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**CITY MANAGER**

JOHN S. WEIDL

**WHITewater COMMON COUNCIL**

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

**PREPARED BY**

Rachelle Blicht	Finance Director
Karen Dieter	Comptroller

**CONTRIBUTORS**

John S Weidl	City Manager
Brad Marquardt	DPW Director
Dan Meyer	Police Chief
Kevin Boehm	Parks & Recreation Director
Karri Anderberg	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
Jim Bergner	Water Superintendent
Stacey Lunsford	Library Director
Ben Mielke	Wastewater Superintendent
Finance Department and City Staff	

**COMMENTS & QUESTIONS****Finance Department**

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Whitewater, WI 53190

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Whitewater  
Wisconsin**

For the Fiscal Year Beginning

**January 01, 2023**



**Executive Director**

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

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

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

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

### Primary Objectives for the 2024-2025 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 it's 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 vital for the success of the organization. The past 12 months the city has witnessed a significant amount of turnover. Although the current turnover rate might appear as an opportunity for the city to reduce previously allocated expenses, the resulting cost to the organization is significantly higher. The cost of turnover in 2023 was \$516,004.21. Therefore, retaining our current staff and recruiting qualified applicants will help decrease this cost.

**5. Align future Expenditures with Available Resources**

The city has successfully budgeted for 2024 reductions in revenues totaling \$487,000 including, the Municipal Service Payments (MSP) from the State tied to police services, totaling approximately \$217,000, from UWW for dispatch services, totaling approximately \$200,000, and from the State for the Expenditure Restraint Program (ERP) totaling approximately \$70,000. The MSP and ERP payments are projected to return in 2025 and the UWW payment is a permanent reduction. The city is required to adapt to these budgetary reductions while simultaneously upholding its commitments to other services, the staff, and ensuring the safety of our community.

### Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2024 and 2025. As many of our funding sources are reliant on annual budget year cycles, we have estimated amounts for 2025 at the same level as 2024 or using conservative growth assumptions. While staff will not update and publish a revised budget document for 2025, staff will evaluate and update all revenue and expenditure values for the 2025 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2025 tax levy and appropriation of 2025 spending at a Public Hearing in November of 2024.

## General Fund Overview (Revenues)

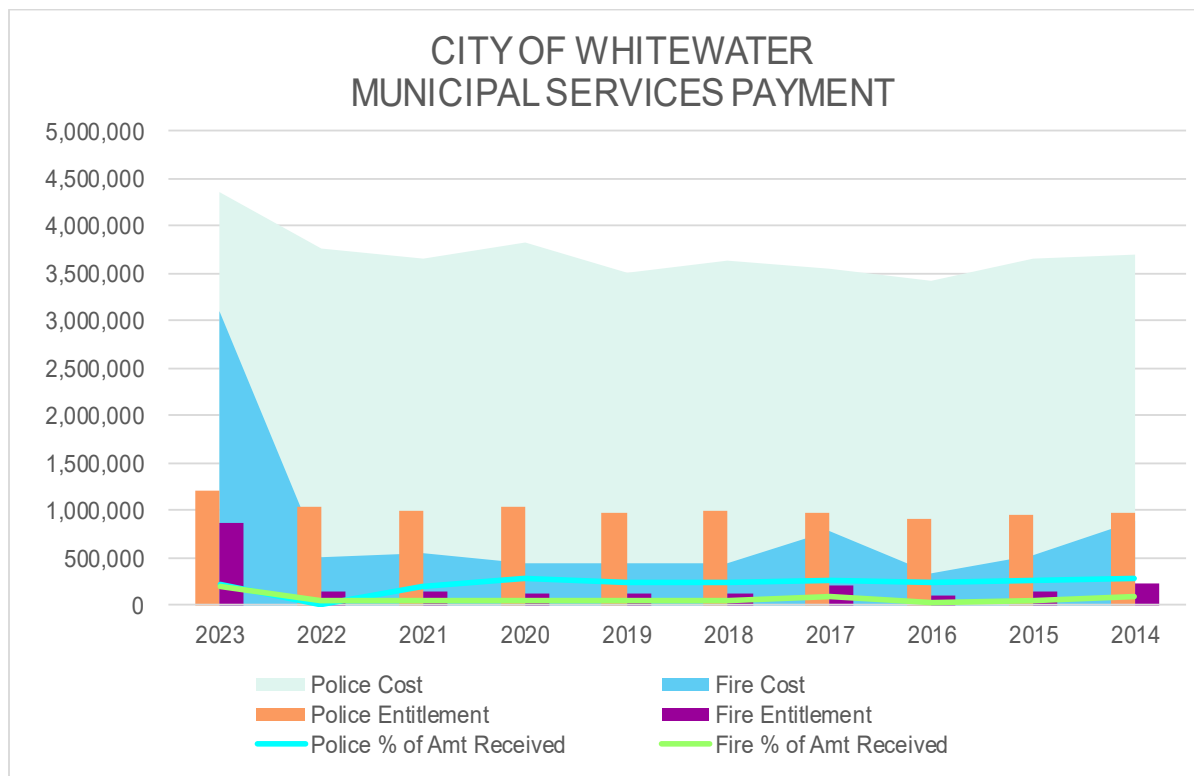
All General Fund Revenues are detailed on pages 49-50. Significant Revenue elements include:

**Property Tax Levy.** The 2024 Budget includes a property tax levy of \$5,852,362. Property tax is the single largest source of funding for local services representing 47% 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 \$4,538,657 for 2024. This is an increase of \$38,909 or 0.8% from 2023. 2025 will see another increase of \$45,981.
  - 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 2024 Debt Service levy totals \$1,313,705 in 2024 representing an increase of \$56,600 over 2023. The projected 2025 Debt Service levy is \$1,667,247 an increase of \$353,542 vs. 2024. The 2024 increase 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 33% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
  - a. County and Municipal Aid: expected to increase by \$698,110 to \$3,534,954.
  - b. Utility Aid: expected to remain static for a total of \$394,892
  - 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 2024 GTA payment is estimated to increase by \$8,392 to \$580,479.
4. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. Collections are strong in 2023 due to both the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
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 2024 total \$81,260, similar to 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 2024 payment from the State of Wisconsin is for services provided by the City in 2022 and is estimated to be \$7,331. A decrease of \$185,451. This is due to an MOU between the City and the University which constituted “payment for services” and precluded the City from a payment in 2024. The MOU’s were cancelled and the MSP payment should resume in 2025 to former levels.

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



### General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 112 in the following three groups:
  - **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. The City prefunded several transfers for 2024 in 2023 due to 2024 budget constraints mostly due to the loss of 2024 MSP and University MOU revenue. We will receive MSP in 2025 but the University revenue will forever be lost.
  - **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2024 transfer for debt service will be \$1,313,705, an increase of \$56,600 or 4.5% compared to 2023.
  - **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 utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF program permits local municipalities to choose one of the state's Health plan offerings to efficiently deliver competitive benefits to local employees. Health insurance expense budgeted for 2024 total \$1,228,736 across the entire City organization, an increase of \$302,232 or 24.6% over 2023. This represents a combination of increased premiums and plan enrollment of 13 additional staff. The General Fund's portion is approximately \$572,964.

The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional deductible plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDDP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Savings realized for HRA utilization below 100% for 2022 was \$67,877.

- 2) **Employee Wage Rates.** The 2024 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 remain the same for 2024 at \$115,509. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>Experience Modification Factor</b>	1.19	1.43	1.10	0.97	0.73	0.72

- 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. The 2024 Budget includes a Contingency provision of \$57,000 to cover anticipated wage increases for police union members that did not receive an increase in 2023 due to ongoing union contract negotiations. 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 23.7% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

### Additional Highlights for 2024-2025

**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 2024-2025 Budget period. The majority of capital projects approved for 2024 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2024-2025 Budget are grouped in the following graphic by payer/funding source and funding type.

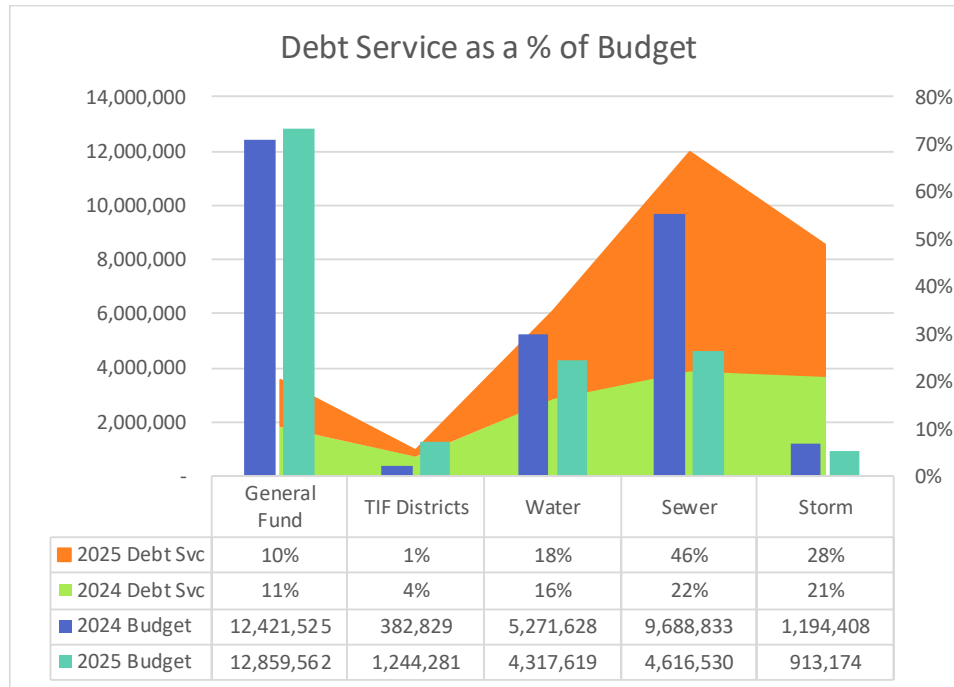
# COMMUNITY PROFILE

# BUDGET MESSAGE



2024-2025 Biennial CIP Budget									
Project Description	Levy	Water	Sewer	StormWat	TID 10	Debt Total	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
Boat Motor Replacement						-		3,000	3,000
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		45,000				45,000		45,000	90,000
Fire Parking Lot Cameras						-		15,000	15,000
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	46,000	266,625
Jefferson Street Reconstruction	40,000	40,000	40,000	40,000		160,000			160,000
Lake Shoreline Restoration	210,000					210,000			210,000
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						-		135,000	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
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
Vanderlip Lift Station Replacement			2,100,000			2,100,000	2,100,000	630,342	4,830,342
Variable Frequency Drive for Wells 5 & 9						-		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	2,143,392		3,020,940
Wastewater Various Projects						-	15,100	255,000	270,100
Wastewater Roof Replacement Program			105,000			105,000		65,000	170,000
Wastewater Sludge Thickener/Dewatering						-	200,000		200,000
Water Various Projects						-		94,000	94,000
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
Wastewater Watermain Special Assessment						-		33,314	33,314
Well 6, 8, and 9 Improvements						-		639,000	639,000
Well 7 Modification		1,275,000				1,275,000			1,275,000
	7,163,101	2,359,500	2,245,000	686,700	-	12,454,301	9,381,037	5,620,350	27,455,688

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



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors used to determine affordability include compliance with General Obligation debt limits per state statute, City Policy and impact on property taxes. This long-term financial plan has been updated including a forecast through 2028. Applying these same affordability principles to 2024-2033 planning period, approved debt-funded capital spending is summarized below.

	2022-2023		2024-2025 CIP	
	Principal Retirement	Replacement Ratio	Proposed 2024-2025	Above/(Below) Target
Debt Funded Levy	1,629,953	439%	7,163,101	5,533,148
Water	1,317,600	179%	2,359,500	1,041,900
Sewer	3,702,663	61%	2,245,000	(1,457,663)
Stormwater	310,000	222%	686,700	376,700
	<u>6,960,216</u>		<u>12,454,301</u>	<u>5,494,085</u>

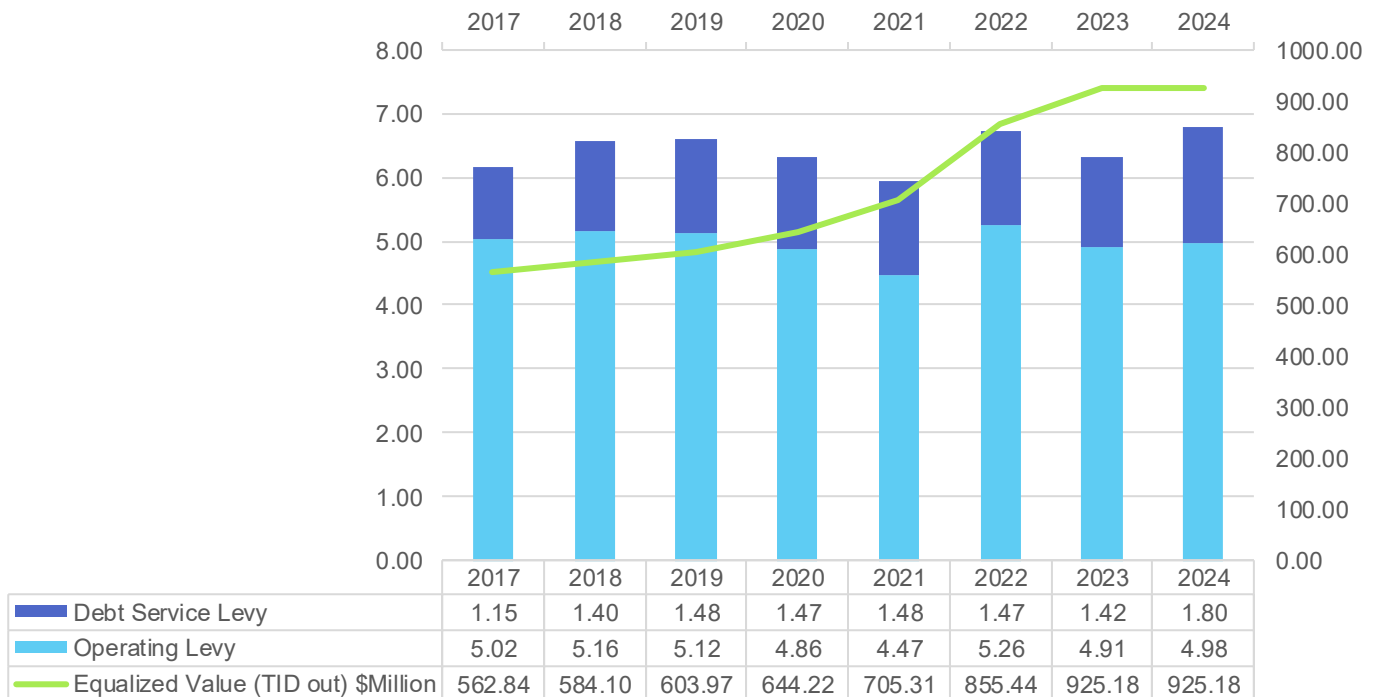
Approved 2024-2025 debt-funded projects are significantly above target debt-retirement levels. Most of the projects are too large and cannot be accommodated with a 1:1 ratio of new debt to retired debt.

- 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

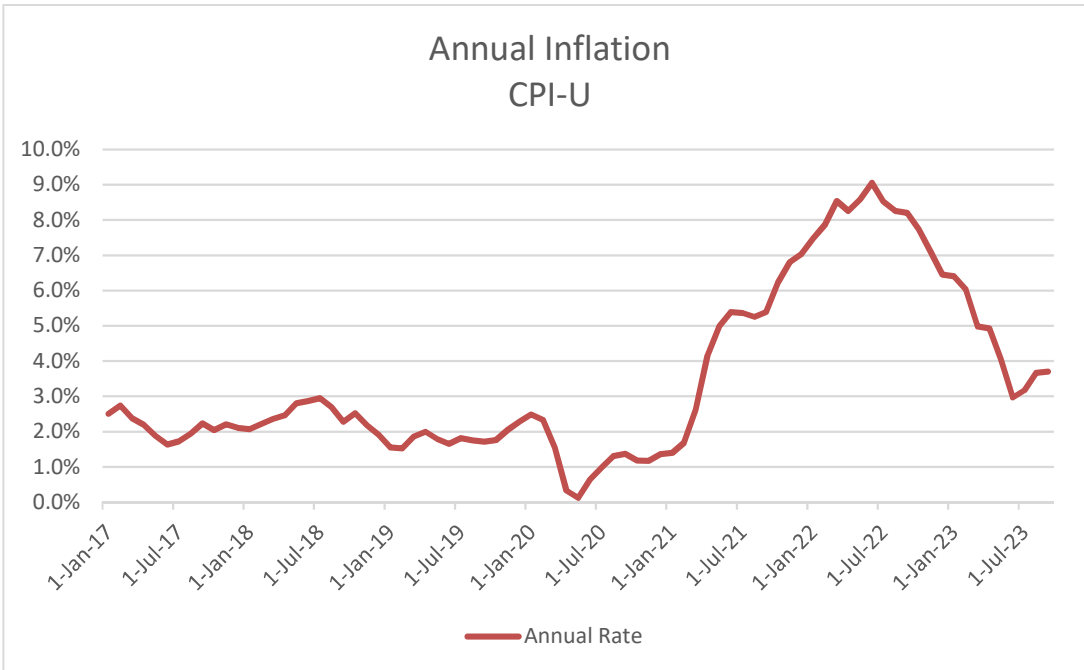
was reallocated to the Water Utility in 2023 and a clean water fund loan in the amount of \$4.2M with principle forgiveness of \$2.1M will be used for this project - 93% of new sewer debt.. This project is recommended to resolve a sewer force main failure at the Vanderlip lift station. This lift station 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.

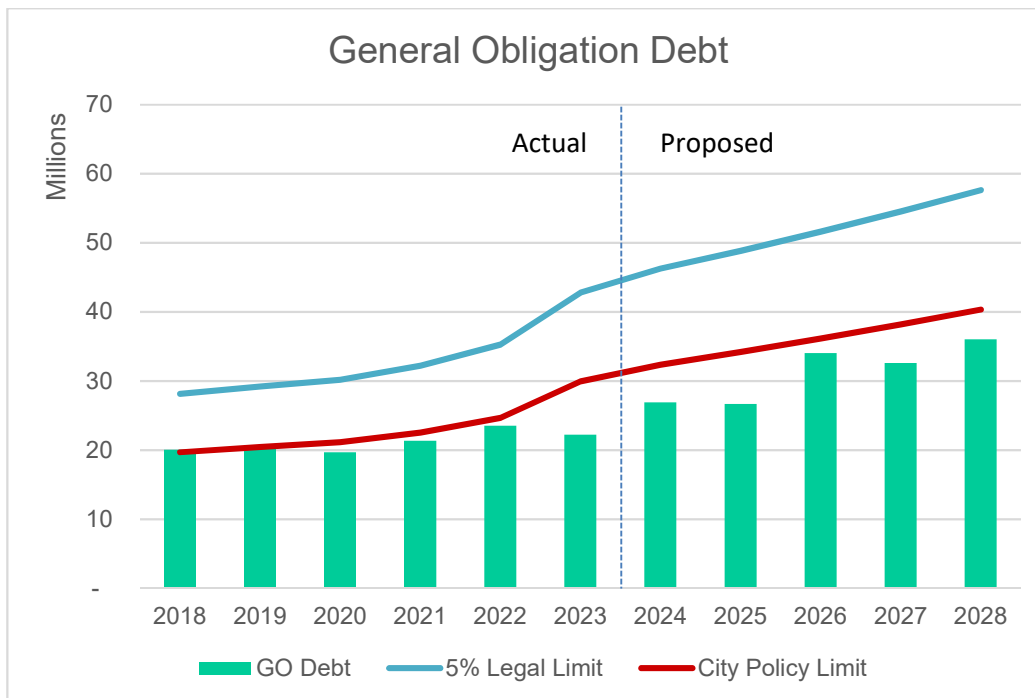
Property Values and Tax Rate by Tax Year



- 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, it is imperative to conduct a comprehensive needs assessment, followed by the formulation of a strategic plan to effectively address these identified needs.
- **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 are working on a contract for increased funding over the next six years. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Employee Wages and Classification**. While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range. Efforts are being made to complete a salary study of all positions and ranges in 2024 along with other strategies to increase retention.
- **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.

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 2024 and 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.

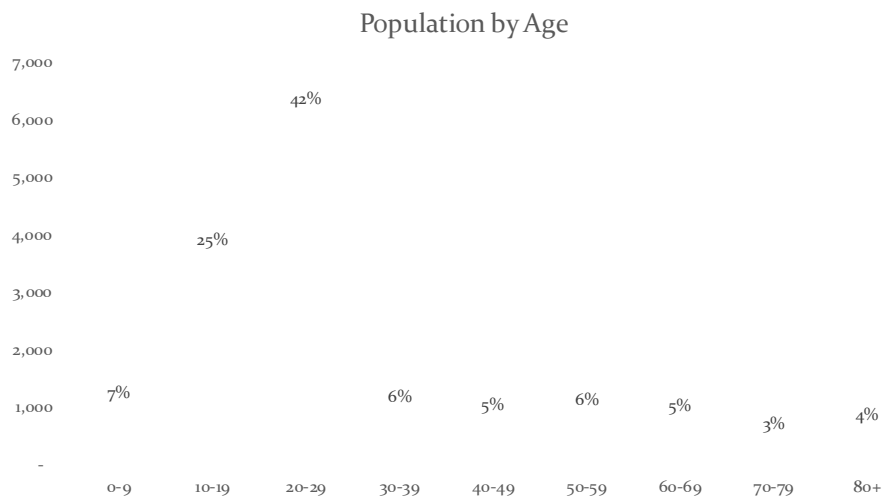
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

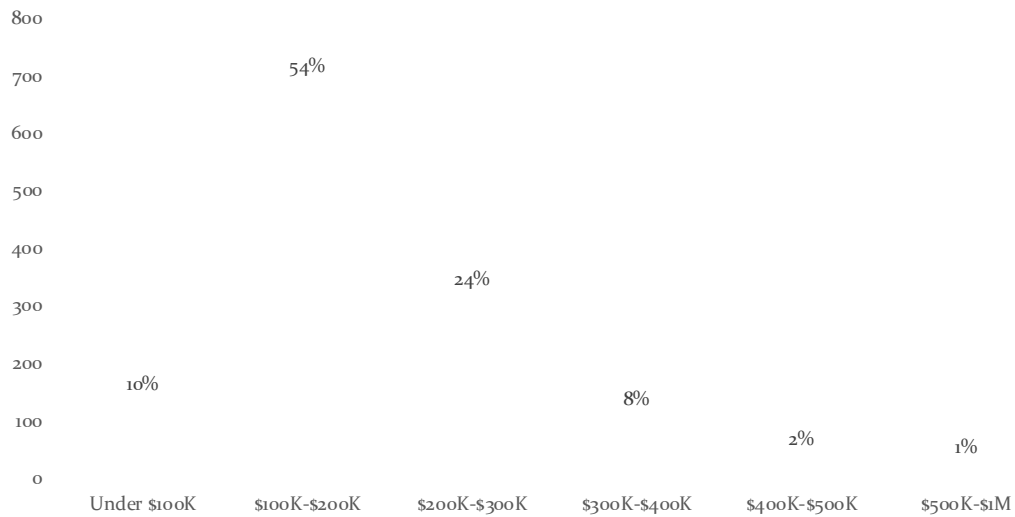




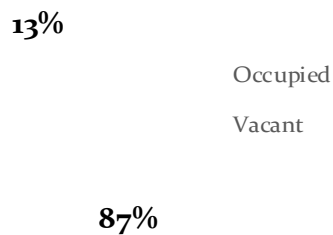
### Race & Ethnicity

White  
Two or More Races  
Native American  
Hispanic  
Hawaiian, Pacific  
Islander  
Black  
Other  
Asian

### Owner Occupied Housing



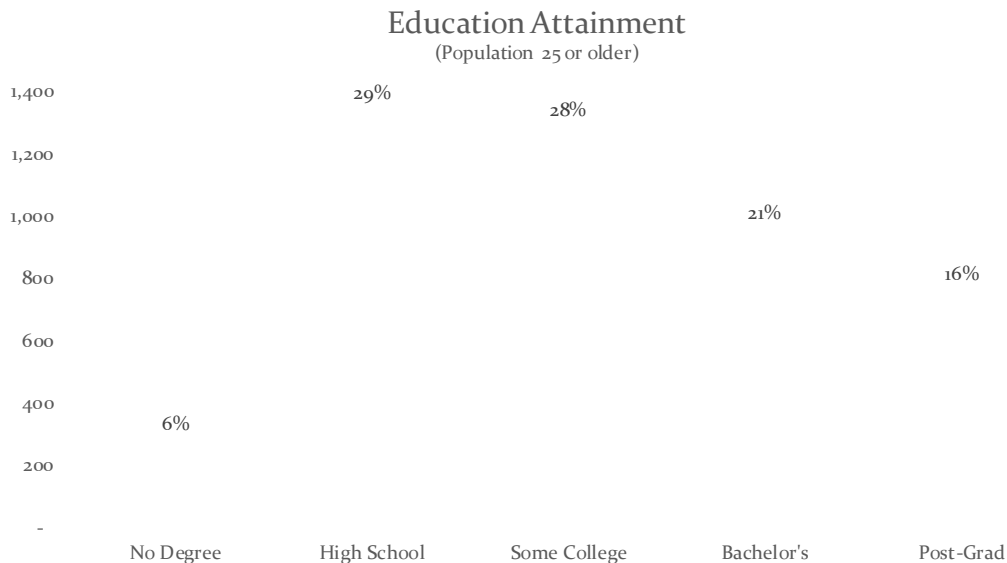
### Occupied vs. Vacant



### Housing Ownership







Graphic data obtained from <https://censusreporter.org/profiles/16000US5586925-whitewater-wi/>

## EVENTS AND ACTIVITIES

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

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

## SCHOOLS

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

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

## RELIGION

There are many places of worship located within Whitewater including:

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

## CITY VALUES

### Our City

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

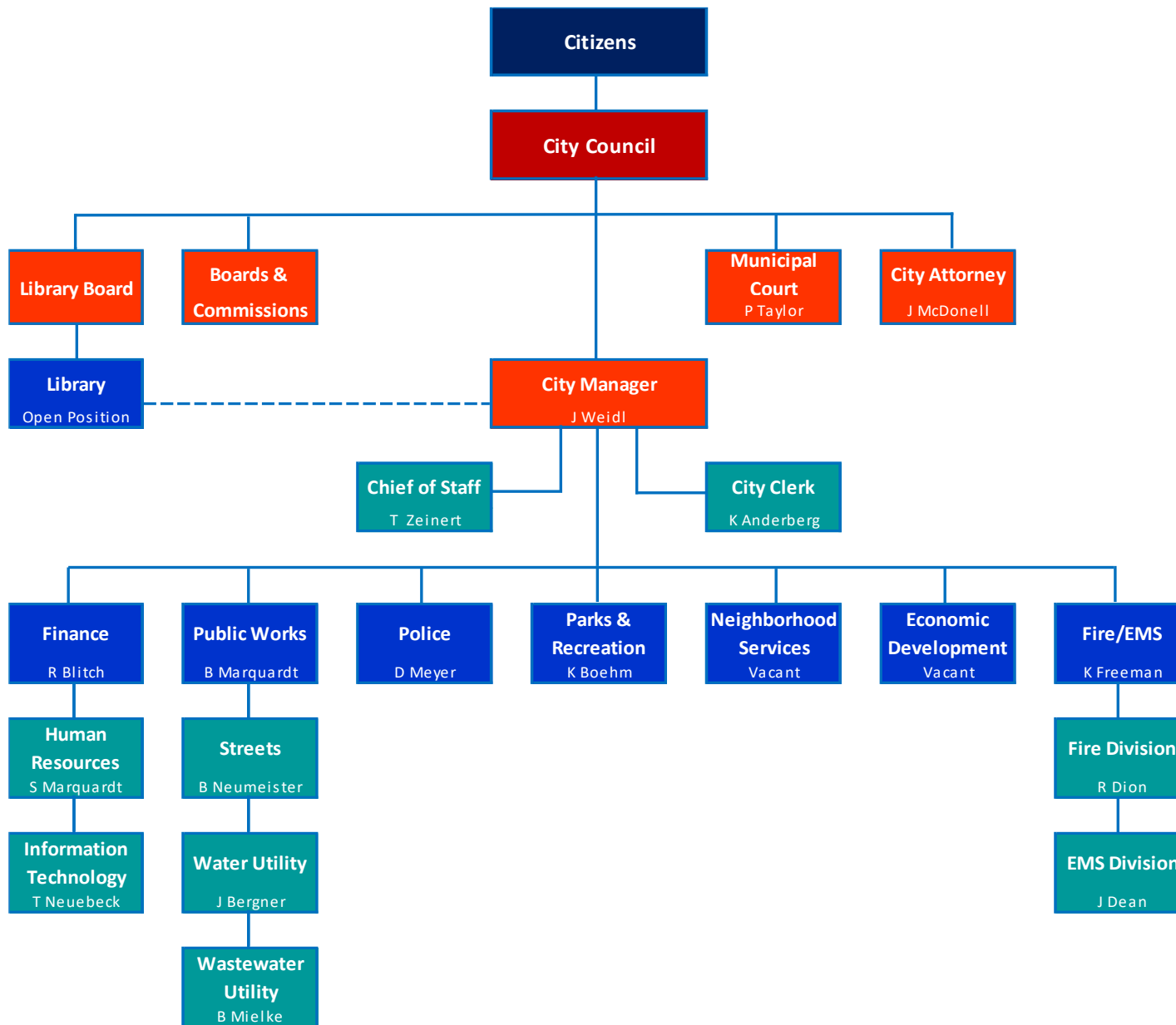
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

**Our Organization**

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

**Each Other**

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



## **CITY STAFF POSITION FUNCTIONS**

### **City Council**

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

### **City Manager**

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

### **Finance Director**

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

### **City Clerk**

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

### **Human Resources Manager**

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

### **Information Technology Manager**

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

### **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 Services Chief

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

## Library Director

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

## City Attorney

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

## Municipal Court

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

## Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **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 beautification 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	Year:	2020	2021	2022	2023	2024
	FTE's:	124.4	123.8	136.3	148.9	144.0

PERSONNEL SUMMARY

Department	Position Title	2020	2021	2022	2023	2024
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	0.0	0.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	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	0.0	0.6	0.6
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	0.5	1.0
	PR & Communications Manager	1.0	1.0	1.0	1.0	0.0
	Election Workers	2.3	0.6	1.1	1.2	1.6
	Media Coordinator & Media Producers	0.8	0.8	1.2	1.2	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.8	0.7
	Bailiff	0.0	0.0	0.0	0.0	0.0
Total General Administration:		13.5	11.9	12.8	13.5	14.1
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	0.0	1.0
Total IT:		1.0	1.0	1.0	1.0	2.0
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	1.0	0.0
	Police Captain	1.0	1.0	1.0	1.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	5.0	6.0	7.0	7.0	8.0
	Patrol Officer 24 Months	5.0	4.0	5.0	5.0	3.0
	Patrol Officer 12 Months	2.0	3.0	0.0	0.0	2.0
	Patrol Officer Hire	1.0	0.0	1.0	1.0	0.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	6.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
Total Police:		35.5	35.5	35.5	35.5	35.5

PERSONNEL SUMMARY

Department	Position Title	2020	2021	2022	2023	2024
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	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	0.5
	Neighborhood Services Officer	1.0	0.5	1.0	1.0	0.0
	Fire Inspector/Code Enforcement	0.0	1.0	0.0	0.0	0.0
	<b>Total Neighborhood Services:</b>	<b>4.5</b>	<b>5.0</b>	<b>4.5</b>	<b>4.5</b>	<b>2.5</b>
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	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
	Parks Maintenance					
	Facility Maintenance	2.8	2.8	2.4	2.4	2.3
	Recreation	4.8	4.8	4.8	4.8	4.8
	Aquatic and Fitness	11.6	11.6	11.6	11.6	13.4
	Seniors	0.9	0.9	1.2	1.2	1.4
	<b>Total Parks &amp; Recreation:</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>27.0</b>
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.7	1.7	1.7	1.7
	Outreach Services Specialist	1.2	1.2	0.6	0.6	0.6
	Customer Service Specialist	3.2	3.5	4.2	4.2	4.2
	Prog. and Makerspace Librarian	0.8	1.0	1.0	1.0	1.0
	<b>Total Library:</b>	<b>9.7</b>	<b>10.4</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>
Fire / EMS	Paramedic/FF	0.0	0.0	0.0	0.0	6.0
	AEMT/FF	0.0	0.0	0.0	0.0	4.0
	EMT/FF	0.0	0.0	0.0	0.0	2.0
	POC-AEMT/EMTS	0.0	0.0	8.3	16.7	2.0
	EMS-Asst Chief	0.0	0.0	0.3	0.6	0.6
	Fire Admin Assistant	0.0	0.0	0.5	1.0	0.0
	Fire-Chief	0.0	0.0	0.1	0.2	1.0
	Fire-Assistant Chief	0.0	0.0	0.2	0.4	1.0
	Fire Inspector	0.0	0.0	0.0	0.0	1.0
	POC - Fire Fighter	0.0	0.0	2.3	4.6	0.3
	Fire-Captain	0.0	0.0	0.1	0.2	0.0
	Fire-Lieutenant	0.0	0.0	0.1	0.2	0.0
	<b>Total Fire/EMS:</b>	<b>0.0</b>	<b>0.0</b>	<b>11.9</b>	<b>23.8</b>	<b>17.9</b>
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	0.7	0.6
	<b>Total Water Utility:</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.7</b>
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.5	0.5	0.5	0.3
	Seasonal Employees	0.6	0.6	0.6	0.6	0.3
	<b>Total Wastewater Utility:</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>	<b>8.3</b>
<b>Grand Total:</b>		<b>124.4</b>	<b>123.8</b>	<b>136.3</b>	<b>148.9</b>	<b>144.0</b>

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 Statutes. Like many other cities under the Home-Rule Charter of Wisconsin, Whitewater has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

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



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

**BASIS OF BUDGETING**

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

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

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

**BUDGET OVERVIEW**

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

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

## BUDGET STRUCTURE

## BUDGET PROCESS



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

**FINANCIAL POLICIES**

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

**FINANCIAL PLANNING POLICIES****FUND BALANCE POLICY**

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

The Fund Balance Policy is designed to:

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

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

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

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

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

**REVENUE POLICY**

The revenue policy is designed to ensure:

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

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

**DEBT POLICY**

The debt policy ensures that the City's debt:

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

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

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

**FISCAL/BUDGET POLICY****Financial Management:**

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

**Budgeting:**

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

**Cash Flow:**

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

**Tax Base:**

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

**CAPITAL IMPROVEMENTS PROGRAM POLICY**

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

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

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

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



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

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

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

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

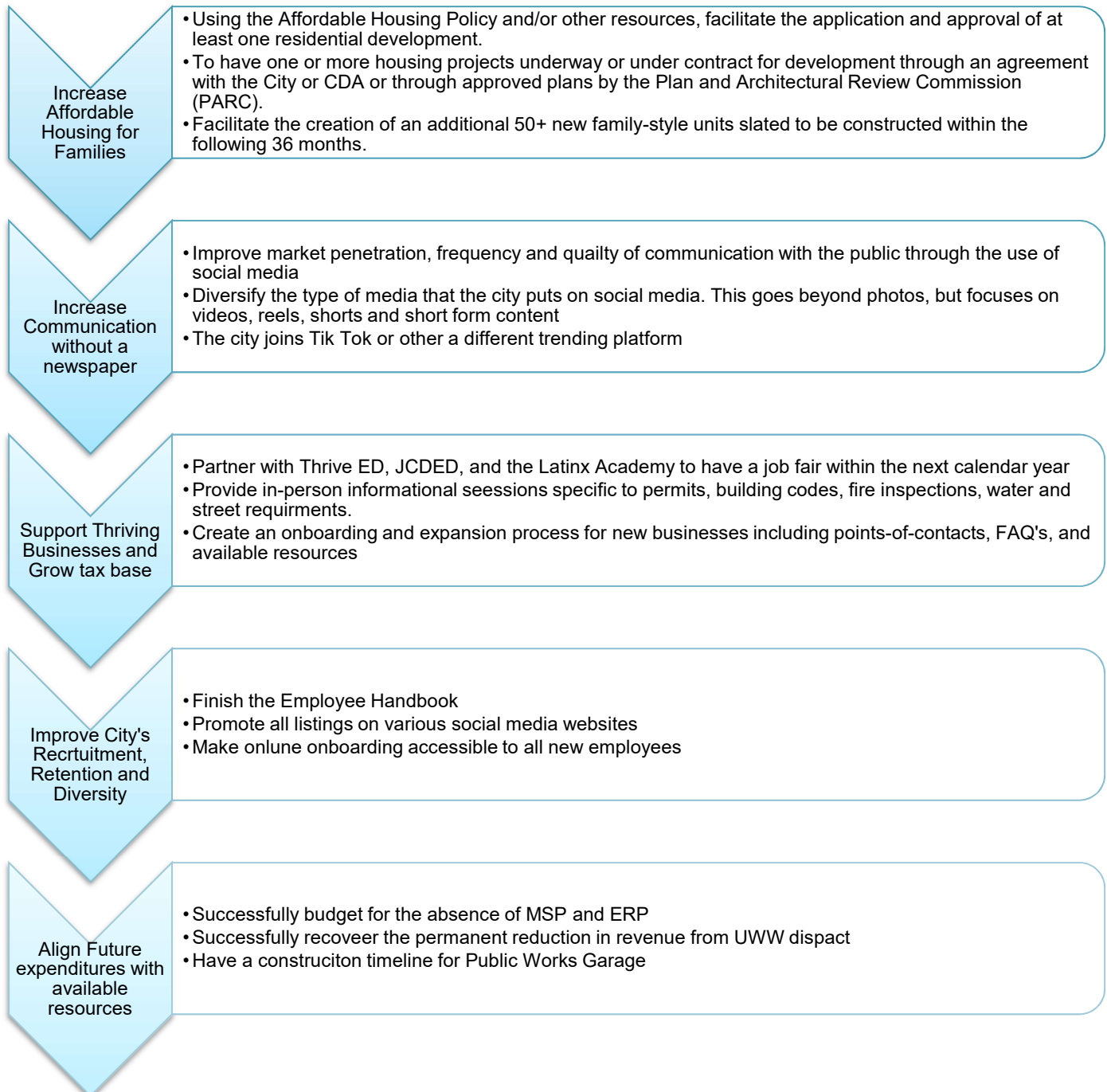
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

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

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

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

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.





**Long Term Financial Planning**

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

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

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

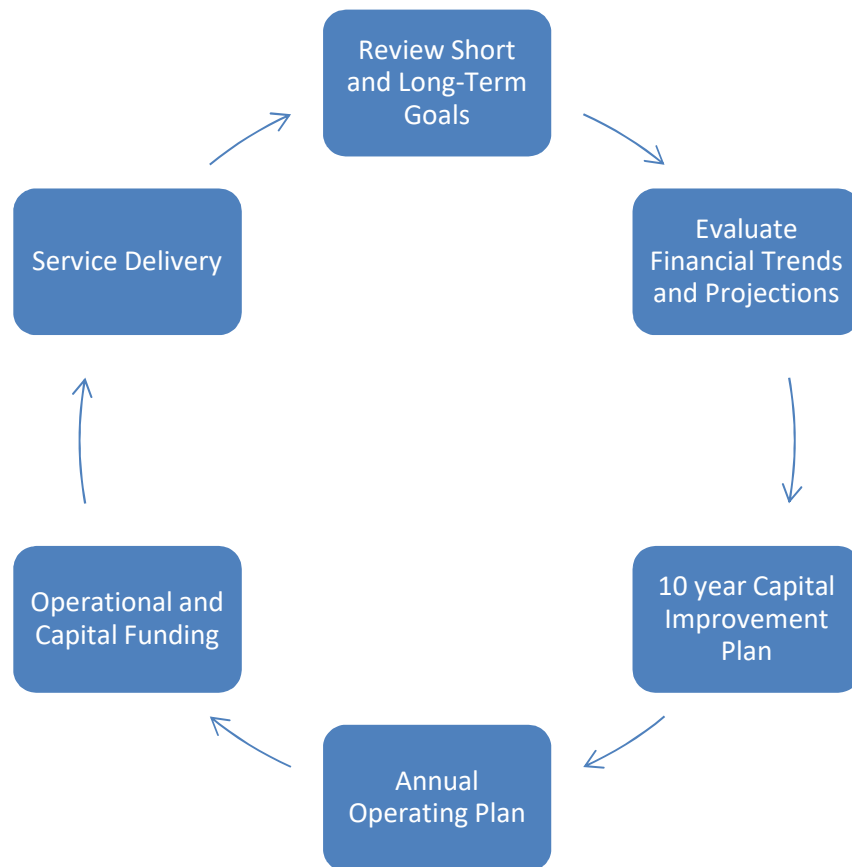
1. [2021-2026 Capital Improvement Plan Model](#)
2. [2021-2026 Utilities Long Range Cash Flow Analysis](#)

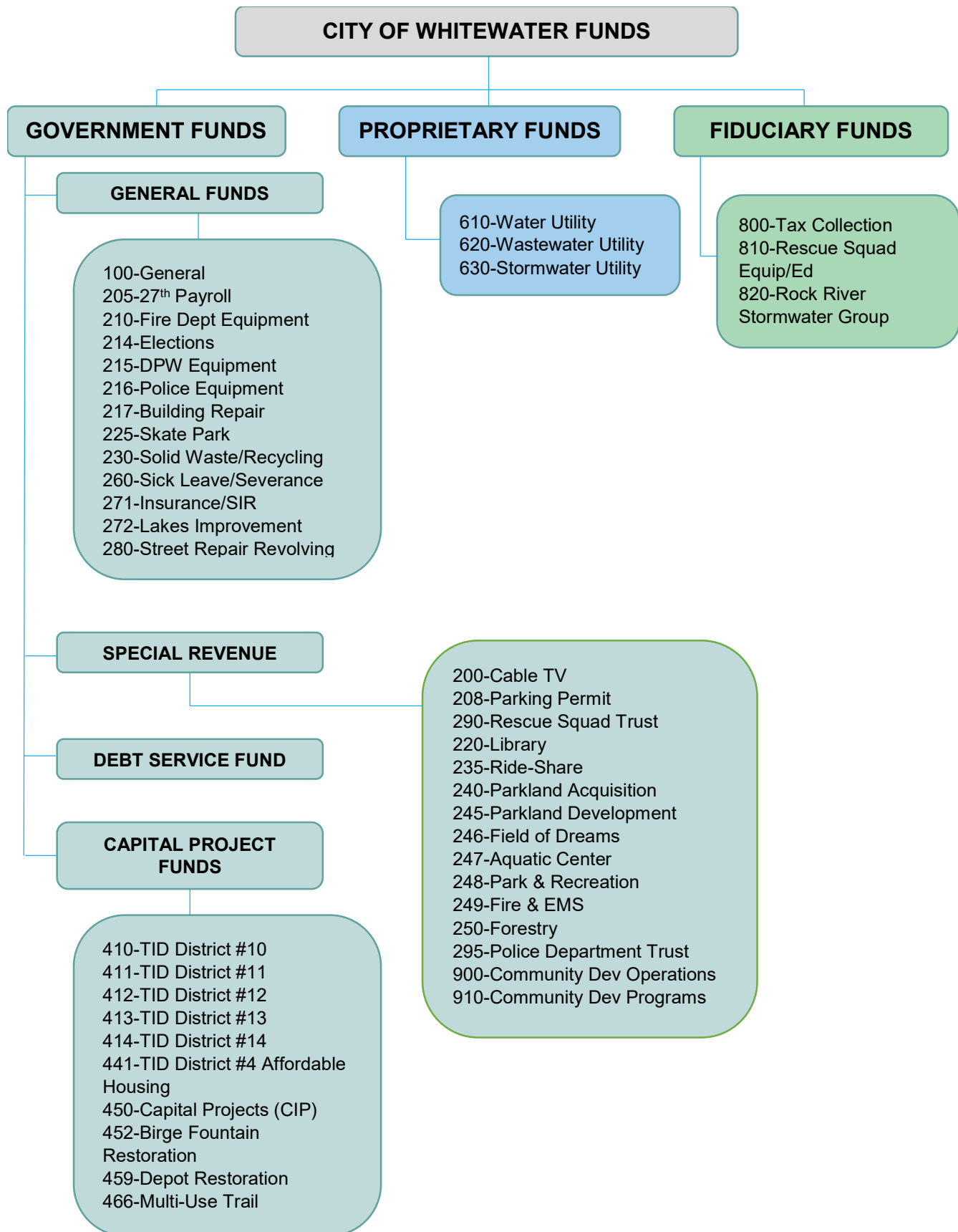
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

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

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

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





**FUND STRUCTURE**

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

**Governmental Funds**

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

**Proprietary Funds**

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

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

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

**GOVERNMENTAL FUNDS**

The City maintains the following governmental funds:

- **General Fund**

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

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

- **Special Revenue Funds**

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

- **Debt Service Fund**

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

- **Capital Projects Funds**

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

**PROPRIETARY FUNDS**

The City maintains the following proprietary funds:

- **Enterprise Fund**

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

- The Water Utility
- Wastewater Utility
- Stormwater Utility

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

**FIDUCIARY FUNDS**

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

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

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

**FUND BALANCE**

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

Fund balance is the difference between assets and liabilities.

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

# BUDGET SUMMARY

# CONSOLIDATED FINANCIAL STATEMENT



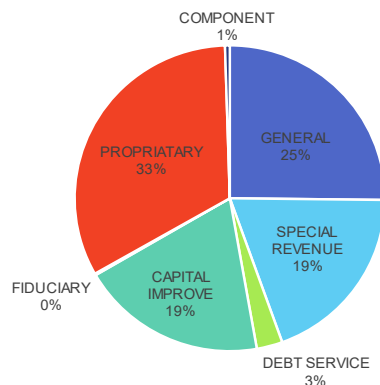
## COMBINED FINANCIAL STATEMENT 2024 Budget

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
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	5,956,179	29,185	-	23,003	10,388,156
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,154,869	-	16,154,869
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,804,850	-	500	-	-	180,000	2,985,350
<b>TOTAL REVENUES</b>	<b>12,421,525</b>	<b>10,399,428</b>	<b>1,330,305</b>	<b>9,374,892</b>	<b>83,500</b>	<b>16,154,869</b>	<b>213,003</b>	<b>49,977,522</b>

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
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	-	8,768,299	-	17,871,825
DEBT SERVICE	-	-	1,330,305	122,616	-	3,319,677	-	4,772,598
PROPRIETARY EXP	-	-	-	-	-	4,041,893	-	4,041,893
COMPONENT UNIT	-	-	-	-	-	-	213,003	213,003
<b>TOTAL EXPENDITURES</b>	<b>12,421,525</b>	<b>10,399,428</b>	<b>1,330,305</b>	<b>9,374,892</b>	<b>83,500</b>	<b>16,154,869</b>	<b>213,003</b>	<b>49,977,522</b>

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2024	3,310,580	3,549,288	(0)	604,233	206,691	34,646,085	7,338,083	49,654,959
EST FUND BALANCE, JAN 1, 2024	(114,000)	(2,127,771)	0	2,347,792	(29,185)	(1,608,934)	141,077	(1,391,021)
EST FUND BALANCE, DEC 31, 2024	3,196,580	1,421,517	(0)	2,952,025	177,505	33,037,152	7,479,160	48,263,938

2024 PERCENT OF BUDGET BY TYPE



# BUDGET SUMMARY

# CONSOLIDATED FINANCIAL STATEMENT



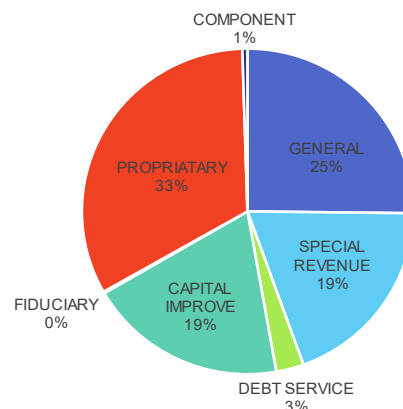
## COMBINED FINANCIAL STATEMENT 2025 Budget

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	6,617,181	-	-	884,822	-	-	-	7,502,003
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-
INTERGOVT REVENUES	4,906,647	743,668	-	2,143,392	-	-	-	7,793,707
LICENSES & PERMITS	92,233	-	-	-	-	-	-	92,233
FINES, FORTFEIT - PENALTIES	288,800	-	-	-	-	-	-	288,800
PUBLIC CHARGES FOR SVCS	32,625	2,686,968	-	-	49,000	-	-	2,768,593
MISC REVENUE	840,817	48,130	-	20,000	4,760	-	-	913,707
OTHER FINANCING SOURCES	81,260	1,051,870	1,683,447	1,320,132	30,240	-	24,854	4,191,803
OTHER PROPRIETARY REVENUE	-	-	-	-	-	9,847,323	-	9,847,323
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,610,161	-	500	-	-	182,500	2,793,161
<b>TOTAL REVENUES</b>	<b>12,859,562</b>	<b>7,140,797</b>	<b>1,683,447</b>	<b>4,368,846</b>	<b>84,000</b>	<b>9,847,323</b>	<b>217,355</b>	<b>36,201,329</b>

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
GENERAL GOVERNMENT	1,867,955	632,339	-	750	-	-	-	2,501,044
PUBLIC SAFETY	5,506,273	3,052,898	-	-	4,000	-	-	8,563,171
PUBLIC WORKS	1,223,365	550,860	-	-	-	-	-	1,774,225
COMMUNITY ENRICHMENT	769,455	2,904,699	-	500	-	-	-	3,674,654
NEIGHBORHOOD SVCS/PLANNING	262,870	-	-	-	80,000	-	-	342,870
TRANSFERS	3,229,645	-	-	150,000	-	25,000	-	3,404,645
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	4,125,396	-	2,184,707	-	6,310,103
DEBT SERVICE	-	-	1,683,447	92,200	-	3,497,654	-	5,273,301
PROPRIETARY EXP	-	-	-	-	-	4,139,961	-	4,139,961
COMPONENT UNIT	-	-	-	-	-	-	217,354	217,354
<b>TOTAL EXPENDITURES</b>	<b>12,859,562</b>	<b>7,140,797</b>	<b>1,683,447</b>	<b>4,368,846</b>	<b>84,000</b>	<b>9,847,323</b>	<b>217,354</b>	<b>36,201,329</b>

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2024	3,196,580	1,421,517	(0)	2,952,025	177,505	33,037,152	7,479,160	48,263,938
EST FUND BALANCE, JAN 1, 2024	-	139,070	0	(95,285)	(30,240)	1,624,542	131,692	1,769,779
EST FUND BALANCE, DEC 31, 2024	3,196,580	1,560,587	-	2,856,740	147,266	34,661,694	7,610,852	50,033,717

2025 PERCENT OF BUDGET BY TYPE





# BUDGET SUMMARY

# FUND BALANCE



## FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 24/23	% CHANGE FY 24/23	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R	Type
100	GENERAL FUND	2,487,166	2,688,073	3,007,850	2,856,091	3,310,580	3,196,580	340,489	11.92%	3,196,580	-	0.00%	1
200	CABLE TV FUND	69,658	56,891	47,875	11,566	99,022	55,817	44,252	382.61%	10,396	(45,421)	-81.37%	2
205	27TH PAYROLL FUND	45,776	75,784	75,848	90,848	0	0	(90,848)	-100.00%	0	-	0.00%	1
208	PARKING PERMIT FUND	86,010	78,953	75,074	74,619	76,829	77,576	2,956	3.96%	77,841	265	0.34%	2
210	FD EQUIPMENT REVOLVING FUND	383,390	541,012	1,690,154	640,154	999,569	252,490	(387,664)	-60.56%	353,867	101,377	40.15%	1
214	ELECTIONS	3,096	13,972	10,416	(788)	20,113	12,377	13,164	1671.51%	19,023	6,646	53.70%	1
215	EQUIP/VEHICLE REVOLVING FUND	129,858	122,241	246,333	226,483	146,656	30,162	(196,320)	-86.68%	49,613	19,451	64.49%	1
216	POLICE VEHICLE REVOLVING FUND	76,151	30,218	(3,073)	35,197	28,088	28,088	(7,109)	-20.20%	28,088	-	0.00%	1
217	BUILDING REPAIR FUND	52,692	19,719	44,719	44,569	42,117	26,967	(17,602)	-39.49%	26,666	(302)	-1.12%	1
220	LIBRARY SPECIAL REVENUE FUND	686,859	609,146	536,438	430,037	952,785	147,785	(282,252)	-65.63%	147,785	-	0.00%	2
225	SKATE PARK FUND	2,433	5,433	5,433	5,433	5,433	5,433	-	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	33,762	58,984	17,138	20,087	21,644	16,644	(3,443)	-17.14%	11,644	(5,000)	-30.04%	1
235	RISE-SHARE GRANT PROGRAM FUND	62,543	76,096	93,362	93,362	92,063	92,063	(1,300)	-1.39%	92,063	-	0.00%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	53,169	53,169	60,337	60,337	7,168	13.48%	60,337	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	19,666	32,802	12,913	12,913	15,715	15,715	2,802	21.70%	15,715	-	0.00%	2
246	FIELD OF DREAMS	51,393	60,383	56,731	57,269	63,485	63,393	6,124	10.69%	62,389	(1,004)	-1.58%	2
247	AQUATIC CENTER	(334,106)	(413,429)	(425,028)	(205,632)	16,643	111,660	317,293	154.30%	211,678	100,018	89.57%	2
248	PARK & REC SPECIAL REVENUE	(3,123)	7,163	31,689	30,706	28,318	9,318	(21,388)	-69.66%	9,318	-	0.00%	2
249	FIRE/EMS DEPARTMENT	-	-	(84,070)	(84,070)	(10,233)	(10,233)	73,837	87.83%	(10,233)	-	0.00%	2
250	FORESTRY FUND	12,367	18,895	15,802	14,802	16,494	10,529	(4,273)	-28.87%	16,551	6,022	57.19%	2
260	SICK LEAVE SEVERANCE FUND	65,119	106,705	85,000	-	132,389	52,389	52,389	0.00%	72,389	20,000	38.18%	1
271	INSURANCE-SIR	114,527	144,627	144,627	144,627	139,031	119,031	(25,596)	-17.70%	119,031	-	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%	475	-	0.00%	1
280	STREET REPAIR REVOLVING FD	678,416	721,785	591,099	239,134	511,824	115,100	(124,034)	-51.87%	18,093	(97,007)	-84.28%	1
295	POLICE DEPARTMENT-TRUST FUND	87,625	88,356	83,498	105,180	74,090	74,325	(30,855)	-29.34%	73,556	(769)	-1.03%	2
300	DEBT SERVICE FUND	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	100.00%	-	-	100.00%	3
410	TID DISTRICT #10 FUND	-	(18,660)	(18,948)	(18,948)	-	93,762	112,710	594.83%	184,057	90,296	96.30%	4
411	TID DISTRICT #11 FUND	-	(10,710)	(10,998)	(10,998)	-	18,744	29,742	270.43%	47,484	28,740	153.33%	4
412	TID DISTRICT #12 FUND	-	(10,710)	(3,698)	(3,698)	-	66,644	70,342	1902.21%	169,280	102,637	154.01%	4
413	TID DISTRICT #13 FUND	-	(10,710)	(10,998)	(10,998)	-	2,587	13,585	123.52%	10,628	8,041	310.82%	4
414	TID DISTRICT #14 FUND	-	(10,710)	(10,998)	(10,998)	-	274,702	285,700	2597.71%	44,704	(229,998)	-83.73%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	2,076,362	2,076,362	-	1,976,353	(100,009)	-4.82%	1,926,353	(50,000)	-2.53%	4
450	CAPITAL PROJ-LSP GROSS FUND	288,576	127,296	609,791	363,991	562,529	477,529	113,538	31.19%	432,529	(45,000)	-9.42%	4
452	BIRGE FOUNTAIN RESTORATION	492	10,515	10,586	10,086	10,336	10,336	250	2.48%	10,336	-	0.00%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	-	0.00%	31,368	-	0.00%	4
610	WATER UTILITY FUND	11,112,883	11,291,871	11,347,228	11,347,228	12,293,629	11,146,948	(200,281)	-1.77%	12,586,424	1,439,477	12.91%	5
620	WASTEWATER UTILITY	17,878,858	18,702,208	19,580,574	19,288,983	18,177,569	17,859,834	(1,429,149)	-7.41%	18,208,384	348,550	1.95%	5
630	STORMWATER UTILITY FUND	4,514,764	4,556,500	4,497,536	4,269,672	4,174,887	4,030,370	(239,303)	-5.60%	3,866,886	(163,484)	-4.06%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	149,067	146,184	140,004	136,857	137,746	138,665	1,808	1.32%	138,628	(37)	-0.03%	6
820	ROCK RIVER STORMWATER GROUP	73,791	97,193	90,557	92,557	68,944	38,840	(53,717)	-58.04%	8,638	(30,203)	-77.76%	6
900	ECONOMIC DEVELOPMENT FUND	55,343	(1,496)	57,427	(5,818)	73,122	50,119	55,937	961.47%	25,264	(24,854)	-49.59%	2
910	CDA PROGRAMS FUND	8,309,655	7,470,331	7,175,903	7,175,903	7,264,961	7,429,041	253,139	3.53%	7,585,587	156,546	2.11%	2
920	INNOVATION CTR-OPERATIONS	53,600	(69,122)	(85,089)	5,364	16,402	54,075	48,712	908.20%	88,869	34,794	64.34%	2
	GRAND TOTAL	47,376,617	47,496,427	51,886,428	49,629,493	49,654,959	48,263,938	(1,365,554)	-2.75%	50,033,717	404,225	0.84%	

Type	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 24/23	% CHANGE FY 24/23	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R
1	General Funds	4,072,859	4,529,028	5,916,017	4,302,309	5,357,917	3,855,735	(446,574)	-10.38%	3,900,901	45,165	1.05%
2	Special Revenue Funds	9,210,658	8,068,137	7,645,695	7,769,370	8,840,033	8,241,522	472,152	6.08%	8,467,118	225,597	2.90%
3	Debt Service Fund	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	-100.00%	-	-	0.00%
4	Capital Project Funds	320,437	107,680	2,672,467	2,426,167	604,233	2,952,025	525,858	21.67%	2,856,740	(95,284)	-3.93%
5	Proprietary Funds	33,506,506	34,550,580	35,425,339	34,905,884	34,646,085	33,037,152	(1,868,732)	-5.35%	34,661,694	1,624,543	4.65%
6	Fiduciary funds	222,859	243,378	230,561	229,414	206,691	177,505	(51,909)	-22.63%	147,266	(30,240)	-13.18%

### Fund Type:

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



# BUDGET SUMMARY

# FUND BALANCE



## CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2023	Budgeted 2024	Budgeted 2025	2023 to 2024 % Change	2024 to 2025 % Change	2024-2025 Revised Increase/Decrease Explanation	
100	GENERAL FUND	2,856,091	3,196,580	3,196,580	11.92%	0.00%	2023-2024 budget amendment transfers of approximately \$100,000 to other funds that need additional funding will bring the percentage to less than 10%	1
200	CABLE TV FUND	11,566	55,817	10,396	382.61%	-81.37%	2023-2024 increase due to staff shortage   2024-2025 decrease due to being fully staffed and use of fund balance to avoid general fund transfer	2
205	27TH PAYROLL FUND	90,848	0	0	-100.00%	0.00%	Closed out Fund 205 and transferred fund balance to general fund in 2023 - 27th payroll does not affect accrual based accounting	1
208	PARKING PERMIT FUND	74,619	77,576	77,841	3.96%	0.34%		2
210	FD EQUIPMENT REVOLVING FUND	640,154	252,490	353,867	-60.56%	40.15%	2023-2024 decrease due to ladder truck purchase   2024-2025 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	(788)	12,377	19,023	1671.51%	53.70%	2023-2024 increase to prepare for presidential election in 2024   2024-2025 draw down fund balance due to presidential election	1
215	EQUIP/VEHICLE REVOLVING FUND	226,483	30,162	49,613	-86.68%	64.49%	2023-2024 decrease due to CIP purchases   2024-2025 increase to build fund balance up for future purchases to ease borrowing	1
216	POLICE VEHICLE REVOLVING FUND	35,197	28,088	28,088	-20.20%	0.00%	2023-2024 decrease due to CIP purchases   2024-2025 stable, future intent is to build fund balance up to ease borrowing	1
217	BUILDING REPAIR FUND	44,569	26,967	26,666	-39.49%	-1.12%	2023-2024 decrease due to building repairs and use of fund balance	1
220	LIBRARY SPECIAL REVENUE FUND	430,037	147,785	147,785	-65.63%	0.00%	2023-2024 partial funding of library expansion project 805k	2
225	SKATE PARK FUND	5,433	5,433	5,433	0.00%	0.00%		1
230	SOLID WASTE/RECYCLING FUND	20,087	16,644	11,644	-17.14%	-30.04%	2023-2024 5k use of fund balance to control transfer from general fund   2024-2025 5k use of fund balance to control transfer from general fund	1
235	RIDE-SHARE GRANT PROGRAM FUND	93,362	92,063	92,063	-1.39%	0.00%		2
240	PARKLAND ACQUISITION FUND	53,169	60,337	60,337	13.48%	0.00%	2023-2024 increase in developer parkland fee revenue	2
245	PARKLAND DEVELOPMENT FUND	12,913	15,715	15,715	21.70%	0.00%	2023-2024 parkland donations were more than expenses	2
246	FIELD OF DREAMS	57,269	63,393	62,389	10.69%	-1.58%	2023-2024 building fund balance for capital improvements	2
247	AQUATIC CENTER	(205,632)	111,660	211,678	154.30%	89.57%	2023-2024 additional WWUSD and City contributions to eliminate negative fund balance   2024-2025 build up capital improvement fund balance	2
248	PARK & REC SPECIAL REVENUE	30,706	9,318	9,318	-69.66%	0.00%	2023-2024 use of fund balance to fund operations	2
249	FIRE/EMS DEPARTMENT	(84,070)	(10,233)	(10,233)	87.83%	0.00%	2023-2024 trying to bring fund balance to zero within the next few years	2
250	FORESTRY FUND	14,802	10,529	16,551	-28.87%	57.19%	2023-2024 biennial tree purchases   2024-2025 transfers funding next biennial purchase	2
260	SICK LEAVE SEVERANCE FUND	-	52,389	72,389	0.00%	38.18%	2024-2025 fewer employee payouts than transfers	1
271	INSURANCE-SIR	144,627	119,031	119,031	-17.70%	0.00%	2024-2025 possible law suit payout budgeted (insurance deductible)	1
272	LAKES IMPROVEMENT FUND	475	475	475	0.00%	0.00%		1
280	STREET REPAIR REVOLVING FD	239,134	115,100	18,093	-51.87%	-84.28%	2023-2025 major street repairs - fund balance draw down	1
295	POLICE DEPARTMENT-TRUST FUND	105,180	74,325	73,556	-29.34%	-1.03%	2023-2024 drone purchase - fund balance draw down	2
300	DEBT SERVICE FUND	(3,651)	(0)	-	100.00%	100.00%		3
410	TID DISTRICT #10 FUND	(18,948)	93,762	184,057	594.83%	96.30%	2023-2025 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	(10,998)	18,744	47,484	270.43%	153.33%	2023-2025 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	(3,698)	66,644	169,280	1902.21%	154.01%	2023-2025 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	(10,998)	2,587	10,628	123.52%	310.82%	2023-2025 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	(10,998)	274,702	44,704	2597.71%	-83.73%	2023-2024 future TID increment anticipated for use on future TID projects   2024-2025 developer grant anticipated - to be made up with future TID increment	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,076,362	1,976,353	1,926,353	-4.82%	-2.53%		4
450	CAPITAL PROJ-LSP GROSS FUND	363,991	477,529	432,529	31.19%	-9.42%	2023-2024 building fund balance for capital improvements	4
452	BIRGE FOUNTAIN RESTORATION	10,086	10,336	10,336	2.48%	0.00%		4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	0.00%	0.00%		4
610	WATER UTILITY FUND	11,347,228	11,146,948	12,586,424	-1.77%	12.91%	2024-2025 increase due to anticipated rate increase to pay for future debt service payments	5
620	WASTEWATER UTILITY	19,288,983	17,859,834	18,208,384	-7.41%	1.95%		5
630	STORMWATER UTILITY FUND	4,269,672	4,030,370	3,866,886	-5.60%	-4.06%		5
810	RESCUE SQUAD EQUIP/EDUC FUND	136,857	138,665	138,628	1.32%	-0.03%		6
820	ROCK RIVER STORMWATER GROUP	92,557	38,840	8,638	-58.04%	-77.76%	2023-2025 spending fund balance for marketing & public outreach	6
900	ECONOMIC DEVELOPMENT FUND	(5,818)	50,119	25,264	961.47%	-49.59%	2023-2024 fund balance increase due to no cda director	2
910	CDA PROGRAMS FUND	7,175,903	7,429,041	7,585,587	3.53%	2.11%		2
920	INNOVATION CTR-OPERATIONS	5,364	54,075	88,869	908.20%	64.34%	2023-2025 making up deficit 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

# BUDGET SUMMARY

# REVENUES



## TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

### Major Revenue Sources by Fund 2024

Total Non-Transfer Revenue: 43,355,503

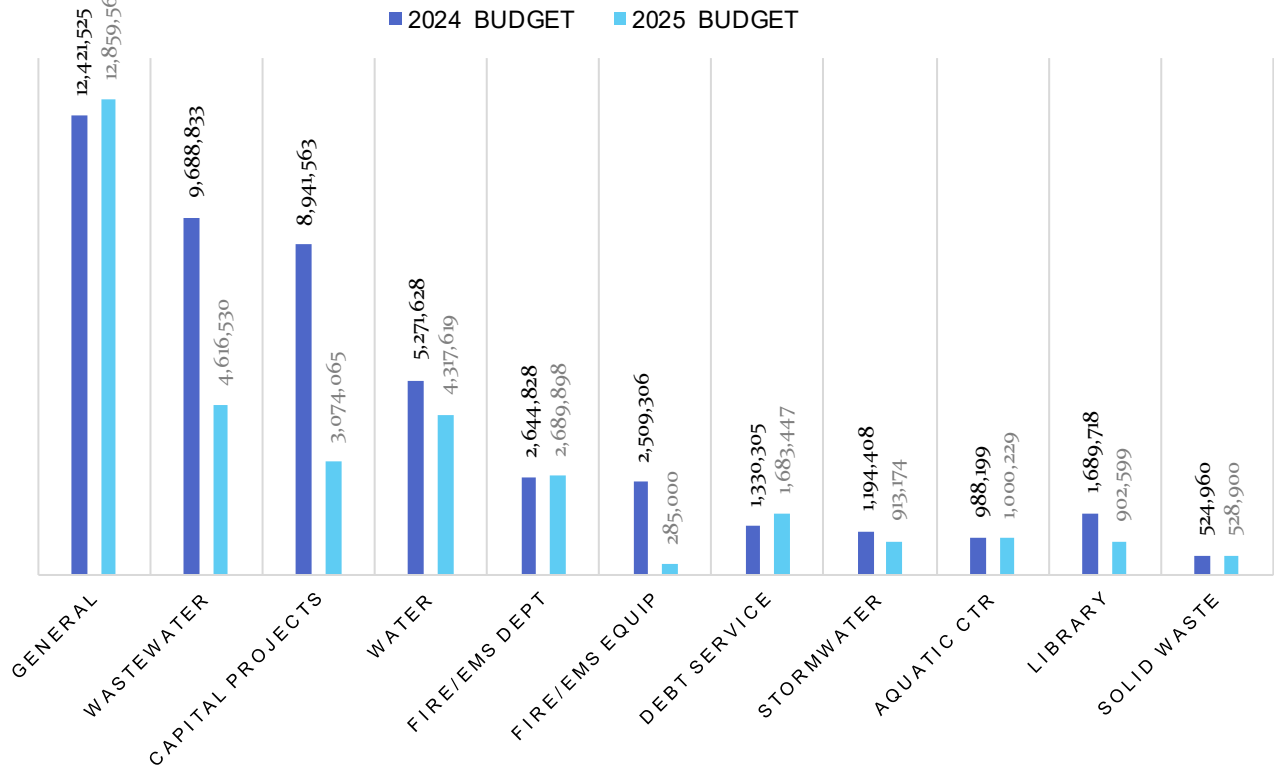
<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	5,852,362		Wastewater Revenues	4,202,363		Bond Proceeds	5,518,172	
Shared Revenue	3,929,846		Misc Grant Revenue	2,763,100		Donations	2,250,000	
Interest Income	552,887		Bond Proceeds	2,299,000		Grants	225,306	
Transportation Aid	580,479			<u>9,264,463</u>	<u>21.37%</u>		<u>7,993,478</u>	<u>25.98%</u>
Room Tax	230,000							
Ordinance Violations	216,600							
	<u>11,362,173</u>	<u>26.21%</u>						
<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 210-Fire/EMS Equip</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire &amp; EMS Dept</u>	<u>Budget</u>	<u>% of Rev</u>
Metered Water Sales	1,942,866		WWFD Inc Contribution	1,375,680		Rescue Call Revenue	600,000	
Fire Protection	799,266			<u>1,375,680</u>	<u>3.17%</u>	Township Contract Revenue	498,893	
Bond Proceeds	1,030,500						<u>1,098,893</u>	<u>2.53%</u>
	<u>3,772,632</u>	<u>8.70%</u>						

### Major Revenue Sources by Fund 2025

Total Non-Transfer Revenue: 30,766,894

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	6,275,366		Wastewater Revenues	4,202,363		Metered Water Sales	2,098,295	
Shared Revenue	3,929,846		Misc Grant Revenue	145,000		Fire Protection	863,207	
Transportation Aid	580,479		Bond Proceeds	203,800		Bond Proceeds	1,329,000	
Interest Income	413,670			<u>4,551,163</u>	<u>10.50%</u>		<u>4,290,503</u>	<u>9.90%</u>
Room Tax	230,000							
Municipal Svcs Aid	217,401							
Ordinance Violations	216,600							
	<u>11,863,362</u>	<u>38.56%</u>						
<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire &amp; Rescue</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 247-Aquatic Cener</u>	<u>Budget</u>	<u>% of Rev</u>
Bond Proceeds	865,673		Rescue Call Revenue	625,000		Aquatic Center Program Rev	445,544	
Grants	2,143,392		Township Contract Revenue	466,969		School Dist Contribution	183,340	
	<u>3,009,065</u>	<u>9.78%</u>		<u>1,091,969</u>	<u>2.52%</u>		<u>628,884</u>	<u>2.04%</u>

### MAJOR REVENUE SOURCES ALL FUNDS (TRANSFER REVENUE INCLUDED)



# BUDGET SUMMARY

# REVENUES



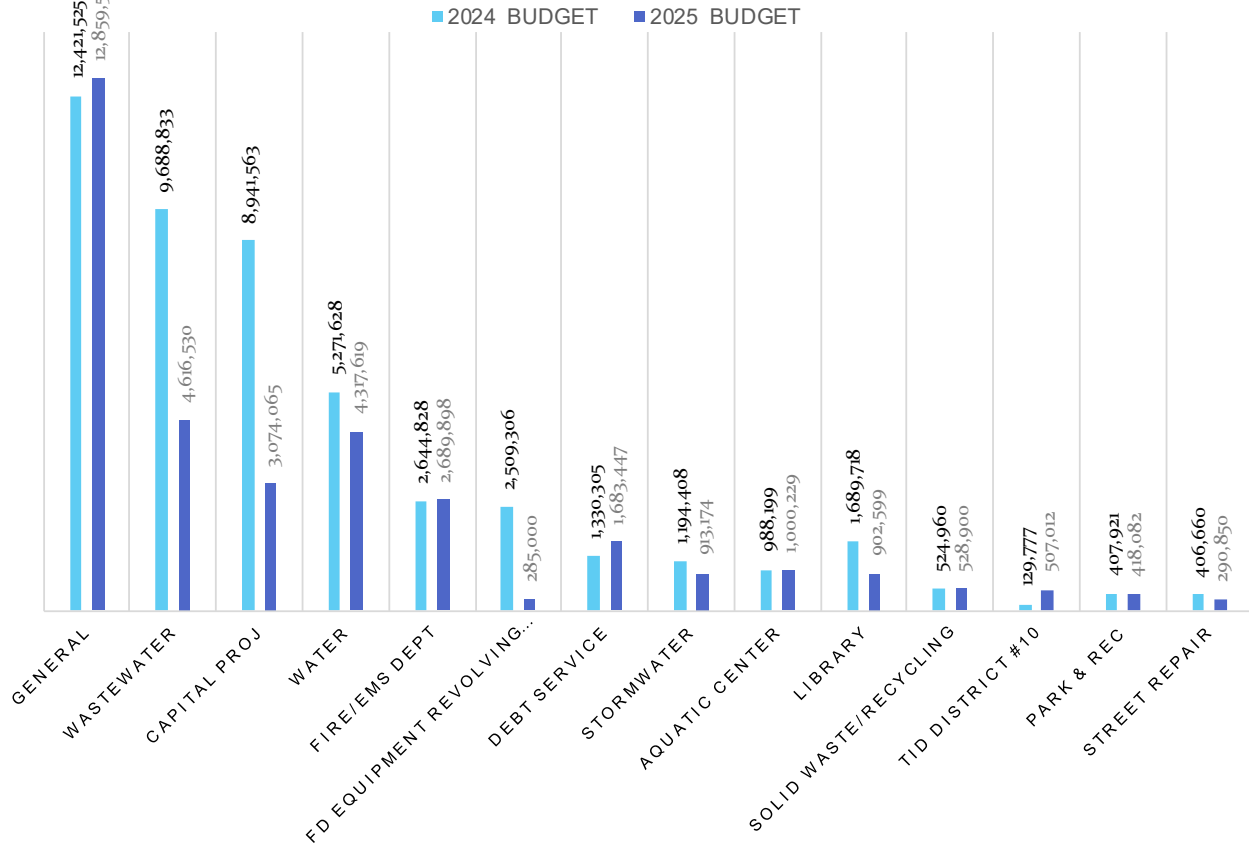
## REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	\$ CHG/BUD FY 24/23	% CHG BUD FY 24/23	2025 BUDGET	\$ CHG/BUD FY 23/22R	% CHG BUD FY 23/22R	2025 BUDGET
100	TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,000,736	6,105,299	6,194,882	194,146	3.24%	6,617,181	422,299	6.82%	1
100	TOTAL SPECIAL ASSESSMENTS	1,523	3,308	150	500	200	-	(500)	-100.00%	-	-	0.00%	1
100	TOTAL INTERGOVT REVENUES	4,851,368	4,589,357	4,590,742	4,401,936	4,235,793	4,694,945	293,009	6.66%	4,906,647	211,701	4.51%	1
100	TOTAL LICENSES & PERMITS	49,695	148,817	89,048	73,975	155,406	92,233	18,258	24.68%	92,233	-	0.00%	1
100	TOTAL FINES, FORFEIT - PENALTIES	262,214	295,355	296,072	335,900	249,900	288,800	(47,100)	-14.02%	288,800	-	0.00%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	42,047	32,625	(74,286)	-69.48%	32,625	-	0.00%	1
100	TOTAL MISC REVENUE	501,514	462,853	595,927	510,570	1,258,262	979,930	469,360	91.93%	840,817	(139,113)	-14.20%	1
100	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	232,209	(127,522)	138,110	(94,099)	-40.52%	81,260	(56,850)	-41.16%	1
100T	<b>GENERAL FUND</b>	<b>9,899,390</b>	<b>10,304,142</b>	<b>10,384,446</b>	<b>11,662,737</b>	<b>11,919,385</b>	<b>12,421,525</b>	<b>758,788</b>	<b>6.51%</b>	<b>12,859,562</b>	<b>438,037</b>	<b>3.53%</b>	<b>1</b>
200	CABLE TV FUND	115,776	97,925	97,033	134,458	93,991	142,758	8,300	6.17%	144,829	2,071	1.45%	1
205	27TH PAYROLL FUND	15,004	30,008	64	-	91,383	-	-	0.00%	-	-	0.00%	2
208	PARKING PERMIT FUND	33,031	33,461	35,244	39,390	39,390	39,390	(0)	0.00%	39,784	394	1.00%	1
210	FD EQUIPMENT REVOLVING FUND	11,415	263,555	1,244,674	1,400,000	1,171,600	2,509,306	1,109,306	79.24%	285,000	(2,224,306)	-88.64%	2
214	ELECTIONS	37,534	25,000	33,426	36,203	17,155	57,736	21,533	59.48%	18,354	(39,382)	-68.21%	1
215	EQUIP VEHICLE REVOLVING FUND	120,727	227,010	154,182	130,000	295,273	279,000	149,000	114.62%	256,000	(23,000)	-8.24%	1
216	POLICE VEHICLE REVOLVING FUND	97,470	8,630	21,730	-	7,109	137,256	137,256	100%	70,000	(67,256)	-49.00%	1
217	BUILDING REPAIR FUND	44,318	15,000	25,000	15,150	32,602	15,150	-	0.00%	15,302	152	1.00%	1
220	LIBRARY SPECIAL REVENUE FUND	732,557	761,596	742,837	834,006	893,381	1,689,718	855,712	102.60%	902,599	(787,119)	-46.58%	1
225	SKATE PARK FUND	-	3,000	-	-	-	-	-	0.00%	-	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	459,872	482,213	438,647	506,031	503,854	524,960	18,929	3.74%	528,900	3,940	0.75%	1
235	RIDE-SHARE GRANT PROGRAM FUND	181,419	152,584	130,127	206,247	89,342	164,823	(41,424)	-20.08%	166,471	1,648	1.00%	1
240	PARKLAND ACQUISITION FUND	4,480	-	-	-	-	-	-	0.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	896	14,497	26,881	-	7,151	-	-	0.00%	-	-	0.00%	2
246	FIELD OF DREAMS	(2,312)	76,584	20,510	69,462	40,595	55,092	(14,370)	-20.69%	56,004	912	1.66%	2
247	AQUATIC CENTER	430,860	504,141	689,360	697,464	777,843	988,199	290,735	41.68%	1,000,229	12,031	1.22%	2
248	PARK & REC SPECIAL REVENUE	67,774	94,465	192,241	364,378	326,143	407,921	43,543	11.95%	418,082	10,160	2.49%	2
249	FIRE/EMS DEPARTMENT	-	-	641,626	2,517,098	2,304,761	2,644,828	127,730	5.07%	2,689,898	45,070	1.70%	3
250	FORESTRY FUND	6,292	9,418	11,254	1,000	3,100	16,000	15,000	1500.00%	4,010	(11,990)	-74.94%	2
260	SICK LEAVE SEVERANCE FUND	42,000	75,000	18,888	140,000	37,611	80,000	(60,000)	-42.86%	30,000	(50,000)	-62.50%	2
271	INSURANCE-SIR	25,000	50,000	-	-	5,596	20,000	20,000	100%	-	(20,000)	-100.00%	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	290,255	269,291	178,197	360,000	249,000	406,660	46,660	12.96%	290,850	(115,810)	-28.48%	1
295	POLICE DEPARTMENT-TRUST FUND	42,952	17,643	11,469	-	21,326	7,000	7,000	100%	8,000	1,000	14.29%	2
300	DEBT SERVICE FUND	4,131,848	3,033,698	1,043,530	1,273,691	1,300,206	1,330,305	56,614	4.44%	1,683,447	353,142	26.55%	3
410	TID DISTRICT #10 FUND	-	-	-	14,783	150	129,777	114,994	777.88%	507,012	377,235	290.68%	4
411	TID DISTRICT #11 FUND	-	-	-	19,783	11,650	49,777	29,994	151.61%	35,644	(14,133)	-28.39%	4
412	TID DISTRICT #12 FUND	-	-	213,668	121,736	44,737	41,750	(79,986)	-65.70%	41,350	(400)	-0.96%	4
413	TID DISTRICT #13 FUND	-	-	-	115,113	150	80,113	(35,000)	-30.40%	80,113	-	0.00%	4
414	TID DISTRICT #14 FUND	-	-	-	140,309	44,615	81,413	(58,897)	-41.98%	580,163	498,750	612.62%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	2,126,362	50,000	2,000	50,000	-	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	687,655	116,768	4,194,386	246,000	84,491	8,941,563	8,695,563	3534.78%	3,074,065	(5,867,498)	-65.62%	4
452	BIRGE FOUNTAIN RESTORATION	2,500	10,305	500	500	500	500	-	0.00%	500	-	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4
610	WATER UTILITY FUND	2,062,795	2,568,606	2,709,462	2,927,442	3,964,305	5,271,628	2,344,186	80.08%	4,317,619	(954,009)	-18.10%	5
620	WASTEWATER UTILITY	3,818,214	4,160,133	4,193,260	4,465,858	2,025,115	9,688,833	5,222,975	116.95%	4,616,530	(5,072,303)	-52.35%	5
630	STORMWATER UTILITY FUND	540,353	594,103	553,558	751,341	448,732	1,194,408	443,067	58.97%	913,174	(281,234)	-23.55%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	974	387	1,079	3,500	4,504	3,500	0	0.01%	4,000	499	14.27%	6
820	ROCK RIVER STORMWATER GROUP	37,294	45,002	44,208	40,000	48,357	80,000	40,000	100.00%	80,000	0	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	100,000	100,000	167,343	190,745	97,500	203,003	12,258	6.43%	207,354	4,351	2.14%	2
910	CDA PROGRAMS FUND	182,042	181,284	342,102	-	90,075	10,000	10,000	100%	10,000	0	0.00%	2
920	INNOVATION CTR-OPERATIONS	500,660	235,505	263,337	154,680	203,278	213,630	58,950	38.11%	216,484	2,854	1.34%	2
	<b>TOTAL ALL FUNDS</b>	<b>24,721,044</b>	<b>24,560,957</b>	<b>30,950,629</b>	<b>29,629,105</b>	<b>27,297,955</b>	<b>49,977,521</b>	<b>20,348,417</b>	<b>68.68%</b>	<b>36,201,328</b>	<b>(13,776,192)</b>	<b>-27.56%</b>	

### Fund Type:

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

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



# BUDGET SUMMARY

# EXPENDITURES



## EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	\$ CHG/BUD FY 24/23	% CHG BUD FY 24/23	2025 BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	Type
100	GENERAL FUND EXPENDITURES	9,691,522	10,103,236	10,064,668	11,662,737	11,919,385	12,421,525	758,788	6.5%	12,859,562	438,037	3.5%	1
200	CABLE TV FUND	84,209	110,692	106,048	134,458	93,991	142,758	8,300	6.2%	144,829	2,071	1.5%	2
208	PARKING PERMIT FUND	6,445	40,518	39,122	39,390	39,390	39,390	-	-	39,784	394	1.0%	2
205	27TH PAYROLL FUND	-	-	-	-	91,383	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	-	105,933	95,532	1,400,000	1,171,600	2,509,306	1,109,306	79.2%	285,000	(2,224,306)	(88.6%)	1
214	ELECTIONS	54,422	14,124	36,982	36,203	17,155	57,736	21,533	59.5%	18,354	(39,382)	(68.2%)	1
215	EQUIP/VEHICLE REVOLVING FUND	172,183	234,627	30,090	130,000	295,273	279,000	149,000	114.6%	256,000	(23,000)	(8.2%)	1
216	POLICE VEHICLE REVOLVING FUND	46,933	54,562	55,022	-	7,109	137,256	137,256	100%	70,000	(67,256)	(49.0%)	1
217	BUILDING REPAIR FUND	4,205	47,973	-	15,150	32,602	15,150	-	-	15,302	152	1.0%	1
220	LIBRARY SPECIAL REVENUE FUND	717,417	839,310	815,545	834,006	893,381	1,689,718	855,712	102.6%	902,599	(787,119)	(46.6%)	2
225	SKATE PARK FUND	5,000	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	455,481	456,991	480,493	506,031	503,854	524,960	18,929	3.7%	528,900	3,940	0.8%	1
235	RISE-SHARE GRANT PROGRAM FUND	191,816	139,031	112,861	206,247	89,342	164,823	(41,424)	(20.1%)	166,471	1,648	1.0%	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	2,371	1,361	46,770	-	7,151	-	-	-	-	-	-	2
246	FIELD OF DREAMS	6,262	67,594	24,162	69,462	40,595	55,092	(14,370)	(20.7%)	56,004	912	1.7%	2
247	AQUATIC CENTER	503,815	583,464	700,959	697,464	777,843	988,199	290,735	41.7%	1,000,229	12,031	1.2%	2
248	PARK & REC SPECIAL REVENUE	70,897	84,179	167,715	364,378	326,143	407,921	43,543	12.0%	418,082	10,160	2.5%	2
249	FIRE/EMS DEPARTMENT	-	-	725,696	2,517,098	2,304,761	2,644,828	127,730	5.1%	2,689,898	45,070	1.7%	2
250	FORESTRY FUND	6,275	2,890	14,347	1,000	3,100	16,000	15,000	1,500.0%	4,010	(11,990)	(74.9%)	2
260	SICK LEAVE SEVERANCE FUND	16,223	33,414	40,593	140,000	37,611	80,000	(60,000)	(42.9%)	30,000	(50,000)	(62.5%)	1
271	INSURANCE-SR	12,448	19,900	-	-	5,596	20,000	20,000	100%	-	(20,000)	(100.0%)	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	204,945	225,922	308,883	360,000	249,000	406,660	46,660	13.0%	290,850	(115,810)	(28.5%)	1
295	POLICE DEPARTMENT-TRUST FUND	10,882	16,911	16,327	-	21,326	7,000	7,000	100%	8,000	1,000	14.3%	2
300	DEBT SERVICE FUND	4,131,848	3,079,372	1,044,805	1,273,691	1,300,206	1,330,305	56,614	4.4%	1,683,447	353,142	26.5%	3
410	TID DISTRICT #10 FUND	-	18,660	289	14,783	150	129,777	114,994	777.9%	507,012	377,235	290.7%	4
411	TID DISTRICT #11 FUND	-	10,710	289	19,783	11,650	49,777	29,994	151.6%	35,644	(14,133)	(28.4%)	4
412	TID DISTRICT #12 FUND	-	10,710	206,656	121,736	44,737	41,750	(79,986)	(65.7%)	41,350	(400)	(1.0%)	4
413	TID DISTRICT #13 FUND	-	10,710	289	115,113	150	80,113	(35,000)	(30.4%)	80,113	-	-	4
414	TID DISTRICT #14 FUND	-	10,710	289	140,309	44,615	81,413	(58,897)	(42.0%)	580,163	498,750	612.6%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	50,000	50,000	52,009	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	846,838	278,048	3,711,891	246,000	186,749	8,941,563	8,695,563	3,534.8%	3,074,065	(5,867,498)	(65.6%)	5
452	BIRGE FOUNTAIN RESTORATION	1,140	283	429	500	750	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,179,729	2,341,078	2,793,047	2,927,442	3,514,990	5,271,628	2,344,186	80.1%	4,317,619	(954,009)	(18.1%)	5
620	WASTEWATER UTILITY	3,415,882	3,331,776	3,419,392	4,465,858	4,113,166	9,688,833	5,222,975	117.0%	4,616,530	(5,072,303)	(52.4%)	5
630	STORMWATER UTILITY FUND	522,302	552,311	651,628	751,341	861,226	1,194,408	443,067	59.0%	913,174	(281,234)	(23.5%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	2,954	3,270	7,259	3,500	7,410	3,500	-	-	4,000	500	14.3%	6
820	ROCK RIVER STORMWATER GROUP	33,701	21,600	50,844	40,000	70,000	80,000	40,000	100.0%	80,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	131,914	156,864	118,798	190,745	76,805	203,003	12,258	6.4%	207,354	4,351	2.1%	2
910	CDA PROGRAMS FUND	260,987	1,020,607	636,531	-	11,444	10,000	10,000	100%	10,000	-	-	2
920	INNOVATION CTR-OPERATIONS	508,910	358,228	279,304	154,680	150,441	213,630	58,950	38.1%	216,484	2,854	1.3%	2
	<b>TOTAL</b>	<b>24,299,956</b>	<b>24,387,568</b>	<b>26,853,553</b>	<b>29,629,105</b>	<b>29,374,089</b>	<b>49,977,522</b>	<b>20,348,417</b>	<b>68.68%</b>	<b>36,201,329</b>	<b>(13,776,193)</b>	<b>-27.56%</b>	

### Fund Type:

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

**BUDGET SUMMARY****TAX CALCULATION****Tax Calculation - Tax Year 2023 / Calendar Year 2024****WALWORTH COUNTY****Assessment Ratio:** 0.934984564**Lottery Credit:** 244.42**VALUATION**

Assessed Values: 799,414,400

Equalized Val:(no tif) 815,152,600

Equalized Val:(w/ tif) 854,413,900

State Credits: 1,201,619.82

**JEFFERSON COUNTY****Assessment Ratio:** 0.944005256**Lottery Credit:** 244.42**VALUATION**

Assessed Values: 115,045,200

Equalized Val:(no tif) 110,031,700

Equalized Val:(w/ tif) 121,869,300

State Credits: 120,293.51

**COMBINED  
TOTALS**

914,459,600

925,184,300

976,283,200

1,321,913.33

**LEVIES without TIF**

State -

County 2,040,617.83

Technical College 482,193.08

School 6,298,414.75

City 5,156,343.55

TIF 673,220.59

**Total** 14,650,789.80**LEVIES without TIF**

State -

County 347,842.87

Technical College 72,816.23

School 850,178.58

City 696,018.45

TIF 211,601.36

**Total** 2,178,457.49**LEVIES with TIF**

State -

County 2,138,903.02

Technical College 505,417.44

School 6,601,774.25

City 5,404,695.09

**Total** 14,650,789.80**LEVIES with TIF**

State -

County 385,265.05

Technical College 80,650.06

School 941,643.74

City 770,898.64

**Total** 2,178,457.49**TAX RATES**

State -

County 2.675587305

Technical College 0.632234596

School 8.258262861

City 6.760817781

**Gross Tax Rate** 18.326902543

Less School Credit (1.503125063)

**Net Tax Rate** 16.823777480**TAX RATES**

State -

County 3.348814640

Technical College 0.701029335

School 8.184989378

City 6.700832716

**Gross Tax Rate** 18.935666069

Less School Credit (1.045619548)

**Net Tax Rate** 17.890046521**TIF BREAKOUT**

County 98,285.19

Technical College 23,224.36

School 303,359.50

City 248,351.54

**Total** 673,220.59**JEFFERSON**

37,422.18

7,833.83

91,465.16

74,880.19

**Total** 211,601.36**TOTAL TIF**

135,707.37

31,058.19

394,824.66

323,231.73

**Total** 884,821.95

# BUDGET SUMMARY

# TAX CALCULATION



## 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	2,040,617.83	815,152,600	0.002503357	854,413,900	2,138,903.02	98,285.19	County
City	5,156,343.55	815,152,600	0.006325617	854,413,900	5,404,695.09	248,351.54	City
School District	6,298,414.75	815,152,600	0.007726670	854,413,900	6,601,774.25	303,359.50	School District
Technical College	482,193.08	815,152,600	0.000591537	854,413,900	505,417.44	23,224.36	Technical College
<b>Total</b>	<u>13,977,569.21</u>		<u>0.017147182</u>		<u>14,650,789.80</u>	<u>673,220.59</u>	<b>Total</b>

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	13,016,000	0.33152238973	223,187.70
TID # 11	3,754,800	0.09563616080	64,384.23
TID # 12	8,397,100	0.21387727864	143,986.59
TID # 13	5,141,000	0.13094319342	88,153.65
TID # 14	8,952,400	0.22802097740	153,508.42
	<u>39,261,300</u>	<u>1.00000000000</u>	<u>673,220.59</u>

Total Tax Asking: 5,852,362.00  
 % in Walworth Cty: 0.881070507  
 Net Amt.: 5,156,343.55



# BUDGET SUMMARY

# TAX CALCULATION



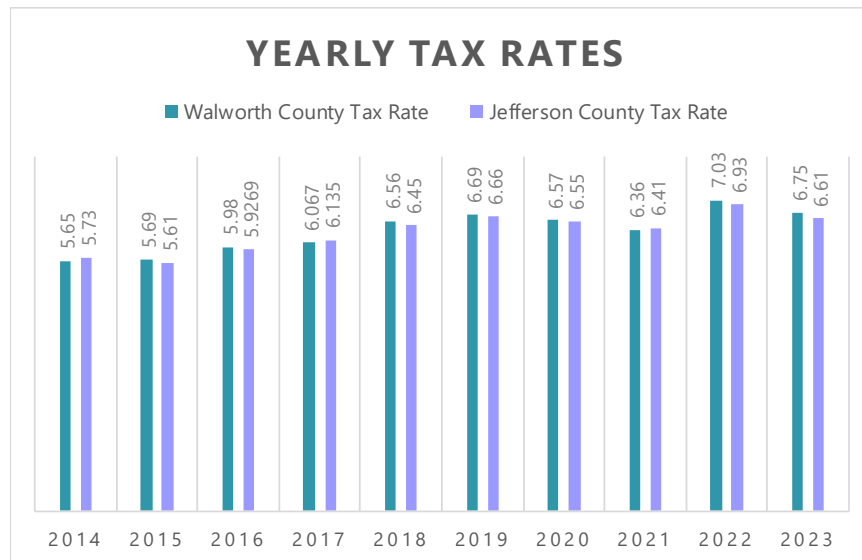
## JEFFERSON COUNTY TAX INCREMENT DISTRICT

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	347,842.87	110,031,700	0.003161297	121,869,300	385,265.05	37,422.18	County
City	696,018.45	110,031,700	0.006325618	121,869,300	770,898.64	74,880.19	City
School District	850,178.58	110,031,700	0.007726669	121,869,300	941,643.74	91,465.16	School District
Technical College	72,816.23	110,031,700	0.000661775	121,869,300	80,650.06	7,833.83	Technical College
<b>Total</b>	<u>1,966,856.13</u>		<u>0.017875359</u>		<u>2,178,457.49</u>	<u>211,601.36</u>	<b>Total</b>

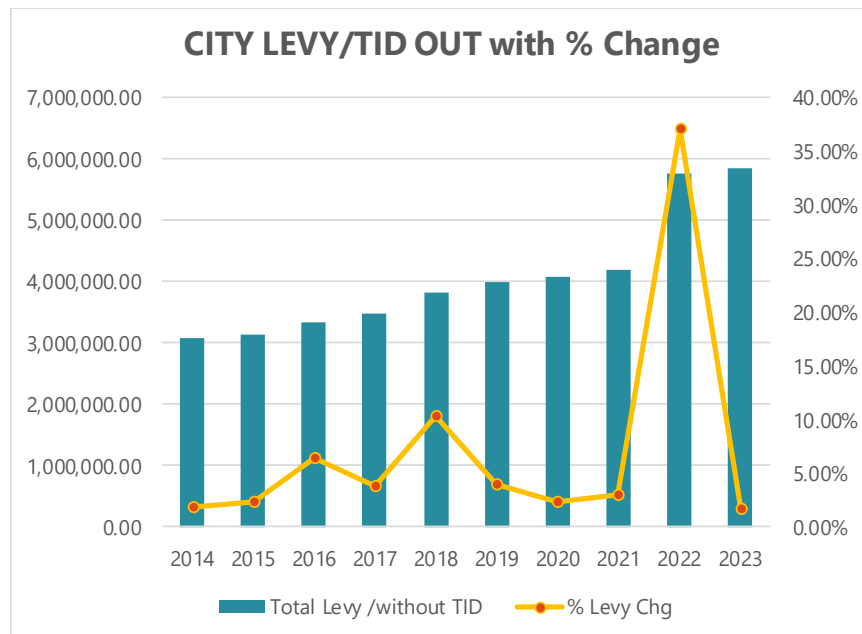
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	836,100	0.07063087112	14,945.59
TID # 14	11,001,500	0.92936912888	196,655.77
<b>TOTAL</b>	<u>11,837,600</u>	<u>1.00000000000</u>	<u>211,601.36</u>

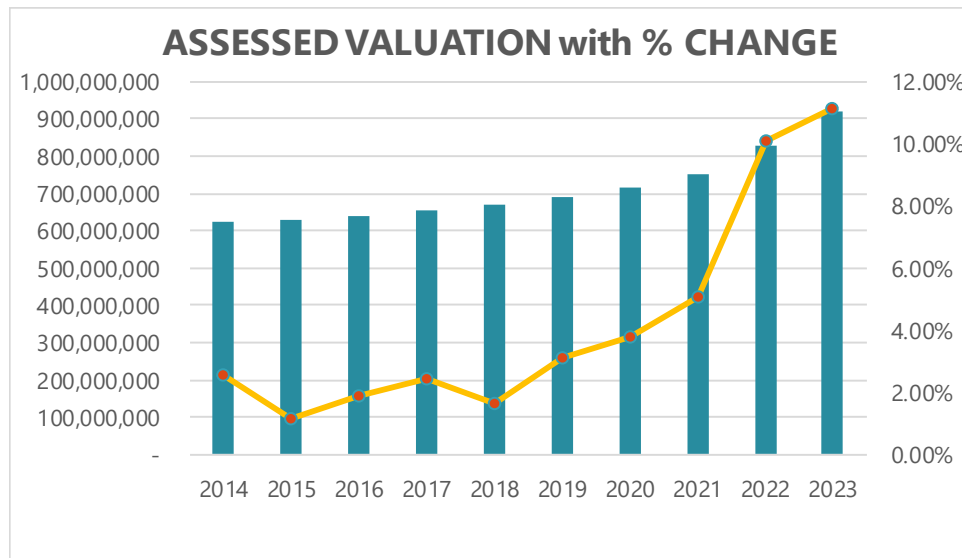
Total Tax Asking: 5,852,362.00  
 % in Jefferson Cty.: 0.118929493  
 Net Amt.: 696,018.45



**TAX LEVIES, RATES & COLLECTIONS**

Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 <sup>st</sup> of Each Year
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

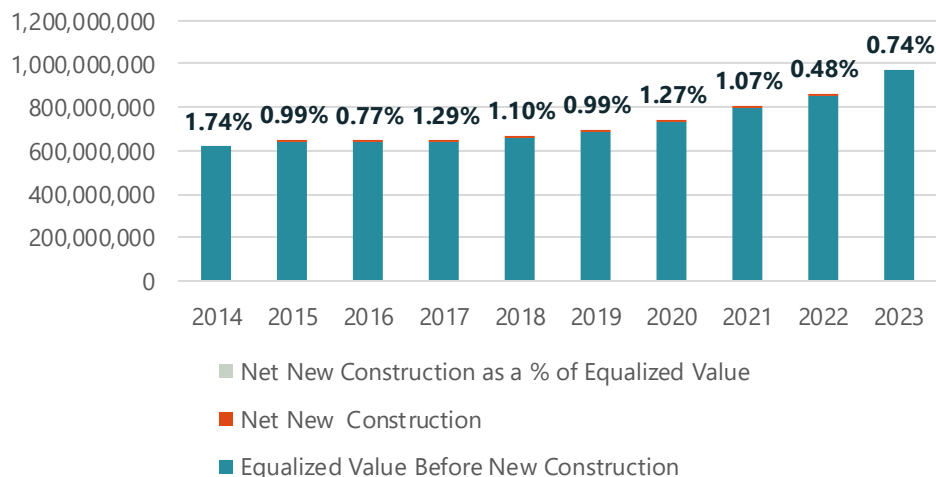




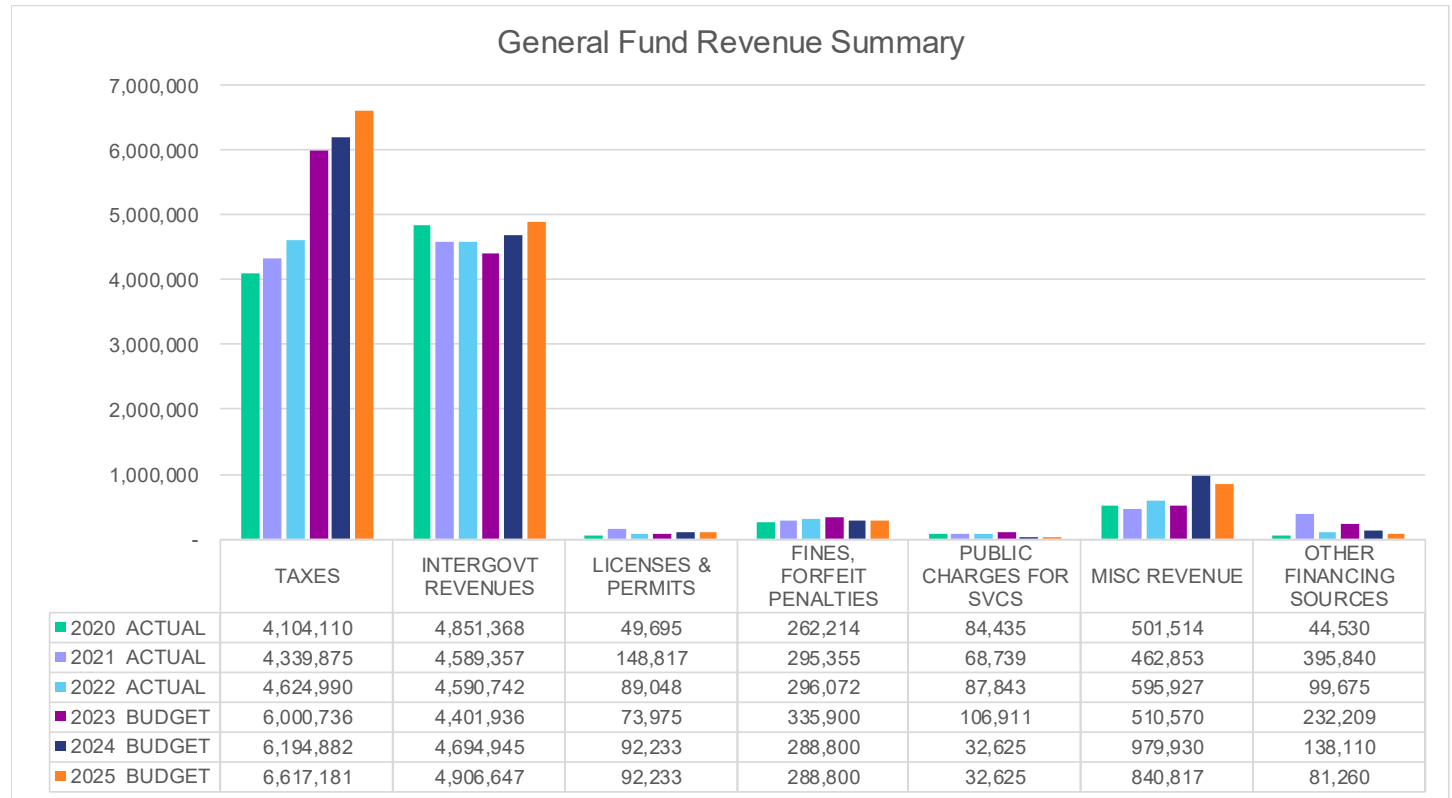
**ASSESSED AND EQUALIZED VALUATIONS**

Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
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

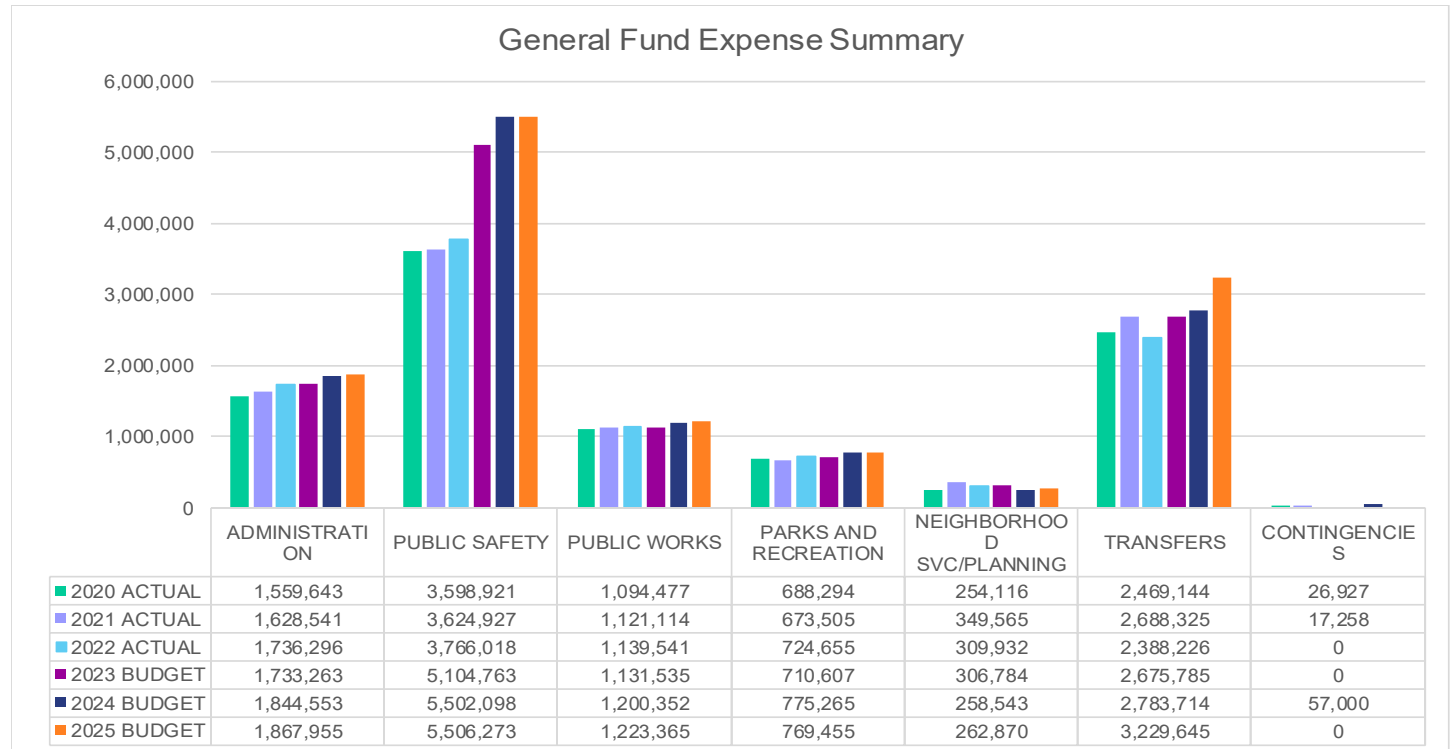
**NET NEW CONSTRUCTION AS A % OF  
EQUALIZED VALUE**



## GENERAL FUND REVENUE SUMMARY



## GENERAL FUND EXPENSE SUMMARY



## GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
100-4110-00	LOCAL TAX LEVY	3,093,547	3,133,033	3,154,970	4,499,748	4,499,748	4,538,657	4,608,119
100-4111-00	DEBT SERVICE TAX LEVY	892,438	946,352	1,045,965	1,257,105	1,257,105	1,313,705	1,667,247
100-4112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	4,183	-	6,611	-	2,626	-	-
100-4114-00	USE VALUE PENALTY	224	546	-	500	-	-	-
100-4114-00	MOBILE HOME FEES	17,400	38,885	57,754	25,000	58,000	58,000	58,000
100-4121-00	ROOM TAX-GROSS AMOUNT	56,542	192,583	233,465	190,000	230,000	230,000	230,000
100-4132-00	IN LIEU-UNIV GARDEN & WW MANOR	27,513	27,733	120,606	27,733	27,820	27,820	27,820
100-4180-00	INTEREST ON TAXES	12,263	744	5,620	650	30,000	26,700	25,995
	<b>TOTAL TAXES</b>	<b>4,104,110</b>	<b>4,339,875</b>	<b>4,624,990</b>	<b>6,000,736</b>	<b>6,105,299</b>	<b>6,194,882</b>	<b>6,617,181</b>
<b>SPECIAL ASSESSMENTS</b>								
100-4201-00	INTEREST ON SP ASSESS.	53	53	-	-	-	-	-
100-4220-62	SEWER MAINS & LATERALS	316	316	-	-	-	-	-
100-4231-53	CURB & GUTTER	58	58	-	-	-	-	-
100-4232-53	SIDEWALKS	32	32	-	-	-	-	-
100-4240-53	SNOW REMOVAL	641	1,675	150	500	-	-	-
100-4250-53	FAILURE TO MOW FINES	425	1,175	-	-	200	-	-
	<b>TOTAL SPECIAL ASSESSEMENTS</b>	<b>1,523</b>	<b>3,308</b>	<b>150</b>	<b>500</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL REVENUES</b>								
100-4334-00	EXPENDITURE RESTRAINT PROG	67,958	71,382	63,331	53,306	53,306	-	-
100-4341-00	SHARED REVENUE-UTILITY	371,011	422,541	397,001	396,241	395,596	394,892	394,892
100-4342-00	SHARED REVENUE-BASE	2,836,916	2,836,783	2,836,846	2,836,844	2,836,844	3,534,954	3,534,954
100-43507-52	POLICE-MISC SAFETY GRANTS	7,697	6,841	8,013	500	10	-	-
100-4351-00	FEDERAL/STATE GRANTS-REIMBURSE	268,360	-	-	-	-	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	-	-	8,103	-	-
100-43530-53	TRANSPORTATION AIDS	664,597	625,414	576,591	572,016	572,087	580,479	580,479
100-43531-52	STA TE GRANT--PUBLIC SAFETY	-	-	9,356	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	166,561	170,491	178,963	179,292	-	-	-
100-4361-52	MSP-STATE UNIVERSITY SVCS PYMT	284,694	279,097	329,598	205,881	192,782	7,331	217,401
100-43663-52	2% FIRE DUES-ST OF WISC	27,783	29,711	32,121	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	5,846	16,331	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	35,160	31,433	35,656	35,656	43,214	43,214	43,214
100-43745-52	WUSD-JUVENILE OFFICER	62,051	58,228	65,117	64,500	65,212	65,237	66,868
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	2,800	3,408	2,800	2,800	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,784	1,571	1,416	1,575	2,029	2,029	2,029
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
100-43775-52	FEDERAL EXCISE TAX REIMB	930	-	-	-	-	-	-
	<b>TOTAL INTERGOVT REVENUES</b>	<b>4,850,438</b>	<b>4,589,357</b>	<b>4,590,742</b>	<b>4,401,936</b>	<b>4,235,793</b>	<b>4,694,945</b>	<b>4,906,647</b>
<b>LICENSES &amp; PERMITS</b>								
100-4411-51	LIQUOR & BEER	10,589	18,400	18,608	16,100	18,818	18,733	18,733
100-4412-51	CIGARETTE	700	1,350	1,540	1,200	1,300	1,300	1,300
100-44122-51	BEVERAGE OPERATORS	2,948	4,360	3,020	3,600	3,105	3,600	3,600
100-44200-51	MISC. LICENSES	1,725	1,725	2,233	2,000	3,444	2,750	2,750
100-44300-53	BLDG/ZONING PERMITS	17,495	94,149	42,537	34,725	105,000	50,000	50,000
100-4431-53	ELECTRICAL PERMITS	6,325	8,752	6,911	5,550	8,281	5,550	5,550
100-44320-53	PLUMBING PERMITS	4,422	12,059	7,785	5,775	7,169	5,775	5,775
100-44330-53	HVAC PERMITS	4,020	5,646	4,668	3,225	5,034	3,225	3,225
100-44340-53	STREET OPENING PERMITS	50	250	100	200	150	200	200
100-44350-53	SIGN PERMITS	689	1,703	952	1,200	780	600	600
100-44370-51	WATERFOWL PERMITS	20	-	-	-	320	-	-
100-44900-51	MISC PERMITS	713	423	695	400	2,005	500	500
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>49,695</b>	<b>148,817</b>	<b>89,048</b>	<b>73,975</b>	<b>155,406</b>	<b>92,233</b>	<b>92,233</b>

## GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>FINES, FORFEITURES - PENALTIES</b>								
100-45110-52	ORDINANCE VIOLATIONS	185,558	216,906	234,661	216,600	185,000	216,600	216,600
100-45113-52	MISC COURT RESEARCH FEE	120	285	360	200	150	200	200
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	-	(200)	-	-	-	-
100-45130-52	PARKING VIOLATIONS	62,361	64,364	52,826	115,100	52,000	60,000	60,000
100-45135-53	REFUSE/RECYCLING TONER FINES	5,300	5,750	7,125	3,000	8,750	7,500	7,500
100-45145-53	RE-INSPECTION FINES	8,875	8,050	1,300	1,000	4,000	4,500	4,500
	<b>TOTAL FINES, FORFEIT - PENALTIES</b>	<b>262,214</b>	<b>295,355</b>	<b>296,072</b>	<b>335,900</b>	<b>249,900</b>	<b>288,800</b>	<b>288,800</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-46110-51	CLERK	-	-	-	-	-	-	-
100-46120-51	TREASURER	3,895	4,625	4,500	4,300	3,600	3,600	3,600
100-46210-52	POLICE-DISPATCH-MOU-UNIV	43,005	42,120	41,520	55,611	-	-	-
100-46220-52	FALSE ALARM FINES	450	2,550	750	1,800	1,350	1,500	1,500
100-46230-52	AMBULANCE	11,265	(8,640)	12,174	-	-	-	-
100-46240-52	CRASH CALLS	24	-	164	-	-	-	-
100-46310-53	DPW MISC REVENUE	18,521	13,526	9,853	27,600	17,134	10,000	10,000
100-46311-53	SALE OF MATERIALS	12	10	202	-	2	-	-
100-46312-51	MISC DEPT EARNINGS	277	1,435	100	1,300	-	-	-
100-46320-53	SAND & SALT CHARGES	700	1,433	1,056	4,700	-	500	500
100-46350-51	CITY PLANNER-SERVICES	1,695	-	135	800	360	-	-
100-46450-52	SPECIAL EVENTS-POLICE/DPW	25	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	1,307	803	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	42	-	-	-	-	-
100-46743-51	FACILITY RENTALS	3,234	10,710	17,289	10,700	19,566	17,000	17,000
100-46746-55	SPECIAL EVENT FEES	25	125	100	100	35	25	25
	<b>TOTAL PUBLIC CHARGES FOR SVCS</b>	<b>84,435</b>	<b>68,739</b>	<b>87,843</b>	<b>106,911</b>	<b>42,047</b>	<b>32,625</b>	<b>32,625</b>
<b>MISC. REVENUES</b>								
100-48100-00	INTEREST INCOME	78,769	6,396	179,090	49,533	700,000	552,887	413,670
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	4,800	4,800
100-48220-55	DEPOSITS-FORFEITED	-	-	380	-	50	50	50
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	7,500	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	446	-	-	1,313	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	-	13,514	10,000	10,000
100-48415-00	RESTITUTION-DAMAGES	4,417	1,121	7,690	2,000	5,121	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	26,688	50,436	10,878	12,137	51,535	29,193	29,296
100-48500-52	DONATION-PUBLIC SAFETY	-	100	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	125	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,500	-	-	-	-
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	-	-	18,779	-	-
100-48535-00	P CARD REBATE REVENUE	31,287	33,761	29,227	31,500	29,572	30,000	30,000
100-48545-00	DONATION-GENERAL	750	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,000	7,000	8,000	53,500	80,043	-	-
100-48600-00	MISC REVENUE-NON RECURRING	10	1,262	2,331	3,600	35	-	-
100-48700-00	WATER UTILITY TAXES	349,794	357,531	344,406	353,500	353,500	350,000	350,000
	<b>TOTAL MISC REVENUE</b>	<b>501,514</b>	<b>462,853</b>	<b>595,927</b>	<b>510,570</b>	<b>1,258,262</b>	<b>979,930</b>	<b>840,817</b>
<b>OTHER FINANCING SOURCES</b>								
100-49260-00	TRANSFER FROM 610 WATER	7,500	8,000	8,000	8,100	8,500	8,500	8,500
100-4926100	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	10,280	12,340	15,720	15,000	18,974	16,260	16,410
100-49267-00	TRANSFER FROM 208 PARKING	2,250	35,927	35,000	35,350	35,350	35,350	35,350
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	91,383	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	319,073	5,533	1,000	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	14,922	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	151,759	(302,729)	57,000	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>44,530</b>	<b>395,840</b>	<b>99,675</b>	<b>232,209</b>	<b>(127,522)</b>	<b>138,110</b>	<b>81,260</b>
	<b>TOTAL GEN FUND REVENUES</b>	<b>9,899,390</b>	<b>10,304,142</b>	<b>10,384,446</b>	<b>11,662,737</b>	<b>11,919,385</b>	<b>12,421,525</b>	<b>12,859,562</b>

# GENERAL FUND

# EXPENDITURES



## GENERAL FUND EXPENDITURE SUMMARY

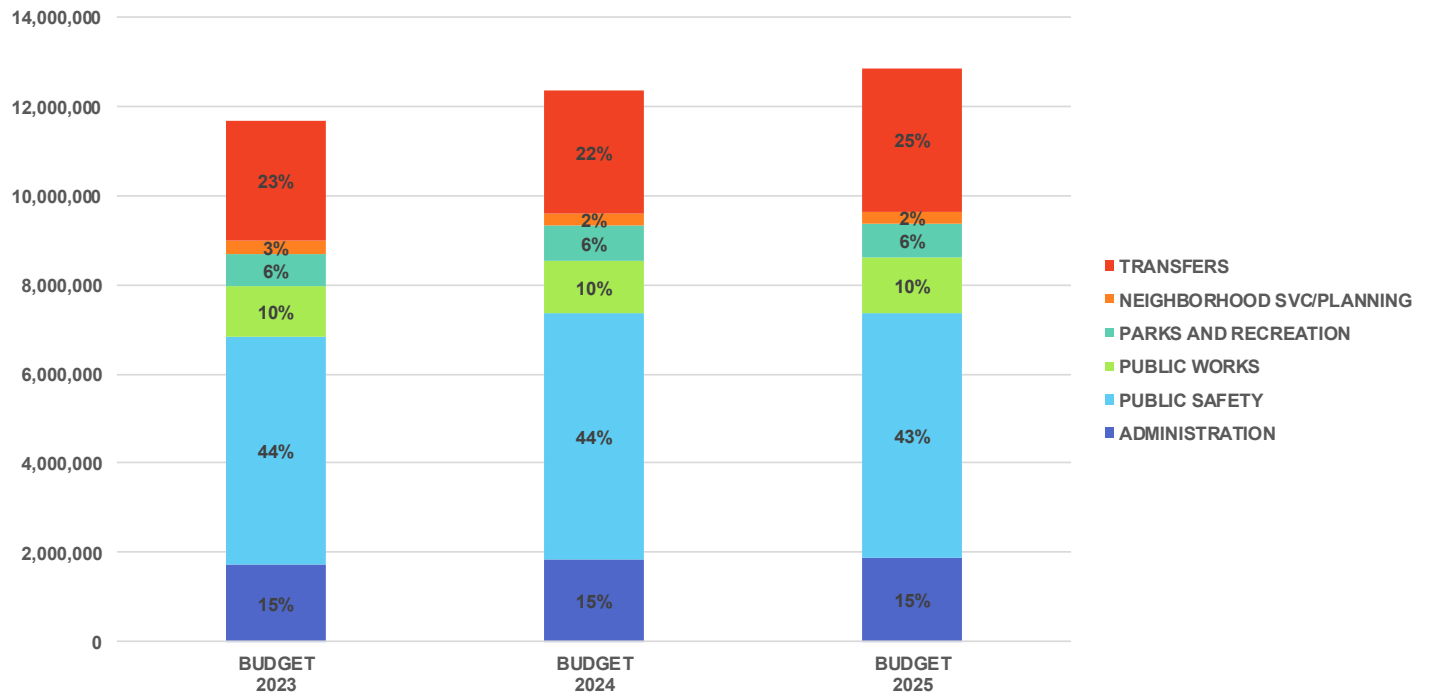
SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	#
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	1,727,264	1,844,553	1,867,955	1
2	PUBLIC SAFETY	3,598,921	3,624,927	3,766,018	5,104,763	4,985,905	5,502,098	5,506,273	2
3	PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,131,535	1,214,217	1,200,352	1,223,365	3
4	PARKS AND RECREATION	688,294	673,505	724,655	710,607	678,046	775,265	769,455	4
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	294,482	258,543	262,870	5
6	TRANSFERS	2,469,144	2,688,325	2,388,226	2,675,785	3,003,151	2,783,714	3,229,645	6
7	CONTINGENCIES	26,927	17,258	0	0	16,321	57,000	-	7
	<b>TOTAL</b>	<b>9,691,522</b>	<b>10,103,236</b>	<b>10,064,668</b>	<b>11,662,737</b>	<b>11,919,385</b>	<b>12,421,525</b>	<b>12,859,562</b>	

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	#
51100	Total Legislative Support	137,138	234,884	263,085	225,511	264,304	254,474	255,984	1
51110	Total Contingencies	26,927	17,258	-	-	16,321	57,000	-	7
51200	Total Court	72,609	75,869	81,915	84,544	86,724	81,180	82,953	1
51300	Total Legal	71,277	72,504	72,901	74,591	77,942	84,260	76,003	1
51400	Total General Administration	343,224	370,144	426,841	405,948	378,101	388,644	396,768	1
51450	Total Information Technology	82,498	83,395	65,345	92,863	102,955	156,148	159,341	1
51500	Total Financial Administration	197,879	206,731	215,000	235,333	223,902	249,616	254,749	1
51540	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	98,522	118,593	122,151	1
51600	Total Facilities Maintenance	481,094	429,937	449,597	446,266	443,672	453,703	461,217	1
52100	Total Police Administration	642,418	669,231	709,476	726,491	746,952	768,065	785,955	2
52110	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,981,372	2,190,394	2,246,584	2
52120	Total Police Investigation	328,880	378,879	419,193	434,233	484,008	500,560	511,351	2
52140	Total Comm Service Program	28,631	27,498	32,429	40,797	30,525	43,604	44,553	2
52400	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	294,482	258,543	262,870	5
52500	Total Emergency Preparedness	7,102	6,754	10,971	9,841	5,023	10,211	10,473	2
52600	Total Communications/Dispatch	459,233	461,006	479,568	555,861	479,410	586,470	594,328	2
53100	Total Public Works Administration	45,500	40,109	45,026	51,387	61,341	50,000	51,317	3
53230	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	215,766	179,201	182,240	3
53270	Total Parks Maintenance	251,896	207,028	224,661	279,011	233,794	282,932	288,361	4
53300	Total Street Maintenance	530,072	535,830	527,315	561,420	545,066	571,387	584,862	3
53320	Total Snow & Ice	130,637	147,570	106,517	151,704	121,031	153,453	156,054	3
53420	Total Street Lights	232,441	227,456	250,459	192,483	271,013	246,312	248,891	3
55111	Total Young Library Building	57,665	57,800	55,867	55,061	51,141	57,934	58,790	1
55200	Total Parks Administration	45,223	46,542	48,615	92,242	98,196	91,360	93,630	4
55210	Total Recreation Administration	197,349	196,989	257,934	-	-	-	-	4
55300	Total Recreation Programs	1,636	718	3,393	-	-	-	-	4
55310	Total Senior Citizen's Program	52,224	55,071	-	-	-	-	-	4
55320	Total Community Events	11,966	14,157	12,052	9,595	16,297	16,000	16,100	4
55330	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	329,759	384,973	371,364	4
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,297,705	1,418,180	1,745,546	1,469,509	1,561,898	6
59230	Total Transfer to Debt Service	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247	6
59240	Total Transfer to Fire Department	215,715	203,837	199,564	1,258,615	1,258,615	1,402,794	1,313,030	2
59240	Total Transfers	97,500	-	46,991	500	500	500	500	6
	<b>Grand Totals</b>	<b>9,691,522</b>	<b>10,103,236</b>	<b>10,064,668</b>	<b>11,662,737</b>	<b>11,919,385</b>	<b>12,421,525</b>	<b>12,859,562</b>	

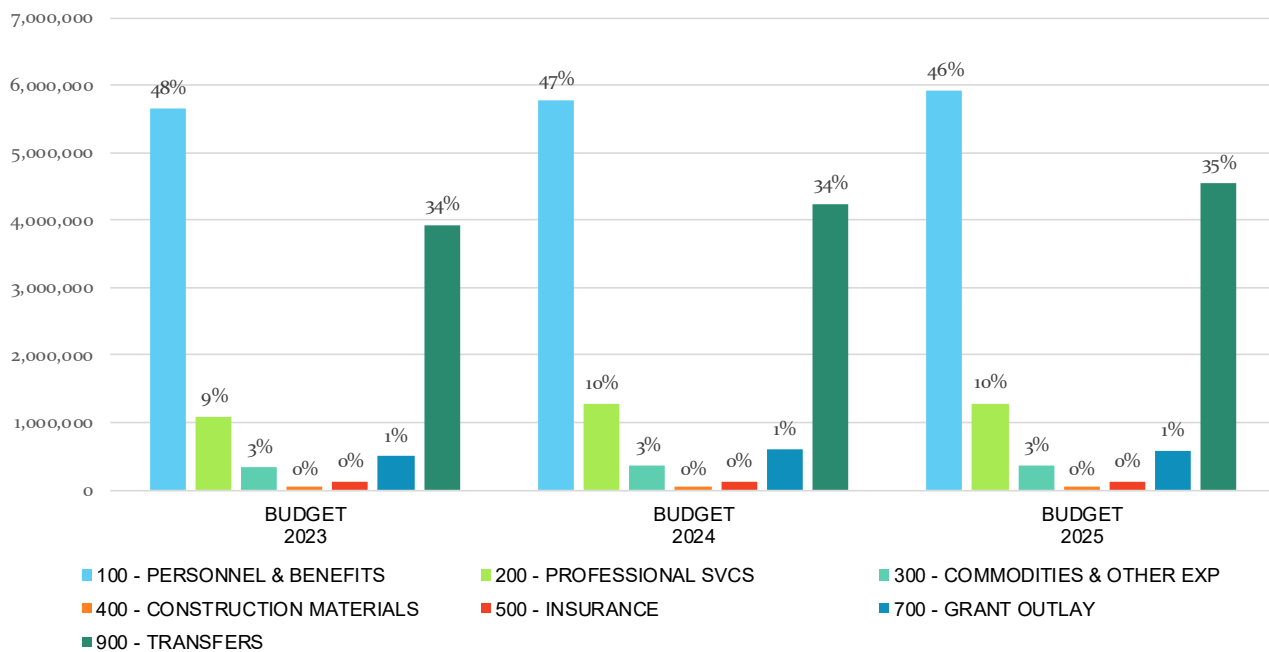
## GENERAL FUND FUNCTIONAL UNIT MATRIX

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

Expenses by Department  
General Fund



Expenses by Category  
General Fund





## DEPARTMENT/FUNCTION

### GENERAL ADMINISTRATION

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

### CITY MANAGER

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

### CITY CLERK

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

### HUMAN RESOURCES

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

### MUNICIPAL COURT

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

## MISSION

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

## PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
<b>General Administration</b>						
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
<b>Municipal Court</b>						
Court Clerk	.75	.75	.75	.75	.75	.75
<b>Total General Administration</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>

**GENERAL ADMINISTRATION SUMMARY**

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>GENERAL ADMINISTRATION</b>								
100	Personnel & Benefits	269,470	285,118	315,689	313,574	267,846	287,860	294,789
200	Professional Svcs	48,992	53,249	72,408	61,518	66,428	59,729	60,513
300	Commodities & Other Exp	23,400	28,885	35,274	28,836	38,828	36,056	36,416
700	Grant Outlay	1,362	2,892	3,471	2,020	5,000	5,000	5,050
<b>51400</b>	<b>Total</b>	<b>343,224</b>	<b>370,144</b>	<b>426,841</b>	<b>405,948</b>	<b>378,101</b>	<b>388,644</b>	<b>396,768</b>
<b>LEGISLATIVE SUPPORT</b>								
100	Personnel & Benefits	55,040	55,253	56,128	57,916	57,537	58,879	60,293
200	Professional Svcs	5,051	4,911	3,246	3,030	6,970	3,030	3,060
300	Commodities & Other Exp	7,170	9,915	13,285	6,565	13,796	6,565	6,631
700	Grant Outlay	69,877	164,805	190,426	158,000	186,000	186,000	186,000
<b>51100</b>	<b>Total</b>	<b>137,138</b>	<b>234,884</b>	<b>263,085</b>	<b>225,511</b>	<b>264,304</b>	<b>254,474</b>	<b>255,984</b>
<b>CONTINGENCIES</b>								
900	Transfers	26,927	17,258	-	-	16,321	57,000	-
<b>51110</b>	<b>Total</b>	<b>26,927</b>	<b>17,258</b>	<b>-</b>	<b>-</b>	<b>16,321</b>	<b>57,000</b>	<b>-</b>
<b>COURT</b>								
100	Personnel & Benefits	59,162	62,499	64,057	63,416	64,317	62,747	64,106
200	Professional Svcs	10,061	10,138	12,230	17,492	20,359	14,797	15,174
300	Commodities & Other Exp	3,386	3,232	5,627	3,636	2,048	3,636	3,672
<b>51200</b>	<b>Total</b>	<b>72,609</b>	<b>75,869</b>	<b>81,915</b>	<b>84,544</b>	<b>86,724</b>	<b>81,180</b>	<b>82,953</b>
<b>LEGAL</b>								
100	Personnel & Benefits	-	1,976	4,962	2,350	1,027	-	-
200	Professional Svcs	71,277	70,528	67,939	72,241	76,916	84,260	76,003
<b>51300</b>	<b>Total</b>	<b>71,277</b>	<b>72,504</b>	<b>72,901</b>	<b>74,591</b>	<b>77,942</b>	<b>84,260</b>	<b>76,003</b>
<b>GRAND TOTAL</b>		<b>651,175</b>	<b>770,658</b>	<b>844,742</b>	<b>790,594</b>	<b>823,392</b>	<b>865,558</b>	<b>811,707</b>

**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
<b>Licenses</b>					
Beverage Operators	236	119	163	115	121
Alcohol Consumption in Parks	32	5	25	37	28
Cigarette	17	14	14	15	16
Temporary Picnic Beer	5	1	2	4	4
Transient Merchant	5	3	4	6	5
<b>Elections</b>					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	5,993	4,591	6,340	5088	
Absentee Ballots Returned	307	5,373	881	2,154	
Election Day Voter Registrations	61	1,378	34	1,631	

## **HUMAN RESOURCES**

HR will track and report on the following Core Services:

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

## **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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51400-111	SALARIES/PERMANENT	197,823	204,175	196,599	224,045	204,968	207,993	212,672
100-51400-112	SALARIES/OVERTIME	935	-	175	-	210	-	-
100-51400-113	SALARIES/TEMPORARY	-	-	41,296	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	-	-	1,825	12,000	12,270
100-51400-116	ELECTION INSPECTORS	-	-	309	-	-	-	-
100-51400-117	LONGEVITY PAY	1,800	1,800	1,580	-	500	-	-
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	1,360	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,797	2,814	2,074	3,324	3,122	3,268	3,341
100-51400-151	SOCIAL SECURITY/CITY SHARE	11,961	12,034	12,168	14,213	13,350	13,973	14,287
100-51400-152	RETIREMENT	13,446	13,854	12,802	15,328	14,161	14,351	14,351
100-51400-153	HEALTH INSURANCE	36,829	45,785	44,302	48,522	26,848	31,827	33,418
100-51400-154	HSA-HRA CONTRIBUTIONS	3,278	4,111	3,912	6,200	2,515	4,104	4,104
100-51400-155	WORKERS COMPENSATION	470	411	337	378	255	246	246
100-51400-156	LIFE INSURANCE	130	132	134	203	93	98	98
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,273	1,911	1,119	4,040	2,377	4,000	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	1,249	2,036	26,659	6,565	12,938	6,000	6,060
100-51400-219	ASSESSOR SERVICES	42,460	45,501	39,815	42,925	42,925	42,925	43,354
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	2,092	1,355	2,405	5,147	5,347	4,813	4,894
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,918	2,445	2,409	2,841	2,841	1,991	2,164
100-51400-310	OFFICE & OPERATING SUPPLIES	17,397	19,483	19,146	14,645	27,750	15,000	15,150
100-51400-312	BREAK ROOM SUPPLIES	-	-	-	-	659	10,000	10,100
100-51400-320	SUBSCRIPTIONS/DUES	5,458	9,241	14,120	11,110	8,090	8,000	8,080
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	78	78	96	556	372	556	561
100-51400-330	TRAVEL EXPENSES	467	83	1,911	1,515	1,957	2,500	2,525
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	1,010	-	-	-
100-51400-790	CELEBRATIONS/AWARDS	1,362	2,892	3,471	2,020	5,000	5,000	5,050
	<b>Total General Administration</b>	<b>343,224</b>	<b>370,144</b>	<b>426,841</b>	<b>405,948</b>	<b>378,101</b>	<b>388,644</b>	<b>396,768</b>

**LEGISLATIVE SUPPORT EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51100-111	SALARIES/PERMANENT	20,247	20,844	21,259	22,486	23,334	21,873	22,365
100-51100-112	OVERTIME	234	-	44	-	52	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,350	24,825	25,500	25,200	25,443	25,767	26,347
100-51100-117	LONGEVITY PAY	200	200	200	200	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	662	661	675	708	732	691	706
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,826	2,822	2,883	3,028	3,127	2,954	3,020
100-51100-152	RETIREMENT	1,387	1,416	1,396	1,543	1,113	1,509	1,509
100-51100-153	HEALTH INSURANCE	3,887	4,129	4,076	4,141	3,668	5,204	5,464
100-51100-154	HSA-HRA CONTRIBUTIONS	126	250	-	500	-	810	810
100-51100-155	WORKERS COMPENSATION	107	93	81	81	61	53	53
100-51100-156	LIFE INSURANCE	14	14	15	29	7	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	1,543	-	-	1,010	2,588	1,010	1,020
100-51100-295	CODIFICATION OF ORDINANCES	3,508	4,911	3,246	2,020	4,383	2,020	2,040
100-51100-310	OFFICE & OPERATING SUPPLIES	40	146	475	-	934	-	-
100-51100-320	PUBLICATION-MINUTES	7,130	9,769	12,810	6,565	12,863	6,565	6,631
100-51100-715	TOURISM COMMITTEE-ROOM TAX	39,877	134,805	163,426	133,000	161,000	161,000	161,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	27,000	25,000	25,000	25,000	25,000
	<b>Total Legislative Support</b>	<b>137,138</b>	<b>234,884</b>	<b>263,085</b>	<b>225,511</b>	<b>264,304</b>	<b>254,474</b>	<b>255,984</b>

**CONTINGENCIES EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-5110-910	COST REALLOCATIONS	14,084	17,258	-	-	16,321	57,000.00	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	12,843	-	-	-	-	-	-
	<b>Total Contingencies</b>	<b>26,927</b>	<b>17,258</b>	<b>-</b>	<b>-</b>	<b>16,321</b>	<b>57,000</b>	<b>-</b>

**LEGAL SERVICES EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	1,976	4,962	2,350	1,027	-	-
100-51300-212	GENERAL CITY SERVICES	43,145	42,634	39,838	41,177	41,870	41,870	42,289
100-51300-214	MUNI COURT LEGAL SERVICES	27,709	27,894	28,102	31,064	32,390	32,390	32,714
100-51300-219	UNION ATTORNEY-PROF SERV	423	-	-	-	2,656	10,000	1,000
	<b>Total Legal</b>	<b>71,277</b>	<b>72,504</b>	<b>72,901</b>	<b>74,591</b>	<b>77,942</b>	<b>84,260</b>	<b>76,003</b>

**MUNICIPAL COURT EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51200-111	SALARIES/PERMANENT	51,553	53,690	55,261	54,281	55,570	53,634	54,840
100-51200-112	BALIFF WAGES & OVERTIME	1,213	2,264	2,078	2,500	1,620	2,500	2,556
100-51200-150	MEDICARE TAX/CITY SHARE	761	795	817	823	848	814	832
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,252	3,399	3,495	3,520	3,627	3,480	3,559
100-51200-152	RETIREMENT	2,051	2,193	2,255	2,185	2,456	2,246	2,246
100-51200-153	HEALTH INSURANCE	98	37	34	-	107	-	-
100-51200-155	WORKERS COMPENSATION	126	112	103	96	72	63	63
100-51200-156	LIFE INSURANCE	109	9	14	10	19	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	-	-	129	505	700	700	707
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	101	100	101	102
100-51200-219	OTHER PROFESSIONAL SERVICES	621	660	645	606	828	606	612
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	8,427	7,863	9,102	14,309	14,513	11,443	11,787
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	937	1,485	1,634	1,718	1,718	1,694	1,711
100-51200-293	PRISONER CONFINEMENT	75	30	720	253	2,500	253	255
100-51200-310	OFFICE & OPERATING SUPPLIES	2,626	1,947	3,991	2,020	1,946	2,020	2,040
100-51200-320	SUBSCRIPTIONS/DUES	760	820	800	1,010	102	1,010	1,020
100-51200-330	TRAVEL EXPENSES	-	464	836	606	-	606	612
	<b>Total Court</b>	<b>72,609</b>	<b>75,869</b>	<b>81,915</b>	<b>84,544</b>	<b>86,724</b>	<b>81,180</b>	<b>82,953</b>

**DEPARTMENT SERVICE METRICS**

TICKET HISTORY SUMMARY						
Type	2017	2018	2019	2020	2021	2022
Traffic Tickets	989	1,203	1,011	676	802	927
OWI Tickets	137	165	102	82	141	118
Non-Traffic Tickets	1,691	1,804	1,822	1,194	1,546	1,442
Juvenile Truancy Tickets	39	28	51	48	56	67
Total Tickets	2,817	3,172	2,935	1,952	2,545	2,554
Ordinance Violations	\$263,815	\$298,359	\$247,206	\$185,558	\$216,906	\$234,661



## 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

	2019	2020	2021	2022	2023	2024
IT Administrator	1	1	1	1	1	1
IT Support Technician	-	-	-	-	-	1

## INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INFORMATION TECHNOLOGY</b>								
100	Personnel & Benefits	76,298	78,317	63,761	85,340	63,070	126,448	129,496
200	Professional Svcs	6,200	5,078	1,584	7,523	39,875	29,700	29,846
300	Commodities & Other Exp	-	-	-	-	10	-	-
<b>51450</b>	<b>Total</b>	<b>82,498</b>	<b>83,395</b>	<b>65,345</b>	<b>92,863</b>	<b>102,955</b>	<b>156,148</b>	<b>159,341</b>

## DEPARTMENT SERVICE METRICS

- Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*. These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.
- 650 Total Work Orders processed from 01/01/2023-10/17/2023  
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- Hardware
  - Devices
    - Servers - 4 Physical Servers hosting 22 Virtual Machines
    - 150+ desktops connected to the Domain/Network
    - 40+ laptops/tablets
    - 60+ cellphones
    - 2 backup NAS
    - Email archiver
    - Firewall
  - LAN
    - Network Switches (including Wireless Point to Point) - 62
    - Wireless Access Points - 28
    - IP Cameras - 75
    - IP Camera Servers - 4 @ 24TB each
    - Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB
  - Telecom
    - 131 IP Phones

## GOALS & OBJECTIVES

### 2024/2025 OUTLOOK

- Replacement of four server hosts (Hosts Virtual Servers) – 2024
- Conduct an external Penetration test with a 3<sup>rd</sup> 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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51450-111	SALARIES/PERMANENT	56,252	56,887	47,408	61,359	47,950	95,821	97,977
100-51450-150	MEDICARE TAX/CITY SHARE	783	792	189	890	683	1,389	1,421
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,347	3,384	3,363	3,804	2,921	5,941	6,075
100-51450-152	RETIREMENT	3,774	3,828	3,104	4,172	3,415	6,612	6,612
100-51450-153	HEALTH INSURANCE	10,954	12,004	7,867	13,123	6,882	14,539	15,266
100-51450-154	HSA-HRA CONTRIBUTIONS	1,047	1,297	1,740	1,875	1,161	2,025	2,025
100-51450-155	WORKERS COMPENSATION	132	114	81	104	59	107	107
100-51450-156	LIFE INSURANCE	11	11	9	13	-	13	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	575	600	606
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	-	869	0	-	1,000	265	405
100-51450-244	NETWORK HDW MTN	-	-	-	-	5,816	4,540	4,540
100-51450-245	NETWORK SOFTWARE MTN	-	-	-	-	20,990	14,975	14,975
100-51450-246	NETWORK OPERATING SUPP	6,200	4,210	1,584	7,523	6,730	8,410	8,410
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	1,264	910	910
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	3,500	-	-
100-51450-330	TRAVEL EXPENSES	-	-	-	-	10	-	-
	Total Information Technology	82,498	83,395	65,345	92,863	102,955	156,148	159,341

## DEPARTMENT/FUNCTION

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

## MISSION

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

## PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
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
<b>Total Finance</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

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		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>FINANCE</b>								
100	Personnel & Benefits	146,279	154,307	161,019	173,412	159,497	187,413	192,247
200	Professional Svcs	37,106	36,684	37,529	45,255	45,725	43,783	43,898
300	Commodities & Other Exp	10,042	10,956	12,012	9,595	9,380	9,380	9,474
500	Insurance	1,134	887	777	3,030	5,300	5,000	5,050
600	Misc Exp	3,319	3,897	3,664	4,040	4,000	4,040	4,080
<b>51500</b>	<b>Total</b>	<b>197,879</b>	<b>206,731</b>	<b>215,000</b>	<b>235,333</b>	<b>223,902</b>	<b>249,616</b>	<b>254,749</b>
<b>INSURANCE RISK MGMT</b>								
500	Insurance	116,260	97,278	105,745	113,147	98,522	118,593	122,151
<b>51540</b>	<b>Total</b>	<b>116,260</b>	<b>97,278</b>	<b>105,745</b>	<b>113,147</b>	<b>98,522</b>	<b>118,593</b>	<b>122,151</b>
<b>GRAND TOTAL</b>		<b>314,139</b>	<b>304,009</b>	<b>320,745</b>	<b>348,480</b>	<b>322,425</b>	<b>368,209</b>	<b>376,900</b>

## 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
- **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
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
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
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
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 %
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
2023	4.85%	5.00%	-0.15%
2022	1.36%	2.02%	-0.66%
2021	0.07%	0.04%	0.03%
2020	0.55%	0.37%	0.18%
2019	2.29%	2.06%	0.23%
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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51500-111	SALARIES/PERMANENT	111,678	113,623	116,666	128,651	118,983	130,441	133,376
100-51500-112	SALARIES/OVERTIME	-	-	-	105	-	-	-
100-51500-117	LONGEVITY PAY	200	200	200	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,618	1,594	1,597	1,902	1,743	1,891	1,934
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,918	6,817	6,766	8,132	7,451	8,087	8,269
100-51500-152	RETIREMENT	7,512	7,654	7,530	8,755	8,311	9,000	9,000
100-51500-153	HEALTH INSURANCE	16,676	23,337	25,970	22,601	22,774	33,477	35,151
100-51500-154	HSA-HRA CONTRIBUTIONS	1,376	810	2,033	3,000	-	4,320	4,320
100-51500-155	WORKERS COMPENSATION	258	233	218	217	190	146	146
100-51500-156	LIFE INSURANCE	43	40	38	50	46	50	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	950	338	1,203	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	929	1,059	1,723	1,010	1,658	1,500	1,515
100-51500-214	AUDIT SERVICES	19,500	18,764	19,074	24,240	24,240	24,240	24,482
100-51500-217	CONTRACT SERVICES-125 PLAN	7,326	7,754	7,551	8,080	7,902	8,080	8,161
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	7,884	7,648	6,745	10,821	10,821	8,873	8,639
100-51500-225	TELECOM/INTERNET/COMMUNICATION	516	1,122	1,233	1,104	1,104	1,090	1,101
100-51500-310	OFFICE & OPERATING SUPPLIES	9,263	10,807	11,489	8,080	8,080	8,080	8,161
100-51500-325	PUBLIC EDUCATION	78	78	96	758	300	300	303
100-51500-330	TRAVEL EXPENSES	701	71	427	758	1,000	1,000	1,010
100-51500-560	COLLECTION FEES/WRITE-OFFS	1,134	887	777	3,030	5,300	5,000	5,050
100-51500-650	BANK FEES/CREDIT CARD FEES	3,319	3,897	3,664	4,040	4,000	4,040	4,080
	<b>Total Financial Administration</b>	<b>197,879</b>	<b>206,731</b>	<b>215,000</b>	<b>235,333</b>	<b>223,902</b>	<b>249,616</b>	<b>254,749</b>

**INSURANCE & RISK MANAGEMENT EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	40,590	45,776	49,494	48,900	31,449	50,367	51,878
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	11,855	9,990	12,561	17,522	20,349	18,048	18,589
100-51540-513	LIABILITY - GENL/PUBLIC OFFICIAL	24,275	25,816	27,318	29,133	29,133	30,007	30,907
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,519	13,322	13,930	14,719	14,719	15,161	15,615
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,022	2,374	2,443	2,873	2,873	5,011	5,161
100-51540-520	SELF-INSURED RETENTION(SIR)	25,000	-	-	-	-	-	-
	<b>Total Insurance/Risk Mgt.</b>	<b>116,260</b>	<b>97,278</b>	<b>105,745</b>	<b>113,147</b>	<b>98,522</b>	<b>118,593</b>	<b>122,151</b>



## 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

	2019	2020	2021	2022	2023	2024
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

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

## EMERGENCY PREPAREDNESS EXPENSE DETAIL

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

## DEPARTMENT/FUNCTION

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

## MISSION

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

<b>PERSONNEL SUMMARY</b>	2019	2020	2021	2022	2023	2024
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
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	15	15	12	6	6	6
<b>Total DPW</b>	26	26	23	17	17	18

Full time staff levels have remained steady while seasonal staff levels have declined. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed. GIS Analyst was reallocated from Neighborhood Services to DPW as of the 3<sup>rd</sup> quarter of 2023.

**DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY**

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>PUBLIC WORKS ADMINISTRATION</b>								
100	Personnel & Benefits	25,196	25,622	26,911	28,316	28,116	29,047	29,791
200	Professional Svcs	18,139	12,432	15,437	20,344	30,517	18,531	19,084
300	Commodities & Other Exp	2,165	2,056	2,678	2,727	2,708	2,421	2,442
<b>53100</b>	<b>Total</b>	<b>45,500</b>	<b>40,109</b>	<b>45,026</b>	<b>51,387</b>	<b>61,341</b>	<b>50,000</b>	<b>51,317</b>
<b>PUBLIC WORKS SHOP/FLEET OPERATIONS</b>								
100	Personnel & Benefits	87,877	90,626	91,719	96,280	95,694	99,239	101,798
200	Professional Svcs	19,515	21,854	27,013	20,187	22,475	21,037	21,087
300	Commodities & Other Exp	48,435	57,669	91,492	58,075	97,597	58,925	59,354
<b>53230</b>	<b>Total</b>	<b>155,827</b>	<b>170,149</b>	<b>210,224</b>	<b>174,542</b>	<b>215,766</b>	<b>179,201</b>	<b>182,240</b>
<b>PUBLIC WORKS STREET MAINTENANCE</b>								
100	Personnel & Benefits	458,921	469,444	446,020	490,028	461,494	502,960	515,373
200	Professional Svcs	21,962	18,176	25,775	23,922	36,553	20,956	21,544
300	Commodities & Other Exp	28,181	30,198	38,046	31,310	34,899	31,310	31,623
400	Construction Materials	15,491	18,013	13,990	12,120	12,120	12,120	12,241
800	Capital Outlay	5,517	-	3,484	4,040	-	4,040	4,080
<b>53300</b>	<b>Total</b>	<b>530,072</b>	<b>535,830</b>	<b>527,315</b>	<b>561,420</b>	<b>545,066</b>	<b>571,387</b>	<b>584,862</b>
<b>PUBLIC WORKS STREET CLEANING/SNOW &amp; ICE</b>								
100	Personnel & Benefits	53,170	74,161	58,948	70,494	65,906	72,243	74,032
200	Professional Svcs	9,805	5,395	-	12,120	5,893	12,120	12,241
300	Commodities & Other Exp	41,697	41,229	22,470	39,090	32,232	39,090	39,481
400	Construction Materials	25,965	26,785	25,100	30,000	17,000	30,000	30,300
<b>53320</b>	<b>Total</b>	<b>130,637</b>	<b>147,570</b>	<b>106,517</b>	<b>151,704</b>	<b>121,031</b>	<b>153,453</b>	<b>156,054</b>
<b>PUBLIC WORKS STREET LIGHTS</b>								
100	Personnel & Benefits	8,204	7,891	13,854	9,748	22,539	8,261	8,460
200	Professional Svcs	218,831	214,629	230,801	174,725	230,041	230,041	232,341
300	Commodities & Other Exp	5,406	4,340	5,654	7,000	13,736	7,000	7,070
800	Capital Outlay	-	595	150	1,010	4,697	1,010	1,020
<b>53420</b>	<b>Total</b>	<b>232,441</b>	<b>227,456</b>	<b>250,459</b>	<b>192,483</b>	<b>271,013</b>	<b>246,312</b>	<b>248,891</b>
<b>GRAND TOTAL</b>		<b>1,094,477</b>	<b>1,121,114</b>	<b>1,139,541</b>	<b>1,131,535</b>	<b>1,214,217</b>	<b>1,200,352</b>	<b>1,223,365</b>

## DEPARTMENT SERVICE METRICS

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

### Ballfield Maintenance

<u>Month</u>	<u>Description</u>	<u>2021 Hrs</u>	<u>2022 Hrs</u>	<u>2023/thru Sept</u>
	Preseason Prep	54.5	73	82.5
April	League Prep	0	31.25	0
	Tournament Prep	0	31.25	29.25
May	League Prep	25	45.5	24.0
	Tournament Prep	20.5	0	5.25
June	League Prep	42.5	37.5	37.5
	Tournament Prep	9.5	7	12
July	League Prep	14.5	11	8
	Tournament Prep	12	22.5	32.5
August	League Prep	0	0	1.5
	Tournament Prep	0	0	8
September	League Prep	0	<b>0</b>	<b>8</b>
	Tournament Prep	0	0	0
October	League Prep	0	0	0
	Tournament Prep	45.5	46	0
	<b>Total Hours</b>	<b><u>224</u></b>	<b><u>305</u></b>	<b><u>248.5</u></b>

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

### Damage to City Property

<u>Month</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
January	668.19	1,069.10	20,723.15
February	3,077.87	400.00	3,690.89
March	746.56	1,496.09	581.61
April	5,969.70	1,580.34	310.68
May	126.24	1,178.99	3,928.69
June	105.05	526.35	4,006.93
July	552.47	1,747.94	2,926.84
August	5,340.53	340.12	131.87
September	1,313.99	772.99	1,922.10
October	5,352.02	5,482.26	0
November	428.03	0	0
December	1,007.69	0	0
<b>Total</b>	<b><u>24,688.34</u></b>	<b><u>14,594.18</u></b>	<b><u>41,980.38</u></b>

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

## DEPARTMENT SERVICE METRICS

### Annual Tree City Report

<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Trees Removed	92 (29 Ash)	40 (15 Ash)	31 (4 Ash)
Trees Treated	0	176	0
Trees Planted	150	250	64
Trees Trimmed	250	200	100
Stumps Removed	60	50	126

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

### Annual Mowing Report

<u>Location</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Big Brick Park	19.50	30	11.75
Brewery Hill Park	21.25	17	27
Clay Street Park	8.5	10.75	9.5
Cravath Lakefront Park	31.0	28.5	34.25
Dog Park	7.5	10.5	5.5
East Gate Park	7.5	14.5	12.25
Effigy Mounds Park	9.5	13	6.5
Meadowsweet Park	23.25	16	19.5
Mill Pond Park	5.5	8	7.25
Mill Race Park	8.75	9.5	7.25
Minneiska Park	24.0	37.5	31.5
Moraine View Park	94.0	109	100
Ray Trost Park	7.5	18	13
Skyway Park	19.5	15.5	15
Starin Park	277.75	308	367
Train Depot Park	30.75	31	26.75
Trippe Park	50.5	50	57
Turtle Mount Park	10.5	9.5	15.5
Walton Oaks Park	4.5	7.75	9.25
White Memorial Park	13.75	8.5	17.75
Armory	7.0	7.5	7.25
Public Works	9.0	7	9
Innovation Center	0	0	29.75
Library	22.25	13	24.25
Misc Areas	<u>92.75</u>	<u>126.5</u>	<u>265.25</u>
<b>Total Hours</b>	<b><u>806.0</u></b>	<b><u>895.00</u></b>	<b><u>1129.00</u></b>

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

## DEPARTMENT SERVICE METRICS

### Annual Winter Report

<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Number of Events	18	15	19
Total Inches of Snowfall	45	22	35
Hours Worked	1,669.5	746	734
Tons of Salt	329.5	168	230
Tons of Sand	293	269	70
Gallons of Brine Made	22,280	12,795	10,135
Gallons of Brine Applied	22,275	14,095	15,905
Gallons of Calcium Chloride Used	1,020	100	0

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

### Street Condition Paser Ratings

<u>Rating</u>	<u>Quality</u>	<u>2021</u>	<u>2023</u>
10	Excellent	2.29	5.35
9	Excellent	3.44	2.70
8	Good	7.79	7.62
7	Good	7.39	7.36
9	Fair	9.7	9.31
5	Fair	11.27	11.33
4	Poor	4.81	4.42
3	Poor	3.16	2.06
2	Failed	0.65	0.34
<b>Total Miles of Streets</b>		<b><u>50.5</u></b>	<b><u>50.5</u></b>

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

### 2023/2024 OUTLOOK

- Better communication with property owners affected by street reconstruction projects by informing them by letter of the upcoming project and obtaining emails to send out weekly or biweekly construction updates. Also provide general public with updates via social media.
- Work with potential developers by providing quick and accurate information and help them walk through the process of city paperwork that may need to be filled out.
- Develop 5 Year Street Maintenance Plan – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund – Continue to define a schedule to replace vehicles and equipment in the street department to provide employees with better and upto date equipment. Some vehicles in use are over 30 years old.
- Construction of Ann Street, Fremont Street and Forests Street – Coordinate with Strand Associates in oversight of the reconstruction of Ann Street from Trippe Street to Fremont Street, Fremont Street from Ann Street to Whitewater Street, Fremont Street from Starin Road to Whitewater Creek, Forest Street from Church Street to 4<sup>th</sup> Street.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2026.

**DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53100-111	SALARIES/PERMANENT	18,667	18,878	19,629	20,362	20,196	20,621	21,085
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	251	254	271	295	283	299	306
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,072	1,085	1,124	1,262	1,212	1,278	1,307
100-53100-152	RETIREMENT	1,252	1,270	1,275	1,385	1,436	1,423	1,423
100-53100-153	HEALTH INSURANCE	3,428	3,611	4,093	4,496	4,428	4,884	5,128
100-53100-154	HSA-HRA CONTRIBUTIONS	475	475	475	475	525	513	513
100-53100-155	WORKERS COMPENSATION	44	38	35	34	25	23	23
100-53100-156	LIFE INSURANCE	8	10	10	6	10	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	129	855	1,234	1,111	1,089	1,111	1,122
100-53100-213	ENGINEERING SERVICES	14,547	8,108	9,890	12,120	22,183	12,120	12,241
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,206	4,747	4,879	3,012	3,104
100-53100-225	TELECOM/INTERNET/COMMUNICATION	1,574	2,113	2,107	2,366	2,366	2,288	2,617
100-53100-310	OFFICE & OPERATING SUPPLIES	1,794	1,922	2,289	1,818	2,074	1,818	1,836
100-53100-320	SUBSCRIPTIONS/DUES	292	56	293	303	300	303	306
100-53100-325	PUBLIC EDUCATION	78	78	96	606	334	300	300
100-53100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	<b>Total Public Works Administration</b>	<b>45,500</b>	<b>40,109</b>	<b>45,026</b>	<b>51,387</b>	<b>61,341</b>	<b>50,000</b>	<b>51,317</b>

**DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53230-111	WAGES/PERMANENT	61,195	63,545	63,999	63,935	67,094	65,245	66,713
100-53230-112	WAGES/OVERTIME	-	-	139	-	569	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	136	-	-
100-53230-117	LONGEVITY PAY	560	560	695	830	347	810	810
100-53230-118	UNIFORM ALLOWANCES	1,526	(260)	(338)	68	(116)	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	823	850	860	941	969	962	983
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,518	3,633	3,678	4,026	4,141	4,111	4,204
100-53230-152	RETIREMENT	4,158	4,303	4,125	4,409	4,884	4,562	4,562
100-53230-153	HEALTH INSURANCE	11,792	15,200	16,214	17,618	15,943	19,548	20,525
100-53230-154	HSA-HRA CONTRIBUTIONS	1,290	378	286	2,413	42	2,592	2,592
100-53230-155	WORKERS COMPENSATION	2,965	2,368	2,009	1,983	1,627	1,282	1,282
100-53230-156	LIFE INSURANCE	50	51	52	59	57	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,562	4,642	6,416	4,545	4,402	4,545	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	14,374	16,752	20,215	15,150	17,548	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	470	460	383	492	525	492	497
100-53230-242	REPR/MTN VEHICLES	108	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	18,738	16,375	29,499	15,150	15,964	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	19,130	23,959	44,673	25,250	65,000	25,250	25,503
100-53230-354	POLICE VEHICLE REP/MAINT	8,601	14,162	15,241	14,140	13,098	14,140	14,281
100-53230-355	BLDG MTN REPR SUPP	1,967	3,173	2,078	3,535	3,535	3,535	3,570
	<b>Total Shop/Fleet Operations</b>	<b>155,827</b>	<b>170,149</b>	<b>210,224</b>	<b>174,542</b>	<b>215,766</b>	<b>179,201</b>	<b>182,240</b>



**DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53300-111	WAGES/PERMANENT	315,450	322,101	306,678	334,349	317,695	344,187	351,931
100-53300-112	WAGES/OVERTIME	155	1,116	942	646	867	650	664
100-53300-113	WAGES/TEMPORARY	-	235	-	818	6,534	818	836
100-53300-117	LONGEVITY PAY	2,240	2,240	2,365	2,490	1,387	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	7,480	8,357	7,461	6,678	8,836	6,678	6,678
100-53300-150	MEDICARE TAX/CITY SHARE	4,294	4,442	4,272	4,967	4,735	5,152	5,268
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,361	18,996	18,264	21,239	20,246	22,029	22,525
100-53300-152	RETIREMENT	21,214	21,784	20,077	22,975	22,951	23,930	23,930
100-53300-153	HEALTH INSURANCE	69,322	69,845	69,772	74,919	68,772	80,484	84,509
100-53300-154	HSA-HRA CONTRIBUTIONS	5,159	8,046	6,439	10,400	1,668	10,503	10,503
100-53300-155	WORKERS COMPENSATION	15,119	12,138	9,611	10,407	7,655	6,789	6,789
100-53300-156	LIFE INSURANCE	126	143	138	140	148	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	880	764	1,284	505	1,581	505	510
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	16,802	13,187	18,982	15,150	25,707	15,150	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,405	5,147	6,004	2,135	2,244
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,392	2,869	3,103	3,120	3,261	3,166	3,488
100-53300-310	OFFICE & OPERATING SUPPLIES	1,106	668	654	1,010	1,010	1,010	1,020
100-53300-351	FUEL EXPENSES	18,886	19,687	27,972	18,180	21,769	18,180	18,362
100-53300-354	TRAFFIC CONTROL SUPP	8,189	9,843	9,421	12,120	12,120	12,120	12,241
100-53300-405	MATERIALS/REPAIRS	15,491	18,013	13,990	12,120	12,120	12,120	12,241
100-53300-821	BRIDGE/DAM	5,517	-	3,484	4,040	-	4,040	4,080
	<b>Total Street Maintenance</b>	<b>530,072</b>	<b>535,830</b>	<b>527,315</b>	<b>561,420</b>	<b>545,066</b>	<b>571,387</b>	<b>584,862</b>

**DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53320-111	WAGES/PERMANENT	29,550	42,583	31,022	42,148	38,054	42,691	43,652
100-53320-112	WAGES/OVERTIME	7,760	11,079	10,639	8,217	7,009	8,259	8,445
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	360	223	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	494	728	546	740	722	750	766
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,111	3,114	2,334	3,163	3,088	3,205	3,277
100-53320-152	RETIREMENT	2,450	3,612	2,590	3,449	3,621	3,531	3,531
100-53320-153	HEALTH INSURANCE	7,879	9,017	9,423	9,558	11,564	11,081	11,635
100-53320-154	HSA-HRA CONTRIBUTIONS	829	1,110	769	1,363	334	1,539	1,539
100-53320-155	WORKERS COMPENSATION	1,721	2,533	1,240	1,475	1,258	946	946
100-53320-156	LIFE INSURANCE	15	25	24	21	33	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	9,805	5,395	-	12,120	5,893	12,120	12,241
100-53320-351	FUEL EXPENSES	7,009	7,256	8,101	9,090	9,000	9,090	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	34,688	33,973	14,368	30,000	23,232	30,000	30,300
100-53320-460	SALT & SAND	25,965	26,785	25,100	30,000	17,000	30,000	30,300
	<b>Total Snow &amp; Ice</b>	<b>130,637</b>	<b>147,570</b>	<b>106,517</b>	<b>151,704</b>	<b>121,031</b>	<b>153,453</b>	<b>156,054</b>

**DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53420-111	WAGES/PERMANENT	5,587	5,000	9,546	6,322	17,116	5,940	6,074
100-53420-112	WAGES/OVERTIME	336	-	139	185	-	186	190
100-53420-117	LONGEVITY PAY	40	40	50	60	25	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	80	67	125	95	235	93	95
100-53420-151	SOCIAL SECURITY/CITY SHARE	343	287	534	407	1,003	398	407
100-53420-152	RETIREMENT	410	346	618	447	1,202	423	423
100-53420-153	HEALTH INSURANCE	1,020	1,610	2,263	1,780	2,454	993	1,042
100-53420-154	HSA-HRA CONTRIBUTIONS	92	375	280	250	60	108	108
100-53420-155	WORKERS COMPENSATION	292	163	295	200	438	119	119
100-53420-156	LIFE INSURANCE	4	3	4	3	8	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	218,831	214,629	230,801	174,725	230,041	230,041	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	5,406	4,340	5,654	7,000	13,736	7,000	7,070
100-53420-820	STREET LIGHTS	-	595	150	1,010	4,697	1,010	1,020
	<b>Total Street Lights</b>	<b>232,441</b>	<b>227,456</b>	<b>250,459</b>	<b>192,483</b>	<b>271,013</b>	<b>246,312</b>	<b>248,891</b>

## 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

	2019	2020	2021	2022	2023	2024
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	-	-
Police Captain	1	1	1	1	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	5	6	6	4	4
Patrol Officer 24 Months	3	5	3	3	6	6
Patrol Officer 12 Months	2	2	4	4	1	1
Patrol Officer Hire	3	1	-	-	2	2
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
<b>Total Police</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>

# GENERAL GOVERNMENT POLICE DEPARTMENT



## POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>POLICE ADMINISTRATION</b>								
100	Personnel & Benefits	601,389	631,443	646,134	686,837	681,808	713,934	730,385
200	Professional Svcs	19,105	19,016	40,861	24,290	43,321	33,880	35,118
300	Commodities & Other Exp	21,924	18,772	22,482	15,363	21,823	20,250	20,453
<b>52100</b>	<b>Total</b>	<b>642,418</b>	<b>669,231</b>	<b>709,476</b>	<b>726,491</b>	<b>746,952</b>	<b>768,065</b>	<b>785,955</b>
<b>POLICE PATROL</b>								
100	Personnel & Benefits	1,846,096	1,794,820	1,822,906	1,985,388	1,864,366	2,075,424	2,121,350
200	Professional Svcs	33,212	37,463	38,505	50,699	50,229	57,517	67,206
300	Commodities & Other Exp	37,635	45,439	53,406	42,838	66,777	57,453	58,028
<b>52110</b>	<b>Total</b>	<b>1,916,943</b>	<b>1,877,722</b>	<b>1,914,817</b>	<b>2,078,925</b>	<b>1,981,372</b>	<b>2,190,394</b>	<b>2,246,584</b>
<b>POLICE INVESTIGATION</b>								
100	Personnel & Benefits	321,944	367,410	406,823	414,889	465,717	477,496	487,260
200	Professional Svcs	709	5,069	6,010	5,671	7,875	9,391	10,281
300	Commodities & Other Exp	6,227	6,400	6,360	13,673	10,416	13,673	13,810
<b>52120</b>	<b>Total</b>	<b>328,880</b>	<b>378,879</b>	<b>419,193</b>	<b>434,233</b>	<b>484,008</b>	<b>500,560</b>	<b>511,351</b>
<b>COMMUNICATIONS/DISPATCH</b>								
100	Personnel & Benefits	388,288	406,774	400,868	480,392	396,686	485,718	496,891
200	Professional Svcs	69,161	53,746	76,653	74,206	80,253	99,489	96,162
300	Commodities & Other Exp	1,783	486	2,047	1,263	2,471	1,263	1,275
<b>52600</b>	<b>Total</b>	<b>459,233</b>	<b>461,006</b>	<b>479,568</b>	<b>555,861</b>	<b>479,410</b>	<b>586,470</b>	<b>594,328</b>
<b>COMMUNITY SERVICE PROGRAM</b>								
100	Personnel & Benefits	24,803	23,512	27,783	34,554	25,576	37,301	38,125
200	Professional Svcs	98	54	393	351	75	411	477
300	Commodities & Other Exp	3,730	3,932	4,254	5,892	4,874	5,892	5,951
<b>52140</b>	<b>Total</b>	<b>28,631</b>	<b>27,498</b>	<b>32,429</b>	<b>40,797</b>	<b>30,525</b>	<b>43,604</b>	<b>44,553</b>
<b>GRAND TOTAL</b>		<b>3,376,104</b>	<b>3,414,336</b>	<b>3,555,483</b>	<b>3,836,306</b>	<b>3,722,267</b>	<b>4,089,093</b>	<b>4,182,771</b>

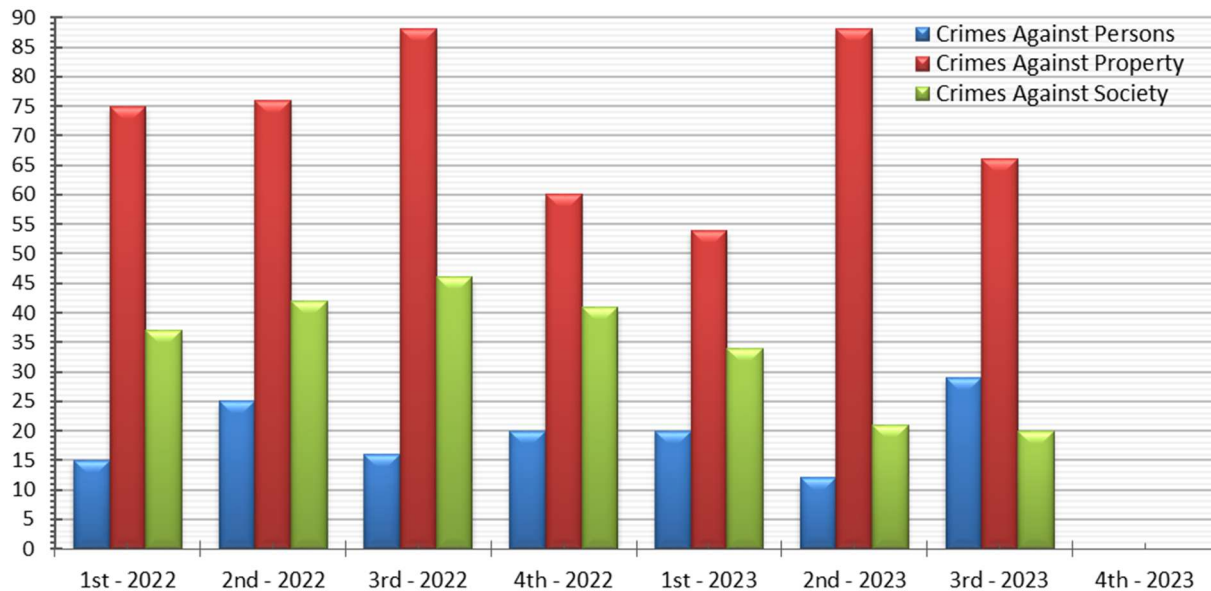
## DEPARTMENT SERVICE METRICS

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

Offense	2022					2023 (YTD)				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
<b>Crimes Against Persons</b>	<b>15</b>	<b>25</b>	<b>16</b>	<b>20</b>	<b>76</b>	<b>20</b>	<b>12</b>	<b>29</b>		<b>62</b>
Sex Offenses	3	5	4	4	16	4	4	3		11
Sex Offenses - Nonforcible	-	1	1	-	2	2	-	1		3
Assault Offenses	12	19	10	16	57	13	8	24		45
Kidnapping	-	-	1	-	1	1	-	2		3
<b>Crimes Against Property</b>	<b>75</b>	<b>76</b>	<b>88</b>	<b>60</b>	<b>299</b>	<b>54</b>	<b>88</b>	<b>66</b>		<b>208</b>
Robbery	1	1	-	-	2	2	2	-		4
Burglary	2	4	4	1	11	2	3	10		15
Theft/Larceny	41	48	48	28	165	21	44	20		85
Motor Vehicle Theft	5	-	1	1	7	3	1	1		5
Stolen Property Offenses	2	-	1	1	4	-	-	-		0
Arson	-	-	-	1	1	-	-	-		0
Counterfeiting/Forgery	2	2	1	1	6	1	1	1		3
Fraud Offenses	5	6	10	5	26	8	12	11		31
Extortion/Blackmail	-	-	1	-	1	1	-	-		1
Destruction/Vandalism	17	15	22	22	76	16	25	23		64
<b>Crimes Against Society</b>	<b>37</b>	<b>42</b>	<b>46</b>	<b>41</b>	<b>166</b>	<b>34</b>	<b>21</b>	<b>20</b>		<b>75</b>
Weapon Law Violations	3	4	2	4	13	1	-	2		3
Drug/Narcotic Offenses	34	34	43	37	148	30	18	17		65
Pornography	-	4	1	-	5	3	3	-		6
Animal Cruelty	-	-	-	-	0	-	-	1		1
<b>Grand Total:</b>	<b>127</b>	<b>143</b>	<b>150</b>	<b>121</b>	<b>541</b>	<b>108</b>	<b>121</b>	<b>115</b>		<b>345</b>

## DEPARTMENT SERVICE METRICS

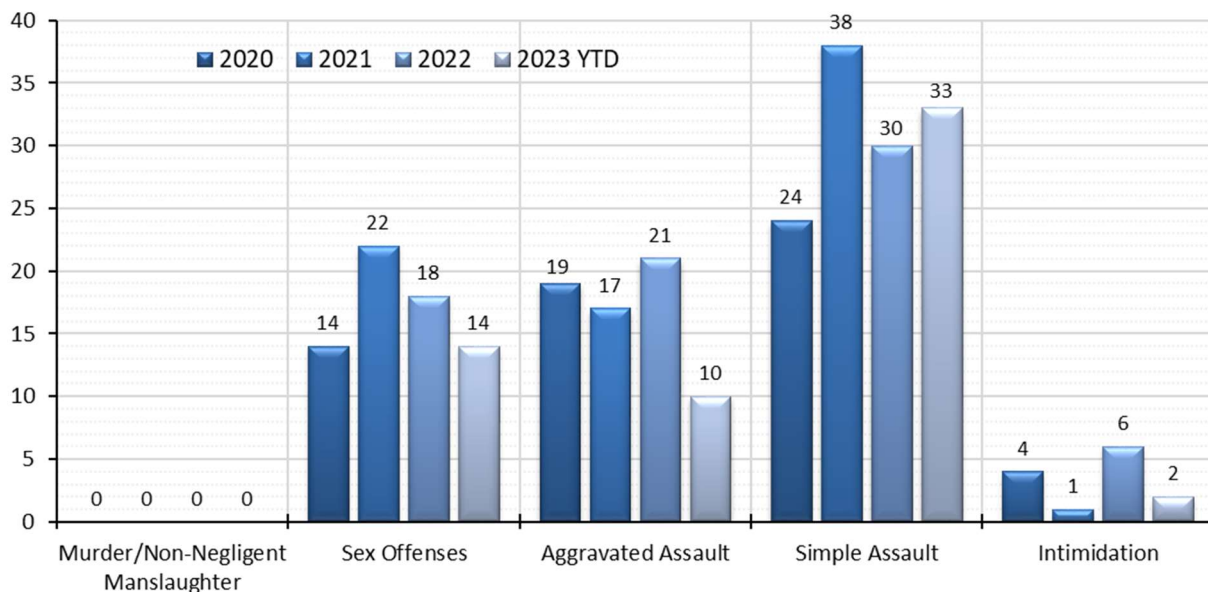
**WIBRS Offenses by Quarter**



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.

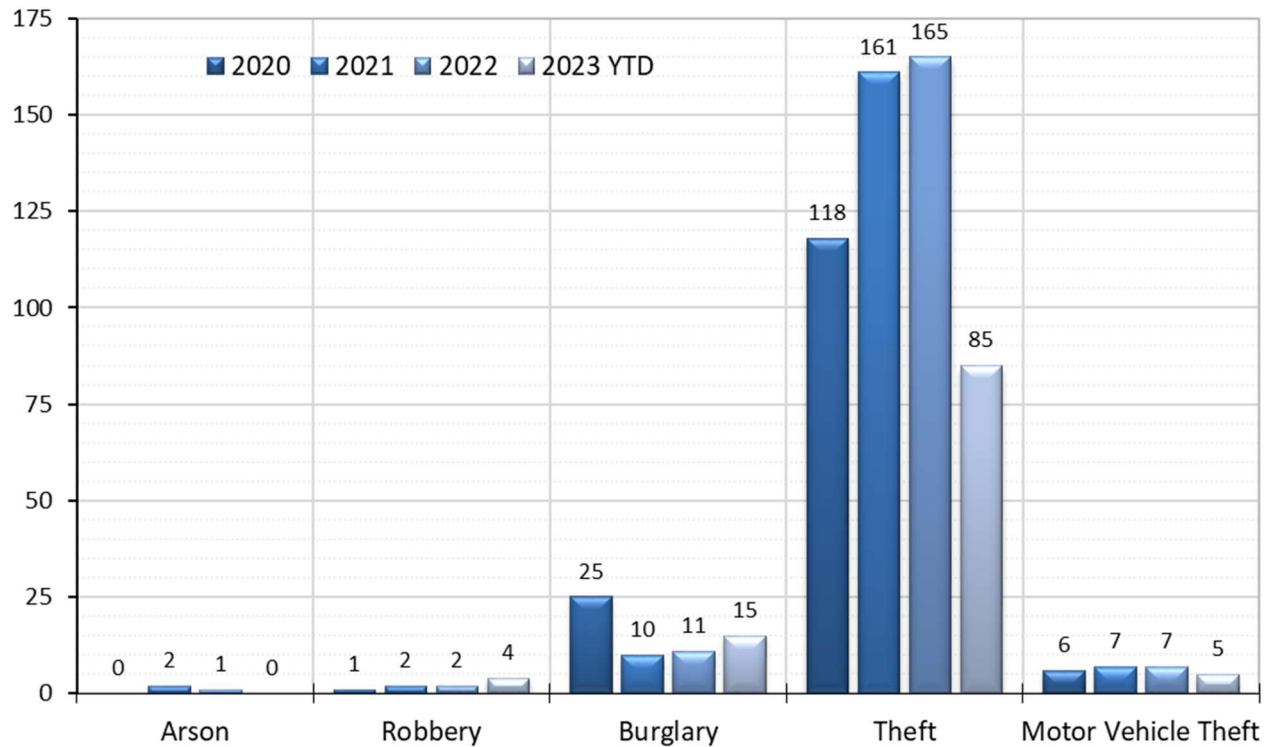
**Crime Offenses Against Persons Incidents**



\*Graphs are Year to Date (through September 2023)

## DEPARTMENT SERVICE METRICS

**Crime Offenses Against Property Incidents**



\*Year to Date (through September 2023)

**Property Stolen vs. Property Recovered**

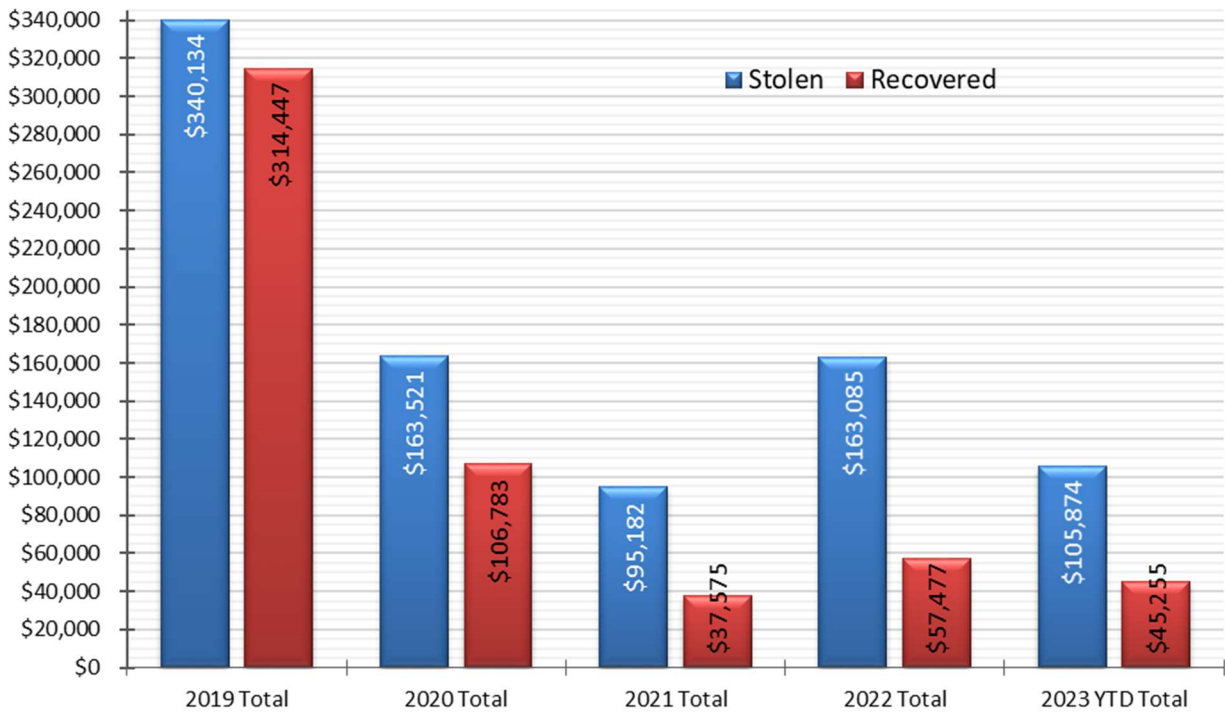
Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
<b>2019 Total</b>	<b>\$340,134</b>	<b>\$314,447</b>	<b>92%</b>
<b>2020 Total</b>	<b>\$163,521</b>	<b>\$106,783</b>	<b>65%</b>
<b>2021 Total</b>	<b>\$95,182</b>	<b>\$37,575</b>	<b>39%</b>
<b>2022 Total</b>	<b>\$163,085</b>	<b>\$57,477</b>	<b>35%</b>
<b>2023 Total (YTD)</b>	<b>\$105,874</b>	<b>\$45,255</b>	<b>43%</b>

\*Year to Date (through September 2023)



## DEPARTMENT SERVICE METRICS

**Property Stolen vs. Property Recovered**



\*Year to Date (through September 2023)

**Incidents Involving Criminal Damage**



\*Year to Date (through September 2023)

## DEPARTMENT SERVICE METRICS

### Law Enforcement Officers Killed or Assaulted (LEOKA)

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

\*Year to Date (through September 2023)

### 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
<b>Total</b>	<b>1,558</b>	<b>190</b>	<b>1,748</b>

## DEPARTMENT SERVICE METRICS

### Calls for Service and Activities by Year

Type of Call for Service/Activity	2021	2022	2023*
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	9,074
• Officer Initiated Activities	2,805	2,912	2,414
• Officer Initiated Traffic Stops	2,213	1,719	996
• WPD Officer 1st Responder EMS/Fire Calls	588	649	386
• Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)	2,130	2,054	1,495
• Noise Complaint Calls	200	244	163
• Animal (Lost and Found) Calls	355	354	273
• False Alarms Calls	87	106	70
• All other WPD Calls for Service	4,100	3,938	3,277
Dispatched EMS/Fire Calls for Service *	1,939	1,915	1,410
Dispatched UW-W Police Services Calls for Service*	3,319	4,582	3,869
<b>Total Calls for Service Dispatched</b>	<b>17,736</b>	<b>18,473</b>	<b>14,353</b>

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

\*Year to Date (through September 2023)

### Incidents by Year

Type of Incident	2021	2022	2023*
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	42	49	40
Family Disturbances (Domestic Abuse)	63	51	58

\*Year to Date (through September 2023)

## DEPARTMENT SERVICE METRICS

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

<b>Type of Charge</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023*</b>
	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>
Animal Cruelty	-	-	2	-	1
Animal Ordinance Violations	4	6	8	10	9
Arson	-	-	1	-	-
Assault (Aggravated)	13	18	14	20	11
Assault (Simple & Intimidation)	33	31	48	42	35
Bail Jumping	59	66	106	113	89
Burglary	4	3	2	5	5
Burglary Tools – Possess	1	-	-	-	-
Cause < 18 to Listen/View Sex Activity	2	-	4	-	1
Child Abuse-Physical	12	3	2	8	5
Child Neglect	-	5	-	7	4
Cigarette/Tobacco Violation	15	7	20	8	1
Citations Written for Parking Tickets	-	-	-	1	2
Contribute to Delinquency	2	-	-	-	4
Contribute to Truancy	4	6	9	5	5
Controlled Substance – Possession	163	112	113	112	59
Controlled Substance – Sale/Manufacturing	19	9	12	2	4
Court Order Violation	8	6	6	12	9
Curfew	15	13	18	35	16
Curfew – Parental Responsibility	3	-	2	-	-
Damage to Property	43	38	24	30	16
Disorderly Conduct	433	200	209	208	196
DNR Violation	-	-	-	-	1
Election Fraud	-	-	-	-	4
Electronic Smoking Device Violation (Vape)	-	-	-	1	20
Enticement or Exploitation of a Child	1	-	-	11	2
Escape	1	-	-	-	-
Expose Child to Genitals/Harmful Materials	2	-	-	14	2
Failure to Obey Officer	27	4	2	8	9
False Imprisonment	1	1	3	1	4
False Swearing	-	-	-	1	-
Fireworks - Sell/Discharge without Permit/Possess	-	-	1	-	1
Forgery and Counterfeiting	4	4	38	1	1
Fraud	56	5	77	14	11
Graffiti Prohibited	-	-	-	1	-
Hazing	-	-	1	-	-
Invasion of Privacy	-	-	-	-	9

## DEPARTMENT SERVICE METRICS

<b><u>Type of Charge (continued)</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023*</u></b>
	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	327	209	397	187	118
Littering	7	3	1	1	5
Maintain Drug Trafficking Place	-	2	-	-	1
Mental Harm of Child	-	-	-	-	4
Motor Vehicle Theft	7	4	1	3	1
Move / Hide / Bury Corpse of Child	-	-	-	-	1
Murder & Non-Negligent Manslaughter/Attempt	-	-	-	-	-
Negligent Handling of Burning Materials	-	-	1	-	-
Negligent Operation of Motor Vehicle	1	-	-	-	-
Noise	30	4	14	12	5
Obstruct/Resist Officers	67	32	54	61	30
Operate While Under the Influence (OWI) Alcohol	97	65	83	65	39
Operate While Under the Influence (OWI) Drugs		14	10	6	1
Operate with Prohibited Alcohol Concentration (IBAC)	64	43	48	47	37
Park Regulations	3	2	-	-	-
Pornography / Obscene Material	2	1	-	71	30
Possession of Drug Paraphernalia	110	72	69	39	24
Prostitution (to include Promote/Assist)	-	3	2	-	3
Public Intoxication ***	***	39	30	30	17
Reckless Endangering Safety	7	10	5	3	5
Registered Sex Offender Violations	-	1	-	1	-
Robbery	-	-	-	3	7
Runaway	-	2	-	1	-
Sex Offenses (Other)	5	2	-	12	-
Sexual Assault – 1 <sup>st</sup> Degree	5	2	4	5	2
Sexual Assault – 2 <sup>nd</sup> Degree	10	2	2	-	6
Sexual Assault – 3 <sup>rd</sup> Degree	5	6	4	3	1
Sexual Assault – 4 <sup>th</sup> Degree	2	4	2	1	1
Stolen Property	1	1	2	1	-
Terrorist Threats	-	2	-	-	-
Theft (Except Motor Vehicle)	47	40	96	164	54
Threat to Injury/Accuse of Crime	-	-	1	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	-	1	1	-	-
Traffic Offenses	1,009	676	802	927	665
Traffic Ordinance Violations	2	-	1	-	2
Trespassing	1	14	17	18	13

## DEPARTMENT SERVICE METRICS

<b><u>Type of Charge (continued)</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023*</u></b>
	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>
Truancy	51	48	56	67	50
Violation of Absolute Sobriety	***	3	8	7	3
Warrants Served – Local **	10	16	11	34	12
Warrant/Pickups for Other Agencies	129	67	85	96	67
Weapons (Conceal/Possess/Negligent Use)	9	24	14	16	7
Zoning Violations	1	1	1	3	-
<b>Total</b>	<b>2,935</b>	<b>1,952</b>	<b>2,545</b>	<b>2,554</b>	<b>1,748</b>

\*Year to Date (through September 2023)

## 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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52100-111	SALARIES/PERMANENT	427,659	445,587	470,933	471,467	476,793	497,963	509,168
100-52100-112	WAGES/OVERTIME	88	390	(199)	2,100	356	-	-
100-52100-114	WAGES/PART-TIME/PERMANENT	18,846	20,728	14,724	19,110	20,109	21,289	21,768
100-52100-117	LONGEVITY PAY	2,500	3,000	2,500	2,000	1,238	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	2,707	150	1,850	2,100	2,735	2,550	2,576
100-52100-150	MEDICARE TAX/CITY SHARE	6,417	6,746	6,853	7,342	7,475	7,804	7,980
100-52100-151	SOCIAL SECURITY/CITY SHARE	27,439	28,845	29,301	31,395	31,962	33,369	34,119
100-52100-152	RETIREMENT	44,526	46,505	41,418	53,481	54,634	59,213	59,213
100-52100-153	HEALTH INSURANCE	58,486	62,730	67,070	79,587	75,998	76,304	80,120
100-52100-154	HSA-HRA CONTRIBUTIONS	2,366	6,961	4,648	10,000	4,034	8,100	8,100
100-52100-155	WORKERS COMPENSATION	10,253	9,685	6,954	8,119	6,323	5,205	5,205
100-52100-156	LIFE INSURANCE	103	116	81	136	150	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,414	2,972	6,636	4,040	1,678	4,040	4,080
100-52100-219	OTHER PROFESSIONAL SERVICES	3,978	3,246	22,506	4,040	16,748	15,964	16,124
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	6,037	3,649	5,733	8,241	21,227	11,618	11,867
100-52100-225	TELECOM/INTERNET/COMMUNICATION	7,416	8,994	5,962	7,969	3,668	2,259	3,047
100-52100-241	REPR/MTN VEHICLES	-	155	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	260	-	25	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	18,524	15,983	18,704	13,113	18,591	18,000	18,180
100-52100-320	SUBSCRIPTIONS/DUES	2,174	1,032	2,414	1,061	1,949	1,061	1,071
100-52100-325	PUBLIC EDUCATION	78	78	96	432	334	432	437
100-52100-330	TRAVEL EXPENSES	1,147	1,679	1,268	758	949	758	765
	<b>Total Police Administration</b>	<b>642,418</b>	<b>669,231</b>	<b>709,476</b>	<b>726,491</b>	<b>746,952</b>	<b>768,065</b>	<b>785,955</b>

**POLICE PATROL EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52110-111	SALARIES/PERMANENT	1,184,386	1,149,197	1,127,568	1,255,357	1,097,655	1,277,642	1,306,389
100-52110-112	SALARIES/OVERTIME	118,164	121,854	163,696	147,312	198,196	147,128	150,438
100-52110-117	LONGEVITY PAY	10,000	9,500	9,500	10,820	6,190	10,820	10,820
100-52110-118	UNIFORM ALLOWANCES	28,659	1,791	32,727	16,050	27,497	18,600	18,600
100-52110-119	SHIFT DIFFERENTIAL	15,048	9,645	11,466	13,155	15,701	17,883	17,883
100-52110-150	MEDICARE TAX/CITY SHARE	19,001	19,557	18,717	21,337	20,117	21,589	22,074
100-52110-151	SOCIAL SECURITY/CITY SHARE	81,247	83,624	80,032	91,233	86,018	92,310	94,387
100-52110-152	RETIREMENT	155,956	161,932	158,304	191,013	186,051	211,095	211,095
100-52110-153	HEALTH INSURANCE	174,286	185,723	177,006	181,225	184,443	226,123	237,429
100-52110-154	HSA-HRA CONTRIBUTIONS	12,557	6,905	10,204	22,500	15,689	29,700	29,700
100-52110-155	WORKERS COMPENSATION	46,544	44,824	33,431	35,095	26,571	22,243	22,243
100-52110-156	LIFE INSURANCE	248	268	254	292	239	292	292
100-52110-211	PROFESSIONAL DEVELOPMENT	7,762	10,264	7,005	8,080	7,483	13,080	13,211
100-52110-219	OTHER PROFESSIONAL SERVICES	2,492	2,913	6,049	6,000	4,125	10,928	11,037
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	15,423	15,027	16,467	28,359	30,000	24,343	31,003
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,626	5,236	4,666	4,320	5,002	5,226	7,976
100-52110-241	REPR/MTN VEHICLES	1,622	530	1,093	1,440	1,440	1,440	1,454
100-52110-242	REPR/MTN MACHINERY/EQUIP	1,287	3,493	3,225	2,500	2,179	2,500	2,525
100-52110-310	OFFICE & OPERATING SUPPLIES	5,943	3,958	7,369	3,535	18,777	5,000	5,050
100-52110-330	TRAVEL EXPENSES	542	1,179	439	303	9,000	303	306
100-52110-351	FUEL EXPENSES	14,442	23,875	27,276	24,000	24,000	24,000	24,240
100-52110-360	DAAT/FIREARMS	16,707	16,427	18,322	15,000	15,000	28,150	28,432
	<b>Total Police Patrol</b>	<b>1,916,943</b>	<b>1,877,722</b>	<b>1,914,817</b>	<b>2,078,925</b>	<b>1,981,372</b>	<b>2,190,394</b>	<b>2,246,584</b>

**POLICE INVESTIGATIONS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52 120-111	SALARIES/PERMANENT	208,632	253,863	280,077	266,740	308,937	334,167	341,685
100-52 120-112	SALARIES/OVERTIME	12,651	20,475	16,906	27,444	35,168	27,340	27,955
100-52 120-117	LONGEVITY PAY	3,000	3,500	3,000	3,800	1,238	3,800	3,800
100-52 120-118	UNIFORM ALLOWANCES	1,977	836	3,402	2,800	3,098	3,400	3,400
100-52 120-119	SHIFT DIFFERENTIAL	353	101	266	465	1,013	1,100	1,100
100-52 120-150	MEDICARE TAX/CITY SHARE	3,290	3,138	4,408	4,577	5,375	5,641	5,768
100-52 120-151	SOCIAL SECURITY/CITY SHARE	14,066	13,418	18,847	19,570	22,982	24,118	24,661
100-52 120-152	RETIREMENT	27,421	26,011	36,485	39,885	48,484	53,030	53,030
100-52 120-153	HEALTH INSURANCE	37,905	36,915	33,506	39,717	30,159	19,200	20,160
100-52 120-154	HSA-HRA CONTRIBUTIONS	4,700	2,613	2,169	2,500	2,398	-	-
100-52 120-155	WORKERS COMPENSATION	7,919	6,515	7,690	7,331	6,782	5,642	5,642
100-52 120-156	LIFE INSURANCE	31	27	66	59	83	59	59
100-52 120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52 120-211	PROFESSIONAL DEVELOPMENT	55	4,027	3,598	4,040	5,279	4,040	4,080
100-52 120-219	OTHER PROFESSIONAL SERVICES	543	865	710	1,582	289	2,741	2,768
100-52 120-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	1,190	1,265
100-52 120-225	TELECOM/INTERNET/COMMUNICATION	110	177	1,342	49	2,307	1,420	2,168
100-52 120-241	REPR/MTN VEHICLES	-	-	360	-	-	-	-
100-52 120-295	MISC CONTRACTUAL SERVICES	-	-	-	-	-	-	-
100-52 120-310	OFFICE & OPERATING SUPPLIES	3,120	827	2,475	7,615	8,006	7,615	7,691
100-52 120-330	TRAVEL EXPENSES	64	679	450	303	494	303	306
100-52 120-351	FUEL EXPENSES	3,043	4,895	3,435	5,250	1,866	5,250	5,303
100-52 120-359	PHOTO EXPENSES	-	-	-	505	50	505	510
	<b>Total Police Investigation</b>	<b>328,880</b>	<b>378,879</b>	<b>419,193</b>	<b>434,233</b>	<b>484,008</b>	<b>500,560</b>	<b>511,351</b>

**POLICE COMMUNITY SERVICES EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	22,053	19,735	23,615	31,200	22,647	34,029	34,794
100-52140-118	UNIFORM ALLOWANCES	-	1,572	1,653	-	68	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	320	280	339	452	351	493	505
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,369	1,195	1,450	1,934	1,501	2,110	2,157
100-52140-152	RETIREMENT	-	-	-	-	410	-	-
100-52140-155	WORKERS COMPENSATION	1,061	730	725	967	599	669	669
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	-	-	253	5	253	255
100-52140-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	159	222
100-52140-225	TELECOM/INTERNET/COMMUNICATION	98	54	303	99	70	-	-
100-52140-241	REPAIR/MAINT-VEHICLES	-	-	90	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	449	330	74	752	362	752	759
100-52140-351	FUEL EXPENSES	1,256	1,816	2,533	1,212	2,127	1,212	1,224
100-52140-360	PARKING SERVICES EXPENSES	2,025	1,786	1,647	3,928	2,385	3,928	3,967
	<b>Total Comm Service Program</b>	<b>28,631</b>	<b>27,498</b>	<b>32,429</b>	<b>40,797</b>	<b>30,525</b>	<b>43,604</b>	<b>44,553</b>

**POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52600-111	SALARIES/PERMANENT	271,678	273,371	257,869	328,906	269,092	341,140	348,816
100-52600-112	SALARIES/OVERTIME	22,463	22,757	42,426	31,421	41,671	35,950	36,759
100-52600-117	LONGEVITY PAY	2,000	1,500	1,000	1,000	619	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	3,700	603	3,723	3,500	3,449	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	2,665	5,074	7,134	3,624	4,254	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,252	4,456	4,441	5,517	4,961	5,864	5,996
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,180	19,051	18,989	23,588	21,212	25,074	25,638
100-52600-152	RETIREMENT	19,754	20,728	19,676	24,995	22,681	26,519	26,519
100-52600-153	HEALTH INSURANCE	41,243	58,197	45,050	50,896	28,323	39,835	41,827
100-52600-154	HSA-HRA CONTRIBUTIONS	1,580	342	-	6,250	-	2,700	2,700
100-52600-155	WORKERS COMPENSATION	687	615	513	597	388	413	413
100-52600-156	LIFE INSURANCE	86	80	47	98	37	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,666	1,372	2,042	3,030	3,941	3,030	3,060
100-52600-219	OTHER PROFESSIONAL SERVICES	3,307	2,910	4,824	2,043	2,550	4,072	4,113
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	15,259	14,648	17,298	5,283	5,957	6,677	6,921
100-52600-225	TELECOM/INTERNET/COMMUNICATION	8,216	8,901	9,029	9,368	8,910	9,079	9,170
100-52600-292	RADIO SERVICE	19,350	11,309	11,309	13,635	14,000	15,969	11,704
100-52600-295	MISC CONTRACTUAL SERVICES	19,364	14,606	32,152	40,847	44,895	60,662	61,193
100-52600-310	OFFICE & OPERATING SUPPLIES	1,519	486	1,742	1,010	1,991	1,010	1,020
100-52600-330	TRAVEL EXPENSES	265	-	305	253	480	253	255
	<b>Total Communications/Dispatch</b>	<b>459,233</b>	<b>461,006</b>	<b>479,568</b>	<b>555,861</b>	<b>479,410</b>	<b>586,470</b>	<b>594,328</b>

**POLICE COMMUNICATIONS & DISPATCH NOTES**

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

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

## DEPARTMENT/FUNCTION

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

Land use planning/enforcement duties include:

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

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

## MISSION

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

## PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Neighborhood Service Director	1	1	1	1	1	-
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	1	-	-	-
GIS Analyst formerly GIS Technician	1	1	1	1	1	-
GIS Intern	.5	.5	.5	.5	.5	-
Neighborhood Services Officer	1	1	.5	1	1	-
<b>Total Neighborhood Svcs</b>	<b>4.5</b>	<b>4.5</b>	<b>5</b>	<b>4.5</b>	<b>4.5</b>	<b>1</b>

In 2023, with the departure of the Neighborhood Services Director and the Neighborhood Service 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		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>NEIGHBORHOOD SERVICES</b>								
100	Personnel & Benefits	186,297	148,854	164,893	187,206	154,112	84,878	87,215
200	Professional Svcs	61,732	193,018	138,776	111,952	133,576	167,058	168,982
300	Commodities & Other Exp	6,088	7,693	6,262	7,626	6,794	6,607	6,673
<b>52400</b>	<b>Total</b>	<b>254,116</b>	<b>349,565</b>	<b>309,932</b>	<b>306,784</b>	<b>294,482</b>	<b>258,543</b>	<b>262,870</b>

## DEPARTMENT SERVICE METRICS

### RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

Year	Re-inspection	Toter
2023	2,850.00	8,750.00
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
2016	7,218.61	7,350.00
2015	9,102.95	6,200.00

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

### BUILDING PERMITS & NEW HOME CONSTRUCTION

Year	# of Permits	New Home Construction
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.

# GENERAL GOVERNMENT NEIGHBORHOOD SERVICES



## NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52400-111	SALARIES/PERMANENT	125,490	100,554	112,019	121,601	96,448	48,916	50,017
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	17,255	15,164	22,387	31,434	22,923	4,466	4,567
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	90	771	436	1,000	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	2,323	1,754	2,077	2,373	1,837	778	795
100-52400-151	SOCIAL SECURITY/CITY SHARE	9,934	7,499	8,881	10,145	7,854	3,325	3,399
100-52400-152	RETIREMENT	9,178	6,747	7,276	8,269	7,948	3,683	3,683
100-52400-153	HEALTH INSURANCE	19,728	14,822	10,574	10,838	16,170	20,875	21,919
100-52400-154	HSA-HRA CONTRIBUTIONS	-	126	300	275	81	2,700	2,700
100-52400-155	WORKERS COMPENSATION	2,237	1,364	873	1,180	800	60	60
100-52400-156	LIFE INSURANCE	60	54	71	91	50	75	75
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	-	87	245	-	479	500	505
100-52400-212	LEGAL/CITY ATTORNEY	5,321	7,456	5,580	5,050	4,740	4,740	5,100
100-52400-215	GIS SUPPLIES	483	487	246	2,525	750	1,000	1,010
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	2,800	2,800	3,200	1,600	3,000	3,030
100-52400-219	OTHER PROFESSIONAL SERVICES	11,148	58,308	59,101	30,300	21,900	102,480	103,505
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	37,717	114,174	63,724	60,956	93,750	48,413	48,413
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	2,663	7,512	4,089	7,711	7,857	4,669	4,851
100-52400-225	TELECOM/INTERNET/COMMUNICATION	1,420	2,194	2,992	2,210	2,500	2,256	2,569
100-52400-292	RADIO SERVICE	180	-	-	-	-	-	-
100-52400-310	OFFICE & OPERATING SUPPLIES	4,590	6,097	4,597	5,050	5,050	5,050	5,101
100-52400-320	DUES/SUBSCRIPTIONS	381	186	193	404	400	400	404
100-52400-325	PUBLIC EDUCATION	78	78	96	455	234	455	459
100-52400-330	TRAVEL EXPENSES	-	100	290	202	700	202	204
100-52400-351	FUEL EXPENSES	1,038	1,231	1,087	1,515	410	500	505
	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	294,482	258,543	262,870



## DEPARTMENT/FUNCTION

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

## MISSION

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

## PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Full Time Equivalent Positions – Administration	5	5	5	5	5	5
Full Time Equivalent Positions – Parks Maintenance	.3	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.8	2.8	2.8	2.8	2.8
Full Time Equivalent Positions – Recreation	4.6	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	13.5	11.6	11.6	11.6	11.6	15.4
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9	.9

# GENERAL GOVERNMENT PARKS & RECREATION



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

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>FACILITY MAINTENANCE</b>								
100	Personnel & Benefits	153,027	161,153	152,999	176,538	161,307	184,288	189,110
200	Professional Svcs	240,485	234,796	256,367	240,208	239,559	239,895	242,291
300	Commodities & Other Exp	87,583	33,989	40,230	29,520	42,806	29,520	29,815
<b>51600</b>	<b>Total</b>	<b>481,094</b>	<b>429,937</b>	<b>449,597</b>	<b>446,266</b>	<b>443,672</b>	<b>453,703</b>	<b>461,217</b>
<b>YOUNG LIBRARY BUILDING</b>								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	10,990	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,569	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,582	2,020	2,040
<b>55111</b>	<b>Total</b>	<b>57,665</b>	<b>57,800</b>	<b>55,867</b>	<b>55,061</b>	<b>51,141</b>	<b>57,934</b>	<b>58,790</b>
<b>PARKS ADMINISTRATION</b>								
100	Personnel & Benefits	43,662	44,977	46,721	85,307	94,506	85,926	88,084
200	Professional Svcs	1,561	1,565	1,803	2,736	2,982	4,934	5,041
300	Commodities & Other Exp	-	-	90	4,199	708	500	505
<b>55200</b>	<b>Total</b>	<b>45,223</b>	<b>46,542</b>	<b>48,615</b>	<b>92,242</b>	<b>98,196</b>	<b>91,360</b>	<b>93,630</b>
<b>PARKS MAINTENANCE</b>								
100	Personnel & Benefits	176,457	125,365	112,148	190,031	150,229	184,252	188,694
200	Professional Svcs	53,140	57,992	90,845	66,255	51,452	75,955	76,715
300	Commodities & Other Exp	22,299	23,671	21,669	22,725	32,113	22,725	22,952
<b>53270</b>	<b>Total</b>	<b>251,896</b>	<b>207,028</b>	<b>224,661</b>	<b>279,011</b>	<b>233,794</b>	<b>282,932</b>	<b>288,361</b>
<b>RECREATION ADMINISTRATION</b>								
100	Personnel & Benefits	184,605	180,833	234,970	-	-	-	-
200	Professional Svcs	4,135	5,771	10,325	-	-	-	-
300	Commodities & Other Exp	3,615	6,544	8,030	-	-	-	-
600	Misc Exp	4,994	3,800	4,300	-	-	-	-
700	Grant Outlay	-	42	309	-	-	-	-
<b>55210</b>	<b>Total</b>	<b>197,349</b>	<b>196,989</b>	<b>257,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION PROGRAMS</b>								
100	Personnel & Benefits	1,636	608	2,156	-	-	-	-
300	Commodities & Other Exp	-	110	1,237	-	-	-	-
<b>56120</b>	<b>Total</b>	<b>1,636</b>	<b>718</b>	<b>3,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SENIORS PROGRAMS</b>								
100	Personnel & Benefits	46,374	48,473	-	-	-	-	-
200	Professional Svcs	3,569	4,207	-	-	-	-	-
300	Commodities & Other Exp	2,281	2,391	-	-	-	-	-
<b>55310</b>	<b>Total</b>	<b>52,224</b>	<b>55,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY EVENTS</b>								
700	Grant Outlay	11,966	14,157	12,052	9,595	16,297	16,000	16,100
<b>55320</b>	<b>Total</b>	<b>11,966</b>	<b>14,157</b>	<b>12,052</b>	<b>9,595</b>	<b>16,297</b>	<b>16,000</b>	<b>16,100</b>
<b>COMMUNITY BASED COOP PROJECTS</b>								
700	Grant Outlay	128,000	153,000	178,000	329,759	329,759	384,973	371,364
<b>55330</b>	<b>Total</b>	<b>128,000</b>	<b>153,000</b>	<b>178,000</b>	<b>329,759</b>	<b>329,759</b>	<b>384,973</b>	<b>371,364</b>
<b>GRAND TOTAL</b>		<b>1,225,417</b>	<b>1,160,525</b>	<b>1,226,726</b>	<b>1,211,934</b>	<b>1,172,859</b>	<b>1,286,902</b>	<b>1,289,462</b>

## 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 Actual	2023 Projected	2024 Budgeted
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	13	13
Total Building Reservations	330	23	297	360	942	950

### 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 Projected	2024 Budgeted
Special Events Programs	12	3	5	10	25	25
Recreation Programs	64	12	27	60	19	25
Participants in Recreation Programs	650	120	211	450	600	600
Sports Programs	50	0	35	47	50	50
Participants in Sports	950	200	657	800	900	900
Older Adult Programs	70	25	45	65	70	70
Tournaments held in Starin Park	24	0	7	5	10	10
Teams attending tournaments	166	0	110	67	125	125
After School Participants Avg/mo (3 sites)	110	10	46	57	60	60
Total Programs & Events	354	43	147	340	209	225

## **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.

**FACILITY MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51600-111	SALARIES/PERMANENT	108,891	108,539	101,611	118,166	105,761	113,225	115,772
100-51600-112	SALARIES/OVERTIME	-	-	-	1,676	-	-	-
100-51600-113	SALARIES/TEMPORARY	-	3,949	5,788	6,960	3,728	7,200	7,362
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	895	970	508	970	970
100-51600-118	UNIFORM ALLOWANCES	546	598	687	437	624	429	429
100-51600-150	MEDICARE TAX/CITY SHARE	1,574	1,610	1,546	1,914	1,589	1,762	1,802
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,728	6,885	6,609	8,183	6,795	7,534	7,704
100-51600-152	RETIREMENT	7,344	7,389	6,645	8,224	7,549	7,888	7,888
100-51600-153	HEALTH INSURANCE	19,952	24,482	23,366	23,583	28,977	38,062	39,965
100-51600-154	HSA-HRA CONTRIBUTIONS	2,229	2,672	2,664	2,675	3,198	4,914	4,914
100-51600-155	WORKERS COMPENSATION	4,870	4,132	3,113	3,663	2,497	2,218	2,218
100-51600-156	LIFE INSURANCE	72	77	76	87	81	86	86
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	264	600	133	1,010	597	1,010	1,020
100-51600-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	27	-	-
100-51600-221	MUNICIPAL UTILITIES	14,150	16,733	16,956	16,160	14,029	16,160	16,322
100-51600-222	ELECTRICITY	82,066	85,257	98,083	84,840	99,244	84,840	85,688
100-51600-223	NATURAL GAS	19,186	28,187	38,559	25,250	23,703	25,250	25,503
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	35	-	-	-	620	275	275
100-51600-225	MOBILE COMMUNICATIONS	-	578	552	588	412	-	-
100-51600-244	HVAC-MAINTENANCE	15,685	8,936	4,212	16,160	27,973	16,160	16,322
100-51600-245	FACILITIES IMPROVEMENT	30,634	11,045	1,768	10,100	1,611	10,100	10,201
100-51600-246	JANITORIAL SERVICES	78,464	83,460	96,103	86,100	71,344	86,100	86,961
100-51600-310	OFFICE & OPERATING SUPPLIES	33,039	15,396	17,815	14,140	23,536	14,140	14,281
100-51600-351	FUEL EXPENSES	1,689	2,051	2,926	2,250	2,430	2,250	2,273
100-51600-355	REPAIRS & SUPPLIES	52,855	16,539	19,489	13,130	16,840	13,130	13,261
100-51600-365	DAMAGE CLAIM-INSURANCE	-	2	-	-	-	-	-
	<b>Total Facilities Maintenance</b>	<b>481,094</b>	<b>429,937</b>	<b>449,597</b>	<b>446,266</b>	<b>443,672</b>	<b>453,703</b>	<b>461,217</b>

**LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55111-111	SALARIES/PERMANENT	9,205	7,318	7,382	10,466	7,494	10,600	10,838
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	870	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	105	30	111	30	30
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	150	113	134	163	115	154	158
100-55111-151	SOCIAL SECURITY/CITY SHARE	642	485	572	696	491	660	675
100-55111-152	RETIREMENT	647	492	498	715	544	734	734
100-55111-153	HEALTH INSURANCE	1,310	1,331	835	1,245	1,958	3,714	3,900
100-55111-154	HSA-HRA CONTRIBUTIONS	444	75	75	75	93	486	486
100-55111-155	WORKERS COMPENSATION	459	272	264	325	183	208	208
100-55111-156	LIFE INSURANCE	3	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	202	-	202	204
100-55111-221	WATER & SEWER	2,997	3,273	3,580	2,828	3,449	2,828	2,856
100-55111-222	ELECTRICITY	11,441	10,203	11,320	11,750	12,838	11,750	11,868
100-55111-223	NATURAL GAS	3,395	5,318	6,623	4,500	3,967	4,500	4,545
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
100-55111-244	HVAC	1,965	1,302	744	1,250	1,725	1,250	1,263
100-55111-245	FACILITY IMPROVEMENTS	4,116	5,937	3,562	3,030	3,504	3,030	3,060
100-55111-246	JANITORIAL SERVICES	14,888	14,324	16,400	15,750	12,086	15,750	15,908
100-55111-355	REPAIR & SUPPLIES	5,823	7,173	2,904	2,020	2,582	2,020	2,040
	<b>Total:</b>	<b>57,665</b>	<b>57,800</b>	<b>55,867</b>	<b>55,061</b>	<b>51,141</b>	<b>57,934</b>	<b>58,790</b>

**PARKS ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55200-111	WAGES/PERMANENT	31,449	31,808	32,433	61,019	67,775	61,514	62,898
100-55200-113	WAGES/TEMPORARY	-	-	-	-	700	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	300	307
100-55200-150	MEDICARE TAX/CITY SHARE	413	416	430	910	1,085	917	938
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,767	1,779	1,840	3,891	4,640	3,922	4,010
100-55200-152	RETIREMENT	2,110	2,140	2,106	4,170	5,053	4,132	4,132
100-55200-153	HEALTH INSURANCE	7,017	7,773	8,892	12,866	13,667	13,161	13,819
100-55200-154	HSA-HRA CONTRIBUTIONS	823	988	955	1,250	782	1,350	1,350
100-55200-155	WORKERS COMPENSATION	74	64	55	886	786	614	614
100-55200-156	LIFE INSURANCE	9	9	9	15	18	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	132	2,196	2,276
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,561	1,565	1,803	2,736	2,850	2,738	2,765
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	90	4,199	572	500	505
100-55200-320	SUBSCRIPTIONS/DUES	-	-	-	-	11	-	-
100-55200-324	PROMOTIONS/ADS	-	-	-	-	125	-	-
100-55200-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	<b>Total Parks Administration</b>	<b>45,223</b>	<b>46,542</b>	<b>48,615</b>	<b>92,242</b>	<b>98,196</b>	<b>91,360</b>	<b>93,630</b>

**PARKS MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	66,350	55,544	60,673	69,527	77,157	62,717	64,128
100-53270-112	WAGES/OVERTIME	-	112	983	185	1,288	186	190
100-53270-113	WAGES/TEMPORARY	69,888	38,214	21,059	80,983	37,202	80,983	82,806
100-53270-117	LONGEVITY PAY	1,000	1,000	875	750	-	-	-
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	83	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,934	1,334	1,150	2,197	1,639	2,090	2,137
100-53270-151	SOCIAL SECURITY/CITY SHARE	8,269	5,704	4,916	9,395	7,006	8,935	9,136
100-53270-152	RETIREMENT	4,446	3,853	4,004	4,797	5,578	4,346	4,346
100-53270-153	HEALTH INSURANCE	15,665	13,347	14,019	15,000	16,761	19,141	20,098
100-53270-154	HSA-HRA CONTRIBUTIONS	2,356	1,957	1,859	2,388	1,114	2,889	2,889
100-53270-155	WORKERS COMPENSATION	6,505	4,261	2,567	4,671	2,435	2,827	2,827
100-53270-156	LIFE INSURANCE	45	39	45	56	49	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	973	1,390	2,051	3,030	1,065	3,030	3,060
100-53270-213	PARK/TERRACE TREE MAINT.	7,148	7,307	6,755	10,605	(1,045)	10,605	10,711
100-53270-221	MUNICIPAL UTILITIES	10,716	12,521	11,966	10,605	12,115	10,605	10,711
100-53270-222	ELECTRICITY	2,762	8,926	9,577	6,565	8,583	6,565	6,631
100-53270-223	NATURAL GAS	1,102	1,261	1,664	2,525	1,195	2,525	2,550
100-53270-242	REPR/MTN MACHINERY/EQUIP	3,626	7,136	7,073	7,575	4,819	7,575	7,651
100-53270-245	FACILITIES IMPROVEMENTS	2,366	88	4,063	5,050	3,609	5,050	5,101
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	24,447	19,362	47,695	20,300	21,112	30,000	30,300
100-53270-310	OFFICE & OPERATING SUPPLIES	10,691	10,852	3,138	9,595	15,191	9,595	9,691
100-53270-351	FUEL EXPENSES	8,020	8,108	12,844	8,080	13,345	8,080	8,161
100-53270-359	OTHER REPR/MTN SUPP	3,589	4,712	5,687	5,050	3,577	5,050	5,101
	<b>Total Parks Maintenance</b>	<b>251,896</b>	<b>207,028</b>	<b>224,661</b>	<b>279,011</b>	<b>233,794</b>	<b>282,932</b>	<b>288,361</b>



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

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

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

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

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

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

**PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	-	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	5,966	8,157	6,052	9,595	10,297	10,000	10,100
	Total Community Events	11,966	14,157	12,052	9,595	16,297	16,000	16,100

**PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL**

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

## TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	42,000	75,000	18,888	55,000	55,000	-	50,000
100-59220-903	TRANS TO FD 271 SIR	-	50,000	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	8,500	-	181,965	-	77,366	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	260,000	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	30,000	-	15,000	15,000	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	-	197,795	197,795	261,271	290,432
100-59220-917	TRANS TO FD 250 FORESTRY	6,000	7,917	7,500	-	-	10,000	10,000
100-59220-918	TRANS TO FD 230 RECYLING	427,890	450,307	406,853	476,580	476,580	488,180	492,120
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	-	-	117,343	32,500	32,500	32,500	32,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	170,000	-	85,000	170,000	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	95,000	-	21,730	38,270	38,270	-	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	31,651	15,000	25,000	15,000	30,000	-	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	182,782	192,218	-	8,035	158,035	-	-
100-59220-939	TRANS TO FD 214 ELECTIONS	37,534	25,000	33,426	25,000	25,000	50,000	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	470,000	485,000	470,000	470,000	627,558	646,846
100-59230-990	TRANS TO FD 300 DEBT SERVICE	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247
100-59240-901	TRANS TO FD 249 FIRE DEPART	177,516	182,529	182,529	1,258,615	1,258,615	1,402,794	1,313,030
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	38,199	21,308	17,035	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	2,500	-	500	500	500	500	500
100-59240-960	TRANS TO FD 450 CIP	95,000	-	46,491	-	-	-	-
	<b>Total Transfers</b>	<b>2,684,859</b>	<b>2,892,162</b>	<b>2,587,789</b>	<b>3,934,400</b>	<b>4,261,766</b>	<b>4,186,508</b>	<b>4,542,675</b>

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

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

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

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

**27<sup>TH</sup> PAYROLL REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
205-43355-00	GENERAL FUND TRANSFER	15,000	30,000	-	15,000	15,000	-	-
	Total Intergovernmental Revenue	15,000	30,000	-	15,000	15,000	-	-
<b>MISCELLANEOUS REVENUES</b>								
205-48100-00	INTEREST INCOME	4	8	64	-	535	-	-
	Total Miscellaneous Revenue	4	8	64	-	535	-	-
<b>OTHER FINANCING SOURCES</b>								
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,000)	75,848		
	Total Other Financing Sources	-	-	-	(15,000)	75,848	-	-
	<b>Grand Total:</b>	<b>15,004</b>	<b>30,008</b>	<b>64</b>	<b>-</b>	<b>91,383</b>	<b>-</b>	<b>-</b>

**27<sup>TH</sup> PAYROLL EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	91,383	-	-
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,383</b>	<b>-</b>	<b>-</b>

<b>FUND BALANCE</b>		45,776	75,784	75,848		0	0	0
205-34300	Net Change-Increase/(Decrease)	15,004	30,008	64	-	(75,848)	-	-

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

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

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

**ELECTIONS REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>OTHER FINANCING SOURCES</b>								
214-43355-55	TRANSFER FROM GENERAL FUND	37,534	25,000	33,426	25,000	25,000	50,000	25,000
214-48100-51	GRANT INCOME	-	-	-	-	1,852	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	11,203	(9,697)	7,736	(6,646)
	<b>Grand Total:</b>	<b>37,534</b>	<b>25,000</b>	<b>33,426</b>	<b>36,203</b>	<b>17,155</b>	<b>57,736</b>	<b>18,354</b>

**ELECTIONS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	53	-	52
214-51400-116	ELECTION INSPECTORS	24,320	5,217	18,255	25,249	8,710	34,387	9,000
214-51400-150	MEDICARE TAX/CITY SHARE	76	3	9	366	17	499	25
214-51400-151	SOCIAL SECURITY/CITY SHARE	324	12	38	1,565	72	2,132	75
214-51400-155	WORKERS COMPENSATION	122	14	31	43	10	39	15
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	480	480	400	480	480	480	485
214-51400-310	OFFICE & OPERATING SUPPLIES	29,100	8,187	18,250	8,500	7,635	20,000	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	212	-	-	178	200	202
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total:</b>	<b>54,422</b>	<b>14,124</b>	<b>36,982</b>	<b>36,203</b>	<b>17,155</b>	<b>57,736</b>	<b>18,354</b>

<b>FUND BALANCE</b>		3,096	13,972	10,416		20,113	12,377	19,023
214-34300	Net Change-Increase/(Decrease)	(16,888)	10,876	(3,556)	-	9,697	(7,736)	6,646

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

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

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

**EQUIPMENT REPLACEMENT FUND REVENUE DETAIL**

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

**EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
215-53560-810	CAPITAL EQUIPMENT	24,934	70,912	-	-	-	-	-
215-53560-820	ROLLING STOCK	147,249	163,715	30,090	130,000	295,273	279,000	256,000
	<b>Total:</b>	<b>172,183</b>	<b>234,627</b>	<b>30,090</b>	<b>130,000</b>	<b>295,273</b>	<b>279,000</b>	<b>256,000</b>

<b>FUND BALANCE</b>		129,858	122,241	246,333		146,656	30,162	49,613
215-34300	Net Change-Increase/(Decrease)	(51,456)	(7,617)	124,092	-	(99,677)	(116,493)	(97,043)

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

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

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

**POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL**

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

**POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
216-52200-810	EQUIPMENT-VEHICLE	-	-	12,409	-	7,034	137,256	70,000
216-52200-820	ROLLING STOCK	46,933	54,562	42,613	-	75	-	-
	<b>Total:</b>	<b>46,933</b>	<b>54,562</b>	<b>55,022</b>	<b>-</b>	<b>7,109</b>	<b>137,256</b>	<b>70,000</b>

<b>FUND BALANCE</b>		76,151	30,218	(3,073)		28,088	28,088	28,088
216-34300	Net Change-Increase/(Decrease)	50,537	(45,932)	(33,292)	-	31,161	-	-

**NOTES:**

Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.



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

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

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

**BUILDING REPAIR FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
217-43355-57	GENERAL FUND TRANSFER	31,651	15,000	25,000	15,000	30,000	-	15,000
	<b>Total Intergovernmental Revenues</b>	<b>31,651</b>	<b>15,000</b>	<b>25,000</b>	<b>15,000</b>	<b>30,000</b>	<b>-</b>	<b>15,000</b>
<b>MISCELLANEOUS REVENUES</b>								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	12,667	-	-	-	-	-	-
	<b>Total Miscellaneous Revenues</b>	<b>12,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>								
217-49300-52	FUND BALANCE APPLIED	-	-	-	150	2,602	15,150	302
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>2,602</b>	<b>15,150</b>	<b>302</b>
	<b>Grand Total:</b>	<b>44,318</b>	<b>15,000</b>	<b>25,000</b>	<b>15,150</b>	<b>32,602</b>	<b>15,150</b>	<b>15,302</b>

**BUILDING REPAIR FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
217-51600-850	FACILITY REPAIRS	4,205	47,973	-	15,150	25,000	15,150	15,302
217-51600-855	ADA REPAIRS	-	-	-	-	7,602	-	-
	<b>Total:</b>	<b>4,205</b>	<b>47,973</b>	<b>-</b>	<b>15,150</b>	<b>32,602</b>	<b>15,150</b>	<b>15,302</b>

<b>FUND BALANCE</b>		52,692	19,719	44,719		42,117	26,967	26,666
217-34300	Net Change-Increase/(Decrease)	40,113	(32,973)	25,000	-	(2,602)	(15,150)	(302)

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

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

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

**SKATE PARK FUND REVENUE DETAIL**

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

**SKATE PARK FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	5,000	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>5,000</b>	-	-	-	-	-	-

<b>FUND BALANCE</b>		2,433	5,433	5,433		5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	(5,000)	3,000	-	-	-	-	-

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

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

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

**SOLID WASTE & RECYCLING REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES / 230-43000</b>				1,307				
230-43355-53	GENERAL FUND TRANSFER	427,890	450,307	406,853	476,580	476,580	488,180	492,120
	Direct Billing for Service							
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,731	31,846	31,764	32,000	31,780	31,780	31,780
	Total Intergovernmental Rev.	459,621	482,153	438,617	508,580	508,360	519,960	523,900
<b>PUBLIC CHARGES FOR SERVICE / 230-46000</b>								
230-46422-53	TRASH REMOVAL FEES	200	-	-	200	-	-	-
230-46440-53	BRUSH REMOVAL FEES	51	60	30	200	-	-	-
	Total Public Charges - Services	251	60	30	400	-	-	-
<b>OTHER FINANCING SOURCES / 230-49000</b>								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(2,949)	(4,506)	5,000	5,000
	Total Miscellaneous Revenues	-	-	-	(2,949)	(4,506)	5,000	5,000
	<b>Grand Total:</b>	<b>459,872</b>	<b>482,213</b>	<b>438,647</b>	<b>506,031</b>	<b>503,854</b>	<b>524,960</b>	<b>528,900</b>

**SOLID WASTE & RECYCLING EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	321,655	323,157	332,197	363,000	361,550	375,944	378,659
230-53600-220	LANDFILL CONTRACT SERVICES	17,767	9,079	9,482	6,000	6,500	7,000	7,200
230-53600-295	CONTRACT JOHN'S RECYCLE	115,982	124,677	138,718	136,950	135,570	141,935	142,960
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	78	96	81	234	81	82
	<b>Total:</b>	<b>455,481</b>	<b>456,991</b>	<b>480,493</b>	<b>506,031</b>	<b>503,854</b>	<b>524,960</b>	<b>528,900</b>

<b>FUND BALANCE</b>		33,762	58,984	17,138		21,644	16,644	11,644
230-34300	Net Change-Increase/(Decrease)	4,390	25,222	(41,846)	-	4,506	(5,000)	(5,000)

**NOTES**

1) <b>2024-2025 Budgeted Rates:</b>	2024 Rates	2024 Units	2024 Cost	2025 Rates	2025 Cost	2024-2025 Increase
Refuse rate:	\$9.25	2,770	307,470	9.25	309,690	\$2,220.00
Bulk collection rate:	\$2.06	2,770	68,474	2.06	68,969	\$494.40
Recycle rate:	\$4.27	2,770	141,935	4.27	142,960	\$1,024.80
Total:	\$15.58	2,720	517,879	15.58	521,618	\$3,739.20

FUND TYPE  
SPECIAL REVENUEASSOCIATED DEPARTMENT  
PARK & RECREATION

## FUND DESCRIPTION

## FUND 240

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

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

## PARKLAND ACQUISITION FUND REVENUE DETAIL

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

## PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FUND BALANCE</b>		53,169	53,169	53,169		60,337	60,337	60,337
240-34300	Net Change-Increase/(Decrease)	4,480	-	-	-	7,168	-	-

FUND TYPE  
SPECIAL REVENUEASSOCIATED DEPARTMENT  
PARK & RECREATION

## FUND DESCRIPTION

## FUND 245

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

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

## PARKLAND DEVELOPMENT FUND REVENUE DETAIL

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

## PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	357	-	-	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	-	1,361	19,415	-	3,400	-	-
245-56120-650	TRANSFER OUT	-	-	533	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	2,371	-	26,465	-	-	-	-
245-56120-826	UFC ARBORETUM EXPENSE	-	-	-	-	3,751	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	<b>Total:</b>	<b>2,371</b>	<b>1,361</b>	<b>46,770</b>	<b>-</b>	<b>7,151</b>	<b>-</b>	<b>-</b>

<b>FUND BALANCE</b>		19,666	32,802	12,913		15,715	15,715	15,715
245-34300	Net Change-Increase/(Decrease)	(1,475)	13,136	(19,889)	-	2,802	-	-

FUND TYPE  
SPECIAL REVENUEASSOCIATED DEPARTMENT  
DPW

## FUND DESCRIPTION

## FUND 250

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

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

## FORESTRY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
250-43355-56	GENERAL FUND TRANSFER	6,000	7,917	7,500	-		10,000	10,000
	<b>Total Intergovernmental Rev</b>	<b>6,000</b>	<b>7,917</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>PUBLIC CHARGES FOR SERVICE</b>								
250-46810-56	PARKLAND FEES--TREES	285	-	-	-			
	<b>Total Charges for Service</b>	<b>285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
250-48100-56	INTEREST INCOME	7	1	4	-	42	36	32
250-48510-56	DONATION FOR TREES	-	1,500	3,750	-	3,750	-	-
	<b>Total Miscellaneous Rev.</b>	<b>7</b>	<b>1,501</b>	<b>3,754</b>	<b>-</b>	<b>3,792</b>	<b>36</b>	<b>32</b>
<b>OTHER FINANCING SOURCES</b>								
250-49300-56	FUND BALANCE APPLIED	-	-	-	1,000	(692)	5,964	(6,022)
	<b>Total Otr Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>(692)</b>	<b>5,964</b>	<b>(6,022)</b>
	<b>Grand Total:</b>	<b>6,292</b>	<b>9,418</b>	<b>11,254</b>	<b>1,000</b>	<b>3,100</b>	<b>16,000</b>	<b>4,010</b>

## FORESTRY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
250-56130-219	PROFESSIONAL SERVICES	6,000	1,650	14,347	-	2,800	15,000	3,000
250-56130-294	TREE PURCHASES	275	1,240	-	1,000	300	1,000	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	<b>Total:</b>	<b>6,275</b>	<b>2,890</b>	<b>14,347</b>	<b>1,000</b>	<b>3,100</b>	<b>16,000</b>	<b>4,010</b>

<b>FUND BALANCE</b>		12,367	18,895	15,802		16,494	10,529	16,551
250-34300	Net Change-Increase/(Decrease)	17	6,528	(3,093)	-	692	(5,964)	6,022

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

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

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

**SICK LEAVE SEVERANCE REVENUE DETAIL**

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

**SICK LEAVE SEVERANCE EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
260-51365-325	BENEFIT PAID	16,223	33,414	40,593	140,000	37,611	80,000	30,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	<b>Total:</b>	<b>16,223</b>	<b>33,414</b>	<b>40,593</b>	<b>140,000</b>	<b>37,611</b>	<b>80,000</b>	<b>30,000</b>

<b>FUND BALANCE</b>		65,119	106,705	85,000		132,389	52,389	72,389
260-34300	Net Change-Increase/(Decrease)	25,777	41,586	(21,705)	-	47,389	(80,000)	20,000

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

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

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

**INSURANCE SIR REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
27143355-00	GENERAL FUND TRANSFER	25,000	50,000	-	-	-	-	-
	Total Intergovernmental	25,000	50,000	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
27148100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
27149300-00	FUND BALANCE APPLIED	-	-	-	-	5,596	20,000	-
	Total Other Financing Sources	-	-	-	-	5,596	20,000	-
	<b>Grand Total:</b>	<b>25,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>5,596</b>	<b>20,000</b>	<b>-</b>

**INSURANCE SIR EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
27151920-350	INSURANCE-CLAIMS	12,448	19,900	-	-	5,596	20,000	-
	<b>Total:</b>	<b>12,448</b>	<b>19,900</b>	<b>-</b>	<b>-</b>	<b>5,596</b>	<b>20,000</b>	<b>-</b>

<b>FUND BALANCE</b>		114,527	144,627	144,627		139,031	119,031	119,031
27134300	Net Change-Increase/(Decrease)	12,552	30,100	-	-	(5,596)	(20,000)	-



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

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

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

**LAKES IMPROVEMENT FUND REVENUE DETAIL**

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

**LAKES IMPROVEMENT FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
272-5120-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
272-5120-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-5120-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	<b>Total:</b>	-	-	-	-	-	-	-

<b>FUND BALANCE</b>		475	475	475		475	475	475
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

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

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

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

**STREET REPAIR REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
280-43355-57	GENERAL FUND TRANSFER	182,782	192,218	176,965	8,035	158,035	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	26,172	76,812	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	80,000	-	-	-	-	-	-
	<b>Total Intergovernmental</b>	<b>288,955</b>	<b>269,030</b>	<b>176,965</b>	<b>8,035</b>	<b>158,035</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
280-48100-57	INTEREST INCOME	1,300	261	1,232	-	11,690	9,936	8,843
	<b>Total Miscellaneous Rev.</b>	<b>1,300</b>	<b>261</b>	<b>1,232</b>	<b>-</b>	<b>11,690</b>	<b>9,936</b>	<b>8,843</b>
<b>OTHER FINANCING SOURCES</b>								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	-	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	351,965	79,275	396,724	97,007
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351,965</b>	<b>79,275</b>	<b>396,724</b>	<b>282,007</b>
	<b>Grand Total:</b>	<b>290,255</b>	<b>269,291</b>	<b>178,197</b>	<b>360,000</b>	<b>249,000</b>	<b>406,660</b>	<b>290,850</b>

**STREET REPAIR EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	1,168	4,841	650	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	203,777	192,445	293,254	320,000	130,000	366,660	250,850
280-57500-821	ENGINEERING	-	28,636	14,980	20,000	99,000	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>204,945</b>	<b>225,922</b>	<b>308,883</b>	<b>360,000</b>	<b>249,000</b>	<b>406,660</b>	<b>290,850</b>

<b>FUND BALANCE</b>		678,416	721,785	591,099		511,824	115,100	18,093
280-34300	Net Change-Increase/(Decrease)	85,310	43,369	(130,686)	-	(79,275)	(396,724)	(97,007)

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

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

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

**DONATIONS**

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

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

**CRIME PREVENTION**

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

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

**SEIZURES**

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

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

**Evidence/FOUND PROPERTY**

Accounts for seized and lost/found currency.

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

**POLICE TRUST FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISCELLANEOUS REVENUES</b>								
295-48100-52	INTEREST INCOME	29	46	42	28	41	35	31
295-48200-52	SEIZURE REV-DRUG RELATED	38,203	429	360	8,740	2,855	2,000	2,000
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	3,595	5,578	5,652	4,759	8,500	4,700	4,700
295-48500-52	DONATIONS-POLICE DEPARTMENT	669	9,678	-	6,595	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	456	1,913	415	1,560	522	500	500
	<b>Total Miscellaneous Rev.</b>	<b>42,952</b>	<b>17,643</b>	<b>6,469</b>	<b>21,682</b>	<b>11,918</b>	<b>7,235</b>	<b>7,231</b>
<b>OTHER FINANCING SOURCES</b>								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(21,682)	9,408	(235)	769
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,682)</b>	<b>9,408</b>	<b>(235)</b>	<b>769</b>
		<b>42,952</b>	<b>17,643</b>	<b>6,469</b>	<b>-</b>	<b>21,326</b>	<b>7,000</b>	<b>8,000</b>

**POLICE TRUST FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,385	4,859	1,753	-	4,500	4,500	5,000
295-52200-320	EVIDENCE/FOUND PROP EXP	1,324	52	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,173	12,000	14,574	-	2,220	2,500	3,000
295-52200-810	EQUIPMENT	-	-	-	-	14,606	-	-
		<b>10,882</b>	<b>16,911</b>	<b>16,327</b>	<b>-</b>	<b>21,326</b>	<b>7,000</b>	<b>8,000</b>

<b>FUND BALANCE</b>		87,625	88,356	83,498		74,090	74,325	73,556
295-34300	Net Change-Increase/(Decrease)	32,070	732	(4,858)	-	(9,408)	235	(769)

**FUND TYPE**  
**SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT**  
**ECONOMIC DEVELOPMENT**

**FUND DESCRIPTION**

**FUND 900**

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

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

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

**PERSONNEL SUMMARY**

	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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	100,000	100,000	167,343	190,745	76,805	203,003	207,354
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>167,343</b>	<b>190,745</b>	<b>76,805</b>	<b>203,003</b>	<b>207,354</b>
<b>EXPENSES</b>							
100 Personnel & Benefits	76,150	121,355	98,071	141,143	36,326	159,316	162,900
200 Professional Svcs	26,820	32,016	18,062	43,815	38,436	37,792	38,500
300 Commodities & Other Exp	5,943	3,493	2,665	5,787	2,043	5,896	5,954
600 Misc Exp	23,000	-	-	-	-	-	-
<b>Total</b>	<b>131,914</b>	<b>156,864</b>	<b>118,798</b>	<b>190,745</b>	<b>76,805</b>	<b>203,003</b>	<b>207,354</b>

<b>FUND BALANCE</b>	55,343	(1,496)	57,427		73,122	50,119	25,264
900-34300 Net Change-Increase/(Dec	(31,914)	(56,864)	48,544	-	15,695	-	0
Fund Balance Audit Adj	(8,363)	25	10,379				

## DEPARTMENT SERVICE METRICS

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



## **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.

**GENERAL GOVERNMENT  
ECONOMIC DEVELOPMENT**

**FUND 900  
OPERATING FUND**



**ECONOMIC DEVELOPMENT FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	-	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	-	5,000	10,000	25,000	25,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	-	5,000	-	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	35,000	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	25,000	25,000
900-49270-56	TRANSFER TID #10-ADMIN	-	-	-	-	-	22,500	25,000
900-49290-56	GENERAL FUND TRANSFER	-	-	117,343	32,500	32,500	32,500	32,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	63,245	(15,695)	23,003	24,854
	<b>Fund 900 - Ec Dev Income</b>	<b>100,000</b>	<b>100,000</b>	<b>167,343</b>	<b>190,745</b>	<b>76,805</b>	<b>203,003</b>	<b>207,354</b>

**ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL**

**EXPENDITURES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-56500-111	SALARIES	42,792	78,276	43,172	84,000	7,676	121,050	123,774
900-56500-115	WAGES/PART-TIME/PERMANENT	21,152	21,011	42,275	23,063	24,895	-	-
900-56500-151	FRINGE BENEFITS	12,206	22,068	12,624	34,080	3,755	38,266	39,127
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	935	1,776	665	3,535	72	3,535	3,570
900-56500-211	CONSULTANT FEES	-	-	-	-	-	-	-
900-56500-212	LEGAL SERVICES	2,418	10,025	375	12,625	-	12,625	12,751
900-56500-215	PROFESSIONAL SERVICES	5,061	2,942	1,511	2,525	19,000	2,525	2,550
900-56500-219	AUDIT FEES	1,000	1,000	-	4,040	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	9,752	9,143	8,436	9,343	10,854	11,000	11,110
900-56500-223	MARKETING	2,822	2,329	833	2,525	1,800	2,525	2,550
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	3,614	2,811	4,097	7,012	4,500	3,591	3,803
900-56500-225	TELECOM/INTERNET/COMMUNICATION	1,219	1,990	2,145	2,210	2,210	1,991	2,164
900-56500-310	OFFICE & OPERATING SUPPLIES	2,756	1,411	489	606	565	606	612
900-56500-311	POSTAGE	21	252	162	202	60	202	204
900-56500-320	DUES	10	1,360	-	1,192	500	1,000	1,010
900-56500-321	SUBSCRIPTIONS & BOOKS	299	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	-	78	96	51	200	51	51
900-56500-330	TRAVEL EXPENSE	104	367	1,904	3,737	417	3,737	3,774
900-56500-341	MISC EXPENSE	2,606	25	15	-	300	300	303
900-56500-371	DEPRECIATION EXPENSE	148	-	-	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
900-56500-651	TRANSFER-FUND 200	23,000	-	-	-	-	-	-
	<b>Total CDA General Expenses</b>	<b>131,914</b>	<b>156,864</b>	<b>118,798</b>	<b>190,745</b>	<b>76,805</b>	<b>203,003</b>	<b>207,354</b>



**FUND TYPE**  
**SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT**  
**ECONOMIC DEVELOPMENT**

**FUND DESCRIPTION**

**FUND 910**

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

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

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

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

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

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

**GENERAL GOVERNMENT  
ECONOMIC DEVELOPMENT**

**FUND 910  
PROGRAM FUND**



**ECONOMIC DEVELOPMENT  
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	8	-	-	-	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	1,795	-	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,639	-	-	-	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	738	-	-	-	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	1,167	-	-	-	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	10,392	-	-	-	-	-	-
910-41031-00	CDBG INT-BLUE LINE \$41,460	1,469	-	-	-	-	-	-
910-41032-00	CDBG INT-BLUE LINE \$50,000	4,499	-	-	-	-	-	-
910-41033-00	CDBG INT-MEEPER \$82,310	10,974	-	-	-	-	-	-
910-43006-00	CAPCAT INT-INVENTALATOR	500	-	-	-	-	-	-
910-43011-00	CAPCAT INT-SCANALYTICS	-	-	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	500	-	-	-	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	-	-	-	-	-	-	-
910-43015-00	CAPCAT INT-BLUE LINE \$64,614	4,330	-	8,021	-	1,448	-	-
910-43017-00	CAPCAT INT-BLUE LINE \$36,600	-	-	-	-	5,725	-	-
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	-	1,527	1,248	-	1,014	655	341
910-46002-00	INT INC-ACTION-IBUTTONLINK \$9K	-	130	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	-	910	580	-	38	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	-	3,663	1,415	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	-	3,770	1,232	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	-	1,374	1,136	-	417	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	-	1,953	1,221	-	538	-	-
910-46008-00	INT INC-ACTION-SAFEPRO \$100K	-	-	300	-	7,513	3,715	3,146
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	-	-	-	3,541	1,660	1,357
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	142,859	-	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	4,540	-	-	-	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	3,250	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	1,155	70	440	-	1,188	891	668
910-48104-00	INTEREST INCOME-HOUSING	142	9	160	-	691	518	389
910-48105-00	INTEREST INC-ED DEV 102 023	102	-	-	-	-	-	-
910-48106-00	INT INC-MORAIN VIEW 101 282	19	-	-	-	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	2	2	5	-	1,000	750	563
910-48109-00	INTEREST INCOME-ACTION FUND	-	393	9,924	-	45,000	33,750	25,313
910-48601-00	MISC INCOME	175	3,500	-	-	41	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	21,123	21,123	14,876	-	15,876	15,876	15,876
910-48680-00	ADMINISTRATION FEE-LOANS	-	-	2,770	-	16,473	-	-
910-48700-00	GAIN ON SALE OF LAND	113,525	-	258,223	-	-	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	-	-	40,550	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	116,265	118,895
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	(89,059)	(164,080)	(156,546)
	<b>Fund 910 - CDA Income</b>	<b>182,042</b>	<b>181,284</b>	<b>342,102</b>	<b>-</b>	<b>11,444</b>	<b>10,000</b>	<b>10,000</b>

**ECONOMIC DEVELOPMENT  
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	3,550	580	16,246	-	(4,316)	5,000	5,000
910-56500-219	PROFESSIONAL SERVICES	3,766	5,660	8,982	-	15,000	5,000	5,000
910-56500-295	ADMINISTRATIVE EXPENSE	1,594	3,382	3,500	-	-	-	-
910-56500-323	MARKETING/AD'S	-	-	212	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,810	126,345	124,800	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	-	27,291	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	860,741	-	-	-	-	-
910-56500-404	HOUSING LOANS	-	50	40	-	-	-	-
910-56500-408	RENTAL EXPENSES	1,467	10,982	253,128	-	760	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	-	2,867	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	-	-	100,333	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	113,800	-	102,000	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	-	10,000	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	15,000	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	<b>Total CDA General Expenses</b>	<b>260,987</b>	<b>1,020,607</b>	<b>636,531</b>	<b>-</b>	<b>11,444</b>	<b>10,000</b>	<b>10,000</b>
	Liquid-Operating Cash	461,807	628,513	261,461		409,549		
	Liquid-Restricted Cash	1,353,130	809,440	1,010,376		1,108,036		
	Non-Liquid-Fund Balance	6,956,525	6,660,891	6,165,527		6,156,925		
	<b>FUND BALANCE</b>	<b>8,309,655</b>	<b>7,470,331</b>	<b>7,175,903</b>		<b>7,264,961</b>	<b>7,429,041</b>	<b>7,585,587</b>
	Net Change-Increase/(Decrease)	(78,946)	(839,323)	(294,429)		89,059	164,080	156,546

**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**

	2019	2020	2021	2022	2023	2024
Full Time Positions	1	1	1	1	1	2
Part Time Positions	5	5	5	3	1	-

**MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY**

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>Media Services - Revenue</b>								
Total Revenues		115,776	97,925	97,033	134,458	93,991	142,758	144,829
<b>51100</b>	<b>Total</b>	<b>115,776</b>	<b>97,925</b>	<b>97,033</b>	<b>134,458</b>	<b>93,991</b>	<b>142,758</b>	<b>144,829</b>
<b>Media Services - Expenses</b>								
100	Personnel Services	69,544	98,881	91,420	119,539	65,714	119,421	122,470
200-300	Commodities & Other Expenditures	14,666	11,812	14,628	14,919	28,277	23,337	22,359
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
<b>51100</b>	<b>Total</b>	<b>84,209</b>	<b>110,692</b>	<b>106,048</b>	<b>134,458</b>	<b>93,991</b>	<b>142,758</b>	<b>144,829</b>
<b>NET REVENUE OVER EXPENSES</b>		<b>31,567</b>	<b>(12,767)</b>	<b>(9,016)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>

<b>FUND BALANCE</b>		69,658	56,891	47,875	47,875	99,022	55,817	10,396
200-34300	Net Change-Increase/(Decrease)	31,567	(12,767)	(21,783)		51,147	(43,205)	(45,421)

**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

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200  
MEDIA SERVICES**



**MEDIA SERVICES REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
200-43355-55	TRANSFER FROM OTHER FUNDS	23,000	-	-	-	47,200	-	-
	<b>Total Intergovernmental</b>	<b>23,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,200</b>	<b>-</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>								
200-44900-55	CABLE FRANCHISE FEES	82,979	79,717	78,684	80,000	78,168	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	25	50	90	-	93	110	110
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	9,531	18,119	18,119	18,119	18,119	18,119	18,119
	<b>Total Charges for Services</b>	<b>92,535</b>	<b>97,886</b>	<b>96,893</b>	<b>98,119</b>	<b>96,380</b>	<b>98,229</b>	<b>98,229</b>
<b>MISCELLANEOUS REVENUES</b>								
200-48100-55	INTEREST INCOME	241	40	139	30	1,558	1,324	1,179
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	<b>Total Miscellaneous Rev</b>	<b>241</b>	<b>40</b>	<b>139</b>	<b>30</b>	<b>1,558</b>	<b>1,324</b>	<b>1,179</b>
<b>OTHER FINANCING SOURCES</b>								
200-49300-55	FUND BALANCE APPLIED	-	-	-	36,309	(51,147)	43,205	45,421
	<b>Total Other Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,309</b>	<b>(51,147)</b>	<b>43,205</b>	<b>45,421</b>
		<b>115,776</b>	<b>97,925</b>	<b>97,033</b>	<b>134,458</b>	<b>93,991</b>	<b>142,758</b>	<b>144,829</b>

**MEDIA SERVICES EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
200-55110-111	SALARIES/PERMANENT	58,736	83,457	75,994	94,733	52,724	56,852	58,131
200-55110-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	31,200	31,902
200-55110-150	MEDICARE TAX/CITY SHARE	893	1,253	1,137	1,443	737	1,312	1,341
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,817	5,358	4,860	6,171	3,152	5,608	5,734
200-55110-152	RETIREMENT	2,499	3,810	3,676	5,979	3,012	6,076	6,076
200-55110-153	HEALTH INSURANCE	2,266	4,833	5,611	9,793	6,022	16,090	16,894
200-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	-	2,160	2,268
200-55110-155	WORKERS COMPENSATION	1,203	161	133	160	62	99	99
200-55110-156	LIFE INSURANCE	8	9	10	10	5	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	122	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	290	150	80	303	47	100	101
200-55110-212	PROFESSIONAL SERVICES	392	2,580	623	303	12,900	500	505
200-55110-213	CABLE TV SERVICE & EXPENSES	1,862	1,713	1,557	1,475	1,475	8,975	7,500
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	4,917	1,355	3,273	5,167	8,928	6,241	6,366
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,253	2,745	2,973	3,075	3,025	2,641	2,958
200-55110-310	OFFICE & OPERATING SUPPLIES	3,177	1,740	1,138	3,030	1,522	4,000	4,040
200-55110-320	SUBSCRIPTIONS/DUES	1,128	656	4,675	253	230	230	232
200-55110-324	PROMOTIONS/ADS	26	598	10	505	-	500	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	150	150	152
200-55110-342	PRINTING	400	-	-	404	-	-	-
200-55110-343	POSTAGE	220	275	300	404	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>84,209</b>	<b>110,692</b>	<b>106,048</b>	<b>134,458</b>	<b>93,991</b>	<b>142,758</b>	<b>144,829</b>

# SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

# FUND 208 PARKING PERMITS



## FUND TYPE SPECIAL REVENUE

## ASSOCIATED DEPARTMENT FINANCE

### FUND DESCRIPTION

### FUND 208

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

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

### PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>LICENSES &amp; PERMITS</b>								
208-44125-51	PARKING PERMITS	29,285	28,740	30,255	34,340	34,207	34,340	34,340
208-44150-52	HONOR BOX REVENUES	3,600	4,697	4,905	4,545	6,000	5,000	5,000
	<b>Total Intergovernmental Rev.</b>	<b>32,885</b>	<b>33,437</b>	<b>35,160</b>	<b>38,885</b>	<b>40,207</b>	<b>39,340</b>	<b>39,340</b>
<b>MISCELLANEOUS REVENUES</b>								
208-48100-52	INTEREST INCOME	145	24	84	50	937	797	709
	<b>Total Miscellaneous Revenues</b>	<b>145</b>	<b>24</b>	<b>84</b>	<b>50</b>	<b>937</b>	<b>797</b>	<b>709</b>
<b>OTHER FINANCING SOURCES</b>								
208-49300-52	FUND BALANCE APPLIED	-	-	-	455	(1,754)	(747)	(265)
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>455</b>	<b>(1,754)</b>	<b>(747)</b>	<b>(265)</b>
	<b>Grand Total:</b>	<b>33,031</b>	<b>33,461</b>	<b>35,244</b>	<b>39,390</b>	<b>39,390</b>	<b>39,390</b>	<b>39,784</b>

### PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,195	4,591	4,122	4,040	4,040	4,040	4,080
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	2,250	35,927	35,000	35,350	35,350	35,350	35,704
	<b>Total:</b>	<b>6,445</b>	<b>40,518</b>	<b>39,122</b>	<b>39,390</b>	<b>39,390</b>	<b>39,390</b>	<b>39,784</b>

<b>FUND BALANCE</b>		86,010	78,953	75,074		76,829	77,576	77,841
208-34300	Net Change-Increase/(Decrease)	26,586	(7,057)	(3,879)	-	1,754	747	-

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210  
FIRE/RESCUE EQUIP FUND**



**FUND TYPE  
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT  
FINANCE**

**FUND DESCRIPTION**

**FUND 210**

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

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

**FIRE/RESCUE EQUIPMENT REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
210-43355-52	GENERAL FUND TRANSFER	-	260,000	-	-	-	-	-
	<b>Total Intergovernmental Rev.</b>	-	260,000	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
210-48100-52	INTEREST INCOME	282	46	163	-	1,820	1,547	1,377
210-48300-52	SALE OF VEHICLES	-	3,509	44,448	-	-	-	-
210-48400-52	GRANT INCOME	-	-	64,296	-	29,195	-	-
210-48450-52	VVWFD INC CONTRIBUTION	-	-	-	-	65,000	1,375,680	-
210-48600-52	MISC. INCOME	-	-	7,674	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	<b>Total Miscellaneous Revenues</b>	282	3,555	116,581	-	96,015	1,377,227	1,377
<b>OTHER FINANCING SOURCES</b>								
210-49290-52	TRANSFER IN-FUND 249	-	-	-	350,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	11,133	-	1,089,600	-	-	-	-
210-49292-52	PREMIUM ON DEBT	-	-	38,493	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	1,050,000	690,585	747,079	(101,377)
	<b>Total Other Financing Sources</b>	11,133	-	1,128,093	1,400,000	1,075,585	1,132,079	283,623
	<b>Grand Total:</b>	<b>11,415</b>	<b>263,555</b>	<b>1,244,674</b>	<b>1,400,000</b>	<b>1,171,600</b>	<b>2,509,306</b>	<b>285,000</b>

**FIRE/RESCUE EQUIPMENT EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	-	33,080	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	105,933	8,109	-	-	-	-
210-52200-820	ROLLING STOCK	-	-	54,344	1,400,000	1,171,600	2,509,306	285,000
	<b>Total:</b>	-	<b>105,933</b>	<b>95,532</b>	<b>1,400,000</b>	<b>1,171,600</b>	<b>2,509,306</b>	<b>285,000</b>

<b>FUND BALANCE</b>		383,390	541,012	1,690,154		999,569	252,490	353,867
210-34300	Net Change-Increase/(Decrease)	11,415	157,622	1,149,142	-	(690,585)	(747,079)	(747,079)



**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 superintendent.

**MISSION**

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

**PERSONNEL SUMMARY**

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

# SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

# FUND 220 LIBRARY



## LIBRARY REVENUE SUMMARY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
220-43720-55	CONTRACT REVENUE	218,100	233,020	213,740	229,305	229,240	219,768	219,768
	<b>Total Intergovernmental Rev.</b>	<b>218,100</b>	<b>233,020</b>	<b>213,740</b>	<b>229,305</b>	<b>229,240</b>	<b>219,768</b>	<b>219,768</b>
<b>FINES &amp; FORFEITURES</b>								
220-45300-55	FINE REVENUE	2,349	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,819	2,691	3,852	3,300	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	60	-	-	100	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,246	2,913	3,196	2,500	3,000	3,000	3,000
	<b>Total Public Charges - Services</b>	<b>8,474</b>	<b>5,604</b>	<b>7,048</b>	<b>5,900</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
<b>MISCELLANEOUS REVENUES</b>								
220-48100-55	INTEREST INCOME	172	28	99	250	1,050	893	794
220-48105-55	LIBRARY BOARD INTEREST INCOME	2,962	554	1,992	3,000	14,000	11,900	10,591
220-48210-55	RENTAL INC-HOUSE-414&414/A	8,600	12,700	12,200	-	1,700	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	4,000	9,600	7,200	-	-	-	-
220-48500-55	DONATIONS	19,888	23,361	15,221	18,650	45,000	18,000	18,000
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	-	-	541,988	-	-
220-48600-55	MISC REVENUE	363	6,729	336	500	450	300	300
	<b>Total Miscellaneous Revenues</b>	<b>35,984</b>	<b>52,973</b>	<b>37,049</b>	<b>22,400</b>	<b>604,188</b>	<b>31,093</b>	<b>29,685</b>
<b>OTHER FINANCING SOURCES</b>								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	470,000	485,000	470,000	470,000	627,558	646,846
220-49300-55	FUND BALANCE APPLIED	-	-	-	106,401	(416,347)	805,000	-
	<b>Total Other Financing Sources</b>	<b>470,000</b>	<b>470,000</b>	<b>485,000</b>	<b>576,401</b>	<b>53,653</b>	<b>1,432,558</b>	<b>646,846</b>
	<b>220 - Library Special Rev</b>	<b>732,557</b>	<b>761,596</b>	<b>742,837</b>	<b>834,006</b>	<b>893,381</b>	<b>1,689,718</b>	<b>902,599</b>

## LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>LIBRARY-SPECIAL FUND</b>								
100	Personnel & Benefits	580,515	613,960	645,458	717,934	698,638	763,604	780,740
200	Professional Svcs	30,398	32,079	30,498	35,744	44,016	39,095	39,593
300	Commodities & Other Exp	100,015	102,597	111,578	77,298	146,928	887,020	82,267
500	Library Board	1,445	85,953	25,354	-	-	-	-
800	Capital Outlay	5,044	4,721	2,657	3,030	3,798	-	-
	<b>Total</b>	<b>717,417</b>	<b>839,310</b>	<b>815,545</b>	<b>834,006</b>	<b>893,381</b>	<b>1,689,718</b>	<b>902,599</b>
<b>YOUNG LIBRARY BUILDING-GENERAL FUND</b>								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	10,990	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,569	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,582	2,020	2,040
55111	<b>Total</b>	<b>57,665</b>	<b>57,800</b>	<b>55,867</b>	<b>55,061</b>	<b>51,141</b>	<b>57,934</b>	<b>58,790</b>
	<b>GRAND TOTAL:</b>	<b>659,752</b>	<b>897,109</b>	<b>871,412</b>	<b>889,067</b>	<b>944,522</b>	<b>1,747,652</b>	<b>961,389</b>

<b>FUND BALANCE</b>		686,859	609,146	536,438		952,785	147,785	147,785
220-34300	Net Change-Increase/(Decrease)	15,141	(77,713)	(72,708)	-	416,347	(805,000)	-

**DEPARTMENT SERVICE METRICS**

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

**GOALS & OBJECTIVES**  
**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.

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220  
LIBRARY**



**LIBRARY EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
220-55110-111	WAGES/PERMANENT	232,515	272,718	268,884	299,536	296,568	303,345	310,171
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	200,089	175,219	186,663	203,274	199,492	206,806	211,459
220-55110-117	LONGEVITY	2,000	2,000	2,000	2,000	619	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	145,910	164,023	187,909	213,125	201,959	251,452	257,110
220-55110-156	LIFE INSURANCE	-	-	1	-	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	522	164	393	-	985	2,800	2,800
220-55110-218	PROFESSIONAL SERV/CONSULTING	19,216	21,222	18,786	19,583	23,000	21,143	21,143
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,339	5,147	13,404	8,470	8,595
220-55110-225	TELECOM/INTERNET/COMMUNICATION	5,934	6,393	7,054	7,665	5,628	6,681	7,054
220-55110-227	RENTAL EXPENSES	2,767	2,945	1,926	3,349	999	-	-
220-55110-249	MISC REPR/MTN SERVICE	71	-	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	13,904	13,097	17,910	12,120	13,000	6,000	6,060
220-55110-313	POSTAGE	110	108	840	152	328	330	333
220-55110-319	MATERIAL RECOVERY	618	398	606	303	739	725	725
220-55110-320	SUBSCRIPTIONS/DUES	450	981	528	667	650	650	650
220-55110-321	LIBRARY BOOKS-ADULT	34,531	40,304	26,350	23,924	25,000	25,000	25,000
220-55110-322	LIBRARY BOOKS-REFERENCE	330	-	-	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	8,834	10,600	6,294	5,050	6,425	5,000	5,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,706	6,523	5,075	3,928	3,825	1,318	1,502
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	-	48	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	20,850	10,052	11,373	10,100	7,518	7,500	7,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	3,056	5,956	2,195	2,525	1,607	2,500	2,500
220-55110-328	MACHINE READABLE-ADULT	1,761	2,722	2,727	2,674	4,462	-	-
220-55110-330	TRAVEL EXPENSES	243	15	455	2,020	1,124	3,000	3,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	148	255	99	1,010	1,467	1,000	1,000
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	-	-	-	4,613	4,613
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	-	-	5,116	5,116
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	-	-	-	943	943
220-55110-336	TECHNICAL SUPPLIES	-	-	-	-	-	8,275	8,275
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	-	-	-	68,420	805,000	-
220-55110-341	PROGRAM SUPPLIES-ADULT	6,639	6,066	2,559	6,060	3,536	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	1,517	4,600	6,702	6,060	5,244	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	100	362	27,456	101	3,119	150	150
220-55110-346	SPECIAL PROGRAMING-SUMMER	101	19	-	100	-	100	100
220-55110-348	SALES TAX EXPENSE	117	144	167	-	185	-	-
220-55110-350	CONTINGENCIES	1	395	196	505	279	300	300
220-55110-500	LIBRARY BOARD CHECKING	675	85,911	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	42	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	770	-	25,354	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	5,044	4,721	2,657	3,030	3,798	-	-
	<b>Total:</b>	<b>717,417</b>	<b>839,310</b>	<b>815,545</b>	<b>834,006</b>	<b>893,381</b>	<b>1,689,718</b>	<b>902,599</b>

**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
FINANCE**

**FUND DESCRIPTION**

**FUND 235**

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

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

**RIDE SHARE GRANT REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
235-43510-51	FEDERAL GRANTS	120,029	67,359	81,210	121,022	38,519	124,133	125,781
235-43540-51	RIDE-SHARE GRANTS	49,890	85,225	48,917	85,225	49,523	40,690	40,690
	<b>Total Intergovernmental</b>	<b>169,919</b>	<b>152,584</b>	<b>130,127</b>	<b>206,247</b>	<b>88,042</b>	<b>164,823</b>	<b>166,471</b>
<b>MISCELLANEOUS REVENUES</b>								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	11,500	-	-	-	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>11,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	-	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	1,300	-	-
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>-</b>
	<b>Grand Total:</b>	<b>181,419</b>	<b>152,584</b>	<b>130,127</b>	<b>206,247</b>	<b>89,342</b>	<b>164,823</b>	<b>166,471</b>

**RIDE SHARE GRANT EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>RIDE-SHARE PAYMENTS</b>								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	153,688	139,031	112,861	206,247	89,342	164,823	166,471
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	38,129	-	-	-	-	-	-
	<b>Total:</b>	<b>191,816</b>	<b>139,031</b>	<b>112,861</b>	<b>206,247</b>	<b>89,342</b>	<b>164,823</b>	<b>166,471</b>

<b>FUND BALANCE</b>		62,543	76,096	93,362		92,063	92,063	92,063
235-34300	Net Change-Increase/(Decrease)	(10,397)	13,553	17,267	-	(1,300)	-	-

**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
PARK & RECREATION**

**FUND DESCRIPTION**

**FUND 246**

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

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

**TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISC REVENUE</b>								
246-48525-55	REC BUSINESS SPONSORSHIP	-	400	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	-	-	-
	<b>Total:</b>	-	400	-	-	-	-	-
<b>OTHER FINANCIAL SOURCES</b>								
246-49250-55	TOURNAMENT ENTRY FEES	(2,312)	48,592	13,349	45,000	32,349	35,000	35,000
246-49251-55	TFOD CONCESSION REVENUE	-	27,492	7,014	25,000	15,000	20,000	20,000
246-49252-55	FIELD OF DREAMS RENTAL	-	100	147	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(538)	(6,754)	92	1,004
	<b>Total:</b>	(2,312)	76,184	20,510	69,462	40,595	55,092	56,004
	<b>Grand Total:</b>	(2,312)	76,584	20,510	69,462	40,595	55,092	56,004

**TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	32,605	8,088	30,659	21,949	28,400	29,039
246-55110-150	MEDICARE TAX/CITY SHARE	-	455	17	445	83	412	421
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	1,944	73	1,901	353	1,761	1,800
246-55110-155	WORKERS COMPENSATION	-	1,600	36	951	100	558	558
246-55110-212	PROFESSIONAL SERVICES	-	2,059	415	3,030	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	391	430
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	124	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	398	4,692	1,097	5,208	3,000	4,500	4,545
246-55110-346	CONCESSION SUPPLY EXPENSE	438	15,574	4,154	20,200	8,060	12,000	12,120
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	426	3,666	5,159	2,020	2,000	2,020	2,040
246-55110-810	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,000	5,050	5,050	5,050	5,050
	<b>Total:</b>	6,262	67,594	24,162	69,462	40,595	55,092	56,004

<b>FUND BALANCE</b>		51,393	60,383	56,731		63,485	63,393	62,389
246-34300	Net Change-Increase/(Decrease)	(8,574)	8,990	(3,652)	-	6,754	(92)	(1,004)

## DEPARTMENT SERVICE METRICS

SERVICE	2018	2019	2020	2021	2022	2023	2024 Budgeted
Tournaments Held	10	10	0	7	5	8	10
Teams Hosted	175	166	0	142	65	86	100
Players Registered	1,925- 2,100	1,826- 1,992	0	1,700- 1,860	1100- 1350	1100- 1300	1400- 1700
Communities Represented	70	62	0	36	24	28	35

## 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.



**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
PARK & RECREATION**

**FUND DESCRIPTION**

**FUND 247**

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

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

**AQUATIC CENTER FUND OPERATING REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>AQUATIC CTR-MEMBERSHIPS</b>								
247-41000-55	FAMILY MEMBERSHIP REVENUE	74,490	81,205	203,618	200,000	120,937	132,648	143,444
247-41100-55	MONTHLY EFT REVENUE	12,532	1,181	669	8,000	361	396	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	87	-	-	-	19,246	21,109	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	25,183	60,182	699	1,000	45,365	49,757	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	90	432	180	1,000	30,686	33,657	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	5,656	10,470	14,181	20,000	22,002	24,132	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	519	-	-	-	-	-	-
	<b>Total:</b>	<b>118,558</b>	<b>153,470</b>	<b>219,346</b>	<b>230,000</b>	<b>238,596</b>	<b>261,700</b>	<b>283,000</b>
<b>AQUATIC CTR-PASSES</b>								
247-42000-55	ADULT DAY PASSES	14,712	19,860	43,428	70,000	48,666	48,666	48,666
247-42100-55	YOUTH DAY PASSES	8,388	4,630	18,777	38,000	38,195	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	1,624	4,837	11,491	14,000	15,375	15,375	15,375
	<b>Total:</b>	<b>24,723</b>	<b>29,327</b>	<b>73,697</b>	<b>122,000</b>	<b>102,235</b>	<b>102,235</b>	<b>102,235</b>
<b>AQUATIC CTR-CLASSES</b>								
247-43000-55	SWIM LESSONS	3,170	4,738	15,716	21,000	14,736	14,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	(942)	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	5,487	4,271	7,668	5,000	11,409	11,519	12,770
247-43300-55	WATER CLASSES	418	2,376	1,175	3,000	1,192	1,227	1,276
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>9,074</b>	<b>10,443</b>	<b>24,560</b>	<b>29,000</b>	<b>27,337</b>	<b>27,600</b>	<b>29,900</b>
<b>AQUATIC CTR-RENTALS</b>								
247-44000-55	MEETING ROOM RENTALS	479	1,507	1,991	7,000	2,781	3,900	4,400
247-44050-55	OFFICE SPACE RENTALS	-	3,000	-	-	-	-	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	182	-	1,075	1,200	1,064	3,900	4,400
247-44105-55	J HAWKS RENTALS	457	1,030	583	1,000	-	2,100	2,400
247-44200-55	BIRTHDAY PARTIES	7,141	111	142	20,000	3,582	3,100	3,500
	<b>Total:</b>	<b>8,259</b>	<b>5,648</b>	<b>3,792</b>	<b>29,200</b>	<b>7,427</b>	<b>13,000</b>	<b>14,700</b>



**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>AQUATIC CTR-OTHER INCOME</b>								
247-45050-55	DONATIONS	-	200	-	6,400	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	13,214	10,669	20,771	25,000	14,012	13,338	13,338
247-45500-55	PRO-SHOP INCOME	930	277	469	4,500	373	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	-	2,500	-	66	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	102	607	724	2,000	1,956	2,014	2,014
	<b>Total:</b>	<b>14,246</b>	<b>11,753</b>	<b>24,465</b>	<b>37,900</b>	<b>16,407</b>	<b>15,708</b>	<b>15,708</b>
<b>AQUATIC CTR-OTHER FIN SOURCES</b>								
247-49280-55	WUSD CONTRIBUTION	78,000	90,500	115,500	89,000	448,881	178,000	183,340
247-49290-55	CITY CONTRIBUTION/TRANSFER	78,000	103,000	128,000	279,759	328,631	178,000	178,000
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	-	-	106,973	93,364
	<b>Total:</b>	<b>156,000</b>	<b>193,500</b>	<b>243,500</b>	<b>368,759</b>	<b>777,511</b>	<b>462,973</b>	<b>454,704</b>
	<b>Total Operating Revenue:</b>	<b>330,860</b>	<b>404,141</b>	<b>589,360</b>	<b>816,859</b>	<b>1,169,513</b>	<b>883,216</b>	<b>900,247</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>WAC- MANAGEMENT</b>								
247-55100-111	SALARIES/PERMANENT	56,833	68,535	85,028	96,970	66,176	98,216	100,425
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	897	1,040	1,258	1,476	1,084	1,529	1,563
247-55100-151	SOCIAL SECURITY/CITY SHARE	3,835	4,446	5,381	6,310	4,635	6,536	6,683
247-55100-152	RETIREMENT	3,898	4,436	5,381	6,594	4,850	6,777	6,777
247-55100-153	HEALTH INSURANCE	8,775	4,851	12,313	11,933	8,922	7,200	7,560
247-55100-154	HSA-HRA CONTRIBUTIONS	186	-	-	1,250	-	-	-
247-55100-155	WORKERS COMPENSATION	103	552	1,054	3,007	365	1,930	1,930
247-55100-156	LIFE INSURANCE	15	-	5	-	2	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	9,620	316	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	2,023	1,162	-	-	-	-
	<b>Total:</b>	<b>84,161</b>	<b>86,199</b>	<b>111,583</b>	<b>127,539</b>	<b>86,034</b>	<b>122,187</b>	<b>124,938</b>
<b>WAC-FRONT DESK</b>								
247-55150-113	WAGES/TEMPORARY	48,534	64,883	84,507	61,952	109,682	68,184	69,718
247-55150-150	MEDICARE TAX/CITY SHARE	707	929	1,207	898	1,650	989	1,011
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,023	3,973	5,161	3,841	7,056	4,227	4,323
247-55150-152	RETIREMENT	-	-	-	-	129	-	-
247-55150-155	WORKERS COMPENSATION	2,327	2,448	2,384	1,921	2,093	1,340	1,340
247-55150-158	UNEMPLOYMENT COMPENSATION	8,439	1,101	-	-	-	-	-
	<b>Total:</b>	<b>63,030</b>	<b>73,334</b>	<b>93,258</b>	<b>68,612</b>	<b>120,609</b>	<b>74,740</b>	<b>76,392</b>
<b>WAC-FITNESS</b>								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	29,039	32,460	41,898	25,700	46,370	65,831	67,312
247-55200-150	MEDICARE TAX/CITY SHARE	444	462	603	373	691	955	976
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,898	1,975	2,579	1,593	2,954	4,081	4,173
247-55200-152	RETIREMENT	-	-	87	-	293	-	-
247-55200-153	HEALTH INSURANCE	-	-	-	-	635	-	-
247-55200-155	WORKERS COMPENSATION	1,457	1,032	1,299	797	1,012	1,294	1,294
247-55200-156	LIFE INSURANCE	-	-	-	-	2	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	805	-	-	-	-	-	-
	<b>Total:</b>	<b>33,643</b>	<b>35,928</b>	<b>46,466</b>	<b>28,463</b>	<b>51,956</b>	<b>72,160</b>	<b>73,755</b>
<b>WAC-AQUATIC</b>								
247-55300-113	WAGES/TEMPORARY	-	-	-	-	12	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	87,635	102,510	103,926	181,396	153,570	252,214	257,888
247-55300-150	MEDICARE TAX/CITY SHARE	1,306	1,490	1,489	2,630	2,304	3,657	3,739
247-55300-151	SOCIAL SECURITY/CITY SHARE	5,585	6,369	6,367	11,247	9,850	15,637	15,989
247-55300-152	RETIREMENT	-	-	1,020	-	2,221	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	1,303	-	-
247-55300-155	WORKERS COMPENSATION	4,333	3,979	3,183	5,625	3,567	4,957	4,957
247-55300-156	LIFE INSURANCE	-	-	-	-	3	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	1,772	107	-	-	-	-	-
	<b>Total:</b>	<b>100,630</b>	<b>114,456</b>	<b>115,984</b>	<b>200,897</b>	<b>172,830</b>	<b>276,465</b>	<b>282,574</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>WAC-MAINTENANCE</b>								
247-55400-111	SALARIES/PERMANENT	-	3,381	12,608	-	12,580	12,580	12,863
247-55400-150	MEDICARE TAX/CITY SHARE	-	45	182	-	181	181	185
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	192	780	-	775	775	792
247-55400-152	RETIREMENT	-	209	817	-	882	882	902
247-55400-153	HEALTH INSURANCE	-	-	497	-	2,866	2,866	2,930
247-55400-155	WORKERS COMPENSATION	-	37	392	-	294	294	301
247-55400-156	LIFE INSURANCE	-	0	4	-	2	2	2
247-55400-250	CONTRACTED SERVICES	-	-	-	-	1,463	-	-
	<b>Total:</b>	-	3,865	15,279	-	19,043	17,580	17,975
<b>WAC-ADMIN EXPENSES</b>								
247-55500-220	INSURANCE	-	-	-	-	7,416	7,638	7,867
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	4,483	8,445	14,664	9,567	10,123
247-55500-225	TELECOM/INTERNET/COMMUNICATION	3,847	4,087	4,563	4,766	5,038	4,088	4,129
247-55500-246	CLEANING & SUPPLIES	172	26	8,170	5,500	8,311	8,400	8,484
247-55500-310	FITNESS & OPERATING SUPPLIES	1,834	3,843	1,616	2,000	3,112	3,300	3,333
247-55500-320	CHAMBER DUES & EXPENSES	-	-	274	275	288	288	291
247-55500-650	CREDIT CARD PROCESSING FEES	33	44	57	152	110	152	153
247-55500-652	BANK CHARGES	8	7	10	10	-	10	10
247-55500-654	PERMITS & FEES	1,035	1,005	1,005	1,050	2,100	1,050	1,061
247-55500-656	MEMBER KEY TAGS	295	885	1,386	1,100	1,011	1,100	1,111
	<b>Total:</b>	9,112	11,251	21,563	23,298	42,050	35,592	36,562
<b>WAC-POOL EXPENSES</b>								
247-55600-310	OFFICE & OPERATING SUPPLIES	409	109	1,410	250	4,112	3,171	3,267
247-55600-342	WSI CLASS EXPENSE	-	-	634	100	1,125	100	101
247-55600-344	LIFEGUARD CLASS EXPENSE	114	1,663	1,695	1,500	1,550	1,954	2,013
247-55600-346	GENERAL POOL MAINTENANCE	10,515	12,963	12,001	14,000	10,622	12,000	12,360
247-55600-348	POOL EQUIPMENT	667	8,676	4,167	5,050	3,241	5,050	5,101
247-55600-350	POOL CHEMICALS	16,598	18,840	18,000	18,180	18,000	18,540	19,096
	<b>Total:</b>	28,303	42,250	37,907	39,080	38,650	40,815	41,938
<b>WAC-UTILITIES/HVAC</b>								
247-55700-221	WATER/SEWER UTILITIES	26,230	22,613	27,529	28,280	26,605	28,280	28,563
247-55700-222	ELECTRIC UTILITIES	64,186	74,473	82,711	80,800	89,585	90,000	90,900
247-55700-223	NATURAL GAS	41,264	68,776	74,817	60,000	68,381	69,000	69,690
247-55700-244	HVAC SUPPLIES	2,055	7,790	9,068	3,535	1,800	-	-
247-55700-355	REPAIR/MAINT SUPPLIES	4,384	2,400	7,489	2,525	6,000	19,000	19,190
	<b>Total:</b>	138,119	176,052	201,614	175,140	192,371	206,280	208,343
<b>WAC-OTHER EXPENSES</b>								
247-55800-310	OFFICE & OPERATING SUPPLIES	10,222	17,483	19,601	10,100	15,200	15,500	15,655
247-55800-324	MARKETING	1,342	5,463	5,144	8,080	8,500	8,080	8,161
247-55800-341	JANITORIAL/CLEANING SUPPLIES	409	535	1,055	505	500	1,100	1,111
247-55800-342	CONCESSION SUPPLIES	7,914	6,203	12,166	15,000	10,100	12,000	12,120
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	194	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	250	456	654	750	-	700	707
247-55800-600	SALES TAX EXPENSE	539	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	<b>Total:</b>	20,676	30,140	38,815	34,435	34,300	37,380	37,754
	<b>Total Operating Expenses:</b>	<b>477,675</b>	<b>573,474</b>	<b>682,470</b>	<b>697,464</b>	<b>757,843</b>	<b>883,199</b>	<b>900,229</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
	<b>Total Operating Revenue:</b>	<b>330,860</b>	<b>404,141</b>	<b>589,360</b>	<b>816,859</b>	<b>1,169,513</b>	<b>883,216</b>	<b>900,247</b>
	<b>Total Operating Expenses:</b>	<b>477,675</b>	<b>573,474</b>	<b>682,470</b>	<b>697,464</b>	<b>757,843</b>	<b>883,199</b>	<b>900,229</b>
	<b>Total Operating Net:</b>	<b>(146,815)</b>	<b>(169,333)</b>	<b>(93,109)</b>	<b>119,395</b>	<b>411,670</b>	<b>17</b>	<b>18</b>

**CAPITAL REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	-	100,000	100,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	100,000	100,000
	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>200,000</b>	<b>200,000</b>

**CAPITAL EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-55800-810	CAPITAL EQUIPMENT	2,881	9,990	18,275	-	20,000	105,000	-
247-55800-820	CAPITAL IMPROVEMENTS	23,259	-	-	-	-	-	100,000
	<b>Total Capital Expenses:</b>	<b>26,140</b>	<b>9,990</b>	<b>18,275</b>	<b>-</b>	<b>20,000</b>	<b>105,000</b>	<b>100,000</b>

	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>200,000</b>	<b>200,000</b>
	<b>Total Capital Expenses:</b>	<b>26,140</b>	<b>9,990</b>	<b>18,275</b>	<b>-</b>	<b>20,000</b>	<b>105,000</b>	<b>100,000</b>
	<b>Total Capital Net:</b>	<b>73,860</b>	<b>90,010</b>	<b>81,725</b>	<b>100,000</b>	<b>30,000</b>	<b>95,000</b>	<b>100,000</b>

247-49300-55	<b>FUND BALANCE APPLIED</b>	-	-	-	(219,395)	(441,670)	(95,017)	(100,018)
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	<b>Total WAFC Facility Net:</b>	<b>(72,956)</b>	<b>(79,323)</b>	<b>(11,385)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**FUND BALANCE**

		(334,106)	(413,429)	(425,028)		16,643	111,660	211,678
247-34300	Net Change-Increase/(Decrease)	(72,956)	(79,323)	(11,599)	0	441,670	95,017	100,018

## 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.

<b>AQUATIC CENTER</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Projected</b>	<b>2024 Budgeted</b>
Active Memberships (Monthly average)	1,826	1,898	1,524	1,679	1,772	2190	2,250
Primary Memberships (Monthly average)	713	765	686	743	842	1,023	1,100
Daily Swim Passes	13,767	14,161	NA	NA	6,637	7,975	9,000
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	29	40
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	2
Deep Water Cardio	2	2	2	0	2	2	2
Rusty Hinges	2	2	2	NA	NA	NA	NA
Water Movement	0	2	NA	3	3	3	3
Water Warriors-Water Running	NA	NA	NA	1	1	2	2
<b>FITNESS CENTER – times offered per week</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Projected</b>	<b>2024 Budgeted</b>
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	3
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	1
Senior Fitness	2	2	NA	NA	2	2	2
Step Mix	2	2	1	2	2	2	2
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	1
Zumba (all types)	5	5	1	2	2	1	1
Personal Trainers	1	2	2	1	2	2	2

## **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.

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248  
PARK & REC SPECIAL REV**



**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
PARKS & RECREATION**

**FUND DESCRIPTION**

**FUND 248**

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

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

**PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>PUBLIC CHARGES FOR SERVICE</b>								
248-43355-53	GENERAL FUND TRANSFER	8,500	-	-	197,795	197,795	261,271	290,432
248-46310-55	SENIORS PROGRAM REVENUE	-	-	22,045	-	20,000	20,000	20,000
248-46312-55	MISC DEPT EARNINGS	-	-	(50)	-	100	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	25,736	38,722	54,999	78,000	51,000	50,000	50,000
248-46733-55	SUMMER CAMP	7,600	6,106	15,563	15,000	13,584	15,000	15,000
248-46734-55	DANCE REVENUE	1,192	379	373	5,000	665	1,500	1,500
248-46735-55	SPORTS CAMP	-	-	-	750	-	-	-
248-46736-55	INSTRUCTION REVENUE	2,965	3,741	5,178	4,500	2,500	2,500	2,500
248-46737-55	CLUB BASKETBALL REVENUE	860	7,086	7,986	6,000	(75)	-	-
248-46738-55	SPORTS REVENUE	9,353	6,011	2,023	12,000	1,400	1,400	1,400
248-46739-55	SWL BASKETBALL LEAGUE	10,045	-	-	-	-	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	(221)	760	1,499	4,000	(317)	1,500	1,500
248-46743-55	WYFL FOOTBALL REVENUE	-	9,829	6,982	10,500	-	-	-
248-46744-55	YOUTH FOOTBALL	-	1,867	1,748	2,000	2,000	2,000	2,000
248-46745-55	YOUTH TENNIS	-	1,123	605	1,200	1,300	1,300	1,300
248-46746-55	ADULT TENNIS	-	329	35	1,200	214	200	200
248-46747-55	TEE BALL & ROOKIE BALL	-	1,744	1,743	2,400	2,305	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	8,095	10,514	9,000	9,679	9,500	9,500
248-46749-55	ADULT SOFTBALL	-	1,420	726	1,600	2,132	2,000	2,000
248-46750-55	YOUTH VOLLEYBALL	-	862	-	1,600	-	-	-
248-46751-55	START SMART SPORTS	-	1,481	1,636	1,400	1,230	1,200	1,200
248-46752-55	YOUTH BASKETBALL	-	-	1,247	1,400	-	-	-
	<b>Total Public Charges for Service</b>	<b>66,031</b>	<b>89,557</b>	<b>134,851</b>	<b>355,345</b>	<b>305,512</b>	<b>371,671</b>	<b>400,832</b>
<b>SPONSORSHIP &amp; DONATIONS</b>								
248-48525-55	REC BUSINESS SPONSORSHIP	1,000	2,700	10,900	3,000	2,700	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	500	500	500
248-48611-55	SENIORS FUNDRAISING REVENUE	-	-	29,684	-	7,500	7,500	7,500
248-48612-55	SENIORS VAN FUNDRAISING REV	-	-	10,765	-	-	-	-
248-48613-55	SENIORS DFCI FUNDRAISING REV	-	-	2,429	-	1,500	1,500	1,500
	<b>Total Sponsorships &amp; Donations</b>	<b>1,000</b>	<b>2,700</b>	<b>53,778</b>	<b>3,000</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
<b>TOURNAMENT &amp; CONCESSION OPERATION</b>								
248-49253-55	MISC REVENUE	744	2,208	3,612	-	10	-	-
248-49295-55	TRANSFER FROM FUND 246	-	-	-	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	983	3,371	19,000	-
	<b>Total Tourm &amp; Concession Ops</b>	<b>744</b>	<b>2,208</b>	<b>3,612</b>	<b>6,033</b>	<b>8,431</b>	<b>24,050</b>	<b>5,050</b>
	<b>248 - Park &amp; Rec Spec Rev</b>	<b>67,774</b>	<b>94,465</b>	<b>192,241</b>	<b>364,378</b>	<b>326,143</b>	<b>407,921</b>	<b>418,082</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248  
PARK & REC SPECIAL REV**



**PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>PARK &amp; REC PROGRAMS</b>								
248-55110-111	SALARIES/PERMANENT	-	-	-	115,003	100,957	118,581	121,249
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	40,814	49,483	67,930	82,874	64,553	100,640	102,904
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	589	700	987	2,963	2,342	3,238	3,310
248-55110-151	SOCIAL SECURITY/CITY SHARE	2,519	2,993	4,221	12,669	10,013	13,843	14,155
248-55110-152	RETIREMENT	-	-	1	7,868	6,783	8,230	8,416
248-55110-153	HEALTH INSURANCE	-	-	-	15,887	25,529	34,277	35,991
248-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	782	3,780	3,780
248-55110-155	WORKERS COMPENSATION	1,951	1,610	2,110	5,521	2,316	3,713	3,713
248-55110-156	LIFE INSURANCE	-	-	-	21	20	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	6,124	75	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	500	1,103	794	3,535	3,136	3,535	3,570
248-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	90	-	7,816	5,615	6,036
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	-	251	1,860	500	847	1,292
248-55110-310	OFFICE & OPERATING SUPPLIES	670	824	2,194	1,515	1,400	1,515	1,530
248-55110-320	SUBSCRIPTIONS/DUES	120	1,164	1,715	5,555	1,500	5,555	5,611
248-55110-324	PROMOTIONS/ADS	797	1,945	1,388	3,313	3,313	3,313	3,346
248-55110-330	TRAVEL EXPENSES	-	-	-	202	-	-	-
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	-	-	-	600	605	611
248-55110-342	PROGRAM SUPPLIES	-	-	46	-	-	-	-
248-55110-343	POSTAGE	-	-	-	505	-	-	-
248-55110-345	VOLUNTEER EXPENSES	158	177	362	1,010	-	1,000	1,010
248-55110-346	CONCESSION SUPPLIES	-	-	1,040	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	368	771	820	1,111	864	1,111	1,122
248-55110-405	BASKETBALL-SUPPLIES	-	1,084	925	-	-	400	404
248-55110-410	CLUB BASKETBALL-SUPPLIES	4,132	-	11,500	8,080	-	-	-
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	3,851	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	-	9,829	6,482	5,050	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	-	585	-	606	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	-	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	4,576	5,198	7,950	5,050	9,000	5,050	5,101
248-55110-430	START SMART SPORTS-SUPPLIES	-	816	103	505	203	505	510
248-55110-435	FLAG FOOTBALL-SUPPLIES	235	1,036	1,450	1,818	1,000	1,818	1,836
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	60	-	202	130	200	202
248-55110-450	DANCE-SUPPLIES	-	-	-	404	400	404	408
248-55110-455	TAE KWON DO-SUPPLIES	-	57	261	24	1,053	200	202
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	303	-	303	306
248-55110-470	SUMMER CAMP-SUPPLIES	616	287	1,430	1,010	1,261	1,200	1,212
248-55110-475	AFTER SCHOOL-SUPPLIES	2,877	3,186	5,157	10,100	7,000	7,000	7,070
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	-	303	-	-	-
248-55110-485	TENNIS-SUPPLIES	-	1,194	522	808	1,216	1,225	1,237
248-55110-913	GENERAL FUND TRANSFER	-	-	14,922	-	-	-	-
	<b>Total:</b>	<b>70,897</b>	<b>84,179</b>	<b>134,651</b>	<b>297,374</b>	<b>253,687</b>	<b>328,423</b>	<b>336,855</b>



**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248  
PARK & REC SPECIAL REV**



**PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>SENIORS</b>								
248-55115-111	SALARIES/PERMANENT	-	-	-	31,450	28,935	33,538	34,293
248-55115-114	WAGES/PART-TIME/PERMANENT	-	-	11,599	9,192	11,578	9,399	9,610
248-55115-150	MEDICARE TAX/CITY SHARE	-	-	123	589	584	623	637
248-55115-151	SOCIAL SECURITY/CITY SHARE	-	-	525	2,520	2,496	2,662	2,722
248-55115-152	RETIREMENT	-	-	-	2,139	1,968	2,314	2,366
248-55115-153	HEALTH INSURANCE	-	-	-	5,197	4,290	5,758	6,046
248-55115-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	-	1,080	1,080
248-55115-155	WORKERS COMPENSATION	-	-	65	870	83	844	844
248-55115-211	PROFESSIONAL DEVELOPMENT	-	-	590	1,010	1,675	1,100	1,111
248-55115-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,031	6,999	-	924	1,016
248-55115-225	TELECOM/INTERNET/COMMUNICATION	-	-	310	1,898	1,898	1,951	2,003
248-55115-310	OFFICE & OPERATING SUPPLIES	-	-	686	3,535	1,600	2,500	2,525
248-55115-320	SUBSCRIPTIONS/DUES	-	-	215	606	-	606	612
248-55115-342	PROGRAMMING EXPENSE	-	-	16,025	-	16,000	15,000	15,150
248-55115-400	MEMBERSHIP EXPENSE	-	-	1,897	-	1,350	1,200	1,212
	<b>Total:</b>	-	-	33,065	67,005	72,456	79,498	81,227
	<b>Total:</b>	<b>70,897</b>	<b>84,179</b>	<b>167,715</b>	<b>364,378</b>	<b>326,143</b>	<b>407,921</b>	<b>418,082</b>

<b>FUND BALANCE</b>		(3,123)	7,163	31,689		28,318	9,318	9,318
248-34300	Net Change-Increase/(Decrease)	(3,123)	10,285	24,526	-	(3,371)	(19,000)	-

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249  
FIRE & EMS SPECIAL REV**



**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT**

**FUND DESCRIPTION**

**FUND 249**

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

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

**FIRE & EMS REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>FIRE &amp; RESCUE REVENUES</b>								
249-48310-52	DONATIONS	-	-	100	-	4,256	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	-	242,765	242,765	498,893	466,969
249-48355-52	GENERAL FUND TRANSFER	-	-	182,529	1,258,615	1,258,615	1,402,794	1,313,030
249-48500-52	2% FIRE DUES	-	-	17,890	52,698	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	-	-	17,035	119,991	56,774	52,927	193,285
249-48507-52	RESCUE CALL REVENUE	-	-	304,042	612,500	550,000	600,000	625,000
249-48508-52	FIRE CALL REVENUE	-	-	12,199	35,100	77,811	28,000	29,400
249-48602-52	MISC REVENUE	-	-	4,465	-	1,595	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	-	-	-	540	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	-	6,946	-	95,000	-	-
249-49200-52	SPECIAL FUND 850 TRANSFER IN	-	-	96,420	-	29,229	-	-
	<b>Total:</b>	-	-	641,626	2,321,669	2,378,598	2,644,828	2,689,898
<b>FIRE &amp; RESCUE OTHER FIN SOURCES</b>								
249-49300-52	FUND BALANCE APPLIED	-	-	-	195,429	(73,837)	-	-
	<b>Total:</b>	-	-	-	195,429	(73,837)	-	-
	<b>Grand Total:</b>	-	-	641,626	2,517,098	2,304,761	2,644,828	2,689,898

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249  
FIRE & EMS SPECIAL REV**



**FIRE & EMS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>EMS Division Expenses</b>								
249-52270-113	ON CALL WAGES	-	-	283,531	183,654	191,300	25,191	25,758
249-52270-114	SALARIES/PERMANENT	-	-	13,023	610,342	575,393	853,871	873,083
249-52270-115	STIPENDS	-	-	22,565	18,271	16,572	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	-	51,186	-	6,255	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	-	-	12,008	8,569	12,871	13,161
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	-	-	51,346	36,639	55,037	56,275
249-52270-152	RETIREMENT	-	-	-	108,709	100,366	126,286	129,127
249-52270-153	HEALTH INSURANCE	-	-	15,815	132,754	88,448	120,180	126,189
249-52270-154	HRA CONTRIBUTION	-	-	1,250	15,603	6,865	17,901	17,901
249-52270-155	WORKERS COMPENSATION	-	-	55	36,024	19,137	16,968	16,968
249-52270-156	LIFE INSURANCE	-	-	2	-	-	-	-
249-52270-253	UNIFORMS	-	-	-	5,000	4,537	4,593	4,593
249-52270-211	PROFESSIONAL DEVELOPMENT	-	-	4,691	20,000	12,000	10,000	10,200
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,727	4,932	14,948	9,710	10,410
249-52270-225	INTERNET/COMMUNICATION	-	-	1,070	2,974	2,974	6,583	8,833
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	-	-	9,248	24,000	20,000	20,000	22,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	-	319	10,000	10,000	10,000	10,100
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	10,000	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	-	-	5,320	5,000	5,000	5,000	5,050
249-52270-320	SUBSCRIPTIONS & DUES	-	-	300	2,000	2,000	2,000	2,020
249-52270-342	MEDICAL SUPPLIES	-	-	15,597	40,000	40,000	40,000	40,400
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	-	1,830	6,000	3,556	-	-
249-52270-345	BILLING EXPENSE	-	-	17,675	38,000	38,000	38,000	38,380
249-52270-351	FUEL EXPENSES	-	-	10,116	12,000	12,773	15,000	15,150
249-52270-810	CAPITAL EQUIPMENT	-	-	-	7,500	7,500	7,500	7,575
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	<b>Total:</b>	-	-	455,320	1,356,118	1,222,831	1,396,691	1,433,172

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249  
FIRE & EMS SPECIAL REV**



**FIRE & EMS EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>Fire Division Expenses</b>								
249-52280-113	ON CALL WAGES	-	-	111,347	174,936	114,532	77,865	79,617
249-52280-114	SALARIES/PERMANENT	-	-	-	194,895	172,994	346,300	354,092
249-52280-125	ON CALL BENEFITS	-	-	27,073	-	413	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	-	-	5,407	3,247	6,189	6,328
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	-	-	23,117	13,884	26,464	27,060
249-52280-152	RETIREMENT	-	-	-	39,584	33,640	50,847	51,991
249-52280-153	HEALTH INSURANCE	-	-	2,376	41,860	25,409	52,920	55,566
249-52280-154	HRA CONTRIBUTION	-	-	-	5,333	1,780	7,749	7,749
249-52280-155	WORKERS COMPENSATION	-	-	59	16,219	6,745	8,358	8,358
249-52280-156	LIFE INSURANCE	-	-	0	-	-	-	-
249-52280-253	UNIFORMS	-	-	1,035	5,000	4,040	1,908	1,908
249-52280-211	PROFESSIONAL DEVELOPMENT	-	-	3,446	12,000	10,000	12,000	12,120
249-52280-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	6,497	4,932	15,012	9,710	10,410
249-52280-225	INTERNET/COMMUNICATION	-	-	1,330	3,193	3,265	2,838	3,309
249-52280-241	REPR/MTN VEHICLES	-	-	22,489	55,000	20,000	55,000	55,550
249-52280-242	EQUIPMENT REPAIRS	-	-	8,738	18,000	18,000	18,000	18,180
249-52280-250	TURN OUT GEAR	-	-	-	-	115,622	12,000	12,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	1,288	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	-	-	4,975	10,000	10,592	13,000	3,100
249-52280-345	BILLING EXPENSE	-	-	391	800	509	800	808
249-52280-350	MISC EXPENSE	-	-	-	-	1,275	-	-
249-52280-351	FUEL EXPENSES	-	-	4,577	6,300	6,968	7,500	7,575
249-52280-810	CAPITAL EQUIPMENT	-	-	5,082	45,000	44,801	45,000	45,450
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	<b>Total:</b>	-	-	200,702	661,576	622,729	754,448	761,171
<b>Administrative Expenses</b>								
249-52290-120	ADMIN ASSISTANT	-	-	-	22,541	-	25,920	26,504
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	-	327	-	376	384
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,398	-	1,607	1,643
249-52290-152	RETIREMENT	-	-	-	2,984	-	3,717	3,801
249-52290-153	HEALTH INSURANCE	-	-	-	7,884	-	7,197	7,557
249-52290-154	HRA CONTRIBUTION	-	-	-	1,231	-	1,350	1,350
249-52290-155	WORKERS COMPENSATION	-	-	-	37	-	521	521
249-52290-156	LIFE INSURANCE	-	-	-	-	-	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	-	-	9,867	41,500	30,000	41,500	41,915
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	2,500	-	-	-
249-52290-245	BUILDING REPR/MTN	-	-	-	1,500	-	1,500	1,515
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	-	2,500	728	500	550
249-52290-325	TRAINING & MEETING EXPENSES	-	-	-	5,000	973	3,000	3,100
249-52290-400	PUBLIC EDUCATION	-	-	33,350	2,500	-	1,500	1,515
249-52290-770	PROFESSIONAL SERVICES	-	-	26,172	12,500	35,000	12,500	12,625
249-52290-780	MARKETING	-	-	28	1,500	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	1,000	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	-	-	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	-	-	256	7,500	7,500	7,500	7,575
	<b>Total:</b>	-	-	69,674	499,404	459,201	493,689	495,555
	<b>Grand Total:</b>	-	-	725,696	2,517,098	2,304,761	2,644,828	2,689,898
<b>FUND BALANCE</b>		-	-	(84,070)		(10,233)	(10,233)	(10,233)
249-34300	Net Change-Increase/(Decrease)	-	-	(84,070)	-	73,837	-	-

## GOALS & OBJECTIVES

### 2024/2025 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:** Continuously working to improve response times to emergencies and optimizing the efficiency of emergency services. One strategy of decreasing response times is the construction of new bunkrooms off of the apparatus floor which we hope to have completed mid-summer of 2024.
- **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, we look forward to getting our new Engine and Ambulance in service mid to late summer of 2024 and our new tower ladder spring 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.

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 452  
BIRGE FOUNTAIN FUND**



**FUND TYPE  
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT  
DPW**

**FUND DESCRIPTION**

**FUND 452**

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

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

**BIRGE FOUNTAIN RESTORATION REVENUE DETAIL**

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

**BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	1,140	283	429	500	750	500	500
	<b>Total:</b>	<b>1,140</b>	<b>283</b>	<b>429</b>	<b>500</b>	<b>750</b>	<b>500</b>	<b>500</b>

<b>FUND BALANCE</b>		492	10,515	10,586		10,336	10,336	10,336
452-34300	Net Change-Increase/(Decrease)	1,360	10,022	71	-	(250)	-	-

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 459  
DEPOT RESTORATION FUND**



**FUND TYPE  
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT  
DPW**

**FUND DESCRIPTION**

**FUND 459**

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

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

**DEPOT RESTORATION REVENUE DETAIL**

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

**DEPOT RESTORATION EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	<b>Total:</b>	-	-	-	-	-	-	-

<b>FUND BALANCE</b>		31,368	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

**FUND TYPE  
AGENCY**

**ASSOCIATED DEPARTMENT  
FINANCE**

**FUND DESCRIPTION**

**FUND 810**

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

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

**RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISCELLANEOUS REVENUES</b>								
810-48100-52	INTEREST INCOME	706	119	811	85	4,884	4,151	3,695
810-48500-52	DONATIONS	-	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	268	268	268
	<b>Total Miscellaneous Revenues</b>	<b>974</b>	<b>387</b>	<b>1,079</b>	<b>353</b>	<b>5,152</b>	<b>4,419</b>	<b>3,963</b>
<b>OTHER FINANCING SOURCES</b>								
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,147	2,258	(919)	37
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,147</b>	<b>2,258</b>	<b>(919)</b>	<b>37</b>
	<b>Grand Total:</b>	<b>974</b>	<b>387</b>	<b>1,079</b>	<b>3,500</b>	<b>7,410</b>	<b>3,500</b>	<b>4,000</b>

**RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	2,954	3,270	3,467	3,500	-	3,500	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	-	-	-	7,410	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	-	3,792	-	-	-	-
	<b>Total:</b>	<b>2,954</b>	<b>3,270</b>	<b>7,259</b>	<b>3,500</b>	<b>7,410</b>	<b>3,500</b>	<b>4,000</b>

<b>FUND BALANCE</b>		149,067	146,184	140,004		137,746	138,665	138,628
810-34300	Net Change-Increase/(Decrease)	(1,980)	(2,883)	(6,180)	-	(2,258)	919	(37)

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



**FUND TYPE  
AGENCY**

**ASSOCIATED DEPARTMENT  
NEIGHBORHOOD SERVICES**

**FUND DESCRIPTION**

**FUND 820**

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

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

**ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL**

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

**ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
820-52200-219	PROFESSIONAL SERVICES	33,701	21,600	50,844	40,000	70,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>33,701</b>	<b>21,600</b>	<b>50,844</b>	<b>40,000</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>

<b>FUND BALANCE</b>		73,791	97,193	90,557		68,944	38,840	8,638
820-34300	Net Change-Increase/(Decrease)	3,594	23,402	(6,636)	-	(21,613)	(30,104)	(30,203)

# SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

# FUND 920 INNOVATION CENTER



## FUND TYPE SPECIAL REVENUE

## ASSOCIATED DEPARTMENT ECONOMIC DEVELOPMENT

### FUND DESCRIPTION

### FUND 920

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

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

### INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISCELLANEOUS REVENUES</b>								
920-48410-56	INT. INCOME--DROULLARD MEM	44	7	25	56	225	75	50
920-48620-56	FACILITY RENTAL REVENUE	-	700	-	-	-	-	-
920-48622-56	RENT-ADVASEC INC	-	875	2,100	2,100	2,100	2,100	2,100
920-48623-56	RENT-HEATHERLYN ASSIST LVG	-	150	1,800	1,800	1,800	1,800	1,800
920-48629-56	RENT-REALITYBLU	875	1,575	-	-	-	-	-
920-48630-56	RENT-TESCH GLOBAL	3,000	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	86,750	-	87,000	87,000	87,000	87,000
920-48632-56	RENT-JEDI	11,328	11,328	11,328	11,759	11,994	11,611	11,611
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,340	23,923	23,340	23,340	23,340
920-48636-56	RENT-I-BUTTON	44,700	44,700	-	45,817	49,628	48,763	48,763
920-48639-56	RENT-MEEPER	1,800	1,650	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	1,200	-	-	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	1,050	-	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,100	500	-	-	-	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,100	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,900	9,900	9,900	9,900	9,900
920-48663-56	RENT-ITOPIA SOFTWARE	1,650	-	-	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	5,160	-	-	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	100	-	-	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	1,200	1,800	1,800	1,800	1,800	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREA TIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITewater GROCERY COOP	1,840	-	-	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	1,200	-	-	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	1,800	450	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	1,650	600	-	-	-	-	-

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920  
INNOVATION CENTER**



**INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-48679-56	RENT-LONG WALK MEDIA	900	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	350	2,100	2,100	2,100	1,400	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	33,480	-	34,317	35,871	36,054	36,054
920-48684-56	RENT-US FORESTRY SVC	-	-	8,700	8,961	8,275	11,160	11,160
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	-	1,050	-	900	-	-
920-48686-56	RENT-SUMMERSET MARINE	-	-	700	-	2,100	2,100	2,100
	<b>Total Miscellaneous Revenues</b>	<b>214,587</b>	<b>235,505</b>	<b>78,443</b>	<b>245,133</b>	<b>251,932</b>	<b>251,303</b>	<b>251,278</b>
<b>OTHER FINANCING SOURCES</b>								
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	-	-	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	-	-	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	(90,453)	(101,491)	(37,673)	(34,794)
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	247,805	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<b>286,073</b>	<b>-</b>	<b>-</b>	<b>(90,453)</b>	<b>(101,491)</b>	<b>(37,673)</b>	<b>(34,794)</b>
	<b>Grand Total:</b>	<b>500,660</b>	<b>235,505</b>	<b>78,443</b>	<b>154,680</b>	<b>150,441</b>	<b>213,630</b>	<b>216,484</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920  
INNOVATION CENTER**



**INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-56500-111	SALARIES	-	-	-	-	-	34,839	35,623
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	-	-	-	-	7,066	7,419
920-56500-212	LEGAL SERVICES	120	-	-	-	-	250	253
920-56500-215	PROFESSIONAL SERVICES	-	-	-	800	-	800	808
920-56500-220	INSURANCE EXPENSE	-	-	-	-	7,416	7,500	7,575
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	5,631	5,701	6,246	7,380	6,500	7,500	7,575
920-56500-222	ELECTRIC UTILITIES	50,425	60,407	63,764	65,000	76,137	77,000	77,770
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,903	2,700	2,713	2,700	2,175	2,725	2,752
920-56500-226	MEDIA-MONTHLY	552	963	1,423	1,000	1,000	1,000	1,010
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,202	3,254	3,431	5,500	4,000	5,500	5,555
920-56500-245	BUILDING MAINTENANCE	4,558	3,399	11,961	10,000	5,000	10,000	10,100
920-56500-246	JANITORIAL SERVICES	15,908	18,192	22,893	20,000	20,000	20,000	20,200
920-56500-250	BLDG MAINT SUPPLIES	22,953	6,953	11,005	12,000	7,000	10,950	11,060
920-56500-294	GROUPS MAINTENANCE/SNOW/ICE	13,812	10,330	10,550	16,500	14,000	16,500	16,665
920-56500-310	OFFICE & OPERATING SUPPLIES	1,482	978	6,378	1,200	700	900	909
920-56500-311	POSTAGE	76	64	-	100	-	100	101
920-56500-323	MARKETING EXPENSES	8,014	9,066	5,891	10,000	6,500	8,000	8,080
920-56500-330	TRAVEL EXPENSE	-	-	-	-	13	500	505
920-56500-341	MISC EXPENSE	702	168	-	2,500	-	2,500	2,525
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	-	-	-	-	-	-
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	-	-	-	-	-	-
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	247,805	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	143,552	-	-	-	-	-
	<b>Total:</b>	<b>508,910</b>	<b>358,228</b>	<b>238,754</b>	<b>154,680</b>	<b>150,441</b>	<b>213,630</b>	<b>216,484</b>

<b>FUND BALANCE</b>	53,600	(69,122)	(85,089)		16,402	54,075	88,869
Net Change-Increase/(Decrease)	(8,250)	(122,722)	(15,967)	-	101,491	37,673	34,794

**DEBT SERVICE FUNDS****FUND 300  
REVENUES & EXPENDITURES****FUND TYPE  
DEBT SERVICE****ASSOCIATED DEPARTMENT  
FINANCE****FUND DESCRIPTION****FUND 300**

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

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

**DEBT SERVICE FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-41100-00	LOCAL PROPERTY TAXES	929,607	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	987,307	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,167,925	2,090,936	-	16,586	16,586	16,600	16,200
300-49250-00	BAB REBATE REVENUE	6,329	(121)	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	40,680	-	-	-	30,166	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	0	(3,651)	-	-
	<b>Total Revenue</b>	<b>4,131,848</b>	<b>3,033,698</b>	<b>1,043,530</b>	<b>1,273,691</b>	<b>1,300,206</b>	<b>1,330,305</b>	<b>1,683,447</b>

**DEBT SERVICE FUND EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	-	310,543	250,681	461,016	461,016	354,705	327,518
300-58000-668	2010-TAXABLE-BAB-TID #4	314,028	2,060,000	-	-	-	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	505,185	-	-	-	-	-	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	130,208	-	-	-	-	-	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	992,390	-	-	-	-	-	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	731,300	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	357,850	270,000	275,000	280,000	280,000	290,000	295,000
300-58000-678	2014 GO 4.28M-2.645M GF	191,740	145,000	150,000	150,000	150,000	155,000	285,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,875	29,398	30,103	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,853	29,382	30,071	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	151,738	65,000	147,675	120,000	120,000	110,000	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	675,594	87,675	-	87,675	87,675	64,050	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	80,000	160,000	170,000	170,000	170,000	175,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	-	-	125,000	80,000
300-58000-689	2022 GO BOND 205K TID 12	-	-	-	5,000	5,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	-	-	-	24,365	51,550	53,656
	2024 GO DEBT	-	-	-	-	-	-	399,523
300-58000-900	BOND ISSUE EXPENSES	20,089	2,373	1,275	-	2,150	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>4,131,848</b>	<b>3,079,372</b>	<b>1,044,805</b>	<b>1,273,691</b>	<b>1,300,206</b>	<b>1,330,305</b>	<b>1,683,447</b>

<b>FUND BALANCE</b>	43,298	(2,376)	(3,651)	(0)	(0)	-
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## DEBT SERVICE FUNDS

## FUND 300 SUMMARY

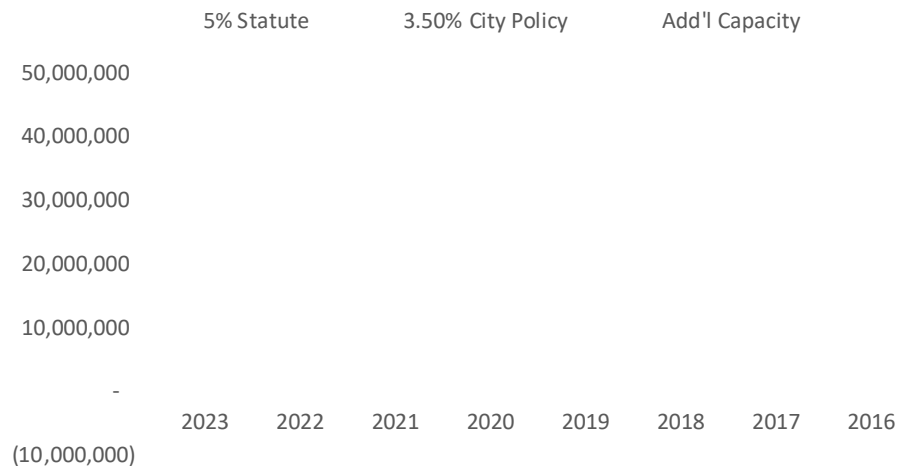


Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation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

### DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 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.

### GO Debt vs Limits



### 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
2023	925,184,300	69,743,600	46,259,215	22,214,975	48%	32,381,451	10,166,476
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)

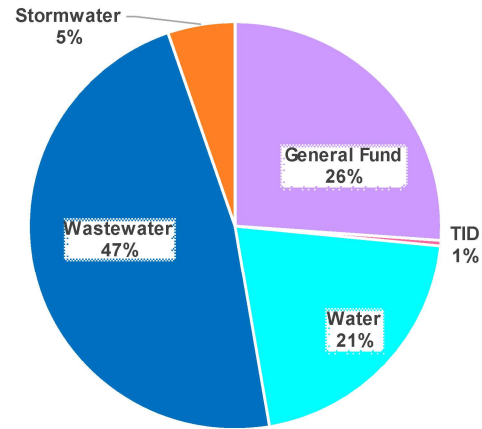
Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	<a href="#">A1</a>	<a href="#">A1</a>	<a href="#">A1</a>
S&P	<a href="#">A1</a>	NA	NA

## DEBT SERVICE FUNDS

## FUND 300 SUMMARY



### DEBT ACROSS ALL FUNDS (PRINCIPAL)



### DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2024	965,600	10,000	241,300	270,000	511,300	174,200	1,502,793	1,676,993	180,000	1,571,100	1,772,793	3,343,893
2025	946,406	10,000	241,300	225,000	466,300	177,500	1,492,427	1,669,927	185,000	1,560,206	1,717,427	3,277,633
2026	923,568	10,000	246,300	235,000	481,300	187,500	1,512,725	1,700,225	185,000	1,552,368	1,747,725	3,300,093
2027	950,817	10,000	256,300	205,000	461,300	192,500	1,498,701	1,691,201	190,000	1,599,617	1,703,701	3,303,319
2028	889,526	10,000	256,300	195,000	451,300	197,500	1,475,372	1,672,872	200,000	1,553,326	1,670,372	3,223,699
2029	904,803	10,000	256,300	215,000	471,300	202,500	1,507,753	1,710,253	205,000	1,578,603	1,722,753	3,301,356
2030	892,338	10,000	195,000	240,000	435,000	170,000	1,390,066	1,560,066	140,000	1,407,338	1,630,066	3,037,404
2031	902,633	10,000	195,000	270,000	465,000	180,000	1,418,218	1,598,218	140,000	1,427,633	1,688,218	3,115,852
2032	547,223	10,000	200,000	270,000	470,000	185,000	1,446,495	1,631,495	110,000	1,052,223	1,716,495	2,768,718
2033	540,000	10,000	205,000	290,000	495,000	185,000	1,484,876	1,669,876	110,000	1,050,000	1,774,876	2,824,876
2034	555,000	10,000	205,000	310,000	515,000	190,000	1,523,854	1,713,854	110,000	1,070,000	1,833,854	2,903,854
2035	550,000	10,000	210,000	330,000	540,000	190,000	1,548,440	1,738,440	120,000	1,080,000	1,878,440	2,958,440
2036	550,000	10,000	210,000	365,000	575,000	195,000	115,000	310,000	120,000	1,085,000	480,000	1,565,000
2037	540,000	10,000	220,000	390,000	610,000	195,000	120,000	315,000	120,000	1,085,000	510,000	1,595,000
2038	330,000	15,000	100,000	410,000	510,000	105,000	125,000	230,000	70,000	620,000	535,000	1,155,000
2039	335,000	15,000	105,000	435,000	540,000	110,000	125,000	235,000	75,000	640,000	560,000	1,200,000
2040	295,000	15,000	60,000	450,000	510,000	60,000	135,000	195,000	75,000	505,000	585,000	1,090,000
2041	270,000	15,000	-	465,000	465,000	-	135,000	135,000	60,000	345,000	600,000	945,000
2042	-	-	-	480,000	480,000	-	135,000	135,000	-	-	615,000	615,000
<b>Total:</b>	<b>11,887,915</b>	<b>200,000</b>	<b>3,402,800</b>	<b>6,050,000</b>	<b>9,452,800</b>	<b>2,896,700</b>	<b>18,691,721</b>	<b>21,588,421</b>	<b>2,395,000</b>	<b>20,782,415</b>	<b>24,741,721</b>	<b>45,524,136</b>

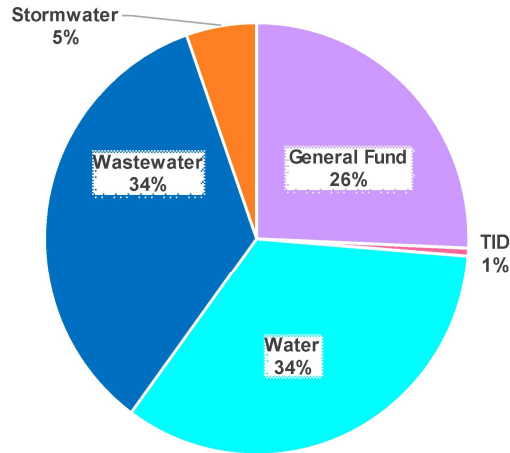


## DEBT SERVICE FUNDS

## FUND 300 SUMMARY



### DEBT ACROSS ALL FUNDS (INTEREST)



### DEBT SERVICE INTEREST / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	348,105	6,600	92,267	259,969	352,235	75,550	427,100	502,650	73,795	596,317	687,069	1,283,386
2025	321,318	6,200	84,337	247,594	331,931	69,954	390,134	460,088	68,008	549,816	637,728	1,187,544
2026	298,643	5,800	76,367	236,094	312,461	64,333	353,747	418,079	62,008	507,150	589,841	1,096,991
2027	273,638	5,400	68,168	225,094	293,262	58,189	318,048	376,237	55,880	461,275	543,142	1,004,417
2028	247,378	5,000	61,613	215,094	276,707	53,324	284,148	337,472	50,090	417,405	499,241	916,647
2029	221,755	4,600	54,989	204,844	259,833	48,384	250,904	299,288	43,915	373,643	455,748	829,391
2030	189,570	4,200	48,260	193,469	241,729	43,273	218,649	261,922	37,290	322,593	412,118	734,711
2031	158,862	3,800	43,048	180,719	223,766	38,823	187,450	226,273	32,490	277,022	368,169	645,191
2032	129,443	3,450	37,835	167,219	205,054	34,160	155,136	189,296	27,940	232,828	322,355	555,183
2033	113,033	3,150	32,410	154,669	187,079	29,335	121,982	151,317	24,615	202,543	276,651	479,193
2034	96,570	2,850	26,935	142,669	169,604	24,460	88,300	112,760	21,290	172,105	230,969	403,074
2035	79,933	2,550	21,410	129,869	151,279	19,535	53,904	73,439	17,890	141,318	183,772	325,090
2036	63,533	2,250	15,835	115,969	131,804	14,560	34,300	48,860	14,253	110,430	150,269	260,699
2037	47,120	1,950	10,260	100,869	111,129	9,535	29,600	39,135	10,565	79,430	130,469	209,899
2038	30,945	1,575	4,360	84,869	89,229	4,510	24,700	29,210	6,990	48,380	109,569	157,949
2039	21,520	1,125	2,310	67,697	70,007	2,360	19,622	21,982	4,965	32,280	87,319	119,599
2040	12,435	675	630	49,444	50,074	630	14,259	14,889	2,858	17,228	63,703	80,931
2041	4,050	225	-	30,281	30,281	-	8,606	8,606	900	5,175	38,888	44,063
2042	-	-	-	10,200	10,200	-	2,869	2,869	-	-	13,069	13,069
<b>Total:</b>	<b>2,657,850</b>	<b>61,400</b>	<b>681,034</b>	<b>2,816,629</b>	<b>3,497,662</b>	<b>590,913</b>	<b>2,983,459</b>	<b>3,574,372</b>	<b>555,740</b>	<b>4,546,937</b>	<b>5,800,087</b>	<b>10,347,024</b>



# DEBT SERVICE FUNDS

# FUND 300 SUMMARY



## DEBT ACROSS ALL FUNDS (Total P & I)

### TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	1,313,705	16,600	333,567	529,969	863,535	249,750	1,929,893	2,179,643	253,795	2,167,417	2,459,862	4,627,279
2025	1,267,724	16,200	325,637	472,594	798,231	247,454	1,882,561	2,130,015	253,008	2,110,022	2,355,155	4,465,177
2026	1,222,211	15,800	322,667	471,094	793,761	251,833	1,866,472	2,118,304	247,008	2,059,518	2,337,566	4,397,084
2027	1,224,455	15,400	324,468	430,094	754,562	250,689	1,816,750	2,067,439	245,880	2,060,892	2,246,844	4,307,736
2028	1,136,904	15,000	317,913	410,094	728,007	250,824	1,759,520	2,010,344	250,090	1,970,732	2,169,614	4,140,345
2029	1,126,559	14,600	311,289	419,844	731,133	250,884	1,758,657	2,009,540	248,915	1,952,247	2,178,500	4,130,747
2030	1,081,908	14,200	243,260	433,469	676,729	213,273	1,608,715	1,821,988	177,290	1,729,931	2,042,184	3,772,115
2031	1,061,496	13,800	238,048	450,719	688,766	218,823	1,605,668	1,824,491	172,490	1,704,656	2,056,387	3,761,043
2032	676,666	13,450	237,835	437,219	675,054	219,160	1,601,631	1,820,791	137,940	1,285,051	2,038,850	3,323,901
2033	653,033	13,150	237,410	444,669	682,079	214,335	1,606,858	1,821,193	134,615	1,252,543	2,051,527	3,304,070
2034	651,570	12,850	231,935	452,669	684,604	214,460	1,612,154	1,826,614	131,290	1,242,105	2,064,823	3,306,928
2035	629,933	12,550	231,410	459,869	691,279	209,535	1,602,343	1,811,878	137,890	1,221,318	2,062,212	3,283,530
2036	613,533	12,250	225,835	480,969	706,804	209,560	149,300	358,860	134,253	1,195,430	630,269	1,825,699
2037	587,120	11,950	230,260	490,869	721,129	204,535	149,600	354,135	130,565	1,164,430	640,469	1,804,899
2038	360,945	16,575	104,360	494,869	599,229	109,510	149,700	259,210	76,990	668,380	644,569	1,312,949
2039	356,520	16,125	107,310	502,697	610,007	112,360	144,622	256,982	79,965	672,280	647,319	1,319,599
2040	307,435	15,675	60,630	499,444	560,074	60,630	149,259	209,889	77,858	522,228	648,703	1,170,931
2041	274,050	15,225	-	495,281	495,281	-	143,606	143,606	60,900	350,175	638,888	989,063
2042	-	-	-	490,200	490,200	-	137,869	137,869	-	-	628,069	628,069
<b>Total:</b>	14,545,765	261,400	4,083,834	8,866,629	12,950,462	3,487,613	21,675,180	25,162,793	2,950,740	25,329,352	30,541,808	55,871,160

# DEBT SERVICE FUNDS

## FUND 300 SUMMARY



### 2024 DEBT SCHEDULE

Year	Loan Name	Orig Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I					
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest	Prin	Interest	
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									164,836.35	15,478.61														193,395.21						
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									33,475.66	3,496.97													40,067.89							
2012	GO Corp Purp Bonds	5/17/2012		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	5/17/2012		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	6/10/2014		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	6/10/2014		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	6/10/2014		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	6/10/2014		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	4/11/2018		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	4/11/2018		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	4/11/2018		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	4/11/2018		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	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500													64,050.00	4,380.33								72,858.79								
2019	GO Corp Purp Notes	7/23/2019		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	7/23/2019		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	7/8/2020		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	7/8/2020		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	7/8/2020		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	7/8/2020		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	3/30/2022		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	3/30/2022		TD 12	5,130,000	205,000	Ehlers														10,000.00	3,400.00										3,200.00	16,600.00							
2022	GO Corp Purp Bond	3/30/2022		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	12/9/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.690	300.58000.500											25,519.76	5,103.49									26,030.27	4,592.98	61,246.50							
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									270,000.00	133,359.39											126,609.39	520,968.78								
2022	Revenue Bond	6/9/2022		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								
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	-	-	-	166,241.55	26,030.27	289,929.87	4,627,278.69				
General Fund & TD'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	-	-	-	-	-	-	141,039.39	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	-	-	-	-	-	-	1,676,992.81	502,650.28			
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

# DEBT SERVICE FUNDS

## FUND 300 SUMMARY



### 2025 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I			
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest	Prin
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620								169,633.09	13,080.25														193,325.43					
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620								34,279.07	3,095.25														40,058.23					
2012	GO Corp Purp Bonds	5/17/2012		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					
	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610																30,000.00	2,932.50						35,865.00					
2014	GO Corp Purp Bonds	6/10/2014		General Fund	4,280,000	2,645,000	Associated	2.38%	300.58000.678	300.58000.500								18,408.75								285,000.00	18,408.75						321,817.50					
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	905,000	Associated	2.38%	610.61950.610	610.61950.620								2,640.00								35,000.00	2,640.00						40,280.00					
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.38%	620.62810.610	620.62810.620								1,087.50								15,000.00	1,087.50						17,175.00					
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.38%	630.63300.610	630.63300.610								4,676.25								65,000.00	4,676.25						74,352.50					
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620								1,168,514.90	150,066.04														1,456,377.58					
2018	GO Corp Purp Bonds	4/11/2018		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	4/11/2018		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	4/11/2018		Sewer	6,540,000	1,365,000	Ehlers		620.62810.610	620.62810.620								18,556.25								65,000.00	18,556.25						102,112.50					
2018	GO Corp Purp Bonds	4/11/2018		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	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500															57,750.00	3,565.39							64,939.87					
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620																31,300.00	1,932.41						35,196.85					
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620																12,500.00	771.73						14,066.25					
2020	GO Corp Purp Bond	7/8/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500											175,000.00	8,710.00											190,670.00					
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620											80,000.00	14,430.00											103,960.00					
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620											85,000.00	14,980.00											114,110.00					
2020	GO Corp Purp Bond	7/8/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610											10,000.00	1,807.50											13,515.00					
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers														80,000.00	62,750.00											203,900.00					
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	3,200.00											16,200.00					
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610											45,000.00	14,950.00											74,000.00					
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.690	300.58000.500											26,573.25	4,050.00											61,246.50					
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620											225,000.00	126,609.39											472,593.78					
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620.62810.610	620.62810.620											120,000.00	37,900.00											192,800.00					
Grand Total									-	-	6,373.44	-	-	-	-	147,063.75	-	-	1,717,427.06	330,750.93	511,573.25	124,877.50	101,550.00	6,269.53	-	-	920,000.00	147,063.75	-	-	-	151,092.63	27,082.59	274,052.55	4,465,176.99			
General Fund & TIDs									-	-	3,624.48	-	-	-	-	83,483.75	-	-	-	-	291,573.25	78,710.00	57,750.00	3,565.39	-	-	-	580,000.00	83,483.75	-	-	-	27,082.59	74,659.66	956,405.84	327,518.03		
Water									-	-	1,964.44	-	-	-	-	26,190.00	-	-	-	-	80,000.00	14,430.00	31,300.00	1,932.41	-	-	-	130,000.00	26,190.00	-	-	-	-	-	134,614.39	465,300.00		
Sewer									-	-	784.52	-	-	-	-	19,643.75	-	-	-	-	1,492,427.06	204,141.54	85,000.00	14,980.00	12,500.00	771.73	-	-	-	80,000.00	19,643.75	-	-	151,092.63	-	49,030.00	1,669,927.06	
Stormwater									-	-	-	-	-	-	-	17,746.25	-	-	-	-	55,000.00	16,757.50	-	-	-	-	-	-	-	-	-	-	-	-	-	15,757.50	185,000.00	68,007.50

## DEBT SERVICE FUNDS FUND 300 AMORTIZATION SCHEDULES

**FUND 300**

**AMORTIZATION SCHEDULES**



## GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12)				2014 G.O. Bonds - (06/10/2014)				2018 GO Corp Bond Series 2018A				2019 GO Corp Note-10 Year			
Source Of Funding: Gen Fund				Source Of Funding: Gen Fund											
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: \$4,280,000; Int 2.36%(TIC)				Original Issue: 6,540,000				Original Issue: \$1,150,000 ; Int 2.49%			
General Fund Portion: \$5,020,000--9169%				General Fund Portion: \$2,645,000--618%				General Fund Portion: \$2,535,000				General Fund Portion: \$703,500			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		34,493.75	34,493.75	3/1/2024		20,152.50	20,152.50	3/1/2024		36,593.75	36,593.75	1/23/2024		4,428.46	4,428.46
9/1/2024	290,000.00	34,493.75	324,493.75	9/1/2024	155,000.00	20,152.50	175,152.50	9/1/2024	110,000.00	36,593.75	146,593.75	7/23/2024	64,050.00	4,380.33	68,430.33
3/1/2025		31,231.25	31,231.25	3/1/2025		18,408.75	18,408.75	3/1/2025		33,843.75	33,843.75	1/23/2025		3,624.48	3,624.48
9/1/2025	295,000.00	31,231.25	326,231.25	9/1/2025	285,000.00	18,408.75	303,408.75	9/1/2025		33,843.75	33,843.75	7/23/2025	57,750.00	3,565.39	61,315.39
3/1/2026		27,838.75	27,838.75	3/1/2026		14,988.75	14,988.75	3/1/2026		33,843.75	33,843.75	1/23/2026		2,899.59	2,899.59
9/1/2026	300,000.00	27,838.75	327,838.75	9/1/2026	385,000.00	14,988.75	399,988.75	9/1/2026		33,843.75	33,843.75	7/23/2026	57,750.00	2,852.31	60,602.31
3/1/2027		24,238.75	24,238.75	3/1/2027		10,080.00	10,080.00	3/1/2027		33,843.75	33,843.75	1/23/2027		2,174.69	2,174.69
9/1/2027	305,000.00	24,238.75	329,238.75	9/1/2027	400,000.00	10,080.00	410,080.00	9/1/2027		33,843.75	33,843.75	7/23/2027	57,750.00	2,139.23	59,889.23
3/1/2028		20,426.25	20,426.25	3/1/2028		4,680.00	4,680.00	3/1/2028		33,843.75	33,843.75	1/23/2028		1,449.79	1,449.79
9/1/2028	315,000.00	20,426.25	335,426.25	9/1/2028	160,000.00	4,680.00	164,680.00	9/1/2028	210,000.00	33,843.75	243,843.75	7/23/2028	57,750.00	1,434.04	59,184.04
3/1/2029		16,331.25	16,331.25	3/1/2029		2,400.00	2,400.00	3/1/2029		30,693.75	30,693.75	1/23/2029		724.90	724.90
9/1/2029	325,000.00	16,331.25	341,331.25	9/1/2029	160,000.00	2,400.00	162,400.00	9/1/2029	210,000.00	30,693.75	240,693.75	7/23/2029	57,750.00	713.08	58,463.08
3/1/2030		11,050.00	11,050.00					3/1/2030		27,543.75	27,543.75				
9/1/2030	335,000.00	11,050.00	346,050.00					9/1/2030	210,000.00	27,543.75	237,543.75				
3/1/2031		5,606.25	5,606.25					3/1/2031		24,131.25	24,131.25				
9/1/2031	345,000.00	5,606.25	350,606.25					9/1/2031	210,000.00	24,131.25	234,131.25				
								3/1/2032		20,718.75	20,718.75				
								9/1/2032	210,000.00	20,718.75	230,718.75				
								3/1/2033		17,306.25	17,306.25				
								9/1/2033	215,000.00	17,306.25	232,306.25				
								3/1/2034		13,812.50	13,812.50				
								9/1/2034	215,000.00	13,812.50	228,812.50				
								3/1/2035		10,318.75	10,318.75				
								9/1/2035	210,000.00	10,318.75	220,318.75				
								3/1/2036		6,906.25	6,906.25				
								9/1/2036	215,000.00	6,906.25	221,906.25				
								3/1/2037		3,412.50	3,412.50				
								9/1/2037	210,000.00	3,412.50	213,412.50				

# DEBT SERVICE FUND

# FUND 300 AMORTIZATION SCHEDULES



## GENERAL FUND DEBT SERVICE

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

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## TID #12 DEBT SERVICE

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

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## WATER UTILITY DEBT SERVICE

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

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## WATER UTILITY DEBT SERVICE

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



# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## WATER UTILITY DEBT SERVICE

WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond							
Original Issue: \$8,190,000				Original Issue: \$8,190,000							
TID 14 Portion: \$720,000				2023 Move From Sewer to Water: \$1,550,000							
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	2024	511,300.00	352,235.31	863,535.31
11/1/2024	15,318.75	15,318.75	30,637.50	11/1/2024		33,062.50	33,062.50				
5/1/2025	25,000.00	15,318.75	40,318.75	5/1/2025	55,000.00	33,062.50	88,062.50	2025	466,300.00	331,930.63	798,230.63
11/1/2025		14,693.75	14,693.75	11/1/2025		31,687.50	31,687.50				
5/1/2026	25,000.00	14,693.75	39,693.75	5/1/2026	60,000.00	31,687.50	91,687.50	2026	481,300.00	312,461.26	793,761.26
11/1/2026		14,068.75	14,068.75	11/1/2026		30,187.50	30,187.50				
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	2027	461,300.00	293,261.89	754,561.89
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50				
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	2028	451,300.00	276,706.79	728,006.79
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50				
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	2029	471,300.00	259,833.17	731,133.17
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50				
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	2030	435,000.00	241,728.78	676,728.78
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50				
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	2031	465,000.00	223,766.28	688,766.28
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50				
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	2032	470,000.00	205,053.78	675,053.78
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50				
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	2033	495,000.00	187,078.78	682,078.78
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50				
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	2034	515,000.00	169,603.78	684,603.78
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50				
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	2035	540,000.00	151,278.78	691,278.78
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50				
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	2036	575,000.00	131,803.78	706,803.78
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50				
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	2037	610,000.00	111,128.78	721,128.78
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50				
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	2038	510,000.00	89,228.78	599,228.78
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50				
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	2039	540,000.00	70,006.90	610,006.90
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88				
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	2040	510,000.00	50,073.76	560,073.76
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25				
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	2041	465,000.00	30,281.25	495,281.25
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75				
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	2042	480,000.00	10,200.00	490,200.00
Total	720,000.00	330,581.25	1,050,581.25	Total	1,550,000.00	711,081.26	2,261,081.26	Total	9,452,800.00	3,497,662.48	12,950,462.48

## DEBT SERVICE FUNDS

## AMORTIZATION SCHEDULES



## WASTEWATER UTILITY DEBT SERVICE

[illegible]

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## WASTEWATER UTILITY DEBT SERVICE

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

## DEBT SERVICE FUNDS

## FUND 300 AMORTIZATION SCHEDULES



### WASTEWATER UTILITY DEBT SERVICE

Debt Service Requirement			
SEWER			
Year	Principal	Interest	Total
2024	1,676,992.81	502,650.28	2,179,643.09
2025	1,669,927.06	460,087.93	2,130,014.99
2026	1,700,224.88	418,079.49	2,118,304.37
2027	1,691,201.43	376,237.10	2,067,438.53
2028	1,672,872.15	337,471.83	2,010,343.98
2029	1,710,252.89	299,287.53	2,009,540.42
2030	1,560,066.28	261,921.70	1,821,987.98
2031	1,598,218.45	226,272.55	1,824,491.00
2032	1,631,495.01	189,296.27	1,820,791.28
2033	1,669,876.41	151,316.87	1,821,193.28
2034	1,713,853.81	112,760.20	1,826,614.01
2035	1,738,439.74	73,438.62	1,811,878.36
2036	310,000.00	48,860.00	358,860.00
2037	315,000.00	39,135.00	354,135.00
2038	230,000.00	29,210.00	259,210.00
2039	235,000.00	21,981.88	256,981.88
2040	195,000.00	14,889.38	209,889.38
2041	135,000.00	8,606.25	143,606.25
2042	135,000.00	2,868.75	137,868.75
Total	21,588,420.92	3,574,371.61	25,162,792.53

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: \$455,000				Stormwater Fund Portion: \$905,000				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		3,270.00	3,270.00	3/1/2024		5,407.50	5,407.50	3/1/2024		11,012.50	11,012.50	6/1/2024	10,000.00	1,907.50	11,907.50
9/1/2024	30,000.00	3,270.00	33,270.00	9/1/2024	65,000.00	5,407.50	70,407.50	9/1/2024	35,000.00	11,012.50	46,012.50	12/1/2024		1,807.50	1,807.50
3/1/2025		2,932.50	2,932.50	3/1/2025		4,676.25	4,676.25	3/1/2025		10,137.50	10,137.50	6/1/2025	10,000.00	1,807.50	11,807.50
9/1/2025	30,000.00	2,932.50	32,932.50	9/1/2025	65,000.00	4,676.25	69,676.25	9/1/2025	35,000.00	10,137.50	45,137.50	12/1/2025		1,707.50	1,707.50
3/1/2026		2,587.50	2,587.50	3/1/2026		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	6/1/2026	10,000.00	1,707.50	11,707.50
9/1/2026	30,000.00	2,587.50	32,587.50	9/1/2026	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50	12/1/2026		1,607.50	1,607.50
3/1/2027		2,227.50	2,227.50	3/1/2027		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	6/1/2027	10,000.00	1,607.50	11,607.50
9/1/2027	30,000.00	2,227.50	32,227.50	9/1/2027	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50	12/1/2027		1,507.50	1,507.50
3/1/2028		1,852.50	1,852.50	3/1/2028		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	6/1/2028	10,000.00	1,507.50	11,507.50
9/1/2028	30,000.00	1,852.50	31,852.50	9/1/2028	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50	12/1/2028		1,407.50	1,407.50
3/1/2029		1,462.50	1,462.50	3/1/2029		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	6/1/2029	10,000.00	1,407.50	11,407.50
9/1/2029	30,000.00	1,462.50	31,462.50	9/1/2029	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50	12/1/2029		1,307.50	1,307.50
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50	6/1/2030	10,000.00	1,307.50	11,307.50
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	12/1/2030		1,207.50	1,207.50
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00	6/1/2031	10,000.00	1,207.50	11,207.50
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	12/1/2031		1,107.50	1,107.50
								3/1/2032		5,037.50	5,037.50	6/1/2032	10,000.00	1,107.50	11,107.50
								9/1/2032	50,000.00	5,037.50	55,037.50	12/1/2032		1,007.50	1,007.50
								3/1/2033		4,225.00	4,225.00	6/1/2033	10,000.00	1,007.50	11,007.50
								9/1/2033	50,000.00	4,225.00	54,225.00	12/1/2033		907.50	907.50
								3/1/2034		3,412.50	3,412.50	6/1/2034	10,000.00	907.50	10,907.50
								9/1/2034	50,000.00	3,412.50	53,412.50	12/1/2034		807.50	807.50
								3/1/2035		2,600.00	2,600.00	6/1/2035	10,000.00	807.50	10,807.50
								9/1/2035	55,000.00	2,600.00	57,600.00	12/1/2035		707.50	707.50
								3/1/2036		1,706.25	1,706.25	6/1/2036	10,000.00	707.50	10,707.50
								9/1/2036	55,000.00	1,706.25	56,706.25	12/1/2036		607.50	607.50
								3/1/2037		812.50	812.50	6/1/2037	15,000.00	607.50	15,607.50
								9/1/2037	50,000.00	812.50	50,812.50	12/1/2037		457.50	457.50
												6/1/2038	15,000.00	457.50	15,457.50
												12/1/2038		307.50	307.50
												6/1/2039	15,000.00	307.50	15,307.50
												12/1/2039		157.50	157.50
												6/1/2040	15,000.00	157.50	15,157.50
															0.00
Total	240,000.00	31,590.00	271,590.00	Total	410,000.00	40,590.00	450,590.00	Total	630,000.00	168,462.50	798,462.50	Total	190,000.00	35,147.50	225,147.50

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## STORMWATER UTILITY DEBT SERVICE

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

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

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

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

**CAPITAL PROJECT FUND REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
450-43355-57	GENERAL FUND TRANSFER	95,000	-	46,491	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	-	69,358	859,366	-	34,793	225,306	2,143,392
450-43536-57	ARPA FUNDS	-	22,371	16,767	-	38,694	18,085	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	25,500	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	14,661	91,667	-	1,000	-	-
	<b>Total</b>	<b>120,500</b>	<b>106,390</b>	<b>1,014,291</b>	<b>-</b>	<b>74,487</b>	<b>243,391</b>	<b>2,143,392</b>
<b>MISCELLANEOUS REVENUES</b>								
450-48100-57	INTEREST INCOME	1,188	377	19,664	200	65,000	40,000	20,000
450-48500-57	DONATIONS	50,000	10,000	3,700	-	-	2,250,000	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	<b>Total Misc Revenues</b>	<b>51,188</b>	<b>10,377</b>	<b>23,364</b>	<b>200</b>	<b>65,000</b>	<b>2,290,000</b>	<b>20,000</b>
<b>OTHER FINANCING SOURCES</b>								
450-49120-57	BOND PROCEEDS	513,867	-	3,045,800	-	-	5,518,172	865,673
450-49122-57	PREMIUM ON DEBT	2,100	-	110,931	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	805,000	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	245,800	47,262	85,000	45,000
	<b>Total Other Financing</b>	<b>515,967</b>	<b>-</b>	<b>3,156,731</b>	<b>245,800</b>	<b>47,262</b>	<b>6,408,172</b>	<b>910,673</b>
	<b>Fund 450 - Capital Projects</b>	<b>687,655</b>	<b>116,768</b>	<b>4,194,386</b>	<b>246,000</b>	<b>186,749</b>	<b>8,941,563</b>	<b>3,074,065</b>

# CAPITAL PROJECT FUNDS

FUND 450



## CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>IT CAPITAL OUTLAY</b>								
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	10,000	15,639	186,500	39,125
	Total:	-	-	-	10,000	15,639	186,500	39,125
<b>DPW CAPITAL OUTLAY</b>								
450-54000-805	DPW FACILITY STUDY 2020	8,982	998	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	5,810	5,810	91,251	82,000	5,000	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	177,450	48,915	41,198	-	1,695	-	-
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	-	-	2,694	-	36,972	568,250	-
450-54000-862	FREMONT ST/RECONSTRUCTION	-	-	1,795	-	28,917	667,845	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	-	-	1,321	-	13,701	-	-
450-54000-864	FOREST ST/RECONSTRUCTION	-	-	2,532	-	10,411	195,700	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	-	-	-	-	296,000	2,724,940
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	-	-	-	-	40,000
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	65,379	6,330	269	-	(68)	-	-
450-54000-899	YODER LANE RECONSTRUCTION	-	9,228	247,549	-	2,906	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	-	32,819	974,839	-	10,640	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	42,020	-	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	90,000	-	-	-
	Total:	257,621	146,120	1,363,449	172,000	110,173	1,727,795	2,764,940
<b>PD ADMIN CAPITAL OUTLAY</b>								
450-55000-810	POLICE MISC EQUIPMENT	-	4,975	-	14,000	23,793	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	-	-	617,268	-
	Total:	-	4,975	-	14,000	23,793	617,268	-
<b>PD DISPATCH CAPITAL OUTLAY</b>								
450-55300-887	COMM CTR-911 SYSTEM	292,567	-	-	-	-	-	-
	Total:	292,567	-	-	-	-	-	-
<b>MISC DEPT CAPITAL OUTLAY</b>								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	859,366	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	5,470	-	89,921	-	-	-	-
450-57500-690	ELECTION MACHINES	-	-	-	-	25,306	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	-	-	25,000	25,000
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	22,892	20,066	-	-	-	-
	Total:	5,470	22,892	969,353	-	25,306	25,000	25,000
<b>FACILITIES CAPITAL OUTLAY</b>								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	-	-	-	130,000	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	-	-	6,055,000	-
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	-	-	-	100,000
	Total:	-	-	-	-	-	6,185,000	100,000
<b>PARKS CAPITAL OUTLAY</b>								
450-58100-808	BIKE PATHS-TOTAL-2016	-	(319)	-	-	-	100,000	35,000
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	249,111	8,584	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	42,069	78,399	1,370,799	50,000	-	100,000	110,000
	Total:	291,180	86,664	1,370,799	50,000	-	200,000	145,000
<b>PARKS CAPITAL OUTLAY</b>								
450-58200-800	COUNCIL ROOM TECH UPDATES	-	17,396	8,290	-	11,838	-	-
	Total:	-	17,396	8,290	-	11,838	-	-
	<b>Grand Total:</b>	<b>846,838</b>	<b>278,048</b>	<b>3,711,891</b>	<b>246,000</b>	<b>186,749</b>	<b>8,941,563</b>	<b>3,074,065</b>

<b>FUND BALANCE</b>	288,576	127,296	609,791		562,529	477,529	432,529
Net Change-Increase/(Decrease)	(159,183)	(161,281)	482,495	-	(47,262)	(85,000)	(45,000)



# CAPITAL PROJECT FUNDS

# FUND 441 TAX INCREMENTAL DISTRICT 4 AFFORDABLE HOUSING



## FUND TYPE CAPITAL PROJECT

## ASSOCIATED DEPARTMENT COMMUNITY ECONOMIC DEVELOPMENT

### FUND DESCRIPTION

### FUND 441

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

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

### TID 4 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-OCT	2024 BUDGET	2025 BUDGET
<b>TAXES</b>							
441-4110-57	PROPERTY TAX INCREMENT	-	2,058,640	-	-	-	-
	Total Taxes	-	2,058,640	-	-	-	-
<b>INTERGOVERNMENTAL REVENUES</b>							
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	-	-
<b>MISCELLANEOUS REVENUES</b>							
441-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
441-49300-57	FUND BALANCE APPLIED	-	-	50,000	-	50,000	50,000
	Total Other Financing Sources	-	-	50,000	-	50,000	50,000
	<b>Fund 440 - TID District #4</b>	-	<b>2,126,362</b>	<b>50,000</b>	<b>2,000</b>	<b>50,000</b>	<b>50,000</b>

### TID 4 EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-OCT	2024 BUDGET	2025 BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	-	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-
441-57660-350	MISC EXPENSES	-	-	-	2,009	-	-
441-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-
441-57660-620	INTEREST ON DEBT	-	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	-	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-
	<b>Total TID # 4</b>	-	<b>50,000</b>	<b>50,000</b>	<b>52,009</b>	<b>50,000</b>	<b>50,000</b>

<b>FUND BALANCE</b>	-	2,076,362	2,026,353	1,976,353	1,926,353
441-34300 Net Change-Increase/(Decrease)	-	2,076,362	(50,009)	(50,000)	(50,000)

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

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

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

**TID 10 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
410-4110-57	PROPERTY TAX INCREMENT	-	-	-	4,503	4,503	238,133	238,133
	Total Taxes	-	-	-	4,503	4,503	238,133	238,133
<b>INTERGOVERNMENTAL REVENUES</b>								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
410-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	359,174
410-49300-57	FUND BALANCE APPLIED	-	-	-	10,280	(4,353)	(108,357)	(90,296)
	Total Other Financing Sources	-	-	-	10,280	(4,353)	(108,357)	268,878
	<b>Fund 440 - TID District #10</b>	-	-	-	<b>14,783</b>	<b>150</b>	<b>129,777</b>	<b>507,012</b>

**TID 10 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	-	17,660	139	-	-	-	-
410-57660-240	TID FEES-STATE OF WISCONSIN	-	1,000	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	82,000	471,368
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	22,500	25,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	25,127	10,494
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total TID # 10</b>	-	<b>18,660</b>	<b>289</b>	<b>14,783</b>	<b>150</b>	<b>129,777</b>	<b>507,012</b>

<b>FUND BALANCE</b>		-	(18,660)	(18,948)		(14,595)	93,762	184,057
410-34300	Net Change-Increase/(Decrease)	-	(18,660)	(289)		4,353	108,357	198,652

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

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

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

**TID 11 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
411-41110-57	PROPERTY TAX INCREMENT	-	-	-	26,784	26,784	64,384	64,384
	Total Taxes	-	-	-	26,784	26,784	64,384	64,384
<b>INTERGOVERNMENTAL REVENUES</b>								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	(7,001)	(15,134)	(14,607)	(28,740)
	Total Other Financing Sources	-	-	-	(7,001)	(15,134)	(14,607)	(28,740)
	<b>Fund 440 - TID District #11</b>	-	-	-	<b>19,783</b>	<b>11,650</b>	<b>49,777</b>	<b>35,644</b>

**TID 11 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(9,710)	(9,710)	139	-	1,500	-	-
411-57660-240	TID FEES-STATE OF WISCONSIN	(1,000)	(1,000)	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
411-57660-519	INSURANCE	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	10,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	24,627	10,494
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total TID # 11</b>	<b>(10,710)</b>	<b>(10,710)</b>	<b>289</b>	<b>19,783</b>	<b>11,650</b>	<b>49,777</b>	<b>35,644</b>

<b>FUND BALANCE</b>		(10,710)	(10,710)	(10,998)		4,136	18,744	47,484
411-34300	Net Change-Increase/(Decrease)	10,710	-	(289)		15,134	14,607	28,740

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

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

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

**TID 12 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
412-41110-57	PROPERTY TAX INCREMENT	-	-	-	12,842	12,842	143,987	143,987
	Total Taxes	-	-	-	12,842	12,842	143,987	143,987
<b>INTERGOVERNMENTAL REVENUES</b>								
412-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
412-48100-57	INTEREST INCOME	-	-	8,668	-	-	-	-
	Total Misc Revenues	-	-	8,668	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
412-49120-57	BOND PROCEEDS	-	-	205,000	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	108,894	31,895	(102,237)	(102,637)
	Total Other Financing Sources	-	-	205,000	108,894	31,895	(102,237)	(102,637)
	<b>Fund 440 - TID District #12</b>	-	-	<b>213,668</b>	<b>121,736</b>	<b>44,737</b>	<b>41,750</b>	<b>41,350</b>

**TID 12 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
412-57660-214	FINANCIAL/BONDING SERVICES	-	-	6,367	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	28,001	-	-
412-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	200,000	100,000	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	-	5,000	5,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	-	-	11,586	11,586	6,600	6,200
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	-	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total TID # 12</b>	<b>10,710</b>	<b>10,710</b>	<b>206,656</b>	<b>121,736</b>	<b>44,737</b>	<b>41,750</b>	<b>41,350</b>

<b>FUND BALANCE</b>		(10,710)	(10,710)	(3,698)		(35,593)	66,644	169,280
412-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	7,012		(31,895)	102,237	102,637

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

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

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

**TID 13 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
413-4110-57	PROPERTY TAX INCREMENT	-	-	-	5,694	5,694	88,154	88,154
	Total Taxes	-	-	-	5,694	5,694	88,154	88,154
<b>INTERGOVERNMENTAL REVENUES</b>								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
413-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	109,419	(5,544)	(8,041)	(8,041)
	Total Other Financing Sources	-	-	-	109,419	(5,544)	(8,041)	(8,041)
	<b>Fund 440 - TID District #13</b>	-	-	-	<b>115,113</b>	<b>150</b>	<b>80,113</b>	<b>80,113</b>

**TID 13 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
413-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	35,000	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	79,963	-	79,963	79,963
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total TID # 13</b>	<b>10,710</b>	<b>10,710</b>	<b>289</b>	<b>115,113</b>	<b>150</b>	<b>80,113</b>	<b>80,113</b>

<b>FUND BALANCE</b>		(10,710)	(10,710)	(10,998)		(5,454)	2,587	10,628
413-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		5,544	8,041	8,041

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

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

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

**TID 14 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TAXES</b>								
414-4110-57	PROPERTY TAX INCREMENT	-	-	-	61,563	61,563	350,164	350,164
	Total Taxes	-	-	-	61,563	61,563	350,164	350,164
<b>INTERGOVERNMENTAL REVENUES</b>								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
414-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	78,746	(16,948)	(268,752)	229,998
	Total Other Financing Sources	-	-	-	78,746	(16,948)	(268,752)	229,998
	<b>Fund 440 - TID District #14</b>	-	-	-	<b>140,309</b>	<b>44,615</b>	<b>81,413</b>	<b>580,163</b>

**TID 14 EXPENSE DETAIL**

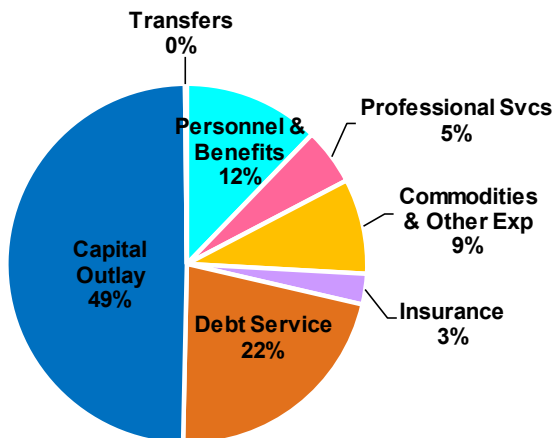
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	500,000
414-57660-610	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	44,465	56,263	55,013
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	-
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>Total TID # 14</b>	<b>10,710</b>	<b>10,710</b>	<b>289</b>	<b>44,615</b>	<b>44,615</b>	<b>81,413</b>	<b>580,163</b>

<b>FUND BALANCE</b>		(10,710)	(10,710)	(10,998)		5,950	274,702	44,704
414-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		16,948	268,752	38,753

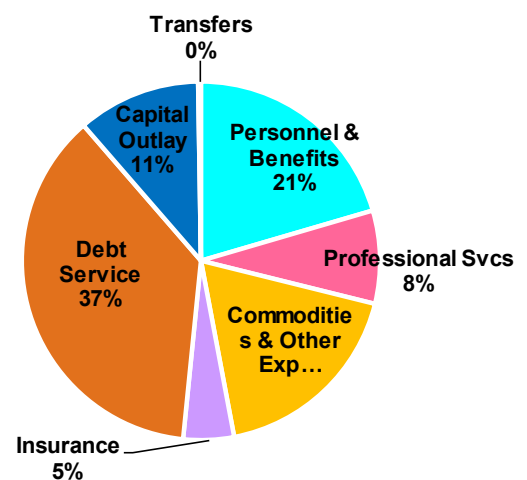
**WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES**

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Operating Revenues	6,311,688	6,847,575	6,972,895	7,190,243	7,356,852	7,477,185	7,696,555
Other Revenue Sources	109,675	475,268	483,385	954,398	1,132,531	8,677,684	2,150,767
<b>Total</b>	<b>6,421,363</b>	<b>7,322,843</b>	<b>7,456,279</b>	<b>8,144,641</b>	<b>8,489,382</b>	<b>16,154,869</b>	<b>9,847,323</b>
<b>EXPENSES</b>							
100 Personnel & Benefits	1,748,256	1,702,983	1,679,016	1,899,955	1,854,272	1,972,481	2,016,204
200 Professional Svcs	645,279	652,819	780,834	731,049	806,379	828,236	825,273
300 Commodities & Other Exp	479,835	734,993	696,335	712,685	743,250	1,378,580	1,788,536
500 Insurance	2,316,620	2,297,318	2,386,833	476,256	454,400	443,834	449,957
600 Debt Service	777,619	752,076	1,171,029	3,353,060	3,313,435	3,506,642	3,648,227
800 Capital Outlay	128,804	59,976	125,020	946,636	1,292,647	8,000,097	1,094,126
900 Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total</b>	<b>6,117,913</b>	<b>6,225,165</b>	<b>6,864,067</b>	<b>8,144,641</b>	<b>8,489,382</b>	<b>16,154,869</b>	<b>9,847,323</b>

**2024 UTILITY FUNDS  
Expenditures by Category**



**2025 UTILITY FUNDS  
Expenditures by Category**





FUND TYPE  
ENTERPRISEASSOCIATED 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	2	3	3	3	3
Water Laborer	-	1	-	-	-	-
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.3	.7	.7	.7	.7

## WATER UTILITY SUMMARY OF REVENUES &amp; EXPENSES

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	2,062,795	2,568,606	2,709,462	2,927,442	3,514,990	5,271,628	4,317,619
<b>Total</b>	<b>2,062,795</b>	<b>2,568,606</b>	<b>2,709,462</b>	<b>2,927,442</b>	<b>3,514,990</b>	<b>5,271,628</b>	<b>4,317,619</b>
<b>EXPENSES</b>							
100 Personnel & Benefits	631,304	612,438	629,434	718,199	700,820	770,682	787,719
200 Professional Svcs	245,072	256,303	369,179	285,178	307,084	281,498	288,683
300 Commodities & Other Exp	254,420	470,335	449,650	484,232	503,696	1,144,747	1,553,292
500 Insurance	886,187	825,702	877,247	406,422	377,500	374,000	378,220
600 Debt Service	148,420	149,895	373,854	767,874	824,243	1,020,200	1,029,455
800 Capital Outlay	14,326	26,405	93,683	265,538	801,647	1,680,500	280,250
900 Transfers	-	-	-	-	-	-	-
<b>Total</b>	<b>2,179,729</b>	<b>2,341,078</b>	<b>2,793,047</b>	<b>2,927,442</b>	<b>3,514,990</b>	<b>5,271,628</b>	<b>4,317,619</b>

Liquid-Operating Cash	663,917	848,477	1,091,589	1,194,861
Liquid-Restricted Cash	1,412,335	949,002	1,805,734	1,311,326
Non-Liquid-Fund Balance	9,036,631	9,494,392	8,449,906	9,787,442

<b>TOTAL FUND BALANCE</b>	<b>11,112,883</b>	<b>11,291,871</b>	<b>11,347,228</b>	<b>12,293,629</b>	<b>11,146,948</b>	<b>12,586,424</b>
Net Change-Increase/(Decrease)	(116,934)	178,988	55,357	946,400	(1,146,681)	1,439,477



## 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	2019	2020	2021	2022
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	630,674,000 52,556,167	612,392,000 51,032,000	642,010,000 53,500,833	661,483,000 55,123,583
Water Mains in Service (2"-16")	Feet	289,495	290,041	289,951	290,671
Water Meters in Service	Count	4,128	4,228	3,791	3,804
Hydrants	Replaced/Total	15 / 569	13 / 598	8 / 602	15 / 608
Valves	Exersized/Total	465 / 922	475 / 928	385 / 794	425 / 812
Main & Svc Breaks Repaired	Number of	10	5	12	11
New Services	Number of	32	62	30	10

## 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.
- Investigate 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 .

# PROPRIETARY FUNDS

# FUND 610 WATER UTILITY



## WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	(51)	(100)	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	585,419	668,745	672,469	775,177	781,287	839,396	906,548
610-46462-61	METERED SALES/COMMERCIAL	90,907	107,980	106,786	131,925	137,701	150,028	162,030
610-46463-61	METERED SALES/INDUSTRIAL	502,954	590,759	640,303	660,467	617,343	529,426	571,780
610-46464-61	SALES TO PUBLIC AUTHORITIES	142,540	190,060	201,176	212,706	243,989	236,083	254,969
610-46465-61	PUBLIC FIRE PROTECTION REV	477,961	515,063	518,488	586,569	654,722	746,595	806,323
610-46466-61	PRIVATE FIRE PROTECTION REV	41,594	43,803	61,538	48,410	65,015	52,671	56,884
610-46467-61	METERED SALES/MF RESIDENTIAL	138,808	160,160	160,682	183,540	181,404	187,934	202,968
	<b>Total Revenues</b>	<b>1,980,182</b>	<b>2,276,519</b>	<b>2,361,342</b>	<b>2,598,793</b>	<b>2,681,460</b>	<b>2,742,132</b>	<b>2,961,503</b>
<b>OTHER REVENUE SOURCES</b>								
610-47419-61	INTEREST INCOME	(729)	618	2,164	500	25,524	21,695	19,309
610-47420-61	INTEREST REVENUE-LEASES	-	-	1,836	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	10,400	26,800	33,000	10,000	10,000	26,657	26,657
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	7,500	-	-	16,657	16,657
610-47425-61	MISC AMORTIZATION	-	-	-	8,000	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	36,197	35,284	14,920	27,155	28,038	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,686	9,495	9,468	6,000	20,000	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	560	834	515	500	1,848	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	4,571	11,837	14,059	-	38,000	15,000	15,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	268	30	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	11,229	10,867	10,499	12,000	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	10,330	194,768	232,866	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	3,370	1,316	1,250	-	9,131	2,000	2,000
610-47483-61	LEASE REVENUE	-	-	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	-	1,558,598	1,030,500	1,329,000
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	14,633	-	25,127	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	14,633	-	24,627	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	-	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	44,465	44,465	56,263	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	110,800	(946,400)	1,146,681	(292,796)
	<b>Total Other Revenue Sources</b>	<b>82,613</b>	<b>292,087</b>	<b>348,120</b>	<b>328,649</b>	<b>833,529</b>	<b>2,529,496</b>	<b>1,356,116</b>
	<b>610 - Water Utility</b>	<b>2,062,795</b>	<b>2,568,606</b>	<b>2,709,462</b>	<b>2,927,442</b>	<b>3,514,990</b>	<b>5,271,628</b>	<b>4,317,619</b>

# PROPIETARY FUNDS

# FUND 610 WATER UTILITY



## WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
<b>SOURCE OF SUPPLY EXPENSES / 610-61600</b>									
610-61600-111	SALARIES/WAGES	18,003	14,408	18,883	16,632	21,166	18,141	18,549	
610-61600-112	WAGES/OVERTIME	608	448	2,010	5,529	2,128	5,209	5,327	
610-61600-310	OFFICE & OPERATING SUPPLIES	567	154	308	550	1,390	1,500	1,500	
610-61600-350	REPAIR/MTN EXPENSES	801	245	47	500	350	500	500	
	<b>Total Source Of Supply Exp.</b>	<b>19,979</b>	<b>15,255</b>	<b>21,247</b>	<b>23,211</b>	<b>25,034</b>	<b>25,350</b>	<b>25,875</b>	
<b>PUMPING OPERATIONS EXPENSES / 610-61620</b>									
610-61620-111	SALARIES/WAGES	40,224	29,366	37,610	38,530	42,606	42,025	42,970	
610-61620-112	WAGES/OVERTIME	-	-	-	-	98	-	-	
610-61620-220	UTILITIES	158,749	179,531	209,850	180,000	170,490	180,000	181,800	
610-61620-310	OFFICE & OPERATING SUPPLIES	485	76	353	400	3,266	2,000	2,000	
610-61620-350	REPAIR/MTN EXPENSE	24,360	171,068	201,060	118,500	118,500	513,000	1,227,000	
	<b>Total Pumping Operations Exp.</b>	<b>223,818</b>	<b>380,041</b>	<b>448,873</b>	<b>337,430</b>	<b>334,960</b>	<b>737,025</b>	<b>1,453,770</b>	<b>A</b>
<b>WATER TREATMENT OPERATIONS EXP / 610-61630</b>									
610-61630-111	SALARIES/WAGES	19,462	14,713	18,084	22,580	21,802	24,629	25,183	
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61630-310	WATER TESTING & OP SUPPLIES	9,083	11,587	12,014	20,200	20,200	21,000	25,000	
610-61630-341	CHEMICALS	24,343	21,708	33,399	37,500	37,500	35,000	38,500	
610-61630-350	Repair/Maint Expense	79,097	125,003	22,180	119,000	119,000	340,000	14,000	<b>B</b>
	<b>Total Water Treatment Op</b>	<b>131,986</b>	<b>173,010</b>	<b>85,676</b>	<b>199,280</b>	<b>198,502</b>	<b>420,629</b>	<b>102,683</b>	
<b>TRANSMISSION EXPENSES / 610-61640</b>									
610-61640-111	SALARIES/WAGES	957	588	640	1,057	755	1,153	1,179	
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61640-310	OFFICE & OPERATING SUPPLIES	34	-	-	-	-	-	-	
	<b>Total Transmission Expenses</b>	<b>991</b>	<b>588</b>	<b>640</b>	<b>1,057</b>	<b>755</b>	<b>1,153</b>	<b>1,179</b>	
<b>TOWER/RESERVOIRS MTN. EXPENSES / 610-61650</b>									
610-61650-111	MTN SALARIES/WAGES	2,547	1,351	2,399	2,660	3,329	2,902	2,967	
610-61650-112	WAGES/OVERTIME	-	-	-	-	691	-	-	
610-61650-350	REPAIR/MTN EXPENSE	25,245	31,407	34,762	60,000	65,000	73,500	70,000	<b>C</b>
	<b>Total Reservoirs Mtn. Expense</b>	<b>27,792</b>	<b>32,759</b>	<b>37,161</b>	<b>62,660</b>	<b>69,020</b>	<b>76,402</b>	<b>72,967</b>	
<b>MAINS MTN. EXPENSE / 610-61651</b>									
610-61651-111	MTN SALARIES/WAGES	19,417	12,083	13,419	17,752	31,491	19,362	19,798	
610-61651-112	WAGES/OVERTIME	-	-	186	-	206	394	403	
610-61651-113	TEMPORARY WAGES	1,656	2,169	189	-	-	-	-	
610-61651-350	REPAIR/MTN EXPENSE	28,363	35,338	45,308	36,000	36,000	40,000	45,000	
	<b>Total Mains Mtn. Expense</b>	<b>49,436</b>	<b>49,590</b>	<b>59,101</b>	<b>53,752</b>	<b>67,698</b>	<b>59,756</b>	<b>65,200</b>	
<b>SERVICES MTN. EXPENSES / 610-61652</b>									
610-61652-111	MTN SALARIES/WAGES	16,850	10,738	33,620	15,589	16,652	17,004	17,386	
610-61652-112	WAGES/OVERTIME	82	-	1,294	427	142	2,742	2,803	
610-61652-350	REPAIR/MTN EXPENSE	11,347	13,446	22,711	35,000	30,000	30,000	35,000	<b>D</b>
	<b>Total Services Mtn. Expenses</b>	<b>28,279</b>	<b>24,184</b>	<b>57,625</b>	<b>51,016</b>	<b>46,794</b>	<b>49,745</b>	<b>55,190</b>	
<b>METERS MTN. EXPENSES / 610-61653</b>									
610-61653-111	MTN SALARIES/WAGES	10,349	15,575	18,898	12,941	25,069	14,115	14,433	
610-61653-112	WAGES/OVERTIME	-	-	-	-	49	-	-	
610-61653-210	CONTRACTUAL SERVICES	48,346	23,858	15,505	14,100	14,100	16,000	20,000	<b>E</b>
610-61653-350	REPAIR/MTN EXPENSE	2,101	6,936	3,563	2,750	2,750	3,000	3,500	
	<b>Total Meters Mtn. Expenses</b>	<b>60,796</b>	<b>46,368</b>	<b>37,966</b>	<b>29,791</b>	<b>41,968</b>	<b>33,115</b>	<b>37,933</b>	
<b>HYDRANTS MTN. EXPENSES / 610-61654</b>									
610-61654-111	MTN SALARIES/WAGES	8,921	8,412	8,078	9,893	27,508	10,790	11,033	
610-61654-112	WAGES/OVERTIME	-	-	18	-	868	39	40	
610-61654-113	WAGES TEMPORARY	4,536	3,105	279	-	-	-	-	
610-61654-350	REPAIR/MTN EXPENSE	10,850	8,716	9,927	10,100	10,300	15,000	15,000	
	<b>Total Hydrants Mtn. Expenses</b>	<b>24,307</b>	<b>20,233</b>	<b>18,302</b>	<b>19,993</b>	<b>38,676</b>	<b>25,829</b>	<b>26,073</b>	

# PROPRIETARY FUNDS

# FUND 610 WATER UTILITY



## WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>METER READING EXPENSES / 610-61901</b>								
610-61901-111	SALARIES/WAGES	1,083	95	198	800	1,446	873	893
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-
	<b>Total Meter Reading Expenses</b>	<b>1,083</b>	<b>95</b>	<b>198</b>	<b>800</b>	<b>1,446</b>	<b>873</b>	<b>893</b>
<b>ACCOUNTING &amp; COLLECTING EXP / 610-61902</b>								
610-61902-111	SALARIES/WAGES	38,081	38,147	37,924	42,217	54,632	44,397	45,396
610-61902-112	WAGES/OVERTIME	-	-	-	-	123	-	-
	<b>Total Acct. &amp; Collecting Exp.</b>	<b>38,081</b>	<b>38,147</b>	<b>37,924</b>	<b>42,217</b>	<b>54,755</b>	<b>44,397</b>	<b>45,396</b>
<b>CUSTOMERS ACCOUNTS EXPENSES / 610-61903</b>								
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,886	6,556	4,562	10,646	10,090	7,981	8,223
610-61903-310	INFO TECH & OPERATING SUPPLIES	641	53	161	-	75	-	-
610-61903-325	PUBLIC EDUCATION	78	78	96	657	300	657	664
610-61903-361	AMR GATEWAY SERVICES	1,354	9,022	9,934	12,500	19,200	17,000	19,500
610-61903-362	CREDIT/DEBIT CARD EXPENSES	7,653	10,408	12,013	9,275	-	9,275	9,368
	<b>Total Customer Accounts Exp.</b>	<b>14,611</b>	<b>26,117</b>	<b>26,767</b>	<b>33,078</b>	<b>29,665</b>	<b>34,913</b>	<b>37,754</b>
<b>ADMINISTRATIVE EXPENSES / 610-61920</b>								
610-61920-111	SALARIES/WAGES	118,616	120,800	125,280	132,225	125,057	133,566	136,572
610-61920-154	PROFESSIONAL DEVELOPMENT	91	-	-	-	280	-	-
	<b>Total Administrative Expenses</b>	<b>118,707</b>	<b>120,800</b>	<b>125,280</b>	<b>132,225</b>	<b>125,337</b>	<b>133,566</b>	<b>136,572</b>
<b>OFFICE SUPPLIES EXPENSES / 610-61921</b>								
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,160	1,273	1,374	595	549	1,620	1,208
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,099	3,827	3,304	3,297	3,244	3,107	3,622
610-61921-310	OFFICE & OPERATING SUPPLIES	9,954	10,712	9,611	9,750	9,750	8,000	8,500
	<b>Total Office Supplies Expense</b>	<b>14,214</b>	<b>15,812</b>	<b>14,289</b>	<b>13,642</b>	<b>13,543</b>	<b>12,727</b>	<b>13,330</b>
<b>OUTSIDE SERVICES EMPLOYED / 610-61923</b>								
610-61923-210	PROFESSIONAL SERVICES	14,645	24,428	109,240	58,500	90,000	54,750	55,750
610-61923-211	PLANNING	7,500	8,000	8,000	8,500	8,500	8,500	8,500
610-61923-212	GIS SERVICES	4,034	5,072	5,920	5,500	5,500	5,500	5,500
	<b>Total Outside Services Emp.</b>	<b>26,179</b>	<b>37,501</b>	<b>123,160</b>	<b>72,500</b>	<b>104,000</b>	<b>68,750</b>	<b>69,750</b>
<b>INSURANCE / 610-61924</b>								
610-61924-510	INSURANCE EXPENSES	20,207	21,868	23,238	24,039	24,000	24,000	24,720
	<b>Total Insurance Expense</b>	<b>20,207</b>	<b>21,868</b>	<b>23,238</b>	<b>24,039</b>	<b>24,000</b>	<b>24,000</b>	<b>24,720</b>
<b>EMPLOYEE BENEFITS / 610-61926</b>								
610-61926-150	EMPLOYEE FRINGE BENEFITS	143,647	143,371	153,552	189,746	143,502	188,116	192,348
610-61926-590	SOC SEC TAXES EXPENSE	33,912	32,588	32,236	32,383	38,289	34,438	35,213
	<b>Total Employee Benefits</b>	<b>177,559</b>	<b>175,959</b>	<b>185,789</b>	<b>222,129</b>	<b>181,791</b>	<b>222,554</b>	<b>227,561</b>
<b>EMPLOYEE TRAINING EXPENSE / 610-61927</b>								
610-61927-154	PROFESSIONAL DEVELOPMENT	1,326	2,806	5,266	6,500	6,500	7,000	7,070
	<b>Total Employee Training Exp.</b>	<b>1,326</b>	<b>2,806</b>	<b>5,266</b>	<b>6,500</b>	<b>6,500</b>	<b>7,000</b>	<b>7,070</b>
<b>PSC ASSESSMENT / 610-61928</b>								
610-61928-210	PSC REMAINDER ASSESSMENT	2,028	2,548	8,263	2,525	4,063	2,525	2,550
	<b>Total PSC Assessment</b>	<b>2,028</b>	<b>2,548</b>	<b>8,263</b>	<b>2,525</b>	<b>4,063</b>	<b>2,525</b>	<b>2,550</b>
<b>MISC. GENERAL EXPENSES / 610-61930</b>								
610-61930-540	LOSS ON DISPOSAL OF ASSET	105,328	7,644	-	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	239,725	271,444	341,300	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	144,336	141,678	142,196	-	-	-	-
610-61930-590	TAXES	342,678	350,480	338,276	350,000	353,500	350,000	353,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-
	<b>Total Misc. General Expenses</b>	<b>832,068</b>	<b>771,246</b>	<b>821,772</b>	<b>350,000</b>	<b>353,500</b>	<b>350,000</b>	<b>353,500</b>
<b>TRANSPORTATION EXPENSES / 610-61933</b>								
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	1,750	601	2,345	5,050	5,050	5,000	5,050
610-61933-351	FUEL EXPENSE	6,655	6,349	9,998	6,500	7,565	7,565	7,641
	<b>Total Transportation Expenses</b>	<b>8,405</b>	<b>6,950</b>	<b>12,343</b>	<b>11,550</b>	<b>12,615</b>	<b>12,565</b>	<b>12,691</b>

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# PROPIETARY FUNDS

# FUND 610 WATER UTILITY



## WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>GENERAL PLANT MTN. EXPENSE / 610-61935</b>								
610-61935-111	MTN SALARIES/WAGES	159,334	171,846	128,324	154,941	124,484	168,996	172,799
610-61935-112	WAGES/OVERTIME	296	77	75	1,954	-	322	329
610-61935-113	WAGES/TEMPORARY	5,320	2,907	1,836	22,392	-	22,392	22,896
610-61935-116	ON CALL PAY	11,905	12,530	12,723	13,052	13,225	13,346	13,346
610-61935-118	CLOTHING ALLOWANCE	3,354	3,392	4,155	2,800	2,200	300	303
610-61935-154	ORGANIZATION MEMBERSHIPS	382	1,137	1,934	3,000	3,000	3,250	3,500
610-61935-220	UTILITIES	626	1,211	3,160	1,515	548	1,515	1,530
610-61935-350	REPAIR/MTN EXPENSE	9,524	7,429	19,861	-	8,000	12,500	15,000
610-61935-365	DAMAGE CLAIM-INSURANCE	135	-	-	-	-	-	-
	<b>Total General Plant Mtn. Exp.</b>	<b>190,875</b>	<b>200,529</b>	<b>172,067</b>	<b>199,654</b>	<b>151,457</b>	<b>222,621</b>	<b>229,702</b>
<b>CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936</b>								
610-61936-111	SALARIES/WAGES	4,258	2,373	2,560	4,981	3,021	5,432	5,555
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	7,205	22,964	1,358	110,000	110,000	60,000	116,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	3,551	3,440	84,879	90,000	641,647	564,500	-
610-61936-823	METER PURCHASES	3,570	-	7,446	65,538	50,000	1,056,000	164,250
	<b>Total Capital Outlay/Construct</b>	<b>18,584</b>	<b>28,778</b>	<b>96,244</b>	<b>270,518</b>	<b>804,668</b>	<b>1,685,932</b>	<b>285,805</b>
<b>DEBT SERVICE COSTS / 610-61950</b>								
610-61950-610	PRINCIPAL ON DEBT	-	-	-	346,300	346,300	511,300	481,300
610-61950-620	INTEREST ON DEBT	121,946	148,945	219,965	381,174	476,868	352,235	428,185
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	-	-	116,265	118,895
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	650	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	26,474	950	153,239	40,400	1,075	40,400	1,075
	<b>Total Debt Service Costs</b>	<b>148,420</b>	<b>149,895</b>	<b>373,854</b>	<b>767,874</b>	<b>824,243</b>	<b>1,020,200</b>	<b>1,029,455</b>
<b>WATER UTILITY EXPENSE TOTALS</b>		<b>2,179,729</b>	<b>2,341,078</b>	<b>2,793,047</b>	<b>2,927,442</b>	<b>3,514,990</b>	<b>5,271,628</b>	<b>4,317,619</b>

# PROPIETARY FUNDS

# FUND 610 WATER UTILITY



## WATER UTILITY EXPENSE NOTES

### PUMPING OPERATIONS EXPENSES / 610-61620

		2024	2025
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025	CIP 300,000 2022 Rev Bond	-
	Well Performance Testing	7,000	7,500
	Hydrant Install at East Tower	CIP -	- Defer
	Maintenance service agreement for backup generators.	3,000	3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter	2,000	2,500
	Variable Frequency Drive (VFD) for wells 5 & 9	CIP 70,000 2022 Rev Bond	-
	Regular maintenance	35,000	35,000
	Well 7 Modification	CIP 96,000 Rev Bond	1,179,000 Rev Bond
	<b>Total:</b>	<b>513,000</b>	<b>1,227,000</b>

### WATER TREATMENT OPERATIONS EXP / 610-61630

B	Filter tank media replacement well 6 (two tanks) 2024. Well 8 in 2025	CIP 270,000 2022 Rev Bond	
	Well 8 Discharge	CIP 35,000 2022 Rev Bond	-
	Well 9 backwash holding tank cleaning/insp.	CIP -	14,000 Fund Balance
	Well 9 air compressors	CIP 20,000 2022 Rev Bond	-
	Automatic hydrant flushing equipment (3)	CIP 15,000 Fund Balance	-
	<b>Total:</b>	<b>340,000</b>	<b>14,000</b>

### TOWER/RESERVOIR MTN. EXPENSES / 610-61650

C	Tower contracts for East and Southwest towers.	68,500	70,000
	Well #7 reservoir storage tank inspection. <i>If DNR requires us. Delayed for 2023.</i>	5,000	-
	<b>Total:</b>	<b>73,500</b>	<b>70,000</b>

### SERVICES MTN. EXPENSES / 610-61652

D	Lead Lateral Replacement	<b>Total: 30,000</b>	<b>35,000</b>
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### CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653

E	Well house meter yearly testing	-	2,500
	Large meter testing yearly requirement distribution.	16,000	17,500
	<b>Total:</b>	<b>16,000</b>	<b>20,000</b>

### OUTSIDE SERVICES EMPLOYED / 610-61923

F	Audit, Consultants	12,000	13,000
	Cross connection surveys for Industrial/Comm/MF/ PA	30,250	30,250
	SCADA consultant	12,500	12,500
	<b>Total:</b>	<b>54,750</b>	<b>55,750</b>

G	Engineering transfer to General Fund	<b>Total: 8,500</b>	<b>8,500</b>
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H	GIS transfer to General Fund	4,250	4,250
	EIG Whitewater.org GIS Hosting	1,250	1,250
	<b>Total:</b>	<b>5,500</b>	<b>5,500</b>

### CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810

I	Fire hydrant replacement	CIP 45,000 2022 Rev Bond	45,000 Rev Bond
	New service vehicle	CIP -	65,000 Rev Bond
	Skidsteer lease	CIP -	6,000 Fund Balance
	Office computers	CIP 7,000 Fund Balance	-
	Enclosed Water material hauling trailer	CIP - Defer	-
	Mounted valve operator/ vac service truck	CIP - Defer	-
	Concrete barriers/material dividers	CIP 8,000 Fund Balance	-
	Pneumatic control cut off saw	CIP - Defer	-
	<b>Total:</b>	<b>60,000</b>	<b>116,000</b>

### CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	Vehicle Garage	CIP 524,500 2022 Rev Bond	-
	Tree/brush/stump removal (street dept./Kienbaums	CIP 40,000 Fund Balance	-
	Fire Hydrant painting	CIP - Defer	- Defer
	Paving well 9 road	CIP -	- Defer
	<b>Total:</b>	<b>564,500</b>	-

### CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823

K	Residential meters	CIP 24,000 Fund Balance	26,500 Fund Balance
	Residential back flow preventers	CIP 2,500 Fund Balance	2,750 Fund Balance
	Cellular endpoints	CIP 75,000 Fund Balance	75,000 Fund Balance
	Large meter replacements (Determined after testing)	CIP 20,000 Fund Balance	20,000 Fund Balance
	Ann Street/Fremont St Reconstruction	CIP 481,400 Rev Bond	-
	Fremont Street Reconstruction	CIP 311,100 Rev Bond	-
	Forest Street Reconstruction	CIP 142,000 Rev Bond	-
	Jefferson Street Reconstruction-Engineering	CIP -	40,000 Rev Bond
	<b>Total:</b>	<b>1,056,000</b>	<b>164,250</b>

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

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

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

**DEPARTMENT/FUNCTION**

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

**MISSION**

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



# PROPRIETARY FUNDS

# FUND 620 WASTEWATER UTILITY



## PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Utility Superintendent	1	1	1	1	1	1
Lab Operator	-	-	-	-	-	-
Lead Operator	1	1	1	1	1	1
Operator	3	3	2	2	2	2
Wastewater Specialist	2	2	3	3	3	3
Administrative Assistant (70%)	1	1	1	1	1	1
Part Time Lab Assistant	-	-	-	-	-	-
Seasonal	1	2	1	1	1	1
<b>Total Wastewater</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

## WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	3,818,214	4,160,133	4,193,260	4,465,858	4,113,166	9,688,833	4,616,530
<b>Total</b>	<b>3,818,214</b>	<b>4,160,133</b>	<b>4,193,260</b>	<b>4,465,858</b>	<b>4,113,166</b>	<b>9,688,833</b>	<b>4,616,530</b>
<b>EXPENSES</b>							
100 Personnel & Benefits	866,312	827,137	765,784	899,328	876,661	914,660	934,886
200 Professional Svcs	374,768	360,102	373,502	417,172	437,035	503,910	493,577
300 Commodities & Other Exp	160,622	204,641	181,125	193,737	203,877	199,087	192,321
500 Insurance	1,336,197	1,358,808	1,379,772	55,837	62,900	55,837	57,361
600 Debt Service	572,865	547,517	688,283	2,308,687	2,212,693	2,209,943	2,339,509
800 Capital Outlay	105,118	33,571	30,927	591,098	320,000	5,805,397	598,876
<b>Total</b>	<b>3,415,882</b>	<b>3,331,776</b>	<b>3,419,392</b>	<b>4,465,858</b>	<b>4,113,166</b>	<b>9,688,833</b>	<b>4,616,530</b>
Liquid-Operating Cash	318,722	1,216,574	1,023,833		2,671,496		
Liquid-Restricted Cash	5,188,776	4,355,159	7,902,240		5,955,978		
Non-Liquid-Fund Balance	12,371,359	13,130,475	10,654,502		9,550,096		
<b>FUND BALANCE</b>	<b>17,878,858</b>	<b>18,702,208</b>	<b>19,580,574</b>		<b>18,177,569</b>	<b>17,859,834</b>	<b>18,208,384</b>
Net Change-Increase/(Decrease)	402,333	823,350	878,367		(1,403,005)	(317,735)	348,550



## 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	1% 0.5 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	30% 15.6 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	27% 365
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	0.7% 0.4 miles
Peak Monthly Flow	Gal / Month (Millions)	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD	50.3
Yearly Phosphorous Average	Milligrams / Liters	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l	.182 mg/l

## GOALS & OBJECTIVES

### 2024/2025 OUTLOOK

- For phosphorus compliance, 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.

# PROPRIETARY FUNDS

# FUND 620 WASTEWATER UTILITY



## WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
620-4110-62	RESIDENTIAL REVENUES	1,934,518	1,932,342	1,963,681	1,992,439	1,976,010	1,964,318	1,964,318
620-4112-62	COMMERCIAL REVENUES	1,034,020	1,038,897	1,048,029	1,087,875	1,038,501	1,282,113	1,282,113
620-4113-62	INDUSTRIAL REVENUES	160,353	178,327	182,622	162,579	153,585	158,083	158,083
620-4114-62	PUBLIC REVENUES	525,902	643,518	747,139	689,589	740,389	682,340	682,340
620-4115-62	PENALTIES	15,529	19,940	18,829	16,161	16,892	18,838	18,838
620-4116-62	MISC REVENUES	82,628	82,255	96,089	79,431	119,503	94,847	94,847
620-4117-62	SEWER CONNECTION REVENUES	40,129	133,232	5,472	40,400	96,672	1,824	1,824
	<b>Total Revenues</b>	<b>3,793,078</b>	<b>4,028,513</b>	<b>4,061,860</b>	<b>4,068,473</b>	<b>4,141,552</b>	<b>4,202,363</b>	<b>4,202,363</b>
<b>REVENUES/OTHER SOURCES</b>								
620-4210-62	INTEREST INCOME	14,747	2,698	9,480	2,525	111,807	95,036	84,582
620-42150-62	FOCUS ON ENERGY REBATES	-	-	-	-	-	-	-
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	10,389	9,225	11,252	7,575	15,400	11,600	11,600
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	-
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	-	(1,558,598)	2,299,000	145,000
620-42218-62	GRANT PROCEEDS	-	49,017	110,667	-	-	2,763,100	203,800
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	70,680	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	95,694	-	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	291,592	1,403,005	317,735	(30,815)
	<b>Total Revenues/Other Sources</b>	<b>25,136</b>	<b>131,621</b>	<b>131,399</b>	<b>397,385</b>	<b>(28,386)</b>	<b>5,486,471</b>	<b>414,167</b>
	<b>620 - Wastewater Utility</b>	<b>3,818,214</b>	<b>4,160,133</b>	<b>4,193,260</b>	<b>4,465,858</b>	<b>4,113,166</b>	<b>9,688,833</b>	<b>4,616,530</b>

## NOTES

- A Estimated 24-25 Sewer Connections at \$1,824 each
- B Wastewater CIP Items

# PROPRIETARY FUNDS

# FUND 620 WASTEWATER UTILITY



## WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
<b>ADMINISTRATIVE/GENERAL EXPENSES / 620-62810</b>									
620-62810-111	SALARIES/PERMANENT	142,748	144,324	150,573	159,096	151,983	192,641	196,975	
620-62810-116	ACCOUNTING/COLLECT SALARIES	38,080	37,730	37,533	42,217	51,605	44,397	45,396	
620-62810-118	METER READING SALARIES	8,199	1,083	7,213	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	69	-	-	-	600	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,950	9,622	10,348	10,100	12,300	10,100	10,201	A
620-62810-220	PLANNING	12,000	12,000	12,000	12,120	12,500	12,500	12,500	
620-62810-221	GIS SERVICES/EXPENSES	4,534	5,612	6,500	7,314	7,846	4,600	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	3,949	-	-	2,323	1,800	2,323	2,346	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,630	6,366	5,936	9,236	11,007	12,997	12,870	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,440	1,946	2,177	2,228	2,228	4,289	5,409	
620-62810-310	OFFICE SUPPLIES	6,421	6,683	8,055	6,565	7,000	6,565	6,631	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	-	-	750	-	-	
620-62810-356	JOINT METER EXPENSE	11,229	17,917	10,499	19,342	19,342	19,342	19,535	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	14,110	16,949	19,564	25,250	20,000	25,250	25,503	
620-62810-519	INSURANCE EXPENSE	39,829	42,266	45,494	48,262	57,200	48,262	49,710	
620-62810-550	DEPRECIATION EXPENSE	1,289,501	1,308,672	1,326,998	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,603,007	1,603,007	1,676,993	1,770,115	
620-62810-620	INTEREST ON DEBT	545,843	547,042	571,305	675,380	579,686	502,650	538,791	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	27,022	475	116,978	30,300	30,000	30,300	30,603	
620-62810-820	CAPITAL IMPROVEMENTS	3,551	4,018	6,377	459,000	205,000	5,660,799	161,657	C
620-62810-821	CAPITAL EQUIPMENT	1,374	-	-	20,000	-	7,500	275,000	
620-62810-822	EQUIP REPL FUND ITEMS	11,068	2,206	2,178	10,100	-	10,100	10,201	D
620-62810-825	SEWER REPAIR/MAINT FUNDING	88,157	26,592	18,425	100,000	113,000	125,000	150,000	
620-62810-826	OPERATING RESERVE FUNDING	-	-	3,515	-	-	-	-	E
620-62810-830	AMR GATEWAY SERVICES	968	756	432	1,998	2,000	1,998	2,018	
Total Adm./General Expenses		2,267,672	2,192,257	2,362,100	3,243,838	2,888,854	8,398,606	3,330,210	
<b>SUPERVISORY/CLERICAL / 620-62820</b>									
620-62820-111	SALARIES/PERMANENT	79,450	80,605	82,482	87,945	83,714	86,913	88,868	
620-62820-112	WAGES/OVERTIME	-	-	-	1,440	-	-	-	
620-62820-117	LONGEVITY PAY	-	-	500	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	226,211	212,363	183,950	228,130	218,195	241,891	247,333	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,443	2,655	3,031	2,750	2,300	2,750	2,778	
620-62820-219	PROFESSIONAL SERVICES	70,192	25,924	18,972	8,550	21,100	55,050	52,550	
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,946	3,751	3,798	3,840	3,800	3,840	3,878	F
620-62820-310	OFFICE & OPERATING SUPPLIES	3,400	1,452	2,493	3,030	2,500	3,030	3,060	
Total Supervisory/Clerical		385,643	326,750	295,226	335,685	331,609	393,473	398,468	
<b>COLLECTION SYSTEM O&amp;M / 620-62830</b>									
620-62830-111	SALARIES/PERMANENT	78,563	86,566	80,420	88,591	84,686	91,150	93,201	
620-62830-112	WAGES/OVERTIME	645	372	1,591	6,371	2,398	2,384	2,438	
620-62830-222	ELECTRICITY/LIFT STATIONS	9,189	11,411	10,692	10,100	10,593	10,100	10,201	
620-62830-295	CONTRACTUAL SERVICES	11,305	-	2,704	7,400	9,400	14,700	8,600	
620-62830-353	REPR/MTN - LIFT STATIONS	22,975	13,372	5,380	14,140	2,373	14,140	14,281	G
620-62830-354	REPR MTN - SANITARY SEWERS	5,197	7,718	4,430	6,565	2,402	6,565	6,631	
620-62830-355	REP/MAINT-COLLECTION EQUIP	7,394	3,917	4,476	4,000	2,948	4,000	4,040	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
Total Collection System O&M		135,266	123,357	109,692	137,168	114,800	143,039	139,392	

# PROPIETARY FUNDS

# FUND 620 WASTEWATER UTILITY



## WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
<b>TREATMENT PLANT OPERATIONS / 620-62840</b>									
620-62840-111	SALARIES/PERMANENT	107,882	58,487	34,334	59,855	33,792	38,915	39,790	
620-62840-112	OVERTIME	2,204	1,644	4,296	6,371	4,731	6,437	6,582	
620-62840-116	ON-CALL PAY	12,476	12,228	12,387	13,052	12,353	13,346	13,346	
620-62840-118	CLOTHING ALLOWANCE	3,809	4,684	4,158	4,545	2,257	4,278	4,321	
620-62840-156	LIFE INSURANCE	-	-	(3)	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	113,904	155,230	142,746	141,400	130,035	141,400	142,814	
620-62840-223	NATURAL GAS/PLANT	22,639	48,150	49,858	40,400	40,249	40,400	40,804	
620-62840-310	OFFICE & OPERATING SUPPLIES	16,447	14,380	13,702	15,150	15,000	16,800	17,300	H
620-62840-341	CHEMICALS	14,797	14,672	22,275	32,000	30,000	33,000	34,000	I
620-62840-342	CONTRACTUAL SERVICES	19,064	6,196	10,139	12,100	11,023	12,100	12,100	J
620-62840-351	FUEL EXPENSES	5,562	6,605	8,855	7,500	7,000	7,500	7,575	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	644	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	-	102	1,010	-	1,010	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	6,867	7,870	7,280	7,575	5,700	7,575	7,651	
	<b>Total Treatment Plant Oper.</b>	<b>325,650</b>	<b>330,791</b>	<b>310,130</b>	<b>340,958</b>	<b>292,140</b>	<b>322,761</b>	<b>327,303</b>	
<b>TREATMENT EQUIPMENT MAINTENANCE / 620-62850</b>									
620-62850-111	SALARIES/PERMANENT	63,962	90,583	66,785	92,701	78,092	75,696	77,399	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	127	-	-	
620-62850-242	CONTRACTUAL SERVICES	15,119	32,663	44,876	55,800	55,800	112,250	77,250	L
620-62850-342	LUBRICANTS	2,465	1,639	2,287	3,030	2,741	3,030	3,060	
620-62850-357	REPAIRS & SUPPLIES	16,245	62,344	33,156	21,400	70,000	26,200	24,400	M
	<b>Total Maint./Treatment Equip.</b>	<b>97,791</b>	<b>187,229</b>	<b>147,104</b>	<b>172,931</b>	<b>206,760</b>	<b>217,176</b>	<b>182,109</b>	
<b>MAINTENANCE - BUILDINGS &amp; GROUNDS / 620-62860</b>									
620-62860-111	SALARIES/PERMANENT	8,172	12,530	8,351	12,823	4,883	9,465	9,678	
620-62860-112	WAGES/OVERTIME	107	117	159	-	137	-	-	
620-62860-113	SEASONAL WAGES	6,903	6,134	6,218	15,600	12,979	14,400	14,724	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,600	1,600	1,616	
620-62860-245	CONTRACTUAL REPAIRS	4,572	6,876	5,028	6,000	7,000	6,000	6,060	
620-62860-355	EQUIPMENT	2,328	2,560	737	2,525	1,200	2,525	2,550	
620-62860-357	REPAIRS & SUPPLIES	5,190	18,152	25,013	7,500	3,000	7,500	7,575	
	<b>Total Maint-Build &amp; Grounds</b>	<b>28,847</b>	<b>47,944</b>	<b>47,082</b>	<b>46,048</b>	<b>30,799</b>	<b>41,490</b>	<b>42,203</b>	
<b>LABORATORY EXPENSE / 620-62870</b>									
620-62870-111	SALARIES/PERMANENT	81,125	73,549	80,340	75,270	132,435	91,059	93,108	
620-62870-112	WAGES/OVERTIME	1,147	608	1,127	2,358	1,439	1,689	1,727	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	3,347	5,718	2,571	18,000	26,400	18,000	18,180	
620-62870-310	LAB & OPERATING SUPPLIES	7,730	8,352	9,011	9,600	5,848	7,500	-	K
	<b>Total Laboratory Expense</b>	<b>93,350</b>	<b>88,228</b>	<b>93,050</b>	<b>105,227</b>	<b>166,121</b>	<b>118,249</b>	<b>113,015</b>	
<b>POWER GENERATION EXPENSE / 620-62880</b>									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	3,420	2,162	-	1,010	1,200	1,010	1,020	
620-62880-357	REPAIRS & SUPPLIES	24	468	-	1,010	-	1,010	1,020	
	<b>Total Power Generation Exp.</b>	<b>3,444</b>	<b>2,630</b>	<b>-</b>	<b>2,020</b>	<b>1,200</b>	<b>2,020</b>	<b>2,040</b>	
<b>BIOSOLIDS HANDLING EXPENSE / 620-62890</b>									
620-62890-111	SALARIES/PERMANENT	2,111	775	339	-	383	-	-	
620-62890-112	WAGES/OVERTIME	7	55	-	213	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	45	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	76,057	31,094	53,721	79,750	79,000	50,000	79,750	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	45	621	948	2,020	1,500	2,020	2,040	
	<b>Total Sludge Application Exp.</b>	<b>78,220</b>	<b>32,590</b>	<b>55,008</b>	<b>81,983</b>	<b>80,883</b>	<b>52,020</b>	<b>81,790</b>	
<b>WASTEWATER UTILITY EXP TOTAL</b>		<b>3,415,882</b>	<b>3,331,776</b>	<b>3,419,392</b>	<b>4,465,858</b>	<b>4,113,166</b>	<b>9,688,833</b>	<b>4,616,530</b>	

WASTEWATER UTILITY EXPENSE NOTES		2024	2025
<b>A Planning/Eng/Transfer to GF</b>	Total:	12,500	12,500
<b>B GIS Technician/Transfer GF</b>	Total:	4,600	4,750
<b>C Capital Improvements</b>			
Vanderlip Lift Station	CIP	4,830,342 CWF/Grant/2022 Rev Bond	-
Roof Replacement Program	CIP	65,000 2022 Rev Bond	105,000 Rev Bond
Repurpose Fraternity LS Genset	CIP	35,000 Fund Balance	-
Replace Solids Loadout Pump	CIP	15,000 2022 Rev Bond	-
Milwaukee St. LS Access Road	CIP	17,000 2022 Rev Bond	-
Johns Water Main	CIP	16,657 Fund Balance	16,657 Fund Balance
Sealcoating Asphalt	CIP	30,000 2022 Rev Bond	-
Ann Street/Fremont St Reconstruction	CIP	281,000 ARPA	-
Fremont Street Reconstruction	CIP	256,300 ARPA	-
Forest Street Reconstruction	CIP	114,500 ARPA	-
Jefferson Street Reconstruction	CIP	-	40,000 Rev Bond
	Total:	5,660,799	161,657
<b>D Capital Equipment</b>			
Installation of RAS pump No.4	CIP	- 2022 Rev Bond	55,000
Emergency Dialer	CIP	-	20,000 Fund Balance
Spectrophotometer	CIP	7,500 ARPA	-
Sludge Thickener/Dewatering	CIP	-	200,000 ARPA
	Total:	7,500	275,000
<b>E Transfer to Sewer Repair/Replacement Fund</b>	Total:	125,000	150,000
<b>F Professional Services</b>			
Cleansweep collection day - share with Water Dept.		750	750
IT Support		50,000	50,000
MEG membership		1,800	1,800
GIS enhancements		2,500	-
	Total:	55,050	52,550
<b>G Collection System - Contractual Services</b>			
Generator Maintenance- even numbered years		2,500	600
Vactor Maint.		5,400	1,200
Cross Connection Inspection Service (340 @ \$8.82)		3,000	3,000
Lift Station pump rebuild	CIP	3,800 ARPA	3,800 ARPA
	Total:	14,700	8,600
<b>H Operating Supplies</b>			
Process Sensors/Ortho Analyzer reagents		3,000	3,500
Other		13,800	13,800
	Total:	16,800	17,300
<b>I Chemicals - Polymer &amp; Alum</b>	Total:	33,000	34,000
<b>J Treatment Plant Operations Contractual Services</b>			
Software support - Hach-\$3,300, Win911-\$1000		4,300	4,300
Meter calibrations		800	800
Uniform Service		5,500	5,500
Other		1,500	1,500
	Total:	12,100	12,100
<b>K Lab and Operating Supplies - Spectrophotometer</b>	Total:	7,500	-
<b>L Equipment - Contractual Services</b>			
Cat Switchgear PLC Replacement	CIP	-	8,000 Fund Balance
Influent Pump Rebuild	CIP	17,000 2022 Rev Bond	18,000 Fund Balance
Installation of RAS pump No.4	CIP	55,000 2022 Rev Bond	-
Thickner Feed Pump Maint		3,000	3,000
Bldg. 320 Conduit Repair		3,500	-
Plant Boiler Maint.		3,250	3,250
Plant Generator Maint.		-	2,500
General electrical services		4,000	4,000
Centrifuge Maintenance	CIP	18,000 Fund Balance	30,000 Fund Balance
Other		8,500	8,500
	Total:	112,250	77,250
<b>M Equipment - Repairs and Supplies</b>			
UV Hydraulic hoses	CIP	5,500 Fund Balance	-
Electric motor rebuilds		700	1,400
Other		20,000	23,000
	Total:	26,200	24,400
<b>N Biosolids - Contract Land Application</b>	Total:	50,000	79,750

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

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

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

**DEPARTMENT/FUNCTION**

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

**MISSION**

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

**STORMWATER UTILITY REVENUE & EXPENSE SUMMARY**

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
Total Revenues		540,353	594,103	553,558	751,341	861,226	1,194,408	913,174
	<b>Total</b>	<b>540,353</b>	<b>594,103</b>	<b>553,558</b>	<b>751,341</b>	<b>861,226</b>	<b>1,194,408</b>	<b>913,174</b>
<b>EXPENSES</b>								
100	Personnel & Benefits	250,640	263,408	283,798	282,429	276,791	287,138	293,599
200	Professional Svcs	25,439	36,413	38,153	28,700	62,260	42,828	43,013
300	Commodities & Other Exp	64,794	60,017	65,561	34,716	35,677	34,746	42,922
500	Insurance	94,235	112,809	129,814	13,997	14,000	13,997	14,377
600	Debt Service	56,334	54,664	108,892	276,499	276,499	276,499	279,264
800	Capital Outlay	9,360	-	410	90,000	171,000	514,200	215,000
900	Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
	<b>Total</b>	<b>522,302</b>	<b>552,311</b>	<b>651,628</b>	<b>751,341</b>	<b>861,226</b>	<b>1,194,408</b>	<b>913,174</b>
Liquid-Operating Cash		308,650	(53,873)	642,970		411,580		
Liquid-Restricted Cash		-	-	-		-		
Non-Liquid-Fund Balance		4,206,114	4,610,373	3,854,567		3,763,307		
<b>FUND BALANCE</b>		<b>4,514,764</b>	<b>4,556,500</b>	<b>4,497,536</b>		<b>4,174,887</b>	<b>4,030,370</b>	<b>3,866,886</b>
Net Change-Increase/(Decrease)		18,051	41,736	(58,964)		(322,649)	(144,518)	(163,484)



**DEPARTMENT SERVICE METRICS**

SERVICE TYPE	2019	2020	2021	2022	2023/thru Oct
Structural Storm Water Facilities	19	19	19	19	19
Street Sweeping Miles & Tons*	557 Miles / 47 Tons	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons	1241 Miles / 312 Tons
Street Sweeping Hours*		19	417	104	309
*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**	70	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons	293 / 18.6 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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
630-4110-63	RESIDENTIAL REVENUES	205,635	206,427	207,115	205,412	205,093	207,114	207,114
630-4112-63	COMMERCIAL REVENUES	138,913	140,262	144,864	138,442	148,354	144,864	144,864
630-4113-63	INDUSTRIAL REVENUES	73,038	73,037	73,029	73,164	73,036	73,029	73,029
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	102,314	102,448	102,448	101,655	102,286	102,448	102,448
630-4115-63	PENALTIES	3,529	5,369	5,236	4,303	5,070	5,235	5,235
630-4116-63	OTHER REVENUES	15,000	15,000	17,000	-	-	-	-
630-4118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>538,428</b>	<b>542,543</b>	<b>549,692</b>	<b>522,977</b>	<b>533,839</b>	<b>532,690</b>	<b>532,690</b>
<b>REVENUES/OTHER SOURCES</b>								
630-4210-63	INTEREST INCOME	195	30	-	500	-	-	-
630-4221-63	GRANTS-REIMBURSEMENT-STATE	-	49,800	-	-	-	42,500	-
630-4223-63	MISC INCOME	1,730	1,730	3,866	-	4,738	3,000	2,000
630-4240-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-4992-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-
630-4993-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	227,864	322,649	144,518	163,484
630-4994-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-
630-4995-63	CAPITAL IMPROVE-LOAN	-	-	-	-	-	471,700	215,000
	<b>Total Revenues/Other Sources</b>	<b>1,926</b>	<b>51,560</b>	<b>3,866</b>	<b>228,364</b>	<b>327,387</b>	<b>661,718</b>	<b>380,484</b>
	<b>630 - Stormwater Util</b>	<b>540,353</b>	<b>594,103</b>	<b>553,558</b>	<b>751,341</b>	<b>861,226</b>	<b>1,194,408</b>	<b>913,174</b>

## STORMWATER UTILITY EXPENSE DETAIL

STORMWATER UTILITY EXPENSE NOTES		2024	2025	
<b>A</b>	Transfer to GF for general engineering services	8,500	8,500	<b>A</b>
<b>B</b>	Transfer to GF for GIS services	6,160	6,160	<b>B</b>
<b>C</b>	Debt Service	276,499	279,264	<b>C</b>
<b>D</b>	Transfer to DPW ERF	25,000	25,000	<b>D</b>
<b>E</b>	Contractural Services	20,000	20,000	<b>E</b>
<b>F</b>	Capital Equipment	-	-	<b>F</b>
<b>G</b>	Capital Improvements:			
	Stormwater Quality Mgmt Plan	85,000	-	
	BMP Dredging	125,000	175,000	
	Ann/Fremont Construction	171,300	-	
	Fremont Construction	82,400	-	
	Forest Construction	50,500	-	
	Jefferson Street Design	-	40,000	
<b>Total:</b>		<b>514,200</b>	<b>215,000</b>	<b>G</b>



**ADMINISTRATION**

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

**ACCRUAL BASIS OF ACCOUNTING**

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

**AGENCY FUNDS**

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

**AMORTIZATION**

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

**ANNUAL BUDGET**

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

**APPROPRIATION**

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

**ASSESSED VALUATION**

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

**ASSETS**

Property owned by a government which has a monetary value.

**AUDIT**

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

**BALANCED BUDGET**

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

**BOND (DEBT INSTRUMENT)**

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

**BUDGET ADJUSTMENT**

A legal procedure requiring Council action to revise a budget appropriation

**CAFR**

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

**CAPITAL EXPENDITURES**

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

**CAPITAL PROJECT FUND**

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

**CHARGE FOR SERVICE**

User charge for services provided by the city.

**CITY CLERK**

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

**COMPREHENSIVE PLAN**

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

**CVMIC**

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

**DEBT**

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

**DEBT SERVICE**

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

**DEBT SERVICE FUND**

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

**DEFICIT**

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

**DEPARTMENT**

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

**DEPRECIATION**

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

**ENTERPRISE FUND**

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

**EQUALIZED VALUE**

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

**ESRI-GIS**

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

**EXPENDITURE**

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

**FIDUCIARY FUND**

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

**FINANCE DEPARTMENT**

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

**FIRE/CRASH CREW/RESCUE**

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

**FIXED ASSET**

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

**FSP**

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

**FUND**

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

**FUND BALANCE**

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

**G. I. S.**

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

**GAAFR**

Generally Accepted Accounting and Auditing Financial Reporting

**GENERAL FUND**

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

**GENERAL GOVERNMENTAL EXPENDITURES**

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

**GENERAL GOVERNMENTAL REVENUES**

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

**GENERAL OBLIGATION BONDS (DEBT)**

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

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

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

**GFOA**

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

**GOVERNMENTAL FUNDS**

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

**INVESTMENT INCOME**

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

**INTERGOVERNMENTAL REVENUE**

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

**ISDN PRI**

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

**LEGAL DEBT LIMIT**

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

**LEGAL DEBT MARGIN**

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

**LEVY**

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

**LIABILITY**

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

**MAJOR FUND**

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

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

**MARKET VALUE**

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

**MEG**

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

**MISCELLANEOUS REVENUES**

Revenues which are not required to be accounted for elsewhere.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

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

**NON-MAJOR FUND**

A fund that is not identified as a Major Fund.

**OPERATING TRANSFER**

Routine and/or recurring transfers of assets between funds.

**OTHER CONTRACTUAL SERVICES**

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

**PASER**

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

**PILOT (PAYMENT IN LIEU OF TAXES)**

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

**PERSONAL SERVICES**

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

**PARKS AND RECREATION DEPARTMENT**

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

**PARKS AND RECREATION FEE ACTIVITIES**

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

**PARKS AND RECREATION NON-FEE ACTIVITIES**

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

**POLICE DEPARTMENT**

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

**PROPRIETARY FUNDS**

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

**PUBLIC WORKS DEPARTMENT**

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

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

**REVENUES**

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

**SALARIES**

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

**SAFE**

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

**SCADA**

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

**SHARED REVENUES**

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

**SPECIAL PURPOSE FUND**

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

**SPECIAL ASSESSMENT**

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

**SPECIAL REVENUE FUND**

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

**STREET OVERLAY**

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

**STREETSCAPES**

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

**STORM WATER MANAGEMENT PLAN**

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

**TAXES**

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

**TAX INCREMENT**

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

**Tax Increment BONDS (DEBT)**

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

**TAX INCREMENT DISTRICTS (TID)**

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

**Tax Increment FINANCING (TIF)**

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

**TAX LEVY**

See Levy

**TAX RATE**

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

**TIME**

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

**TiPSS Courts**

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

**UNASSIGNED FUND BALANCE**

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