

2026-2027 BUDGET BRIEFING





2026-2027 BUDGET BRIEFING

- 10/9/2025 – FINANCE COMMITTEE MEETING (1 OF 3) [VIDEO](#)
 - FIRE/EMS, PUBLIC WORKS, UTILITIES, NEIGHBORHOOD SERVICES, ECONOMIC DEVELOPMENT
- 10/14/2025 – FINANCE COMMITTEE MEETING (2 OF 3) [VIDEO](#)
 - POLICE, PARKS & RECREATION
- 10/15/2025 – FINANCE COMMITTEE MEETING (3 OF 3) [VIDEO](#)
 - LIBRARY, ADMINISTRATION, MEDIA SERVICES, ELECTIONS, SHARED-RIDE TAXI
- **10/21/2025 – CITY MANAGER DRAFT BUDGET PRESENTATION**
- 10/28/2025—FINANCE COMMITTEE MEETING (FINAL BUDGET REVIEW)
 - CIP, LAKES, CAPITAL PROJECT FUND, DEBT SERVICE, TRANSFERS, GENERAL FUND
- 11/4/2025 – FORMAL PRESENTATION OF THE BUDGET
- 11/18/2025 – APPROVAL AND ADOPTION OF THE BUDGET

2026-2027 BUDGET BRIEFING



GFOA Budget Award

Award Recognizes Budget as a:

- Policy Document
- Financial Plan
- Operations Guide
- Communication Device

Six-Time Award Recipient:

- 2018 Budget
- 2019 Budget
- 2020 Budget
- 2021 Budget
- 2022-2023 Budget
- 2024-2025 Budget

2026-2027 BUDGET BRIEFING

BUDGET = RESOURCE MANAGEMENT TOOL



Policy

Operations



Performance

Strategy





2026-2027 BUDGET BRIEFING

2025 TAX BILL BREAKDOWN



State of Wisconsin
(0%)

Jefferson County
(17%)

Whitewater Unified
School District (42%)

Tech College (4%)

City of Whitewater
(37%)



2026-2027 BUDGET BRIEFING

2025 TAX BILL BREAKDOWN



State of Wisconsin
(0%)

Walworth County
(14%)

Whitewater
Unified School
District (44%)

Tech College (3%)

City of Whitewater
(39%)





2026-2027 BUDGET BRIEFING

GUIDING PRINCIPLES:

- Deliver a Balanced Budget
- Maintain a Prudent Fund Balance
- Align Budget Initiatives Strategic Goals
- Manage Debt Responsibly
- Sustain Infrastructure Investment
- Promote Transparency and Accountability
- Encourage Efficiency and Innovation
- Maintain Competitive and Fair Compensation



2026-2027 BUDGET BRIEFING

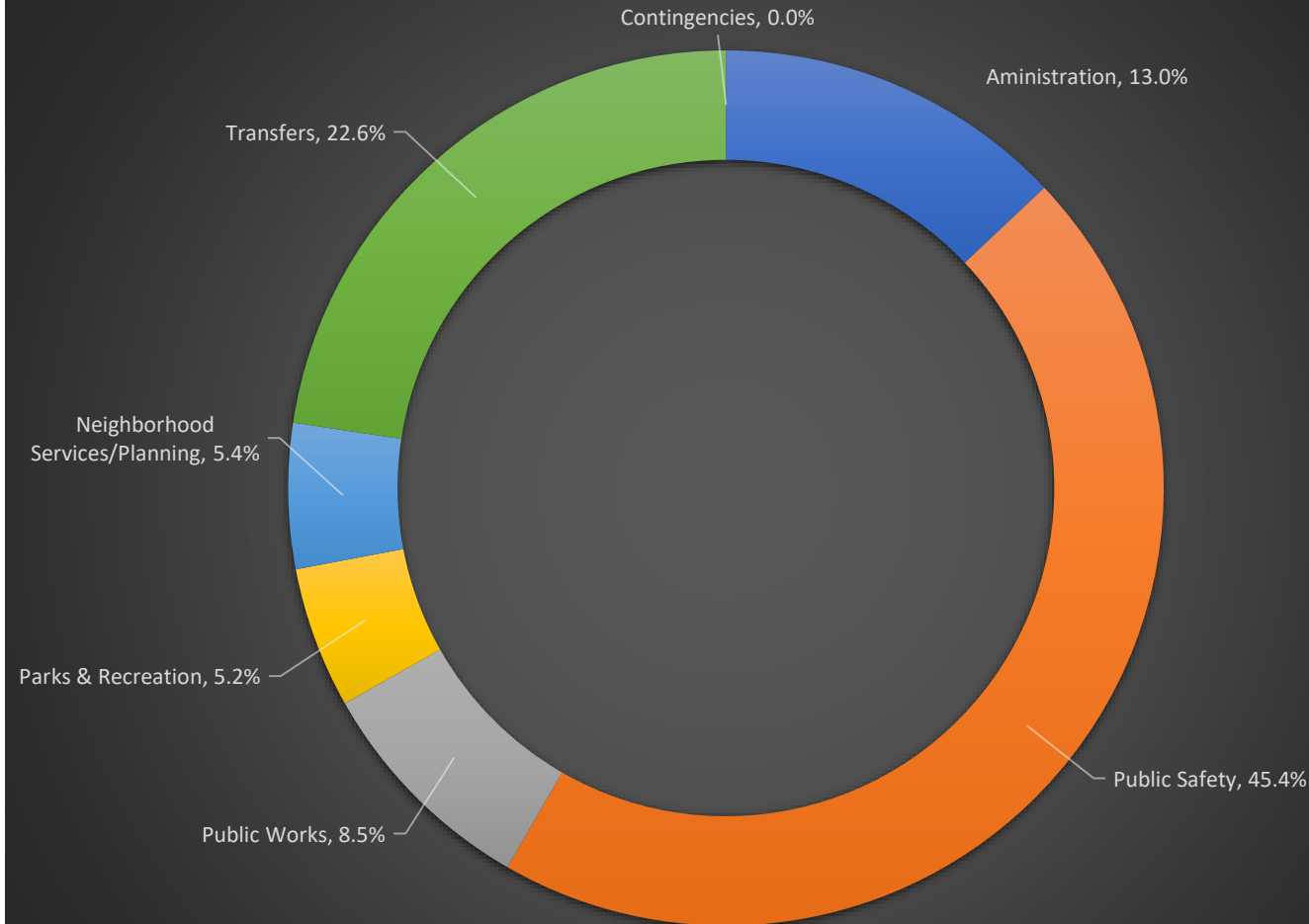
General Fund Budget – Notable Items

- 3% Wage Allowances
- Health Insurance
- Prefunding



2026-2027 BUDGET BRIEFING

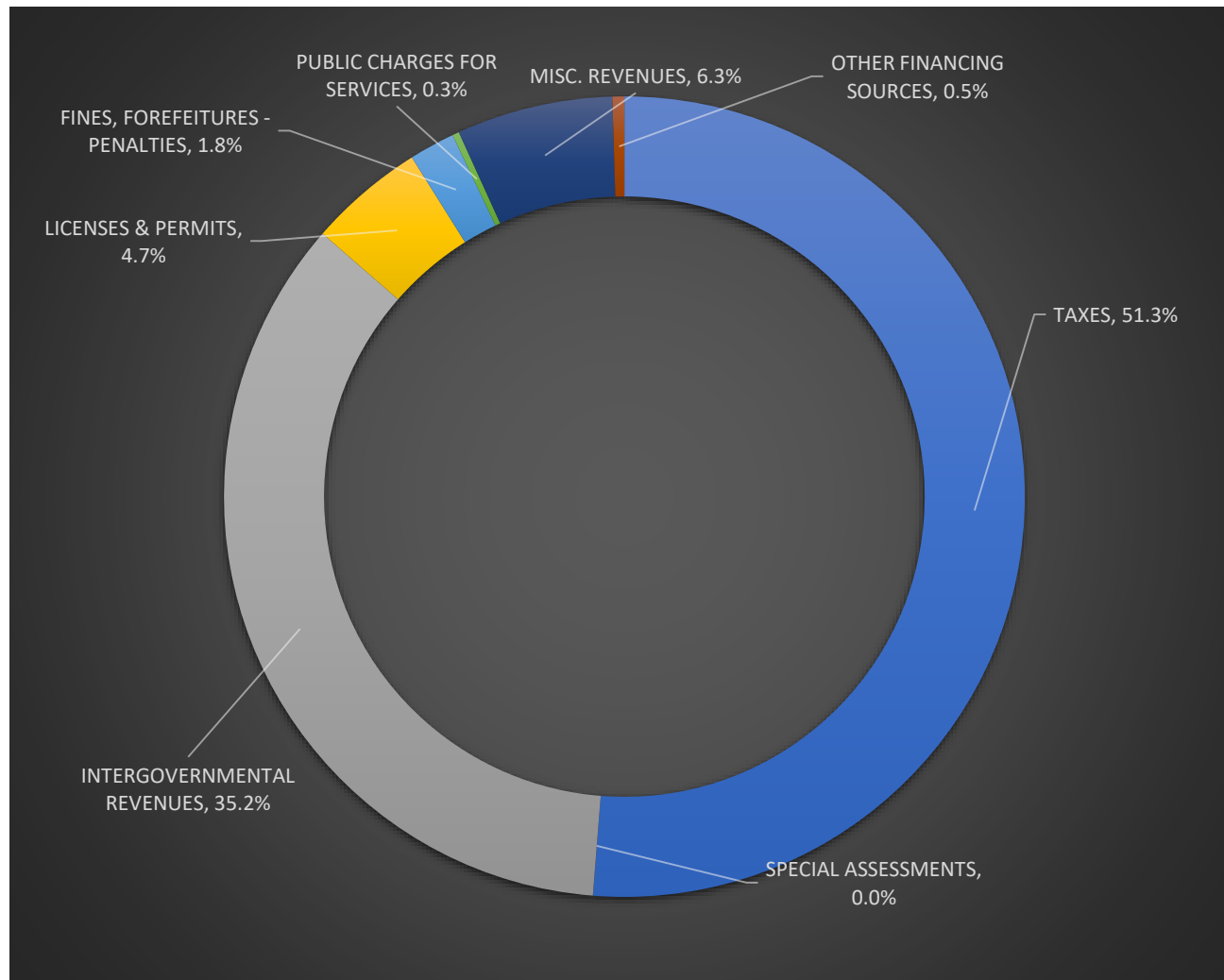
2026 GENERAL FUND EXPENDITURES



DEPT %	% CHG
ADMINISTRATION 13%	-1%
PUBLIC SAFETY 45.4%	+3.4%
PUBLIC WORKS 8.5%	-0.5%
PARKS & RECREATION 5.2%	-0.8%
NEIGHBORHOOD SERVICE/PLANNING 5.4%	+3.4%
TRANSFERS 22.6%	-4.4%
CONTINGENCIES 0%	0%



2026-2027 BUDGET BRIEFING



2026 GENERAL FUND REVENUES

REVENUE TYPE %	% CHG
TAXES 51%	0%
SPECIAL ASSESSMENTS 0%	0%
INTERGOVERNMENTAL REVENUES 35%	-3%
LICENSES & PERMITS 5%	+4%
FINES, FOREFEITURES –PENALTIES 2%	0%
PUBLIC CHARGES FOR SERVICES 0%	0%
MISC. REVENUES 6%	-1%
OTHER FINANCING SOURCES 0%	0%



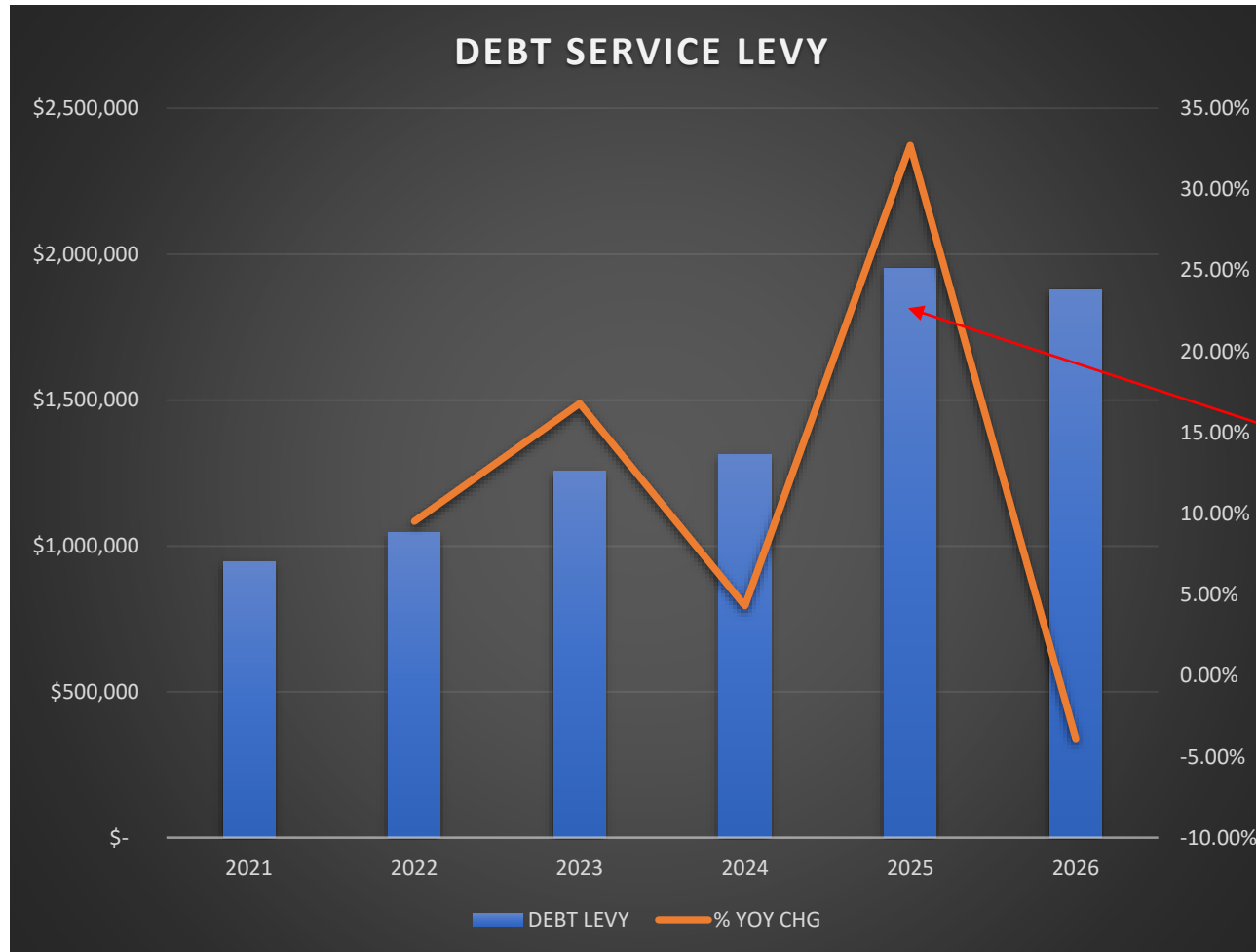
2026-2027 BUDGET BRIEFING



VOTER
APPROVED
REFERENDUMS



2026-2027 BUDGET BRIEFING



DEBT SERVICE LEVY YOY CHANGE

INFLATIONARY PRESSURES →
RELIANCE ON BORROWING

\$3M LIBRARY RENOVATION



2026-2027 BUDGET BRIEFING

CITY PROPERTY TAX LEVY

	2025	2026	YOY CHG \$	YOY CHG %
OPERATIONS LEVY	4,507,730	5,864,269	1,356,539	30.1%
DEBT SERVICE LEVY	<u>1,952,572</u>	<u>1,879,330</u>	<u>(73,242)</u>	-3.8%
TOTAL	6,460,302	7,743,599	1,283,297	19.9%
ASSESSED VALUE	1,014,038,650	1,089,275,576	75,236,926	7.4%
BLENDED MILL RATE	6.51	7.54	0.74	11.6%



2026-2027 BUDGET BRIEFING

	(BUDGET YEAR)	
	ACTUAL	ESTIMATE
WALWORTH COUNTY	2025	2026
CITY'S MILL RATE	6.57	7.52

Walworth County

ASSESSED VALUE	2025 MILL RATE	2026 ESTIMATE	YOY \$ CHG
150,000	986	1,128	143
200,000	1,314	1,504	190
250,000	1,643	1,880	238
300,000	1,971	2,256	285
350,000	2,300	2,632	333
400,000	2,628	3,008	380
450,000	2,957	3,384	428
500,000	3,285	3,760	475

ASSESSED VALUES 949,451,676

CITY TAX LEVY 7,137,527

MILL RATE 7.52



2026-2027 BUDGET BRIEFING

	(BUDGET YEAR)	
	ACTUAL	ESTIMATE
JEFFERSON COUNTY	2025	2026
CITY'S MILL RATE	6.12	7.72

Jefferson County

ASSESSED VALUE	2025 CITY TAXES	2026 ESTIMATE	YOY \$ CHG
150,000	918	1,158	240
200,000	1,224	1,544	320
250,000	1,530	1,930	400
300,000	1,836	2,316	480
350,000	2,142	2,702	560
400,000	2,448	3,088	640
450,000	2,754	3,474	720
500,000	3,060	3,860	800

ASSESSED VALUES 139,823,900

CITY TAX LEVY 1,080,128

MILL RATE 7.72

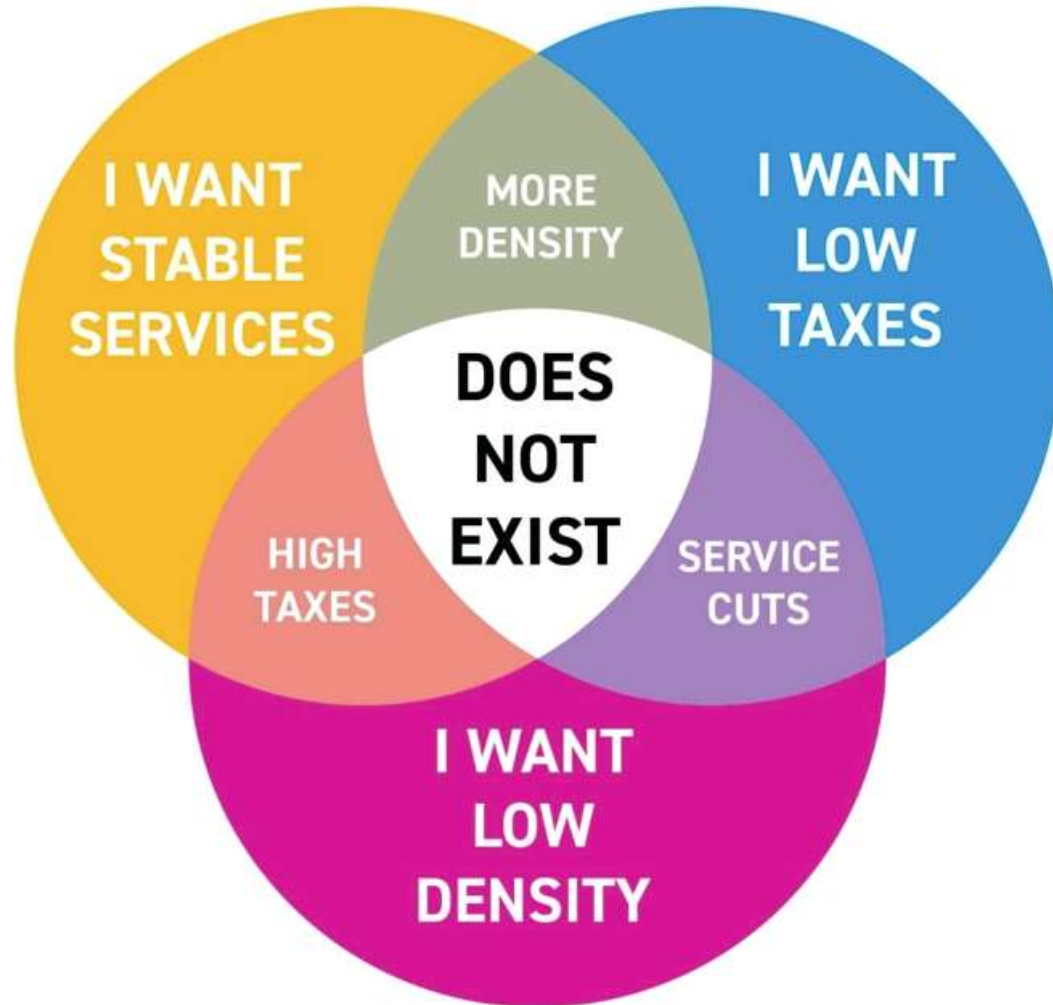


2026-2027 BUDGET BRIEFING

➤ **Budget Concerns for the Future**

- Lakes Management
- Shared-Ride Program
- Rising Health Care Costs
- Infrastructure and Equipment Replacement

2026-2027 BUDGET BRIEFING



- Stable, high quality services
- Low taxes, and
- Low-density development



QUESTION/ANSWER

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