693	(357,887)		(98,455)	(221,676)	(253,606)

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2019	2020	2021	2022	2023	2024 Projected
Circulation-Adult	91,112	64,442	56,512	56,188	55,153	57,800
Circulation-Children	30,999	15,860	19,305	22,940	23,135	24,100
Circulation-Digital	13,882	15,947	16,966	16,248	17,686	18,302
Circulation-Total	122,111	96,249	92,783	95,376	78,288	79,325
Library Visits	66,771	28,002	33,653	46,744	51,662	52,802
Registered Borrowers	6,712	5,790	4,856	4,910	5,339	6,329
Program Attendance	2,308	590	956	2,266	3,221	3,200
Items Added	4,327	3,914	3,645	2,477	2,201	3,412
Items Withdrawn	11,142	8,288	9,964	7,780	9,075	8,255
Computer Usage	4,706	N/A	N/A	2,106	1,560	2,032
Reference Questions	922	695	785	1,866	2,522	2,686

GOALS & OBJECTIVES
2024/2025 GOALS

- The library will begin the expansion and renovation process for the existing library building.
- The library administrative staff will contribute to the City's monthly newsletter to send out event information, content on new materials in the collection and monthly updates on the capital campaign and building project.
- The library director and the programming and makerspace librarian will schedule a meeting with the executive director of the Whitewater Area Chamber of Commerce to discuss ways that the library can provide assistance and information to local small business owners.
- The director, assistant director, youth educational services librarian and programming and makerspace librarian will use 2018, 2019, 2022, and 2023 data and budgets to analyze changing usage trends across non-pandemic years for both physical materials and event attendance. This information will be used to prioritize material expenditures and event types.
- The programming and makerspace librarian will record three programs each year in collaboration with the city staff for broadcast on the city's TV station to make programs available to community members who cannot attend in person.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
220-55110-111	WAGES/PERMANENT	268,884	293,756	262,420	313,504	282,121	318,725	328,287
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	186,663	199,034	205,599	222,238	207,434	228,057	234,899
220-55110-117	LONGEVITY	2,000	1,000	2,000	2,000	684	2,000	2,060
220-55110-120	EMPLOYEE BENEFITS	187,909	193,851	171,409	179,591	168,703	225,960	232,739
220-55110-156	LIFE INSURANCE	1	-	-	-	1	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	393	1,302	75	2,000	678	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	18,786	22,415	738	1,000	-		-
220-55110-224	SOFTWARE/HARDWARE MAINTENANC	2,339	10,185	4,527	7,209	7,118	2,156	3,351
220-55110-225	TELECOM/INTERNET/COMMUNICATIO	7,054	6,499	6,369	7,007	5,767	4,445	4,579
220-55110-227	RENTAL EXPENSES	1,926	999	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	-	937	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	17,910	20,914	16,847	15,000	10,287	17,000	17,000
220-55110-313	POSTAGE	840	1,114	559	337	76	1,000	1,000
220-55110-319	MATERIAL RECOVERY	606	746	804	725	699	725	725
220-55110-320	SUBSCRIPTIONS/DUES	528	136	510	650	1,632	650	650
220-55110-321	LIBRARY BOOKS-ADULT	26,350	24,986	25,963	25,000	20,233	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	6,294	7,387	7,336	6,000	5,300	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	5,075	4,169	2,869	2,400	2,188	2,400	24,000
220-55110-325	LIBRARY PERIODICALS-JUVENILE	48	-	952	1,000	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	11,373	10,293	5,872	6,500	6,914	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	2,195	1,422	2,057	2,000	970	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,727	2,892	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	455	1,583	1,033	2,000	895	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	99	888	269	500	307	200	220
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	3,914	4,613	8,671	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	3,263	2,500	3,272	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	21,763	22,000	28,787	23,000	23,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	76,543	-	-	94	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	2,559	4,601	2,992	3,500	1,723	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	6,702	4,948	3,719	6,000	5,787	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	27,456	2,006	-	150	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	-	197	100	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	4,906	-	7,085		
220-55110-348	SALES TAX EXPENSE	167	187	205	300	112	150	150
220-55110-350	CONTINGENCIES	196	533	294	300	16	-	-
220-55110-500	LIBRARY BOARD CHECKING	-	-	-	-	7	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	25,354	-	30	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,657	2,216	-	-	10,287	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	491,568	-	-	-	-
	Total:	**815,545**	**897,544**	**1,251,055**	**836,125**	**787,846**	**886,969**	**933,159**

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; however, the City is exploring alternative service delivery options when the contract is re-bid in 2027 for 2028 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	81,210	25,149	168,390	137,408	137,408	140,000	140,000
235-43540-51	RIDE-SHARE GRANTS	48,917	49,523	36,420	36,420	36,420	38,000	38,000
	Total Intergovernmental	130,127	74,672	204,810	173,828	173,828	178,000	178,000
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-		
235-48300-51	SALE OF VECHICLES	-	-	-	-	-		
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	5,000	55,000	75,000	75,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	32,829	(979)	(23,000)	(18,000)
	Total Other Financing Sources	-	-	-	37,829	54,021	52,000	57,000
	Grand Total:	**130,127**	**74,672**	**204,810**	**211,657**	**227,849**	**230,000**	**235,000**

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	112,861	106,772	286,443	211,657	227,849	230,000	235,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-	-	-
	Total:	**112,861**	**106,772**	**286,443**	**211,657**	**227,849**	**230,000**	**235,000**
FUND BALANCE		93,362	61,262	(20,372)		(19,393)	3,607	21,607
235-34300	Net Change-Increase/(Decrease)	17,267	(32,100)	(81,633)		979	23,000	18,000

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	75	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	1,705	-	-	-	-
	Total:	-	-	1,780	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	13,349	30,408	8,035	20,000	29,125	30,000	30,000
246-49251-55	TFOD CONCESSION REVENUE	7,014	12,887	6,334	10,000	16,300	17,500	18,000
246-49252-55	FIELD OF DREAMS RENTAL	147	-	664		300	300	300
246-49300-55	FUND BALANCE APPLIED	-	-	-	19,181	-	42,165	3,123
	Total:	20,510	43,295	15,033	49,181	45,725	89,965	51,423
	Grand Total:	**20,510**	**43,295**	**16,813**	**49,181**	**45,725**	**89,965**	**51,423**

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	8,088	17,728	5,085	28,401	25,963	28,401	29,253
246-55110-150	MEDICARE TAX/CITY SHARE	17	67	30	412	117	412	424
246-55110-151	SOCIAL SECURITY/CITY SHARE	73	285	129	1,761	499	1,761	1,814
246-55110-155	WORKERS COMPENSATION	36	81	44	546	149	617	635
246-55110-212	PROFESSIONAL SERVICES	415	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	-	1,400	426	299	225	248
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	124	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	1,097	3,328	4,624	4,545	2,815	2,500	2,500
246-55110-346	CONCESSION SUPPLY EXPENSE	4,154	7,760	3,885	6,000	6,500	7,000	7,500
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	5,159	614	8,957	2,040	7,082	4,000	4,000
246-55110-810	CAPIAL IMPROVEMENTS	-	-	686	-	-	40,000	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,050	5,050	5,050	-	5,050	5,050
	Total:	**24,162**	**34,914**	**29,891**	**49,181**	**43,423**	**89,965**	**51,423**
FUND BALANCE		56,731	65,113	52,036		54,338	12,173	9,050
246-34300	Net Change-Increase/(Decrease)	(3,652)	8,382	(13,077)		2,302	(42,165)	(3,123)

DEPARTMENT SERVICE METRICS

SERVICE	2018	2019	2020	2021	2022	2023	2024
Tournaments Held	10	10	0	7	5	8	3
Teams Hosted	175	166	0	142	65	86	16
Communities Represented	70	62	0	36	24	28	10

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Increase awareness of our organization's capability to host baseball and softball tournaments while actively promoting outside tournaments on social media platforms, tournament-specific websites, and our own website.
- Develop a consistent field turf maintenance plan that not only streamlines maintenance efforts but also enhances the quality of playing surfaces, ensuring a better experience for athletes and reducing the risk of injury due to poor field conditions.
- Strategically adjust team fees and concession pricing to enhance revenue streams, ultimately covering increasing staffing and field maintenance costs while maintaining customer satisfaction and market competitiveness.

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	203,618	123,557	125,716	143,444	115,000	125,000	125,000
247-41100-55	MONTHLY EFT REVENUE	669	376	-	428	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	17,026	10,628	22,828	12,883	12,500	12,500
247-41250-55	ADULT MEMBERSHIP REVENUE	699	48,333	46,413	53,807	38,368	50,000	50,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	180	41,568	65,197	36,396	69,664	65,000	65,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	14,181	27,408	15,964	26,097	-	45,600	45,600
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	450	-	240	500	500
	Total:	219,346	258,269	264,368	283,000	236,156	298,600	298,600
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	43,428	44,356	50,517	48,666	57,210	50,000	50,000
247-42100-55	YOUTH DAY PASSES	18,777	31,217	21,213	38,195	24,119	25,000	30,000
247-42200-55	FAMILY PASSES	-	-	-	-	10,000	30,000	30,000
247-42300-55	GROUP RATES	11,491	11,471	9,164	15,375	10,000	12,000	12,000
	Total:	73,697	87,045	80,894	102,236	101,329	117,000	122,000
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	15,716	11,923	8,804	15,854	5,334	7,500	7,500
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	7,668	9,884	8,112	12,770	11,308	10,000	10,000
247-43300-55	WATER CLASSES	1,175	794	-	1,276	-	-	-
247-43350-55	WAFC PROGRAMS	-	-	932	-	5,257	5,000	5,000
	Total:	24,560	22,601	17,848	29,900	21,898	22,500	22,500
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,991	1,828	7,505	4,400	569	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	-	3,600	3,800
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	1,075	709	7,595	4,400	7,500	7,500	7,700
247-44105-55	J HAWKS RENTALS	583	389	389	2,400	-	500	600
247-44200-55	BIRTHDAY PARTIES	142	5,771	17,863	3,500	26,610	17,500	20,000
	Total:	3,792	8,698	33,352	14,700	34,679	29,100	32,100

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	-	103	25	-	53	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	20,771	11,520	10,646	13,338	16,162	14,000	15,000
247-45500-55	PRO-SHOP INCOME	469	303	2,106	356	2,256	1,500	1,500
247-45505-55	MISC INCOME-ONE TIME REV	2,500	44	3,606	-	197	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	724	1,824	1,034	2,014	(347)	250	250
	Total:	24,465	13,794	17,417	15,708	18,320	15,750	16,750
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	115,500	400,009	216,934	183,340	183,339	188,840	194,505
247-49290-55	CITY CONTRIBUTION/TRANSFER	128,000	279,759	258,767	266,530	266,530	274,526	282,762
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	87,998	-	-		
	Total:	243,500	679,767	563,699	449,870	449,869	463,366	477,267
	Total Operating Revenue:	**589,360**	**1,070,173**	**977,579**	**895,414**	**862,251**	**946,316**	**969,217**

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	85,028	60,238	47,017	62,270	58,160	120,456	124,070
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	972	1,159	910	835	1,761	1,814
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	4,156	2,243	3,892	3,568	7,530	7,756
247-55100-152	RETIREMENT	5,381	4,353	3,216	4,328	4,111	8,673	8,933
247-55100-153	HEALTH INSURANCE	12,313	8,217	11,081	16,252	6,606	35,964	37,043
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	2,000	-	4,000	4,120
247-55100-155	WORKERS COMPENSATION	1,054	300	43	1,198	1,176	2,615	2,693
247-55100-156	LIFE INSURANCE	5	1	3	-	1	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	278	300	2,851	1,500	1,500
	Total:	111,583	78,238	65,039	91,150	77,308	182,500	187,930
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	84,507	107,242	88,176	85,007	83,516	85,007	87,557
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	1,551	1,272	1,233	1,291	1,233	1,270
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	6,632	5,440	5,270	5,522	5,270	5,429
247-55150-152	RETIREMENT	-	133	8	-	303	-	-
247-55150-155	WORKERS COMPENSATION	2,384	2,003	1,648	1,635	1,245	1,845	1,901
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	93,258	117,562	96,544	93,145	91,877	93,355	96,156
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	46,066	45,127	32,240	45,426	32,240	33,207
247-55200-150	MEDICARE TAX/CITY SHARE	603	664	648	467	694	467	482
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	2,838	2,769	1,999	2,969	1,999	2,059
247-55200-152	RETIREMENT	87	267	297	-	334	-	-
247-55200-153	HEALTH INSURANCE	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,299	967	879	620	933	700	721
247-55200-156	LIFE INSURANCE	-	2	1	-	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	46,466	51,316	49,721	35,327	50,356	35,406	36,468
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	10	30	-	468	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	157,400	275,458	311,707	304,900	284,707	293,248
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,243	3,886	4,520	4,715	4,128	4,252
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	9,588	16,615	19,326	20,160	17,652	18,181
247-55300-152	RETIREMENT	1,020	2,136	2,963	3,211	3,255	1,382	1,424
247-55300-153	HEALTH INSURANCE	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	3,445	5,657	5,996	6,635	6,180	6,366
247-55300-156	LIFE INSURANCE	-	3	5	-	5	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	115,984	175,877	304,614	344,759	340,138	314,050	323,471

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,608	12,558	19,733	16,845	16,147	17,551	18,078
247-55400-150	MEDICARE TAX/CITY SHARE	182	173	272	267	258	278	286
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	740	1,165	1,143	1,104	1,187	1,222
247-55400-152	RETIREMENT	817	846	1,343	1,171	1,190	1,259	1,296
247-55400-153	HEALTH INSURANCE	497	2,980	4,085	1,440	698	1,440	1,483
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	150	-	150	155
247-55400-155	WORKERS COMPENSATION	392	280	416	323	351	378	390
247-55400-156	LIFE INSURANCE	4	2	3	13	3	13	14
247-55400-250	CONTRACTED SERVICES	-	1,463	6,000	-	-	-	-
	Total:	15,279	19,041	33,017	21,352	19,751	22,256	22,924
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	7,416	300	300	409	313	350
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	4,483	11,472	13,199	11,091	14,347	4,386	5,814
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,563	4,440	4,594	4,753	3,944	3,596	3,704
247-55500-246	CLEANING & SUPPLIES	8,170	9,278	11,100	9,000	6,000	6,000	6,200
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,660	16,370	1,000	2,500	2,500	2,500
247-55500-320	CHAMBER DUES & EXPENSES	274	288	60	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	57	90	72	153	34	50	75
247-55500-652	BANK CHARGES	10	-	8	12	16	20	20
247-55500-654	PERMITS & FEES	1,005	2,035	1,212	1,400	1,400	1,400	1,400
247-55500-656	MEMBER KEY TAGS	1,386	885	855	1,000	895	1,000	1,000
	Total:	21,563	38,564	47,770	28,709	29,544	19,265	21,063
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	6,191	13,715	5,000	11,500	10,000	11,000
247-55600-342	WSI CLASS EXPENSE	634	656	-	101	-	100	100
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	2,087	3,212	3,000	5,000	4,000	4,000
247-55600-346	GENERAL POOL MAINTENANCE	12,001	13,126	15,507	12,000	14,238	14,400	15,000
247-55600-348	POOL EQUIPMENT	4,167	13,051	7,335	7,500	7,639	7,500	7,500
247-55600-350	POOL CHEMICALS	18,000	18,000	18,000	19,096	18,853	19,800	20,000
	Total:	37,907	53,110	57,770	46,697	57,230	55,800	57,600
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	27,529	26,350	30,629	30,516	29,204	30,000	31,000
247-55700-222	ELECTRIC UTILITIES	82,711	87,824	100,401	105,000	88,754	90,000	92,000
247-55700-223	NATURAL GAS	74,817	53,879	42,580	45,000	45,967	50,000	50,000
247-55700-355	REPAIR/MAINT SUPPLIES	16,557	10,894	17,561	18,000	5,947	15,000	15,000
	Total:	201,614	178,946	191,171	198,516	169,873	185,000	188,000
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	16,686	28,157	16,700	23,192	17,000	17,250
247-55800-324	MARKETING	5,144	10,788	16,248	5,000	8,771	5,000	5,200
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	337	1,321	1,111	7,333	-	-
247-55800-342	CONCESSION SUPPLIES	12,166	9,903	7,135	8,000	8,915	8,000	8,000
247-55800-344	LAND FITNESS MAINTENANCE	194	-	8,097	4,300	3,401	8,000	8,000
247-55800-346	PRO-SHOP INVENTORY	654	185	1,417	1,700	989	1,000	1,000
	Total:	38,815	37,900	62,374	36,811	52,601	39,000	39,450
	Total Operating Expenses:	**682,470**	**750,553**	**908,020**	**896,465**	**888,678**	**946,632**	**973,062**

	Total Operating Revenue:	**589,360**	**1,070,173**	**977,579**	**895,414**	**862,251**	**946,316**	**969,217**
	Total Operating Expenses:	**682,470**	**750,553**	**908,020**	**896,465**	**888,678**	**946,632**	**973,062**
	Total Operating Net:	(93,109)	319,620	69,559	(1,051)	(26,427)	(316)	(3,845)
OPERATING FUND BALANCE		(425,028)	(69,578)	-		(26,427)	(26,743)	(30,588)
247-34300	Net Change-Increase/(Decrease)	(11,599)	355,449	69,559		(26,427)	(316)	(3,845)

AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	-	50,260	156,559	156,559	100,000	103,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,260	100,000	100,000	100,000	103,000
	Total Capital Revenue:	**100,000**	**50,000**	**100,519**	**256,559**	**256,559**	**200,000**	**206,000**

CAPITAL EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
247-55800-810	CAPITAL EQUIPMENT	18,275	14,171	13,952	-	10,455	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	86,567	300,000	295,224	-	195,000
	Total Capital Expenses:	18,275	14,171	100,519	300,000	305,679	-	195,000
	Total Capital Revenue:	**100,000**	**50,000**	**100,519**	**256,559**	**256,559**	**200,000**	**206,000**
	Total Capital Expenses:	**18,275**	**14,171**	**100,519**	**300,000**	**305,679**	**-**	**195,000**
	Total Capital Net:	81,725	35,829	0	(43,441)	(49,120)	200,000	11,000
	Total WAFC Facility Net:	(11,385)	355,449	69,559	-	(75,547)	150,564	7,155
CAPITAL FUND BALANCE				-	-	(49,120)	150,880	161,880
247-49300-55	Net Change-Increase/(Decrease)					(49,120)	200,000	11,000

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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Active Memberships (Monthly average)	1,826	1,898	1,524	1,679	1,772	1761	2140
Primary Memberships (Monthly average)	713	765	686	743	842	729	NA
Daily Swim Passes	13,767	14,161	NA	NA	6,637	8476	6705
Swim Lesson Programs	232	214	0	30	183	173	190
Jay Hawks Swim Meets	2	3	2	2	2	2	2
Birthday Parties	118	112	0	20	31	23	113
Aqua Zumba	NA	NA	NA	1	1	1	1
Arthritis Motion	4	8	8	8	8	3	3
Dash & Splash	0	6	6	2	2	2	NA
Deep Water Cardio	2	2	2	0	2	2	NA
Rusty Hinges	2	2	2	NA	NA	NA	NA
Water Movement	0	2	NA	3	3	3	NA
Water Warriors-Water Running	NA	NA	NA	1	1	2	2
Heart Racers	NA	NA	NA	NA	NA	NA	5
Aqua Party	NA	NA	NA	NA	NA	NA	1
Aqua Yoga	NA	NA	NA	NA	NA	NA	1
Hydro Power	NA	NA	NA	NA	NA	NA	2
FITNESS CENTER – times offered per week	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Projected**
Barre Fitness Class	3	2	1	1	1	1	1
Boot Camp	2	5	1	1	NA	1	1
Cycling Class	3	8	4	7	8	3	4
EMom	NA	NA	1	1	1	1	1
Kick Boxing	NA	NA	NA	1	1	N/A	N/A
HITT with Yoga	NA	NA	NA	1	1	N/A	N/A
Pilates	3	2	1	1	1	1	1
Pound Fitness	2	NA	NA	NA	1	1	NA
Senior Fitness	2	2	NA	NA	2	2	2
Step Mix	2	2	1	2	2	2	1
Strong	NA	NA	2	NA	2	1	2
Suspension	2	2	2	2	2	2	2
Tabata	NA	NA	1	1	1	1	1
Yoga	4	4	3	3	4	1	2
Zumba (all types)	5	5	1	2	2	1	2
Personal Trainers	1	2	2	1	2	2	1

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Continuously assess staffing levels, program offerings and facility schedules to identify and implement cost-saving measures, ensuring that we reduce expenses without compromising the quality of services.
- Develop a comprehensive membership recruitment and retention strategy that effectively engages a diverse audience, encompassing corporate stakeholders, students, healthcare providers, and other segments of our population, to enhance the organization's growth and sustainability.
- Develop a variety of programs that cater to the diverse needs, age groups, and skill levels of our community patrons, ensuring affordability, relevance to current trends, and efficient utilization of available resources.
- Evaluate and restructure party packages to enhance customer satisfaction, profitability, and market competitiveness.
- Utilize marketing plan to enhance communication effectiveness and maximize marketing impact, resulting in increased engagement, brand consistency, and customer-centric strategies.
- Develop and revise a comprehensive 5-year Capital Improvements Plan that addresses the facility needs of our organization and initiate a successful Capital Campaign to secure the necessary funding for implementation.
- Enhance communication and diversify the offerings of the Aquatic Center to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive facility that serves to foster a stronger sense of belonging for all residents.

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	-	197,795	261,271	249,242	249,242	295,000	330,000
248-46312-55	MISC DEPT EARNINGS	(50)	553	1,685	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	54,999	57,499	48,603	50,000	55,350	55,000	55,000
248-46733-55	SUMMER CAMP	15,563	13,876	12,865	15,000	16,800	17,000	17,000
248-46734-55	DANCE REVENUE	373	386	1,070	1,500	180	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	5,178	3,426	4,002	2,500	5,073	4,000	4,000
248-46737-55	CLUB BASKETBALL REVENUE	7,986	(75)	-	-	-	-	-
248-46738-55	SPORTS REVENUE	2,023	2,232	80	-	267	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	1,499	(317)	-	-	-	-	-
248-46743-55	FIRST AID REVENUE	6,982	-	4,950	-	40	-	-
248-46744-55	YOUTH FOOTBALL	1,748	1,690	1,880	2,000	2,033	2,000	2,000
248-46745-55	YOUTH TENNIS	605	1,287	900	1,300	-	1,250	1,250
248-46746-55	ADULT TENNIS	35	214	-	200	-	-	-
248-46747-55	TEE BALL & ROOKIE BALL	1,743	2,305	2,412	2,300	928	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	10,514	9,679	6,461	9,500	9,668	10,000	10,000
248-46749-55	ADULT PROGRAMS	726	1,982	(9)	2,000	-	-	-
248-46750-55	YOUTH LEAGUE SPORTS	-	-	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,636	1,230	1,272	1,200	156	500	500
248-46752-55	YOUTH BASKETBALL	1,247	-	875	-	900	1,000	1,000
248-47100-55	SENIORS PROGRAM REVENUE	22,045	18,667	18,048	20,000	9,379	20,000	20,000
248-47110-55	SENIORS FUNDRAISING REVENUE	29,684	10,657	2,969	7,500	15,619	10,000	10,000
248-47120-55	SENIORS VAN FUNDRAISING REV	10,765	-	-	-	-	-	-
248-47130-55	SENIORS DFCI FUNDRAISING REV	2,429	1,119	5,069	1,500	1,006	1,500	1,500
	Total Public Charges for Service	177,729	324,206	374,403	365,742	366,641	421,050	456,050
SPONSORSHIP & DONATIONS								
248-48130-55	MISC REVENUE	3,612	41	71	-	1,231	1,500	1,500
248-48525-55	REC BUSINESS SPONSORSHIP	10,900	2,700	1,200	2,700	-	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	650	-	500	-	-	-
	Total Sponsorships & Donations	14,512	3,391	1,271	3,200	1,231	4,200	4,200
TOURNAMENT & CONCESSION OPERATION								
248-49295-55	TRANSFER FROM FUND 246	-	5,050	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	60,000		29,273	7,401
	Total Tourn & Concession Ops	-	5,050	5,050	65,050	5,050	34,323	12,451
	248 - Park & Rec Spec Rev	**192,241**	**332,647**	**380,724**	**433,992**	**372,923**	**459,573**	**472,701**

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	103,843	122,937	134,723	131,601	154,605	159,244
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	67,930	62,129	56,076	100,639	64,295	100,639	103,658
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	721
248-55110-150	MEDICARE TAX/CITY SHARE	987	2,279	2,507	3,487	3,030	3,775	3,888
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,221	9,744	10,720	14,909	12,957	16,142	16,626
248-55110-152	RETIREMENT	1	6,691	8,308	9,412	9,733	11,182	11,517
248-55110-153	HEALTH INSURANCE	-	26,322	21,646	16,685	15,443	24,332	25,062
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	632	1,001	2,400	1,374	2,850	2,936
248-55110-155	WORKERS COMPENSATION	2,110	2,220	2,345	3,878	2,634	4,727	4,869
248-55110-156	LIFE INSURANCE	-	20	23	21	24	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	794	2,127	2,416	4,500	2,482	4,500	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANC	90	9,087	6,654	15,295	13,439	3,956	5,331
248-55110-225	TELECOM/INTERNET/COMMUNICATION	251	889	834	887	682	1,664	1,714
248-55110-310	OFFICE & OPERATING SUPPLIES	2,194	1,900	1,987	1,750	1,408	1,750	1,750
248-55110-320	SUBSCRIPTIONS/DUES	1,715	743	435	2,500	302	1,000	1,000
248-55110-324	PROMOTIONS/ADS	1,388	2,645	5,248	3,346	3,596	3,000	3,000
248-55110-330	TRAVEL EXPENSES	-	-	1,310	1,500	-	1,500	1,500
248-55110-341	REPAIR/MAINT/FUEL-VECHICLE	-	631	630	611	511	500	500
248-55110-342	PROGRAM SUPPLIES	46	32	1,464	-	3,172	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	362	-	25	1,010	-	250	250
248-55110-346	CONCESSION SUPPLIES	1,040	-	40	-	1,799	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	820	864	846	1,000	2,213	1,000	1,000
248-55110-405	BASKETBALL-SUPPLIES	925	1,308	466	404	400	400	400
248-55110-410	YOUTH & ADULT SPORTS CAMP-SUP	11,500	-	-	-	60	-	-
248-55110-411	ADULT LEAGUE SPORTS-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	FIRST AID-SUPPLIES	6,482	-	4,260	-	-	-	-
248-55110-417	YOUTH LEAGUE SPORTS-SUPPLIES	-	-	-	-	1,967	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	750	-	-	1,667	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	7,950	8,960	5,234	5,101	7,094	8,000	8,000
248-55110-430	START SMART SPORTS-SUPPLIES	103	203	426	510	-	200	200
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,450	1,277	553	1,836	1,750	1,750	1,750
248-55110-445	ADULT PROGRAMS-SUPPLIES	-	130	-	202	-	-	-
248-55110-450	DANCE-SUPPLIES	-	-	-	408	-	400	400
248-55110-455	TAE KWON DO-SUPPLIES	261	1,053	93	202	904	500	500
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	1,430	1,261	566	1,212	4,335	2,500	2,500
248-55110-475	AFTER SCHOOL-SUPPLIES	5,157	4,783	4,213	7,070	3,447	5,000	5,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	84	75	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	522	1,216	1,162	1,250	-	-	-
248-55110-913	GENERAL FUND TRANSFER	14,922	-	-	-	-	-	-
	Total:	134,651	253,822	264,500	337,448	292,319	356,843	367,838

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	29,866	39,908	46,925	44,249	46,970	48,379
248-55115-114	WAGES/PART-TIME/PERMANENT	11,599	11,516	12,809	10,733	13,172	11,139	11,473
248-55115-150	MEDICARE TAX/CITY SHARE	123	569	757	842	903	848	874
248-55115-151	SOCIAL SECURITY/CITY SHARE	525	2,435	3,238	3,600	3,861	3,628	3,736
248-55115-152	RETIREMENT	-	1,943	2,687	3,261	3,291	3,382	3,483
248-55115-153	HEALTH INSURANCE	-	4,378	7,351	5,459	7,600	8,782	9,045
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,000	547	1,200	1,236
248-55115-155	WORKERS COMPENSATION	65	82	103	1,109	117	1,261	1,299
248-55115-211	PROFESSIONAL DEVELOPMENT	590	1,577	100	1,111	2,232	1,000	1,000
248-55115-224	SOFTWARE/HARDWARE MAINTENANC	1,031	-	1,261	1,000	2,575	3,956	3,748
248-55115-225	TELECOM/INTERNET/COMMUNICATION	310	1,802	2,190	2,006	1,596	864	890
248-55115-310	OFFICE & OPERATING SUPPLIES	686	1,123	1,663	2,525	604	1,500	1,500
248-55115-320	SUBSCRIPTIONS/DUES	215	-	360	612	571	500	500
248-55115-342	PROGRAMMING EXPENSE	16,025	17,614	17,756	15,150	10,266	16,500	16,500
248-55115-400	MEMBERSHIP EXPENSE	1,897	1,461	949	1,212	912	1,200	1,200
	Total:	33,065	74,366	91,131	96,544	92,496	102,730	104,863
	Total:	**167,715**	**328,187**	**355,631**	**433,992**	**384,815**	**459,573**	**472,701**
FUND BALANCE		31,689	35,981	51,348		39,455	10,182	2,781
248-34300	Net Change-Increase/(Decrease)	24,526	4,292	25,093		(11,892)	(29,273)	(7,401)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FIRE-EMS

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	100	6,056	8,066	-	10,173	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	242,765	498,892	484,801	484,801	560,343	577,658
249-48355-52	GENERAL FUND TRANSFER	182,529	1,258,615	1,402,794	1,370,112	1,370,112	1,636,529	1,673,375
249-48500-52	2% FIRE DUES	17,890	62,583	67,672	62,014	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	17,035	56,774	54,482	139,081	139,071	219,652	220,000
249-48507-52	RESCUE CALL REVENUE	304,042	503,410	717,117	625,000	714,580	685,000	731,566
249-48508-52	FIRE CALL REVENUE	12,199	69,030	22,751	29,400	37,449	30,000	38,000
249-48602-52	MISC REVENUE	4,465	1,729	30,385	200	10,882	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	540	340	-	-	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	64,676	-	-
249-48620-52	GRANT REVENUE	6,946	-	7,714	-	-	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FD	96,420	39,243	94,261	-	-	-	-
	Total:	641,626	2,240,744	2,904,474	2,710,609	2,893,759	3,193,738	3,302,813
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-		-	-		
	Total:	-	-	-	-	-	-	-
	Grand Total:	**641,626**	**2,240,744**	**2,904,474**	**2,710,609**	**2,893,759**	**3,193,738**	**3,302,813**

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	283,531	175,290	119,943	147,608	108,397	147,608	152,037
249-52270-114	SALARIES/PERMANENT	13,023	615,886	817,756	812,651	790,102	1,037,709	1,068,840
249-52270-115	STIPENDS	22,565	15,385	5,095	-	7,054	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	51,186	5,857	1,445	-	2,404	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	8,799	12,479	14,127	13,840	17,455	17,978
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	37,621	55,549	60,407	59,179	74,633	76,872
249-52270-152	RETIREMENT	-	96,378	117,341	126,626	137,359	156,767	161,470
249-52270-153	HEALTH INSURANCE	15,815	91,219	122,837	105,222	109,388	229,587	252,546
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	1,250	6,029	4,571	15,360	575	24,975	25,724
249-52270-155	WORKERS COMPENSATION	55	18,377	21,190	21,482	22,843	31,658	32,607
249-52270-156	LIFE INSURANCE	2	-	84	-	72	-	-
249-52270-253	UNIFORMS	-	4,769	2,924	4,593	-	5,723	
249-52270-211	PROFESSIONAL DEVELOPMENT	4,691	12,618	10,519	10,200	7,554	10,500	10,500
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANC	1,727	12,505	9,223	14,053	10,175	10,489	12,206
249-52270-225	INTERNET/COMMUNICATION	1,070	2,897	5,398	9,186	5,644	5,407	5,569
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	9,248	18,967	51,220	40,000	11,867	25,000	27,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	319	16,853	8,586	16,000	10,901	8,000	8,500
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	5,320	3,560	2,893	3,500	6,930	3,000	3,500
249-52270-320	SUBSCRIPTIONS & DUES	300	868	-	-	-	-	-
249-52270-342	MEDICAL SUPPLIES	15,597	28,254	38,173	40,400	44,384	41,000	41,500
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	1,830	2,386	169	-	-	-	-
249-52270-345	BILLING EXPENSE	17,675	38,699	35,608	45,000	31,506	31,000	31,500
249-52270-351	FUEL EXPENSES	10,116	15,235	16,586	18,500	13,204	15,000	16,000
249-52270-810	CAPITAL EQUIPMENT	-	19,472	878	-	67,320	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	455,320	1,247,926	1,460,465	1,504,915	1,460,696	1,875,510	1,944,350

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
Fire Division Expenses								
249-52280-113	ON CALL WAGES	111,347	108,910	47,317	68,522	39,044	68,522	70,577
249-52280-114	SALARIES/PERMANENT	-	191,947	286,655	344,376	273,646	393,905	405,723
249-52280-125	ON CALL BENEFITS	27,073	334	12	-	13	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	3,371	4,597	6,056	5,155	6,807	7,011
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	14,415	20,384	25,895	22,042	29,105	29,978
249-52280-152	RETIREMENT	-	32,875	42,749	54,115	51,260	60,306	62,115
249-52280-153	HEALTH INSURANCE	2,376	27,808	46,916	44,860	40,124	82,373	90,610
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	-	1,922	2,711	6,390	575	9,025	9,296
249-52280-155	WORKERS COMPENSATION	59	6,578	7,477	9,415	8,278	12,529	12,904
249-52280-156	LIFE INSURANCE	0	-	16	-	40	-	-
249-52280-253	UNIFORMS	1,035	4,732	2,813	1,908	5,379	3,528	3,633
249-52280-211	PROFESSIONAL DEVELOPMENT	3,446	14,180	26,305	12,120	4,962	8,000	8,500
249-52280-212	TRAVEL EXPENSES	-	-	175	-	264	500	500
249-52280-224	SOFTWARE/HARDWARE MAINTENANC	6,497	11,305	11,554	14,053	9,206	10,489	12,206
249-52280-225	INTERNET/COMMUNICATION	1,330	3,766	6,081	4,039	6,166	6,671	6,871
249-52280-241	REPR/MTN VEHICLES	22,489	39,075	38,654	55,550	16,699	40,000	42,000
249-52280-242	EQUIPMENT REPAIRS	8,738	22,163	11,561	18,180	14,072	18,000	18,500
249-52280-250	TURN OUT GEAR	-	8,738	12,357	12,000	1,712	12,000	12,500
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	1,288	-	-	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	4,975	11,327	7,943	13,100	8,668	12,000	12,500
249-52280-345	BILLING EXPENSE	391	1,023	876	-	135	1,000	1,250
249-52280-350	MISC EXPENSE	-	1,275	1,100	-	2,500	3,500	4,000
249-52280-351	FUEL EXPENSES	4,577	7,767	7,423	8,000	5,760	8,000	8,500
249-52280-810	CAPITAL EQUIPMENT	5,082	27,090	99,696	-	-	-	-
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	200,702	540,598	685,370	698,579	515,700	786,257	819,174
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	35,339	41,798	37,396	40,030	41,231
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	969	611	459	585	603
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	1,226	2,612	1,961	2,502	2,577
249-52290-152	RETIREMENT	-	-	1,835	6,299	2,789	5,884	6,061
249-52290-153	HEALTH INSURANCE	-	-	12,038	12,189	12,510	18,741	20,615
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	837	1,825	-	2,325	2,395
249-52290-155	WORKERS COMPENSATION	-	-	37	976	46	1,109	1,142
249-52290-156	LIFE INSURANCE	-	-	2	-	6	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	9,867	29,826	29,151	32,066	31,564	35,719	36,790
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	-	-	-
249-52290-245	BUILDING REPR/MTN	-	1,161	750	1,515	795	1,500	2,000
249-52290-310	OFFICE & OPERATING SUPPLIES	-	2,779	99	550	3,887	3,500	4,000
249-52290-325	TRAINING & MEETING EXPENSES	-	1,542	2,806	3,100	1,646	2,000	2,500
249-52290-400	PUBLIC EDUCATION	33,350	284	30	1,000	1,913	-	-
249-52290-770	PROFESSIONAL SERVICES	26,172	38,318	12,496	10,000	30,080	25,500	26,775
249-52290-780	MARKETING	28	-	1,339	-	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	-	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	385,000	385,000	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	256	9,982	5,071	7,575	5,888	7,575	7,600
	Total:	69,674	468,893	489,024	507,115	515,938	531,970	539,289
	Grand Total:	725,696	2,257,417	2,634,859	2,710,609	2,492,333	3,193,738	3,302,813
FUND BALANCE		(84,070)	(100,743)	155,530	4,912	556,955	556,955	556,955
249-34300	Net Change-Increase/(Decrease)	(84,070)	(16,673)		-	401,425	-	-

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Community Safety:** Enhancing overall community safety through prevention, education, and emergency response.
- **Training and Development:** Ensuring that personnel receive ongoing training to stay current with the latest firefighting and emergency medical techniques, technologies, and standards.
- **Emergency Response Time:** Following the completion of the new bunkrooms off of the apparatus bay, staff are continuously working to improve response times to emergencies and optimizing the efficiency of emergency services.
- **Equipment Maintenance and Upgrades:** : Regularly maintaining our current fleet of equipment to ensure it meets the latest safety and performance standards. Along with regular maintenance, the department put a new Engine into service July of 2025, a new Ambulance went into service in September and our new Tower Ladder late fall of 2025.
- **Community Outreach and Education:** : Engaging with the community through educational programs, fundraising events such as the pancake breakfast, and to promote fire safety and emergency preparedness.
- **Collaboration with Other Agencies:** Strengthening collaboration with other emergency service providers through the MABAS system and attending county meetings and trainings. Working closely with City and County law enforcement agencies, along with local government agencies to enhance overall emergency response capabilities.
- **Budget Management:** Efficiently managing budgets to ensure the department has the necessary resources for operations, equipment, and personnel.
- **Technology Integration:** Adopting new technologies such as the Walworth County Radio Project, that will enhance emergency response.

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
452-43355-57	GENERAL FUND TRANSFER	500	500	500	500	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	-	-	-	55	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total:	**500**	**500**	**500**	**500**	**555**	**500**	**500**

BIRGE FOUNDTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	429	530	1,495	500	6,636	500	500
	Total:	**429**	**530**	**1,495**	**500**	**6,636**	**500**	**500**
FUND BALANCE		10,586	10,556	9,561		3,480	3,480	3,480
452-34300	Net Change-Increase/(Decrease)	71	(30)	(995)		(6,081)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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
FIRE-EMS

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	811	5,154	7,540	3,695	3,527	3,600	3,600
810-48500-52	DONATIONS	-	-	5,000	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	-	-	-
	Total Miscellaneous Revenues	1,079	5,422	12,808	3,963	3,527	3,600	3,600
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	37		400	400
	Total Other Financing Sources	-	-	-	37	-	400	400
	Grand Total:	**1,079**	**5,422**	**12,808**	**4,000**	**3,527**	**4,000**	**4,000**

RESCUE SQUAD EQUIPMENT & EDUCATION FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	3,467	-	-	4,000	4,000	4,000	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	7,455	4,822	-	-	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	3,792	-	16,454	-	13,058	-	-
	Total:	**7,259**	**7,455**	**21,276**	**4,000**	**17,058**	**4,000**	**4,000**
FUND BALANCE		140,004	137,971	129,503		115,972	115,972	115,972
810-34300	Net Change-Increase/(Decrease)	(6,180)	(2,033)	(8,468)		(13,531)	-	-

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
DPW

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 $49,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	44,000	47,333	49,000	49,000	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	44,000	47,333	49,000	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	208	1,307	1,527	850	972	800	850
	Total Miscellaneous Rev.	208	1,307	1,527	850	972	800	850
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	30,150	-	10,200	10,150
	Total Other Financing Sources	-	-	-	30,150	-	10,200	10,150
	Grand Total:	**44,208**	**48,641**	**50,527**	**80,000**	**49,972**	**60,000**	**60,000**

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
820-52200-219	PROFESSIONAL SERVICES	50,844	75,682	62,498	80,000	40,365	60,000	60,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	**50,844**	**75,682**	**62,498**	**80,000**	**40,365**	**60,000**	**60,000**
FUND BALANCE		90,557	63,516	51,544		61,152	50,952	40,802
820-34300	Net Change-Increase/(Decrease)	(6,636)	(27,041)	(11,971)		9,607	(10,200)	(10,150)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	25	303	548	-	343	300	300
920-48620-56	FACILITY RENTAL REVENUE	-	750	775	-	2,140	975	1,004
920-48622-56	RENT-ADVASEC INC	2,100	2,100	1,050	-	100	-	-
920-48623-56	RENT-HEATHERLYN ASSIST LVG	1,800	1,800	1,800	1,800	1,800	-	-
920-48629-56	RENT-REALITYBLU	-	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	-	-	1,636	90,000	90,000	90,000	90,000
920-48632-56	RENT-JEDI	11,328	11,399	(24)	11,901	11,901	12,199	12,503
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,543	23,688	22,556	24,048	24,629
920-48636-56	RENT-I-BUTTON	-	3,725	(1,462)	46,963	52,181	55,014	56,389
920-48639-56	RENT-MEEPER	-	-	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	(100)	2,100	2,100	2,100	2,100
920-48646-56	RENT-CROWDS.IO-IDEAWAKE	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	900	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,600	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	-	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,948	9,996	10,063	10,096	10,197
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,800	1,800	1,600	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	2,025	2,100	2,135	2,100	2,100
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,350	900	900	900	900
920-48676-56	RENT-VARSITY IMAGE	-	-	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,800	1,800	1,800	-	-	-	-
920-48678-56	RENT-WINNING WAYS TRAINING	-	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,800	1,800	450	2,100	2,100	2,100	2,100
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	2,100	1,400	-	-	-	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	2,532	2,574	36,054	36,956	36,956	37,879
920-48684-56	RENT-US FORESTRY SVC	8,700	8,275	2,383	11,690	11,048	7,762	7,762
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	1,050	900	-	-	-	-	-
920-48686-56	RENT-SUMMERSET MARINE	700	2,100	2,100	2,100	2,100	2,100	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	-	(733)	2,932	4,887	6,440	6,601
	Total Miscellaneous Revenues	78,443	85,923	57,164	250,925	259,509	259,690	263,164
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(22,252)	(58,530)	(73,397)	(71,022)
	Total Other Financing Sources	-	-	-	(22,252)	(58,530)	(73,397)	(71,022)
	Grand Total:	**78,443**	**85,923**	**57,164**	**228,672**	**200,979**	**186,293**	**192,142**

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
920-56500-111	SALARIES	-	-	35,662	44,775	35,358	21,607	22,255
920-56500-112	OVERTIME	-	-	-		-	-	-
920-56500-151	FRINGE BENEFITS	-	-	11,481	9,845	9,297	5,254	5,411
920-56500-212	LEGAL SERVICES	-	-	972	253	2,672	3,000	3,090
920-56500-215	PROFESSIONAL SERVICES	-	2,500	-	-	223	-	-
920-56500-220	INSURANCE EXPENSE	-	7,416	8,192	9,200	8,378	8,546	8,975
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,246	6,820	6,970	7,575	5,807	7,121	7,335
920-56500-222	ELECTRIC UTILITIES	63,764	65,509	69,048	77,770	62,820	70,776	72,899
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,713	2,722	3,171	2,740	3,862	3,764	3,877
920-56500-226	MEDIA-MONTHLY	1,423	560	975	-	300	400	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,431	3,602	2,092	5,555	2,896	3,750	3,862
920-56500-245	BUILDING MAINTENANCE	11,961	4,095	13,708	10,100	13,189	9,301	9,580
920-56500-246	JANITORIAL SERVICES	22,893	20,836	25,272	24,000	20,089	23,369	24,071
920-56500-250	BLDG MAINT SUPPLIES	11,005	10,420	5,639	11,060	17,528	9,040	9,311
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	10,550	11,525	10,455	16,665	8,320	12,882	13,268
920-56500-310	OFFICE & OPERATING SUPPLIES	6,378	525	2,090	450	6,676	1,022	1,052
920-56500-311	POSTAGE	-	-	-	101	-	-	-
920-56500-323	MARKETING EXPENSES	5,891	6,456	4,073	8,080	3,433	6,203	6,389
920-56500-330	TRAVEL EXPENSE	-	13	-	505	131	259	267
920-56500-341	MISC EXPENSE	-	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	-	-	-	-
	Total:	**238,754**	**142,999**	**199,801**	**228,672**	**200,979**	**186,293**	**192,142**
FUND BALANCE		(85,089)	37,503	102,198		160,728	234,125	305,147
	Net Change-Increase/(Decrease)	(15,967)	122,593	(142,637)		58,530	73,397	71,022

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
300-41110-00	LOCAL PROPERTY TAXES	942,883	1,043,530	1,257,105	1,313,705	1,313,705	1,667,247	1,952,572
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-	-	-		
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,090,936	-	16,586	16,600	16,600	16,200	16,200
300-49250-00	BAB REBATE REVENUE	(121)	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	-	67,039	-	2,150	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Revenue	3,033,698	1,043,530	1,340,730	1,330,305	1,332,455	1,683,447	1,968,772

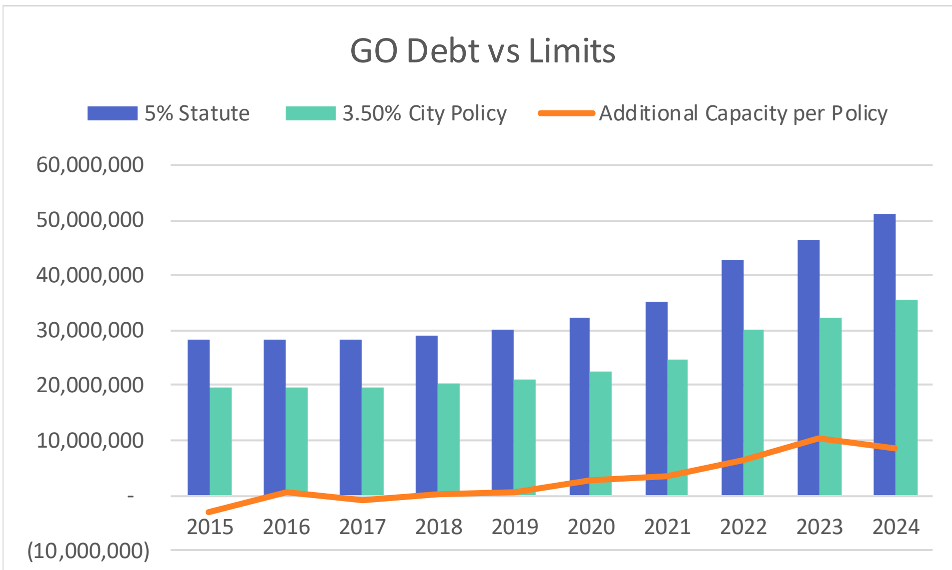
DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
300-58000-500	DEBT INTEREST EXPENSE	310,543	250,681	472,869	354,705	354,705	327,518	707,366
300-58000-668	2010-TAXABLE-BAB-TID #4	2,060,000	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	270,000	275,000	280,000	290,000	290,000	295,000	295,000
300-58000-678	2014 GO 4.28M-2.645M GF	145,000	150,000	150,000	155,000	155,000	285,000	285,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	29,398	30,103	-	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	29,382	30,071	-	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	65,000	147,675	120,000	110,000	110,000	-	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	87,675	-	87,675	64,050	64,050	57,750	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	175,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	125,000	125,000	80,000	80,000
300-58000-689	2022 GO BOND 205K TID 12	-	-	5,000	10,000	10,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	-	49,385	51,550	51,550	53,656	53,656
300-58000-691	2024A GO BOND 6.35M	-	-	-	-	-	399,523	305,000
300-58000-900	BOND ISSUE EXPENSES	2,373	1,275	2,150	-	2,150	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	Total Debt Service	3,079,372	1,044,805	1,337,079	1,330,305	1,332,455	1,683,447	1,968,772

FUND BALANCE		(2,376)	(3,651)	0		0	0	-
300-34300	Net Change-Increase/(Decrease)	(45,674)	(1,275)	3,651	-	-	-	-

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state stature 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 Statue restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2024, the total Equalized value of property in Whitewater is $976,283,200 an increase of $115,117,600 from 2023 values. This permits the City to incur $48,814,160 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2023 totals $22,214,975 or 46% 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 $11,954,937 of additional debt capacity as of 12/31/2023.

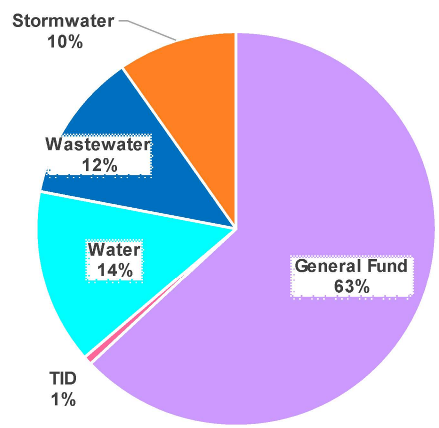


Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA

GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID out	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
2024	1,019,119,600	93,935,300	50,955,980	27,132,415	53%	35,669,186	8,536,771
2023	925,184,300	69,743,600	46,259,215	21,910,475	47%	32,381,451	10,470,976
2022	855,440,700	150,126,900	42,772,035	23,533,388	55%	29,940,425	6,407,037
2021	705,313,800	61,090,900	35,265,690	21,350,847	61%	24,685,983	3,335,136
2020	644,222,900	40,249,500	32,211,145	19,654,888	61%	22,547,802	2,892,914
2019	603,973,400	19,878,100	30,198,670	20,486,188	68%	21,139,069	652,881
2018	584,095,300	21,252,800	29,204,765	20,032,370	69%	20,443,336	410,966
2017	562,842,500	(852,300)	28,142,125	20,455,200	73%	19,699,488	(755,712)
2016	563,694,800	445,100	28,184,740	19,214,083	68%	19,729,318	515,235
2015	563,249,700	14,889,300	28,162,485	22,850,000	81%	19,713,740	(3,136,261)

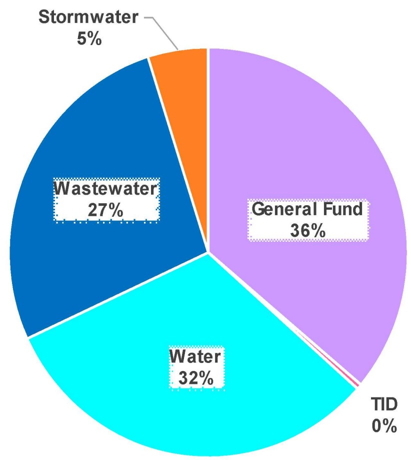
DEBT ACROSS ALL FUNDS (PRINCIPAL)



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	92,267	333,567	174,200	75,550	249,750	180,000	1,571,100	167,817	1,738,917
2025	1,251,406	10,000	241,300	84,337	325,637	177,500	69,954	247,454	210,000	1,890,206	154,291	2,044,496
2026	1,323,568	10,000	246,300	76,367	322,667	187,500	64,333	251,833	195,000	1,962,368	140,700	2,103,068
2027	1,090,817	10,000	256,300	68,168	324,468	192,500	58,189	250,689	200,000	1,749,617	126,357	1,875,974
2028	1,139,526	10,000	256,300	61,613	317,913	197,500	53,324	250,824	210,000	1,813,326	114,937	1,928,264
2029	1,219,803	10,000	256,300	54,989	311,289	202,500	48,384	250,884	215,000	1,903,603	103,373	2,006,977
2030	1,227,338	10,000	195,000	48,260	243,260	170,000	43,273	213,273	150,000	1,752,338	91,533	1,843,870
2031	1,247,633	10,000	195,000	43,048	238,048	180,000	38,823	218,823	150,000	1,782,633	81,870	1,864,503
2032	912,223	10,000	200,000	37,835	237,835	185,000	34,160	219,160	120,000	1,427,223	71,995	1,499,218
2033	925,000	10,000	205,000	32,410	237,410	185,000	29,335	214,335	125,000	1,450,000	61,745	1,511,745
2034	870,000	10,000	205,000	26,935	231,935	190,000	24,460	214,460	125,000	1,400,000	51,395	1,451,395
2035	785,000	10,000	210,000	21,410	231,410	190,000	19,535	209,535	135,000	1,330,000	40,945	1,370,945
2036	795,000	10,000	210,000	15,835	225,835	195,000	14,560	209,560	140,000	1,350,000	30,395	1,380,395
2037	795,000	10,000	220,000	10,260	230,260	195,000	9,535	204,535	140,000	1,360,000	19,795	1,379,795
2038	600,000	15,000	100,000	4,360	104,360	105,000	4,510	109,510	90,000	910,000	8,870	918,870
2039	620,000	15,000	105,000	2,310	107,310	110,000	2,360	112,360	100,000	950,000	4,670	954,670
2040	590,000	15,000	60,000	630	60,630	60,000	630	60,630	100,000	825,000	1,260	826,260
2041	585,000	15,000	-	-	-	-	-	-	85,000	685,000	-	685,000
2042	330,000	-	-	-	-	-	-	-	25,000	355,000	-	355,000
2043	335,000	-	-	-	-	-	-	-	25,000	360,000	-	360,000
2044	280,000	-	-	-	-	-	-	-	25,000	305,000	-	305,000
Total:	17,887,915	200,000	3,402,800	681,034	4,083,834	2,896,700	590,913	3,487,613	2,745,000	27,132,415	1,271,947	28,404,362

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	333,567	425,833	75,550	249,750	325,300	73,795	596,317	583,317	1,179,633
2025	701,166	6,200	84,337	325,637	409,974	69,954	247,454	317,408	89,424	951,080	573,091	1,524,171
2026	555,762	5,800	76,367	322,667	399,035	64,333	251,833	316,165	76,570	778,832	574,500	1,353,332
2027	517,257	5,400	68,168	324,468	392,636	58,189	250,689	308,878	69,943	718,956	575,157	1,294,113
2028	481,247	5,000	61,613	317,913	379,526	53,324	250,824	304,148	63,653	664,836	568,737	1,233,574
2029	441,499	4,600	54,989	311,289	366,279	48,384	250,884	299,268	56,978	606,449	562,173	1,168,623
2030	393,064	4,200	48,260	243,260	291,520	43,273	213,273	256,545	49,853	538,649	456,533	995,182
2031	345,356	3,800	43,048	238,048	281,095	38,823	218,823	257,645	44,553	475,578	456,870	932,448
2032	298,187	3,450	37,835	237,835	275,670	34,160	219,160	253,320	39,503	413,134	456,995	870,129
2033	263,026	3,150	32,410	237,410	269,820	29,335	214,335	243,670	35,553	363,474	451,745	815,219
2034	229,064	2,850	26,935	231,935	258,870	24,460	214,460	238,920	31,478	314,786	446,395	761,181
2035	198,676	2,550	21,410	231,410	252,820	19,535	209,535	229,070	27,328	269,499	440,945	710,444
2036	170,276	2,250	15,835	225,835	241,670	14,560	209,560	224,120	22,815	225,736	435,395	661,131
2037	141,364	1,950	10,260	230,260	240,520	9,535	204,535	214,070	18,128	181,236	434,795	616,031
2038	112,064	1,575	4,360	104,360	108,720	4,510	109,510	114,020	13,553	136,061	213,870	349,931
2039	90,189	1,125	2,310	107,310	109,620	2,360	112,360	114,720	10,528	106,511	219,670	326,181
2040	69,504	675	630	60,630	61,260	630	60,630	61,260	7,420	78,859	121,260	200,119
2041	48,919	225	-	-	-	-	-	-	4,463	53,606	-	53,606
2042	31,969	-	-	-	-	-	-	-	2,563	34,531	-	34,531
2043	18,459	-	-	-	-	-	-	-	1,547	20,006	-	20,006
2044	5,775	-	-	-	-	-	-	-	516	6,291	-	6,291
Total:	5,460,926	61,400	681,034	4,083,834	4,764,868	590,913	3,487,613	4,078,526	740,156	7,534,429	7,571,447	15,105,876

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	425,833	759,400	249,750	325,300	575,050	253,795	2,167,417	751,133	2,918,550
2025	1,952,572	16,200	325,637	409,974	735,611	247,454	317,408	564,861	299,424	2,841,286	727,381	3,568,667
2026	1,879,330	15,800	322,667	399,035	721,702	251,833	316,165	567,998	271,570	2,741,200	715,200	3,456,400
2027	1,608,074	15,400	324,468	392,636	717,104	250,689	308,878	559,566	269,943	2,468,574	701,514	3,170,087
2028	1,620,773	15,000	317,913	379,526	697,439	250,824	304,148	554,973	273,653	2,478,163	683,674	3,161,837
2029	1,661,302	14,600	311,289	366,279	677,568	250,884	299,268	550,151	271,978	2,510,053	665,546	3,175,599
2030	1,620,402	14,200	243,260	291,520	534,780	213,273	256,545	469,818	199,853	2,290,987	548,065	2,839,052
2031	1,592,989	13,800	238,048	281,095	519,143	218,823	257,645	476,468	194,553	2,258,212	538,740	2,796,952
2032	1,210,410	13,450	237,835	275,670	513,505	219,160	253,320	472,480	159,503	1,840,357	528,990	2,369,347
2033	1,188,026	13,150	237,410	269,820	507,230	214,335	243,670	458,005	160,553	1,813,474	513,490	2,326,964
2034	1,099,064	12,850	231,935	258,870	490,805	214,460	238,920	453,380	156,478	1,714,786	497,790	2,212,576
2035	983,676	12,550	231,410	252,820	484,230	209,535	229,070	438,605	162,328	1,599,499	481,890	2,081,389
2036	965,276	12,250	225,835	241,670	467,505	209,560	224,120	433,680	162,815	1,575,736	465,790	2,041,526
2037	936,364	11,950	230,260	240,520	470,780	204,535	214,070	418,605	158,128	1,541,236	454,590	1,995,826
2038	712,064	16,575	104,360	108,720	213,080	109,510	114,020	223,530	103,553	1,046,061	222,740	1,268,801
2039	710,189	16,125	107,310	109,620	216,930	112,360	114,720	227,080	110,528	1,056,511	224,340	1,280,851
2040	659,504	15,675	60,630	61,260	121,890	60,630	61,260	121,890	107,420	903,859	122,520	1,026,379
2041	633,919	15,225	-	-	-	-	-	-	89,463	738,606	-	738,606
2042	361,969	-	-	-	-	-	-	-	27,563	389,531	-	389,531
2043	353,459	-	-	-	-	-	-	-	26,547	380,006	-	380,006
2044	285,775	-	-	-	-	-	-	-	25,516	311,291	-	311,291
Total:	23,348,841	261,400	4,083,834	4,764,868	8,848,702	3,487,613	4,078,526	7,566,139	3,485,156	34,666,845	8,843,394	43,510,238

2024 DEBT SCHEDULE

									GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I	
Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	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												13,080.25			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												3,095.26			40,067.89	
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						34,493.75											290,000.00	34,493.75							358,987.50	
2012	GO Corp Purp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610						3,270.00											30,000.00	3,270.00							36,540.00	
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						20,152.50											155,000.00	20,152.50							195,305.00	
2014	GO Corp Purp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620						3,033.75											35,000.00	3,033.75							41,067.50	
2014	GO Corp Purp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620						1,256.25											15,000.00	1,256.25							17,512.50	
2014	GO Corp Purp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610						5,407.50											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												150,066.04			1,456,629.93	
2018	GO Corp Purp Bonds	04/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500						36,593.75											110,000.00	36,593.75							183,187.50	
2018	GO Corp Purp Bonds	04/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620						25,925.00											95,000.00	25,925.00							146,850.00	
2018	GO Corp Purp Bonds	04/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620						20,181.25											65,000.00	20,181.25							105,362.50	
2018	GO Corp Purp Bonds	04/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610						11,012.50											35,000.00	11,012.50							57,025.00	
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		4,428.46											64,050.00	4,380.33											72,858.79	
2019	GO Corp Purp Notes	07/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620		2,357.33											31,300.00	2,331.70											35,989.03	
2019	GO Corp Purp Notes	07/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620		962.76											14,200.00	952.30											16,115.06	
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											170,000.00	10,410.00												8,710.00	189,120.00	
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	15,230.00												14,430.00	109,660.00	
2020	GO Corp Purp Bond	07/08/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620-62810-610	620-62810-620											80,000.00	15,780.00												14,980.00	110,760.00	
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	1,907.50												1,807.50	13,715.00	
2022	GO Corp Purp Bond	03/30/2022		General Fund	5,130,000	3,960,000	Ehlers														125,000.00	65,250.00												62,750.00	253,000.00	
2022	GO Corp Purp Bond	03/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	3,400.00												3,200.00	16,600.00	
2022	GO Corp Purp 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	70,700.00	
2022	GO Corp Purp Notes	12/09/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500											25,519.76	5,103.49											26,030.27	4,592.98	61,246.50	
2022	Revenue Bond	06/09/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									270,000.00	133,359.39												126,609.39			529,968.78	
2022	Revenue Bond	06/09/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									160,000.00	41,900.00												37,900.00			239,800.00	
2024	Clean Water Fund	08/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund		620-62810-610	620-62810-620																						10,972.96			10,972.96	
	Grand Total										-	7,748.55	-	-	-	161,326.25	-	-	1,772,792.81	356,318.06	540,519.76	132,830.99	109,550.00	7,664.33	-	-	895,000.00	161,326.25	-	-	-	341,723.90	26,030.27	125,420.48	4,638,251.65	
																																			Total Prin	Total Int
	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	-	-	270,000.00	133,359.39	80,000.00	15,230.00	31,300.00	2,331.70	-	-	130,000.00	28,958.75	-	-	-	126,609.39	-	14,430.00	511,300.00	352,235.31
	Sewer										-	962.76	-	-	-	21,437.50	-	-	1,502,792.81	222,958.67	80,000.00	15,780.00	14,200.00	952.30	-	-	80,000.00	21,437.50	-	-	-	215,114.51	-	14,980.00	1,676,992.81	513,623.24
	Stormwater										-	-	-	-	-	19,690.00	-	-	-	-	50,000.00	17,657.50	-	-	-	-	130,000.00	19,690.00	-	-	-	-	-	16,757.50	180,000.00	73,795.00

2025 DEBT SCHEDULE

									GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I	
Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	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									169,633.09	13,080.25												10,612.09			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												2,683.91			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											295,000.00	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												137,796.63			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											175,000.00	8,710.00												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	13,515.00	
2022	GO Corp Purp Bond	03/30/2022		General Fund	5,130,000	3,960,000	Ehlers			300.58000.500											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	Premier	3.99%	300.58000.690	300.58000.500											26,573.25	4,050.00											27,082.59	3,540.66	61,246.50	
2022	Revenue Bond	06/09/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									225,000.00	126,609.39														120,984.39	472,593.78	
2022	Revenue Bond	06/09/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									120,000.00	37,900.00														34,900.00	192,800.00	
2024	Revenue Bond	07/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620									25,000.00	43,586.11														27,000.00	95,586.11	
2024	Revenue Bond	07/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620									5,000.00	3,471.11														2,075.00	10,546.11	
2024	GO Corp Purp Bond	07/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.	300.58000.500											305,000.00	246,288.30										133,559.38			684,847.68	
2024	GO Corp Purp Bond	07/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610											25,000.00	14,010.07										7,406.25			46,416.32	
2024	Clean Water Fund	08/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund	2.37%	620-62810-610	620-62810-620									25,651.09	86,079.10												24,633.20			136,363.39	
	Grand Total										-	6,373.44	-	-	-	147,063.75	-	-	1,773,078.15	463,887.25	841,573.25	385,175.87	101,550.00	6,269.53	-	-	920,000.00	147,063.75	-	-	-	316,691.46	27,082.59	303,127.55	5,438,936.60	
																																			Total Prin	Total Int
	General Fund & TID's										-	3,624.48	-	-	-	83,483.75	-	-	-	-	596,573.25	324,998.30	57,750.00	3,565.39	-	-	580,000.00	83,483.75	-	-	-	133,559.38	27,082.59	74,650.66	1,261,405.84	707,365.71
	Water										-	1,964.44	-	-	-	26,190.00	-	-	250,000.00	170,195.50	80,000.00	14,430.00	31,300.00	1,932.41	-	-	130,000.00	26,190.00	-	-	-	-	-	161,614.39	491,300.00	402,516.74
	Sewer										-	784.52	-	-	-	19,643.75	-	-	1,523,078.15	293,691.75	85,000.00	14,980.00	12,500.00	771.73	-	-	80,000.00	19,643.75	-	-	-	175,725.83	-	51,105.00	1,700,578.15	576,346.34
	Stormwater										-	-	-	-	-	17,746.25	-	-	-	-	80,000.00	30,767.57	-	-	-	-	130,000.00	17,746.25	-	-	-	7,406.25	-	15,757.50	210,000.00	89,423.82

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: $5,475,000; Int 2.5788%			
General Fund Portion: $5,020,000--.9169%			
Due Date	Principal	Interest	Total
03/01/2024		34,493.75	34,493.75
09/01/2024	290,000.00	34,493.75	324,493.75
03/01/2025		31,231.25	31,231.25
09/01/2025	295,000.00	31,231.25	326,231.25
03/01/2026		27,838.75	27,838.75
09/01/2026	300,000.00	27,838.75	327,838.75
03/01/2027		24,238.75	24,238.75
09/01/2027	305,000.00	24,238.75	329,238.75
03/01/2028		20,426.25	20,426.25
09/01/2028	315,000.00	20,426.25	335,426.25
03/01/2029		16,331.25	16,331.25
09/01/2029	325,000.00	16,331.25	341,331.25
03/01/2030		11,050.00	11,050.00
09/01/2030	335,000.00	11,050.00	346,050.00
03/01/2031		5,606.25	5,606.25
09/01/2031	345,000.00	5,606.25	350,606.25
Total	2,510,000.00	342,432.50	2,852,432.50

GENERAL TAX LEVY			
2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: $4,280,000; Int 2.36%(TIC)			
General Fund Portion: $2,645,000--.618%			
Due Date	Principal	Interest	Total
03/01/2024		20,152.50	20,152.50
09/01/2024	155,000.00	20,152.50	175,152.50
03/01/2025		18,408.75	18,408.75
09/01/2025	285,000.00	18,408.75	303,408.75
03/01/2026		14,988.75	14,988.75
09/01/2026	385,000.00	14,988.75	399,988.75
03/01/2027		10,080.00	10,080.00
09/01/2027	400,000.00	10,080.00	410,080.00
03/01/2028		4,680.00	4,680.00
09/01/2028	160,000.00	4,680.00	164,680.00
03/01/2029		2,400.00	2,400.00
09/01/2029	160,000.00	2,400.00	162,400.00
Total	1,545,000.00	141,420.00	1,686,420.00

GENERAL TAX LEVY			
2018 GO Corp Bond Series 2018A Original Issue: 6,540,000			
General Fund Portion: $2.535,000			
Due Date	Principal	Interest	Total
3/1/2024		36,593.75	36,593.75
9/1/2024	110,000.00	36,593.75	146,593.75
3/1/2025		33,843.75	33,843.75
9/1/2025		33,843.75	33,843.75
3/1/2026		33,843.75	33,843.75
9/1/2026		33,843.75	33,843.75
3/1/2027		33,843.75	33,843.75
9/1/2027		33,843.75	33,843.75
3/1/2028		33,843.75	33,843.75
9/1/2028	210,000.00	33,843.75	243,843.75
3/1/2029		30,693.75	30,693.75
9/1/2029	210,000.00	30,693.75	240,693.75
3/1/2030		27,543.75	27,543.75
9/1/2030	210,000.00	27,543.75	237,543.75
3/1/2031		24,131.25	24,131.25
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
Total	2,225,000.00	653,625.00	2,878,625.00

GENERAL TAX LEVY			
2019 GO Corp Note-10 Year Original Issue: $1,150,000 ; Int 2.49%			
General Fund Portion: $703,500			
Due Date	Principal	Interest	Total
01/23/2024		4,428.46	4,428.46
07/23/2024	64,050.00	4,380.33	68,430.33
01/23/2025		3,624.48	3,624.48
07/23/2025	57,750.00	3,565.39	61,315.39
01/23/2026		2,899.59	2,899.59
07/23/2026	57,750.00	2,852.31	60,602.31
01/23/2027		2,174.69	2,174.69
07/23/2027	57,750.00	2,139.23	59,889.23
01/23/2028		1,449.79	1,449.79
07/23/2028	57,750.00	1,434.04	59,184.04
01/23/2029		724.90	724.90
07/23/2029	57,750.00	713.08	58,463.08
Total	352,800.00	30,386.29	383,186.29

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY			
2020 GO Bond			
Original Issue: $5,195,000; Int 2%			
General Fund Portion: $1,450,000			
Due Date	Principal	Interest	Total
06/01/2024	170,000.00	10,410.00	180,410.00
12/01/2024		8,710.00	8,710.00
06/01/2025	175,000.00	8,710.00	183,710.00
12/01/2025		6,960.00	6,960.00
06/01/2026	40,000.00	6,960.00	46,960.00
12/01/2026		6,560.00	6,560.00
06/01/2027	40,000.00	6,560.00	46,560.00
12/01/2027		6,160.00	6,160.00
06/01/2028	40,000.00	6,160.00	46,160.00
12/01/2028		5,760.00	5,760.00
06/01/2029	45,000.00	5,760.00	50,760.00
12/01/2029		5,310.00	5,310.00
06/01/2030	45,000.00	5,310.00	50,310.00
12/01/2030		4,860.00	4,860.00
06/01/2031	45,000.00	4,860.00	49,860.00
12/01/2031		4,410.00	4,410.00
06/01/2032	45,000.00	4,410.00	49,410.00
12/01/2032		3,960.00	3,960.00
06/01/2033	45,000.00	3,960.00	48,960.00
12/01/2033		3,510.00	3,510.00
06/01/2034	55,000.00	3,510.00	58,510.00
12/01/2034		2,960.00	2,960.00
06/01/2035	55,000.00	2,960.00	57,960.00
12/01/2035		2,410.00	2,410.00
06/01/2036	55,000.00	2,410.00	57,410.00
12/01/2036		1,860.00	1,860.00
06/01/2037	55,000.00	1,860.00	56,860.00
12/01/2037		1,310.00	1,310.00
06/01/2038	55,000.00	1,310.00	56,310.00
12/01/2038		760.00	760.00
06/01/2039	55,000.00	760.00	55,760.00
12/01/2039		210.00	210.00
06/01/2040	20,000.00	210.00	20,210.00
Total	1,040,000.00	141,830.00	1,181,830.00

GENERAL TAX LEVY			
2022 GO Bond			
Original Issue: $5,130,000			
General Fund Portion: $3,960,000			
Due Date	Principal	Interest	Total
06/01/2024	125,000.00	65,250.00	190,250.00
12/01/2024		62,750.00	62,750.00
06/01/2025	80,000.00	62,750.00	142,750.00
12/01/2025		61,150.00	61,150.00
06/01/2026	85,000.00	61,150.00	146,150.00
12/01/2026		59,450.00	59,450.00
06/01/2027	90,000.00	59,450.00	149,450.00
12/01/2027		57,650.00	57,650.00
06/01/2028	100,000.00	57,650.00	157,650.00
12/01/2028		55,650.00	55,650.00
06/01/2029	100,000.00	55,650.00	155,650.00
12/01/2029		53,650.00	53,650.00
06/01/2030	295,000.00	53,650.00	348,650.00
12/01/2030		47,750.00	47,750.00
06/01/2031	295,000.00	47,750.00	342,750.00
12/01/2031		41,850.00	41,850.00
06/01/2032	285,000.00	41,850.00	326,850.00
12/01/2032		37,575.00	37,575.00
06/01/2033	280,000.00	37,575.00	317,575.00
12/01/2033		33,375.00	33,375.00
06/01/2034	285,000.00	33,375.00	318,375.00
12/01/2034		29,100.00	29,100.00
06/01/2035	285,000.00	29,100.00	314,100.00
12/01/2035		24,825.00	24,825.00
06/01/2036	280,000.00	24,825.00	304,825.00
12/01/2036		20,625.00	20,625.00
06/01/2037	275,000.00	20,625.00	295,625.00
12/01/2037		16,500.00	16,500.00
06/01/2038	275,000.00	16,500.00	291,500.00
12/01/2038		12,375.00	12,375.00
06/01/2039	280,000.00	12,375.00	292,375.00
12/01/2039		8,175.00	8,175.00
06/01/2040	275,000.00	8,175.00	283,175.00
11/30/2040		4,050.00	4,050.00
06/01/2041	270,000.00	4,050.00	274,050.00
Total	3,960,000.00	1,318,250.00	5,278,250.00

GENERAL TAX LEVY			
2022 GO Note (Premier)			
Original Issue: $304,500			
General Fund Portion: $304,500			
Due Date	Principal	Interest	Total
06/15/2024	25,519.76	5,103.49	30,623.25
12/15/2024	26,030.27	4,592.98	30,623.25
06/15/2025	26,573.25	4,050.00	30,623.25
12/15/2025	27,082.59	3,540.66	30,623.25
06/15/2026	27,640.75	2,982.50	30,623.25
12/15/2026	28,177.31	2,445.94	30,623.25
06/15/2027	28,751.27	1,871.98	30,623.25
12/15/2027	29,316.15	1,307.10	30,623.25
06/15/2028	3,354.63	720.64	4,075.27
12/15/2028	3,421.74	653.53	4,075.27
06/15/2029	3,493.38	581.89	4,075.27
12/15/2029	3,560.07	515.20	4,075.27
06/15/2030	3,633.71	441.56	4,075.27
12/15/2030	3,703.98	371.29	4,075.27
06/15/2031	3,779.70	295.57	4,075.27
12/15/2031	3,853.69	221.58	4,075.27
06/15/2032	3,930.78	144.49	4,075.27
12/15/2032	3,292.31	65.86	3,358.17
06/15/2033			0.00
12/15/2033			0.00
06/15/2034			0.00
12/15/2034			0.00
06/15/2035			0.00
12/15/2035			0.00
06/15/2036			0.00
12/15/2036			0.00
06/15/2037			0.00
12/15/2037			0.00
06/15/2038			0.00
12/15/2038			0.00
06/15/2039			0.00
12/15/2039			0.00
06/15/2040			0.00
12/14/2040			0.00
06/15/2041			0.00
Total	255,115.34	29,906.26	285,021.60

GENERAL TAX LEVY			
2024 GO Bond			
Original Issue: $6,350,000			
General Fund Portion: $6,000,000			
Due Date	Principal	Interest	Total
06/01/2024			0.00
12/01/2024			0.00
06/01/2025	305,000.00	246,288.30	551,288.30
12/01/2025		133,559.38	133,559.38
06/01/2026	400,000.00	133,559.38	533,559.38
12/01/2026		123,559.38	123,559.38
06/01/2027	140,000.00	123,559.38	263,559.38
12/01/2027		120,059.38	120,059.38
06/01/2028	250,000.00	120,059.38	370,059.38
12/01/2028		113,809.38	113,809.38
06/01/2029	315,000.00	113,809.38	428,809.38
12/01/2029		105,934.38	105,934.38
06/01/2030	335,000.00	105,934.38	440,934.38
12/01/2030		97,559.38	97,559.38
06/01/2031	345,000.00	97,559.38	442,559.38
12/01/2031		88,934.38	88,934.38
06/01/2032	365,000.00	88,934.38	453,934.38
12/01/2032		79,809.38	79,809.38
06/01/2033	385,000.00	79,809.38	464,809.38
12/01/2033		70,184.38	70,184.38
06/01/2034	315,000.00	70,184.38	385,184.38
12/01/2034		62,309.38	62,309.38
06/01/2035	235,000.00	62,309.38	297,309.38
12/01/2035		56,434.38	56,434.38
06/01/2036	245,000.00	56,434.38	301,434.38
12/01/2036		50,309.38	50,309.38
06/01/2037	255,000.00	50,309.38	305,309.38
12/01/2037		43,934.38	43,934.38
06/01/2038	270,000.00	43,934.38	313,934.38
12/01/2038		37,184.38	37,184.38
06/01/2039	285,000.00	37,184.38	322,184.38
12/01/2039		31,484.38	31,484.38
06/01/2040	295,000.00	31,484.38	326,484.38
12/01/2040		25,584.38	25,584.38
06/01/2041	315,000.00	25,584.38	340,584.38
12/01/2041		19,284.38	19,284.38
06/01/2042	330,000.00	19,284.38	349,284.38
12/01/2042		12,684.38	12,684.38
06/01/2043	335,000.00	12,684.38	347,684.38
12/01/2043		5,775.00	5,775.00
06/01/2044	280,000.00	5,775.00	285,775.00
12/01/2044			
Total	6,000,000.00	2,803,075.98	7,801,872.84

GENERAL FUND DEBT SERVICE

Debt Service Requirement			
Year	**Principal**	**Interest**	**Total**
2024	965,600.03	348,105.26	1,313,705.29
2025	1,251,405.84	701,165.71	1,952,571.55
2026	1,323,568.06	555,761.60	1,879,329.66
2027	1,090,817.42	517,256.76	1,608,074.18
2028	1,139,526.37	481,246.76	1,620,773.13
2029	1,219,803.45	441,498.83	1,661,302.28
2030	1,227,337.69	393,064.11	1,620,401.80
2031	1,247,633.39	345,355.91	1,592,989.30
2032	912,223.09	298,186.61	1,210,409.70
2033	925,000.00	263,026.26	1,188,026.26
2034	870,000.00	229,063.76	1,099,063.76
2035	785,000.00	198,676.26	983,676.26
2036	795,000.00	170,276.26	965,276.26
2037	795,000.00	141,363.76	936,363.76
2038	600,000.00	112,063.76	712,063.76
2039	620,000.00	90,188.76	710,188.76
2040	590,000.00	69,503.76	659,503.76
2041	585,000.00	48,918.76	633,918.76
2042	330,000.00	31,968.76	361,968.76
2043	335,000.00	18,459.38	353,459.38
2044	280,000.00	5,775.00	285,775.00
Total	17,887,915.34	5,460,926.03	22,347,638.23

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				
12/01/2024		3,200.00	3,200.00	2024	10,000.00	6,600.00	16,600.00
06/01/2025	10,000.00	3,200.00	13,200.00				
12/01/2025		3,000.00	3,000.00	2025	10,000.00	6,200.00	16,200.00
06/01/2026	10,000.00	3,000.00	13,000.00				
12/01/2026		2,800.00	2,800.00	2026	10,000.00	5,800.00	15,800.00
06/01/2027	10,000.00	2,800.00	12,800.00				
12/01/2027		2,600.00	2,600.00	2027	10,000.00	5,400.00	15,400.00
06/01/2028	10,000.00	2,600.00	12,600.00				
12/01/2028		2,400.00	2,400.00	2028	10,000.00	5,000.00	15,000.00
06/01/2029	10,000.00	2,400.00	12,400.00				
12/01/2029		2,200.00	2,200.00	2029	10,000.00	4,600.00	14,600.00
06/01/2030	10,000.00	2,200.00	12,200.00				
12/01/2030		2,000.00	2,000.00	2030	10,000.00	4,200.00	14,200.00
06/01/2031	10,000.00	2,000.00	12,000.00				
12/01/2031		1,800.00	1,800.00	2031	10,000.00	3,800.00	13,800.00
06/01/2032	10,000.00	1,800.00	11,800.00				
12/01/2032		1,650.00	1,650.00	2032	10,000.00	3,450.00	13,450.00
06/01/2033	10,000.00	1,650.00	11,650.00				
12/01/2033		1,500.00	1,500.00	2033	10,000.00	3,150.00	13,150.00
06/01/2034	10,000.00	1,500.00	11,500.00				
12/01/2034		1,350.00	1,350.00	2034	10,000.00	2,850.00	12,850.00
06/01/2035	10,000.00	1,350.00	11,350.00				
12/01/2035		1,200.00	1,200.00	2035	10,000.00	2,550.00	12,550.00
06/01/2036	10,000.00	1,200.00	11,200.00				
12/01/2036		1,050.00	1,050.00	2036	10,000.00	2,250.00	12,250.00
06/01/2037	10,000.00	1,050.00	11,050.00				
12/01/2037		900.00	900.00	2037	10,000.00	1,950.00	11,950.00
06/01/2038	15,000.00	900.00	15,900.00				
12/01/2038		675.00	675.00	2038	15,000.00	1,575.00	16,575.00
06/01/2039	15,000.00	675.00	15,675.00				
12/01/2039		450.00	450.00	2039	15,000.00	1,125.00	16,125.00
06/01/2040	15,000.00	450.00	15,450.00				
11/30/2040		225.00	225.00	2040	15,000.00	675.00	15,675.00
06/01/2041	15,000.00	225.00	15,225.00				
			0.00	2041	15,000.00	225.00	15,225.00
Total	200,000.00	61,400.00	261,400.00	Total	200,000.00	61,400.00	261,400.00

WATER UTILITY DEBT SERVICE

WATER			
2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC)			
Water Portion: $510,000 C'23			
Due Date	Principal	Interest	Total
3/1/2024		3,033.75	3,033.75
9/1/2024	35,000.00	3,033.75	38,033.75
3/1/2025		2,640.00	2,640.00
9/1/2025	35,000.00	2,640.00	37,640.00
3/1/2026		2,220.00	2,220.00
9/1/2026	40,000.00	2,220.00	42,220.00
3/1/2027		1,710.00	1,710.00
9/1/2027	40,000.00	1,710.00	41,710.00
3/1/2028		1,170.00	1,170.00
9/1/2028	40,000.00	1,170.00	41,170.00
3/1/2029		600.00	600.00
9/1/2029	40,000.00	600.00	40,600.00
Total	230,000.00	22,747.50	252,747.50

WATER			
2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int %			
Water Portion: $1,850,000 C'26			
Due Date	Principal	Interest	Total
3/1/2024		25,925.00	25,925.00
9/1/2024	95,000.00	25,925.00	120,925.00
3/1/2025		23,550.00	23,550.00
9/1/2025	95,000.00	23,550.00	118,550.00
3/1/2026		21,175.00	21,175.00
9/1/2026	95,000.00	21,175.00	116,175.00
3/1/2027		18,800.00	18,800.00
9/1/2027	100,000.00	18,800.00	118,800.00
3/1/2028		17,300.00	17,300.00
9/1/2028	100,000.00	17,300.00	117,300.00
3/1/2029		15,800.00	15,800.00
9/1/2029	100,000.00	15,800.00	115,800.00
3/1/2030		14,300.00	14,300.00
9/1/2030	105,000.00	14,300.00	119,300.00
3/1/2031		12,593.75	12,593.75
9/1/2031	105,000.00	12,593.75	117,593.75
3/1/2032		10,887.50	10,887.50
9/1/2032	110,000.00	10,887.50	120,887.50
3/1/2033		9,100.00	9,100.00
9/1/2033	110,000.00	9,100.00	119,100.00
3/1/2034		7,312.50	7,312.50
9/1/2034	110,000.00	7,312.50	117,312.50
3/1/2035		5,525.00	5,525.00
9/1/2035	110,000.00	5,525.00	115,525.00
3/1/2036		3,737.50	3,737.50
9/1/2036	110,000.00	3,737.50	113,737.50
3/1/2037		1,950.00	1,950.00
9/1/2037	120,000.00	1,950.00	121,950.00
Total	1,465,000.00	375,912.50	1,840,912.50

WATER			
2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49%			
Water Portion: $313,000			
Due Date	Principal	Interest	Total
1/23/2024		2,357.33	2,357.33
7/23/2024	31,300.00	2,331.70	33,631.70
1/23/2025		1,964.44	1,964.44
7/23/2025	31,300.00	1,932.41	33,232.41
1/23/2026		1,571.55	1,571.55
7/23/2026	31,300.00	1,545.93	32,845.93
1/23/2027		1,178.66	1,178.66
7/23/2027	31,300.00	1,159.45	32,459.45
1/23/2028		785.78	785.78
7/23/2028	31,300.00	777.23	32,077.23
1/23/2029		392.89	392.89
7/23/2029	31,300.00	386.50	31,686.50
Total	187,800.00	16,383.87	204,183.87

WATER			
2020 GO Bond Original Issue: $5,195,000; Int 2%			
Water Portion: $1,730,000			
Due Date	Principal	Interest	Total
6/1/2024	80,000.00	15,230.00	95,230.00
12/1/2024		14,430.00	14,430.00
6/1/2025	80,000.00	14,430.00	94,430.00
12/1/2025		13,630.00	13,630.00
6/1/2026	80,000.00	13,630.00	93,630.00
12/1/2026		12,830.00	12,830.00
6/1/2027	85,000.00	12,830.00	97,830.00
12/1/2027		11,980.00	11,980.00
6/1/2028	85,000.00	11,980.00	96,980.00
12/1/2028		11,130.00	11,130.00
6/1/2029	85,000.00	11,130.00	96,130.00
12/1/2029		10,280.00	10,280.00
6/1/2030	90,000.00	10,280.00	100,280.00
12/1/2030		9,380.00	9,380.00
6/1/2031	90,000.00	9,380.00	99,380.00
12/1/2031		8,480.00	8,480.00
6/1/2032	90,000.00	8,480.00	98,480.00
12/1/2032		7,580.00	7,580.00
6/1/2033	95,000.00	7,580.00	102,580.00
12/1/2033		6,630.00	6,630.00
6/1/2034	95,000.00	6,630.00	101,630.00
12/1/2034		5,680.00	5,680.00
6/1/2035	100,000.00	5,680.00	105,680.00
12/1/2035		4,680.00	4,680.00
6/1/2036	100,000.00	4,680.00	104,680.00
12/1/2036		3,680.00	3,680.00
6/1/2037	100,000.00	3,680.00	103,680.00
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
Total	1,520,000.00	265,990.00	1,785,990.00

WATER UTILITY DEBT SERVICE

WATER			
2022 Revenue Bond			
Original Issue: $8,190,000			
Water Portion: $2,130,000			
Due Date	Principal	Interest	Total
5/1/2024	150,000.00	43,937.50	193,937.50
11/1/2024		40,187.50	40,187.50
5/1/2025	100,000.00	40,187.50	140,187.50
11/1/2025		37,687.50	37,687.50
5/1/2026	80,000.00	37,687.50	117,687.50
11/1/2026		35,687.50	35,687.50
5/1/2027	45,000.00	35,687.50	80,687.50
11/1/2027		34,562.50	34,562.50
5/1/2028	25,000.00	34,562.50	59,562.50
11/1/2028		33,937.50	33,937.50
5/1/2029	45,000.00	33,937.50	78,937.50
11/1/2029		32,812.50	32,812.50
5/1/2030	55,000.00	32,812.50	87,812.50
11/1/2030		31,437.50	31,437.50
5/1/2031	80,000.00	31,437.50	111,437.50
11/1/2031		29,437.50	29,437.50
5/1/2032	60,000.00	29,437.50	89,437.50
11/1/2032		27,937.50	27,937.50
5/1/2033	80,000.00	27,937.50	107,937.50
11/1/2033		26,337.50	26,337.50
5/1/2034	85,000.00	26,337.50	111,337.50
11/1/2034		24,637.50	24,637.50
5/1/2035	100,000.00	24,637.50	124,637.50
11/1/2035		22,637.50	22,637.50
5/1/2036	130,000.00	22,637.50	152,637.50
11/1/2036		20,037.50	20,037.50
5/1/2037	140,000.00	20,037.50	160,037.50
11/1/2037		17,237.50	17,237.50
5/1/2038	155,000.00	17,237.50	172,237.50
11/1/2038		14,137.50	14,137.50
5/1/2039	165,000.00	14,137.50	179,137.50
11/1/2039		10,734.38	10,734.38
5/1/2040	165,000.00	10,734.38	175,734.38
11/1/2040		7,331.25	7,331.25
5/1/2041	170,000.00	7,331.25	177,331.25
11/1/2041		3,718.75	3,718.75
5/1/2042	175,000.00	3,718.75	178,718.75
Total	2,005,000.00	944,931.26	2,949,931.26

WATER			
2022 Revenue Bond			
Original Issue: $8,190,000			
TID 10 Portion: $240,000			
Due Date	Principal	Interest	Total
5/1/2024		5,246.88	5,246.88
11/1/2024		5,246.88	5,246.88
5/1/2025		5,246.88	5,246.88
11/1/2025		5,246.88	5,246.88
5/1/2026	10,000.00	5,246.88	15,246.88
11/1/2026		4,996.88	4,996.88
5/1/2027	10,000.00	4,996.88	14,996.88
11/1/2027		4,746.88	4,746.88
5/1/2028	10,000.00	4,746.88	14,746.88
11/1/2028		4,496.88	4,496.88
5/1/2029	10,000.00	4,496.88	14,496.88
11/1/2029		4,246.88	4,246.88
5/1/2030	10,000.00	4,246.88	14,246.88
11/1/2030		3,996.88	3,996.88
5/1/2031	10,000.00	3,996.88	13,996.88
11/1/2031		3,746.88	3,746.88
5/1/2032	15,000.00	3,746.88	18,746.88
11/1/2032		3,371.88	3,371.88
5/1/2033	15,000.00	3,371.88	18,371.88
11/1/2033		3,071.88	3,071.88
5/1/2034	15,000.00	3,071.88	18,071.88
11/1/2034		2,771.88	2,771.88
5/1/2035	15,000.00	2,771.88	17,771.88
11/1/2035		2,471.88	2,471.88
5/1/2036	15,000.00	2,471.88	17,471.88
11/1/2036		2,171.88	2,171.88
5/1/2037	15,000.00	2,171.88	17,171.88
11/1/2037		1,871.88	1,871.88
5/1/2038	15,000.00	1,871.88	16,871.88
11/1/2038		1,571.88	1,571.88
5/1/2039	15,000.00	1,571.88	16,571.88
11/1/2039		1,262.50	1,262.50
5/1/2040	20,000.00	1,262.50	21,262.50
11/1/2040		850.00	850.00
5/1/2041	20,000.00	850.00	20,850.00
11/1/2041		425.00	425.00
5/1/2042	20,000.00	425.00	20,425.00
Total	240,000.00	118,378.28	358,378.28

WATER			
2022 Revenue Bond			
Original Issue: $8,190,000			
TID 11 Portion: $240,000			
Due Date	Principal	Interest	Total
5/1/2024		5,246.88	5,246.88
11/1/2024		5,246.88	5,246.88
5/1/2025		5,246.88	5,246.88
11/1/2025		5,246.88	5,246.88
5/1/2026	10,000.00	5,246.88	15,246.88
11/1/2026		4,996.88	4,996.88
5/1/2027	10,000.00	4,996.88	14,996.88
11/1/2027		4,746.88	4,746.88
5/1/2028	10,000.00	4,746.88	14,746.88
11/1/2028		4,496.88	4,496.88
5/1/2029	10,000.00	4,496.88	14,496.88
11/1/2029		4,246.88	4,246.88
5/1/2030	10,000.00	4,246.88	14,246.88
11/1/2030		3,996.88	3,996.88
5/1/2031	10,000.00	3,996.88	13,996.88
11/1/2031		3,746.88	3,746.88
5/1/2032	15,000.00	3,746.88	18,746.88
11/1/2032		3,371.88	3,371.88
5/1/2033	15,000.00	3,371.88	18,371.88
11/1/2033		3,071.88	3,071.88
5/1/2034	15,000.00	3,071.88	18,071.88
11/1/2034		2,771.88	2,771.88
5/1/2035	15,000.00	2,771.88	17,771.88
11/1/2035		2,471.88	2,471.88
5/1/2036	15,000.00	2,471.88	17,471.88
11/1/2036		2,171.88	2,171.88
5/1/2037	15,000.00	2,171.88	17,171.88
11/1/2037		1,871.88	1,871.88
5/1/2038	15,000.00	1,871.88	16,871.88
11/1/2038		1,571.88	1,571.88
5/1/2039	15,000.00	1,571.88	16,571.88
11/1/2039		1,262.50	1,262.50
5/1/2040	20,000.00	1,262.50	21,262.50
11/1/2040		850.00	850.00
5/1/2041	20,000.00	850.00	20,850.00
11/1/2041		425.00	425.00
5/1/2042	20,000.00	425.00	20,425.00
Total	240,000.00	118,378.28	358,378.28

WATER			
2022 Revenue Bond			
Original Issue: $8,190,000			
TID 13 Portion: $1,295,000			
Due Date	Principal	Interest	Total
5/1/2024	45,000.00	28,671.88	73,671.88
11/1/2024		27,546.88	27,546.88
5/1/2025	45,000.00	27,546.88	72,546.88
11/1/2025		26,421.88	26,421.88
5/1/2026	50,000.00	26,421.88	76,421.88
11/1/2026		25,171.88	25,171.88
5/1/2027	50,000.00	25,171.88	75,171.88
11/1/2027		23,921.88	23,921.88
5/1/2028	55,000.00	23,921.88	78,921.88
11/1/2028		22,546.88	22,546.88
5/1/2029	55,000.00	22,546.88	77,546.88
11/1/2029		21,171.88	21,171.88
5/1/2030	60,000.00	21,171.88	81,171.88
11/1/2030		19,671.88	19,671.88
5/1/2031	60,000.00	19,671.88	79,671.88
11/1/2031		18,171.88	18,171.88
5/1/2032	65,000.00	18,171.88	83,171.88
11/1/2032		16,546.88	16,546.88
5/1/2033	65,000.00	16,546.88	81,546.88
11/1/2033		15,246.88	15,246.88
5/1/2034	70,000.00	15,246.88	85,246.88
11/1/2034		13,846.88	13,846.88
5/1/2035	75,000.00	13,846.88	88,846.88
11/1/2035		12,346.88	12,346.88
5/1/2036	75,000.00	12,346.88	87,346.88
11/1/2036		10,846.88	10,846.88
5/1/2037	80,000.00	10,846.88	90,846.88
11/1/2037		9,246.88	9,246.88
5/1/2038	80,000.00	9,246.88	89,246.88
11/1/2038		7,646.88	7,646.88
5/1/2039	85,000.00	7,646.88	92,646.88
11/1/2039		5,893.75	5,893.75
5/1/2040	90,000.00	5,893.75	95,893.75
11/1/2040		4,037.50	4,037.50
5/1/2041	95,000.00	4,037.50	99,037.50
11/1/2041		2,018.75	2,018.75
5/1/2042	95,000.00	2,018.75	97,018.75
Total	1,295,000.00	593,278.28	1,888,278.28

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond							
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $1,365,000							
TID 14 Portion: $720,000				2023 Move From Sewer to Water: $1,550,000				Water Portion: $1,275,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	25,000.00	15,943.75	40,943.75	5/1/2024	50,000.00	34,312.50	84,312.50	5/1/2024			0.00				
11/1/2024		15,318.75	15,318.75	11/1/2024		33,062.50	33,062.50	11/1/2024			0.00	**2024**	511,300.00	352,235.31	863,535.31
5/1/2025	25,000.00	15,318.75	40,318.75	5/1/2025	55,000.00	33,062.50	88,062.50	5/1/2025	25,000.00	43,586.11	68,586.11				
11/1/2025		14,693.75	14,693.75	11/1/2025		31,687.50	31,687.50	11/1/2025		27,000.00	27,000.00	**2025**	491,300.00	402,516.74	893,816.74
5/1/2026	25,000.00	14,693.75	39,693.75	5/1/2026	60,000.00	31,687.50	91,687.50	5/1/2026	40,000.00	27,000.00	67,000.00				
11/1/2026		14,068.75	14,068.75	11/1/2026		30,187.50	30,187.50	11/1/2026		26,000.00	26,000.00	**2026**	521,300.00	365,461.26	886,761.26
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00				
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	11/1/2027		24,875.00	24,875.00	**2027**	506,300.00	344,136.89	850,436.89
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00				
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	11/1/2028		23,750.00	23,750.00	**2028**	496,300.00	325,331.79	821,631.79
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00				
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	11/1/2029		22,500.00	22,500.00	**2029**	521,300.00	306,083.17	827,383.17
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00				
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	11/1/2030		21,250.00	21,250.00	**2030**	485,000.00	285,478.78	770,478.78
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00				
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	11/1/2031		19,875.00	19,875.00	**2031**	520,000.00	264,891.28	784,891.28
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00				
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	11/1/2032		18,500.00	18,500.00	**2032**	525,000.00	243,428.78	768,428.78
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00				
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	11/1/2033		17,000.00	17,000.00	**2033**	555,000.00	222,578.78	777,578.78
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00				
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	11/1/2034		15,800.00	15,800.00	**2034**	575,000.00	202,403.78	777,403.78
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00				
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	11/1/2035		14,500.00	14,500.00	**2035**	605,000.00	181,578.78	786,578.78
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	5/1/2036	70,000.00	14,500.00	84,500.00				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	11/1/2036		13,100.00	13,100.00	**2036**	645,000.00	159,403.78	804,403.78
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	5/1/2037	70,000.00	13,100.00	83,100.00				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	11/1/2037		11,700.00	11,700.00	**2037**	680,000.00	135,928.78	815,928.78
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	5/1/2038	75,000.00	11,700.00	86,700.00				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	11/1/2038		10,200.00	10,200.00	**2038**	585,000.00	111,128.78	696,128.78
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	5/1/2039	75,000.00	10,200.00	85,200.00				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	11/1/2039		8,700.00	8,700.00	**2039**	615,000.00	88,906.90	703,906.90
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	5/1/2040	80,000.00	8,700.00	88,700.00				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	11/1/2040		7,100.00	7,100.00	**2040**	590,000.00	65,873.76	655,873.76
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	5/1/2041	85,000.00	7,100.00	92,100.00				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	11/1/2041		5,400.00	5,400.00	**2041**	550,000.00	42,781.25	592,781.25
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00	**2042**	565,000.00	19,300.00	584,300.00
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00	**2043**	90,000.00	5,600.00	95,600.00
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044				**2044**	95,000.00	1,900.00	96,900.00
Total	720,000.00	330,581.25	1,050,581.25	Total	1,550,000.00	711,081.26	2,261,081.26	Total	1,275,000.00	629,286.11	1,904,286.11	Total	10,727,800.00	4,126,948.59	14,854,748.59

WASTEWATER UTILITY DEBT SERVICE

SEWER			
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91%			
DNR ID 4558-03			
Due Date	Principal	Interest	Total
5/1/2024	164,836.35	15,478.61	180,314.96
11/1/2024		13,080.25	13,080.25
5/1/2025	169,633.09	13,080.25	182,713.34
11/1/2025		10,612.09	10,612.09
5/1/2026	174,569.41	10,612.08	185,181.49
11/1/2026		8,072.10	8,072.10
5/1/2027	179,649.38	8,072.10	187,721.48
11/1/2027		5,458.20	5,458.20
5/1/2028	184,877.17	5,458.21	190,335.38
11/1/2028		2,768.24	2,768.24
5/1/2029	190,257.10	2,768.24	193,025.34
Total	1,063,822.50	95,460.37	1,159,282.87

SEWER			
Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4%			
DNR ID 4558-04			
Due Date	Principal	Interest	Total
5/1/2024	33,475.66	3,496.97	36,972.63
11/1/2024		3,095.26	3,095.26
5/1/2025	34,279.07	3,095.25	37,374.32
11/1/2025		2,683.91	2,683.91
5/1/2026	35,101.77	2,683.91	37,785.68
11/1/2026		2,262.69	2,262.69
5/1/2027	35,944.21	2,262.68	38,206.89
11/1/2027		1,831.36	1,831.36
5/1/2028	36,806.88	1,831.35	38,638.23
11/1/2028		1,389.67	1,389.67
5/1/2029	37,690.24	1,389.68	39,079.92
11/1/2029		937.39	937.39
5/1/2030	38,594.81	937.39	39,532.20
11/1/2030		474.25	474.25
5/1/2031	39,521.08	474.26	39,995.34
Total	291,413.72	28,846.02	320,259.74

SEWER			
2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC)			
Sewer Portion: $220,000 C'23			
Due Date	Principal	Interest	Total
3/2/2023		1,256.25	1,256.25
9/2/2023	15,000.00	1,256.25	16,256.25
3/1/2024		1,087.50	1,087.50
9/1/2024	15,000.00	1,087.50	16,087.50
3/1/2025		907.50	907.50
9/1/2025	15,000.00	907.50	15,907.50
3/1/2026		716.25	716.25
9/1/2026	15,000.00	716.25	15,716.25
3/2/2027		513.75	513.75
9/2/2027	15,000.00	513.75	15,513.75
3/1/2028		300.00	300.00
9/1/2028	20,000.00	300.00	20,300.00
Total	95,000.00	9,562.50	104,562.50

SEWER			
2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1%			
DNR ID 4558-02			
Due Date	Principal	Interest	Total
5/1/2024	1,144,480.80	162,083.09	1,306,563.89
11/1/2024		150,066.04	150,066.04
5/1/2025	1,168,514.90	150,066.04	1,318,580.94
11/1/2025		137,796.63	137,796.63
5/1/2026	1,193,053.70	137,796.63	1,330,850.33
11/1/2026		125,269.57	125,269.57
5/1/2027	1,218,107.84	125,269.57	1,343,377.41
11/1/2027		112,479.44	112,479.44
5/1/2028	1,243,688.10	112,479.44	1,356,167.54
11/1/2028		99,420.71	99,420.71
5/1/2029	1,269,805.55	99,420.71	1,369,226.26
11/1/2029		86,087.76	86,087.76
5/1/2030	1,296,471.47	86,087.76	1,382,559.23
11/1/2030		72,474.80	72,474.80
5/1/2031	1,323,697.37	72,474.80	1,396,172.17
11/1/2031		58,575.98	58,575.98
5/1/2032	1,351,495.01	58,575.98	1,410,070.99
11/1/2032		44,385.28	44,385.28
5/1/2033	1,379,876.41	44,385.28	1,424,261.69
11/1/2033		29,896.58	29,896.58
5/1/2034	1,408,853.81	29,896.58	1,438,750.39
11/1/2034		15,103.62	15,103.62
5/1/2035	1,438,439.74	15,103.62	1,453,543.36
Total	15,436,484.70	2,025,195.94	17,461,680.64

WASTEWATER UTILITY DEBT SERVICE

SEWER — 2018 GO Corp Bond Series 2018A
Original Issue: 6,540,000 ; Int %
Sewer Portion: $1,355,000 C'26

Due Date	Principal	Interest	Total
3/1/2024		20,181.25	20,181.25
9/1/2024	65,000.00	20,181.25	85,181.25
3/1/2025		18,556.25	18,556.25
9/1/2025	65,000.00	18,556.25	83,556.25
3/1/2026		16,931.25	16,931.25
9/1/2026	75,000.00	16,931.25	91,931.25
3/1/2027		15,056.25	15,056.25
9/1/2027	80,000.00	15,056.25	95,056.25
3/1/2028		13,856.25	13,856.25
9/1/2028	80,000.00	13,856.25	93,856.25
3/1/2029		12,656.25	12,656.25
9/1/2029	80,000.00	12,656.25	92,656.25
3/1/2030		11,456.25	11,456.25
9/1/2030	80,000.00	11,456.25	91,456.25
3/1/2031		10,156.25	10,156.25
9/1/2031	85,000.00	10,156.25	95,156.25
3/1/2032		8,775.00	8,775.00
9/1/2032	90,000.00	8,775.00	98,775.00
3/1/2033		7,312.50	7,312.50
9/1/2033	90,000.00	7,312.50	97,312.50
3/1/2034		5,850.00	5,850.00
9/1/2034	90,000.00	5,850.00	95,850.00
3/1/2035		4,387.50	4,387.50
9/1/2035	90,000.00	4,387.50	94,387.50
3/1/2036		2,925.00	2,925.00
9/1/2036	90,000.00	2,925.00	92,925.00
3/1/2037		1,462.50	1,462.50
9/1/2037	90,000.00	1,462.50	91,462.50
Total	1,150,000.00	299,125.00	1,449,125.00

SEWER — 2019 GO Corp Note Series-10 Year
Original Issue: 1,150,000 ; Int 2.49%
Sewer Portion: $133,500

Due Date	Principal	Interest	Total
1/23/2024		962.76	962.76
7/23/2024	14,200.00	952.30	15,152.30
1/23/2025		784.52	784.52
7/23/2025	12,500.00	771.73	13,271.73
1/23/2026		627.62	627.62
7/23/2026	12,500.00	617.38	13,117.38
1/23/2027		470.71	470.71
7/23/2027	12,500.00	463.04	12,963.04
1/23/2028		313.81	313.81
7/23/2028	12,500.00	310.40	12,810.40
1/23/2029		156.90	156.90
7/23/2029	12,500.00	154.35	12,654.35
Total	76,700.00	6,585.52	83,285.52

SEWER — 2020 GO Bond
Original Issue: $5,195,000; Int 2%
Sewer Portion: $1,795,000 C'27

Due Date	Principal	Interest	Total
6/1/2024	80,000.00	15,780.00	95,780.00
12/1/2024		14,980.00	14,980.00
6/1/2025	85,000.00	14,980.00	99,980.00
12/1/2025		14,130.00	14,130.00
6/1/2026	85,000.00	14,130.00	99,130.00
12/1/2026		13,280.00	13,280.00
6/1/2027	85,000.00	13,280.00	98,280.00
12/1/2027		12,430.00	12,430.00
6/1/2028	90,000.00	12,430.00	102,430.00
12/1/2028		11,530.00	11,530.00
6/1/2029	90,000.00	11,530.00	101,530.00
12/1/2029		10,630.00	10,630.00
6/1/2030	90,000.00	10,630.00	100,630.00
12/1/2030		9,730.00	9,730.00
6/1/2031	95,000.00	9,730.00	104,730.00
12/1/2031		8,780.00	8,780.00
6/1/2032	95,000.00	8,780.00	103,780.00
12/1/2032		7,830.00	7,830.00
6/1/2033	95,000.00	7,830.00	102,830.00
12/1/2033		6,880.00	6,880.00
6/1/2034	100,000.00	6,880.00	106,880.00
12/1/2034		5,880.00	5,880.00
6/1/2035	100,000.00	5,880.00	105,880.00
12/1/2035		4,880.00	4,880.00
6/1/2036	105,000.00	4,880.00	109,880.00
12/1/2036		3,830.00	3,830.00
6/1/2037	105,000.00	3,830.00	108,830.00
12/1/2037		2,780.00	2,780.00
6/1/2038	105,000.00	2,780.00	107,780.00
12/1/2038		1,730.00	1,730.00
6/1/2037	110,000.00	1,730.00	111,730.00
12/1/2037		630.00	630.00
6/2/2038	60,000.00	630.00	60,630.00
			0.00
Total	1,575,000.00	275,640.00	1,850,640.00

SEWER — 2022 Revenue Bond
Original Issue: $8,190,000
Sewer Portion: $2,015,000

Due Date	Principal	Interest	Total
5/1/2024	160,000.00	41,900.00	201,900.00
11/1/2024		37,900.00	37,900.00
5/1/2025	120,000.00	37,900.00	157,900.00
11/1/2025		34,900.00	34,900.00
5/1/2026	110,000.00	34,900.00	144,900.00
11/1/2026		32,150.00	32,150.00
5/1/2027	65,000.00	32,150.00	97,150.00
11/1/2027		30,525.00	30,525.00
5/1/2028	10,000.00	30,525.00	40,525.00
11/1/2028		30,275.00	30,275.00
5/1/2029	10,000.00	30,275.00	40,275.00
11/1/2029		30,025.00	30,025.00
5/1/2030	55,000.00	30,025.00	85,025.00
11/1/2030		28,650.00	28,650.00
5/1/2031	55,000.00	28,650.00	83,650.00
11/1/2031		27,275.00	27,275.00
5/1/2032	95,000.00	27,275.00	122,275.00
11/1/2032		24,900.00	24,900.00
5/1/2033	105,000.00	24,900.00	129,900.00
11/1/2033		22,800.00	22,800.00
5/1/2034	115,000.00	22,800.00	137,800.00
11/1/2034		20,500.00	20,500.00
5/1/2035	110,000.00	20,500.00	130,500.00
11/1/2035		18,300.00	18,300.00
5/1/2036	115,000.00	18,300.00	133,300.00
11/1/2036		16,000.00	16,000.00
5/1/2037	120,000.00	16,000.00	136,000.00
11/1/2037		13,600.00	13,600.00
5/1/2038	125,000.00	13,600.00	138,600.00
11/1/2038		11,100.00	11,100.00
5/1/2039	125,000.00	11,100.00	136,100.00
11/1/2039		8,521.88	8,521.88
5/1/2040	135,000.00	8,521.88	143,521.88
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	1,900,000.00	833,956.26	2,733,956.26

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				Debt Service Requirement			
2024 Revenue Bond				2024 Clean Water Fund				SEWER			
				Source Of Funding: Sewer Rev							
Original Issue: $1,365,000				Original Issue: 2,169,225; Int 2.365							
Sewer Portion: $90,000				DNR ID 4558-09							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024			0.00	5/1/2024			0.00				
11/1/2024			0.00	11/1/2024		10,972.96	10,972.96	**2024**	1,676,992.81	513,623.24	2,190,616.05
5/1/2025	5,000.00	3,471.11	8,471.11	5/1/2025	86,079.10	25,651.09	111,730.19				
11/1/2025		2,075.00	2,075.00	11/1/2025		24,633.20	24,633.20	**2025**	1,761,006.16	515,918.33	2,276,924.49
5/1/2026	5,000.00	2,075.00	7,075.00	5/1/2026	88,114.87	24,633.20	112,748.07				
11/1/2026		1,950.00	1,950.00	11/1/2026		23,591.24	23,591.24	**2026**	1,793,339.75	470,328.93	2,263,668.68
5/1/2027	10,000.00	1,950.00	11,950.00	5/1/2027	90,198.79	23,591.24	113,790.03				
11/1/2027		1,700.00	1,700.00	11/1/2027		22,524.64	22,524.64	**2027**	1,791,400.22	426,002.98	2,217,403.20
5/1/2028	10,000.00	1,700.00	11,700.00	5/1/2028	92,331.99	22,524.64	114,856.63				
11/1/2028		1,450.00	1,450.00	11/1/2028		21,432.82	21,432.82	**2028**	1,775,204.14	384,579.29	2,159,783.43
5/1/2029	10,000.00	1,450.00	11,450.00	5/1/2029	94,515.64	21,432.82	115,948.46				
11/1/2029		1,200.00	1,200.00	11/1/2029		20,315.17	20,315.17	**2029**	1,814,768.53	343,685.52	2,158,454.05
5/1/2030	10,000.00	1,200.00	11,200.00	5/1/2030	96,750.93	20,315.17	117,066.10				
11/1/2030		950.00	950.00	11/1/2030		19,171.09	19,171.09	**2030**	1,666,817.21	303,557.96	1,970,375.17
5/1/2031	10,000.00	950.00	10,950.00	5/1/2031	99,039.09	19,171.09	118,210.18				
11/1/2031		700.00	700.00	11/1/2031		17,999.95	17,999.95	**2031**	1,707,257.54	265,093.59	1,972,351.13
5/1/2032	10,000.00	700.00	10,700.00	5/1/2032	101,381.37	17,999.95	119,381.32				
11/1/2032		450.00	450.00	11/1/2032		16,801.12	16,801.12	**2032**	1,742,876.38	225,247.34	1,968,123.72
5/1/2033	10,000.00	450.00	10,450.00	5/1/2033	103,779.04	16,801.12	120,580.16				
11/1/2033		200.00	200.00	11/1/2033		15,573.93	15,573.93	**2033**	1,783,655.45	184,341.92	1,967,997.37
5/1/2034	10,000.00	200.00	10,200.00	5/1/2034	106,233.41	15,573.93	121,807.34				
			0.00	11/1/2034		14,317.72	14,317.72	**2034**	1,830,087.22	142,851.85	1,972,939.07
			0.00	5/1/2035	108,745.83	14,317.72	123,063.55				
			0.00	11/1/2035		13,031.80	13,031.80	**2035**	1,847,185.57	100,788.14	1,947,973.71
			0.00	5/1/2036	111,317.67	13,031.80	124,349.47				
			0.00	11/1/2036		11,715.47	11,715.47	**2036**	421,317.67	73,607.27	494,924.94
			0.00	5/1/2037	113,950.33	11,715.47	125,665.80				
			0.00	11/1/2037		10,368.01	10,368.01	**2037**	428,950.33	61,218.48	490,168.81
			0.00	5/1/2038	116,645.26	10,368.01	127,013.27				
			0.00	11/1/2038		8,988.68	8,988.68	**2038**	346,645.26	48,566.69	395,211.95
			0.00	5/1/2039	119,403.92	8,988.68	128,392.60				
			0.00	11/1/2039		7,576.72	7,576.72	**2039**	354,403.92	38,547.28	392,951.20
			0.00	5/1/2040	122,227.82	7,576.72	129,804.54				
			0.00	11/1/2040		6,131.38	6,131.38	**2040**	317,227.82	28,597.48	345,825.30
			0.00	5/1/2041	125,118.51	6,131.38	131,249.89				
			0.00	11/1/2041		4,651.85	4,651.85	**2041**	260,118.51	19,389.48	279,507.99
			0.00	5/1/2042	128,077.56	4,651.85	132,729.41				
			0.00	11/1/2042		3,137.34	3,137.34	**2042**	263,077.56	10,657.94	273,735.50
				5/1/2043	131,106.60	3,137.34	134,243.94				
				11/1/2043		1,587.00	1,587.00	**2043**	131,106.60	4,724.34	135,830.94
				5/1/2044	134,207.27	1,587.00	135,794.27				
				11/1/2044			0.00	**2044**	134,207.27	1,587.00	135,794.27
Total	90,000.00	24,821.11	114,821.11	Total	2,169,225.00	563,722.31	2,732,947.31	Total	23,847,645.92	4,162,915.03	28,010,560.95

STORMWATER UTILITY DEBT SERVICE

STORMWATER			
2012 G.O. Refunding -(5/17/12)			
Original Issue: $5,475,000; Int 2.5788%			
Stormwater Fund Portion: $455,000			
Due Date	Principal	Interest	Total
03/01/2024		3,270.00	3,270.00
09/01/2024	30,000.00	3,270.00	33,270.00
03/01/2025		2,932.50	2,932.50
09/01/2025	30,000.00	2,932.50	32,932.50
03/01/2026		2,587.50	2,587.50
09/01/2026	30,000.00	2,587.50	32,587.50
03/01/2027		2,227.50	2,227.50
09/01/2027	30,000.00	2,227.50	32,227.50
03/01/2028		1,852.50	1,852.50
09/01/2028	30,000.00	1,852.50	31,852.50
03/01/2029		1,462.50	1,462.50
09/01/2029	30,000.00	1,462.50	31,462.50
03/01/2030		975.00	975.00
09/01/2030	30,000.00	975.00	30,975.00
03/01/2031		487.50	487.50
09/01/2031	30,000.00	487.50	30,487.50
Total	240,000.00	31,590.00	271,590.00

STORMWATER			
2014 GO Bonds (6/10/14)			
Original Issue: 4,280,000; Int 2.36% (TIC)			
Stormwater Fund Portion: $905,000			
Due Date	Principal	Interest	Total
03/01/2024		5,407.50	5,407.50
09/01/2024	65,000.00	5,407.50	70,407.50
03/01/2025		4,676.25	4,676.25
09/01/2025	65,000.00	4,676.25	69,676.25
03/01/2026		3,896.25	3,896.25
09/01/2026	65,000.00	3,896.25	68,896.25
03/01/2027		3,067.50	3,067.50
09/01/2027	70,000.00	3,067.50	73,067.50
03/01/2028		2,122.50	2,122.50
09/01/2028	70,000.00	2,122.50	72,122.50
03/01/2029		1,125.00	1,125.00
09/01/2029	75,000.00	1,125.00	76,125.00
Total	410,000.00	40,590.00	450,590.00

STORMWATER			
2018 GO Corp Bond Series 2018A			
Original Issue: 6,540,000			
Stormwater Portion: $800,000			
Due Date	Principal	Interest	Total
03/01/2024		11,012.50	11,012.50
09/01/2024	35,000.00	11,012.50	46,012.50
03/01/2025		10,137.50	10,137.50
09/01/2025	35,000.00	10,137.50	45,137.50
03/01/2026		9,262.50	9,262.50
09/01/2026	35,000.00	9,262.50	44,262.50
03/01/2027		8,387.50	8,387.50
09/01/2027	35,000.00	8,387.50	43,387.50
03/01/2028		7,862.50	7,862.50
09/01/2028	40,000.00	7,862.50	47,862.50
03/01/2029		7,262.50	7,262.50
09/01/2029	40,000.00	7,262.50	47,262.50
03/01/2030		6,662.50	6,662.50
09/01/2030	50,000.00	6,662.50	56,662.50
03/01/2031		5,850.00	5,850.00
09/01/2031	50,000.00	5,850.00	55,850.00
03/01/2032		5,037.50	5,037.50
09/01/2032	50,000.00	5,037.50	55,037.50
03/01/2033		4,225.00	4,225.00
09/01/2033	50,000.00	4,225.00	54,225.00
03/01/2034		3,412.50	3,412.50
09/01/2034	50,000.00	3,412.50	53,412.50
03/01/2035		2,600.00	2,600.00
09/01/2035	55,000.00	2,600.00	57,600.00
03/01/2036		1,706.25	1,706.25
09/01/2036	55,000.00	1,706.25	56,706.25
03/01/2037		812.50	812.50
09/01/2037	50,000.00	812.50	50,812.50
Total	630,000.00	168,462.50	798,462.50

STORMWATER			
2020 GO Bond			
Original Issue: 6,540,000			
Stormwater Portion: $220,000			
Due Date	Principal	Interest	Total
06/01/2024	10,000.00	1,907.50	11,907.50
12/01/2024		1,807.50	1,807.50
06/01/2025	10,000.00	1,807.50	11,807.50
12/01/2025		1,707.50	1,707.50
06/01/2026	10,000.00	1,707.50	11,707.50
12/01/2026		1,607.50	1,607.50
06/01/2027	10,000.00	1,607.50	11,607.50
12/01/2027		1,507.50	1,507.50
06/01/2028	10,000.00	1,507.50	11,507.50
12/01/2028		1,407.50	1,407.50
06/01/2029	10,000.00	1,407.50	11,407.50
12/01/2029		1,307.50	1,307.50
06/01/2030	10,000.00	1,307.50	11,307.50
12/01/2030		1,207.50	1,207.50
06/01/2031	10,000.00	1,207.50	11,207.50
12/01/2031		1,107.50	1,107.50
06/01/2032	10,000.00	1,107.50	11,107.50
12/01/2032		1,007.50	1,007.50
06/01/2033	10,000.00	1,007.50	11,007.50
12/01/2033		907.50	907.50
06/01/2034	10,000.00	907.50	10,907.50
12/01/2034		807.50	807.50
06/01/2035	10,000.00	807.50	10,807.50
12/01/2035		707.50	707.50
06/01/2036	10,000.00	707.50	10,707.50
12/01/2036		607.50	607.50
06/01/2037	15,000.00	607.50	15,607.50
12/01/2037		457.50	457.50
06/01/2038	15,000.00	457.50	15,457.50
12/01/2038		307.50	307.50
06/01/2039	15,000.00	307.50	15,307.50
12/01/2039		157.50	157.50
06/01/2040	15,000.00	157.50	15,157.50
			0.00
Total	190,000.00	35,147.50	225,147.50

STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				Debt Service Requirement			
2022 GO Bond				2024 GO Bond				STORMWATER UTILITY			
Original Issue: $5,130,000				Original Issue: $6,350,000							
Stormwater Portion: $965,000				Stormwater Portion: $350,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	40,000.00	15,750.00	55,750.00	06/01/2024			0.00				
12/01/2024		14,950.00	14,950.00	12/01/2024			0.00	**2024**	180,000.00	73,795.00	253,795.00
06/01/2025	45,000.00	14,950.00	59,950.00	06/01/2025	25,000.00	14,010.07	39,010.07				
12/01/2025		14,050.00	14,050.00	12/01/2025		7,406.25	7,406.25	**2025**	210,000.00	89,423.82	299,423.82
06/01/2026	45,000.00	14,050.00	59,050.00	06/01/2026	10,000.00	7,406.25	17,406.25				
12/01/2026		13,150.00	13,150.00	12/01/2026		7,156.25	7,156.25	**2026**	195,000.00	76,570.00	271,570.00
06/01/2027	45,000.00	13,150.00	58,150.00	06/01/2027	10,000.00	7,156.25	17,156.25				
12/01/2027		12,250.00	12,250.00	12/01/2027		6,906.25	6,906.25	**2027**	200,000.00	69,942.50	269,942.50
06/01/2028	50,000.00	12,250.00	62,250.00	06/01/2028	10,000.00	6,906.25	16,906.25				
12/01/2028		11,250.00	11,250.00	12/01/2028		6,656.25	6,656.25	**2028**	210,000.00	63,652.50	273,652.50
06/01/2029	50,000.00	11,250.00	61,250.00	06/01/2029	10,000.00	6,656.25	16,656.25				
12/01/2029		10,250.00	10,250.00	12/01/2029		6,406.25	6,406.25	**2029**	215,000.00	56,977.50	271,977.50
06/01/2030	50,000.00	10,250.00	60,250.00	06/01/2030	10,000.00	6,406.25	16,406.25				
12/01/2030		9,250.00	9,250.00	12/01/2030		6,156.25	6,156.25	**2030**	150,000.00	49,852.50	199,852.50
06/01/2031	50,000.00	9,250.00	59,250.00	06/01/2031	10,000.00	6,156.25	16,156.25				
12/01/2031		8,250.00	8,250.00	12/01/2031		5,906.25	5,906.25	**2031**	150,000.00	44,552.50	194,552.50
06/01/2032	50,000.00	8,250.00	58,250.00	06/01/2032	10,000.00	5,906.25	15,906.25				
12/01/2032		7,500.00	7,500.00	12/01/2032		5,656.25	5,656.25	**2032**	120,000.00	39,502.50	159,502.50
06/01/2033	50,000.00	7,500.00	57,500.00	06/01/2033	15,000.00	5,656.25	20,656.25				
12/01/2033		6,750.00	6,750.00	12/01/2033		5,281.25	5,281.25	**2033**	125,000.00	35,552.50	160,552.50
06/01/2034	50,000.00	6,750.00	56,750.00	06/01/2034	15,000.00	5,281.25	20,281.25				
12/01/2034		6,000.00	6,000.00	12/01/2034		4,906.25	4,906.25	**2034**	125,000.00	31,477.50	156,477.50
06/01/2035	55,000.00	6,000.00	61,000.00	06/01/2035	15,000.00	4,906.25	19,906.25				
12/01/2035		5,175.00	5,175.00	12/01/2035		4,531.25	4,531.25	**2035**	135,000.00	27,327.50	162,327.50
06/01/2036	55,000.00	5,175.00	60,175.00	06/01/2036	20,000.00	4,531.25	24,531.25				
12/01/2036		4,350.00	4,350.00	12/01/2036		4,031.25	4,031.25	**2036**	140,000.00	22,815.00	162,815.00
06/01/2037	55,000.00	4,350.00	59,350.00	06/01/2037	20,000.00	4,031.25	24,031.25				
12/01/2037		3,525.00	3,525.00	12/01/2037		3,531.25	3,531.25	**2037**	140,000.00	18,127.50	158,127.50
06/01/2038	55,000.00	3,525.00	58,525.00	06/01/2038	20,000.00	3,531.25	23,531.25				
12/01/2038		2,700.00	2,700.00	12/01/2038		3,031.25	3,031.25	**2038**	90,000.00	13,552.50	103,552.50
06/01/2039	60,000.00	2,700.00	62,700.00	06/01/2039	25,000.00	3,031.25	28,031.25				
12/01/2039		1,800.00	1,800.00	12/01/2039		2,531.25	2,531.25	**2039**	100,000.00	10,527.50	110,527.50
05/31/2040	60,000.00	1,800.00	61,800.00	06/01/2040	25,000.00	2,531.25	27,531.25				
11/30/2040		900.00	900.00	12/01/2040		2,031.25	2,031.25	**2040**	100,000.00	7,420.00	107,420.00
05/31/2041	60,000.00	900.00	60,900.00	06/01/2041	25,000.00	2,031.25	27,031.25				
11/30/2041				12/01/2041		1,531.25	1,531.25	**2041**	85,000.00	4,462.50	89,462.50
				06/01/2042	25,000.00	1,531.25	26,531.25				
				12/01/2042		1,031.25	1,031.25	**2042**	25,000.00	2,562.50	27,562.50
				06/01/2043	25,000.00	1,031.25	26,031.25				
				12/01/2043		515.63	515.63	**2043**	25,000.00	1,546.88	26,546.88
				06/01/2044	25,000.00	515.63	25,515.63				
				12/01/2044			0.00	**2044**	25,000.00	515.63	25,515.63
Total	925,000.00	279,950.00	1,204,950.00	Total	350,000.00	184,416.33	534,416.33	Total	2,745,000.00	740,156.33	3,485,156.33

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	-	46,491	-	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	69,358	859,366	25,000	225,306	-	2,143,392	-
450-43536-57	ARPA FUNDS	22,371	16,767	41,519	18,085	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	14,661	91,667	-	-	-	-	-
	Total	106,390	1,014,291	66,519	243,391	-	2,143,392	-
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	377	19,664	71,539	40,000	70,000	20,000	30,000
450-48500-57	DONATIONS	10,000	3,700	-	2,250,000	1,005,568	-	1,189,432
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	10,377	23,364	71,539	2,290,000	1,075,568	20,000	1,219,432
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	-	3,045,800	-	5,518,172	5,550,617	865,673	806,673
450-49122-57	PREMIUM ON DEBT	-	110,931	-	-	315,036	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	805,000	805,000	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	85,000	(4,322,297)	45,000	4,266,871
	Total Other Financing	-	3,156,731	-	6,408,172	2,348,357	910,673	5,073,544
	Fund 450 - Capital Projects	**116,768**	**4,194,386**	**138,058**	**8,941,563**	**3,423,925**	**3,074,065**	**6,292,976**

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
IT CAPITAL OUTLAY								
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	186,500	35,000	39,125	39,125
	Total:	-	-	-	186,500	35,000	39,125	39,125
DPW CAPITAL OUTLAY								
450-54000-805	DPW FACILITY STUDY 2020	998	-	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	5,810	91,251	6,923	-	4,500	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	48,915	41,198	1,694	-	-	-	-
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	-	2,694	13,196	568,250	568,250	-	-
450-54000-862	FREMONT ST/RECONSTRUCTION	-	1,795	16,250	667,845	667,845	-	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	-	1,321	2,325	-	-	-	-
450-54000-864	FOREST ST/RECONSTRUCTION	-	2,532	3,811	195,700	195,700	-	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	-	117,086	296,000	296,000	2,724,940	581,548
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	-	-	-	40,000	40,000
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	6,330	269	(68)	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	9,228	247,549	2,040	-	5,320	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	32,819	974,839	46,814	-	7,491	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	42,020	-	-	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	-	-	-	-
	Total:	146,120	1,363,449	210,072	1,727,795	1,745,106	2,764,940	621,548
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	4,975	-	14,000	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	617,268	310,395	-	-
	Total:	4,975	-	14,000	617,268	310,395	-	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	859,366	-	-	23,000	-	158,000
450-57500-670	BOND ISSUE EXPENSES	-	89,921	-	-	156,141	-	-
450-57500-690	ELECTION MACHINES	-	-	25,306	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	25,000	3,697	25,000	25,000
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	22,892	20,066	-	-	-	-	-
	Total:	22,892	969,353	25,306	25,000	182,838	25,000	183,000
FACILITIES CAPITAL OUTLAY								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	-	130,000	22,000	-	119,303
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	6,055,000	1,005,070	-	5,195,000
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	-	-	100,000	100,000
	Total:	-	-	-	6,185,000	1,027,070	100,000	5,414,303
PARKS CAPITAL OUTLAY								
450-58100-808	PARK PATHWAY CONST/REPAIR	(319)	-	-	100,000	72,515	35,000	35,000
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	8,584	-	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	78,399	1,370,799	115,690	100,000	51,000	110,000	-
	Total:	86,664	1,370,799	115,690	200,000	123,515	145,000	35,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	17,396	8,290	33,367	-	-	-	-
	Total:	17,396	8,290	33,367	-	-	-	-
	Grand Total:	**278,048**	**3,711,891**	**398,434**	**8,941,563**	**3,423,925**	**3,074,065**	**6,292,976**

FUND BALANCE	127,296	609,791	349,415		4,671,712	4,626,712	404,841
Net Change-Increase/(Decrease)	(161,281)	482,495	(260,376)	-	4,322,297	(45,000)	(4,266,871)

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
441-41110-57	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	50,000	50,000	50,000
	Total Other Financing Sources	-	-	-	50,000	50,000	50,000	50,000
	Fund 440 - TID District #4	**2,126,362**	**2,000**	**-**	**50,000**	**50,000**	**50,000**	**50,000**

TID 4 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	-	18,815	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	1,733	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
441-57660-300	AFFORDABLE HOUSING GRANTS	-	-	100,000	-	75,000	-	-
441-57660-350	MISC EXPENSES	-	2,009	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 4	**50,000**	**70,824**	**151,733**	**50,000**	**125,000**	**50,000**	**50,000**
FUND BALANCE		2,076,362	2,007,539	1,930,806				
441-34300	Net Change-Increase/(Decrease)	2,076,362	(68,824)	(151,733)				

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	-	4,503	238,133	110,160	110,160	252,967	252,696
410-43581.57	PERSONAL PROPERTY TAX AID	-	-	-	53,789	53,789	53,789	53,789
	Total Taxes	-	4,503	238,133	163,949	163,949	306,756	306,485
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	8,889	11,989	(211,362)	(211,591)
	Total Other Financing Sources	-	-	-	8,889	11,989	(211,362)	(211,591)
	Fund 440 - TID District #10	**-**	**4,503**	**238,133**	**172,838**	**175,938**	**95,394**	**94,894**

TID 10 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	1,700	-	3,100	25,000	25,000
410-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	21,187	112,194	112,194	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	35,000	50,000	50,000	50,000	50,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	25,127	10,494	10,494	20,244	19,744
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	**289**	**1,850**	**83,164**	**172,838**	**175,938**	**95,394**	**94,894**
FUND BALANCE		(18,948)	(16,469)	138,500		126,511	337,873	549,464
410-34300	Net Change-Increase/(Decrease)	(289)	2,479	154,969		(11,989)	211,362	211,591

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
411-41110-57	PROPERTY TAX INCREMENT	-	26,784	64,384	45,387	45,387	76,078	278,148
411-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	7,129	7,129	7,129	7,129
	Total Taxes	-	26,784	64,384	52,516	52,516	83,207	285,277
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	-	-	-	(16,872)	(16,872)	(34,313)	(65,124)
	Total Other Financing Sources	-	-	-	(16,872)	(16,872)	(34,313)	(65,124)
	Fund 440 - TID District #11	**-**	**26,784**	**64,384**	**35,644**	**35,644**	**48,894**	**220,153**

TID 11 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(139)	3,200	1,700	-	-	3,500	3,500
411-57660-240	TID FEES-STATE OF WISCONSIN	(150)	150	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	171,759
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	10,000	25,000	25,000	25,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	24,627	10,494	10,494	20,244	19,744
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	**(289)**	**13,350**	**51,477**	**35,644**	**35,644**	**48,894**	**220,153**
FUND BALANCE		(10,998)	2,436	15,343		32,215	66,528	131,652
411-34300	Net Change-Increase/(Decrease)	(289)	13,434	12,907		16,872	34,313	65,124

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(139)	3,200	1,700	-	-	3,500	3,500
411-57660-240	TID FEES-STATE OF WISCONSIN	(150)	150	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	171,759
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	10,000	25,000	25,000	25,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	24,627	10,494	10,494	20,244	19,744
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	**(289)**	**13,350**	**51,477**	**35,644**	**35,644**	**48,894**	**220,153**
FUND BALANCE		(10,998)	2,436	15,343		32,215	66,528	131,652
411-34300	Net Change-Increase/(Decrease)	(289)	13,434	12,907		16,872	34,313	65,124

TID 12 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
412-57660-213	ARCHITECTURAL & ENGINEERING	-	2,003	3,955	-	-	-	
412-57660-214	FINANCIAL/BONDING SERVICES	6,367	-	-	-	-	-	
412-57660-219	OTHER PROFESSIONAL SERVICES	139	29,701	1,700	-	-	6,000	6,000
412-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	200,000	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	5,000	10,000	10,000	10,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	11,586	6,600	6,200	6,200	5,800	5,400
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	5,000	37,500	25,000	25,000	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	**206,656**	**53,440**	**59,905**	**41,350**	**41,350**	**46,950**	**46,550**
FUND BALANCE		(3,698)	(44,296)	39,786		46,527	129,182	212,237
412-34300	Net Change-Increase/(Decrease)	7,012	(40,598)	84,082		6,741	82,655	83,055

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	-	5,694	88,154	28,991	28,991	82,632	82,632
413-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	4,856	4,856	4,856	4,856
	Total Taxes	-	5,694	88,154	33,847	33,847	87,488	87,488
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	(3,697)		(14,798)	(14,459)
	Total Other Financing Sources	-	-	-	(3,697)	-	(14,798)	(14,459)
	Fund 440 - TID District #13	**-**	**5,694**	**88,154**	**30,150**	**33,847**	**72,690**	**73,029**

TID 13 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	1,700	-	4,900	2,000	2,000
413-57660-240	TID FEES-STATE OF WISCONSIN	150	150	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	-	-	-	-	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	79,963	30,000	31,034	70,540	70,879
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	**289**	**1,850**	**81,813**	**30,150**	**36,084**	**72,690**	**73,029**
FUND BALANCE		(10,998)	(7,154)	(813)		(3,050)	11,748	26,207
413-34300	Net Change-Increase/(Decrease)	(289)	3,844	6,341		(2,237)	14,798	14,459

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	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2024 ACT-EST	2025 ORIG BUDGET	2025 BUDGET	2025 YTD-SEP
TAXES									
414-41110-57	PROPERTY TAX INCREMENT	-	61,563	350,164	350,164	350,164	350,164	158,134	158,13
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	8,563	-
	Total Taxes	-	61,563	350,164	350,164	350,164	350,164	166,697	158,13
INTERGOVERNMENTAL REVENUES									
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	(268,752)	-	(253,014)	229,999	333,453	-
	Total Other Financing Sources	-	-	(268,752)	-	(253,014)	229,999	333,453	-
	Fund 440 - TID District #14	**-**	**61,563**	**81,413**	**350,164**	**97,150**	**580,163**	**500,150**	**158,13**

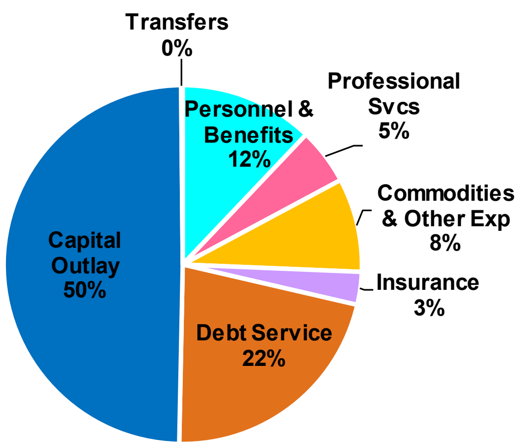
TID 14 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2024 ACT-EST	2025 ORIG BUDGET	2025 BUDGET	2025 YTD-SEP
414-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	-	1,700	-	-	-	1,97
414-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150	15
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	93,000	97,000	500,000	500,000	500,00
414-57660-519	DEVELOPER INCENTIVES	-	-	-	25,000				
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	56,263	-	-	55,013	-	-
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	-	-
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 14	**289**	**46,315**	**81,413**	**119,850**	**97,150**	**580,163**	**500,150**	**502,12**
FUND BALANCE		(10,998)	612		230,926	253,626	23,627		

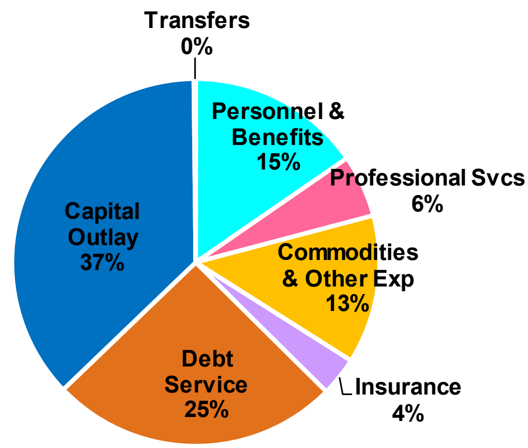
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES								
	Operating Revenues	6,847,575	6,972,895	7,341,257	7,477,185	7,489,954	7,696,555	7,887,106
	Other Revenue Sources	475,268	483,385	418,076	8,677,684	8,924,873	2,150,767	6,004,401
	Total	**7,322,843**	**7,456,279**	**7,759,333**	**16,154,869**	**16,414,826**	**9,847,323**	**13,891,507**
EXPENSES								
100	Personnel & Benefits	1,702,983	1,679,016	1,775,167	1,951,043	1,917,857	2,016,204	2,136,042
200	Professional Svcs	652,819	780,834	846,680	825,486	869,915	825,273	763,107
300	Commodities & Other Exp	734,993	696,335	810,542	1,368,330	1,366,752	1,788,536	1,823,226
500	Insurance	2,297,318	2,386,833	2,380,546	478,272	454,839	449,957	474,691
600	Debt Service	752,076	1,171,029	996,453	3,506,642	3,478,338	3,648,227	3,529,333
800	Capital Outlay	59,976	125,020	27,385	8,000,097	8,227,499	1,094,126	5,140,108
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**6,225,165**	**6,864,067**	**6,861,773**	**16,154,869**	**16,340,201**	**9,847,323**	**13,891,507**

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	2020	2021	2022	2023	2024	2025
Water Utility Superintendent	1	1	1	1	1	1
Water Lead	1	1	1	1	1	1
Operators	3	3	3	3	3	3
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.7	.7	.7	.6	.6

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	2,709,462	2,938,845	4,552,113	7,873,842	3,390,149	5,457,840	3,756,712
	Total	**2,709,462**	**2,938,845**	**4,552,113**	**7,873,842**	**3,390,149**	**5,457,840**	**3,756,712**
EXPENSES								
100	Personnel & Benefits	629,434	662,359	760,687	842,551	762,329	972,639	1,001,803
200	Professional Svcs	369,179	341,207	321,727	302,548	315,564	449,092	455,537
300	Commodities & Other Exp	449,650	551,142	333,371	1,549,933	495,345	477,850	528,350
500	Insurance	877,247	895,382	958,114	382,000	410,817	413,177	414,022
600	Debt Service	373,854	466,546	482,800	910,560	976,270	1,039,264	1,002,940
800	Capital Outlay	93,683	19,537	30,174	3,886,250	584,228	2,109,400	358,750
900	Transfers	-	-	-	-	-		
	Total	**2,793,047**	**2,936,173**	**2,886,874**	**7,873,842**	**3,544,553**	**5,461,423**	**3,761,402**
	Liquid-Operating Cash	1,091,589	1,018,086	982,527				
	Liquid-Restricted Cash	1,805,734	2,454,373	1,585,780				
	Non-Liquid-Fund Balance	8,449,906	7,928,433	10,497,824				
TOTAL FUND BALANCE		11,347,228	11,400,892	13,066,131		13,066,131	13,066,131	13,066,131
	Net Change-Increase/(Decrease)	55,357	53,663	(2,126,187)				

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	2020	2021	2022	2023
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	612,392,000 51,032,000	642,010,000 53,500,833	661,483,000 55,123,583	571,016,000 47,584,667
Water Mains in Service (2”-16”)	Feet	290,041	289,951	290,671	290,671
Water Meters in Service	Count	4,228	3,791	3,804	3,804
Hydrants	Replaced/Total	13 / 598	8 / 602	15 / 608	7 / 613
Valves	Exersized/Total	475 / 928	385 / 794	425 / 812	375 /819
Main & Svc Breaks Repaired	Number of	5	12	11	7
New Services	Number of	62	30	10	5

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- Continue in-house residential meter replacement program and cross-connection inspections. Review ways for better communication with customers on scheduling appointments.
- Continue with an outside firm to do our non-residential cross-connection program. Provide better communication to businesses on the reason for these inspections.
- Complete both private and public side water lateral material identification per DNR/EPA mandate and enter information into the EPA website by October, 2024.
- Create program and timeline to replace private and public lead laterals. Communicate with council members and affected property owners the health implications of lead laterals.
- Investigae turning the bulk water fill station from manual operation and billing to an automatic system to make it more efficient for the companies who use it.
- Monitor and review new water test standards and containment levels (like PFAS) from the EPA .

WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	(100)	-	-	-	-		
610-46461-61	METERED SALES/RESIDENTIAL	672,469	781,067	819,813	833,181	814,946	800,440	824,453
610-46462-61	METERED SALES/COMMERCIAL	106,786	137,391	132,347	138,973	139,684	134,869	138,915
610-46463-61	METERED SALES/INDUSTRIAL	640,303	573,155	673,030	668,502	813,216	623,092	641,785
610-46464-61	SALES TO PUBLIC AUTHORITIES	201,176	238,192	250,746	217,028	238,170	244,469	251,803
610-46465-61	PUBLIC FIRE PROTECTION REV	518,488	670,402	750,985	751,294	757,966	710,694	732,015
610-46466-61	PRIVATE FIRE PROTECTION REV	61,538	66,449	74,086	52,671	74,475	70,267	72,375
610-46467-61	METERED SALES/MF RESIDENTIAL	160,682	185,261	215,644	214,215	206,071	200,452	206,466
	Total Revenues	2,361,342	2,651,917	2,916,650	2,875,864	3,044,527	2,784,284	2,867,812
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	2,164	25,816	47,107	19,309	31,149	30,000	32,000
610-47420-61	INTEREST REVENUE-LEASES	1,836	824	572	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	33,000	76,522	417,763	14,925	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	7,500	-	926,491	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	18,450	17,500	13,814	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	14,920	1,144	19,934	28,000	95,000	95,000	95,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	9,468	24,036	13,159	10,000	21,348	15,000	15,000
610-47471-61	MISC SERVICE REV - TURN OFF	515	1,645	2,565	2,000	1,773	1,500	1,500
610-47474-61	OTHER REV--LABOR/MATERIAL	14,059	51,003	22,696	15,000	29,478	17,000	17,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	30	-	-		-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	10,499	13,879	13,762	10,500	10,500	11,000	11,000
610-47481-61	MISC GRANT REVENUE	232,866	-	-	1,780,555	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	1,250	9,131	7,038	2,000	410	2,000	2,000
610-47483-61	LEASE REVENUE	20,012	20,012	17,158	20,012	-	17,158	17,158
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	3,004,445	-	2,261,900	536,250
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	25,127	10,494	10,494	20,244	19,744
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	24,627	10,494	10,494	20,244	19,744
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	79,963	79,963	79,963	70,540	70,879
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	44,465	-	55,013	55,013	53,763	57,388
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	(78,545)	-	58,207	(5,763)
	Total Other Revenue Sources	348,120	286,928	1,635,462	4,997,978	345,623	2,673,556	888,900
	610 - Water Utility	**2,709,462**	**2,938,845**	**4,552,113**	**7,873,842**	**3,390,149**	**5,457,840**	**3,756,712**

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	18,883	23,610	33,374	23,290	36,168	28,847	29,713	
610-61600-112	WAGES/OVERTIME	2,010	2,530	2,816	5,152	2,232	5,076	5,228	
610-61600-310	OFFICE & OPERATING SUPPLIES	308	844	88	1,500	-	1,000	1,000	
610-61600-350	REPAIR/MTN EXPENSES	47	430	41	500	-	500	500	
	Total Source Of Supply Exp.	21,247	27,413	36,319	30,442	38,401	35,423	36,441	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	37,610	43,313	53,247	45,582	54,079	50,255	51,763	
610-61620-112	WAGES/OVERTIME	-	79	-	64	-	59	61	
610-61620-220	UTILITIES	209,850	209,015	207,795	183,000	230,307	215,000	220,000	
610-61620-310	OFFICE & OPERATING SUPPLIES	353	1,905	29	2,000	4,776	7,500	7,500	
610-61620-350	REPAIR/MTN EXPENSE	201,060	44,113	57,351	1,227,000	36,435	63,000	121,000	A
	Total Pumping Operations Exp.	448,873	298,426	318,422	1,457,646	325,597	335,814	400,324	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	18,084	24,366	30,186	23,090	32,311	27,401	28,223	
610-61630-112	WAGES/OVERTIME	-	-	223	35	-	166	171	
610-61630-154	PROFESSIONAL DEVELOPMENT	-	142	93	-	384	5,000	5,000	
610-61630-310	WATER TESTING & OP SUPPLIES	12,014	13,744	8,090	25,000	11,979	45,000	45,000	
610-61630-341	CHEMICALS	33,399	33,221	35,221	38,500	33,077	45,000	50,000	
610-61630-350	Repair/Maint Expense	22,180	267,724	19,813	14,000	107,826	20,000	-	B
	Total Water Treatment Op	85,676	339,196	93,627	100,624	185,577	142,567	128,394	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	640	918	886	904	881	912	939	
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	
	Total Transmission Expenses	640	918	886	904	881	912	939	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	2,399	3,097	3,566	2,768	3,343	3,201	3,297	
610-61650-112	WAGES/OVERTIME	-	558	68	450	-	464	478	
610-61650-350	REPAIR/MTN EXPENSE	34,762	65,531	64,725	70,000	96,428	73,500	70,000	C
	Total Reservoirs Mtn. Expense	37,161	69,187	68,358	73,218	99,770	77,165	73,775	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	13,419	27,857	23,127	22,305	17,968	22,261	22,929	
610-61651-112	WAGES/OVERTIME	186	167	1,390	1,404	1,014	1,705	1,756	
610-61651-113	TEMPORARY WAGES	189	-	-	-	-	-	-	
610-61651-350	REPAIR/MTN EXPENSE	45,308	36,880	42,041	45,000	64,084	50,000	50,000	
	Total Mains Mtn. Expense	59,101	64,903	66,558	68,708	83,066	73,966	74,685	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	33,620	16,746	19,667	22,531	19,343	23,494	24,199	
610-61652-112	WAGES/OVERTIME	1,294	115	293	1,207	1,006	848	873	
610-61652-350	REPAIR/MTN EXPENSE	22,711	6,711	18,829	35,000	49,609	-	-	D
	Total Services Mtn. Expenses	57,625	23,572	38,790	58,739	69,957	24,342	25,072	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	18,898	21,151	23,564	21,236	30,413	25,337	26,097	
610-61653-112	WAGES/OVERTIME	-	40	21	32	96	97	100	
610-61653-210	CONTRACTUAL SERVICES	15,505	-	13,569	20,000	-	107,500	107,500	E
610-61653-350	REPAIR/MTN EXPENSE	3,563	5,255	5,436	3,500	20,229	10,000	10,000	
	Total Meters Mtn. Expenses	37,966	26,446	42,590	44,768	50,738	142,934	143,697	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	8,078	22,925	12,875	14,730	9,176	14,732	15,174	
610-61654-112	WAGES/OVERTIME	18	701	702	963	222	1,162	1,197	
610-61654-113	WAGES TEMPORARY	279	-	-	-	-	-	-	
610-61654-350	REPAIR/MTN EXPENSE	9,927	6,449	8,969	15,000	25,562	15,000	15,000	
	Total Hydrants Mtn. Expenses	18,302	30,075	22,546	30,694	34,960	30,893	31,370	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	198	339	886	628	1,762	685	705	
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
	Total Meter Reading Expenses	198	339	886	628	1,762	685	705	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	37,924	52,732	51,951	48,273	49,282	49,489	50,974	
610-61902-112	WAGES/OVERTIME	-	99	-	-	-	-	-	
	Total Acct. & Collecting Exp.	37,924	52,831	51,951	48,273	49,282	49,489	50,974	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,562	8,408	5,877	11,701	5,023	7,181	8,538	
610-61903-310	INFO TECH & OPERATING SUPPLIES	161	74	-	-	100	100	100	
610-61903-325	PUBLIC EDUCATION	96	195	251	215	307	250	250	
610-61903-361	AMR GATEWAY SERVICES	9,934	23,827	15,081	19,500	16,483	75,000	85,000	
610-61903-362	CREDIT/DEBIT CARD EXPENSES	12,013	12,510	13,210	9,368	-	13,000	14,000	
	Total Customer Accounts Exp.	26,767	45,014	34,419	40,784	21,912	95,531	107,888	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	125,280	123,777	146,914	177,584	146,247	214,094	220,516	
610-61920-154	PROFESSIONAL DEVELOPMENT	-	187	227	-	-	500	500	
	Total Administrative Expenses	125,280	123,964	147,141	177,584	146,247	214,594	221,016	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,374	608	1,259	1,305	2,308	2,210	2,135	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,304	4,000	5,349	5,712	4,918	5,451	5,614	
610-61921-310	OFFICE & OPERATING SUPPLIES	9,611	11,981	16,111	8,500	8,661	10,000	10,000	
	Total Office Supplies Expense	14,289	16,589	22,719	15,517	15,888	17,661	17,749	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	109,240	97,384	69,628	62,750	58,452	92,750	92,750	F
610-61923-211	PLANNING	8,000	8,500	8,500	8,500	8,500	8,500	8,500	G
610-61923-212	GIS SERVICES	5,920	5,500	5,500	5,500	5,500	5,500	5,500	H
	Total Outside Services Emp.	123,160	111,384	83,628	76,750	72,452	106,750	106,750	
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	23,238	21,955	25,091	28,500	25,817	28,177	29,022	
	Total Insurance Expense	23,238	21,955	25,091	28,500	25,817	28,177	29,022	
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	153,552	139,171	176,899	177,829	146,169	244,683	252,023	
610-61926-590	SOC SEC TAXES EXPENSE	32,236	36,401	40,130	39,322	45,007	43,006	44,297	
	Total Employee Benefits	185,789	175,571	217,029	217,151	191,176	287,689	296,320	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	5,266	4,455	1,874	5,000	3,216	5,000	5,000	
	Total Employee Training Exp.	5,266	4,455	1,874	5,000	3,216	5,000	5,000	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	8,263	6,007	3,623	2,550	-	3,500	3,500	
	Total PSC Assessment	8,263	6,007	3,623	2,550	-	3,500	3,500	
MISC. GENERAL EXPENSES / 610-61930									
610-61930-540	LOSS ON DISPOSAL OF ASSET	-	-	-	-	-	-	-	
610-61930-550	DEPRECIATION EXPENSE	341,300	344,743	382,676	-	-	-	-	
610-61930-551	DEPRECIATION EXPENSE-CIAC	142,196	151,065	152,544	-	-	-	-	
610-61930-590	TAXES	338,276	341,219	357,673	353,500	385,000	385,000	385,000	
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-	
	Total Misc. General Expenses	821,772	837,027	892,893	353,500	385,000	385,000	385,000	
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	2,345	2,002	4,055	5,050	2,609	6,000	6,000	
610-61933-351	FUEL EXPENSE	9,998	8,490	6,864	7,800	8,764	10,000	10,000	
	Total Transportation Expenses	12,343	10,492	10,919	12,850	11,373	16,000	16,000	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	128,324	131,442	149,481	170,260	143,245	170,458	175,571	
610-61935-112	WAGES/OVERTIME	75	-	-	60	252	136	141	
610-61935-113	WAGES/TEMPORARY	1,836	-	90	22,392	125	22,392	23,064	
610-61935-116	ON CALL PAY	12,723	13,212	13,004	13,346	12,763	13,444	13,847	
610-61935-118	CLOTHING ALLOWANCE	4,155	3,042	3,096	2,900	4,328	2,900	2,987	
610-61935-154	ORGANIZATION MEMBERSHIPS	1,934	1,901	1,913	2,500	828	3,000	3,000	
610-61935-220	UTILITIES	3,160	1,785	626	1,530	556	1,500	1,500	
610-61935-350	REPAIR/MTN EXPENSE	19,861	9,257	17,165	15,000	3,987	20,000	20,000	
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	-	-	-	
	Total General Plant Mtn. Exp.	172,067	160,640	185,375	227,988	166,084	233,830	240,110	
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	2,560	3,686	7,364	4,214	4,899	4,836	4,981	
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61936-810	CAPITAL EQUIPMENT	1,358	18,016	19,672	116,000	157,439	243,500	81,000	I
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	84,879	(378)	7,203	-	213,418	300,000	40,000	J
610-61936-822	INVENTORY PURCHASES	-	1,579	-	-	-	-	-	
610-61936-823	METER PURCHASES	7,446	319	3,300	3,770,250	213,371	1,565,900	237,750	K
	Total Capital Outlay/Construct	96,244	23,223	37,538	3,890,464	589,127	2,114,236	363,731	
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	481,300	655,067	670,224	655,596	
610-61950-620	INTEREST ON DEBT	219,965	416,019	370,519	428,185	321,203	369,040	347,343	
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	-	-	-	-	
610-61950-630	DEBT SERVICE EXP/AMORTATION	650	-	-	-	-	-	-	
610-61950-650	BOND ISSUE/PAYING AGENT EXP	153,239	50,526	112,281	1,075	-		-	
	Total Debt Service Costs	373,854	466,546	482,800	910,560	976,270	1,039,264	1,002,940	
WATER UTILITY EXPENSE TOTALS		**2,793,047**	**2,936,173**	**2,885,983**	**7,873,842**	**3,544,553**	**5,461,423**	**3,761,402**	

WATER UTILITY EXPENSE NOTES			2026		2027	
PUMPING OPERATIONS EXPENSES / 610-61620						
A						
	Well Performance Testing		-		7,500	FB
	Hydrant Install at East Tower	CIP	-		50,000	Bond
	Maintenance service agreement for backup generators.	CIP	25,000	Bond	25,000	Bond
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	FB	3,500	FB
	Regular maintenance		35,000	FB	35,000	FB
		Total:	**63,000**		**121,000**	
WATER TREATMENT OPERATIONS EXP / 610-61630						
B						
	Well 7 pump room heater	CIP	20,000	Bond	-	
		Total:	**20,000**		**-**	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650						
C	Tower contracts for East and Southwest towers.		68,500	FB	70,000	FB
	Well 9 Holding Tank Maintenance	CIP	5,000	Bond	-	
		Total:	**73,500**		**70,000**	
SERVICES MTN. EXPENSES / 610-61652						
D		**Total:**	**-**		**-**	
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653						
E	Well house meter yearly testing		2,500	FB	2,500	FB
	Meter Reading	CIP	80,000	Bond	80,000	Bond
	Large meter testing yearly requirement distribution.		25,000	FB	25,000	FB
		Total:	**107,500**		**107,500**	
OUTSIDE SERVICES EMPLOYED / 610-61923						
F	Audit, Consultants		40,000	FB	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	FB	30,250	FB
	Leak Study	CIP	7,500	Bond	7,500	Bond
	SCADA consultant	CIP	15,000	Bond	15,000	Bond
		Total:	**92,750**		**92,750**	
G	Engineering transfer to General Fund	**Total:**	**8,500**	FB	**8,500**	FB
H	GIS transfer to General Fund		4,250	FB	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	FB	1,250	FB
		Total:	**5,500**		**5,500**	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810						
I	Fire hydrant replacement	CIP	75,000	Bond	75,000	Bond
	New service vehicle	CIP	75,000	Bond	-	
	Skidsteer lease	CIP	6,000	Bond	6,000	Bond
	Scada Upgrade	CIP	48,500	Bond	-	
	New Trash Pump	CIP	5,000	Bond	-	
	Enclosed Water material hauling trailer	CIP	8,000	Bond	-	
	Computers	CIP	3,000	Bond	-	
	Snowplow for Skid Steer	CIP	7,000	Bond	-	
	Pneumatic contol cut off saw	CIP	16,000	Bond	-	
		Total:	**243,500**		**81,000**	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820						
J	New Storage Shed Bathroom	CIP	30,000	Bond	-	
	Bulk fill station	CIP	150,000	Bond	-	
	Fire Hydrant painting	CIP	40,000	Bond	40,000	Bond
	Paving well 9 road	CIP	80,000	Bond	-	
		Total:	**300,000**		**40,000**	
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823						
K	Residential meters	CIP	150,000	Bond	150,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	Bond	35,000	Bond
	Main improvement - Elkhorn Roundabout	CIP	75,000	Bond	-	
	Putnam Street Reconstruction	CIP	176,000	Bond	-	
	Hyer Lan Reconstruction	CIP			17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	Bond	-	
	Douglas Court Reconstruction	CIP	-		16,250	Bond
	Scott Street Improvements	CIP			18,750	Bond
	Prospect/Universal Water Main Replacement	CIP	449,400	Bond	-	
		Total:	**1,565,900**		**237,750**	
			2,480,150		764,000	
			218,250	FB	227,750	
			2,261,900	Bond	536,250	
			2,480,150		764,000	
		CIP	2,261,900		536,250	

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.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Utility Superintendent	1	1	1	1	1	1
Lab Operator	1.5	1.5	1.5	1.5	1.3	1.3
Wastewater Operator	5	5	5	5	5	5
Administrative Assistant (70%)	.7	.7	.7	.7	.7	.7
Seasonal	.6	.6	.6	.6	.3	.3

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES								
	Total Revenues	4,160,133	4,193,260	4,265,452	9,688,833	9,668,088	4,616,530	4,739,151
	Total	**4,160,133**	**4,193,260**	**4,265,452**	**9,688,833**	**9,668,088**	**4,616,530**	**4,739,151**
EXPENSES								
100	Personnel & Benefits	827,137	765,784	846,605	917,410	860,498	934,886	979,364
200	Professional Svcs	360,102	373,502	424,091	501,160	511,221	493,577	419,889
300	Commodities & Other Exp	204,641	181,125	202,475	199,087	181,880	192,321	208,881
500	Insurance	1,358,808	1,379,772	1,349,696	55,837	66,337	57,361	77,651
600	Debt Service	547,517	688,283	457,640	2,209,943	2,214,728	2,339,509	2,339,509
800	Capital Outlay	33,571	30,927	6,911	5,805,397	5,758,799	598,876	713,858
	Total	**3,331,776**	**3,419,392**	**3,287,418**	**9,688,833**	**9,593,463**	**4,616,530**	**4,739,151**
	Liquid-Operating Cash	1,216,574	1,023,833	1,729,372		2,291,756		
	Liquid-Restricted Cash	4,355,159	7,902,240	5,978,614		3,230,115		
	Non-Liquid-Fund Balance	13,130,475	10,654,502	12,850,622		14,698,187		
FUND BALANCE		18,702,208	19,580,574	20,558,608		20,220,058	20,250,873	20,384,292
	Net Change-Increase/(Decrease	828,357	878,367	978,034		(338,550)	30,815	164,233

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		2018	2019	2020	2021	2022
Televising Sanitary Sewer Main	% of Total Length (Mi)	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles	4% 2.1 miles	0% 0.0 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles	33% 17.1 miles	26% 13.6 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles	35% 18.1 miles	0% 0 miles
Manhole Inspections	% of Total # Completed	33% 446	33% 541	40% 541	33% 446	28% 352
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	Gal / Month (Millions)	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD	67.3 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l	.142 mg/l

GOALS & OBJECTIVES
2024/2025 OUTLOOK

- For phosphorus complance, the utility continues to work towards the final end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- 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. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- 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.
- In recent years staff has worked hard at updating the information in the GIS system. The goal is to continue updating by providing maintenance records and updated locations when sewers are reconstructed.
- 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.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability. The utility is currently working with an engineering firm to develop a long-term plan.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,963,681	1,965,548	1,962,460	1,952,162	1,927,274	1,963,896	1,983,535
620-41112-62	COMMERCIAL REVENUES	1,048,029	1,037,831	1,097,908	1,491,849	1,081,202	1,061,256	1,071,869
620-41113-62	INDUSTRIAL REVENUES	182,622	150,871	159,402	161,762	160,859	164,298	165,941
620-41114-62	PUBLIC REVENUES	747,139	736,603	763,914	676,090	695,906	749,219	756,711
620-41115-62	PENALTIES	18,829	19,562	19,837	19,732	20,648	19,409	19,603
620-41116-62	MISC REVENUES	96,089	129,257	137,527	154,985	126,879	120,957	122,167
620-41117-62	SEWER CONNECTION REVENUES	5,472	98,496	34,656	1,824	131,328	46,208	46,670
	Total Revenues	4,061,860	4,138,169	4,175,703	4,458,403	4,144,095	4,125,244	4,166,496
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	9,480	113,086	222,194	84,582	143,957	105,000	101,000
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	4,929	-	8,931	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	11,252	8,077	9,193	11,600	16,213	12,200	12,600
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	145,000	1,319,774		-
620-42218-62	GRANT PROCEEDS	110,667	6,120	1,629,799	203,800	-	-	-
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(164,233)			
	Total Revenues/Other Sources	131,399	127,283	1,866,115	280,749	1,488,875	117,200	113,600
	620 - Wastewater Utility	**4,193,260**	**4,265,452**	**6,041,818**	**4,739,151**	**5,632,970**	**4,242,444**	**4,280,096**

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-SEPT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	150,573	150,782	175,917	254,497	134,168	183,598	305,369	314,530
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,533	50,231	48,285	55,309	39,148	53,571	57,647	59,377
620-62810-118	METER READING SALARIES	7,213	6,561	6,148	-	-	-	-	-
620-62810-154	PROFESSIONAL DEVELOPMENT	-	851	1,569	-	683	911	500	500
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,348	12,287	14,184	10,201	12,651	16,868	14,500	14,500
620-62810-220	PLANNING	12,000	12,500	12,500	12,500	-	12,500	12,500	12,500
620-62810-221	GIS SERVICES/EXPENSES	6,500	7,314	5,887	4,750	6	4,750	4,600	4,750
620-62810-222	SAFETY PROGRAM-ALL DPW	-	1,050	-	-	-	-	-	-
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	5,936	11,075	5,949	13,690	6,722	8,963	9,410	10,672
620-62810-225	TELECOM/INTERNET/COMMUNICATION	2,177	3,110	4,933	5,406	3,355	4,473	4,885	5,031
620-62810-310	OFFICE SUPPLIES	8,055	11,357	8,070	6,631	12,756	17,008	6,000	7,000
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	743	-	-	7,500	7,500	-	-
620-62810-356	JOINT METER EXPENSE	10,499	13,879	13,762	19,535	-	19,000	19,000	19,000
620-62810-362	CREDIT/DEBIT CARD EXPENSES	19,564	20,373	21,514	25,503	32,426	43,234	25,000	25,000
620-62810-519	INSURANCE EXPENSE	45,494	57,191	61,705	70,000	63,282	63,282	66,691	68,692
620-62810-550	DEPRECIATION EXPENSE	1,326,998	1,286,828	1,260,613	-	-	-	-	-
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	-
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,770,115	1,713,288	1,770,115	1,793,340	1,791,400
620-62810-620	INTEREST ON DEBT	571,305	507,767	500,074	538,791	274,026	538,791	470,329	426,003
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	116,978	(50,126)	24,112	30,603	-	-		-
620-62810-820	CAPITAL IMPROVEMENTS	6,377	(786)	35,285	213,657	1,387,883	1,850,510	974,157	217,157
620-62810-821	CAPITAL EQUIPMENT	-	7,697	747	340,000	29,950	39,933	209,000	445,000
620-62810-822	EQUIP REPL FUND ITEMS	2,178	-	-	10,201	-	-		
620-62810-825	SEWER REPAIR/MAINT FUNDING	18,425	-	44,562	150,000	19,858	26,477	125,000	150,000
620-62810-826	OPERATING RESERVE FUNDING	3,515	-	-	-	-	-	-	-
620-62810-830	AMR GATEWAY SERVICES	432	-	-	-	-	-	-	-
620-62810-930	TRANSFER TO WATER FUND	-	-	-	-	-	-	-	-
	Total Adm./General Expenses	2,362,100	2,110,683	2,245,816	3,531,387	3,737,702	4,661,485	4,097,928	3,571,112
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	82,482	67,615	93,355	91,615	65,455	89,570	95,076	97,929
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
620-62820-117	LONGEVITY PAY	500	-	-	-	-	-	-	-
620-62820-120	EMPLOYEE BENEFITS	183,950	183,440	232,694	242,347	158,254	216,558	317,973	327,513
620-62820-154	PROFESSIONAL DEVELOPMENT	3,031	2,363	2,366	4,000	2,440	3,253	4,500	4,500
620-62820-219	PROFESSIONAL SERVICES	18,972	29,190	11,926	2,550	17,918	23,890	31,250	28,750
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,798	4,243	-	3,878	-	-	-	-
620-62820-310	OFFICE & OPERATING SUPPLIES	2,493	1,821	2,381	3,060	1,485	1,981	3,100	3,200
	Total Supervisory/Clerical	295,226	288,672	342,723	347,451	245,552	335,252	451,900	461,891
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	80,420	85,784	73,419	71,150	60,924	83,370	71,090	73,222
620-62830-112	WAGES/OVERTIME	1,591	2,076	1,107	2,913	308	421	3,130	3,223
620-62830-222	ELECTRICITY/LIFT STATIONS	10,692	11,233	13,540	13,000	8,678	11,570	13,100	13,200
620-62830-295	CONTRACTUAL SERVICES	2,704	6,483	10,394	8,600	133	177	16,500	8,600
620-62830-353	REPR/MTN - LIFT STATIONS	5,380	1,385	2,217	14,281	1,778	2,370	14,281	14,281
620-62830-354	REPR MTN - SANITARY SEWERS	4,430	2,041	5,807	6,631	11,800	15,734	6,750	7,000
620-62830-355	REP/MAINT-COLLECTION EQUIP	4,476	2,593	8,341	7,000	2,617	3,489	9,000	9,000
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-
	Total Collection System O&M	109,692	111,594	114,826	123,574	86,237	117,132	133,850	128,527

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-SEPT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
	Total Collection System O&M	123,357	109,692	111,594	143,039	122,612	139,392	123,574	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	58,487	34,334	33,795	38,915	37,756	39,790	28,029	
620-62840-112	OVERTIME	1,644	4,296	4,983	6,437	2,597	6,582	6,991	
620-62840-116	ON-CALL PAY	12,228	12,387	12,404	13,346	12,489	13,346	13,346	
620-62840-118	CLOTHING ALLOWANCE	4,684	4,158	2,805	4,278	4,142	4,321	4,700	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	45	-	2,500	
620-62840-156	LIFE INSURANCE	-	(3)	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	155,230	142,746	148,302	141,400	142,000	142,814	142,814	
620-62840-223	NATURAL GAS/PLANT	48,150	49,858	35,310	40,400	40,400	40,804	40,804	
620-62840-310	OFFICE & OPERATING SUPPLIES	14,380	13,702	15,280	16,800	15,000	17,300	17,300	H
620-62840-341	CHEMICALS	14,672	22,275	30,820	33,000	25,000	34,000	34,000	I
620-62840-342	CONTRACTUAL SERVICES	6,196	10,139	6,930	12,100	12,100	12,100	12,100	J
620-62840-351	FUEL EXPENSES	6,605	8,855	6,076	7,500	7,000	7,575	7,575	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	644	-	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	102	-	1,010	5,000	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	7,870	7,280	5,676	7,575	4,632	7,651	7,651	
	Total Treatment Plant Oper.	330,791	310,130	302,381	322,761	308,160	327,303	318,830	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	90,583	66,785	81,598	75,696	111,131	77,399	67,678	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	-	74	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	32,663	44,876	60,850	112,250	112,250	77,250	59,250	L
620-62850-342	LUBRICANTS	1,639	2,287	2,828	3,030	3,030	3,060	3,060	
620-62850-357	REPAIRS & SUPPLIES	62,344	33,156	71,829	26,200	26,200	24,400	29,000	M
	Total Maint./Treatment Equip.	187,229	147,104	217,178	217,176	252,611	182,109	158,988	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	12,530	8,351	4,526	9,465	3,505	9,678	3,754	
620-62860-112	WAGES/OVERTIME	117	159	110	-	-	-	-	
620-62860-113	SEASONAL WAGES	6,134	6,218	12,352	14,400	9,044	14,724	14,400	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,575	1,616	1,616	
620-62860-245	CONTRACTUAL REPAIRS	6,876	5,028	7,546	6,000	4,000	6,060	6,060	
620-62860-355	EQUIPMENT	2,560	737	586	2,525	1,000	2,550	2,550	
620-62860-357	REPAIRS & SUPPLIES	18,152	25,013	2,305	7,500	8,030	7,575	7,575	
	Total Maint-Build & Grounds	47,944	47,082	28,999	41,490	27,154	42,203	35,955	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	73,549	80,340	142,146	91,059	64,623	93,108	117,896	
620-62870-112	WAGES/OVERTIME	608	1,127	1,596	1,689	795	1,727	2,239	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	5,718	2,571	25,678	18,000	18,000	18,180	10,000	
620-62870-310	LAB & OPERATING SUPPLIES	8,352	9,011	10,642	7,500	9,000	-	9,000	K
	Total Laboratory Expense	88,228	93,050	180,062	118,249	92,418	113,015	139,136	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	2,162	-	-	1,010	1,010	1,020	1,020	
620-62880-357	REPAIRS & SUPPLIES	468	-	-	1,010	1,528	1,020	1,020	
	Total Power Generation Exp.	2,630	-	-	2,020	2,538	2,040	2,040	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	775	339	512	-	253	-	-	
620-62890-112	WAGES/OVERTIME	55	-	-	-	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	45	-	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	31,094	53,721	46,346	50,000	56,000	79,750	79,750	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	621	948	989	2,020	-	2,040	2,040	
	Total Sludge Application Exp.	32,590	55,008	47,847	52,020	56,253	81,790	81,790	

WASTEWATER UTILITY EXPENSE NOTES			2026		2027	
A	Planning/Eng/Transfer to GF	Total:	12,500		12,500	
B	GIS Technician/Transfer GF	Total:	4,600		4,750	
C	Capital Improvements					
	Johns Water Main		16,657	Fund Balance	16,657	Fund Balance
	Grating Repair Drywell		-		20,000	CIP
	Wims Upgrade		15,000	CIP	-	
	Overhead Garage Door		60,000	CIP	-	
	Roof Work (Digester Cover)		45,000	CIP	-	
	Water Quality Trading		-		75,000	
	Jefferson Street Construction		837,500	CIP	-	
	Hyer Lane Reconstruction		-		17,750	CIP
	Douglas Court Reconstruction		-		16,250	CIP
	Scott Street Improvements		-		18,750	CIP
	Design 2027		-		52,750	
		Total:	974,157		217,157	
D	Capital Equipment					
	Installation of RAS pump No.4		140,000	CIP	-	
	Mower Replacement		17,000	CIP	-	
	Portable Pump		22,000	CIP	-	
	Tanker Truck Replacement		-		120,000	CIP
	UV Upgrades		-		50,000	CIP
	Centrifuge Cake Pump Rebuild		-		18,000	CIP
	Aeration Basin Diffusers		13,000	CIP	7,000	CIP
	Denitrification Pump		17,000	CIP	-	
	Sludge Thickener/Dewatering		-		250,000	CIP
		Total:	209,000		445,000	
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		10,000		10,000	
	MEG membership		1,800		1,800	
	GIS enhancements		2,500		-	
	Prairie Inspection		1,200		1,200	
	Professional Services		15,000		15,000	
		Total:	31,250		28,750	
G	Collection System - Contractual Services					
	Generator Maintenance- even numbered years		3,500		600	
	Vactor Maint.		6,200		1,200	
	Cross Connection Inspection Service (340 @ $8.82)		3,000		3,000	
	Lift Station pump rebuild		3,800	CIP	3,800	CIP
		Total:	16,500		8,600	
H	Operating Supplies					
	Process Sensors/Ortho Analyzer reagents		4,000		4,000	
	Other		13,500		13,500	
		Total:	17,500		17,500	
I	Chemicals - Polymer & Alum	Total:	35,000		36,000	
J	Treatment Plant Operations Contractual Services					
	Software support - Hach-$4,800		4,800		4,800	
	Meter calibrations		1,400		1,400	
	Uniform Service		5,500		5,500	
	Other		1,500		1,500	
		Total:	13,200		13,200	
K	Lab and Operating Supplies	Total:	9,500		9,500	
L	Equipment - Contractual Services					
	Thickner Feed Pump Maint		3,000		3,000	
	Plant Boiler Maint.		4,000		4,000	
	Plant Generator Maint.		-		4,000	
	General electrical services		4,000		4,000	
	Centrifuge Maintenance		20,000	CIP	72,000	CIP
	Other		15,000		15,000	
		Total:	46,000		102,000	
M	Equipment - Repairs and Supplies					
	Electric motor rebuilds		1,000		1,400	
	Other		30,000		30,000	
		Total:	31,000		31,400	
N	Biosolids - Contract Land Application	Total:	80,000		125,000	
			1,605,207		1,201,357	

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		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	553,558	555,037	558,107	1,180,063	538,916	818,202	1,022,752
	Total	**553,558**	**555,037**	**558,107**	**1,180,063**	**538,916**	**818,202**	**1,022,752**
EXPENSES								
100	Personnel & Benefits	283,798	266,203	328,475	314,127	316,076	381,565	392,772
200	Professional Svcs	38,153	81,382	42,179	40,670	28,150	41,497	41,731
300	Commodities & Other Exp	65,561	56,925	69,338	64,412	39,979	60,700	60,700
500	Insurance	129,814	135,468	143,842	15,040	14,394	15,446	16,000
600	Debt Service	108,892	72,267	92,282	279,264	368,347	271,570	269,943
800	Capital Outlay	410	937	35,432	441,550	256,699	4,658,600	441,550
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**651,628**	**638,182**	**736,548**	**1,180,063**	**1,048,645**	**5,454,378**	**1,247,696**
	Liquid-Operating Cash	642,970	413,853	(17,194)				
	Liquid-Restricted Cash	-	-	-				
	Non-Liquid-Fund Balance	3,854,567	4,000,538	4,253,144				
FUND BALANCE		4,497,536	4,414,391	4,235,950		4,235,950	4,235,950	4,235,950
	Net Change-Increase/(Decre	(58,964)	(83,145)	(408,073)				

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2020	2021	2022	2023	2024/thru Oct
Structural Storm Water Facilities	19	19	19	31	31
Street Sweeping Miles & Tons*	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons	2356 Miles / 539 Tons	1905 Miles / 358 Tons
Street Sweeping Hours*	19	417	104	615.5	456
*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**	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons	293 / 18.6 Tons	305 / 15.8 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
2024/2025 OUTLOOK

- Storm Sewer Maintenance Tracking – 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.
- Communicate with Private Post-Storm Water Management Device property owners on the need to clean and maintain their devices to be in compliance with City and DNR requirements.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
630-41110-63	RESIDENTIAL REVENUES	207,115	205,029	205,385	205,285	206,580	303,822	379,778
630-41112-63	COMMERCIAL REVENUES	144,864	148,415	149,893	149,233	151,215	220,865	276,082
630-41113-63	INDUSTRIAL REVENUES	73,029	73,041	73,204	73,095	73,428	108,181	135,226
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,448	102,283	102,270	102,270	102,271	151,360	189,200
630-41115-63	PENALTIES	5,236	5,402	5,507	5,955	5,422	8,813	11,016
630-41116-63	OTHER REVENUES	17,000	17,000	17,000	17,000	-	25,160	31,450
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	Total Revenues	549,692	551,171	553,259	552,839	538,916	818,202	1,022,752
REVENUES/OTHER SOURCES								
630-42110-63	INTEREST INCOME	-	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	-	-	-	-	-	-
630-42213-63	MISC INCOME	3,866	3,866	4,848	2,000	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	183,674	-		
630-49940-63	LOAN PROCEEDS	-	-	-	-	-		
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	441,550	-		
	Total Revenues/Other Sources	3,866	3,866	4,848	627,224	-	-	-
	630 - Stormwater Util	**553,558**	**555,037**	**558,107**	**1,180,063**	**538,916**	**818,202**	**1,022,752**

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	66,100	69,655	81,581	87,456	82,033	105,633	108,801	
630-63300-116	ACCOUNTING/FINANCE SALARIES	19,756	21,506	19,972	28,463	17,711	29,512	30,398	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	78,614	59,975	111,308	86,696	79,611	117,667	121,197	
630-63300-154	PROFESSIONAL DEVEOPMENT	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,010	3,754	1,367	1,500	3,633	2,520	2,550	
630-63300-220	ENGINEERING/PLANNING- TO GF	8,500	8,500	8,500	8,500	-	8,500	8,500	A
630-63300-221	GIS EXPENSES	5,700	6,160	6,160	6,160	-	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	151	536	4,510	-	4,317	4,521	
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	-	-	-	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	4,473	4,620	5,840	4,080	5,790	4,000	4,000	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,214	2,750	2,228	2,846	2,658	2,800	2,800	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,746	2,859	3,020	2,635	-	2,600	2,600	
630-63300-519	INSURANCE EXPENSES	10,527	11,877	11,411	13,000	11,727	13,446	14,000	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	78,918	72,267	80,987	279,264	368,347	271,570	269,943	C
630-63300-913	ERF TRANSFER-DPW ERF	25,000	25,000	25,000	25,000	25,000	25,000	25,000	D
	Total Adm./General Expenses	305,558	289,074	357,910	550,110	596,510	593,724	600,469	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	24,013	27,199	27,916	25,144	21,366	26,156	26,941	
630-63310-351	FUEL EXPENSES	2,431	1,355	549	2,000	1,200	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	355	-	1,854	2,000	-	2,000	2,000	
630-63310-550	DEPRECIATION EXPENSE	117,144	121,028	130,431	-	-	-	-	
	Total Street Cleaning Exp.	143,943	149,582	160,751	29,144	22,566	30,156	30,941	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	27,059	15,546	12,166	14,589	71,409	36,617	37,715	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	20,943	62,818	25,616	20,000	24,516	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,096	5,195	5,251	5,200	6,973	5,300	5,300	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	12,619	4,314	4,212	5,101	2,060	5,000	5,000	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,144	2,564	2,000	2,040	2,667	2,000	2,000	
630-63440-670	BOND ISSUE EXPENSES	29,974	-	11,295	-	-	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	410	937	35,432	441,550	256,699	4,658,600	441,550	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	
	Total Stormwater Maintenance	98,244	91,373	95,972	488,480	364,324	4,727,517	511,565	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	61,423	62,389	70,293	71,779	39,167	57,981	59,720	
630-63600-113	SEASONAL WAGES	6,832	9,933	5,238	-	4,780	8,000	8,000	
630-63600-310	OFFICE & OPERATING SUPPLIES	6,000	7,034	7,927	8,000	10,237	5,000	5,000	
630-63600-351	FUEL EXPENSES	2,448	2,182	2,347	2,550	1,718	2,000	2,000	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	27,180	26,615	36,110	30,000	9,343	30,000	30,000	
	Total Compost Site/Yard Wastes	103,882	108,153	121,915	112,329	65,245	102,981	104,720	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	
	Total Lake Manage/Maintenance	-	-	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		**651,628**	**638,182**	**736,548**	**1,180,063**	**1,048,645**	**5,454,378**	**1,247,696**	

STORMWATER UTILITY EXPENSE NOTES			2026	2027	
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		271,570	269,943	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:				
	Putnam Street Reconstruction		90,800	-	
	Jefferson Street Reconstruction		237,800	-	
	Starin Park Underground Detention-Construction		3,625,000	-	
	Prospect/Universal Water Main Replacement		360,000	-	
	Detention Basin Dredging		345,000	345,000	
	N Harmony Lane Reconstruction		-	12,000	
	Harmony Drive Reconstruction		-	11,500	
	S Harmony Lane Reconstruction		-	20,500	
	Hyer Lane Reconstruction		-	17,550	
	Douglas Court Reconstruction		-	16,250	
	Scott Street Improvements		-	18,750	
		Total:	**4,658,600**	**441,550**	**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 Factor 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.