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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Michael Smith	District 1
Gavin Kelleher	District 2
Steven Sahyun	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Orin Art-Smith	Member at Large
Patrick Singer	Member at Large/President

PREPARED BY

Jeremiah Thomas	Comptroller
Rachelle Blitch	Finance Director

CONTRIBUTORS

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

Finance Department and City Staff

COMMENTS & QUESTIONS

Finance Department
312 W. Whitewater Street
Whitewater, WI 53190
Phone: 262-473-1380
Fax: 262-473-0589
rblitch@whitewater-wi.gov

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Whitewater
Wisconsin

For the Biennium Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

We are proud to have received the GFOA Distinguished Budget Award every year since 2018, including for our 2026-2027 Operating Budget.

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 403 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2026 budget year, 34 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2026-2027 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

On behalf of City staff, we are pleased to present the City of Whitewater's Budget for Fiscal Year 2027. Each year, the budget serves as one of the most important tools we use to plan for the services, programs, and investments that support our community. It reflects how we use public resources to maintain safety, support local businesses, enhance quality of life, and move Whitewater forward.

This budget is designed to give residents a transparent overview of how City funds are collected and spent. It shows how we allocate resources based on projected revenues, community priorities, and the long-term goals established by the Common Council. Our aim is to help community members understand not only what the City provides, but also how financial decisions are made and how those decisions impact daily life in Whitewater.

To guide this work, we have developed a set of Guiding Principles that help prioritize investments, promote accountability, and measure our progress. These principles ensure that your tax dollars are used responsibly and that the City continues to deliver essential services efficiently and effectively.

Deliver a Balanced Budget

The City will prepare and adopt a budget in which ongoing revenues are sufficient to fund ongoing operating expenditures, ensuring long-term fiscal sustainability.

Maintain a Prudent Fund Balance

The City will maintain an unassigned General Fund balance of at least 20% of annual operating expenditures to provide for cash flow stability, emergency needs, and unforeseen fiscal challenges.

Align Budget Initiatives with Strategic Goals

All budget priorities, initiatives, and resource allocations will be aligned with the City's strategic plan, ensuring that financial decisions support the community's long-term vision and objectives.

Manage Debt Responsibly

The City's general obligation (GO) debt shall remain below 70% of the statutory debt capacity, preserving borrowing flexibility for future capital needs and maintaining a strong credit position.

Sustain Infrastructure Investment

The budget should include consistent investment in maintaining and improving the City's infrastructure to support safety, reliability, and economic vitality.

Promote Transparency and Accountability

The budgeting process will be open, transparent, and data-driven, ensuring public trust and informed decision-making.

Encourage Efficiency and Innovation

Departments are encouraged to pursue cost-effective solutions and operational efficiencies, including technology and process improvements, to maximize the value of public resources.

Maintain Competitive and Fair Compensation

The budget will provide for a stable and competitive workforce by ensuring compensation and benefits are fair, fiscally responsible, and aligned with the City's ability to pay.

Budget Overview

This document presents budgeted amounts for all aspects of 2027. Staff have evaluated and updated all revenue and expenditure values for the 2027 budget year. Any revisions will be presented to Common Council for review and adoption of the Budget to establish the 2026 tax levy and appropriation of 2027 spending at a Public Hearing on November 17, 2026.

Total Budget Expenditure Summary

	2026 Adopted Budget	2027 Proposed Budget	Change Amount	Percentage Change
General Fund	15,889,151	16,012,324	123,173	0.8%
Debt Service Fund	1,895,130	2,573,783	678,654	35.8%
Special Revenue Funds	6,702,906	6,794,292	91,386	1.4%
Enterprise Funds	16,287,116	14,521,716	(1,765,400)	-10.8%
Total Operating Budget	40,774,302	39,902,115	(872,187)	-2.1%
Special Purpose Funds	2,884,726	1,759,829	(1,124,897)	-39.0%
Total Budget with Special Purpose Funds	43,659,029	41,661,944	(1,997,084)	-4.6%
Capital Improvement Budget	5,766,370	2,824,603	(2,941,767)	-51.0%
Grand Total Budget	49,425,398	44,486,547	(4,938,851)	-10.0%
Agency Funds	64,000	64,000	-	0.0%

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 50-52. Significant Revenue elements include:

1. **Property Tax Levy**. The 2027 Budget includes a property tax levy of $7,952,596. Property tax is the single largest source of funding for local services representing 52% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.
   This is comprised of two parts:
   a. **General Levy**: - This levy is the primary source of funding for City operations totaling $5,970,066 for 2027. This is an increase of $105,797 or 1.8% from 2026. This adjustment is the result of net new construction growth.
   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 2027 Debt Service levy totals $1,982,530 representing an increase of $103,200 over 2026.
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 compensation for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 26.2% of our total General Fund revenue. Each September, the Wisconsin 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 $78,517 to $3,817,502.
   b. Utility Aid: expected to slightly decrease by $385 to $387,232.
   c. Expenditure restraint: the City does not qualify for 2027 due to the passage of the referendum.

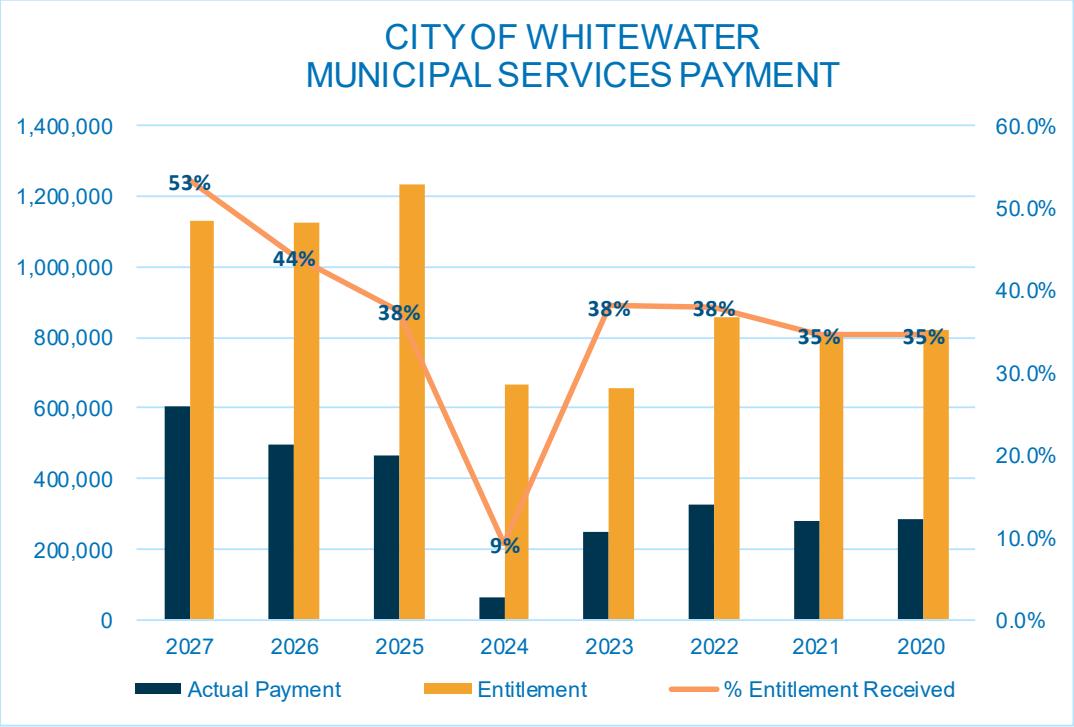
3. **General Transportation Aids (GTA)**. GTA is administered by the Wisconsin Department of Transportation (WisDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WisDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2027 GTA payment is estimated to increase from $580,479 to $617,481.

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

5. **Fund Transfers into the General Fund**. The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds, i.e. Administration, accounting, payroll, planning, etc. The budgeted transfers for 2027 total $190,910, slightly higher than previous years. This is due to a $120,000 transfer from the Capital Improvement Fund to cover the cost of the Zoning Code Rewrite.

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 2027 payment from the State of Wisconsin is for services provided by the City in 2025 and is estimated to be $603,391, an increase of $106,989 from the 2026 payment received. The Police Department will receive $343,430 of that payment which is an increase of $37,816 or 11.6%. The Fire/EMS Department will receive $259,961 of that payment which is an increase of $69,294 or 36.3%. The recent state approved budget included an additional $14 million to increase the funding to cities and villages. This increase is the first in 22 years and will bring reimbursement from its current coverage of 37.6% of local costs to an estimated 50%. Whitewater will receive approximately 53% of costs recovered.

   As state-owned property represents roughly 40.452% 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 105 in the following three groups:
   - **Special Revenue Funds**: The City maintains several Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs.
   - **Debt Service**: A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2027 transfer for debt service will be $1,982,530, an increase of $103,200 or 1.8% compared to 2026.
   - **Transfers to Special funds**: The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers.

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

To address rising healthcare costs, the City transitioned to a self-funded health insurance plan in 2025. This strategic change produced significant premium savings for both the City and its employees during the first year of implementation. However, in 2026, the City is experienced a premium increase of approximately 53 percent. Although this rise seemed significant, the total cost of coverage still remained below that of several Wisconsin Employee Trust Fund (ETF) plan options.

To help manage costs and maintain affordability, the plan design was modified, including an increase in deductible levels. The Health Reimbursement Account (HRA) was adjusted accordingly to match the new deductible structure, and the City continues to fund lifestyle accounts as part of its employee wellness initiative.

The initial projected savings from transitioning to the self-funded model totaled $385,000, with approximately $282,000 benefiting the General Fund. In December 2024, the Common Council approved allocating $100,000 of these savings to partially fund a detective position in 2025, reducing the General Fund savings to approximately $182,000. The year-end plan reconciliation ("true-up") is expected to cost between $19,000 and $52,000, leaving an estimated remaining balance of around $130,000.

While no additional savings are anticipated in 2026, any future savings will continue to be set aside until the Health Insurance Fund reaches its target balance of $700,000. Once this reserve goal is achieved, surplus funds may be redirected to other City budget priorities as determined by the Common Council.

2) Employee Wage Rates. The 2027 General Fund budget proposal includes a provision for wage increases equal to 3% of total budgeted wages. This increase will be delivered to staff under and across the board pay program raise except for Fire/EMS and police officer union members, whose compensation adjustments are determined separately through the collective bargaining process.

3) **Worker Compensation Insurance**. Our cost for worker compensation insurance is expected to slightly increase for 2027 from $158,076 to $163,061. 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 improved after peaking in 2020 but has increased slightly in the last two years as outlined below.

	2021	2022	2023	2024	2025	2026	2027
Experience Modification Factor	1.10	0.97	0.73	0.73	0.83	0.95	0.94

4) **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses, however this wasn't possible for 2027, however, the City has set aside $77,000 to assist the Library with gap funding and the purchase of a second self-checkout kiosk and additional chairs for their meeting rooms. The City's policy objective is to maintain an unassigned fund balance of 20%, and this goal has been successfully met every year since 2019. In the most recent fiscal year, the unassigned fund balance totaled $3.1 million, representing 21.8%. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

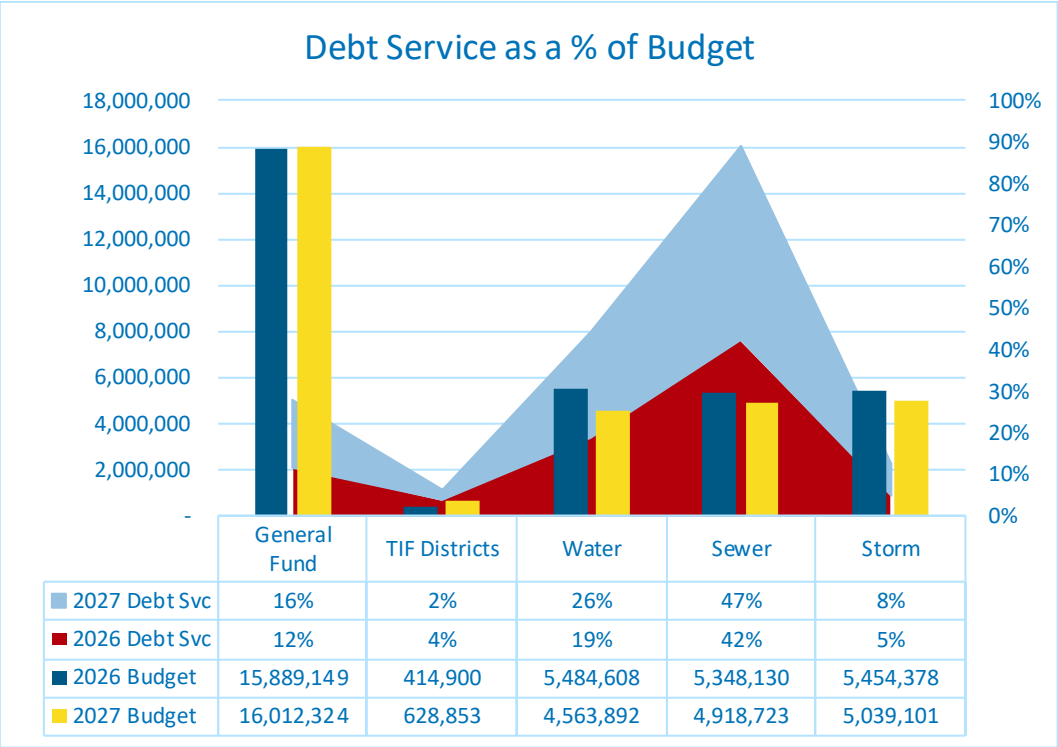
Factors Contributing to Changes in the Budget

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. The majority of capital projects approved for 2027 relate directly to maintenance of existing municipal services or the planning of several multigenerational projects to commence in 2028. Projects submitted and approved for the 2027 Budget are grouped in the following graphic by payer/funding source and funding type.

2027 CIP Budget	Debt	Fundraising	Grant	Fund Balance	Total
Levy	1,990,750	100,000	300,384	641,098	3,032,232
Water	1,015,750			95,800	1,111,550
Sewer	250,000			145,550	395,550
Stormwater	1,241,750		2,825,000	-	4,066,750
	4,498,250	100,000	3,125,384	882,448	8,606,082

2027 CIP Budget	2027 Debt							
Project Description	Levy	Water	Sewer	Stormwater	Grant	Donation/ Fundraising	Cash/Fund Balance	Project Total
Birge Fountain Repairs*	250,000							250,000
Armory Boiler Replacement	100,000							100,000
Grating Repair Drywell			20,000					20,000
DPW Street Facility	500,000							500,000
WAFC Rooftop HVAC Unit Replacement							74,334	74,334
Library Air Handler Replacement	185,000							185,000
Lakes Management	150,000							150,000
Mobile Studio							7,000	7,000
RAS PUMP Rebuild			15,000					15,000
Safety Ring on East Water Tower (Cravath)		80,000						80,000
Water System Planning, Modeling and Facility Assessment		128,000						128,000
Fire Hydrant Replacement		75,000						75,000
Whitewater Street/Cravath Park Brick Replacement	210,000							210,000
Main Improvement- Elkhorn Roundabout		75,000						75,000
Bike and Pedestrian Pathways							12,000	12,000
Moraine View Park Shelter	100,000				200,000	100,000		400,000
Hydrant installation at East tower		80,000						80,000
Water Meter replacements		225,000						225,000
Leak Study		9,800						9,800
Large water meters		35,000						35,000
Starin Road Water Main Relocation		265,000						265,000
Aeration Basin Diffuser Replacement			7,000					7,000
Starin Park Underground Detention-Construction				800,000	1,600,000	1,225,000		3,625,000
N Harmony Lane Reconstruction	12,000			12,000				24,000
Harmony Drive Reconstruction	11,500			11,500				23,000
S. Harmony Lane Reconstruction	20,500			20,500				41,000
Hyer Lane Reconstruction	17,750	17,750	17,750	17,750				71,000
Douglas Court Reconstruction	16,250	16,250	16,250	16,250				65,000
Scott Street Improvements	18,750	18,750	18,750	18,750				75,000
Indian Mound Parkway Street Improvements	42,000							42,000
W Main Street Asphalt Overlay					30,624		274,376	305,000
Downtown W Main Street Improvement	85,000							85,000
2027 Detention Basin Dredging				345,000				345,000
Zoning Code Re-Write	120,000							120,000
Scada Consultant		15,000						15,000
Hach WIMS Upgrades			15,000					15,000
Network Infrastructure Replacement	35,000							35,000
F350 Pickup '27							64,000	64,000
Upfitting for 2 Plow Trucks	53,000							53,000
Ambulance 1282 Replacement							75,000	75,000
Squad Car and Changeover							161,499	161,499
Lift Station pump rebuild			3,800					3,800
Fire hydrant painting		40,000						40,000
Sludge Thickener/Dewatering			250,000					250,000
WAS pump rebuild			12,000					12,000
2027 Chrysler Voyager LX Side Load Ramp					69,760		14,089	83,849
600 Blowers Rebuild/Inspection			20,000					20,000
Backup Generator Maintenance		25,000						25,000
Skid steer trade		6,000						6,000
2027 Maxx-D T6X Tilt Trailer							15,000	15,000
2027 Bobcat Plate Compactor Attachment for Excavator							7,800	7,800
	1,926,750	**1,111,550**	**395,550**	**1,241,750**	**1,900,384**	**1,325,000**	**705,098**	**8,606,082**



	General Fund	TIF Districts	Water	Sewer	Storm
2027 Debt Svc	16%	2%	26%	47%	8%
2026 Debt Svc	12%	4%	19%	42%	5%
2026 Budget	15,889,149	414,900	5,484,608	5,348,130	5,454,378
2027 Budget	16,012,324	628,853	4,563,892	4,918,723	5,039,101

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 that analysis, the Common Council adopted a policy limiting debt-funded capital spending to the amount of principal retired on existing debt. This approach was intended to maintain fiscal discipline and ensure that new borrowing remained affordable. Affordability was further evaluated based on compliance with General Obligation debt limits established by state statute and City policy, as well as the potential impact on property taxes.

However, the borrowing constraints imposed by the prior policy have led to the deferral of many necessary capital projects. As a result, the City now faces a backlog of high-priority projects that must be addressed. In addition, the costs of completing these deferred projects have risen significantly over time due to inflation, aging infrastructure, and increased construction costs. Given these circumstances, the same affordability principles used in prior years can no longer be applied to the 2027-2036 planning period without further delaying critical investments. Approved debt-funded capital spending is summarized below.

	2027		2027 CIP	
	Principal	Replacement	Proposed	Above/(Below)
Debt Funded	Retirement	Ratio	2027	Target
Levy	1,620,817	123%	1,990,750	369,933
Water	1,201,486	85%	1,015,750	(185,736)
Sewer	3,572,375	7%	250,000	(3,322,375)
Stormwater	410,000	108%	441,750	31,750
	6,804,678		3,698,250	(3,106,428)

Proposed 2027 debt-funded projects are above target debt-retirement levels.

The City typically undertakes major construction projects in even-numbered years and focuses on smaller projects, planning, design, and project preparation during odd-numbered years. The Starin Park Underground Detention project

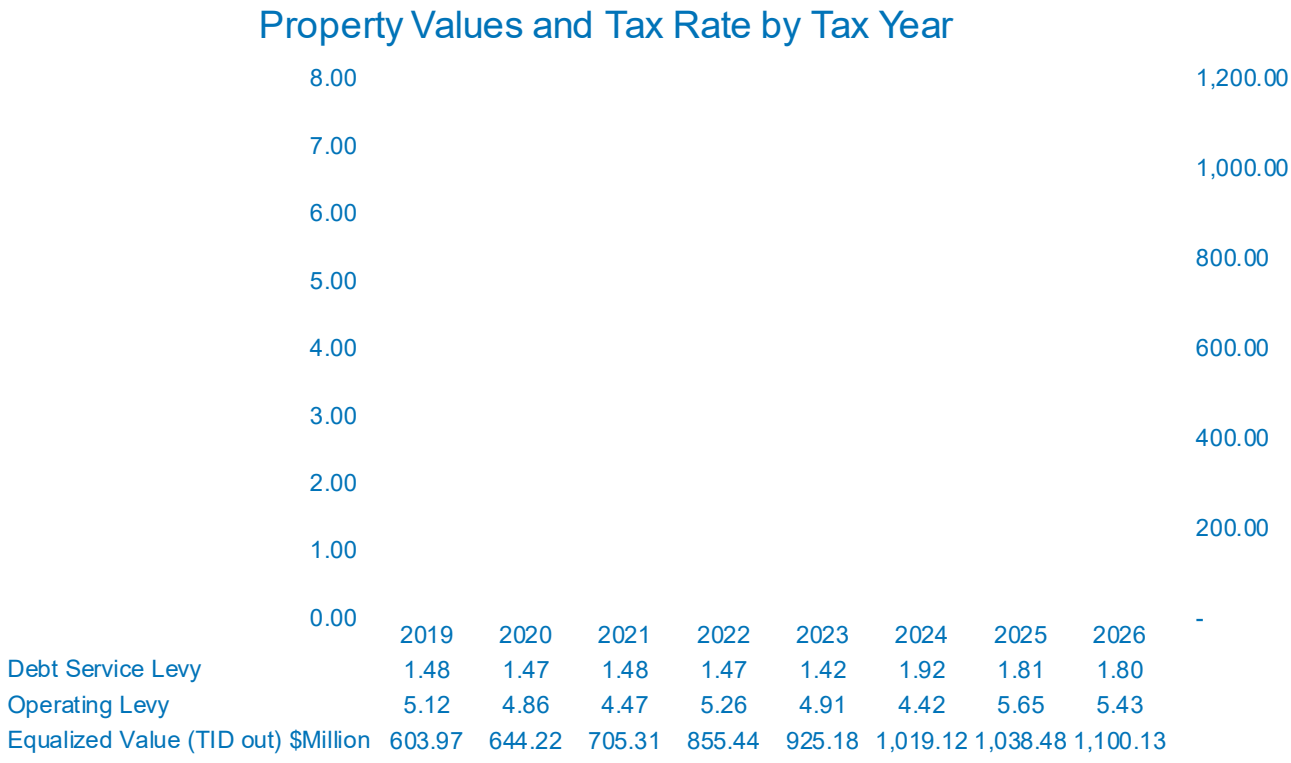
was originally scheduled for construction in 2026; however, its timing depended on securing a Clean Water Fund Loan. Because the grant is competitive and the City did not score high enough on the priority list, the project was deferred to 2027. It will likely be deferred again if the grant is not awarded in the next funding cycle.

Notable projects for 2027:

a) DPW Street Facility Design: $500,000
b) Whitewater Street/Cravath Park Brick Replacement $210,000
c) Planning of 6 Street Reconstruction/Improvement Projects: $96,750
d) 2 Street Improvement Projects $127,000
e) Starin Park Underground Detention Construction total project cost $3,625,000
f) BMP Stormwater dredging: $345,000

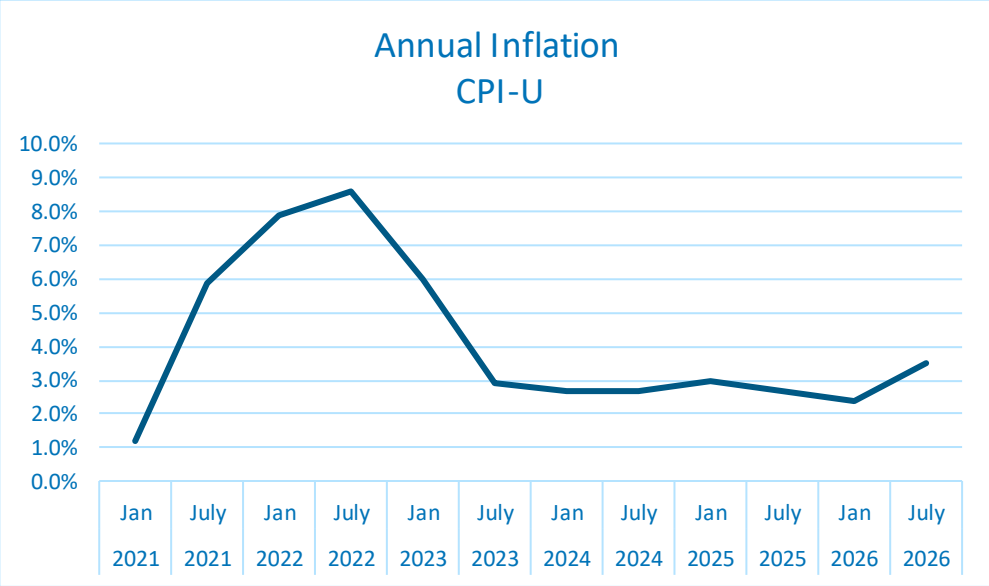
Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2027 to lessen the burden of projects on residents.

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.

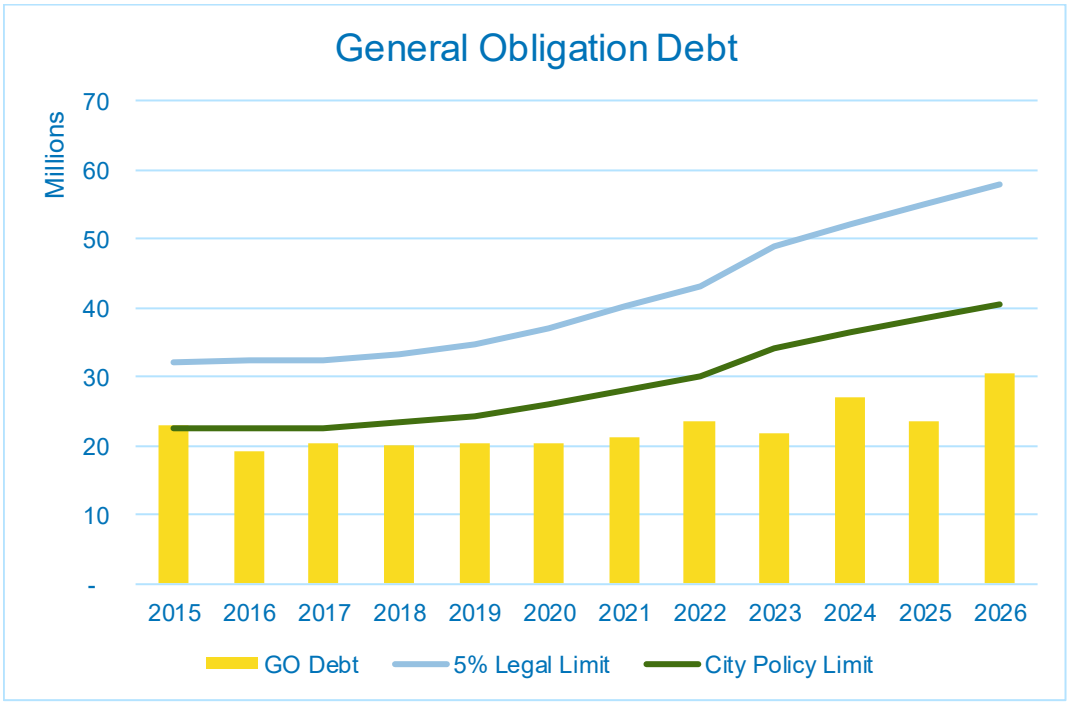


	2019	2020	2021	2022	2023	2024	2025	2026
Debt Service Levy	1.48	1.47	1.48	1.47	1.42	1.92	1.81	1.80
Operating Levy	5.12	4.86	4.47	5.26	4.91	4.42	5.65	5.43
Equalized Value (TID out) $Million	603.97	644.22	705.31	855.44	925.18	1,019.12	1,038.48	1,100.13

Inflation Expectations. Inflation had been at moderately low levels for a decade, remaining below 3.0% until mid-year 2011. Inflation had been trending downward since its peak of 9.1% in June 2022, but it has begun to rise again. As a result, we expect to see continued increases in the capital costs of projects due to inflation, higher financing costs driven by elevated interest rates and added pressure from rising fuel costs.



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's policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2027 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Budget Concerns for the Future

- **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 increase in funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs, and an agreement was reached in 2024 that addressed the increased need for capital contributions. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the city as we explore potential solutions for vegetation management, water quality improvement, and the creation of a long-term lakes management plan. Consequently, it is imperative to continue making progress for possible vegetation dredging, strategic planning, and consultant advisory.
- **Shared-Ride Taxi**. The City's Shared-Ride Taxi program provides accessible public transportation within the community by allowing multiple passengers to share a single vehicle traveling in the same general area. While additional COVID-era funding temporarily stabilized the program, those reserves are now depleted, and the service will require increased General Fund support in future years.
- **Capital Financing**. Due to the rise in interest rates and inflation over the last few years the cost of capital projects has significantly increased. The costs of operations have also increased beyond what the levy limits allow, making it difficult to set monies aside in sinking funds that would lower the amount of borrowing.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget for 2027 are welcome 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 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.

BRIEF HISTORY

The City of Whitewater has a long history of community growth, innovation, and public investment. Originally home to the Potawatomi people, the area's early development was shaped by Whitewater Creek, whose distinctive "white water" appearance—caused by the limestone creek bed—gave the community its name.

European settlement began in the 1830s, when the region's natural resources supported the establishment of sawmills, gristmills, and early manufacturing. By the mid-19th century, Whitewater had evolved into a local center of commerce and agriculture.

A significant milestone in the city's development occurred in 1856 with the founding of the Whitewater Normal School, established to train Wisconsin's teachers. This institution ultimately became the University of Wisconsin–Whitewater, which remains a major educational, cultural, and economic anchor for the community. The presence of the university continues to shape local demographics, housing demand, employment patterns, and long-term service needs.

Throughout the late 19th and early 20th centuries, Whitewater's position as a railroad and commercial hub supported continued growth. Over time, the community transitioned from an industrial base to a more diversified economy supported by education, small business, and municipal services.

Today, Whitewater remains a dynamic city that blends historic character with modern development. Its history of public investment, civic engagement, and steady institutional growth provides important context for the City's financial planning. As the community continues to evolve, these historical foundations inform the City's long-term fiscal strategies, service delivery, and commitment to maintaining a sustainable future for residents and businesses.

GEOGRAPHIC & TRANSPORTATION PROFILE

The City of Whitewater is located in southeastern Wisconsin, spanning both Walworth and Jefferson Counties. Its position in the region provides convenient access to major population centers, educational institutions, and commercial corridors, supporting both community mobility and economic activity.

Regional Highway Access

Whitewater is served by several significant transportation routes that support regional travel and commerce:

- U.S. Highway 12 runs along the northern side of the City and serves as a key east–west transportation corridor connecting Whitewater to Madison, Lake Geneva, and the broader southeastern Wisconsin region.
- State Highway 59 provides direct access west toward Evansville and east toward Milton and Waukesha County.
- State Highway 89 offers a north–south connection through the City, linking to Jefferson and Delavan.

Interstate access is within a short driving distance:

- Interstate 43 is approximately 13 miles southeast and provides direct travel to Beloit, Milwaukee, and Green Bay.
- Interstate 90/39 is located roughly 20 miles west, offering connections to Madison, Rockford, and Chicago.

These corridors give residents and businesses efficient access to major regional destinations and national freight routes.

Public & Regional Transportation

While Whitewater does not have direct commuter rail service, it is supported by several regional transit options:

- The City operates a Shared-Ride Taxi Service, providing affordable and accessible local transportation for residents, students, elderly individuals, and those with disabilities.
- Intercity bus service is available in nearby communities, offering connections to Madison, Milwaukee, and Chicago.
- The proximity to multiple state highways ensures straightforward commuter access to surrounding employment centers.

Airport Access

Whitewater is well-positioned relative to major airports serving southeastern Wisconsin and northern Illinois:

- Milwaukee Mitchell International Airport is approximately 43 miles northeast and provides extensive national and international flight options.
- Dane County Regional Airport (Madison) is approximately 45 miles northwest, offering additional commercial flight access.
- Chicago O'Hare International Airport is within approximately 75–80 miles, supporting both domestic and global travel needs.

This network of nearby airports enhances the City's accessibility for businesses, students, visitors, and residents.

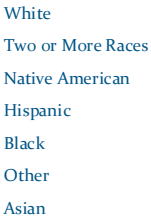
Population by Age Range



Per Capita Income

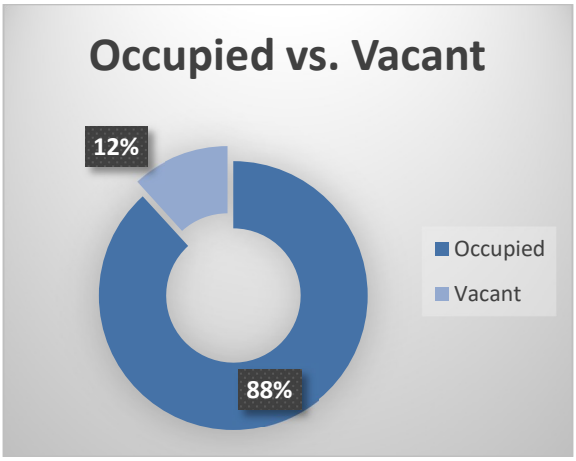


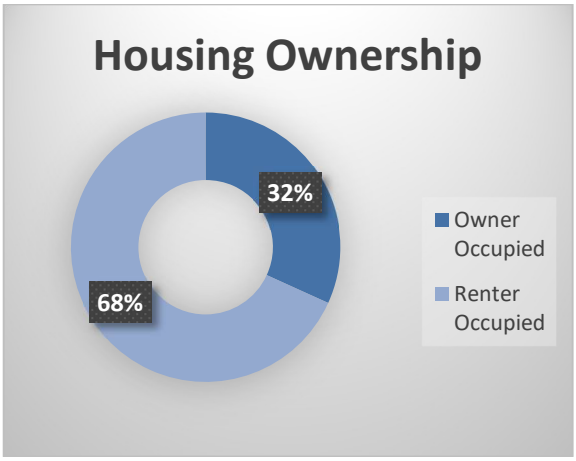
Race & Ethnicity



Owner Occupied Housing

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



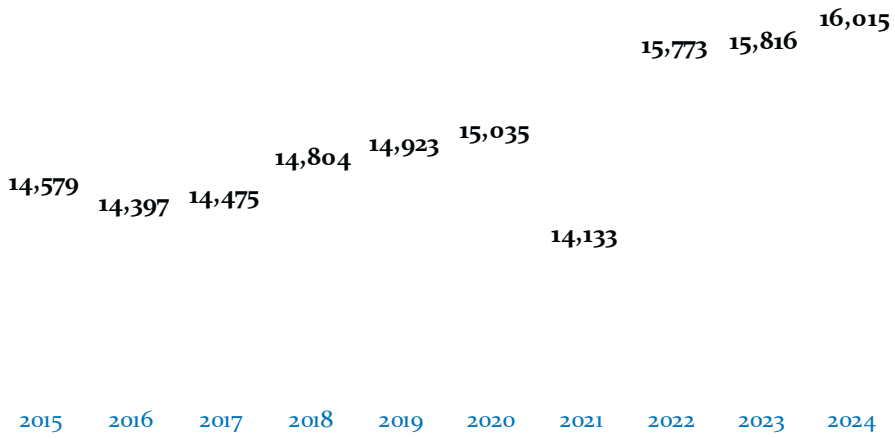


Education Attainment (Population 25 or older)



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

Population Trends



Source: https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

EVENTS AND ACTIVITIES

The Whitewater Community hosts several events throughout the year including:

- City Market (Tuesday's May-October)
- Food Truck Festival
- Free Wisconsin Fishing Weekend Event
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Ghouls Night Out
- Treyton Field of Dreams Tournaments
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Fire Department Pancake Breakfast
- Cravath Lakefront Amphitheater Concerts & Events
- Christmas at Cravath

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

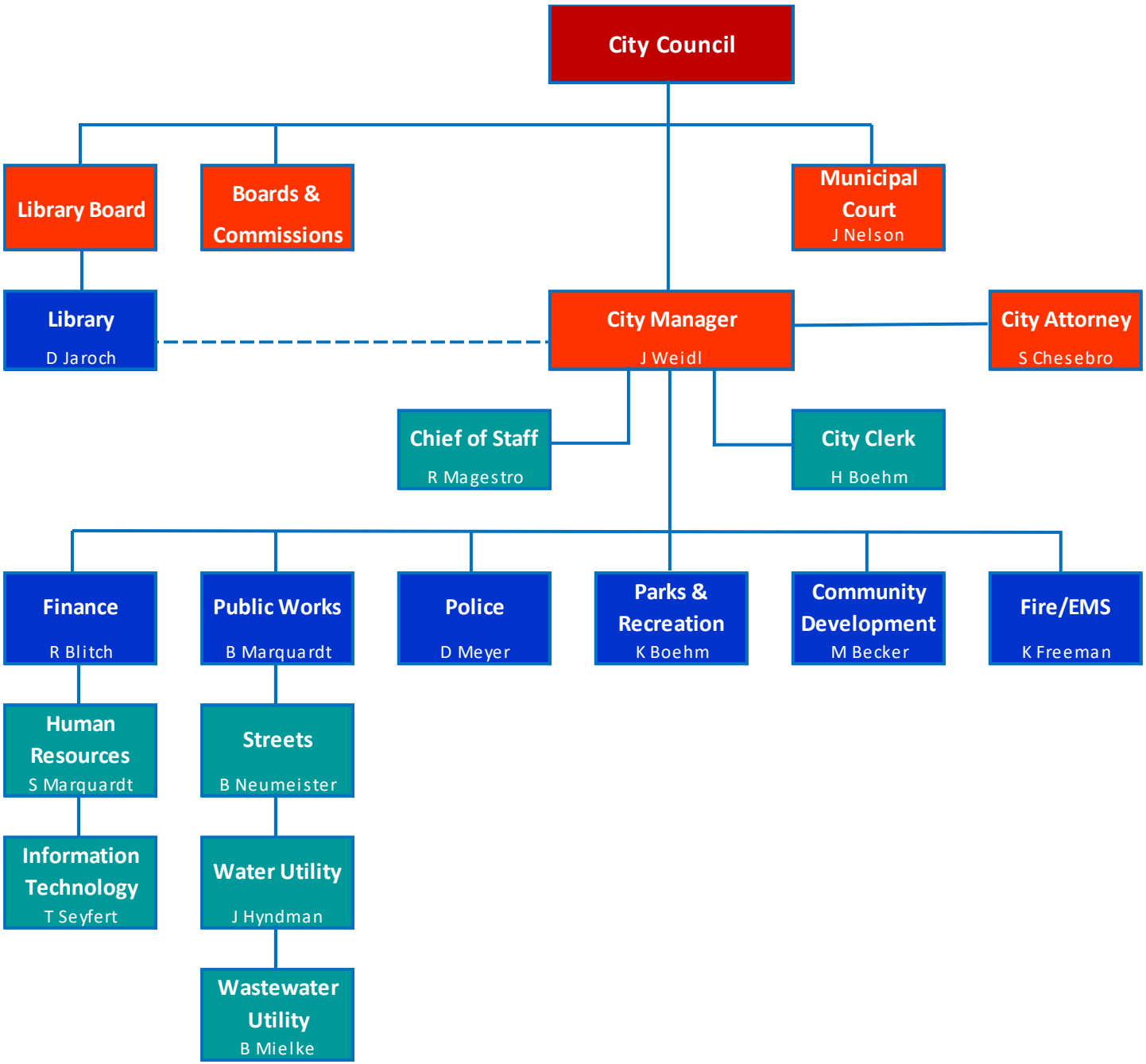
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open 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 Council
Library Board
Boards & Commissions
Municipal Court
J Nelson
Library
D Jaroch
City Manager
J Weidl
City Attorney
S Chesebro
Chief of Staff
R Magestro
City Clerk
H Boehm
Finance
R Blitch
Public Works
B Marquardt
Police
D Meyer
Parks & Recreation
K Boehm
Community Development
M Becker
Fire/EMS
K Freeman
Human Resources
S Marquardt
Streets
B Neumeister
Information Technology
T Seyfert
Water Utility
J Hyndman
Wastewater Utility
B Mielke

CITY STAFF POSITION FUNCTIONS

City Council

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

City Manager

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

Finance Director

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

City Clerk

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

Human Resources Manager

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

Information Technology Manager

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

Chief of Staff

- Facilitates tasks assigned by City Manager
- Maintains and updates Social Media presence and City website
- Oversees internal and external communications
- General promotion of city and Boards/Commissions
- Facilitates operation of TV station and programming

Public Works Director

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

Police Chief

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

Parks & Recreation Director

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

*Community Development Director

- Leads economic development efforts, including business attraction and retention, housing development, neighborhood improvement and downtown revitalization
- Administers the City's zoning code and oversees land use planning
- Manages development review and permitting from application through approval
- Plans, manages and updates community development projects, using GIS data to support improvements across the city
- Oversees general operations and leasing of the Innovation Center
- Maintains current community and economic data and oversees the operations of the Community Development Authority (CDA), including its loan and grant programs

Fire & EMS 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, Common Council, Department Directors, commissions and committees for legal actions and advice.
- Conducts all law business in which the City is interested.
- Drafts and reviews legal documents, such as contracts, ordinances, resolutions, and deeds for the City.
- Represents the City, elected and appointed officials in a variety of judicial or quasi-judicial hearings.
- Prosecutes all municipal forfeitures.
- Provides formal legal opinions as requested by other officers of the City.
- Examine the tax and assessment rolls and provides the City advice regarding tax proceedings.

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.
- **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.
- **Ethics Committee-** Meet to hear and make recommendations regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and makes 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:	2023	2024	2025	2026	2027
	FTE's:	148.9	144.0	141.9	153.9	154.9

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
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	1.0	1.0	1.0
	Paralegal/Legal Assistant	0.0	0.0	0.0	1.0	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	0.0	0.0	0.0	0.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Manager	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.6	0.6	0.7	0.7	0.7
	Community Development Authority (CDA) Director	1.0	1.0	1.0	0.0	0.0
	CDA Administrative Assistant	0.5	1.0	1.0	0.0	0.0
	PR & Communications Manager	1.0	0.0	0.0	0.0	0.0
	Election Workers	1.2	1.6	0.6	0.6	0.6
	Media Coordinator & Media Producers	1.2	2.0	2.3	2.0	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.7	0.7	0.7	0.7
	Bailiff	0.0	0.0	0.0	0.1	0.1
	Total General Admininstration:	**13.5**	**14.1**	**14.0**	**12.8**	**12.8**
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
	Payroll & A/P Clerk	0.0	0.0	0.0	1.0	1.0
	Accountant	1.0	1.0	1.0	0.0	0.0
	Total Finance:	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
IT	IT Director	1.0	1.0	1.0	1.0	1.0
	IT Support Technician	0.0	1.0	1.5	2.0	2.0
	GIS Analyst	0.0	0.0	0.0	1.0	1.0
	Total IT:	**1.0**	**2.0**	**2.5**	**4.0**	**4.0**
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
	Lead Laborer	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**	**13.6**	**13.6**
	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	0.0	0.0	0.0	0.0
	Police Captain	1.0	2.0	2.0	2.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officers	13.0	13.0	13.0	17.0	17.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	3.0	3.0
	School Resource Officer	1.0	1.0	1.0	2.0	2.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	0.0	0.0
	Administrative Assistant I	0.0	0.0	0.0	1.0	1.0
	Police Records Specialist	0.0	0.0	0.0	2.0	2.0
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	7.0	7.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
	Total Police:	**35.5**	**35.5**	**35.5**	**43.0**	**43.0**

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
Neighborhood Services	Neighborhood Service Director	1.0	0.0	0.0	0.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	0.0	0.0
	GIS Technician	1.0	1.0	1.0	0.0	0.0
	GIS Intern	0.5	0.5	0.0	0.0	0.0
	Neighborhood Services Officer	1.0	0.0	0.0	0.0	0.0
	Fire Inspector/Code Enforcement	0.0	0.0	0.0	0.0	0.0
	Total Neighborhood Services:	**4.5**	**2.5**	**2.0**	**0.0**	**0.0**
Community Development	*New department formed in 2026. Previously accounted for in General Admin.					
	Economic Development Director	0.0	0.0	0.0	1.0	1.0
	Economic Development Coordinator	0.0	0.0	0.0	1.0	1.0
	Zoning Specialist	0.0	0.0	0.0	1.0	1.0
	Total Neighborhood Services:	**0.0**	**0.0**	**0.0**	**3.0**	**3.0**
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Assistant Parks and Recreation Director	0.0	0.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	0.0	0.0	0.0
	Youth Program Coordinator	0.0	0.0	0.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	0.0	0.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Aquatic Coordinator	1.0	1.0	0.0	1.0	1.0
	Facility Maintenance	2.4	2.3	2.3	2.3	2.3
	Recreation	4.8	4.8	4.8	4.7	2.7
	Aquatic and Fitness	11.6	13.4	13.4	12.6	17.4
	Seniors	1.2	1.4	1.4	1.4	1.4
	Total Parks & Recreation:	**25.0**	**27.0**	**26.0**	**26.0**	**28.8**
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 Services Librarian	1.0	1.0	1.0	1.0	1.0
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Clerk	1.7	1.7	1.7	1.7	1.0
	Library Associate	0.6	0.6	0.6	0.6	0.0
	Public Services Clerk	4.2	4.2	4.2	3.6	2.9
	Circulation Assistant	0.0	0.0	0.0	0.6	0.5
	Shelver	0.0	0.0	0.0	0.0	0.3
	Total Library:	**10.5**	**10.5**	**10.5**	**10.5**	**8.7**
Fire / EMS	Paramedic/FF	0.0	6.0	6.0	8.0	8.0
	AEMT/FF	0.0	4.0	3.0	2.0	2.0
	EMT/FF	0.0	2.0	3.0	5.0	5.0
	POC-AEMT/EMT'S	16.7	2.0	2.0	2.0	2.0
	EMS-Asst Chief	0.6	0.6	0.6	0.6	0.0
	Fire Admin Assistant	1.0	0.0	0.0	0.0	0.0
	Fire/EMS-Chief	0.2	1.0	1.0	1.0	1.0
	Fire/EMS-Assistant Chief	0.4	1.0	1.0	1.0	2.0
	Fire Inspector	0.0	1.0	1.0	1.0	1.0
	POC - Fire Fighter	4.6	0.3	0.3	0.3	0.3
	Fire-Captain	0.2	0.0	0.0	0.0	0.0
	Fire-Lieutenant	0.2	0.0	0.0	0.0	0.0
	Total Fire/EMS:	**23.8**	**17.9**	**17.9**	**20.9**	**21.3**

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lead Laborer	0.0	0.0	0.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	3.0	3.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.6	0.6	0.6	0.6
	Total Water Utility:	**5.8**	**5.7**	**5.7**	**5.7**	**5.7**
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1
	Lab Operator	1.0	1.0	0.0	0.0	0
	Lead Laborer	0.0	0.0	0.0	1.0	1
	Wastewater Operator	5.0	5.0	5.0	4.0	4
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.3	0.3	0.3	0
	Seasonal Employees	0.6	0.3	0.3	0.3	0.3
	Total Wastewater Utility:	**8.8**	**8.3**	**7.3**	**7.3**	**7.0**
	Grand Total:	**148.9**	**144.0**	**141.9**	**153.9**	**154.9**

Summary of changes:

A referendum was passed for the 2026 budget that added 4 Patrol officers, 1 Dispatcher, 1 SRO and 2 Firefighter/EMT's. Neighborhood Services was renamed Community Development and FTEs were reallocated to that department.

Allocation of Shared Personnel Costs:

Many City operations rely on staff whose work supports multiple departments or funds, including General Administration, Finance, Human Resources, Information Technology, and the City Attorney's Office. To ensure an accurate and equitable distribution of costs, the City allocates salaries and benefits for these positions based on the proportion of time, services, or support each department or fund receives.

Although the **full FTE count** for a shared position appears within a home department for reporting purposes, **this does not mean the full salary and benefit costs are allocated to that department**. Instead, only the portion of costs associated with the services provided to each benefiting area is charged to that fund or department. Allocation methods may include workload analyses, service metrics, historical usage, or other defensible cost-distribution measures.

This approach improves transparency, aligns costs with service delivery, and provides a more accurate representation of the true cost of operating each municipal program. It also ensures that enterprise funds and other non-tax-supported operations pay their fair share for centralized services that enable them to function effectively.

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 plan to 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, strive each year to deliver a detailed, readable budget document that provides a clear and transparent accounting of all municipal resources.

LOCAL GOVERNMENT STRUCTURE

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



The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management and control of city property, finances, highways, streets, utilities, and other public services. 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 received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

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

BUDGET OVERVIEW

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

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

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

FINANCIAL POLICIES

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

FINANCIAL PLANNING POLICIES

FUND BALANCE POLICY

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

The Fund Balance Policy is designed to:

1. ensure adequate working capital to manage seasonal cash flows,
2. minimize need to borrow,
3. provide for unanticipated expenses, and
4. retain adequate liquidity to maintain a stable or improved credit rating 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 expenditure 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 more than 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 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 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 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 by 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 an equipment revolving fund to cover rolling stock more than $10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock more than $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 an annual budget allocation to cover non-recurring or unanticipated expenditures, as well as to reserve funds for known contingencies with uncertain costs. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually when possible.
- 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 individual 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 requires 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. 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 for 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 categories 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 improvements will be projected and included in operating budget forecasts. The CIP acts as a cash flow and general fund management tool.

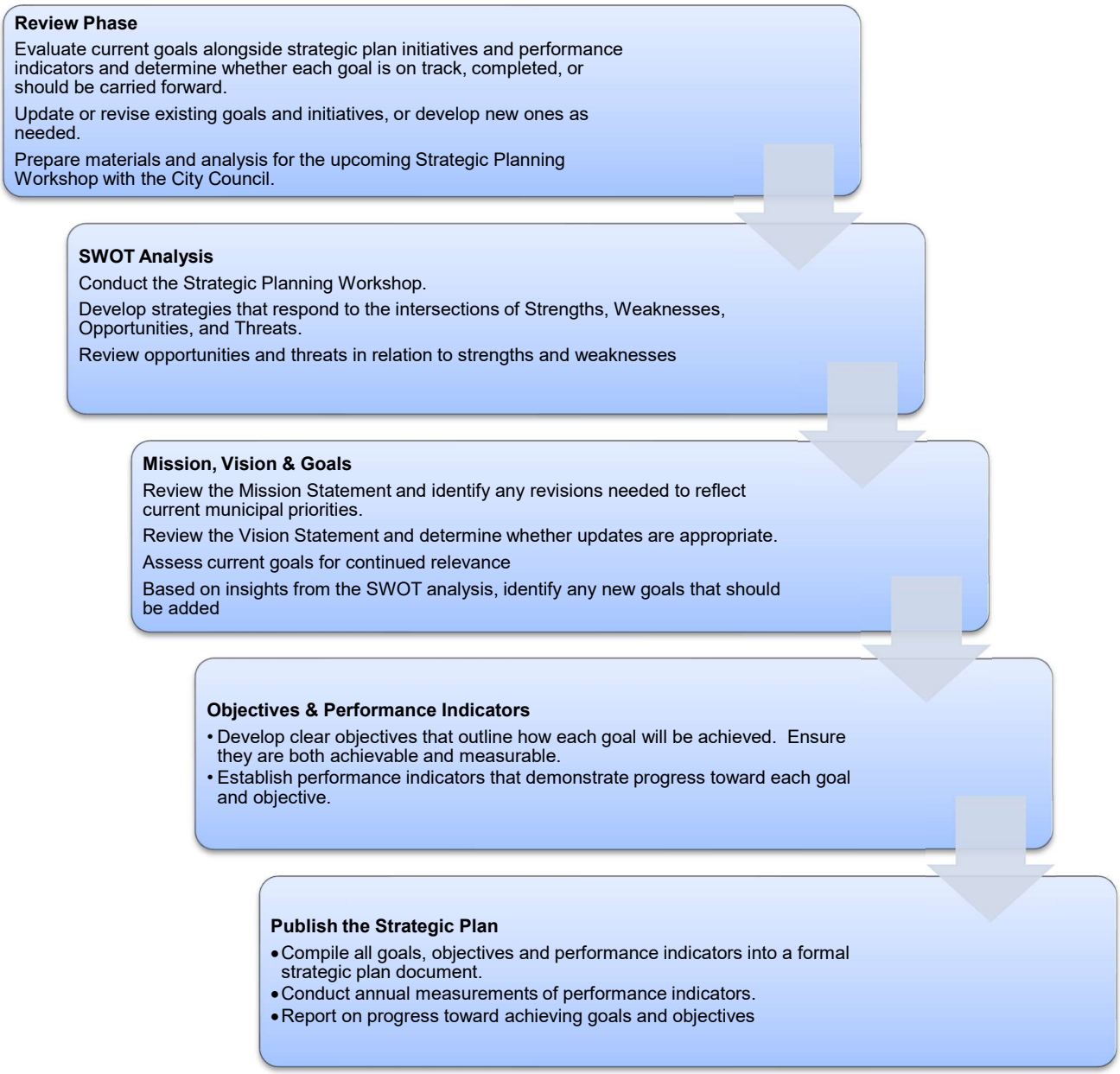
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

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 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 comes 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.

STRATEGIC PLANNING PROCESS OVERVIEW



STRATEGIC GOALS OVERVIEW

Strategic planning and goal setting are essential processes that enable a community to proactively shape its future. By establishing clear priorities and measurable objectives, the City can allocate limited resources more effectively and ensure that organizational efforts align with community needs.

The Whitewater Common Council, in partnership with the City's management team, meets periodically in workshop settings to review progress, update long-term priorities, and set goals for the upcoming year. Throughout 2023, the Council and staff participated in a series of strategic planning workshops that resulted in the development of a comprehensive new five-year strategic plan. During this process, elected officials and staff collaboratively identified the key issues facing Whitewater and established strategic goals to address them. Each broad, long-range goal was then broken down into key initiatives designed to guide progress and measure success over the five-year period. In 2026, the goals were updated.

GOAL 1: INCREASE AFFORDABLE HOUSING

Increase and sustain affordable housing by expanding access to diverse, quality housing through community partnerships, targeted investment, and policies that support long-term affordability and neighborhood stability. Strengthen the housing continuum by encouraging responsible development, revitalizing existing housing stock, and ensuring that all residents can live in safe, stable, and economically attainable homes.

GOAL 2: INCREASE COMMUNICATION WITHOUT A "NEWSPAPER"

Increase and strengthen communication by expanding digital platforms and community outreach to provide timely, accessible, and consistent information that keeps residents informed and engaged.

GOAL 3: SUPPORT THRIVING BUSINESSES AND GROW THE TAX BASE

Strengthen economic vitality through business retention and recruitment, targeted investment, and supportive partnerships, while streamlining processes, revitalizing commercial areas, and expanding diverse economic opportunities to sustain long-term community stability.

GOAL 4: IMPROVE THE CITY'S RECRUITMENT, RETENTION AND DIVERSITY

Enhance the City's ability to attract and retain talent through equitable hiring, competitive compensation, and professional growth, while fostering a diverse, engaged, and resilient workforce prepared to deliver high-quality public services.

GOAL 5: ALIGN FUTURE EXPENDITURES WITH AVAILABLE RESOURCES

Align future expenditures with available resources by using responsible budgeting, data-driven planning, and prudent fiscal management to balance service demands, support transparent decision-making, and maintain long-term financial stability.

GOAL 6: CREATE AND SUSTAIN HEALTHCARE PARTNERSHIPS TO EXPAND EMERGENT SERVICE ACCESS

Identify and strengthen healthcare partnerships to expand access to timely, high-quality emergent care. Support a healthier, more resilient community through coordinated planning and collaboration with regional providers.

GOAL 7: INCREASE ACCESS TO TRANSPORTATION

Increase access to transportation by expanding mobility options, strengthening service reliability, and enhancing connectivity for all residents. Support an inclusive and connected community through strategic transit planning, regional partnerships, and efforts to modernize and improve transportation services.

The strategic goals and key initiatives presented below reflect the priorities during the 2026-2027 budget cycle.

Increase Affordable Housing for Families

- Facilitate the creation of an additional 50+ new family-style units slated to be constructed within the following 36 months.
- Reassess family housing needs in a follow-up study

Increase Communication without a newspaper

- Continue to expand and innovate the content library
- Develop partnerships with local organizations and media outlets to broaden the reach and impact of community efforts
- Establish Whitewater as a model city for transparent and responsive communication with residents

Support Thriving Businesses and Grow tax base

- Establish and conduct business recruitment, retention and expansion meetings with 25 businesses
- Assist the CDA in revamping loan programs and implementing affordable housing policy
- Create an onboarding and expansion process for new businesses including points-of-contacts, FAQ's, and available resources

Improve City's Recrtuitment, Retention and Diversity

- Complete stay interviews with all staff hired 2023 and prior and establish metrics (2026) for successful retention targets.
- Make online onboarding department-specific and available to all new employees
- Hit retention targets established in 2027
- 100% employee participation with at least one stay interview

Align Future expenditures with available resources

- Begin planning for a new Public Works garage
- Develop and fully implement funding strategies or revenue sources to support increased compensation for staff recruitment and retention

BUILDING OUR FUTURE: STRATEGIC ACCOMPLISHMENTS

The accomplishments summarized below highlight the measurable progress made throughout 2024-2025, demonstrating disciplined execution, alignment with Council direction, and a continued commitment to addressing Whitewater's long-term priorities.

1. **Increase Affordable Housing for Families**
   Whitewater experienced a record year of residential development in 2025, significantly advancing the City's long-term goal of expanding family-focused and attainable housing. Key achievements include:
   - Advancement of 51 new single-family homes, including
     - 19 detached homes by Harbor Homes
     - 20 of 38 attached dwellings by US Shelter
   - Facilitation of the first phase of 128 new multifamily family-style units, each designed with private entries and garages to meet workforce housing demand.
   - Positioning of a 100-home subdivision with Bielinski Homes, representing approximately $50 million in new private investment.
   - Continued partnership with Habitat for Humanity, preparing CDA-owned land for four additional affordable units.
   - Advancement of the Stonehaven small-lot concept along Bluff Road, expected to produce 12–15 attainable, entry-level homes.

   These efforts expand the range of ownership and family-oriented housing available in the community and maintain a multi-year development pipeline, which is essential for long-term affordability.

2. **Enhance Communication Without a "Newspaper"**
   Since adopting this goal, Whitewater has dramatically expanded its digital communication capacity, ensuring residents remain well-informed even in the absence of a traditional newspaper.
   In 2025, the City achieved:
   - A 960% increase in social media engagement (from 562 to 5,974 interactions).
   - More than 102,000 video views across all platforms, utilizing short-form content, reels, and multimedia to broaden reach.
   - Deployment of departmental dashboards, improving consistency, transparency, and data-driven reporting.
   - Continued production of City Manager Reports for every Council meeting, providing operational, financial, and project updates.
   - Growth of a library of evergreen educational videos for 24/7 community access.

   These investments ensure reliable, modern public communication without relying on print media, strengthening engagement across all demographics.

3. **Support Thriving Business and Grow Tax Base**
   Whitewater's economic base strengthened considerably in 2025 through coordinated business support, infrastructure planning, and long-range tax-base strategy.
   Key accomplishments include:
   - A major manufacturer (Lavelle) advancing a 50,000-square-foot expansion, adding over $5 million in new industrial tax base.
   - Construction of three new industrial/commercial condominium buildings, creating space for business expansion and new tenants.
   - Active recruitment activity, including engagement with a company considering relocation.
   - Partnership with WE Energies to plan long-term power upgrades in the industrial park, ensuring future readiness for modern manufacturers.
   - Support for the Whitewater Community Foundation's $10 million early childhood education center, doubling local childcare capacity through 100 new slots—directly supporting workforce participation.

   These efforts strengthen the long-term tax base, increase employment opportunities, and ensure Whitewater remains competitive for economic investment.

4. **Improve the City's Recruitment, Retention and Diversity**

Organizational stability and workforce quality improved significantly in 2025.
Key metrics include:

- Turnover reduced to 12.4%, down from nearly 30% in 2022–2023.
- Average employee tenure increased to 6.97 years.
- Employee engagement results reported:
  - 87% employee happiness
  - 61% employee-reported appreciation
  - 4.0 score for workplace culture

Additional advancements included:

- Implementation of leadership development tools, stay interviews, and professional pathways.
- Modernized internal communications and recruitment materials.
- Completion of multiple high-level credentials by the City Manager, strengthening leadership capacity: CPM, CEcD, ICMA-CM (effective 2026), and ongoing DBA progress.

These combined efforts have created a more competitive, stable, and high-performing municipal workforce.

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

Whitewater strengthened its fiscal position in 2025 while making major capital progress without compromising financial stability.
Key accomplishments include:

- Maintaining a 24% fund balance, exceeding policy guidelines.
- Pre-funding roughly $500,000 toward future capital equipment needs, reducing levy impact.
- Implementing the Police & Fire referendum as planned, without budgetary disruption.
- Completion of multi-million-dollar reconstruction projects (Ann St., Fremont St., Forest Ave.) on time and without cost overruns.
- Securing 100% principal forgiveness for private-side lead service replacements and 0.25% financing for public-side replacements.
- Advancing planning and financing for a new $12–15 million Public Works facility.
- Beginning initial work on a $3 million WAFC endowment and applying for $500,000 in grant funding for a splash pad at Starin Park.

These achievements demonstrate disciplined financial management, strategic investment planning, and an ongoing effort to leverage outside resources and minimize long-term levy impact.

Long Term Financial Planning

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

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

Supporting the strategic plan developed by the city in 2023 (summarized on preceding page), the City prepared a Financial Management Plan with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2023 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in the links below:

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

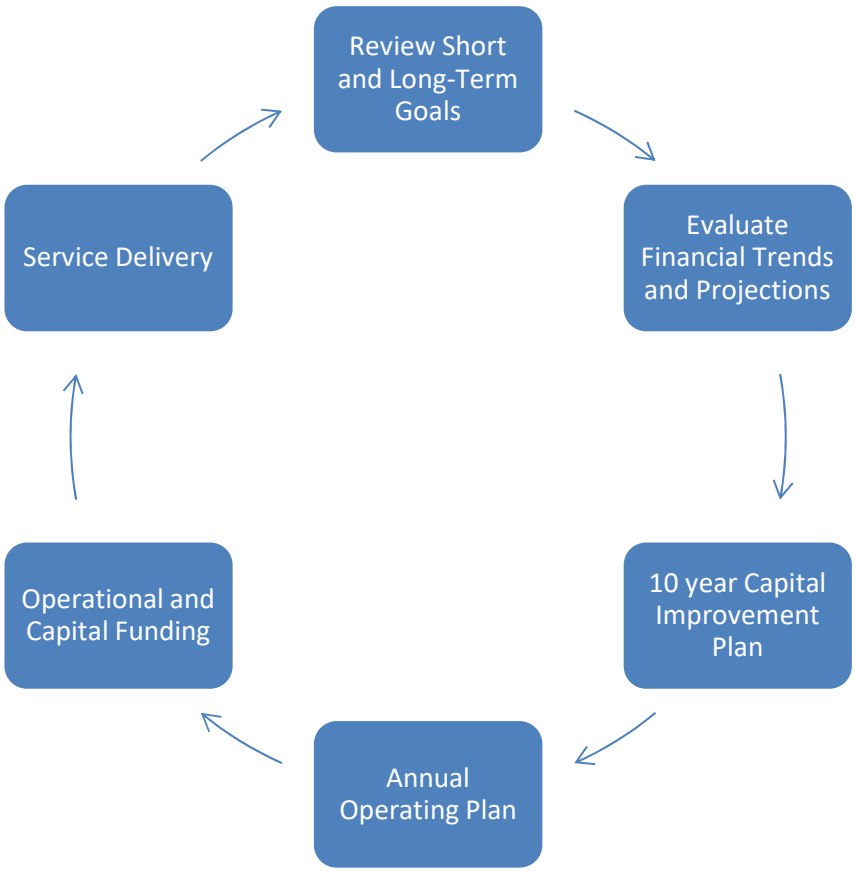
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

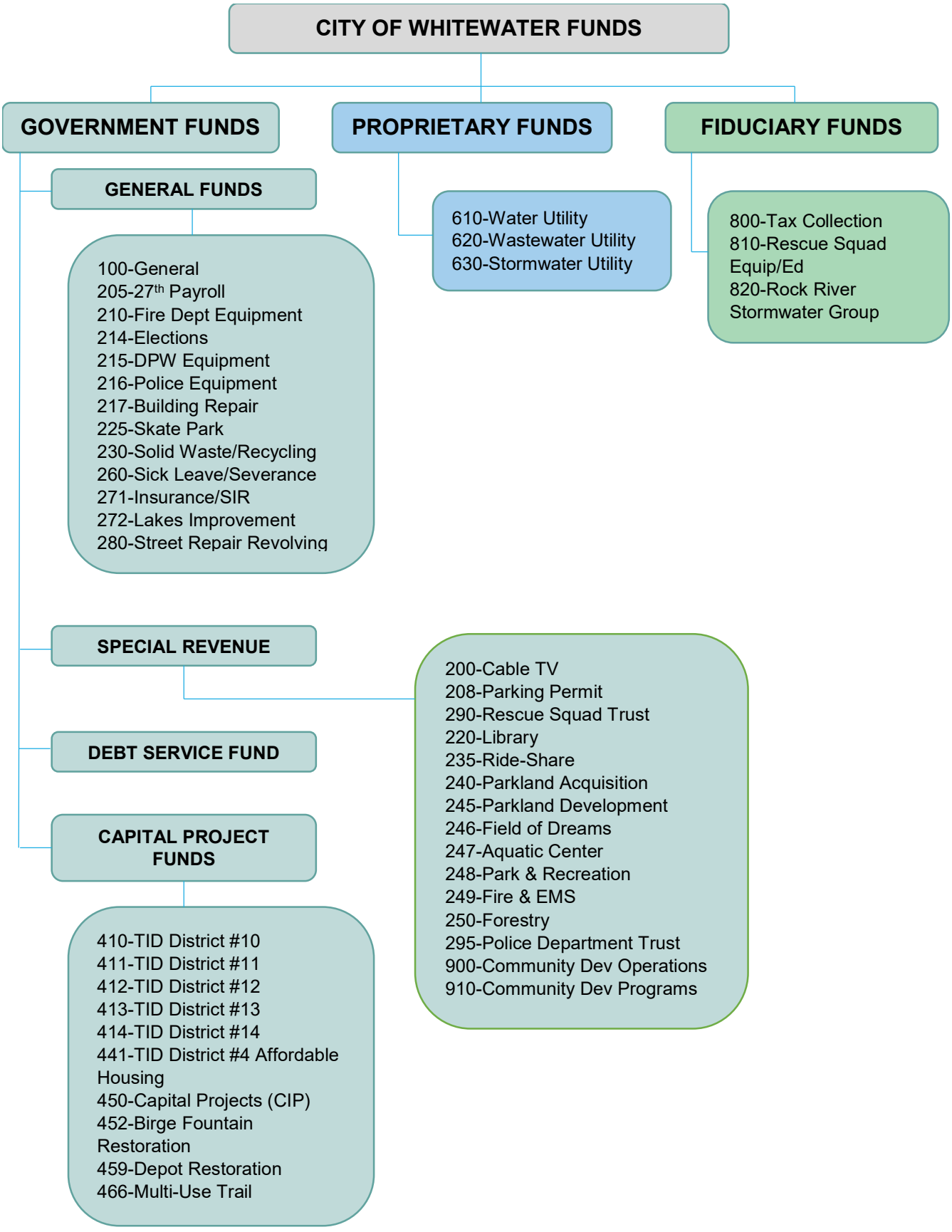
- Operational Revenues and Expenditures:
  - Non-levy revenue sources were forecasted to increase over next two years and then remain flat. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%.
  - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
  - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
  - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner is intended to keep debt levels stable over time however, the borrowing constraints imposed by the prior policy have led to the deferral of many necessary capital projects and the City now faces a backlog of high priority projects. 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 ensuring that projects essential to maintaining existing City services are prioritized before new initiatives. Each department ranks its projects as high, medium or low priority. These rankings, along with input from

Common Council members and staff, are combined into a composite rating score that guides project selection and funding decisions.

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

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




CITY OF WHITEWATER FUNDS
GOVERNMENT FUNDS
PROPRIETARY FUNDS
FIDUCIARY FUNDS
GENERAL FUNDS
610-Water Utility
620-Wastewater Utility
630-Stormwater Utility
800-Tax Collection
810-Rescue Squad
Equip/Ed
820-Rock River
Stormwater Group
100-General
205-27th Payroll
210-Fire Dept Equipment
214-Elections
215-DPW Equipment
216-Police Equipment
217-Building Repair
225-Skate Park
230-Solid Waste/Recycling
260-Sick Leave/Severance
271-Insurance/SIR
272-Lakes Improvement
280-Street Repair Revolving
SPECIAL REVENUE
200-Cable TV
208-Parking Permit
290-Rescue Squad Trust
220-Library
235-Ride-Share
240-Parkland Acquisition
245-Parkland Development
246-Field of Dreams
247-Aquatic Center
248-Park & Recreation
249-Fire & EMS
250-Forestry
295-Police Department Trust
900-Community Dev Operations
910-Community Dev Programs
DEBT SERVICE FUND
CAPITAL PROJECT FUNDS
410-TID District #10
411-TID District #11
412-TID District #12
413-TID District #13
414-TID District #14
441-TID District #4 Affordable Housing
450-Capital Projects (CIP)
452-Birge Fountain Restoration
459-Depot Restoration
466-Multi-Use Trail

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 a discrete sub-set of the General Fund. These include Fire Dept Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Health Insurance-SIR, Insurance-SIR, Lakes Improvement, and Street Repair.

- **Special Revenue Funds**
  Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific 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, Parkland Acquisition, Treyton's Field of Dreams, Aquatic Center, Forestry, Rideshare Grant Program, Fire/EMS, Innovation 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 and TIDs 10-14. 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 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 #10-14 are used 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:
  - Water Utility
  - Wastewater Utility
  - Stormwater Utility

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**
  Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for the following funds as Trust/Agency funds:
  - Tax Collection (Fund 800)
  - Rescue Squad Equipment/Education (Fund 810)
  - Rock River Stormwater Group (Fund 820)

FUND BALANCE

(See the Fund Description section located on individual fund pages for specific fund balance uses and restrictions.)
Fund balance is the difference between assets and liabilities.

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

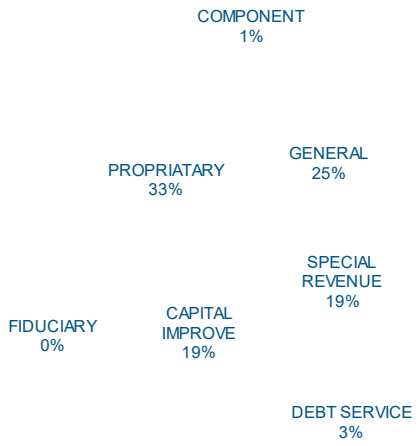
COMBINED FINANCIAL STATEMENT
2026 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,077,567	-	-	1,125,388	-	-	-	**9,202,955**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,547,402	821,805	-	430,000	-	-	-	**6,799,207**
LICENSES & PERMITS	752,950	-	-	-	-	-	-	**752,950**
FINES, FORTFEIT - PENALTIES	291,550	-	-	-	-	-	-	**291,550**
PUBLIC CHARGES FOR SVCS	56,150	3,012,867	-	-	49,000	-	-	**3,118,017**
MISC REVENUE	1,036,870	56,540	-	50,400	4,400	-	-	**1,148,210**
OTHER FINANCING SOURCES	126,160	2,147,555	1,895,130	4,160,082	10,600	-	23,455	**8,362,982**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,094,864	-	**16,094,864**
COMPONENT UNIT	-	-	-	-	-	-	69,213	**69,213**
TRANSFERS	-	3,161,197	-	500	-	-	280,000	**3,441,697**
TOTAL REVENUES	**15,889,148**	**9,199,964**	**1,895,130**	**5,766,370**	**64,000**	**16,094,864**	**372,668**	**49,282,145**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,064,053	681,760	-	750	-	-	-	**2,746,563**
PUBLIC SAFETY	7,069,774	3,908,589	-	-	4,000	-	-	**10,982,363**
PUBLIC WORKS	1,342,084	1,556,600	-	-	-	-	-	**2,898,684**
COMMUNITY ENRICHMENT	922,346	3,053,015	-	500	-	-	-	**3,975,861**
NEIGHBORHOOD SVCS/PLANNING	851,065	-	-	-	60,000	-	-	**911,065**
TRANSFERS	3,629,830	-	-	150,000	-	25,000	-	**3,804,830**
CONTINGENCIES	10,000	-	-	-	-	-	-	**10,000**
CAPITAL PROJECTS	-	-	-	5,505,069	-	7,970,800	-	**13,475,869**
DEBT SERVICE	-	-	1,895,130	110,051	-	3,574,503	-	**5,579,683**
PROPRIETARY EXP	-	-	-	-	-	4,716,813	-	**4,716,813**
COMPONENT UNIT	-	-	-	-	-	-	372,668	**372,668**
TOTAL EXPENDITURES	**15,889,151**	**9,199,964**	**1,895,130**	**5,766,370**	**64,000**	**16,287,116**	**372,668**	**49,474,398**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
FUND BALANCE, JAN 1, 2026	3,110,036	3,346,524	0	1,101,936	155,072	42,648,147	6,771,881	**57,133,596**
EST CHANGE IN FUND BALANCE	87,869	184,923	358,467	6,172,091	8,788	4,179,003	(100,867)	**10,890,274**
EST FUND BALANCE, DEC 31, 2026	3,197,905	3,531,447	358,467	7,274,027	163,860	46,827,150	6,671,014	**68,023,871**

2026 PERCENT OF BUDGET BY TYPE



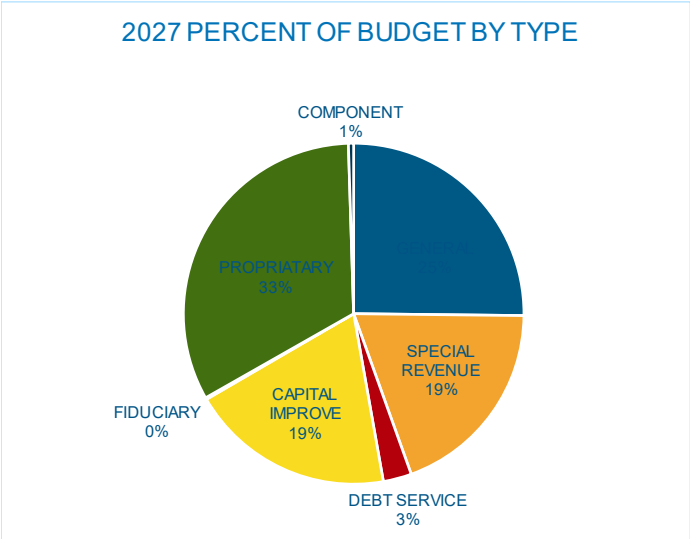
COMBINED FINANCIAL STATEMENT

2027 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,297,012	-	-	1,479,686	-	-	-	**9,776,698**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,610,281	953,528	-	200,000	-	-	-	**6,763,809**
LICENSES & PERMITS	468,450	-	-	-	-	-	-	**468,450**
FINES, FORTFEIT - PENALTIES	332,100	-	-	-	-	-	-	**332,100**
PUBLIC CHARGES FOR SVCS	69,850	3,095,173	-	-	49,000	-	-	**3,214,023**
MISC REVENUE	1,043,221	39,835	-	145,000	4,118	-	-	**1,232,174**
OTHER FINANCING SOURCES	190,910	669,076	2,573,783	749,917	10,882	-	(11,567)	**4,183,001**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	14,521,716	-	**14,521,716**
COMPONENT UNIT	-	-	-	-	-	-	183,500	**183,500**
TRANSFERS	-	3,277,734	-	500	-	-	272,500	**3,550,734**
TOTAL REVENUES	**16,012,324**	**8,035,346**	**2,573,783**	**2,575,103**	**64,000**	**14,521,716**	**444,433**	**44,226,705**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,151,844	683,530	-	750	-	-	-	**2,836,125**
PUBLIC SAFETY	7,112,675	3,599,928	-	-	4,000	-	-	**10,716,603**
PUBLIC WORKS	1,107,396	889,800	-	-	-	-	-	**1,997,196**
COMMUNITY ENRICHMENT	1,052,513	2,862,086	-	250,000	-	-	-	**4,164,598**
NEIGHBORHOOD SVCS/PLANNING	657,741	-	-	-	60,000	-	-	**717,741**
TRANSFERS	3,853,154	-	-	195,000	-	25,000	-	**4,073,154**
CONTINGENCIES	77,000	-	-	-	-	-	-	**77,000**
CAPITAL PROJECTS	-	-	-	2,076,823	-	1,507,100	-	**3,583,923**
DEBT SERVICE	-	-	2,573,783	302,030	-	3,474,607	-	**6,350,420**
PROPRIETARY EXP	-	-	-	-	-	9,515,009	-	**9,515,009**
COMPONENT UNIT	-	-	-	-	-	-	444,433	**444,433**
TOTAL EXPENDITURES	**16,012,324**	**8,035,343**	**2,573,783**	**2,824,603**	**64,000**	**14,521,716**	**444,433**	**44,476,203**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
EST FUND BALANCE, JAN 1, 2027	3,197,905	3,531,447	358,467	7,274,027	163,860	46,827,150	6,671,014	**68,023,871**
EST CHANGE IN FUND BALANCE	(0)	(618,276)	(358,467)	551,333	(10,882)	(514,431)	(129,435)	**(1,080,158)**
EST FUND BALANCE, DEC 31, 2027	3,197,904	2,913,171	-	7,825,360	152,978	46,312,719	6,541,579	**66,943,712**



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGETED	2026 ESTIMATED	2027 ORIG BUDGET	$ CHANGE FY 27/26	% CHANGE FY27/26	2027 ADJ BUDGETED	$ CHANGE FY 27/26	% CHANGE FY 27/26	Type
100	GENERAL FUND	3,128,823	3,189,354	3,110,036	3,275,183	3,197,905	3,275,183	-	0.00%	3,197,904	(77,279)	-2.36%	1
200	CABLE T.V.	87,481	37,102	28,901	6,307	(19,607)	1,150	(5,157)	-81.77%	(18,833)	(25,140)	-398.60%	2
205	27TH PAYROLL FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
208	PARKING PERMIT FUND	71,859	69,131	68,217	82,695	76,875	98,870	16,175	19.56%	93,350	10,655	12.88%	2
210	FD EQUIPMENT REVOLVING FUND	1,060,553	1,591,676	995,620	765,759	1,039,465	867,259	101,500	13.25%	1,351,665	585,906	76.51%	1
214	ELECTIONS	18,760	16,052	22,852	20,659	22,496	8,560	(12,099)	-58.57%	12,105	(8,554)	-41.41%	1
215	EQUIP/VEHICLE REVOLVING FUND	287,802	339,681	239,325	1,527	302,261	1,527	-	0.00%	5,461	3,934	257.63%	1
216	POLICE VEHICLE REVOLVING FUND	32,738	32,722	(182,310)	661	4,662	56,667	56,006	8472.92%	58,163	57,502	8699.24%	1
217	BUILDING REPAIR FUND	46,152	46,152	51,216	8,152	13,216	18,152	10,000	122.67%	13,216	5,064	62.12%	1
219	AQUATIC CENTER CAPITAL	-	-	(45,484)	-	119,516	-	-	0.00%	251,172	251,172	0.00%	2
220	LIBRARY SPECIAL REVENUE FUND	952,131	594,243	547,261	388,763	73,933	188,259	(200,504)	-51.57%	87,500	(301,263)	-77.49%	2
225	SKATE PARK FUND	5,433	5,433	5,433	5,433	798	5,433	-	0.00%	798	(4,635)	-85.31%	1
230	SOLID WASTE/RECYCLING FUND	17,774	14,759	7,936	17,329	36,353	14,601	(2,728)	-15.74%	5,018	(12,311)	-71.04%	1
235	RIDE-SHARE GRANT PROGRAM FUND	61,262	(20,372)	(98,542)	3,607	(44,606)	21,607	18,000	499.03%	(44,195)	(47,802)	-1325.26%	2
240	PARKLAND ACQUISITION FUND	61,233	61,233	85,983	110,733	110,733	110,733	-	0.00%	110,733	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	17,488	19,505	11,416	62,357	128,790	65,357	3,000	4.81%	128,790	66,433	106.54%	2
246	TFOD-SPECIAL REVENUE FUND	65,113	52,036	55,981	17,387	9,782	14,264	(3,123)	-17.96%	6,888	(10,499)	-60.38%	2
247	AQUATIC CTR-OTHER FIN SOURCES	(69,578)	-	-	132,712	-	156,505	23,793	17.93%	(109,154)	(241,866)	-182.25%	2
248	PARKS & RECREATION	35,981	51,348	34,691	1,778	49,204	(3,498)	(5,276)	-296.74%	33,958	32,180	1809.90%	2
249	FIRE/EMS DEPARTMENT	(100,743)	155,530	817,895	606,870	1,033,429	606,870	-	0.00%	833,429	226,559	37.33%	2
250	FORESTRY FUND	13,828	4,210	(10,673)	4,733	(14,209)	143	(4,590)	-96.98%	791	(3,942)	-83.29%	2
260	SICK LEAVE SEVERANCE FUND	132,389	38,693	53,721	65,722	37,551	2,722	(63,000)	-95.86%	(2,449)	(68,171)	-103.73%	1
269	HEALTH INS-SIR	-	-	186,665									
271	INSURANCE-SIR	136,281	96,681	85,072	100,933	75,072	100,933	-	0.00%	75,072	(25,861)	-25.62%	1
272	LAKES IMPROVEMENT FUND	475	21	(379)	(380)	(874)	(380)	-	0.00%	(874)	(494)	130.00%	1
280	STREET REPAIR REVOLVING FD	616,236	400,813	290,397	465,502	335,812	94,502	(371,000)	-79.70%	32,436	(433,066)	-93.03%	1
295	POLICE DEPARTMENT-TRUST FUND	69,988	81,949	88,341	90,635	86,626	90,635	-	0.00%	63,692	(26,943)	-29.73%	2
300	DEBT SERVICE FUND	0	0	0	-	358,467	-	-	0.00%	-	-	0.00%	3
410	TID DISTRICT #10 FUND	(16,469)	138,500	126,222	337,873	268,811	549,464	211,591	62.62%	436,769	98,896	29.27%	4
411	TID DISTRICT #11 FUND	2,436	15,343	25,086	66,528	25,086	131,652	65,124	97.89%	33,589	(32,939)	-49.51%	4
412	TID DISTRICT #12 FUND	(44,296)	39,786	30,130	129,182	160,323	212,237	83,055	64.29%	294,077	164,895	127.65%	4
413	TID DISTRICT #13 FUND	(7,154)	(813)	(6,872)	11,748	(7,344)	26,207	14,459	123.08%	21,365	9,617	81.86%	4
414	TID DISTRICT #14 FUND	612	230,926	(161,966)	213,956	265,622	452,260	238,304	111.38%	777,531	563,575	263.41%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,007,539	1,930,806	1,880,806	1,830,806	1,830,806	1,780,806	(50,000)	-2.73%	1,780,806	(50,000)	-2.73%	4
450	CAPITAL PROJ-LSP GROSS FUND	349,415	4,179,640	(826,297)	365,188	4,695,604	365,188	-	0.00%	4,695,604	4,330,416	1185.80%	4
452	BIRGE FOUNTAIN RESTORATION	10,556	9,561	3,459	3,460	3,750	3,460	-	0.00%	(245,750)	(249,210)	-7202.60%	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	11,400,892	13,066,131	13,905,965	12,478,211	15,487,098	12,398,679	(79,532)	-0.64%	15,148,769	2,670,558	21.40%	5
620	WASTEWATER UTILITY	20,558,608	23,109,821	24,892,968	22,391,774	26,153,850	22,312,242	(79,532)	-0.36%	25,913,561	3,521,787	15.73%	5
630	STORMWATER UTILITY FUND	4,414,391	4,235,950	3,849,215	3,588,733	5,186,202	3,805,339	216,606	6.04%	5,250,389	1,661,656	46.30%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	137,971	129,503	120,279	115,792	123,141	115,792	-	0.00%	122,409	6,617	5.71%	6
820	ROCK RIVER STORMWATER GROUP	63,516	51,544	34,794	48,773	40,719	38,623	(10,150)	-20.81%	30,569	(18,204)	-37.32%	6
900	ECONOMIC DEVELOPMENT FUND	26,840	17,821	(145)	6,610	408	5,529	(1,081)	-16.35%	11,975	5,365	81.16%	2
910	CDA PROGRAMS FUND	7,133,878	6,859,634	6,772,026	6,723,078	6,670,606	6,718,288	(4,790)	-0.07%	6,529,604	(193,474)	-2.88%	2
920	INNOVATION CTR-OPERATIONS	37,503	102,198	148,170	234,394	173,688	305,693	71,299	30.42%	175,614	(58,780)	-25.08%	2
	GRAND TOTAL	**52,857,064**	**61,025,672**	**49,969,788**	**54,812,533**	**68,143,387**	**55,048,882**	**236,350**	**0.43%**	**67,194,884**	**12,382,354**	22.59%	

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND

CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2026	Budgeted 2027 Adj	2026 to 2027 % Change	2026/2027 Increase/Decrease Explanation	
200	CABLE T.V.	6,307	(18,833)	-398.60%	2026/2027 decrease due to being fully staffed and use of fund balance to avoid a larger general fund transfer	2
208	PARKING PERMIT FUND	82,695	93,350	12.88%	2026/2027 increase due to a gradual decrease in a transfer out to build fund balance to support the resurfacing of parking lot	2
210	FD EQUIPMENT REVOLVING FUND	765,759	1,351,665	76.51%	2026/2027 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	20,659	12,105	-41.41%	2026 increase is due to unspent funds in 2025| 2027 draw down fund balance due to a smaller general fund transfer	1
215	EQUIP/VEHICLE REVOLVING FUND	1,527	5,461	257.63%	2026 decrease due to the purchase of capital equipment	1
216	POLICE VEHICLE REVOLVING FUND	661	58,163	8699.24%	2026 decrease due to car purchases and use of fund balance| 2027 increase to build fund balance for future vehicle replacements	1
217	BUILDING REPAIR FUND	8,152	13,216	62.12%	2026 decrease due to building repairs and use of fund balance	1
220	LIBRARY SPECIAL REVENUE FUND	388,763	87,500	-77.49%	2026 increase due to unspent funds in 2025| 2027 decrease due to use of fund balance and ease general fund transfer	2
225	SKATE PARK FUND	5,433	798	-85.31%		
230	SOLID WASTE/RECYCLING FUND	17,329	5,018	-71.04%	Estimated unspent funds in 2025 increased the fund balance for 2026.	1
235	RIDE-SHARE GRANT PROGRAM FUND	3,607	(44,195)	-1325.26%	2026/2027 increase to build fund balance for future vehicle replacements	2
245	PARKLAND DEVELOPMENT FUND	62,357	128,790	106.54%	2026 increase due to new residential developments	2
246	TFOD-SPECIAL REVENUE FUND	17,387	6,888	-60.38%	2026 use of fund balance to purchase equipment | 2027 use to fund operations	2
247	AQUATIC CTR-OTHER FIN SOURCES	132,712	(109,154)	-182.25%	A large 2025 capital project drained the fund balance| 2027 increase to build fund balance for future capital projects	2
248	PARKS & RECREATION	1,778	33,958	1809.90%	2026/2027 use of fund balance to fund operations and ease general fund transfer	2
249	FIRE/EMS DEPARTMENT	606,870	833,429	37.33%	Estimated unspent funds in 2025 caused a build up of fund balance due to a freeze in wages during union negotiations	2
250	FORESTRY FUND	4,733	791	-83.29%	2026 increase due to a larger general fund transfer| 2027 use of fund balance to fund operations	2
260	SICK LEAVE SEVERANCE FUND	65,722	(2,449)	-103.73%	2026 increase to build fund balance in preparation for several employees that will be eligible for retirement and sick leave payouts in 2027	1
271	INSURANCE-SIR	100,933	75,072	-25.62%	2025 possible law suit payout budgeted (insurance deductable)	1
272	LAKES IMPROVEMENT FUND	(380)	(874)	130.00%	The purchase of kayaks for lake monitoring in 2025 caused a decrease in the fund balance	1
280	STREET REPAIR REVOLVING FD	465,502	32,436	-93.03%	2026 increase to fund 2026-2027 projects	1
295	POLICE DEPARTMENT-TRUST FUND	90,635	63,692	-29.73%	2026 increase of fund balance due to seizures and special police revenue	2
410	TID DISTRICT #10 FUND	337,873	436,769	29.27%	2026/2027 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	66,528	33,589	-49.51%	2026/2027 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	129,182	294,077	127.65%	2026/2027 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	11,748	21,365	81.86%	2026/2027 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	213,956	777,531	263.41%	2026/2027 future TID increment anticipated for use on future TID projects	4
450	CAPITAL PROJ-LSP GROSS FUND	365,188	4,695,604	1185.80%	2025 increase due to interest income and under budget projects	4
610	WATER UTILITY FUND	12,478,211	15,148,769	21.40%		5
620	WASTEWATER UTILITY	22,391,774	25,913,561	15.73%		5
630	STORMWATER UTILITY FUND	3,588,733	5,250,389	46.30%	2025 use of fund balance to fund operations/need to increase fees to support fund	5
810	RESCUE SQUAD EQUIP/EDUC FUND	115,792	122,409	5.71%	2025 unplanned use of fund balance to purchases for equipment	6
820	ROCK RIVER STORMWATER GROUP	48,773	30,569	-37.32%	Estimated unspent funds from 2025 increased the fund balance for 2026| 2027 use of fund balance for professional services	6
900	ECONOMIC DEVELOPMENT FUND	6,610	11,975	81.16%	2026/2027 fund balance decrease due to staffing changes and the use of fund balance to ease the general fund transfer	2
920	INNOVATION CTR-OPERATIONS	234,394	175,614	-25.08%	2026/2027 continue to increase fund balance due to large HVAC repair in 2021	2

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND

TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2026

Total Non-Transfer Revenue: 37,674,454

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,743,599	
Shared Revenue	4,124,819	
Interest Income	544,070	
Transportation Aid	617,481	
Room Tax	240,000	
Ordinance Violations	210,000	
	13,479,968	**35.78%**

Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,010,379	
Misc Grant Revenue	-	
Bond Proceeds	1,001,500	
	5,011,879	**13.30%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	4,820,570	
Donations	-	
Grants	430,000	
	5,250,570	**16.23%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,003,323	
Fire Protection	780,961	
Bond Proceeds	2,100,400	
	4,884,684	**12.97%**

Fund 210-Fire/EMS Equip	Budget	% of Rev
WWFD Inc Contribution	-	
	-	**0.00%**

Fund 249-Fire & EMS Dept	Budget	% of Rev
Rescue Call Revenue	687,584	
Township Contract Revenue	569,380	
	1,256,964	**3.34%**

Major Revenue Sources by Fund 2027

Total Non-Transfer Revenue: 32,360,200

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,952,596	
Shared Revenue	4,204,734	
Transportation Aid	636,005	
Interest Income	543,621	
Room Tax	240,000	
Municipal Svcs Aid	343,431	
Ordinance Violations	235,000	
	14,155,387	**43.74%**

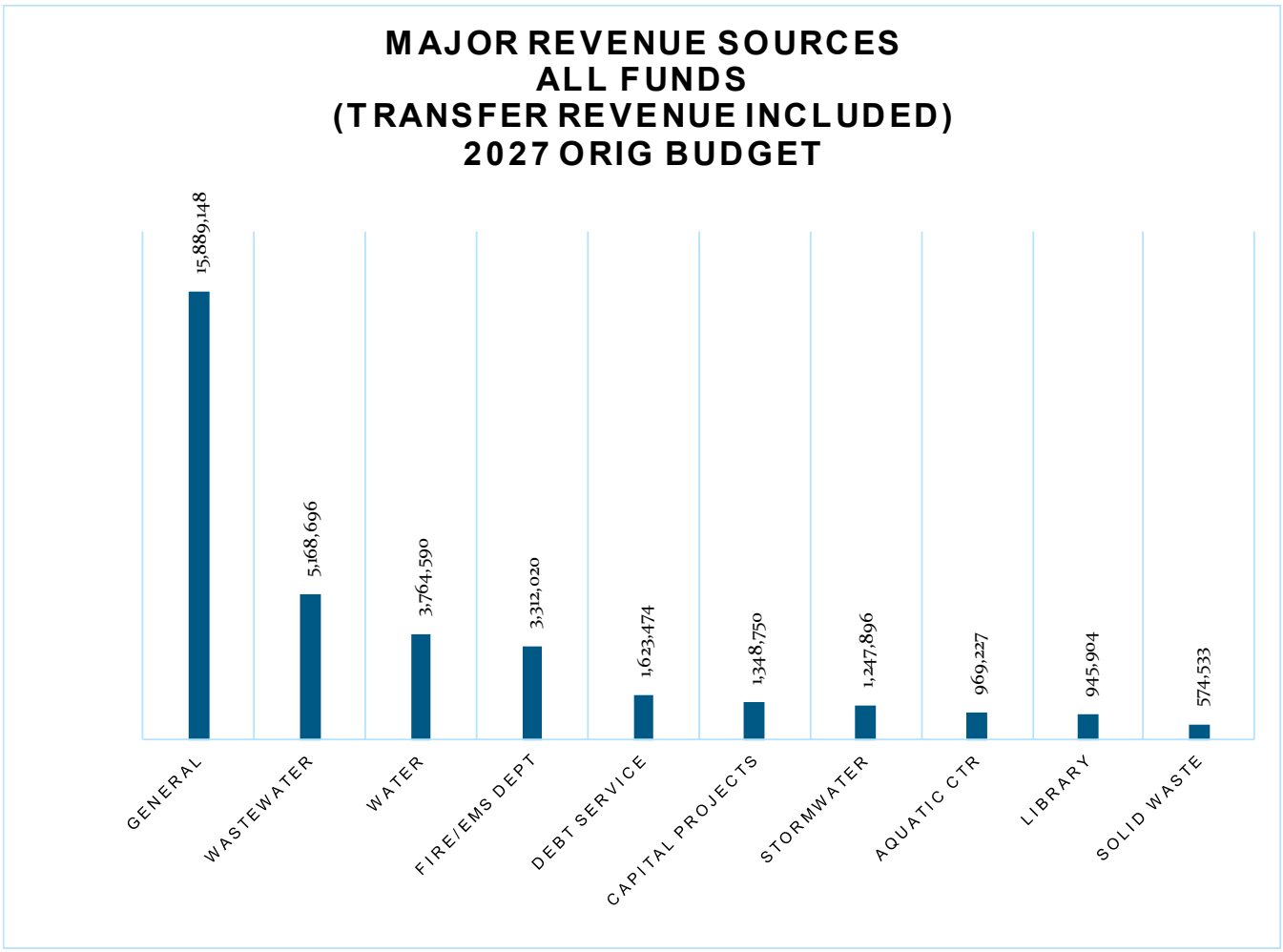
Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,303,434	
Misc Grant Revenue	250,000	
Bond Proceeds	-	
	4,553,434	**12.09%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,025,924	
Grants	-	
Fire Protection	823,920	
Bond Proceeds	1,015,750	
	3,865,594	**10.26%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	1,583,750	
Donations	100,000	
	1,683,750	**5.20%**

Fund 249-Fire & Rescue	Budget	% of Rev
Rescue Call Revenue	700,000	
Township Contract Revenue	529,316	
	1,229,316	**3.26%**

Fund 247-Aquatic Cener	Budget	% of Rev
Aquatic Center Program Rev	507,800	
School Dist Contribution	194,505	
	702,305	**2.17%**

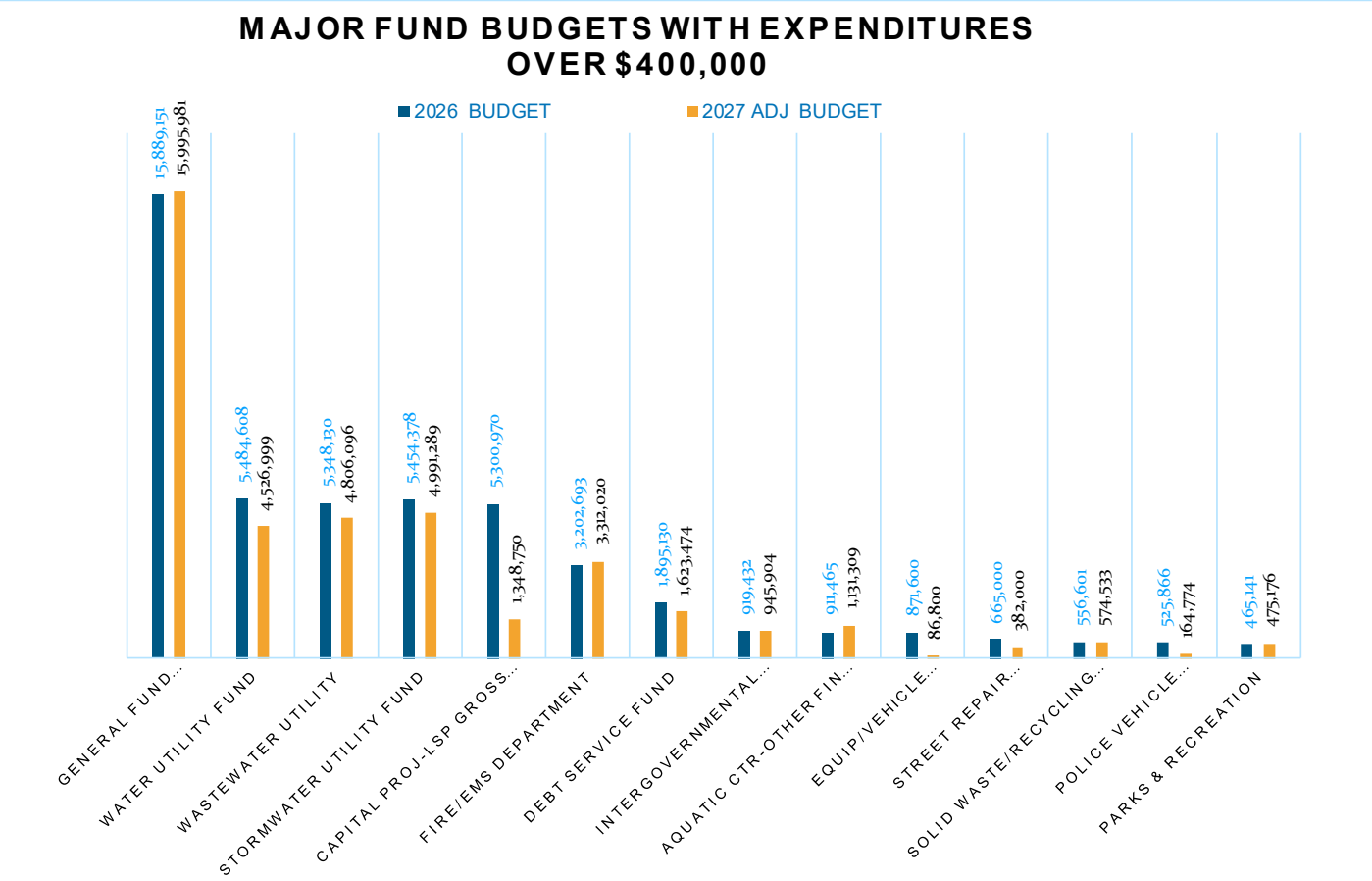

MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)
2027 ORIG BUDGET
15,889,148
5,168,696
3,764,590
3,312,020
1,623,474
1,348,750
1,247,896
969,227
945,904
574,533
GENERAL
WASTEWATER
WATER
FIRE/EMS DEPT
DEBT SERVICE
CAPITAL PROJECTS
STORMWATER
AQUATIC CTR
LIBRARY
SOLID WASTE

REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	$ CHG/BUD FY 27/26	% CHG BUD FY 27/26	2027 ADJ BUDGET	$ CHG/BUD FY 27/26	% CHG BUD FY 27/26	Type
100	TOTAL TAXES	6,120,288	6,197,955	6,762,967	8,077,567	8,121,183	8,156,311	78,744	0.97%	8,297,012	219,445	2.72%	1
100	TOTAL SPECIAL ASSESSEMENTS	138	2,725	4,870	500	1,227	500	-	0.00%	500	-	0.00%	1
100	TOTAL INTERGOVT REVENUES	4,250,383	4,760,085	5,287,630	5,547,402	5,464,538	5,607,931	60,529	1.09%	5,610,281	62,879	1.13%	1
100	TOTAL LICENSES & PERMITS	167,690	147,578	405,884	752,950	630,151	775,531	22,581	3.00%	468,450	(284,500)	-37.78%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	250,979	282,636	286,883	291,550	342,416	299,550	8,000	2.74%	332,100	40,550	13.91%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	62,413	62,162	68,003	56,150	79,067	53,150	(3,000)	-5.34%	69,850	13,700	24.40%	1
100	TOTAL MISC REVENUE	1,378,337	1,386,115	1,185,358	1,036,870	971,729	1,032,096	(4,774)	-0.46%	1,043,221	6,351	0.61%	1
100	TOTAL OTHER FINANCING SOURCES	180,207	81,110	177,032	126,160	126,160	70,910	(55,250)	-43.79%	190,910	64,750	51.32%	1
100T	**GENERAL FUND**	**12,410,435**	**12,920,367**	**14,178,626**	**15,889,148**	**15,736,471**	**15,995,978**	**106,830**	0.67%	**16,012,324**	**123,175**	**0.78%**	**1**
200	CABLE T.V.	143,957	94,371	122,779	159,878	106,661	146,376	37,099	30.22%	155,545	(4,333)	-2.71%	1
205	27TH PAYROLL FUND	15,535	-	-	-	-	-	-	0.00%	-	-	0.00%	2
208	PARKING PERMIT FUND	36,650	37,459	39,174	34,500	44,704	29,600	(4,674)	-11.93%	30,000	(4,500)	-13.04%	1
210	FD EQUIPMENT REVOLVING FUND	613,916	965,385	645,084	175,000	572,534	285,000	(470,084)	-72.87%	75,000	(100,000)	-57.14%	2
214	ELECTIONS	26,852	50,000	30,118	34,659	30,000	27,099	4,541	15.08%	30,391	(4,268)	-12.31%	1
215	EQUIP/VEHICLE REVOLVING FUND	205,942	168,511	35,161	871,600	683,364	86,800	836,439	2378.86%	439,800	(431,800)	-49.54%	1
216	POLICE VEHICLE REVOLVING FUND	42,920	142,960	-	525,866	647,312	164,774	525,866	0.00%	161,499	(364,367)	-69.29%	1
217	BUILDING REPAIR FUND	30,000	-	15,000	48,000	10,000	-	33,000	220.00%	-	(48,000)	-100.00%	1
219	AQUATIC CENTER CAPITAL		49,740	100,000	15,000	200,000	206,000	(85,000)	-85.00%	74,344	59,344	395.63%	2
220	LIBRARY SPECIAL REV FUND	1,313,237	893,168	755,311	919,432	734,899	945,904	164,121	21.73%	751,872	(167,560)	-18.22%	1
225	SKATE PARK FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	508,360	520,007	531,805	556,601	561,805	574,533	24,796	4.66%	583,140	26,539	4.77%	1
235	RIDE-SHARE GRANT PROGRAM FUND	74,672	204,810	156,696	230,000	204,880	235,000	73,304	46.78%	318,849	88,849	38.63%	1
240	PARKLAND ACQUISITION FUND	8,064	1,534	24,750	-	24,750	-	(24,750)	-100.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	16,453	9,830	13,693	57,000	117,942	11,000	43,307	316.26%	-	(57,000)	-100.00%	2
246	TFOD-SPECIAL REVENUE FUND	43,295	16,813	45,820	89,965	5,014	51,423	44,145	96.34%	17,994	(71,971)	-80.00%	2
247	AQUATIC CENTER - OPERATIONS	1,120,173	1,078,098	936,653	945,575	977,210	969,227	8,922	0.95%	979,701	34,126	3.61%	2
248	PARKS & RECREATION	332,647	380,724	376,145	465,141	424,339	475,176	88,996	23.66%	432,296	(32,845)	-7.06%	2
249	FIRE/EMS DEPARTMENT	2,240,744	2,904,474	3,256,986	3,202,693	3,208,804	3,312,020	(54,293)	-1.67%	3,335,460	132,767	4.15%	3
250	FORESTRY FUND	1,576	10,433	992	20,000	20,464	20,000	19,008	1915.38%	20,000	-	0.00%	2
260	SICK LEAVE SEVERANCE FUND	85,000	-	50,000	8,000	20,000	83,000	(42,000)	-84.00%	40,000	32,000	400.00%	2
271	INSURANCE-SIR	-	-	-	-	15,000	-	-	0.00%	-	-	0.00%	1
272	LAKES IMPROVEMENT FUND	-	415	-	-	320	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	172,737	25,868	14,146	665,000	760,367	382,000	650,854	4601.10%	430,000	(235,000)	-35.34%	1
295	POLICE DEPARTMENT-TRUST FUND	17,342	13,135	16,911	5,030	4,717	5,025	(11,881)	-70.26%	27,969	22,939	456.04%	2
300	DEBT SERVICE FUND	1,340,730	1,332,464	1,969,965	1,895,130	9,383,916	1,623,474	(74,836)	-3.80%	2,573,783	678,654	35.81%	3
410	TID DISTRICT #10 FUND	4,503	238,133	110,160	95,394	384,222	94,894	(14,765)	-13.40%	94,894	(500)	-0.52%	4
411	TID DISTRICT #11 FUND	26,784	64,384	45,387	48,894	99,098	220,153	3,507	7.73%	100,394	51,500	105.33%	4
412	TID DISTRICT #12 FUND	12,842	59,905	41,350	46,950	40,820	46,550	5,600	13.54%	41,550	(5,400)	-11.50%	4
413	TID DISTRICT #13 FUND	5,694	88,154	28,991	72,690	92,816	73,029	43,699	150.73%	76,029	3,339	4.59%	4
414	TID DISTRICT #14 FUND	61,563	350,164	158,134	150,972	577,101	349,093	(7,162)	-4.53%	315,986	165,014	109.30%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,000	-	-	50,000	50,000	50,000	50,000	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	138,058	7,937,324	278,036	5,300,970	5,653,617	1,348,750	5,022,934	1806.58%	1,895,750	(3,405,220)	-64.24%	4
452	BIRGE FOUNTAIN RESTORATION	500	500	555	500	500	500	(55)	-9.92%	500	-	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4
610	WATER UTILITY FUND	2,938,845	4,552,113	3,710,180	5,484,609	6,847,115	3,764,590	1,774,429	47.83%	4,563,892	(920,717)	-16.79%	5
620	WASTEWATER UTILITY	4,265,452	6,041,818	5,311,743	5,155,877	6,214,228	5,168,696	(155,866)	-2.93%	4,918,723	(237,154)	-4.60%	5
630	STORMWATER UTILITY FUND	555,037	558,107	561,088	5,454,378	2,657,402	1,247,896	4,893,289	872.11%	5,039,101	(415,277)	-7.61%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	5,422	12,808	3,834	4,000	2,863	4,000	166	4.33%	4,000	-	0.00%	6
820	ROCK RIVER STORMWATER GROUP	48,641	50,527	49,968	60,000	49,551	60,000	10,032	20.08%	60,000	-	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	97,500	180,000	180,000	303,455	280,000	306,081	123,455	68.59%	260,933	(42,522)	-14.01%	2
910	CDA PROGRAMS FUND	100,369	107,082	59,655	69,213	46,252	50,690	9,558	16.02%	183,500	114,287	165.12%	2
920	INNOVATION CTR - OPERATIONS	265,592	264,898	40,705	186,024	214,845	191,865	145,319	357.00%	205,830	19,806	10.65%	2
	TOTAL ALL FUNDS	**29,330,037**	**42,326,481**	**33,895,602**	**49,297,144**	**57,705,903**	**38,606,197**	**13,797,849**	**40.71%**	**44,301,048**	**(4,996,095)**	**-10.13%**	

FUND TYPE:

1-	GENERAL FUND
2-	SPECIAL REVENUE FUND
3-	DEBT SERVICE FUND
4-	CAPITAL PROJECT FUND
5-	PROPRIETARY FUND
6-	FIDUCIARY FUND


MAJOR FUND BUDGETS WITH EXPENDITURES OVER $400,000
2026 BUDGET
2027 ADJ BUDGET
15,889,151
15,995,981
5,484,608
4,526,999
5,348,130
4,806,096
5,454,378
4,991,289
5,300,970
1,348,750
3,202,693
3,312,020
1,895,130
1,623,474
919,432
945,904
911,465
1,131,309
871,600
86,800
665,000
382,000
556,601
574,533
525,866
164,774
465,141
475,176
GENERAL FUND...
WATER UTILITY FUND
WASTEWATER UTILITY
STORMWATER UTILITY FUND
CAPITAL PROJ-LSP GROSS...
FIRE/EMS DEPARTMENT
DEBT SERVICE FUND
INTERGOVERNMENTAL...
AQUATIC CTR-OTHER FIN...
EQUIP/VEHICLE...
STREET REPAIR...
SOLID WASTE/RECYCLING...
POLICE VEHICLE...
PARKS & RECREATION

EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	$CHG/BUD FY 27/26	%CHG/BUD FY27/26	2027 ADJ BUDGET	$CHG/BUD FY27/26	%CHG/BUD FY27/26	Type
100	GENERAL FUND EXPENDITURES	12,311,799	12,859,836	14,257,944	15,889,151	15,648,599	15,995,981	2,316,949	17.1%	16,012,324	123,173	0.8%	1
200	CABLE T.V.	104,350	144,750	130,980	159,878	155,169	146,376	6,419	4.2%	155,545	(4,333)	(2.7%)	2
208	PARKING PERMIT FUND	39,866	40,186	40,088	34,500	36,046	29,600	(5,284)	(13.3%)	30,000	(4,500)	(13.0%)	2
205	27TH PAYROLL FUND	91,383	-	-	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	1,243,517	434,262	1,241,139	175,000	528,689	285,000	(1,385,199)	(88.8%)	75,000	(100,000)	(57.1%)	1
214	ELECTIONS	18,507	52,708	23,317	34,659	30,357	27,099	11,921	52.4%	30,391	(4,269)	(12.3%)	1
215	EQUIP/VEHICLE REVOLVING FUND	164,473	116,632	135,517	871,600	620,428	86,800	615,600	240.5%	439,800	(431,800)	(49.5%)	1
216	POLICE VEHICLE REVOLVING FUND	7,109	142,975	234,109	525,866	460,340	164,774	443,866	541.3%	161,499	(364,367)	(69.3%)	1
217	BUILDING REPAIR FUND	28,567	-	9,935	48,000	48,000	-	32,698	213.7%	-	(48,000)	100%	1
219	AQUATIC CENTER CAPITAL		-	295,224	15,000	35,000	195,000	(285,000)	(95.0%)	74,344	59,344	395.6%	2
220	LIBRARY SPECIAL REVENUE FUND	897,544	1,251,055	801,962	919,432	734,899	945,904	83,307	10.0%	751,872	(167,560)	(18.2%)	2
225	SKATE PARK FUND	-	-	-	-	4,635	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	507,724	523,021	538,629	556,601	533,388	574,533	12,516	2.3%	583,140	26,539	4.8%	1
235	RIDE-SHARE GRANT PROGRAM FUND	106,772	286,443	234,867	230,000	150,945	235,000	18,343	8.7%	318,849	88,849	38.6%	2
240	PARKLAND ACQUISITION FUND	-	1,534	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	11,878	7,812	21,783	57,000	568	11,000	14,500	34.1%	-	(57,000)	100%	2
246	TFOD-SPECIAL REVENUE FUND	34,914	29,891	41,875	89,965	51,213	51,423	40,784	82.9%	17,994	(71,971)	(80.0%)	2
247	AQUATIC CTR-OTHER FIN SOURCES	764,724	1,008,539	936,309	945,575	1,086,364	956,431	49,110	5.5%	979,701	34,125	3.6%	2
248	PARKS & RECREATION	328,355	355,631	382,901	465,141	409,827	475,176	31,148	7.2%	432,296	(32,845)	(7.1%)	2
249	FIRE/EMS DEPARTMENT	2,257,417	2,653,937	3,202,693	3,202,693	2,993,270	3,312,020	492,084	18.2%	3,335,460	132,767	4.1%	
250	FORESTRY FUND	3,550	20,051	15,875	20,000	24,000	20,000	15,990	398.8%	20,000	-	-	2
260	SICK LEAVE SEVERANCE FUND	37,611	93,697	34,971	8,000	36,170	83,000	(79,000)	(90.8%)	40,000	32,000	400.0%	1
269	HEALTH INS - SIR		-	95,418		-	-			-			1
271	INSURANCE-SIR	8,346	39,600	11,610	-	25,000	-	-	-	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	868	401	-	815	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	147,599	241,291	124,562	665,000	714,951	382,000	325,000	95.6%	430,000	(235,000)	(35.3%)	1
295	POLICE DEPARTMENT-TRUST FUND	30,851	1,675	9,786	5,030	6,432	5,025	(2,970)	(37.1%)	27,969	22,939	456.0%	2
300	DEBT SERVICE FUND	1,337,079	1,332,464	1,969,965	1,895,130	1,895,130	1,623,474	(73,642)	(3.7%)	2,573,783	678,654	35.8%	3
410	TID DISTRICT #10 FUND	2,024	83,164	122,437	95,394	241,633	94,894	(77,444)	(44.8%)	94,894	(500)	(0.5%)	4
411	TID DISTRICT #11 FUND	13,350	51,477	35,644	48,894	711,412	220,153	13,250	37.2%	100,394	51,500	105.3%	4
412	TID DISTRICT #12 FUND	53,440	59,905	41,350	46,950	40,820	46,550	5,600	13.5%	41,550	(5,400)	(11.5%)	4
413	TID DISTRICT #13 FUND	1,850	81,813	35,050	72,690	92,816	73,029	42,540	141.1%	76,029	3,339	4.6%	4
414	TID DISTRICT #14 FUND	49,954	119,850	551,027	150,972	149,513	349,093	(349,178)	(69.8%)	315,986	165,014	109.3%	4
441	TID DISTRICT #4 AFF HOUSE FUND	70,824	151,733	(50,000)	50,000	50,000	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	398,434	4,107,100	5,221,126	5,300,970	131,715	1,348,750	(992,006)	(15.8%)	1,895,750	(3,405,220)	(64.2%)	5
452	BIRGE FOUNTAIN RESTORATION	530	1,495	6,656	500	209	500	-	-	250,000	249,500	49,900.0%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,936,173	2,885,983	2,870,346	5,484,608	5,265,981	4,526,999	(2,389,234)	(30.3%)	4,563,892	(920,716)	(16.8%)	5
620	WASTEWATER UTILITY	3,287,418	3,415,980	3,528,597	5,348,130	4,953,346	4,806,096	608,979	12.8%	4,918,723	(429,406)	(8.0%)	5
630	STORMWATER UTILITY FUND	638,182	736,548	947,823	5,454,378	1,320,415	4,991,289	4,175,865	326.6%	5,039,101	(415,277)	(7.6%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	7,455	21,276	13,058	4,000	-	4,000	-	-	4,000	-	-	6
820	ROCK RIVER STORMWATER GROUP	75,682	62,498	66,719	60,000	43,625	60,000	(20,000)	(25.0%)	60,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	124,608	189,020	198,666	303,455	279,447	306,081	116,838	62.6%	260,933	(42,522)	(14.0%)	2
910	CDA PROGRAMS FUND	142,394	381,326	224,615	69,213	147,672	50,690	59,213	592.1%	183,500	114,287	165.1%	2
920	LICENSES & PERMITS	142,999	199,801	206,239	186,024	189,328	191,865	(42,648)	(18.7%)	205,830	19,805	10.6%	2
	TOTAL	28,429,251	34,187,827	38,811,213	49,489,398	39,848,169	42,725,606	3,830,915	8.4%	44,550,547	(4,938,851)	(10.0%)	

FUND TYPE:

1-	GENERAL FUND
2-	SPECIAL REVENUE FUND
3-	DEBT SERVICE FUND
4-	CAPITAL PROJECT FUND
5-	PROPRIETARY FUND
6-	FIDUCIARY FUND

Understanding Expenditures by Fund

The City reports expenditures on a fund-by-fund basis to provide transparency into how resources are used within each functional area of government. In some cases, funds transfer dollars to other funds to support specific programs, capital projects, or operational needs. These transfers are recorded as **expenditures in the fund providing the resources** and as **revenues in the receiving fund**.

Because of this structure, certain dollars may appear more than once within the budget document—once when they leave the originating fund, and again when they are spent by the receiving fund. This accounting treatment does **not** represent double-spending; rather, it reflects the movement of resources through the City's fund structure and ensures that each fund accurately reports the true cost of the services it supports.

This approach follows governmental accounting standards and helps the City clearly demonstrate how programs are financed, the extent to which specific funds rely on interfund support, and the full cost of delivering services across departments and operating units.

City of WHITEWATER

2026-2027 Budget

TAX CALCULATION

Tax Calculation - Tax Year 2026 / Calendar Year 2027

WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS	
Assessment Ratio:	**0.937819780**	***Assessment Ratio:***	**0.937655174**		0.93779925
Lottery Credit:	209.81	***Lottery Credit:***	209.81		
VALUATION		**VALUATION**			1100000
Assessed Values:	954,902,676	Assessed Values:	147,723,800	1,102,626,476	1.00
Equalized Val:(no tif)	962,898,300	Equalized Val:(no tif)	137,233,500	1,100,131,800	
Equalized Val:(w/ tif)	1,018,101,400	Equalized Val:(w/ tif)	158,948,900	1,177,050,300	
State Credits:	1,462,925.68	State Credits:	195,006.33	1,657,932.01	
LEVIES without TIF		**LEVIES without TIF**			
State	-	State	-	-	
County	1,986,907.69	County	372,697.64	2,359,605.33	11.6%
Technical College	480,402.35	Technical College	78,967.53	559,369.88	2.8%
School	7,046,083.94	School	1,023,660.11	8,069,744.05	39.8%
City	6,960,567.06	City	992,028.94	7,952,596.00	39.2%
TIF	944,455.82	TIF	390,426.51	1,334,882.33	6.6%
Total	17,418,416.86	**Total**	2,857,780.73	20,276,197.59	100.0%
LEVIES with TIF		**LEVIES with TIF**			
State	-	State	-	-	
County	2,100,817.62	County	431,672.15	2,532,489.77	12.5%
Technical College	507,944.02	Technical College	91,463.17	599,407.19	3.0%
School	7,450,037.42	School	1,185,640.85	8,635,678.27	42.6%
City	7,359,617.80	City	1,149,004.56	8,508,622.36	42.0%
Total	17,418,416.86	**Total**	2,857,780.73	20,276,197.59	100.0%
TAX RATES		**TAX RATES**			
State	-	State	-	-	
County	2.200033231	County	2.922157093	2.296779395	2.561095162
Technical College	0.531932764	Technical College	0.619149859	0.543617628	0.575541312
School	7.801881393	School	8.026065197	7.831916300	7.913973295
City	7.707191513	City	7.778059866	7.716686063	7.742625690
Gross Tax Rate	18.241038901	**Gross Tax Rate**	19.345432015	18.388999386	18.793235458
Less School Credit	(1.532015478)	Less School Credit	(1.320073881)	(1.503620715)	
Net Tax Rate	16.709023423	**Net Tax Rate**	18.025358134	16.885378671	

TIF BREAKOUT	WALWORTH	JEFFERSON	TOTAL TIF
County	113,909.93	58,974.51	172,884.44
Technical College	27,541.67	12,495.64	40,037.31
School	403,953.48	161,980.74	565,934.22
City	399,050.74	156,975.62	556,026.36
Total	944,455.82	390,426.51	1,334,882.33

WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2026 / Calendar Year 2027

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	1,986,907.69	962,898,300	0.002063466	1,018,101,400	2,100,817.62	113,909.93	**County**
City	6,960,567.06	962,898,300	0.007228767	1,018,101,400	7,359,617.80	399,050.74	**City**
School District	7,046,083.94	962,898,300	0.007317579	1,018,101,400	7,450,037.42	403,953.48	**School District**
Technical College	480,402.35	962,898,300	0.000498913	1,018,101,400	507,944.02	27,541.67	**Technical College**
Total	16,473,961.04		0.017108726		17,418,416.86	944,455.82	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	10,310,900	0.18678117714	176,406.57
TID # 11	5,698,500	0.10322789843	97,494.19
TID # 12	8,898,000	0.16118660003	152,233.62
TID # 13	5,592,900	0.10131496238	95,687.51
TID # 14	24,702,800	0.44748936201	422,633.93
	55,203,100	1.00000000000	944,455.82

Total Tax Asking:	7,952,596.00
% in Walworth Cty:	0.875257219
Net Amt.:	6,960,567.06

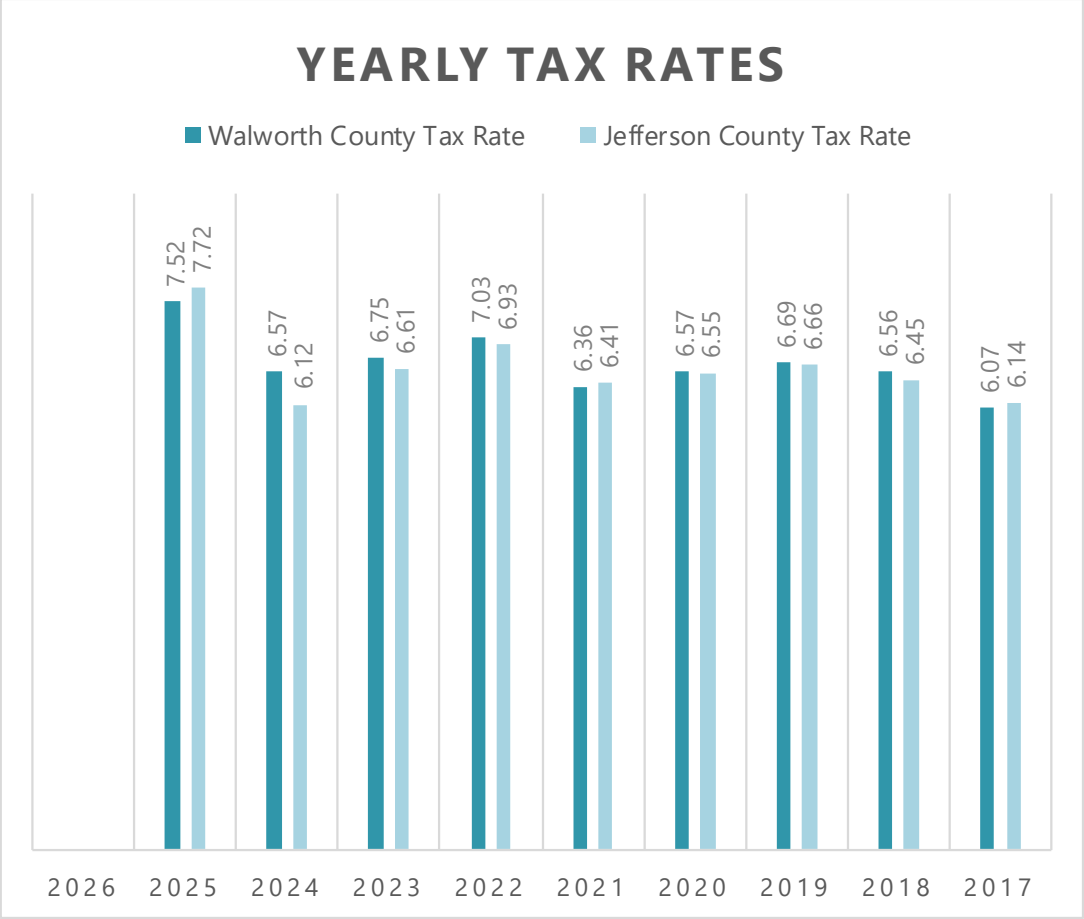
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2026 / Calendar Year 2027

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	372,697.64	137,233,500	0.002715792	158,948,900	431,672.15	58,974.51	**County**
City	992,028.94	137,233,500	0.007228767	158,948,900	1,149,004.56	156,975.62	**City**
School District	1,023,660.11	137,233,500	0.007459258	158,948,900	1,185,640.85	161,980.74	**School District**
Technical College	78,967.53	137,233,500	0.000575425	158,948,900	91,463.17	12,495.64	**Technical College**
Total	2,467,354.22		0.017979242		2,857,780.73	390,426.51	**Total**

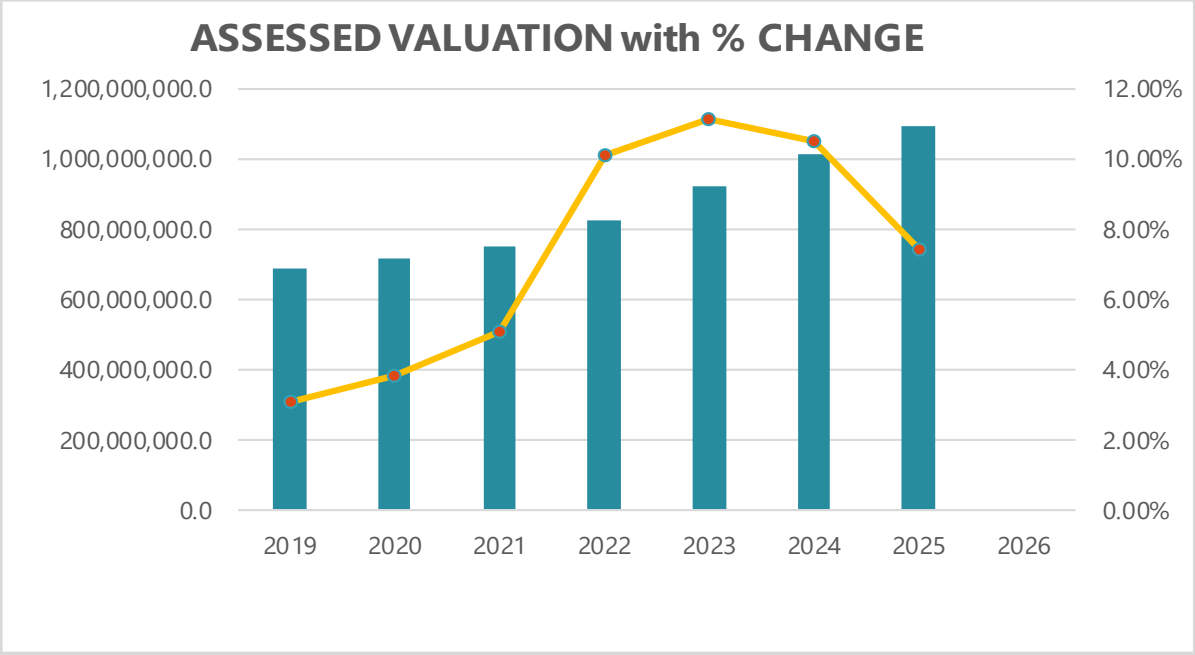
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	1,342,700	0.06183169548	24,140.73
TID # 14	20,372,700	0.93816830452	366,285.78
TOTAL	21,715,400	1.00000000000	390,426.51

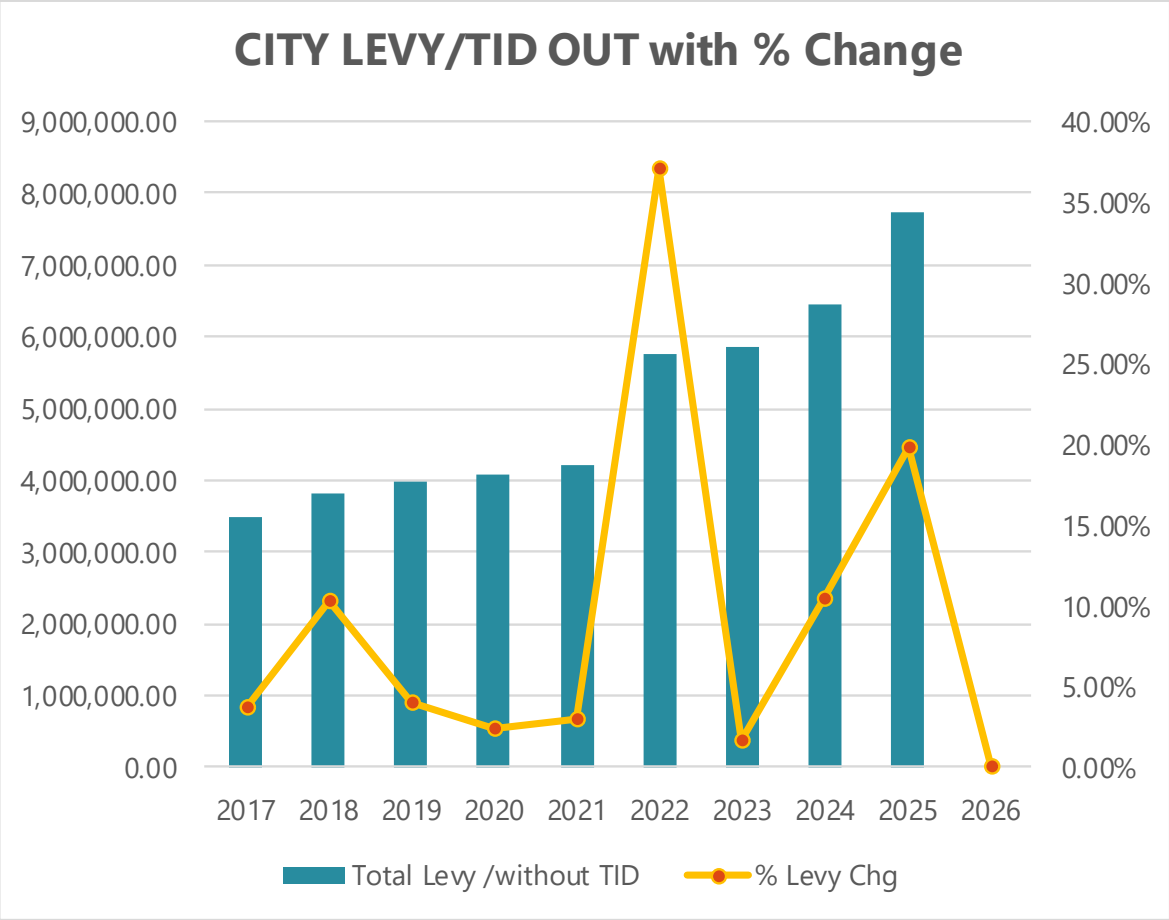
Total Tax Asking:	7,952,596.00
% in Jefferson Cty.:	0.124742781
Net Amt.:	992,028.94



TAX LEVIES, RATES & COLLECTIONS

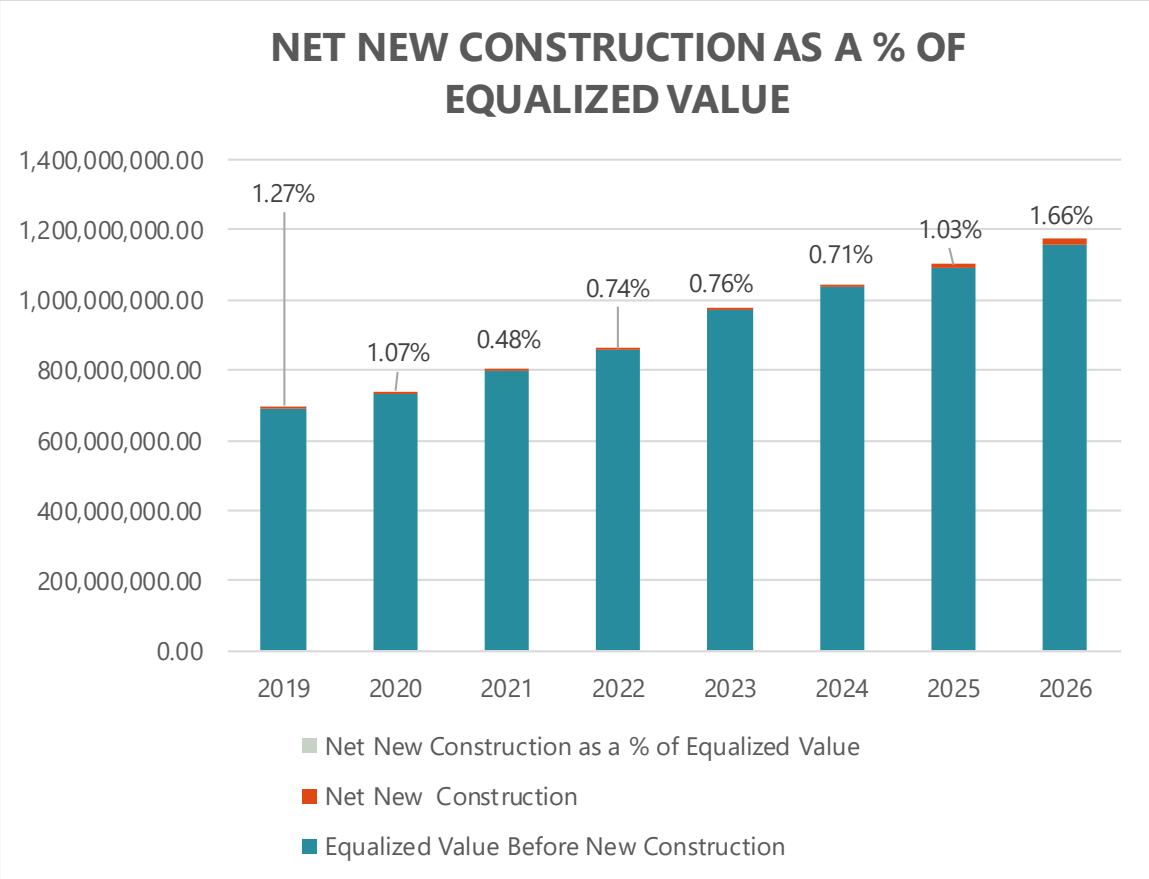
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth Cty City Levy /without TIF	Jefferson Cty City Levy /without TIF	Uncollected Personal Property Taxes as of October 31st of Each Year	Percent of Levy Collected
2026	2027						
2025	2026	7.52	7.72	6,761,310.91	982,288.09		
2024	2025	6.57	6.12	5,681,055.34	779,246.66	85.02	100.00%
2023	2024	6.75	6.61	5,156,343.55	696,018.45	4,002.33	99.93%
2022	2023	7.03	6.93	5,050,097.99	706,755.01	7,482.82	99.87%
2021	2022	6.36	6.41	3,795,413.28	405,521.33	6,716.65	99.84%
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09	99.86%
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27	99.88%
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54	99.93%
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45	99.75%
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05	99.57%


ASSESSED VALUATION with % CHANGE
1,200,000,000.0
1,000,000,000.0
800,000,000.0
600,000,000.0
400,000,000.0
200,000,000.0
0.0
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2019
2020
2021
2022
2023
2024
2025
2026


CITY LEVY/TID OUT with % Change
9,000,000.00
8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
2,000,000.00
1,000,000.00
0.00
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Total Levy /without TID
% Levy Chg

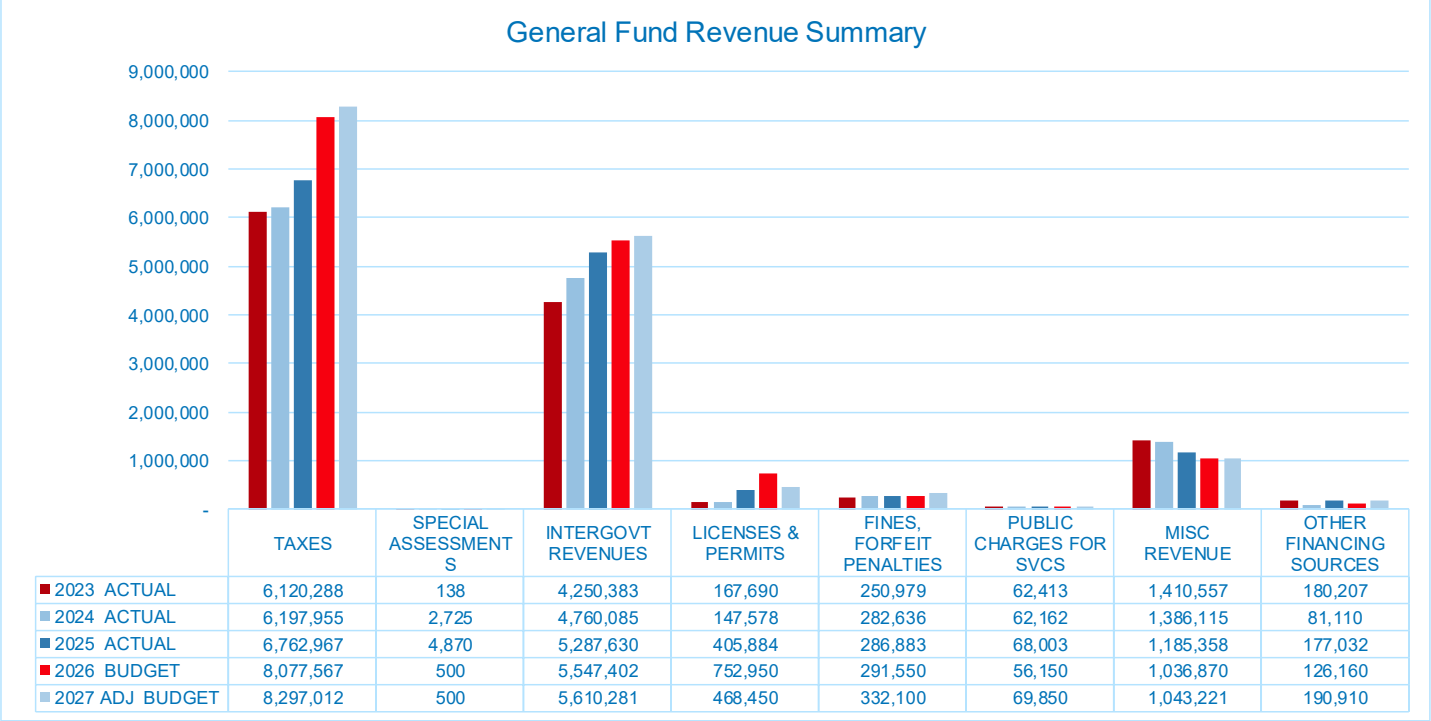
ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Equalized Valuation (TID IN)	Equalized Valuation (TID OUT)
2026		1,177,050,300	1,100,131,800
2025	1,089,275,576	1,102,056,600	1,038,481,800
2024	1,014,038,650	1,041,676,500	1,019,119,600
2023	914,459,600	976,283,200	925,184,300
2022	826,164,100	861,165,600	855,440,700
2021	750,563,583	802,302,500	705,313,800
2020	714,494,599	740,802,400	644,222,900
2019	688,302,999	696,905,800	603,973,400
2018	667,702,000	584,095,300	666,391,100
2017	656,989,000	646,775,000	562,842,500
2016	641,445,500	645,398,900	563,694,800



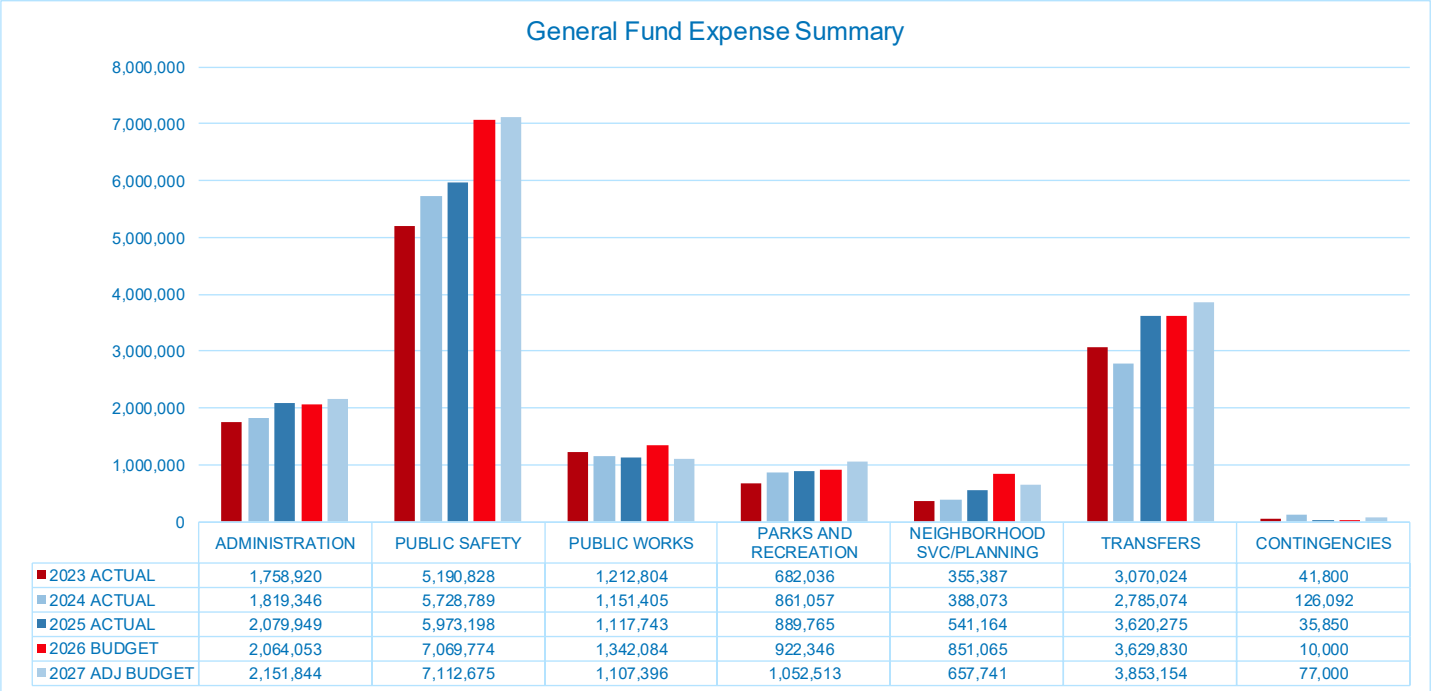
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-SEPT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES	6,120,288	6,197,955	6,762,967	8,077,567	7,992,689	8,121,183	8,156,311	8,297,012
SPECIAL ASSESSMENTS	138	2,725	4,870	500	1,132	1,227	500	500
INTERGOVT REVENUES	4,250,383	4,760,085	5,287,630	5,547,402	1,799,030	5,464,538	5,607,931	5,610,281
LICENSES & PERMITS	167,690	147,578	405,884	752,950	485,926	630,151	775,531	468,450
FINES, FORFEIT PENALTIES	250,979	282,636	286,883	291,550	256,812	342,416	299,550	332,100
PUBLIC CHARGES FOR SVCS	62,413	62,162	68,003	56,150	59,347	79,067	53,150	69,850
MISC REVENUE	1,410,557	1,386,115	1,185,358	1,036,870	406,020	971,729	1,032,096	1,043,221
OTHER FINANCING SOURCES	180,207	81,110	177,032	126,160	30,000	126,160	70,910	190,910
TOTAL:	**12,442,655**	**12,920,367**	**14,178,626**	**15,889,148**	**11,030,955**	**15,736,471**	**15,995,978**	**16,012,324**



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-SEPT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
ADMINISTRATION	1,758,920	1,819,346	2,079,949	2,064,053	1,582,770	2,180,982	2,128,135	2,151,844
PUBLIC SAFETY	5,190,828	5,728,789	5,973,198	7,069,774	5,443,667	6,833,988	7,355,620	7,112,675
PUBLIC WORKS	1,212,804	1,151,405	1,117,743	1,342,084	842,557	1,132,262	1,359,424	1,107,396
PARKS AND RECREATION	682,036	861,057	889,765	922,346	795,441	1,082,202	847,386	1,052,513
NEIGHBORHOOD SVC/PLANNING	355,387	388,073	541,164	851,065	469,234	728,503	825,641	657,741
TRANSFERS	3,070,024	2,785,074	3,620,275	3,629,830	3,505,559	3,679,830	3,479,774	3,853,154
CONTINGENCIES	41,800	126,092	35,850	10,000	8,124	10,831	0	77,000
TOTAL:	**12,311,799**	**12,859,836**	**14,257,944**	**15,889,151**	**12,647,352**	**15,648,599**	**15,995,981**	**16,012,324**
Surplus or (Deficit)	130,856	60,531	(79,318)	(2)		87,871		(0)
Ending Fund Balance	3,128,823	3,189,354	3,110,036	3,110,033		3,197,905		3,197,904
Unspendable	456,330	-		-		-	-	-
Unassigned	2,672,493	3,189,354	3,110,036	3,110,033		3,197,905	-	3,197,904
assigned as % of Expend	21.7%	24.8%	21.8%	19.6%		23.2%		22.8%
Expenditures								



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES			-					
100-41110-00	LOCAL TAX LEVY	4,499,748	4,538,657	4,507,731	5,864,269	5,864,269	5,914,269	5,970,066
100-41111-00	DEBT SERVICE TAX LEVY	1,257,105	1,313,705	1,952,572	1,879,330	1,879,330	1,908,074	1,982,530
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	2,625	-	-	-	-	-	-
100-41114-00	USE VALUE PENALTY	-	1,654	-	-	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	21,099	8,010	268	-	-	-	-
100-41140-00	MOBILE HOME FEES	41,587	43,569	10,737	58,000	86,168	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	237,932	224,246	246,192	240,000	240,000	240,000	240,000
100-41220-00	STATE SALES TAX RETAINED	-	-	120	-	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,820	28,035	9,968	9,968	11,416	9,968	11,416
100-41800-00	INTEREST ON TAXES	32,372	40,079	35,380	26,000	40,000	26,000	35,000
	TOTAL TAXES	**6,120,288**	**6,197,955**	**6,762,967**	**8,077,567**	**8,121,183**	**8,156,311**	**8,297,012**
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	-	975	127	200	842	200	200
100-42500-53	FAILURE TO MOW FINES	138	1,750	4,743	300	385	300	300
	TOTAL SPECIAL ASSESSEMENTS	**138**	**2,725**	**4,870**	**500**	**1,227**	**500**	**500**
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	53,306	-	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	395,596	386,462	444,079	385,834	387,617	397,023	387,232
100-43420-00	SHARED REVENUE-BASE	2,836,844	3,534,954	3,558,129	3,738,985	3,738,985	3,847,416	3,817,502
100-43507-52	POLICE-MISC SAFETY GRANTS	4,164	50,571	17,996	-	7,368	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	8,103	-	5,760	-	8,229	-	-
100-43522-63	STATE OF WI DNR GRANT	18,500	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	572,087	585,637	598,704	617,481	617,481	636,005	636,005
100-43531-52	STATE GRANT--PUBLIC SAFETY	38,060	-	-	225,000	225,000	125,000	125,000
100-43531-53	STATE GRANT-L-RIP-STREET	-	-	26,677				30,624
100-43540-52	UNIVERSITY-LEASE-PARKING	-	45,000	-	45,000	45,000	45,000	45,000
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	192,781	7,304	325,614	305,615	305,735	325,000	343,431
100-43670-60	EXEMPT COMPUTER AID-FR STATE	16,330	16,330	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	43,214	43,214	201,612	110,877	20,143	110,877	110,877
100-43745.52	WUSD-JUVENILE OFFICIER	65,211	83,294	84,909	95,000	85,407	98,000	90,000
100-43750-52	DRUG GRANT REIMBURSEMENT	94	-	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	1,583	3,000	3,750	3,000	3,000	3,000	4,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	2,029	1,839	1,590	1,800	1,763	1,800	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
	TOTAL INTERGOVT REVENUES	**4,250,383**	**4,760,085**	**5,287,630**	**5,547,402**	**5,464,538**	**5,607,931**	**5,610,281**
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,858	19,720	19,210	21,000	40,245	21,250	21,250
100-44120-51	CIGARETTE	1,300	733	907	1,000	1,170	1,000	1,100
100-44122-51	BEVERAGE OPERATORS	3,515	3,668	3,825	4,500	3,034	4,700	3,800
100-44200-51	MISC. LICENSES	2,873	1,159	1,808	3,000	3,203	3,000	3,000
100-44300-53	BLDG/ZONING PERMITS	110,560	82,609	201,922	325,000	270,402	334,750	175,000
100-44310-53	ELECTRICAL PERMITS	9,298	10,796	21,218	22,000	20,236	22,660	20,000
100-44320-53	PLUMBING PERMITS	9,396	11,575	71,968	179,537	103,637	184,923	110,000
100-44330-53	HVAC PERMITS	7,216	9,569	64,343	177,813	161,733	183,147	112,000
100-44340-53	STREET OPENING PERMITS	200	50	300	400	400	400	400
100-44350-53	SIGN PERMITS	1,310	2,280	3,140	2,800	4,550	2,800	3,000
100-44370-51	WATERFOWL PERMITS	320	500	1,170	900	930	900	900
100-44900-51	MISC PERMITS	2,845	4,921	16,073	15,000	20,610	16,000	18,000
	TOTAL LICENSES & PERMITS	**167,690**	**147,578**	**405,884**	**752,950**	**630,151**	**775,531**	**468,450**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	179,505	191,914	201,298	210,000	248,698	215,000	235,000
100-45113-52	MISC COURT RESEARCH FEE	200	50	193	50	168	50	100
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	520	151	(300)	-	200	-	-
100-45130-52	PARKING VIOLATIONS	58,224	56,896	67,092	62,000	82,824	65,000	86,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	9,550	1,175	-	1,500	300	1,500	1,000
100-45145-53	RE-INSPECTION FINES	2,980	32,450	18,600	18,000	10,227	18,000	10,000
	TOTAL FINES, FORTFEIT - PENALTIES	**250,979**	**282,636**	**286,883**	**291,550**	**342,416**	**299,550**	**332,100**
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	1,738	191	50	189	50	50
100-46120-51	TREASURER	3,935	4,745	4,303	4,000	6,002	4,000	4,000
100-46220-52	FALSE ALARM FINES	2,100	1,200	3,600	2,000	3,000	2,000	2,200
100-46310-53	DPW MISC REVENUE	30,298	19,585	26,157	20,000	20,834	18,000	20,000
100-46311-53	SALE OF MATERIALS	2	-	193	100	1,780	100	100
100-46312-51	MISC DEPT EARNINGS	-	405	434	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	360	8,144	2,859	3,000	3,977	3,000	3,500
100-46743-51	FACILITY RENTALS	25,683	26,301	30,266	27,000	43,218	26,000	40,000
100-46746-55	SPECIAL EVENT FEES	35	45	-	-	67	-	-
	TOTAL PUBLIC CHARGES FOR SVCS	**62,413**	**62,162**	**68,003**	**56,150**	**79,067**	**53,150**	**69,850**
MISC. REVENUES								
100-48100-00	INTEREST INCOME	814,758	861,125	561,661	544,070	490,000	544,296	543,621
100-48110-00	INTEREST REVENUE-LEASES	1,183	1,570	6,496	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	1,200	(800)	22,800	15,600	22,800	15,600
100-48210-55	RENTAL INCOME	1,000	1,000	1,000	1,000	1,000	1,000	1,000
100-48220-55	DEPOSITS-FORFEITED	50	4,225	50	-	100	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	1,313	-	750	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	13,514	3,934	11,351	-	3,384	-	-
100-48415-00	RESTITUTION-DAMAGES	5,539	7,241	5,764	4,000	1,435	4,000	3,000
100-48420-00	INSURANCE DIVIDEND	51,535	29,412	38,668	35,000	29,515	30,000	25,000
100-48425-00	WORKERS COMP-REIMBURSEMENT	18,779	-	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	1,000	-	51,530	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	-	-	500	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,600	-	1,700	-	-
100-48535-00	P CARD REBATE REVENUE	28,971	37,054	34,737	40,000	28,000	40,000	30,000
100-48546-55	MISC GRANT INCOME	87,043	46,010	2,500	5,000	-	5,000	-
100-48600-00	MISC REVENUE-NON RECURRING	2,155	3,212	2,009	-	15,495	-	-
100-48700-00	WATER UTILITY TAXES	346,697	362,935	437,204	385,000	385,000	385,000	425,000
100-48900-00	LEASE REVENUE	32,220	27,198	30,838	-	-	-	-
	TOTAL MISC REVENUE	**1,410,557**	**1,386,115**	**1,185,358**	**1,036,870**	**971,729**	**1,032,096**	**1,043,221**
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	8,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,500	12,500	12,500	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	18,974	16,260	16,410	16,260	16,260	16,410	16,410
100-49267-00	TRANSFER FROM 208 PARKING	35,350	35,350	35,704	30,000	30,000	25,000	25,000
100-49285-00	TRANSFER FROM 900 CDA	91,383	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	-	95,418	50,400	50,400	-	120,000
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	
	TOTAL OTHER FINANCING SOURCES	**180,207**	**81,110**	**177,032**	**126,160**	**126,160**	**70,910**	**190,910**
	TOTAL GEN FUND REVENUES	**12,442,655**	**12,920,367**	**14,178,626**	**15,889,148**	**15,736,471**	**15,995,978**	**16,012,324**

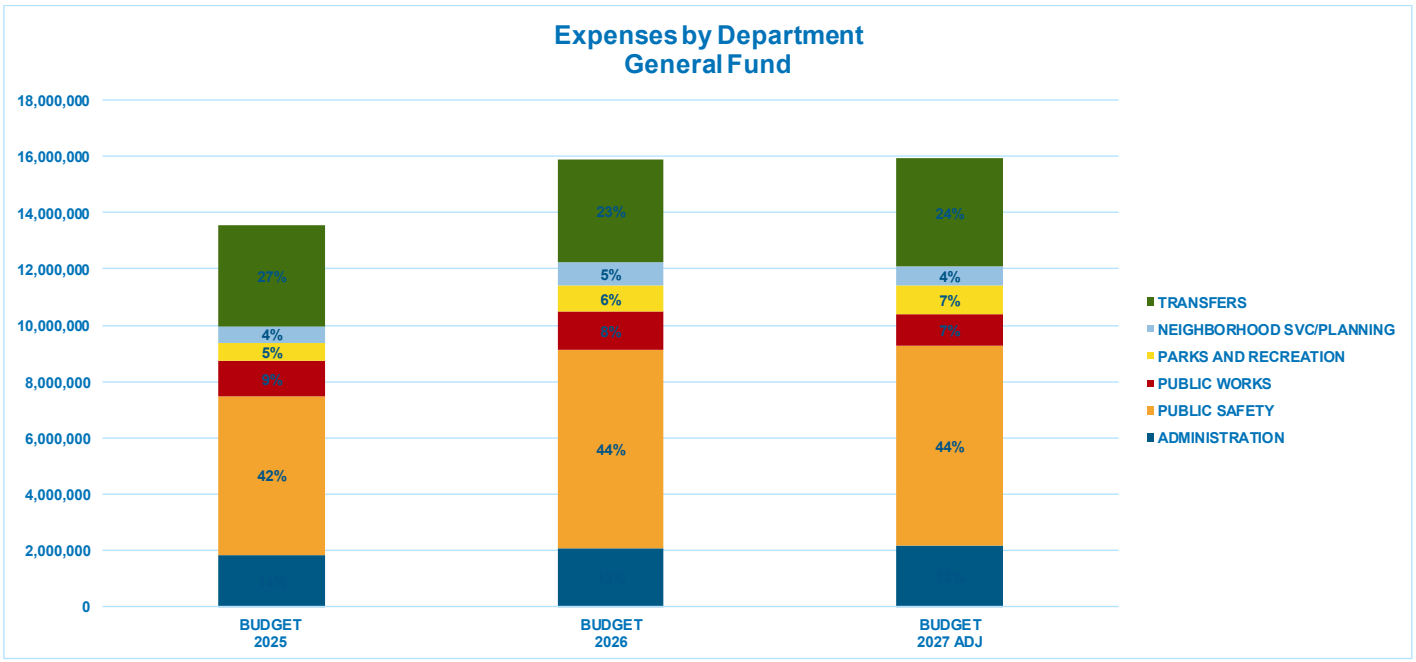
GENERAL FUND EXPENDITURE SUMMARY

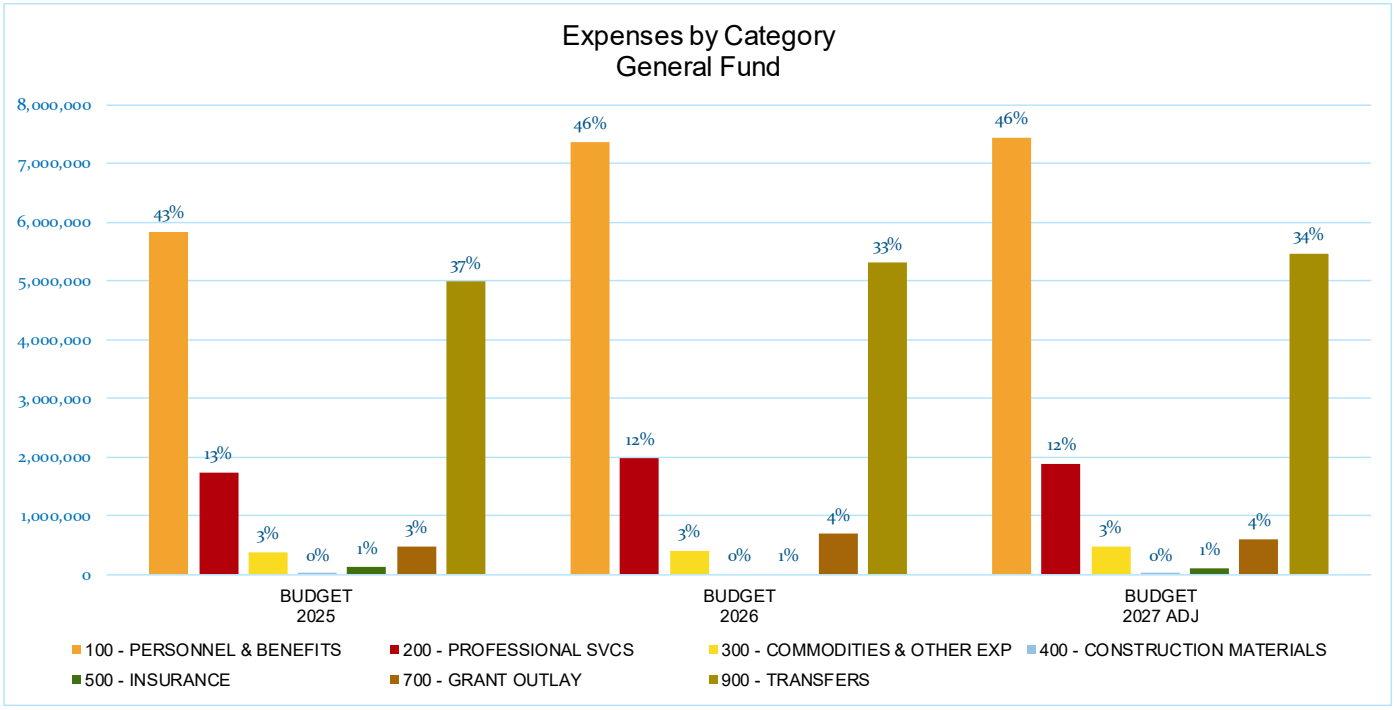
SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
1	ADMINISTRATION	1,758,920	1,819,346	2,079,949	2,064,053	2,180,982	2,128,135	2,151,844	1
2	PUBLIC SAFETY	5,190,828	5,728,789	5,973,198	7,069,774	6,833,988	7,355,620	7,112,675	2
3	PUBLIC WORKS	1,212,804	1,151,405	1,117,743	1,342,084	1,132,262	1,359,424	1,107,396	3
4	PARKS AND RECREATION	682,036	861,057	889,765	922,346	1,082,202	847,386	1,052,513	4
5	NEIGHBORHOOD SVC/PLANNING	355,387	388,073	541,164	851,065	728,503	825,641	657,741	5
6	TRANSFERS	3,070,024	2,785,074	3,620,275	3,629,830	3,679,830	3,479,774	3,853,154	6
7	CONTINGENCIES	41,800	126,092	35,850	10,000	10,831	-	77,000	7
	TOTAL	12,311,799	12,859,836	14,257,944	15,889,151	15,648,599	15,995,981	16,012,324	

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
51100	Total Legislative Support	269,611	251,696	271,509	269,869	266,524	271,665	269,093	1
51110	Total Contingencies	41,800	126,092	35,850	10,000	10,831	-	77,000	7
51200	Total Court	85,807	97,799	99,720	113,993	99,123	118,326	98,964	1
51300	Total Legal	83,516	86,571	154,905	169,956	166,478	174,354	173,612	1
51400	Total General Administration	369,760	431,022	468,320	443,004	492,966	454,295	462,338	1
51450	Total Information Technology	114,144	129,285	211,031	200,414	198,771	226,868	249,937	1
51500	Total Financial Administration	229,735	247,840	237,362	259,166	258,871	270,234	262,703	1
51540	Total Insurance/Risk Mgt.	83,981	84,195	87,935	97,169	95,507	100,084	106,140	1
51600	Total Facilities Maintenance	467,311	436,472	490,795	442,874	497,941	446,463	431,727	1
52100	Total Police Administration	799,470	844,980	875,757	906,220	898,383	933,017	922,728	2
52110	Total Police Patrol	2,082,340	2,262,362	2,458,152	2,901,550	2,733,526	3,081,397	2,896,896	2
52120	Total Police Investigation	524,244	572,276	610,681	782,494	769,482	807,735	812,934	2
52140	Total Comm Service Program	33,068	40,014	61,889	46,549	34,318	47,982	51,133	2
52400	Total Community Development	355,387	388,073	541,164	851,065	728,503	825,641	657,741	5
52500	Total Emergency Preparedness	9,490	13,455	12,188	19,731	14,025	15,026	17,029	2
52600	Total Communications/Dispatch	483,601	592,909	584,418	750,308	721,332	797,089	876,972	2
53100	Total Public Works Administration	48,109	55,002	46,139	71,775	52,636	59,125	57,017	3
53230	Total Shop/Fleet Operations	235,267	190,469	241,849	203,755	239,123	209,892	286,228	3
53270	Total Parks Maintenance	233,524	286,179	390,361	312,059	460,858	321,302	522,354	4
53300	Total Street Maintenance	538,881	529,765	388,288	669,200	416,238	689,675	311,350	3
53320	Total Snow & Ice	125,096	123,292	176,294	153,675	153,760	156,152	174,805	3
53420	Total Street Lights	265,450	252,877	265,172	243,678	270,505	244,580	277,998	3
55111	Total Young Library Building	55,057	54,466	58,373	67,608	104,802	65,847	97,331	1
55200	Total Parks Administration	102,161	100,531	115,913	118,761	123,073	123,322	122,397	4
55210	Total Recreation Administration	-	-	211	-	-	na		4
55300	Total Recreation Programs	1,055	-	-	-	-	na		4
55310	Total Senior Citizen's Program	-	-	-	-	-	-		4
55320	Total Community Events	15,538	14,073	25,859	117,000	123,746	17,000	22,000	4
55330	Total Comm. Based-Coop Projects	329,759	460,275	357,421	374,526	374,526	385,762	385,762	4
59220	Total Transfers to Other Funds	1,751,181	1,470,859	1,380,927	1,750,000	1,800,000	1,871,200	1,870,124	6
59230	Total Transfer to Debt Service	1,318,343	1,313,714	1,956,765	1,879,330	1,879,330	1,608,074	1,982,530	6
59240	Total Transfer to Fire Department	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983	2
59240	Total Transfers	500	500	282,583	500	500	500	500	6
	Grand Totals	12,311,799	12,859,836	14,257,944	15,889,151	15,648,599	15,995,981	16,012,324	

GENERAL FUND FUNCTIONAL UNIT MATRIX

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


Expenses by Department
General Fund
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
27%
4%
5%
9%
42%
23%
5%
6%
8%
44%
24%
4%
7%
7%
44%
BUDGET 2025
BUDGET 2026
BUDGET 2027 ADJ
TRANSFERS
NEIGHBORHOOD SVC/PLANNING
PARKS AND RECREATION
PUBLIC WORKS
PUBLIC SAFETY
ADMINISTRATION


Expenses by Category
General Fund
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
43%
13%
3%
0%
1%
3%
37%
46%
12%
3%
0%
1%
4%
33%
46%
12%
3%
0%
1%
4%
34%
BUDGET 2025
BUDGET 2026
BUDGET 2027 ADJ
100 - PERSONNEL & BENEFITS
200 - PROFESSIONAL SVCS
300 - COMMODITIES & OTHER EXP
400 - CONSTRUCTION MATERIALS
500 - INSURANCE
700 - GRANT OUTLAY
900 - TRANSFERS

DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, City Attorney, 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 record requests from the public.

HUMAN RESOURCES

The HR Manager 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.

CITY ATTORNEY

The City Attorney is responsible for conducting all legal services for the City. The City Attorney serves as legal advisor to the Common Council, City Manager, and all City commissions, committees, departments and offices. The City Attorney prosecutes all municipal forfeitures and performs such other duties as may be required by the City manager or Common Council or as required by state law or local ordinance.

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	2022	2023	2024	2025	2026	2027
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Chief of Staff (formerly Admin Assistant)	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Manager	1	1	1	1	1	1
HR Coordinator	0	.6	.6	.7	.7	.7
City Attorney	.5	.5	.5	1	1	1
Paralegal/Legal Assistant	0	0	0	0	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Municipal Judge	.7	.7	.7	.7	.7	.7

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	260,241	288,042	318,600	320,926	308,432	330,554	335,268
200	Professional Svcs	66,735	76,361	72,341	74,113	126,580	74,741	78,819
300	Commodities & Other Exp	38,550	54,886	67,188	37,965	47,271	39,000	38,251
700	Grant Outlay	4,234	11,734	10,191	10,000	10,683	10,000	10,000
51400	**Total**	**369,760**	**431,022**	**468,320**	**443,004**	**492,966**	**454,295**	**462,338**
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	55,458	53,633	58,804	59,869	54,341	61,665	60,293
200	Professional Svcs	7,596	8,058	10,372	13,000	10,178	13,000	13,000
300	Commodities & Other Exp	15,008	8,033	5,498	4,000	9,005	4,000	11,800
700	Grant Outlay	191,549	181,972	196,835	193,000	193,000	193,000	184,000
51100	**Total**	**269,611**	**251,696**	**271,509**	**269,869**	**266,524**	**271,665**	**269,093**
CONTINGENCIES								
900	Transfers	41,800	126,092	35,850	10,000	10,831	-	77,000
51110	**Total**	**41,800**	**126,092**	**35,850**	**10,000**	**10,831**	**-**	**77,000**
COURT								
100	Personnel & Benefits	64,334	68,284	71,976	93,828	73,699	96,643	74,951
200	Professional Svcs	17,749	25,444	17,563	16,665	20,324	18,183	20,013
300	Commodities & Other Exp	3,724	4,071	10,181	3,500	5,100	3,500	4,000
51200	**Total**	**85,807**	**97,799**	**99,720**	**113,993**	**99,123**	**118,326**	**98,964**
LEGAL								
100	Personnel & Benefits	1,026	-	-	146,501	143,049	150,896	150,340
200	Professional Svcs	82,489	86,571	139,945	23,455	23,429	23,458	23,272
51300	**Total**	**83,516**	**86,571**	**139,945**	**169,956**	**166,478**	**174,354**	**173,612**
	GRAND TOTAL	**850,493**	**993,180**	**1,015,343**	**1,006,822**	**1,035,923**	**1,018,639**	**1,081,007**

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	2021	2022	2023	2024	2025
Licenses					
Beverage Operators	163	115	133	102	140
Alcohol Consumption in Parks	25	37	28	0	59
Cigarette	14	15	18	18	4
Temporary Picnic Beer	2	4	4	4	3
Transient Merchant	4	6	2	19	28
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	6,340	5088	5590	5858	6384
Absentee Ballots Returned	881	2,154	698	2154	1488
Election Day Voter Registrations	34	1,631	267	1806	506

GOALS & OBJECTIVES
2026/2027 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 is 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

- **Modernize Licensing Processes**: Transition of the alcohol licensing renewal process from paper packets to electronic forms distributed via email, improving efficiency and reducing costs.
- **Enhance Records Management**: Develop and implement a comprehensive City-wide Records Retention Policy, while advancing the Laserfiche initiative to digitize and preserve historical records.
- **Strengthen Election Workforce**: Expand the pool of trained Election Inspectors, with a targeted increase in recruitment and participation of UW-Whitewater students.
- **Promote Voter Engagement**: Expand voter education and registration initiatives through active participation in community and campus information sessions.

HUMAN RESOURCES

The Human Resources Department will continue to focus on initiatives that strengthen organizational efficiency, fiscal responsibility, and employee engagement. Key goals for the 2026-2027 budget cycle include:

- **Optimize Employee Benefit Costs** – Conduct a comprehensive review of all employee benefit plans to identify opportunities for cost savings and improved plan design. The goal is to present recommendations for potential benefit enhancements or efficiencies to the Finance Department by September 2026, supporting sustainable budgeting and employee satisfaction.
- **Implement Data-Driven Compensation Planning -** Develop and adopt a comprehensive Compensation Plan Policy to guide equitable, competitive, and fiscally sound pay practices. The policy will define methodology, review frequency, and procedures for reclassification and adjustments, ensuring consistent and transparent compensation management.
- **Strengthen Recruitment and Retention Efficiency –** Establish baseline data for the City's recruitment costs and retention rates to better understand current trends and future improvement opportunities. Once baseline information has been gathered, HR will develop strategies to enhance efficiency and reduce costs through improved onboarding tools, digital outreach, and workforce planning.
- **Implement a Performance Evaluation System with Budget Impact –** Launch a standardized city-wide performance evaluation process that links individual performance to compensation and professional development opportunities. Results from the 2026 evaluation cycle will inform 2027 personnel budget decisions related to merit increases and training investments.

CITY ATTORNEY

- Create templates for Ordinances, Resolutions, common contracts and other forms used by the City.
- Create and utilize electronic filing system for the City Attorney's Office.
- Create SOP for City Attorney's Office.
- Begin tracking data relevant to Department Service Metrics.
- Improve process and procedures for Municipal Court Violations.
- Hire and train a legal assistant to further improve services provided by the City Attorney's Office.

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51400-111	SALARIES/PERMANENT	201,095	230,664	254,797	264,138	250,492	272,062	276,496
100-51400-112	SALARIES/OVERTIME	170	1,490	738	-	111	-	-
100-51400-115	INTERNSHIP PROGRAM	3,763	9,747	10,851	-	-	-	-
100-51400-117	LONGEVITY PAY	500	-	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,927	3,536	3,982	4,064	4,085	4,186	4,243
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,517	15,121	17,025	17,376	17,467	17,897	18,142
100-51400-152	RETIREMENT	13,266	15,346	17,259	18,776	18,946	19,339	19,802
100-51400-153	HEALTH INSURANCE	23,655	11,833	12,061	14,592	15,490	15,030	14,592
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	2,031	-	1,520	1,520	1,401	1,566	1,520
100-51400-155	WORKERS COMPENSATION	237	258	304	362	368	373	375
100-51400-156	LIFE INSURANCE	81	47	63	98	72	101	98
100-51400-211	PROFESSIONAL DEVELOPMENT	3,289	14,546	2,557	4,250	13,119	4,250	4,250
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	10,968	8,071	24,681	25,000	68,726	10,000	25,000
100-51400-219	ASSESSOR SERVICES	42,638	45,746	36,294	33,000	39,000	48,000	39,000
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	7,610	5,396	6,153	9,616	3,204	10,177	8,334
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,230	2,602	2,657	2,247	2,531	2,315	2,235
100-51400-310	OFFICE & OPERATING SUPPLIES	33,688	35,413	41,352	23,000	33,326	24,000	12,000
100-51400-312	BREAK ROOM SUPPLIES	1,027	1,179	1,358	750	849	750	1,000
100-51400-320	SUBSCRIPTIONS/DUES	1,200	10,281	18,170	8,000	10,837	8,000	8,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	310	251	230	215	251	250	12,251
100-51400-330	TRAVEL EXPENSES	2,325	7,762	6,078	6,000	2,008	6,000	5,000
100-51400-790	HR CELEBRATIONS/AWARDS	4,234	11,734	10,191	10,000	10,683	10,000	10,000
	Total General Administration	369,760	431,022	468,320	443,004	492,966	454,295	462,338

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51100-111	SALARIES/PERMANENT	21,925	20,775	24,887	25,734	22,140	26,506	26,269
100-51100-112	OVERTIME	42	373	184	-	28	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,500	26,044	25,781	25,956	24,324	26,735	25,767
100-51100-150	MEDICARE TAX/CITY SHARE	683	694	765	780	758	803	785
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,918	2,965	3,268	3,336	3,237	3,436	3,358
100-51100-152	RETIREMENT	1,049	1,432	1,736	1,853	1,730	1,909	1,904
100-51100-153	HEALTH INSURANCE	3,278	1,296	1,920	1,920	1,916	1,978	1,920
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	200	200	137	206	200
100-51100-155	WORKERS COMPENSATION	56	51	59	72	69	74	72
100-51100-156	LIFE INSURANCE	6	3	3	18	4	19	18
100-51100-211	PROFESSIONAL DEVELOPMENT	139	60	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	3,455	104	-	-	-	-	-
100-51100-220	COMMUNITY RECOGNITION GALA	-	5,453	7,900	10,000	7,858	10,000	10,000
100-51100-295	CODIFICATION OF ORDINANCES	4,002	2,442	2,473	3,000	2,320	3,000	3,000
100-51100-310	OFFICE & OPERATING SUPPLIES	778	3,217	1,407	-	185	-	7,000
100-51100-320	PUBLICATION-MINUTES	14,229	4,816	4,091	4,000	8,819	4,000	4,800
100-51100-715	TOURISM COMMITTEE-ROOM TAX	166,549	156,972	172,335	168,000	168,000	168,000	168,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	25,000	25,000	24,500	25,000	25,000	25,000	16,000
	Total Legislative Support	269,611	251,696	271,509	269,869	266,524	271,665	269,093

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51110-910	COST REALLOCATIONS	41,800	126,092	35,850	10,000	10,831	-	77,000
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	41,800	126,092	35,850	10,000	10,831	-	77,000

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51300-111	SALARIES/PERMANENT	-	-	-	104,103	100,464	107,226	106,696.74
100-51300-150	MEDICARE TAX/CITY SHARE	-	-	-	1,517	1,291	1,563	1,554.21
100-51300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	6,485	5,519	6,680	6,645.58
100-51300-152	RETIREMENT	-	-	-	7,318	6,718	7,538	7,557.89
100-51300-153	HEALTH INSURANCE	-	-	-	24,487	23,736	25,222	25,293.78
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	194	2,450	0	2,524	2,450.00
100-51300-155	WORKERS COMPENSATION	-	-	-	141	0	145	142.29
100-51300-156	LIFE INSURANCE	-	-	-	0	11	0	-
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	1,026	-	14,670	0	5,312	0	-
100-51300-211	PROFESSIONAL DEVELOPMENT	-	-	-	750	611	750	750
100-51300-212	GENERAL CITY SERVICES	45,386	41,973	62,727	-	-	-	-
100-51300-214	MUNI COURT LEGAL SERVICES	30,658	32,390	48,054	-	-	-	-
100-51300-219	UNION & OUTSIDE ATTORNEY	6,445	12,207	24,318	8,000	3,316	8,000	8,000
100-51300-224	SOFTWARE/HARDWARE MAINTENAN	-	-	4,846	10,855	10,855	10,858	10,672
100-51300-310	OFFICE & OPERATING SUPPLIES	-	-	95	2,000	7,716	2,000	2,000
100-51300-320	SUBSCRIPTIONS/DUES	-	-	-	850	845	850	850
100-51300-330	TRAVEL EXPENSES	-	-	-	1,000	85	1,000	1,000
	Total Legal	83,516	86,571	154,905	169,956	166,478	174,354	173,612

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51200-111	SALARIES/PERMANENT	55,834	58,502	60,912	62,225	62,171	64,092	63,126
100-51200-112	BALIFF WAGES & OVERTIME	1,565	2,457	2,658	2,500	2,945	2,575	3,250
100-51200-150	MEDICARE TAX/CITY SHARE	815	847	908	944	984	972	967
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,483	3,623	3,884	4,033	4,209	4,154	4,135
100-51200-152	RETIREMENT	2,365	2,546	2,859	2,962	3,172	3,051	3,048
100-51200-153	HEALTH INSURANCE	86	197	92	18,741	52	19,303	-
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	325	2,325	-	2,395	325
100-51200-155	WORKERS COMPENSATION	68	93	118	88	148	91	89
100-51200-156	LIFE INSURANCE	118	18	219	10	19	10	10
100-51200-211	PROFESSIONAL DEVELOPMENT	700	1,257	40	500	-	550	550
100-51200-214	FINANCIAL/BONDING SERVICES	100	-	-	100	-	100	100
100-51200-219	OTHER PROFESSIONAL SERVICES	780	1,120	1,122	1,000	1,113	1,000	1,500
100-51200-224	SOFTWARE/HARDWARE MAINTENAN	11,501	9,700	11,516	13,698	15,365	15,140	13,436
100-51200-225	TELECOM/INTERNET/COMMUNICATIO	1,943	1,841	1,421	867	913	893	927
100-51200-293	PRISONER CONFINEMENT	2,725	11,526	3,465	500	2,933	500	3,500
100-51200-310	OFFICE & OPERATING SUPPLIES	2,671	3,088	8,643	2,000	3,864	2,000	2,000
100-51200-320	SUBSCRIPTIONS/DUES	85	145	1,005	1,000	1,207	1,000	1,000
100-51200-330	TRAVEL EXPENSES	968	839	533	500	29	500	1,000
	Total Court	85,807	97,799	99,720	113,993	99,123	118,326	98,964

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY

Type	2020	2021	2022	2023	2024	2025
Traffic Tickets	676	802	927	910	608	772
OWI Tickets	82	141	118	114	41	36
Non-Traffic Tickets	1,194	1,546	1,442	1,329	535	538
Juvenile Truancy Tickets	48	56	67	72	111	88
Total Tickets	1,952	2,545	2,554	2,425	1,295	1,434
Ordinance Violations	$185,558	$216,906	$234,661	$179,505	$190,914	$201,298

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. Maintains 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

	2022	2023	2024	2025	2026	2027
IT Administrator	1	1	1	1	1	1
IT Help Desk Support	-	-	1	1.5	2	2
GIS Analyst	0	0	0	0	0	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	64,423	120,306	176,358	190,235	182,963	215,513	233,440
200	Professional Svcs	46,351	6,612	30,740	9,779	13,817	10,955	15,297
300	Commodities & Other Exp	3,370	2,367	3,933	400	1,991	400	800
51450	**Total**	**114,144**	**129,285**	**211,031**	**200,414**	**198,771**	**226,868**	**249,537**

DEPARTMENT SERVICE METRICS

Service Type	01/01/2025 - 10/27/2025	01/01/2026 - 10/14/2026
Servers	4	8
Virtual Machines	30	31
User Devices (PCs, laptops, MDCs, tablets, printers…)	269	275
Cellular Devices	90	96
Backup NAS	2	1
Email Archiver	1	1
Firewall	1	1
Network Switches (including Wireless Point to Point)	65	50
Wireless Access Points	40	40
IP Cameras	80	85
IP Camera Servers	4	4
IP Phones	123	121
Work Order Processed	1560	1184
Availability of all services	99.99%	99.99%

GOALS & OBJECTIVES

2026 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Deploy optical fiber connection to STIP facility to improve bandwidth and resiliency
- Replace Wastewater L3 network switch to enhance SCADA reliability
- Replace surveillance DVR and integrate with citywide monitoring network
- Replace email archiver (end-of-life hardware)
- Replace TV broadcast PC to improve and maintain local government channel reliability
- Conduct third part web application and vulnerability testing

2027 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Conduct third party Cybersecurity Penetration Test
- Evaluate Veeam backup server for 2028/2029 replacement and DR optimization
- Evaluate TV station NAS for 2028/2029 replacement
- Replace “Sherri” Synology NAS and re-evaluate long-term backup strategy
- Develop 5-year infrastructure roadmap to guide IT lifecycle funding and reduce reliance on CIP
- Implement citywide Official Records Management Solution to improve retention and compliance
- Replace administration switch stack (end-of-life hardware)
- Upgrade city cellular devices and evaluate Mobile Device Management (MDM) solutions
- Develop and implement a City IT Governance & Compliance Framework

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-SEPT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51450-111	SALARIES/PERMANENT	46,817	90,552	146,062	154,173	108,171	148,023	171,488	177,63
100-51450-113	SALARIES/TEMPORARY	2,438	5,670	-	-	-	-	-	
100-51450-150	MEDICARE TAX/CITY SHARE	676	1,276	2,060	2,429	1,671	2,287	2,502	2,59
100-51450-151	SOCIAL SECURITY/CITY SHARE	2,892	5,455	8,807	10,388	7,146	9,779	10,700	11,08
100-51450-152	RETIREMENT	3,269	5,914	8,693	11,867	8,145	11,145	12,223	12,71
100-51450-153	HEALTH INSURANCE	7,304	10,195	8,714	9,388	9,833	9,144	15,829	25,98
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	938	1,013	1,400	1,750	-	1,750	2,524	3,17
100-51450-155	WORKERS COMPENSATION	92	232	614	228	601	823	235	24
100-51450-156	LIFE INSURANCE	-	-	7	12	9	12	12	
100-51450-211	PROFESSIONAL DEVELOPMENT	575	200	-	1,000	296	394	1,000	2,27
100-51450-225	TELECOM/INTERNET/COMMUNICATION	15,025	2,747	27,112	1,287	1,687	2,249	1,326	2,05
100-51450-244	INFRASTRUCTURE HARDWARE	5,848	1,127	522	4	2,919	3,892	1,141	2,06
100-51450-245	SOFTWARE LIC & SUPPORT	18,745	2,338	2,858	1,248	3,446	4,595	1,285	1,34
100-51450-246	IT HARDWARE & SUPPLIES	5,345	200	203	1,585	1,987	2,649	1,535	4,14
100-51450-247	ALLOCATION ACCOUNT	813	-	46	755	28	37	769	42
100-51450-310	OFFICE & OPERATING SUPPLIES	3,360	2,321	3,933	3,900	1,486	1,982	3,900	3,00
100-51450-311	GIS SUPPLIES	-	-	-	-	-	-	-	40
100-51450-330	TRAVEL EXPENSES	10	46	-	400	7	9	400	80
	Total Information Technology	114,144	129,285	211,031	200,414	147,431	198,771	226,868	249,93

INFORMATION TECHNOLOGY EXPENSE NOTES

GIS was moved under IT for the 2027 Budget

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 mission of the Finance Department is to safeguard the City's financial integrity by providing transparent, accountable, and strategic management of public funds that supports effective decision-making and long-term fiscal sustainability.

PERSONNEL SUMMARY

	2022	2023	2024	2025	2026	2027
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	0	0	0
Accounts Payable/Payroll Clerk	0	0	0	1	1	1

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FINANCE								
100	Personnel & Benefits	163,817	188,274	173,612	199,950	193,639	205,949	204,825
200	Professional Svcs	44,476	38,337	45,130	44,516	49,997	49,565	42,928
300	Commodities & Other Exp	13,852	12,282	15,238	9,700	12,036	9,720	9,451
500	Insurance	4,301	4,360	(1,276)	1,000	(1,567)	1,000	1,000
600	Misc Exp	3,288	4,587	4,658	4,000	4,766	4,000	4,500
51500	**Total**	**229,735**	**247,840**	**237,362**	**259,166**	**258,871**	**270,234**	**262,703**
INSURANCE RISK MGMT								
500	Insurance	83,981	84,195	87,935	97,169	95,507	100,084	106,140
51540	**Total**	**83,981**	**84,195**	**87,935**	**97,169**	**95,507**	**100,084**	**106,140**
	GRAND TOTAL	**313,716**	**332,035**	**325,297**	**356,335**	**354,378**	**370,318**	**368,843**

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 by incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
  - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
  - 2019 Budget: GFOA Award received with composite score of 2.93
  - 2020 Budget: GFOA Award received with composite score of 3.10
  - 2021 Budget: GFOA Award received with composite score of 3.10
  - 2022 Budget: GFOA Award received with composite score of 3.00
  - 2023 Budget: GFOA Award received with composite score of 3.00
  - 2024 Budget: GFOA Award received with composite score of 3.10
  - 2025 Budget: GFOA Award received with composite score of 3.10
  - 2026 Budget: GFOA Award received with composite score of 3.20
  - 2027 Budget: GFOA Award received with composite score of 3.20
- **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 returning 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
2024	3,815	7,638,567	45,780	58.50%	(3,998)	41,233	656,471	541,895,544
2023	3,745	7,332,460	44,940	58.71%	(16,687)	36,037	600,245	514,026,081
2022	3,729	6,973,867	44,748	57.45%	(20,353)	32,275	611,813	601,782,864
2021	3,709	6,722,830	44,508	55.92%	(77,826)	35,282	625,056	572,253,646
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2024	2,933	17,268,710	2,218,161	15,050,549	12,047,655	510,043	4.23%	(8,981)
2023	3,627	16,829,247	2,223,622	14,605,625	11,803,804	385,904	3.27%	(31,921)
2022	3,205	16,503,797	1,832,864	14,670,933	11,709,805	318,652	2.72%	(16,463)
2021	3,623	16,923,903	1,892,707	15,031,197	12,011,558	173,919	1.45%	(13,453)
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)

* 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
2024	659	1,208,542	1,118,945	(26,798)	10,965	154,723
2023	665	1,322,968	1,295,977	(19,202)	4,095	92,434
2022	526	597,801	629,612	(1,945)	3,669	133,438
2021	714	820,025	778,592	(1,650)	8,806	145,616
2020	699	780,277	785,978	(1,655)	11,884	130,800
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	266,517
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2024	1,552	25,691,834	23,977,287	1,714,547	37,054
2023	1,633	17,676,984	16,257,015	1,419,968	28,971
2022	1,549	22,529,033	21,121,554	1,407,479	29,227
2021	1,419	21,272,397	19,956,314	1,316,083	33,761
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268

*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 %
2024	5,574	5,913,423	100.00%
2023	5,171	5,404,526	100.00%
2022	5,440	5,030,246	100.00%
2021	5,514	4,585,450	100.00%
2020	5,164	4,458,231	100.00%
2019	6,037	4,481,744	100.00%
2018	6,871	4,482,397	98.13%
2017	6,502	4,101,444	98.26%
2016	6,103	3,978,017	96.25%

INTEREST EARNINGS

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Policy Review and Redevelopment**
  - Conduct a comprehensive review and modernization of existing financial and administrative policy documents.
  - Standardize policy formatting, approval, and review procedures to ensure clarity, accessibility, and alignment with current best practices.
  - Establish a regular policy review cycle to maintain relevance and compliance with evolving regulations and organizational needs.
- **Operational and Capital Budgeting**
  - Continue refining both operational and capital budgeting processes to enhance efficiency, transparency, and long-term planning.
  - Submit the 2026–2027 biennial budget for consideration in the GFOA Distinguished Budget Award Program.
  - Improve the City's GFOA composite score through stronger linkage between performance metrics, fiscal policies, and community outcomes.
  - Expand multi-year financial forecasting tools to improve decision-making and support strategic capital investment planning.
- **Housing Initiatives**
  - Develop a comprehensive financial model for affordable housing initiatives, including an analysis of potential tax increment financing (TIF) impacts.
  - Conduct fiscal impact analysis for all proposed housing developments to ensure long-term financial sustainability and community benefit.
  - Collaborate with Community Development and CDA to align housing strategies with financial capacity and policy objectives.
- **Public Communication and Transparency**
  - Enhance public communication regarding financial initiatives and policies through digital engagement tools such as a dedicated finance webpage and periodic social media updates.
  - Publicize key information—such as the new water credit policy and water usage monitoring options—to promote transparency and resident awareness.
  - Develop a quarterly "Finance in Focus" update summarizing key fiscal activities, budget highlights, and performance metrics.
- **Recruitment and Retention**
  - Collaborate with Human Resources to evaluate the cost-effectiveness of various employee retention strategies.
  - Use data-driven analysis to determine which initiatives (e.g., benefits, flexible work arrangements, training investments) yield the highest impact on retention and morale.
  - Integrate financial modeling into workforce planning to ensure sustainable staffing levels and competitive compensation structures.
- **Business and Institutional Partnerships**
  - Perform regular financial reviews of CDA programs to ensure optimal resource utilization, accountability, and alignment with community development goals.
  - Explore shared service or cost-sharing opportunities to enhance efficiency across partner organizations.
- **Financial Prudence and Risk Management**
  - Implement periodic financial stress tests to assess the City's resilience under various economic and revenue scenarios.
  - Develop a proactive departmental budget monitoring system to identify and mitigate issues early preventing overruns like those previously encountered with WAFC.
  - Strengthen internal controls and reporting mechanisms to ensure budget categories align with approved funding levels and policy intent.
  - Continue promoting a culture of fiscal responsibility, long-term sustainability, and data-informed financial management.

FINANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51500-111	SALARIES/PERMANENT	120,960	137,837	131,556	137,402	132,561	141,524	140,494
100-51500-112	SALARIES/OVERTIME	-	-	10	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,677	1,858	1,817	2,004	1,889	2,064	2,048
100-51500-151	SOCIAL SECURITY/CITY SHARE	7,171	7,942	7,770	8,567	8,079	8,824	8,759
100-51500-152	RETIREMENT	8,069	9,330	9,033	9,893	10,216	10,190	10,186
100-51500-153	HEALTH INSURANCE	23,432	28,391	21,780	38,030	39,284	39,171	39,281
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	2,281	2,664	1,415	3,825	1,397	3,940	3,825
100-51500-155	WORKERS COMPENSATION	182	194	166	191	196	197	193
100-51500-156	LIFE INSURANCE	46	59	25	38	17	39	39
100-51500-158	UNEMPLOYMENT COMPENSATION	-	-	39	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,777	999	2,124	2,000	1,632	2,000	1,500
100-51500-214	AUDIT SERVICES	23,184	19,773	30,209	25,000	27,395	28,585	22,000
100-51500-217	CONTRACT SERVICES-125 PLAN	7,776	7,693	5,014	4,700	5,877	4,750	5,500
100-51500-224	SOFTWARE/HARDWARE MAINTENANC	10,670	8,738	7,007	11,948	14,438	13,337	13,000
100-51500-225	TELECOM/INTERNET/COMMUNICATION	1,070	1,134	776	867	655	893	927
100-51500-310	OFFICE & OPERATING SUPPLIES	12,393	10,879	11,886	8,000	10,165	8,000	8,000
100-51500-325	PUBLIC EDUCATION	195	276	230	200	251	220	251
100-51500-330	TRAVEL EXPENSES	1,264	1,127	3,123	1,500	1,620	1,500	1,200
100-51500-560	COLLECTION FEES/WRITE-OFFS	4,301	4,360	(1,276)	1,000	(1,567)	1,000	1,000
100-51500-650	BANK FEES/CREDIT CARD FEES	3,288	4,587	4,658	4,000	4,766	4,000	4,500
	Total Financial Administration	229,735	247,840	237,362	259,166	258,871	270,234	262,703

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	26,207	26,574	27,179	27,722	49,110	28,554	30,527
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	16,957	15,888	17,480	20,072	1,705	20,674	24,674
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	25,049	25,378	25,856	30,015	27,037	30,915	30,812
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,064	13,180	13,541	15,726	14,120	16,198	16,097
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,703	3,176	3,129	3,634	3,535	3,743	4,030
100-51540-519	OTHER INSURANCE	-	-	750	-	-	-	
	Total Insurance/Risk Mgt.	83,981	84,195	87,935	97,169	95,507	100,084	106,140

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 event of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communication between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

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

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	-	1,600	2,060	2,018	2,122	2,045
100-52500-150	EMERG PREP MEDICARE	-	-	23	30	29	31	30
100-52500-151	EMERG PREP SOCIAL SECURITY	-	-	99	128	125	132	127
100-52500-152	EMERG PREP RETIREMENT	-	-	-	148	-	152	148
100-52500-155	EMERG PREP WORKERS COMP	-	-	34	45	56	46	41
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	-	4,860	-	-	3,375
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	-	389	2,664	37	2,664	2,520
100-52500-225	TELECOM/INTERNET/COMMUNICATION	4,146	3,421	4,067	2,741	2,296	2,823	880
100-52500-242	REPR/MTN MACHINERY/EQUIP	-	5,474	1,498	2,000	1,885	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	3,753	3,555	3,555	4,275	6,777	4,275	5,083
100-52500-310	OFFICE & OPERATING SUPPLIES	1,592	1,005	923	780	800	780	780
	Total Emergency Preparedness	9,490	13,455	12,188	19,731	14,025	15,026	17,029

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, traffic signals, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and to meet the requirements of the DNR issued Municipal Separate Storm Sewer System (MS4) Permit.

MISSION

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

PERSONNEL SUMMARY	2022	2023	2024	2025	2026	2027
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Lead Laborer	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	1	0	0	0	0
Administrative Assistant (15%)	1	1	1	1	1	1

Full-time staff levels have remained steady. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed. GIS Analyst was reallocated from Neighborhood Services to DPW as of the 3rd quarter of 2023, however the position is being moved to IT in 2027.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	27,940	29,760	29,184	33,478	31,508	34,482	34,530
200	Professional Svcs	17,341	21,407	13,382	34,597	17,841	20,892	19,086
300	Commodities & Other Exp	2,829	3,835	3,574	3,700	3,287	3,750	3,401
53100	**Total**	**48,109**	**55,002**	**46,139**	**71,775**	**52,636**	**59,125**	**57,017**
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	95,840	102,127	165,546	116,254	163,036	119,742	196,228
200	Professional Svcs	22,253	21,242	24,306	21,500	26,022	21,650	26,000
300	Commodities & Other Exp	117,174	67,100	51,997	66,000	50,064	68,500	64,000
53230	**Total**	**235,267**	**190,469**	**241,849**	**203,754**	**239,123**	**209,892**	**286,228**
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	446,262	439,283	287,731	586,054	316,122	603,636	227,946
200	Professional Svcs	36,671	34,924	42,211	23,446	34,668	25,790	27,154
300	Commodities & Other Exp	41,085	45,057	41,970	42,700	54,900	42,750	42,750
400	Construction Materials	14,213	7,893	16,376	13,000	10,549	13,500	13,500
800	Capital Outlay	650	2,608	-	4,000	-	4,000	-
53300	**Total**	**538,881**	**529,765**	**388,288**	**669,200**	**416,238**	**689,675**	**311,350**
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	62,244	70,708	93,075	82,575	85,415	85,052	124,705
200	Professional Svcs	3,438	9,031	3,969	12,000	2,542	12,000	12,000
300	Commodities & Other Exp	42,480	22,894	27,735	34,100	40,804	34,100	34,100
400	Construction Materials	16,934	20,658	51,515	25,000	25,000	25,000	4,000
53320	**Total**	**125,096**	**123,292**	**176,294**	**153,675**	**153,760**	**156,152**	**174,805**
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	22,658	13,298	25,653	10,078	40,642	10,380	48,798
200	Professional Svcs	230,664	231,384	232,388	225,000	222,410	225,000	220,000
300	Commodities & Other Exp	8,269	8,066	7,131	7,500	7,081	8,000	8,000
800	Capital Outlay	3,860	128	-	1,100	373	1,200	1,200
53420	**Total**	**265,450**	**252,877**	**265,172**	**243,678**	**270,505**	**244,580**	**277,998**
	GRAND TOTAL	**1,212,804**	**1,151,405**	**1,117,743**	**1,342,083**	**1,132,262**	**1,359,424**	**1,107,396**

DEPARTMENT SERVICE METRICS

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

Ballfield Maintenance

Description	2023 Hrs	2024 Hrs	2025 Hrs	2026/thru Sept
March/April League Prep	82.5	80	29.5	64
Tournament Prep	29.25	4	18	39
May League Prep	24	19	41.5	31
Tournament Prep	5.25	0	5.5	0
June League Prep	37.5	24	38	38
Tournament Prep	12	10	0	0
July League Prep	8	12	22.5	11.5
Tournament Prep	32.5	12	20	0
August League Prep	1.5	16	5.5	0
Tournament Prep	8	0	0	0
September League Prep	8	8	14.5	7
Tournament Prep	0	0	0	0
Oct/Nov League Prep	0	0	19	0
Tournament Prep	0	0	0	0
Total Hours	**248.5**	**185.0**	**214.0**	**190.5**

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

Damage to City Property

Month	2023	2024	2025	2026/thru Sept
January	20,723.15	4,677.31	4,155.28	616.44
February	3,690.89	2,239.98	317.80	2,214.47
March	581.61	338.65	1,020.07	7,107.16
April	310.68	2,793.90	6,339.35	2,192.05
May	3,928.69	6,717.46	551.15	1,342.10
June	4,006.93	4,095.00	907.00	3,345.82
July	2,926.84	1,076.13	11,456.85	2,630.81
August	131.87	4,847.00	9,654.05	972.66
September	1,922.10	251.85	2,640.45	5,384.69
October	4,464.29	7,413.04	1,469.30	0
November	2,717.70	78.50	0	0
December	1,880.31	829.80	2,623.99	0
Total	**51,042.68**	**35,358.62**	**41,135.29**	**25,806.20**

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

DEPARTMENT SERVICE METRICS

Annual Tree City Report

Description	2023	2024	2025	2026/thru Sept
Trees Removed	52 (15 Ash)	39 (12 Ash)	83 (14 Ash)	95 (5 Ash)
Trees Treated	0	181	0	181
Trees Planted	83	47	72	57
Trees Trimmed	300	300	780	860
Stumps Removed	125	22	32	26

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

Annual Mowing Report

Location	2023	2024	2025	2026/thru Sept
Big Brick Park	15	18	20.5	12.5
Brewery Hill Park	18.25	23.5	25	17.5
Clay Street Park	9.2	8	6.25	4.75
Cravath Lakefront Park	32.5	29	26	23
Dog Park	10.5	24.5	18.25	16.5
East Gate Park	17	18.75	15.75	19.75
Effigy Mounds Park	25.5	31	21.5	25.5
Meadowsweet Park	16	18	20	19
Mill Pond Park	10	9.5	9.5	9
Mill Race Park	8.5	10	9	10
Minneiska Park	57.25	55.5	51.25	41.5
Moraine View Park	111.5	137.5	111.75	91
Ray Trost Park	13.75	16.5	23	16.5
Skyway Park	19	21	19	18
Starin Park	299.75	350.5	400.5	391.5
Train Depot Park	35	31	22	21
Trippe Park	69.75	91	80.5	66.5
Turtle Mount Park	10	9.5	11	11
Walton Oaks Park	9	11	8.5	9
White Memorial Park	7.5	13	11	10.5
Armory	12	12	14	13
Public Works	3.5	9	9	7
Innovation Center	0	29.75	29.75	0
Library	13.5	16	7.5	7.5
Misc Areas	162	261.25	231.5	199.5
Total Hours	**986.0**	**1216.25**	**1171.75**	**1063.5**

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

DEPARTMENT SERVICE METRICS

Annual Winter Report

Description	2023	2024	2025	2026/thru Sept
Number of Events	25	17	22	11
Total Inches of Snowfall	45.5	40.5	53	27
Hours Worked	1,286.25	1,421	2,041	744
Tons of Salt	298	241	428	306
Tons of Sand	70.25	82.3	172	104
Gallons of Brine Made	19,335	21,875	35,000	8,400
Gallons of Brine Applied	22,095	17,625	34,847	11,402
Gallons of Calcium Chloride Used	450	0	0	0

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

Street Condition
Paser Ratings

Rating	Quality	2023	2025
10	Excellent	5.35	7.18
9	Excellent	2.70	3.27
8	Good	7.62	8.65
7	Good	7.36	6.63
6	Fair	9.31	12.85
5	Fair	11.33	7.05
4	Poor	4.42	2.62
3	Poor	2.06	2.02
2	Failed	0.34	0.23
	Total Miles of Streets	**50.5**	**50.5**

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

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

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53100-111	SALARIES/PERMANENT	20,307	21,552	22,612	24,560	22,938	25,297	25,328
100-53100-150	MEDICARE TAX/CITY SHARE	272	284	310	358	335	369	369
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,162	1,216	1,325	1,529	1,432	1,575	1,576
100-53100-152	RETIREMENT	1,377	1,464	1,567	1,768	1,770	1,821	1,836
100-53100-153	HEALTH INSURANCE	4,314	4,696	3,226	4,748	4,873	4,890	4,904
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	513	103	475	108	489	475
100-53100-155	WORKERS COMPENSATION	23	23	26	34	34	35	35
100-53100-156	LIFE INSURANCE	10	11	15	6	19	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,201	979	173	600	467	650	650
100-53100-213	ENGINEERING SERVICES	8,115	14,510	7,002	27,000	10,932	12,000	10,800
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	5,727	3,699	4,037	5,251	5,188	6,443	6,265
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,297	2,220	1,979	1,747	1,255	1,799	1,371
100-53100-310	OFFICE & OPERATING SUPPLIES	2,334	2,529	2,515	2,500	2,195	2,500	2,200
100-53100-320	SUBSCRIPTIONS/DUES	300	318	316	300	449	300	300
100-53100-325	PUBLIC EDUCATION	195	251	230	300	251	300	251
100-53100-330	TRAVEL EXPENSES	-	737	512	600	392	650	650
	Total Public Works Administration	48,109	55,002	45,948	71,775	52,636	59,125	57,017

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53230-111	WAGES/PERMANENT	67,244	71,740	123,060	75,465	112,015	77,729	126,439
100-53230-112	WAGES/OVERTIME	460	219	69	-	123	-	-
100-53230-113	WAGES/TEMPORARY	578	379	998	-	684	-	-
100-53230-117	LONGEVITY PAY	560	560	560	820	383	845	1,350
100-53230-118	UNIFORM ALLOWANCES	(116)	-	-	135	-	139	240
100-53230-150	MEDICARE TAX/CITY SHARE	927	920	1,686	1,117	1,657	1,151	1,869
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,965	3,932	7,209	4,775	7,087	4,918	7,990
100-53230-152	RETIREMENT	4,683	4,727	8,466	5,502	8,910	5,667	9,282
100-53230-153	HEALTH INSURANCE	15,843	18,019	20,793	24,303	29,216	25,032	42,282
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	95	104	143	2,440	216	2,513	4,140
100-53230-155	WORKERS COMPENSATION	1,546	1,466	2,459	1,638	2,652	1,687	2,553
100-53230-156	LIFE INSURANCE	56	61	103	59	93	61	83
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,965	4,993	5,409	5,000	5,899	5,050	6,000
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	16,554	16,249	18,665	16,500	20,124	16,600	20,000
100-53230-225	MOBILE COMMUNICATIONS	734	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	24,110	14,948	20,858	16,000	21,379	16,500	16,500
100-53230-352	VEHICLE REPR PARTS	59,613	20,890	10,336	26,000	10,674	27,000	27,000
100-53230-354	POLICE VECHICLE REP/MAINT	25,284	27,215	14,147	16,000	16,080	16,500	16,500
100-53230-355	BLDG MTN REPR SUPP	8,166	4,048	6,656	8,000	1,932	8,500	4,000
	Total Shop/Fleet Operations	235,267	190,469	241,618	203,755	239,123	209,892	286,228

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53300-111	WAGES/PERMANENT	308,240	306,660	179,786	387,979	181,297	399,618	145,324
100-53300-112	WAGES/OVERTIME	841	853	859	731	1,517	753	747
100-53300-113	WAGES/TEMPORARY	5,278	4,401	11,323	1,043	8,717	1,074	1,043
100-53300-117	LONGEVITY PAY	2,240	2,240	2,240	2,310	1,533	2,379	920
100-53300-118	UNIFORM ALLOWANCES	9,382	8,248	9,362	7,056	7,768	7,268	6,522
100-53300-150	MEDICARE TAX/CITY SHARE	4,414	4,422	2,671	5,792	2,892	5,966	2,164
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,872	18,909	11,420	24,766	12,364	25,509	9,252
100-53300-152	RETIREMENT	21,405	21,391	12,335	28,208	14,638	29,054	10,673
100-53300-153	HEALTH INSURANCE	64,258	59,274	50,407	108,360	76,693	111,611	43,870
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	4,102	6,079	3,641	11,214	4,130	11,550	4,415
100-53300-155	WORKERS COMPENSATION	7,085	6,651	3,571	8,455	4,462	8,709	2,965
100-53300-156	LIFE INSURANCE	146	156	116	140	113	144	52
100-53300-211	PROFESSIONAL DEVELOPMENT	1,896	1,579	1,501	1,600	1,580	1,700	1,700
100-53300-219	OTHER PROFESSIONAL SERVICES	-	-	7,206		-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	27,351	26,281	26,122	15,000	25,104	16,000	16,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	3,653	3,303	3,629	4,716	6,088	5,895	7,255
100-53300-225	TELECOM/INTERNET/COMMUNICATION	3,771	3,761	3,751	2,130	1,896	2,194	2,199
100-53300-310	OFFICE & OPERATING SUPPLIES	1,049	1,392	2,006	1,200	2,074	1,250	1,250
100-53300-351	FUEL EXPENSES	26,883	26,371	27,967	29,000	34,399	29,000	29,000
100-53300-354	TRAFFIC CONTROL SUPP	13,153	17,294	11,997	12,500	18,427	12,500	12,500
100-53300-405	MATERIALS/REPAIRS	14,213	7,893	16,376	13,000	10,549	13,500	13,500
100-53300-821	BRIDGE/DAM	650	2,608	-	4,000	-	4,000	-
	Total Street Maintenance	538,881	529,765	388,288	669,200	416,238	689,675	311,350

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53320-111	WAGES/PERMANENT	36,517	45,628	56,182	47,971	53,413	49,410	74,237
100-53320-112	WAGES/OVERTIME	6,003	4,221	14,426	9,289	2,734	9,568	9,503
100-53320-117	LONGEVITY PAY	360	360	360	270	246	278	530
100-53320-150	MEDICARE TAX/CITY SHARE	658	589	992	843	916	868	1,229
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,815	2,518	4,242	3,606	3,915	3,714	5,257
100-53320-152	RETIREMENT	3,299	2,950	4,961	4,142	4,794	4,266	6,110
100-53320-153	HEALTH INSURANCE	10,820	12,473	10,114	13,819	17,610	14,234	23,798
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	610	1,034	345	1,440	375	1,483	2,390
100-53320-155	WORKERS COMPENSATION	1,134	915	1,435	1,174	1,395	1,209	1,624
100-53320-156	LIFE INSURANCE	30	21	19	21	17	22	28
100-53320-295	EQUIP RENTAL	3,438	9,031	3,969	12,000	2,542	12,000	12,000
100-53320-351	FUEL EXPENSES	8,793	8,248	10,516	9,100	5,362	9,100	9,100
100-53320-353	SNOW EQUIP/REPR PARTS	33,687	14,646	17,219	25,000	35,442	25,000	25,000
100-53320-460	SALT & SAND	16,934	20,658	51,515	25,000	25,000	25,000	4,000
	Total Snow & Ice	125,096	123,292	176,294	153,675	153,760	156,152	174,805

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53420-111	WAGES/PERMANENT	17,485	9,676	20,732	6,820	30,472	7,025	32,373
100-53420-112	WAGES/OVERTIME	-	-	2	209	279	215	214
100-53420-117	LONGEVITY PAY	40	40	40	-	27	-	225
100-53420-150	MEDICARE TAX/CITY SHARE	226	137	272	103	437	106	479
100-53420-151	SOCIAL SECURITY/CITY SHARE	964	586	1,162	439	1,868	452	2,048
100-53420-152	RETIREMENT	1,154	700	1,391	505	2,346	520	2,379
100-53420-153	HEALTH INSURANCE	2,173	1,647	1,446	1,658	4,333	1,708	9,440
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	198	291	195	190	169	196	975
100-53420-155	WORKERS COMPENSATION	411	217	402	151	696	156	655
100-53420-156	LIFE INSURANCE	7	5	11	3	15	3	10
100-53420-222	ELECTRICITY	230,664	231,384	232,388	225,000	222,410	225,000	220,000
100-53420-310	OFFICE & OPERATING SUPPLIES	8,269	8,066	7,131	7,500	7,081	8,000	8,000
100-53420-820	STREET LIGHTS	3,860	128	-	1,100	373	1,200	1,200
	Total Street Lights	265,450	252,877	265,172	243,678	270,505	244,580	277,998

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 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	2021	2022	2023	2024	2025	2026
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	-	-	-	-
Police Captain	1	1	2	2	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	6	6	4	8	6	4
Patrol Officer 24 Months	3	3	6	3	4	1
Patrol Officer 12 Months	4	4	1	2	1	3
Patrol Officer Hire	-	-	1	0	3	9
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	3
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	3
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6	6	6	6	6	7
Community Services Officer	1	1	1	1	1	1

POLICE DEPARTMENT EXPENSE SUMMARY

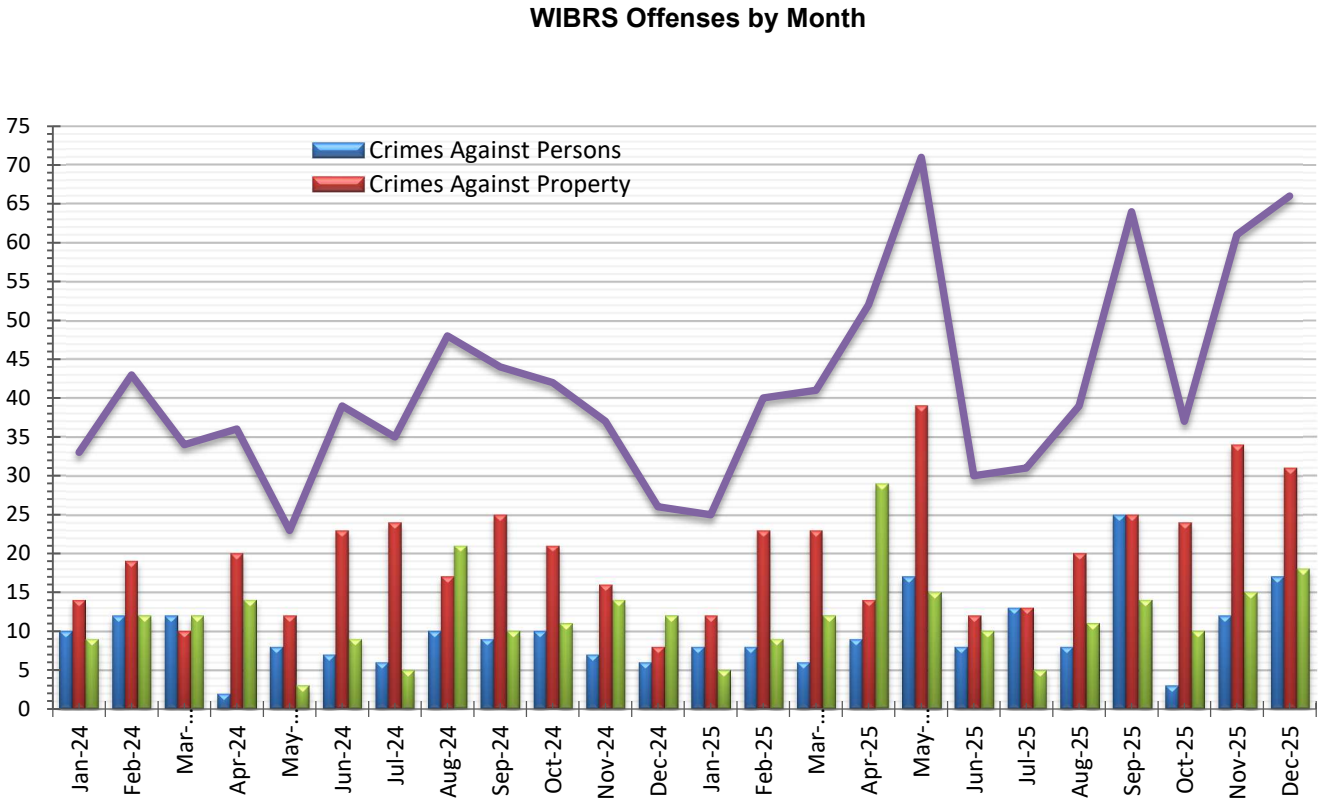
FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
POLICE ADMINISTRATION									
100	Personnel & Benefits	678,469	732,778	727,837	755,993	828,546	821,478	853,402	856,391
200	Professional Svcs	96,588	84,712	99,260	90,029	48,774	48,849	51,149	33,686
300	Commodities & Other Exp	24,413	27,490	26,051	29,736	28,900	28,056	28,465	32,651
52100	**Total**	**799,470**	**844,980**	**853,149**	**875,757**	**906,220**	**898,383**	**933,017**	**922,728**
POLICE PATROL									
100	Personnel & Benefits	1,952,746	2,126,138	2,072,813	2,325,119	2,706,511	2,460,405	2,881,436	2,642,106
200	Professional Svcs	67,617	62,619	86,631	61,149	130,039	141,724	131,911	144,790
300	Commodities & Other Exp	61,976	73,605	58,882	71,883	65,000	131,398	68,050	110,000
52110	**Total**	**2,082,340**	**2,262,362**	**2,218,326**	**2,458,152**	**2,901,550**	**2,733,526**	**3,081,397**	**2,896,896**
POLICE INVESTIGATION									
100	Personnel & Benefits	502,988	544,252	530,462	559,574	724,990	708,278	746,740	740,443
200	Professional Svcs	11,998	14,126	14,323	29,391	40,004	44,701	43,295	54,741
300	Commodities & Other Exp	9,259	13,898	16,997	21,716	17,500	16,503	17,700	17,750
52120	**Total**	**524,244**	**572,276**	**561,782**	**610,681**	**782,494**	**769,482**	**807,735**	**812,934**
COMMUNICATIONS/DISPATCH									
100	Personnel & Benefits	412,455	484,295	508,461	526,473	670,236	645,192	690,343	706,523
200	Professional Svcs	68,699	105,818	90,197	55,119	76,572	73,837	103,246	166,949
300	Commodities & Other Exp	2,447	2,796	2,335	2,826	3,500	2,303	3,500	3,500
52600	**Total**	**483,601**	**592,909**	**600,993**	**584,418**	**750,308**	**721,332**	**797,089**	**876,972**
COMMUNITY SERVICE PROGRAM									
100	Personnel & Benefits	28,686	35,318	36,354	53,672	38,821	25,612	39,986	39,651
200	Professional Svcs	73	-	477	-	878	224	796	2,982
300	Commodities & Other Exp	4,309	4,696	7,317	8,217	6,850	8,482	7,200	8,500
52140	**Total**	**33,068**	**40,014**	**44,149**	**61,889**	**46,549**	**34,318**	**47,982**	**51,133**
	GRAND TOTAL	**3,922,722**	**4,312,540**	**4,278,399**	**4,590,898**	**5,387,121**	**5,157,041**	**5,667,219**	**5,560,663**

DEPARTMENT SERVICE METRICS

Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2023 and 2024

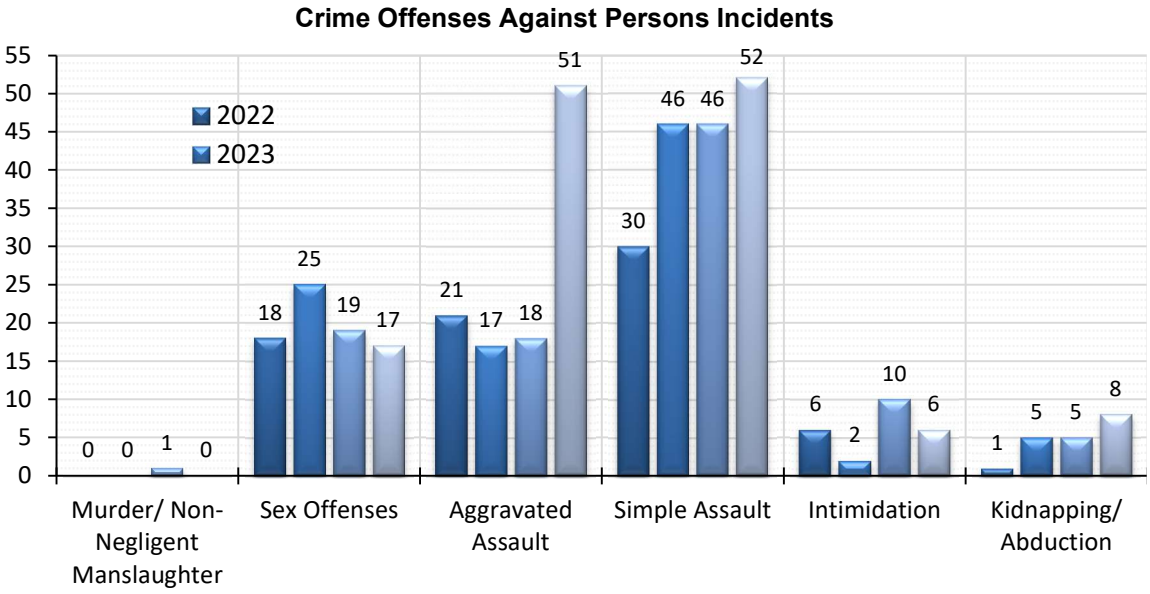
	2024					2025				
Offense	1st	2nd	3rd	4th	TOT	1st	2nd	3rd	4th	TOT
Crimes Against Persons	34	17	25	23	99	22	34	46	32	134
Murder & Non-Negligent Manslaughter	-	-	1	-	1	-	-	-	-	0
Sex Offenses	6	2	3	2	13	3	4	5	4	16
Sex Offenses - Nonforcible	4	-	1	1	6	-	-	1	-	1
Assault Offenses	24	14	19	17	74	16	27	39	27	109
Kidnapping/Abduction	-	1	1	3	5	3	3	1	1	8
Crimes Against Property	43	55	66	45	209	58	65	58	89	270
Robbery	2	-	-	-	2	1	-	-	-	1
Burglary	-	1	2	2	5	1	3	2	3	9
Theft/Larceny	18	27	35	18	98	20	22	18	45	105
Motor Vehicle Theft	-	6	2	1	9	2	1	3	1	7
Stolen Property Offenses	-	1	-	-	1	-	-	-	-	0
Counterfeiting/Forgery	1	2	-	-	3	3	4	3	1	11
Fraud Offenses	9	9	12	7	37	21	11	9	7	48
Extortion/Blackmail	-	-	-	-	0	-	-	2	-	2
Destruction/Vandalism	13	9	15	17	54	10	24	21	32	87
Crimes Against Society	33	26	36	37	132	26	54	30	43	153
Weapon Law Violations	5	4	2	5	16	1	2	4	2	9
Prostitution Offenses	-	-	-	-	0	-	6	-	-	6
Drug/Narcotic Offenses	23	19	30	31	103	19	43	25	38	125
Pornography	3	3	4	1	11	4	3	1	2	10
Animal Cruelty	2	-	-	-	2	2	-	-	1	3
Grand Total:	110	98	127	105	440	106	153	134	164	557

DEPARTMENT SERVICE METRICS

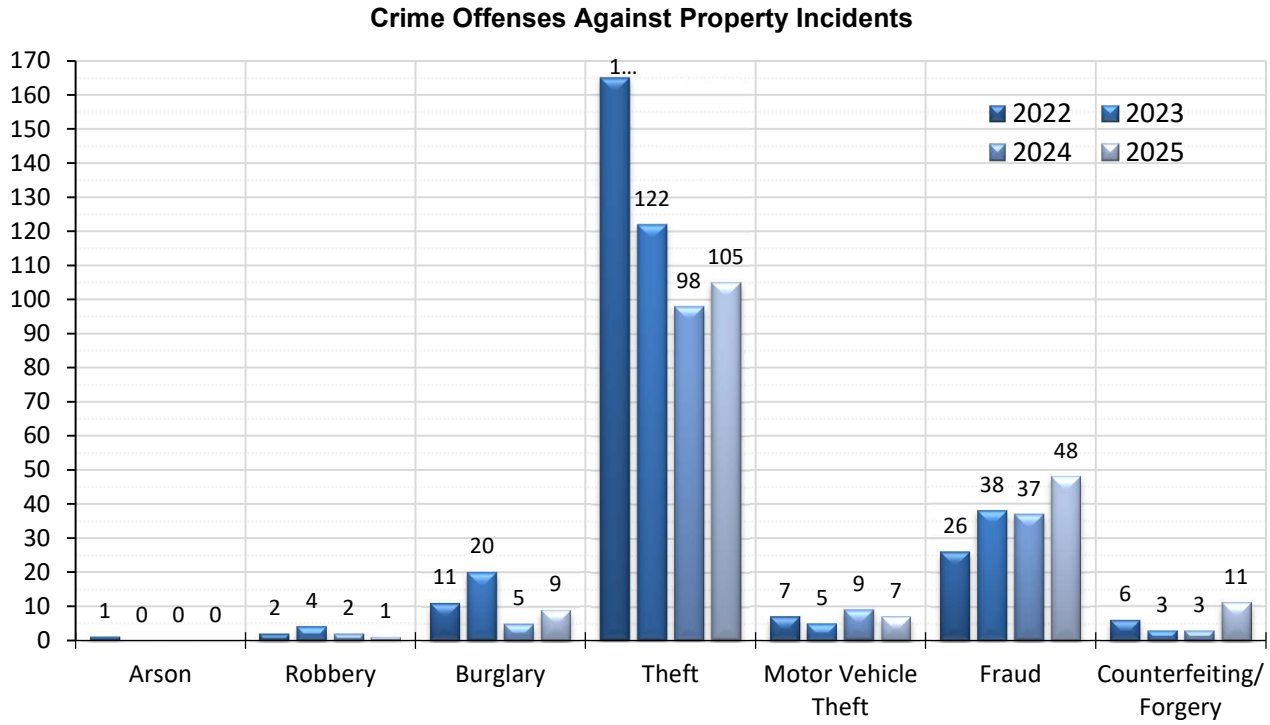


Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number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



DEPARTMENT SERVICE METRICS



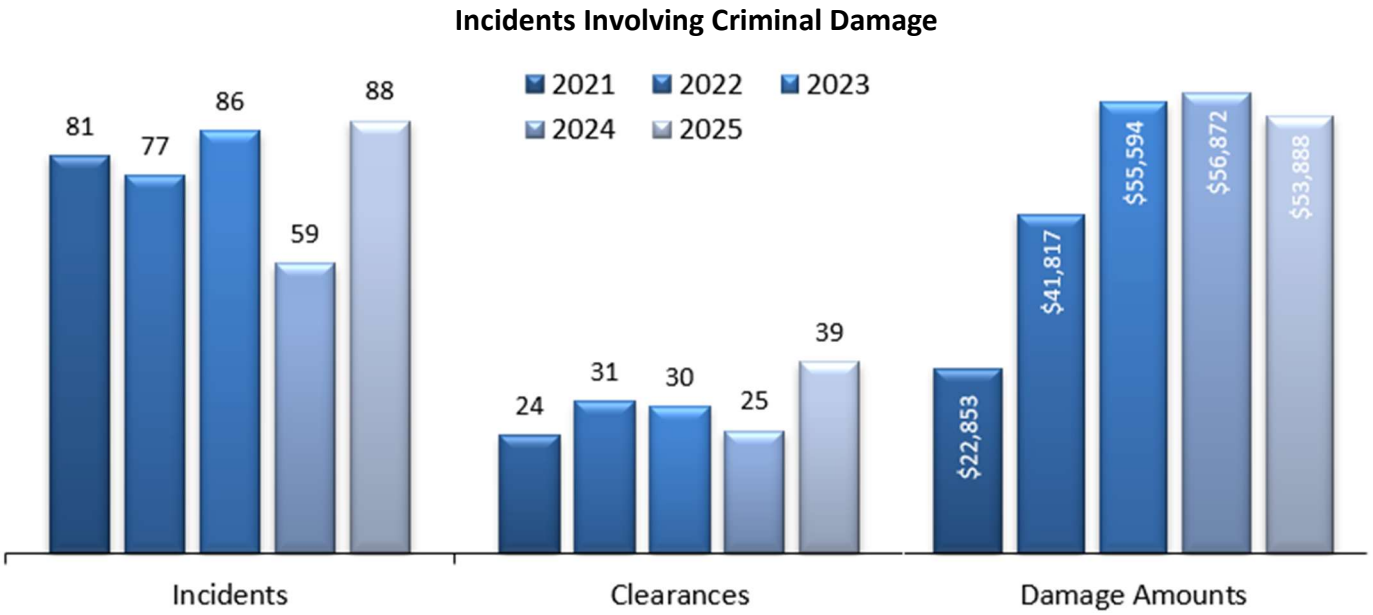
Property Stolen vs. Property Recovered

Total/Offense	Stolen dollar amount	Recovered dollar amount	Recovery Rate percentage
2021 Total	**$95,182**	**$37,575**	**39%**
2022 Total	**$163,085**	**$57,477**	**35%**
2023 Total	**$128,258**	**$48,863**	**38%**
2024 Total	**$205,844**	**$78,043**	**38%**
2025 Total	**$156,575**	**$111,058**	**71%**

** From 2021 - 2024, the recovery rate reflects the recovered property procedure change that was implemented in 2021.*

DEPARTMENT SERVICE METRICS





DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2021	2022	2023	2024	2025
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	3	1	4	4	7
Officers Assaulted without Injury	4	4	-	7	5
Officers Killed	-	-	-	-	-

2024 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	190	19	209
February	165	29	194
March	311	16	327
April	298	28	326
May	354	16	370
June	145	13	158
July	155	5	160
August	220	14	234
September	214	37	251
October	182	36	218
November	212	7	219
December	412	36	448
Total	**2,858**	**256**	**3,114**

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2021 # CFS/activities	2022 # CFS/activities	2023 # CFS/activities	2024 # CFS/activities	2025 # CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	12,383	14,245	16,375
➢ *Officer Initiated Activities*	*2,805*	*2,912*	*3,446*	*5,353*	*6,604*
➢ *Officer Initiated Traffic Stops*	*2,213*	*1,719*	*1,447*	*1,626*	*2,611*
➢ *WPD Officer 1st Responder EMS/Fire Calls*	*588*	*649*	*531*	*562*	*496*
➢ *Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)*	*2,130*	*2,054*	*1,971*	*1,969*	*1,947*
➢ *Noise Complaint Calls*	*200*	*244*	*207*	*203*	*215*
➢ *Animal (Lost and Found) Calls*	*355*	*354*	*362*	*361*	*294*
➢ *False Alarms Calls*	*87*	*106*	*107*	*84*	*118*
➢ *All other WPD Calls for Service*	*4,100*	*3,938*	*4,312*	*4,087*	*4,090*
Dispatched Whitewater EMS/Fire Calls for Service	1,939	1,915	1,942	2,018	2,065
Dispatched UW-Whitewater Police Department Calls for Service	3,319	4,582	5,175	5,568	6,515
Total Calls for Service Dispatched	**17,736**	**18,473**	**19,500**	**21,831**	**24,955**
CCL40 Initiated Calls for Service (*Program began 04/14/2021)	62 *	81	128	168	238

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

Incidents by Year

Type of Incident	2021 # of incidents	2022 # of incidents	2023 # of incidents	2024 # of incidents	2025 # of incidents
Emergency Detention/Protective Custody	42	49	53	44	81
Family Disturbances (Domestic Abuse)	63	51	74	77	93

DEPARTMENT SERVICE METRICS

Type of Charge	2021	2022	2023	2024	2025
	# of charges	# of charges	# of charges	# of charges	# of charges
Animal Cruelty	2	-	4	3	19
Animal Ordinance Violations	8	10	12	13	12
Arson	1	-	-	-	-
Assault (Aggravated)	14	20	17	20	52
Assault (Simple & Intimidation)	48	42	52	51	69
Bail Jumping	106	113	139	114	211
Burglary	2	5	9	1	7
Burglary Tools – Possess	-	-	-	1	-
Cause < 18 to Listen/View Sex Activity	4	-	1	1	-
Child Abuse-Physical	2	8	10	1	6
Child Neglect	-	7	4	3	30
Cigarette/Tobacco Violation	20	8	3	3	2
Citations Written for Parking Tickets	-	1	2	5	3
Contribute to Delinquency	-	-	5	1	-
Contribute to Truancy	9	5	5	10	30
Controlled Substance – Possession	113	112	85	71	120
Controlled Substance – Sale/Manufacturing	12	2	4	8	8
Court Order Violation	6	12	9	10	9
Curfew	18	35	25	23	30
Curfew – Parental Responsibility	2	-	-	-	1
Damage to Property	24	30	23	27	30
Defamation	-	-	-	1	-
Disorderly Conduct	209	208	272	281	314
DNR Violation	-	-	1	2	-
Election Fraud	-	-	4	-	-
Electronic Smoking Device Violation (Vape)	-	1	24	20	13
Enticement or Exploitation of a Child	-	11	6	5	46
Escape	-	-	-	-	1
Expose Child to Genitals/Harmful Materials	-	14	7	7	9
Failure to Obey Officer	2	8	10	9	5
False Imprisonment	3	1	5	5	9
False Swearing	-	1	-	-	-
Fireworks - Sell/Discharge without Permit/Possess	1	-	2	-	1
Forgery and Counterfeiting	38	1	1	1	1
Fraud	77	14	11	13	28

Graffiti Prohibited	-	1	-	2	3
Habor / Aid a Felon	-	-	-	-	2

Type of Charge	**2021** # of charges	**2022** # of charges	**2023** # of charges	**2024** # of charges	**2025** # of charges
Hazing	1	-	-	4	-
Incest with Child	-	-	-	2	-
Intentional Abuse of Hazardous Substance	-	-	1	-	-
Invasion of Privacy	-	-	9	1	-
Kidnapping/Abduction	-	-	1	-	-
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	397	187	163	191	261
Littering	1	1	5	9	4
Maintain Drug Trafficking Place	-	-	1	-	7
Mental Harm of Child	-	-	5	-	1
Motor Vehicle Theft	1	3	1	8	3
Move/Hide/Bury Corpse of Child	-	-	1	-	-
Murder and Non-Negligent Manslaughter/Attempt	-	-	-	1	-
Negligent Handling of Burning Materials	1	-	-	1	-
Noise	14	12	8	10	22
Obstruct/Resist Officers	54	61	44	46	71
Operate While Under the Influence (OWI) Alcohol	83	65	58	53	54
Operate While Under the Influence (OWI) Drugs	10	6	2	2	3
Operate with Prohibited Alcohol Concentration (IBAC)	48	47	54	46	47
Park Regulations	-	-	-	-	2
Pornography / Obscene Material	-	71	33	59	74
Possession of Drug Paraphernalia	69	39	35	29	42
Preventable Calls for EMS Prohibited	-	-	-	-	2
Prostitution (to include Promote/Assist)	2	-	3	-	6
Public Intoxication	30	30	24	24	37
Publish / Capture Intimate Image w/o Consent	-	-	-	-	8
Reckless Endangering Safety	5	3	6	7	17
Registered Sex Offender Violations	-	1	-	-	2
Robbery	-	3	7	2	-
Runaway	-	1	1	1	-
Sex Offenses (Other)	-	12	1	7	6
Sexual Assault – 1st Degree	4	5	4	1	9
Sexual Assault – 2nd Degree	2	-	10	8	13
Sexual Assault – 3rd Degree	4	3	2	-	1
Sexual Assault – 4th Degree	2	1	1	4	3

Solicitors Prohibited	-	-	-	-	1
Stolen Property	2	1	-	3	-
Terrorist Threats	-	-	-	1	2
Theft (Except Motor Vehicle)	96	164	74	73	96
Type of Charge	**2021**	**2022**	**2023**	**2024**	**2025**
	# of charges	# of charges	# of charges	# of charges	# of charges
Threat to Injury/Accuse of Crime	1	-	-	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	-	-	-	3
Traffic Offenses	802	927	910	800	1,016
Traffic Ordinance Violations	1	-	2	-	2
Trespassing	17	18	17	5	12
Truancy	56	67	72	45	70
Unlawful Use of Computer Message System	-	-	-	-	3
Use of Electronics to Facilitate a Child Sex Crime	-	-	-	-	13
Violation of Absolute Sobriety	8	7	3	10	6
Warrants Served – Local	11	34	16	33	31
Warrant/Pickups for Other Agencies	85	96	90	96	79
Weapons (Conceal/Possess/Negligent Use)	14	16	8	22	10
Zoning Violations	1	3	-	1	3
Total	**2,545**	**2,554**	**2,425**	**2,317**	**3,114**

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Complete design work and begin construction on a new PD Evidence/Training building.**
  Action Plan:
  WPD's current long-term evidence storage garage is in very poor condition creating a high risk of liability for the City. The current garage is not temperature controlled and has had problems with rodent intrusion. The ideal plan is to build an approximately 50' x 100' pole shed structure that will serve the purpose of long-term evidence storage, evidentiary vehicle storage, as well as a training environment. An RFP will be completed for design work, and based on the design, a construction bid will be published. Prior to 2025, $180,000 was borrowed and dedicated to this project.

- **Implement a new policy and accreditation management system (PowerDMS).**
  Action Plan:
  WPD currently utilizes a combination of Microsoft Word and Adobe Acrobat for both policy management as well as management of accreditation documents. This is inefficient, causing a great deal of unnecessary staff time to be tied up in editing documents, especially regarding the creation of accreditation proofs. On the policy management side, the use of word documents makes it very difficult to utilize the expertise of all staff members as the documents don't act as "living" documents that track suggested updates. The PowerDMS software addresses those shortcomings and will be a significant improvement for the agency.

- **Create a model of specialization within the Detective Bureau.**
  Action Plan:
  Historically the WPD detective bureau has operated in a way where each detective serves as a generalist handling a large variety of cases. This is mostly due to the caseload and limited number of detectives. However, in 2025, an additional detective was hired. Concurrently, the agreement permitting use of the Waukesha Police Department provides us with an opportunity for forensic analysis of electronics. This gives us an opportunity to create a more efficient and specialized detective bureau.

- **Increase our department's clerical staff capacity by transitioning the part-time Records Technician position to full-time.**
  Action Plan:
  This action will assist us in keeping up with the increasing demands of our clerical staff related to records requests and related redaction. The cost will be supported by a video redaction fee system put in place in 2025 as well as an increase in the cost of parking tickets enacted by the Common Council in 2025. The anticipated timeline of the transition is July 1, 2025.

- **Partner with Media Services to create a promotional video that will be utilized for future hiring processes.**
  Action Plan:
  With the passage of the Police and Fire/EMS referendum, the police department will be hiring an additional five patrol officers. To best position the department as an attractive employer, we will promote the agency through the creation of a promotional video. The plan will be to invite Media Services staff to PD training throughout the summer to obtain footage of our staff training, attending special events, and completing routine tasks. We plan to post the completed video on social media and on the city website.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52100-111	SALARIES/PERMANENT	479,218	532,645	563,105	610,830	599,780	629,155	633,000
100-52100-112	WAGES/OVERTIME	760	1,804	933	3,960	393	4,079	3,932
100-52100-114	WAGES/PART-TIME/PERMANENT	20,291	22,076	10,810	-	-	-	-
100-52100-117	LONGEVITY PAY	2,000	2,000	2,000	2,000	1,368	2,060	2,000
100-52100-118	UNIFORM ALLOWANCES	2,239	2,662	2,530	2,550	6,192	2,627	2,550
100-52100-119	SHIFT DIFFERENTIAL	-	3	-	-	-	-	
100-52100-150	MEDICARE TAX/CITY SHARE	7,185	7,991	8,458	9,379	9,459	9,660	9,700
100-52100-151	SOCIAL SECURITY/CITY SHARE	30,724	34,167	36,164	40,104	40,446	41,307	41,477
100-52100-152	RETIREMENT	52,318	58,907	66,445	71,136	74,746	73,270	73,162
100-52100-153	HEALTH INSURANCE	74,255	61,385	55,478	73,975	76,103	76,194	75,620
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	3,335	2,700	3,597	7,500	5,643	7,725	7,500
100-52100-155	WORKERS COMPENSATION	5,997	6,330	6,367	6,976	7,267	7,185	7,314
100-52100-156	LIFE INSURANCE	148	108	106	136	80	140	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,872	3,436	9,917	4,500	3,007	4,000	4,500
100-52100-219	OTHER PROFESSIONAL SERVICES	68,669	68,174	53,828	23,400	14,162	25,000	8,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	17,831	7,254	17,715	13,876	26,316	15,004	18,188
100-52100-225	TELECOM/INTERNET/COMMUNICATION	4,113	5,848	4,920	3,248	5,132	3,345	2,823
100-52100-241	REPR/MTN VEHICLES	1,780	-	-	-	233	-	175
100-52100-242	REPR/MTN MACHINERY/EQUIP	31	-	-	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	2,292	-	3,650	3,750	-	3,800	-
100-52100-310	OFFICE & OPERATING SUPPLIES	21,316	22,432	26,045	25,000	21,543	25,500	24,000
100-52100-320	SUBSCRIPTIONS/DUES	2,125	4,043	2,143	1,100	1,325	1,150	1,700
100-52100-325	PUBLIC EDUCATION	195	251	378	300	251	315	251
100-52100-330	TRAVEL EXPENSES	776	764	1,170	2,500	4,936	1,500	6,700
	Total Police Administration	799,470	844,980	875,757	906,220	898,383	933,017	922,728

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52110-111	SALARIES/PERMANENT	1,177,429	1,269,034	1,356,779	1,682,896	1,434,456	1,805,483	1,702,451
100-52110-112	SALARIES/OVERTIME	210,797	229,042	286,084	159,266	254,583	164,044	168,272
100-52110-117	LONGEVITY PAY	11,000	10,000	4,000	13,600	13,600	14,008	12,300
100-52110-118	UNIFORM ALLOWANCES	23,859	42,794	52,756	18,700	45,403	19,261	17,850
100-52110-119	SHIFT DIFFERENTIAL	14,788	9,335	19,384	-	19,261	-	-
100-52110-150	MEDICARE TAX/CITY SHARE	20,123	21,150	23,810	28,598	26,053	29,456	28,098
100-52110-151	SOCIAL SECURITY/CITY SHARE	86,045	90,436	101,809	122,280	111,399	125,948	120,142
100-52110-152	RETIREMENT	186,295	213,428	257,098	285,836	268,021	294,411	279,999
100-52110-153	HEALTH INSURANCE	182,960	200,297	183,344	322,514	245,598	353,819	249,138
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	12,911	13,675	9,443	38,000	7,908	39,140	28,500
100-52110-155	WORKERS COMPENSATION	26,302	26,725	30,466	34,545	33,994	35,581	35,079
100-52110-156	LIFE INSURANCE	236	220	147	276	130	284	277
100-52110-211	PROFESSIONAL DEVELOPMENT	13,001	22,695	13,049	20,000	22,597	20,000	20,000
100-52110-219	OTHER PROFESSIONAL SERVICES	5,864	13,390	10,876	14,000	12,341	14,000	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENAN	31,134	19,913	28,568	83,162	93,900	84,799	88,239
100-52110-225	TELECOM/INTERNET/COMMUNICATION	5,649	5,735	6,869	7,876	10,588	8,113	10,551
100-52110-241	REPR/MTN VEHICLES	67	609	99	2,000	908	2,000	2,000
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,161	276	1,688	3,000	1,390	3,000	1,500
100-52110-295	CONTRACTUAL SERVICES	9,743	-	-	-	-	-	-
	K9	-	-	-	-	-	-	8,500
100-52110-310	OFFICE & OPERATING SUPPLIES	14,163	8,384	5,262	5,000	17,784	5,050	15,000
100-52110-330	TRAVEL EXPENSES	8,793	1,442	9,487	5,000	38,835	5,000	5,000
100-52110-351	FUEL EXPENSES	25,020	26,159	27,083	25,000	30,634	26,000	55,000
100-52110-360	DAAT/FIREARMS	14,000	37,621	30,051	30,000	44,145	32,000	35,000

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52120-111	SALARIES/PERMANENT	344,615	353,741	368,047	452,192	430,613	465,758	476,688
100-52120-112	SALARIES/OVERTIME	33,299	52,225	37,154	30,237	60,012	31,144	32,561
100-52120-117	LONGEVITY PAY	2,000	2,500	6,250	4,000	2,053	4,120	4,800
100-52120-118	UNIFORM ALLOWANCES	2,953	4,840	7,298	4,250	3,489	4,378	4,250
100-52120-119	SHIFT DIFFERENTIAL	910	1,992	35	-	1,119	-	-
100-52120-150	MEDICARE TAX/CITY SHARE	5,580	6,040	6,032	7,221	7,305	7,438	7,691
100-52120-151	SOCIAL SECURITY/CITY SHARE	23,861	25,827	25,790	30,875	31,234	31,801	32,885
100-52120-152	RETIREMENT	50,407	58,550	55,408	72,130	76,940	74,294	76,345
100-52120-153	HEALTH INSURANCE	29,979	31,199	43,817	104,750	83,856	107,893	87,030
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,312	-	2,265	10,500	2,093	10,815	8,500
100-52120-155	WORKERS COMPENSATION	6,990	7,248	7,415	8,777	9,506	9,040	9,635
100-52120-156	LIFE INSURANCE	82	90	63	58	57	60	59
100-52120-211	PROFESSIONAL DEVELOPMENT	6,246	5,374	12,363	6,000	9,377	6,500	6,500
100-52120-219	OTHER PROFESSIONAL SERVICES	688	2,911	7,351	8,000	13,826	8,000	8,000
100-52120-224	SOFTWARE/HARDWARE MAINTENAN	151	2,618	6,015	21,367	17,692	24,018	36,035
100-52120-225	TELECOM/INTERNET/COMMUNICATION	2,621	3,223	3,662	4,638	3,306	4,777	3,831
100-52120-241	REPR/MTN VEHICLES	-	-	-	-	500	-	375
100-52120-295	MISC CONTRACTUAL SERVICES	2,292	-	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	6,870	10,182	18,192	13,500	12,238	13,500	13,000
100-52120-330	TRAVEL EXPENSES	347	369	572	500	970	550	550
100-52120-351	FUEL EXPENSES	2,008	3,227	2,952	3,500	3,294	3,650	4,200
100-52120-359	PHOTO EXPENSES	34	119	-	-	-	-	-
	Total Police Investigation	524,244	572,276	610,681	782,494	769,482	807,735	812,934

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	24,535	30,206	41,916	35,350	19,000	36,411	36,156
100-52140-118	UNIFORM ALLOWANCES	1,335	2,040	4,654	-	-	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	358	442	623	512	578	527	524
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,532	1,890	2,665	2,192	2,473	2,258	2,242
100-52140-152	RETIREMENT	331	81	2,699	-	2,694	-	-
100-52140-155	WORKERS COMPENSATION	594	658	1,114	767	866	790	730
100-52140-156	LIFE INSURANCE	-	-	1	-	-	-	-
100-52140-218	ANIMAL CONTROL	3	-	-	-	-	-	-
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	878	224	796	2,154
100-52140-225	TELECOM/INTERNET/COMMUNICATION	70	-	-	-	-	-	828
100-52140-310	OFFICE & OPERATING SUPPLIES	239	149	-	250	63	250	250
100-52140-351	FUEL EXPENSES	2,129	3,091	2,420	2,600	2,133	2,750	2,750
100-52140-360	PARKING SERVICES EXPENSES	1,941	1,456	5,798	4,000	6,287	4,200	5,500
	Total Comm Service Program	33,068	40,014	61,889	46,549	34,318	47,982	51,133

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52600-111	SALARIES/PERMANENT	280,022	329,647	358,733	432,507	414,539	445,482	441,545
100-52600-112	SALARIES/OVERTIME	45,837	39,603	44,086	39,142	48,760	40,316	41,282
100-52600-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	684	1,030	1,000
100-52600-118	UNIFORM ALLOWANCES	3,350	3,288	3,538	4,000	4,907	4,120	4,000
100-52600-119	SHIFT DIFFERENTIAL	4,714	4,291	2,879	-	4,430	-	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,865	5,276	5,891	7,143	7,194	7,357	7,201
100-52600-151	SOCIAL SECURITY/CITY SHARE	20,801	22,559	25,190	30,544	30,759	31,460	30,791
100-52600-152	RETIREMENT	22,279	25,006	28,102	34,247	40,946	35,274	35,295
100-52600-153	HEALTH INSURANCE	29,174	48,837	53,428	108,917	90,822	112,185	130,666
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	-	4,339	3,112	12,000	684	12,360	14,000
100-52600-155	WORKERS COMPENSATION	377	395	462	637	1,418	656	645
100-52600-156	LIFE INSURANCE	36	54	52	99	50	102	98
100-52600-211	PROFESSIONAL DEVELOPMENT	3,114	2,647	2,866	3,000	3,936	3,200	3,500
100-52600-219	OTHER PROFESSIONAL SERVICES	3,986	3,805	2,173	2,500	2,439	2,500	2,500
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	6,609	8,038	11,010	7,737	9,324	9,866	13,152
100-52600-225	TELECOM/INTERNET/COMMUNICATION	9,335	9,169	10,298	9,992	8,218	10,292	3,662
100-52600-292	RADIO SERVICE	13,147	11,824	5,750	11,500	2,967	11,500	21,372
100-52600-295	MISC CONTRACTUAL SERVICES	32,508	70,335	23,021	41,842	46,953	65,887	122,763
100-52600-310	OFFICE & OPERATING SUPPLIES	1,851	1,543	1,285	2,000	935	2,000	2,000
100-52600-330	TRAVEL EXPENSES	595	1,253	1,541	1,500	1,368	1,500	1,500
	Total Communications/Dispatch	483,601	592,909	584,418	750,308	721,332	797,089	876,972

DEPARTMENT/FUNCTION

The Community Development Department, formerly known as the Neighborhood Services Department, in combination with the Office of Economic Development, is responsible for land use planning / enforcement, and coordinating Geographic Information System mapping projects, which are handled by the city's GIS Analyst (which is now within the Information Technology Department). 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.

Community Development coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Community Development 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 Community Development 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

	2022	2023	2024	2025	2026	2027
Neighborhood Service Director	1	1	-	-	-	-
Administrative Assistant I	1	1	1	1	-	-
Fire Inspector/Code Enforcement	-	1	-	-	-	-
GIS Analyst (moved to DPW)	1	1	-	-	-	-
GIS Intern	.5	.5	-	-	-	-
Neighborhood Services Officer	1	.5	-	-	-	-
Zoning Specialist	-	-	-	-	1	1

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. In 2026, the Administrative Assistant I position was reclassified and retitled as a Zoning Specialist to better align with the duties and technical expertise required for zoning administration.

COMMUNITY DEVELOPMENT EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
COMMUNITY DEVELOPMENT								
100	Personnel & Benefits	141,740	85,465	79,292	100,224	90,500	103,231	92,537
200	Professional Svcs	206,566	293,045	449,103	743,793	630,622	715,172	558,353
300	Commodities & Other Exp	7,081	9,563	12,769	7,048	7,381	7,238	6,851
52400	**Total**	**355,387**	**388,073**	**541,164**	**851,065**	**728,503**	**825,641**	**657,741**

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

Year	Re-inspection	Toter
2026-Sept	7,670.00	225.00
2025	14,375.00	0
2024	28,100.00	1,175.00
2023	2,980.00	9,550.00
2022	1,300.00	7,125.00
2021	8,050.00	5,750.00
2020	8,875.00	5,300.00
2019	6,641.73	6,100.00
2018	8,885.00	7,950.00
2017	11,253.18	11,775.00

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

BUILDING PERMITS & NEW HOME CONSTUCTION

Year	# of Permits	New Home Construction
2026	338	35
2025	274	59
2024	257	19
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Assist Developers through the site selection and permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Future Land Use changes or rezonings that may need to be made to allow for residential units to be built, as well as to support future business growth.
- Continue the marketing of city and CDA-owned properties for development and redevelopment opportunities. Continue to explore additional land opportunities to support future growth.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house. Assuming selection of a firm following the 2026 Request for Proposal, use of a third-party firm is planned to continue in 2027.
- Begin implementation of the 2026 “Whitewater Forward” Comprehensive Plan Update. This will include reviewing the implementation schedule within the document, and breaking initiatives and goals down into realistic task-oriented timelines.
- Begin process of Zoning Code Re-Write in conjunction with the City’s selected vendor. Ensure that the zoning code is rewritten in a way that is modernized and meets the goals of the City outlined in the Comprehensive Plan.
- Continue implementation of the Downtown Activation Initiative as well as high-priority downtown development and redevelopment opportunities.

COMMUNITY DEVELOPMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52400-111	SALARIES/PERMANENT	88,671	55,573	54,214	61,960	55,680	63,819	55,732
100-52400-112	WAGES/OVERTIME	285	104	-	-	119	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	18,514	-	-	-	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	1,595	678	679	906	748	933	815
100-52400-151	SOCIAL SECURITY/CITY SHARE	6,819	2,899	2,904	3,874	3,199	3,990	3,486
100-52400-152	RETIREMENT	7,025	3,836	3,809	4,461	4,302	4,595	4,041
100-52400-153	HEALTH INSURANCE	15,977	21,157	17,097	26,237	25,671	27,024	25,810
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	2,150	1,140	512	2,625	684	2,704	2,500
100-52400-155	WORKERS COMPENSATION	661	64	63	86	82	89	77
100-52400-156	LIFE INSURANCE	43	13	14	75	14	77	75
100-52400-211	PROFESSIONAL DEVELOPMENT	399	100	220	950	947	965	275
100-52400-212	LEGAL/CITY ATTORNEY	8,463	12,059	14,933	-	1,713	-	
100-52400-215	GIS SUPPLIES	4,835	546	-	-	103	-	-
100-52400-218	WEIGHTS & MEASURES CONTRACT	1,600	3,000	3,771	4,000	3,750	4,000	4,000
100-52400-219	OTHER PROFESSIONAL SERVICES	50,560	158,655	135,353	139,050	96,191	143,222	104,000
100-52400-220	COMP PLAN REWRITE	-	-	3,578	50,400	86,463	-	120,000
100-52400-222	BUILDING INSPECTION SERVICES	131,432	108,122	281,229	528,263	417,007	544,110	312,750
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	6,501	8,054	8,173	19,879	23,237	21,587	16,017
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,776	2,510	1,847	1,251	1,212	1,289	1,311
100-52400-310	OFFICE & OPERATING SUPPLIES	5,955	9,028	11,446	5,254	5,761	5,411	5,000
100-52400-320	DUES/SUBSCRIPTIONS	(40)	165	150	-	933	-	1,000
100-52400-325	PUBLIC EDUCATION	195	251	670	473	251	487	251
100-52400-330	TRAVEL EXPENSES	630	-	502	1,200	436	1,215	500
100-52400-351	FUEL EXPENSES	342	118	-	121	-	125	100
	Total Community Development	355,387	388,073	541,164	851,065	728,503	825,641	657,741

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

	2021	2022	2023	2024	2025	2026
Full Time Equivalent Positions – Administration	3	3	3	3	3	3
Full Time Equivalent Positions – Parks Maintenance	-	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.4	2.4	2.4	2.3	2.3	2.3
Full Time Equivalent Positions – Recreation	4.8	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	11.6	11.6	11.6	15.4	15.4	15.4
Full Time Equivalent Positions – Seniors	1.2	1.2	1.2	1.4	1.4	1.4

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

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	161,259	136,463	137,274	119,848	185,353	123,443	124,507
200	Professional Svcs	264,379	253,232	306,009	283,276	264,853	282,520	262,720
300	Commodities & Other Exp	41,672	46,776	47,512	39,750	47,735	40,500	44,500
51600	**Total**	**467,311**	**436,472**	**490,795**	**442,874**	**497,941**	**446,463**	**431,727**
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	11,496	14,364	12,205	14,658	11,743	15,098	15,331
200	Professional Svcs	40,368	35,843	40,457	50,950	86,992	48,749	77,000
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	6,067	2,000	5,000
55111	**Total**	**55,057**	**54,466**	**58,373**	**67,608**	**104,802**	**65,847**	**97,331**
PARKS ADMINISTRATION								
100	Personnel & Benefits	92,426	92,205	96,632	105,154	103,795	108,309	108,901
200	Professional Svcs	7,188	6,412	14,375	11,007	8,899	12,314	10,796
300	Commodities & Other Exp	2,547	1,914	4,906	2,600	9,051	2,700	2,700
55200	**Total**	**102,161**	**100,531**	**115,913**	**118,761**	**121,746**	**123,322**	**122,397**
PARKS MAINTENANCE								
100	Personnel & Benefits	143,024	199,204	276,597	214,759	341,117	221,202	425,254
200	Professional Svcs	64,841	66,179	88,620	73,300	78,720	75,550	72,550
300	Commodities & Other Exp	25,658	20,796	25,143	24,000	41,021	24,550	24,550
53270	**Total**	**233,524**	**286,179**	**390,361**	**312,059**	**460,858**	**321,302**	**522,354**
RECREATION ADMINISTRATION								
100	Personnel & Benefits	-	-	-	-	-	-	
200	Professional Svcs	-	-	-	-	-	-	
300	Commodities & Other Exp	-	-	211	-	-	-	
600	Misc Exp	-	-	-	-	-	-	
700	Grant Outlay	-	-	-	-	-	-	
55210	**Total**	**-**	**-**	**211**	**-**	**-**	**-**	**-**
RECREATION PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	
300	Commodities & Other Exp	1,055	-	-	-	-	-	
56120	**Total**	**1,055**	**-**	**-**	**-**	**-**	**-**	**-**
SENIORS PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	
200	Professional Svcs	-	-	-	-	-	-	
300	Commodities & Other Exp	-	-	-	-	-	-	
55310	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COMMUNITY EVENTS								
700	Grant Outlay	15,538	14,073	25,859	117,000	123,746	17,000	22,000
55320	**Total**	**15,538**	**14,073**	**25,859**	**117,000**	**123,746**	**17,000**	**22,000**
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	329,759	460,275	357,421	374,526	374,526	385,762	385,762
55330	**Total**	**329,759**	**460,275**	**357,421**	**374,526**	**374,526**	**385,762**	**385,762**
	GRAND TOTAL	**1,203,349**	**1,351,995**	**1,438,934**	**1,432,827**	**1,683,618**	**1,359,696**	**1,581,571**

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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	13	13	13
Total Building Reservations	23	297	360	698	586	925

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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Special Events Programs	3	5	10	26	40	57
Number of Recreation Programs	12	27	60	32	46	45
Participants in Recreation Programs	120	211	450	530	570	650
Number of Sports Programs	0	35	47	14	29	21
Participants in Sports Programs	200	657	800	444	557	591
Participants in Seniors Programs	25	45	65	70	80	87
Tournaments held in Starin Park	0	7	5	8	3	4
Teams attending tournaments	0	110	67	86	16	69
After School Participants Avg/mo	10	46	57	41	29	38

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Update the Comprehensive 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.
- Complete an energy audit of city facilities and use the results to implement improvements that reduce utility costs, lower the City’s environmental footprint, and promote sustainable operations.
- 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.
- Increase community events and engagement by creating events that reflect and celebrate the City’s ever-evolving diversity of population.
- Complete the Parks and Open Space Plan to establish an updated inventory, assessment, and set of recommendations that align with community needs and maintain eligibility for state and federal grants.
- Develop a comprehensive and forward-looking Parks and Recreation Strategic Plan that establishes a robust framework for departmental planning and development, guiding the department's initiatives and projects through 2030 and beyond.

FACILITIY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51600-111	SALARIES/PERMANENT	107,194	93,145	86,306	81,360	88,651	83,801	84,289
100-51600-112	SALARIES/OVERTIME	-	274	299	5,239	238	5,396	5,455
100-51600-113	SALARIES/TEMPORARY	3,011	7,058	22,067	7,200	55,780	7,416	8,100
100-51600-117	LONGEVITY PAY	820	-	-	240	-	247	240
100-51600-118	UNIFORM ALLOWANCES	618	821	1,179	491	942	505	491
100-51600-150	MEDICARE TAX/CITY SHARE	1,526	1,453	1,638	1,464	2,274	1,508	1,523
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,525	6,213	7,001	6,263	9,725	6,451	6,513
100-51600-152	RETIREMENT	7,326	5,975	7,920	6,249	12,779	6,436	6,520
100-51600-153	HEALTH INSURANCE	29,198	19,271	8,112	8,595	11,110	8,853	8,677
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,583	250	785	885	894	912	885
100-51600-155	WORKERS COMPENSATION	2,379	1,972	1,959	1,794	2,948	1,848	1,746
100-51600-156	LIFE INSURANCE	79	33	10	68	11	70	68
100-51600-211	PROFESSIONAL DEVELOPMENT	524	491	168	500	369	500	500
100-51600-219	OTHER PROFESSIONAL SERVICES	27	-	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,286	17,218	15,914	16,300	16,278	16,800	28,000
100-51600-222	ELECTRICITY	107,276	117,110	110,714	110,000	109,655	114,000	90,000
100-51600-223	NATURAL GAS	27,899	21,541	33,796	30,000	27,400	32,000	32,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	692	494	1,342	-	-	-	-
100-51600-225	MOBILE COMMUNICATIONS	861	-	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	27,786	5,246	24,861	20,000	11,741	10,000	10,000
100-51600-245	FACILITIES IMPROVEMENT	1,371	2,320	35,354	15,000	7,934	15,000	8,000
100-51600-246	JANITORIAL SERVICES	81,656	88,812	83,859	91,476	91,476	94,220	94,220
100-51600-310	OFFICE & OPERATING SUPPLIES	22,834	22,645	16,074	20,000	15,920	20,000	16,000
100-51600-351	FUEL EXPENSES	2,356	2,620	2,855	2,250	3,975	2,500	3,500
100-51600-355	REPAIRS & SUPPLIES	16,482	21,499	28,583	17,500	27,840	18,000	25,000
100-51600-365	DAMAGE CLAIM-INSURANCE	-	12	-	-	-	-	-
	Total Facilities Maintenance	467,311	436,472	490,795	442,874	497,941	446,463	431,727

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55111-111	SALARIES/PERMANENT	7,828	10,158	9,564	11,552	9,017	11,899	12,138
100-55111-117	LONGEVITY PAY	180	-	-	72	-	74	72
100-55111-118	UNIFORM ALLOWANCES	-	-	-	27	-	28	27
100-55111-150	MEDICARE TAX/CITY SHARE	114	148	152	183	153	188	191
100-55111-151	SOCIAL SECURITY/CITY SHARE	486	634	650	782	656	805	818
100-55111-152	RETIREMENT	544	678	667	833	698	858	882
100-55111-153	HEALTH INSURANCE	2,086	2,531	888	864	887	890	864
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	-	90	90	123	93	90
100-55111-155	WORKERS COMPENSATION	181	213	193	251	208	259	245
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-221	WATER & SEWER	3,879	4,200	5,759	4,500	5,426	4,600	5,000
100-55111-222	ELECTRICITY	13,656	12,165	16,072	13,600	22,318	14,000	17,000
100-55111-223	NATURAL GAS	4,575	3,403	6,585	4,600	7,863	4,900	8,000
100-55111-244	HVAC	1,437	938	4,322	1,250	6,900	1,250	4,000
100-55111-245	FACILITY IMPROVEMENTS	2,972	28	52	3,000	4,305	-	3,000
100-55111-246	JANITORIAL SERVICES	13,849	15,108	7,554	24,000	40,180	23,999	40,000
100-55111-355	REPAIR & SUPPLIES	3,192	4,259	5,711	2,000	6,067	2,000	5,000
	Total:	55,057	54,466	58,261	67,608	104,802	65,847	97,331

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55200-111	WAGES/PERMANENT	65,994	66,652	72,625	77,650	72,863	79,980	77,862
100-55200-113	WAGES/TEMPORARY	1,063	1,357	1,785	-	1,550	-	-
100-55200-150	MEDICARE TAX/CITY SHARE	1,008	944	1,056	1,153	1,115	1,188	1,156
100-55200-151	SOCIAL SECURITY/CITY SHARE	4,309	4,036	4,518	4,931	4,769	5,079	4,945
100-55200-152	RETIREMENT	4,694	4,504	5,032	5,452	5,622	5,616	5,545
100-55200-153	HEALTH INSURANCE	14,001	13,145	10,197	13,630	16,845	14,039	16,926
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	632	1,001	849	1,450	364	1,494	1,650
100-55200-155	WORKERS COMPENSATION	709	552	556	873	647	899	802
100-55200-156	LIFE INSURANCE	17	14	15	15	19	15	15
100-55200-211	PROFESSIONAL DEVELOPMENT	960	994	430	2,000	1,327	2,000	2,000
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	7,206	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	2,377	2,147	3,103	5,396	5,034	6,595	6,201
100-55200-225	TELECOM/INTERNET/COMMUNICATION	3,735	3,270	3,636	3,611	3,865	3,719	2,595
100-55200-242	REPR/MTN MACHINERY/EQUIP	115	-	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	1,337	1,339	2,941	1,400	305	1,450	1,450
100-55200-320	SUBSCRIPTIONS/DUES	196	150	677	700	252	750	750
100-55200-324	PROMOTIONS/ADS	780	-	342	500	-	500	500
100-55200-341	PROGRAM SUPPLIES	75	-	946	-	2,315	-	-
100-55200-359	OTHER REPR/MTN SUPP	160	-	-	-	6,180	-	-
	Total Parks Administration	102,161	100,106	115,913	118,761	123,073	123,322	122,397

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	78,080	99,006	159,684	69,964	192,874	72,063	203,916
100-53270-112	WAGES/OVERTIME	1,040	96	1,441	209	1,289	215	214
100-53270-113	WAGES/TEMPORARY	30,658	58,154	57,964	103,208	58,378	106,304	103,208
100-53270-117	LONGEVITY PAY	-	-	-	30	-	31	1,640
100-53270-118	UNIFORM ALLOWANCES	-	-	-	165	-	170	443
100-53270-150	MEDICARE TAX/CITY SHARE	1,502	2,101	3,129	2,525	3,486	2,601	4,508
100-53270-151	SOCIAL SECURITY/CITY SHARE	6,420	8,981	13,380	10,796	14,905	11,120	19,275
100-53270-152	RETIREMENT	5,384	6,531	11,659	5,066	14,228	5,218	14,950
100-53270-153	HEALTH INSURANCE	16,248	19,098	24,444	16,978	50,321	17,487	64,252
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,395	2,022	444	2,000	62	2,060	6,555
100-53270-155	WORKERS COMPENSATION	2,247	3,150	4,406	3,762	5,542	3,875	6,204
100-53270-156	LIFE INSURANCE	50	64	46	56	33	58	89
100-53270-211	PROFESSIONAL DEVELOPMENT	1,749	4,257	2,501	2,000	1,848	2,000	2,000
100-53270-221	MUNICIPAL UTILITIES	13,295	12,957	11,460	12,500	12,454	13,000	13,000
100-53270-222	ELECTRICITY	9,254	9,017	9,511	9,500	9,430	9,800	8,800
100-53270-223	NATURAL GAS	1,383	1,110	1,689	2,300	1,385	2,500	1,500
100-53270-242	REPR/MTN MACHINERY/EQUIP	8,017	10,271	19,358	12,000	5,228	12,250	12,250
100-53270-245	PARK IMPROVEMENTS	3,007	960	5,861	5,000	2,801	6,000	5,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	28,136	27,608	38,241	30,000	45,574	30,000	30,000
100-53270-310	OFFICE & OPERATING SUPPLIES	13,825	8,221	14,969	10,000	23,469	10,500	10,500
100-53270-330	TRAVEL EXPENSES	-	278	-	1,500	1,260	1,500	1,500
100-53270-351	FUEL EXPENSES	11,833	12,297	10,174	12,500	16,292	12,550	12,550
	Total Parks Maintenance	233,524	286,179	390,361	312,059	460,858	321,302	522,354

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55320-730	DOWNTOWN PROGRAM EVENTS	-	-	-	35,000	35,000	-	
100-55320-740	DOWNTOWN BUSINESS EVENT GRANTS	-	-	-	20,000	20,000	-	
100-55320-750	DOWNTOWN ACTIVATION PROJECT	-	-	-	45,000	45,000	-	
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	10,000	6,000	12,000	6,000	11,000
100-55320-790	CELEBRATIONS/AWARDS	9,538	8,073	15,859	11,000	11,746	11,000	11,000
	Total Community Events	15,538	14,073	25,859	117,000	123,746	17,000	22,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	36,510	-	-	-	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	279,759	323,765	357,421	274,526	274,526	282,762	282,762
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	100,000	-	100,000	100,000	103,000	103,000
	Total Comm. Based-Coop Projects	329,759	460,275	357,421	374,526	374,526	385,762	385,762

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	85,000	-	50,000	20,000	20,000	20,000	-
100-59240-904	TRANS TO HEALTH INSURANCE SIR	-	-	282,083	-	-	-	-
100-59220-903	TRANS TO FD 271 SIR	-	-	-	15,000	15,000	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	53,001	1,350	32,315	25,000	25,000	42,000	72,000
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	-	-	-	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	197,795	261,271	249,242	295,000	295,000	330,000	290,000
100-59220-917	TRANS TO FD 250 FORESTRY	-	10,000	-	20,000	20,000	15,000	35,000
100-59220-918	TRANS TO FD 230 RECYLING	476,580	488,180	500,000	530,000	530,000	540,000	520,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	32,500	32,500	30,000	130,000	130,000	130,000	77,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	170,000	-	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	38,270	-	-	95,000	145,000	214,200	210,000
100-59220-927	TRANS TO FD 217 BLDING REPAIR	30,000	-	15,000	10,000	10,000	10,000	-
100-59220-928	TRANS TO FD 280 STREET REPAIR	158,035	-	-	30,000	30,000	-	30,624
100-59220-939	TRANS TO FD 214 ELECTIONS	25,000	50,000	30,000	30,000	30,000	15,000	20,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	5,000	75,000	75,000	75,000	85,000
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	627,558	469,370	475,000	475,000	480,000	530,000
100-59230-990	TRANS TO FD 300 DEBT SERVICE	1,318,343	1,313,714	1,956,765	1,879,330	1,879,330	1,608,074	1,982,530
100-59240-901	TRANS TO FD 249 FIRE DEPART	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	500	500	500	500	500	500	500
	Total Transfers	4,328,639	4,187,867	4,990,387	5,292,752	5,342,752	5,153,149	5,388,137

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	25,000	50,000	30,000	30,000	30,000	15,000	20,000
214-48100-51	GRANT INCOME	1,852	-	118	-	-	-	
214-49300-51	FUND BALANCE APPLIED	-	-	-	4,659		12,099	10,391
	Grand Total:	**26,852**	**50,000**	**30,118**	**34,659**	**30,000**	**27,099**	**30,391**

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	220	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	8,710	14,369	8,857	13,600	10,563	14,008	9,640
214-51400-150	MEDICARE TAX/CITY SHARE	19	66	25	197	16	203	140
214-51400-151	SOCIAL SECURITY/CITY SHARE	81	280	107	843	70	868	598
214-51400-155	WORKERS COMPENSATION	10	22	17	19	22	19	13
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	243	555	-	-	-	-	-
214-51400-310	OFFICE & OPERATING SUPPLIES	9,092	37,416	14,310	20,000	19,686	12,000	20,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	134	-	-	-	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	**18,507**	**52,708**	**23,317**	**34,659**	**30,357**	**27,099**	**30,391**
FUND BALANCE		18,760	16,052	22,852	18,193	22,496		12,105
214-34300	Net Change-Increase/(Decrease)	8,344	(2,708)	6,801	(4,659)	(357)		(10,391)

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 more than $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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	170,000	-	-	-	-	-	
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	
	Total Intergovernmental Rev.	170,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	972	1,760	1,211	1,000	1,060	1,000	1,000
215-48300-53	SALE OF VECHICLES/MISC REVENUE	9,970	-	8,950	-	85,500	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	10,942	1,760	10,161	1,000	86,560	1,000	1,000
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	141,750	-	520,000	571,804	60,800	117,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	325,600		-	296,800
	Total Other Financing Sources	25,000	166,750	25,000	870,600	596,804	85,800	438,800
	Grand Total:	**205,942**	**168,511**	**35,161**	**871,600**	**683,364**	**86,800**	**439,800**

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
215-53560-820	ROLLING STOCK	164,473	116,632	135,517	871,600	620,428	86,800	439,800
	Total:	**164,473**	**116,632**	**135,517**	**871,600**	**620,428**	**86,800**	**439,800**
FUND BALANCE		287,802	339,681	239,325		302,261		5,461
215-34300	Net Change-Increase/(Decrease)	41,470	51,879	(100,356)		62,936		(296,800)

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 an approved schedule. 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 when 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	38,270	-	-	95,000	145,000	214,200	210,000
	Total Intergovernmental Revenue	38,270	-	-	95,000	145,000	214,200	210,000
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	1,580	-
216-48300-52	SALE OF VECHICLES	4,650	945	-	11,000	14,159	5,000	5,000
	Total Miscellaneous Revenues	4,650	945	-	11,000	14,159	6,580	5,000
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	142,015	-	416,800	488,153	-	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	3,066	-	(56,006)	(53,501)
	Total Other Financing Sources	-	142,015	-	419,866	488,153	(56,006)	(53,501)
	Grand Total:	**42,920**	**142,960**	**-**	**525,866**	**647,312**	**164,774**	**161,499**

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
216-52200-810	EQUIPMENT-VECHCLE	7,034	142,975	59,616	147,081	460,120	54,600	53,784
216-52200-820	ROLLING STOCK	75	-	174,493	378,785	220	110,174	107,715
	Total:	**7,109**	**142,975**	**234,109**	**525,866**	**460,340**	**164,774**	**161,499**
FUND BALANCE		32,738	32,722	(182,310)		4,662		58,163
216-34300	Net Change-Increase/(Decrease)	35,811	(15)	(234,109)		186,972		53,501

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

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
217-51600-850	FACILITY REPAIRS	22,233	-	9,935	48,000	48,000	-	-
217-51600-855	ADA REPAIRS	6,335	-	-	-	-	-	-
	Total:	**28,567**	**-**	**9,935**	**48,000**	**48,000**	**-**	**-**
FUND BALANCE		46,152	46,152	51,216		13,216		13,216
217-34300	Net Change-Increase/(Decrease)	1,433	-	5,065		(38,000)		-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 225

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

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

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	4,635	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**4,635**	**-**	**-**
FUND BALANCE		5,433	5,433	5,433		798		798
225-34300	Net Change-Increase/(Decrease	-	-			(4,635)		-

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES / 230		(68,420)						
230-43355-53	GENERAL FUND TRANSFER	476,580	488,180	500,000	530,000	530,000	540,000	520,000
	Direct Billing for Service					-		
230-43540-53	RECYLING GRANT-STATE OF WIS	31,780	31,827	31,805	31,805	31,805	31,805	31,805
	Total Intergovernmental Rev.	508,360	520,007	531,805	561,805	561,805	571,805	551,805
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	
230-46440-53	BRUSH REMOVAL FEES	-	-	-	-	-	-	
	Total Public Charges - Services	-	-	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(5,204)		2,728	31,335
	Total Miscellaneous Revenues	-	-	-	(5,204)	-	2,728	31,335
	Grand Total:	**508,360**	**520,007**	**531,805**	**556,601**	**561,805**	**574,533**	**583,140**

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
230-53600-219	JOHN'S-CITY PICKUP	361,677	372,531	395,668	396,221	400,177	408,852	415,484
230-53600-220	LANDFILL CONTRACT SERVICES	10,234	10,426	10,722	10,500	5,303	10,815	10,500
230-53600-295	CONTRACT JOHN'S RECYLE	135,618	139,813	132,009	149,580	127,573	154,566	156,856
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	195	251	230	300	335	300	300
	Total:	**507,724**	**523,021**	**538,629**	**556,601**	**533,388**	**574,533**	**583,140**
FUND BALANCE		17,774	14,759	7,936		36,353		5,018
230-34300	Net Change-Increase/(Decrease	636	(3,015)	(6,824)		28,417		(31,335)

NOTES

1) **2026-2027 Budgeted Rates:**	2026 Cost	2027 Rates	2027 Units	2027 Cost
Refuse rate:	324,090	$10.12	2,799	339,911
Recycle Rate:	149,580	$4.67	2,799	156,856
Bulk collection rate:	72,131	$2.25	2,799	75,573
Total:	545,801	$17.04		572,340

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 240

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

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

PARKLAND AQUISITION FUND REVENUE DETAIL

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

PARKLAND AQUISITION FUND EXPENSE DETAIL

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

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 245

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

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

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	-	-	-	58,471	116,942	-	
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	-	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	9,953	9,830	13,693	14,000	1,000	14,000	-
	Total Charges for Service	9,953	9,830	13,693	72,471	117,942	14,000	-
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	-	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	(15,471)	-	(3,000)	
	Total Otr Financing Sources	-	-	-	(15,471)	-	(3,000)	-
	Grand Total:	**9,953**	**9,830**	**13,693**	**57,000**	**117,942**	**11,000**	**-**

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	305	11,500	38,000	200	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	8,127	331	-	-	-	-	-
245-56120-650	TRANSFER OUT	-	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	-	-	-	8,000	-	-	-
245-56120-826	UFC ARBORETUM EXPENSE	3,751	7,177	10,283	11,000	368	11,000	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	**11,878**	**7,812**	**21,783**	**57,000**	**568**	**11,000**	**-**
FUND BALANCE		17,488	19,505	11,416		128,790		128,790
245-34300	Net Change-Increase/(Decrease)	4,575	2,018	(8,089)		117,374		

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	-	10,000	-	20,000	20,000	15,000	35,000
	Total Intergovernmental Rev	-	10,000	-	20,000	20,000	15,000	35,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	
	Total Charges for Service	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	46	83	57	10	50	10	
250-48510-56	DONATION FOR TREES	1,530	350	935	400	413	400	
	Total Miscellaneous Rev.	1,576	433	992	410	464	410	-
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	(410)		4,590	(15,000)
	Total Otr Financing Sources	-	-	-	(410)	-	4,590	(15,000)
	Grand Total:	**1,576**	**10,433**	**992**	**20,000**	**20,464**	**20,000**	**20,000**

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
250-56130-219	PROFESSIONAL SERVICES	2,800	19,901	15,875	20,000	24,000	20,000	20,000
250-56130-294	TREE PURCHASES	750	150	-	-	-	-	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**3,550**	**20,051**	**15,875**	**20,000**	**24,000**	**20,000**	**20,000**
FUND BALANCE		13,828	4,210	(10,673)		(14,209)		791
250-34300	Net Change-Increase/(Decrease)	(1,974)	(9,618)	(14,882)		(3,536)		15,000

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 non-union staff who join the City after June 30, 2011. Accumulated liability on 12/31/2025 is projected to be $332,00 for 15 eligible General Fund staff members. WPPA & WPPSA union members continue to be eligible for a retirement payout of one half of their accumulated sick leave up to a maximum of 742.5 hours.

- **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 2026/27 transfer and depletion of current Fund Balance, an annual $48,250 transfer is expected to fund projected retirements through 2048.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	85,000	-	50,000	20,000	20,000	20,000	-
	Total Intergovernmental Rev.	85,000	-	50,000	20,000	20,000	20,000	-
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	
	Total Misc. Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	
260-49300-00	FUND BALANCE APPLIED	-	-	-	(12,000)	-	63,000	40,000
	Total Other Financing	-	-	-	(12,000)	-	63,000	40,000
	Grand Total:	**85,000**	**-**	**50,000**	**8,000**	**20,000**	**83,000**	**40,000**

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
260-51365-325	BENEFIT PAID	37,611	93,697	34,971	8,000	36,170	83,000	40,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	
	Total:	**37,611**	**93,697**	**34,971**	**8,000**	**36,170**	**83,000**	**40,000**
FUND BALANCE		132,389	38,693	53,721		37,551		(2,449)
260-34300	Net Change-Increase/(Decrease)	47,389	(93,697)	15,029		(16,170)		(40,000)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION
FUND 269

The Health Insurance SIR Fund (#269) was established in 2025 to capture the General Fund's projected savings resulting from the City's transition to a self-funded employee healthcare program. Previously, the City participated in the Employee Trust Fund (ETF) health insurance plan; however, escalating premium rates made the self-funded model a more sustainable option. Because municipalities face a three-year waiting period and an estimated $700,000 penalty to rejoin the ETF, this fund was created to set aside annual savings until the targeted fund balance of $700,000 is achieved. The fund also provides resources for the annual reconciliation ("true-up") of the self-funded plan. Once the target fund balance has been reached, amu additional savings may be transferred back to the General Fund.

- **Fund Balance** is designated to be retained to help offset future increases to premiums, provide funding for year-end reconciliation and/or funds to pay the penalty should the city decide to return to ETF in the future.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

HEALTH INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
269-43355-00	GENERAL FUND TRANSFER	-	-	282,083	-	-	-	-
				282,083	-	-	-	-
MISCELLANEOUS REVENUES								
269-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
				-	-	-	-	-
OTHER FINANCING SOURCES								
269-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing			-	-	-	-	-
	Grand Total:			**282,083**	**-**	**-**	**-**	**-**

HEALTH INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
269-51920-350	SIR HEALTH INSURANCE TRANSFERS	-	-	95,418	-	-	-	-
	Total:			**95,418**	**-**	**-**	**-**	**-**
FUND BALANCE				186,665		186,665		186,665
269-34300	Net Change-Increase/(Decrease)			186,665		-		-

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

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
271-51920-350	INSURANCE-CLAIMS	8,346	39,600	11,610	-	25,000	-	-
	Total:	**8,346**	**39,600**	**11,610**	**-**	**25,000**	**-**	**-**
FUND BALANCE		136,281	96,681	85,072		75,072		75,072
271-34300	Net Change-Increase/(Decrease)	(8,346)	(39,600)	(11,610)		(10,000)		-

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 lake 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	415	-	-	320	-	-
	Total Miscellaneous Rev.	-	415	-	-	320	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**415**	**-**	**-**	**320**	**-**	**-**

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	868	401	-	815	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	**-**	**868**	**401**	**-**	**815**	**-**	**-**
FUND BALANCE		475	21	(379)		(874)	-	(874)
272-34300	Net Change-Increase/(Decrease)	-	(453)			(495)	-	-

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 for 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	158,035	-	-	30,000	30,000	-	30,624
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	158,035	-	-	30,000	30,000	-	30,624
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	14,702	25,868	14,146	10,000	12,376	11,000	11,000
	Total Miscellaneous Rev.	14,702	25,868	14,146	10,000	12,376	11,000	11,000
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	625,000	717,991		85,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	371,000	303,376
	Total Other Financing Sources	-	-	-	625,000	717,991	371,000	388,376
	Grand Total:	**172,737**	**25,868**	**14,146**	**665,000**	**760,367**	**382,000**	**430,000**

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	
280-57500-805	SIDEWALK-ANNUAL	4,104	12,154	8,899	20,000	-	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	121,495	206,845	90,080	625,000	692,560	342,000	390,000
280-57500-821	ENGINEERING	22,001	22,292	25,583	20,000	22,391	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	**147,599**	**241,291**	**124,562**	**665,000**	**714,951**	**382,000**	**430,000**
FUND BALANCE		616,236	400,813	290,397		335,812		32,436
280-34300	Net Change-Increase/(Decrease)	25,137	(215,423)	(110,417)		45,415		(303,376)

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 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	39	37	42	30	43	25	35
295-48200-52	SEIZURE REV-DRUG RELATED	7,669	-	6,949	-	-	-	-
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	20	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	9,113	10,272	9,800	5,000	4,673	5,000	5,000
295-48500-52	DONATIONS-K9	-	-	100	-	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	521	2,826	-	-	-	-	-
	Total Miscellaneous Rev.	17,342	13,135	16,911	5,030	4,717	5,025	5,035
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	-	-	-	22,934
	Total Other Financing Sources	-	-	-	-	-	-	22,934
		17,342	**13,135**	**16,911**	**5,030**	**4,717**	**5,025**	**27,969**

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,418	1,675	9,390	4,500	6,432	4,500	27,444
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,217	-	397	530	-	525	525
295-52200-810	EQUIPMENT	14,605	-	-	-	-	-	-
		24,240	**1,675**	**9,786**	**5,030**	**6,432**	**5,025**	**27,969**
FUND BALANCE		69,988	81,949	88,341		86,626		63,692
295-34300	Net Change-Increase/(Decrease)	(13,510)	11,461	7,125		(1,715)		(22,934)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
COMMUNITY 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 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 on 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 intends 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

	2022	2023	2024	2025	2026	2027
Director	1	1	1	1	1	1
Economic Development Specialist	0	0	0	0	1	1
Administrative Assistant	.5	.5	1	1	0	0

ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	97,500	180,000	180,700	303,455	280,000	306,081	260,933
Total		**97,500**	**180,000**	**180,700**	**303,455**	**280,000**	**306,081**	**260,933**
EXPENSES								
100	Personnel & Benefits	56,964	129,504	150,677	252,886	243,228	260,473	236,449
200	Professional Svcs	61,605	51,475	44,099	45,287	34,740	40,169	22,349
300	Commodities & Other Exp	6,039	8,041	3,890	5,282	1,479	5,439	2,136
600	Misc Exp	-	-	-	-	-	-	-
Total		**124,608**	**189,020**	**198,666**	**303,455**	**279,447**	**306,081**	**260,933**
FUND BALANCE		26,840	17,821	(145)		408	-	11,975
900-34300	Net Change-Increase/(Decreas	(40,966)	(9,020)	(17,966)		553	-	11,567
	Fund Balance Audit Adj	10,379	(3,479)					

DEPARTMENT SERVICE METRICS

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



GOALS & OBJECTIVES
2027 OUTLOOK

Enhancing Housing Development Strategies

- Support the City's efforts to expand housing opportunities, with a focus on owner-occupied detached and family-style units, targeting the creation of at least 20 new units annually over the next five years. This will include finding and matching developers with either public or privately owned property to support the City's next new subdivision opportunity.
- Advance housing development through proactive initiatives such as development incentives, creative land assembly, and strategic partnerships with private developers.
- Promote Whitewater's available sites through targeted marketing, highlighting opportunities for both traditional and innovative housing projects, and collaborate with state and regional partners on these efforts.

Business Attraction and Growth

- Strengthen Whitewater's economic base by attracting and retaining businesses, supported by an enhanced business recruitment and expansion platform.
- Continue to engage in activities at the Innovation Center to support a robust and collaborative environment for business and start-up development.
- Execute a robust business retention and expansion (BRE) program, by working with the local Chamber of Commerce and other partners.
- Provide resources and outreach opportunities tailored to entrepreneurs, startups, and small businesses.

Downtown Revitalization

- Address commercial vacancies and encourage reinvestment in underutilized and blighted properties within the downtown district.

- Modernize CDA loan and grant programs by lowering interest rates where possible, introducing flexible grant options, and aligning with best practices that spur private-sector investment.
- Promote the use of existing local, regional, and state resources to support business retention, property rehabilitation, and residential reinvestment in the downtown core.
- Continue to advance the Downtown Activation Initiative with a goal of creating events, programming, and beautification efforts that will support the downtown as a leveraged community asset and amenity.

Collaborative Community Development

- Foster community growth through coordinated efforts between CDA members, City staff, and external partners, with a focus on both business sectors (new, existing, and startups) and the residential market (family-style and multifamily housing).
- Emphasize team-oriented approach in committee discussions, prioritizing inclusive decision-making, diverse perspectives, and shared problem-solving.
- Ensure that CDA actions and priorities remain aligned with the City's Strategic Plan and broader community goals, consistently placing public benefit above individual or private interests.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	-	-	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	-	-	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	50,000	50,000	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	10,000	25,000	25,000	25,000	25,000	25,000	35,000
900-49267-56	TRANSFER TID #12-ADMIN	5,000	37,500	25,000	25,000	25,000	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	25,000	35,000
900-49270-56	TRANSFER TID #10-ADMIN	-	35,000	50,000	50,000	50,000	50,000	50,000
900-49290-56	GENERAL FUND TRANSFER	32,500	32,500	30,000	130,000	130,000	130,000	77,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	23,455	-	1,081	(11,567)
	Fund 900 - Ec Dev Income	97,500	180,000	180,000	303,455	280,000	306,081	260,933

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
900-56500-111	SALARIES	15,142	106,800	130,085	187,896	180,052	193,533	177,876
900-56500-115	WAGES/PART-TIME/PERMANENT	33,916	-	-	-	-	-	-
900-56500-151	FRINGE BENEFITS	7,906	22,703	20,592	64,990	63,176	66,940	58,573
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	439	3,333	2,534	4,500	4,524	4,500	1,500
900-56500-211	CONSULTANT FEES	-	10,867	-	-	-	-	-
900-56500-212	LEGAL SERVICES	-	8,227	13,138	12,000	2,484	12,360	1,500
900-56500-215	PROFESSIONAL SERVICES	40,677	10,853	9,920	6,720	6,720	-	-
900-56500-219	AUDIT FEES	-	439	-	-	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	10,854	11,369	11,219	12,484	14,130	12,858	11,000
900-56500-223	MARKETING	1,273	427	187	1,545	225	1,062	400
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	5,920	3,688	5,173	6,671	5,354	7,981	6,518
900-56500-225	TELECOM/INTERNET/COMMUNICATION	2,442	2,273	1,928	1,368	1,303	1,409	1,431
900-56500-310	OFFICE & OPERATING SUPPLIES	3,209	5,762	1,742	630	758	649	649
900-56500-311	POSTAGE	96	19	212	210	1	216	100
900-56500-320	DUES	1,650	-	-	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	287	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	195	251	230	242	387	249	387
900-56500-330	TRAVEL EXPENSE	348	2,009	1,699	3,888	333	4,004	1,000
900-56500-341	MISC EXPENSE	254	-	7	312	-	321	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	124,608	189,020	198,666	303,455	279,447	306,081	260,933
FUND BALANCI	0	26,840	17,821	(145)		408		11,975
900-34300	Net Change-Increase/(Decrease)	(40,966)	(9,020)	(17,966)		553		11,567

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
COMMUNITY 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 appropriate means. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

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

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

ECONOMIC DEVELOPMENT FUND 910 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
910-43015-00	CAPCAT INT-BLUE LINE $64,614	1,447	-	-	-	-	-	-	-
910-43017-00	CAPCAT INT-BLUE LINE $36,600	5,725	-	-	-	-	-	-	-
910-44005-00	FACADE INT-BOWER'S HOUSE $50K	-	1,853	-	456	420	223	400	11
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	993	-	1,936	1,920	1,876	1,800	1,795
910-46001-00	INT INC-ACTION-LRN DEPOT $41K	958	908	341	341	320	64	100	-
910-46003-00	INT INC-ACTION-BIKEWISE $23K	31	-	-	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE $34K	336	-	-	-	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE $45K	435	-	-	-	-	-	-	-
910-46008-00	INT INC-ACTION-SAFEPRO $100K	6,741	3,719	3,146	3,142	3,072	2,630	2,800	1,938
910-46009-00	INT INC-ACTION-FINE FOOD ART	-	-		-	-	-	-	1,800
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	3,166	1,550	1,357	3,515	-	-	-	-
910-46012-00	INT INC-ACTION-SAFEPRO $106794	-	-		-	-	-	-	3,894
910-46013-00	ACTION-STELLAR VINTAGE $70,500	-	-		-	-		-	3,160
910-48103-00	INTEREST INCOME-FACADE	1,174	882	668	1,292	900	2,096	800	1,800
910-48104-00	INTEREST INCOME-HOUSING	683	644	389	374	-	109	-	100
910-48108-00	INTEREST INCOME-SEED FUND	1,591	2,524	563	1,946	2,000	1,236	2,000	1,000
910-48109-00	INTEREST INCOME-ACTION FUND	48,869	45,855	25,313	27,854	25,000	26,342	22,000	22,000
910-48601-00	MISC INCOME	34	-	-	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	15,876	12,838	15,876	11,973	16,000	11,677	16,000	5,000
910-48680-00	ADMINISTRATION FEE--LOANS	13,305	-	-	6,824	-	-	-	-
910-48700-00	GAIN ON SALE OF LAND	-	9,766	-	1	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	(37,651)	-	19,581	-	4,790	141,002
	Fund 910 - CDA Income	100,369	81,532	10,000	59,655	69,213	46,252	50,690	183,500

ECONOMIC DEVELOPMENT FUND 910 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	684	10,252	5,000	69,022	23,770	23,057	24,483	10,000
910-56500-219	PROFESSIONAL SERVICES	14,030	18,877	5,000	5,042	5,193	2,250	5,349	3,500
910-56500-323	MARKETING/AD'S	-	119	-	-	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	124,276	123,787	-	-	-	-	-	-
910-56500-404	HOUSING LOANS/EXPENSES	1,336	-	-	1,162	1,197	7,482	1,233	10,000
910-56500-407	ECON DEV-LOAN EXPENSES	-	3,177	-	-	3,272	-	3,370	-
910-56500-408	RENTAL & PROPERTY EXPENSES	2,067	11,464	-	100,951	28,458	114,884	8,712	140,000
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	-	51,050	-	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	162,599	-	48,439	7,323	-	7,543	20,000
	Total CDA General Expenses	142,394	381,326	10,000	224,615	69,213	147,672	50,690	183,500
	Liquid-Operating Cash	434,974	323,303	323,303	294,597				
	Liquid-Restricted Cash	1,134,275	910,613	910,613	909,501				
	Non-Liquid-Fund Balance	5,999,604	5,949,021	5,949,021	5,862,525				
FUND BALANCE		7,133,878	6,859,634	6,859,634	6,772,026		6,670,606		6,529,604
	Net Change-Increase/(Decrease)	(42,024)	(274,245)	-	(87,608)		(101,420)		(141,002)

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 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

	2021	2022	2023	2024	2025	2026
Full Time Positions	1	1	1	2	2	2
Part Time Positions	5	3	1	-	-	-

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
Media Services - Revenue								
	Total Revenues	143,957	94,371	122,779	159,878	106,661	146,376	155,545
51100	**Total**	**143,957**	**94,371**	**122,779**	**159,878**	**106,661**	**146,376**	**155,545**
Media Services - Expenses								
100	Personnel Services	65,874	125,797	118,384	124,927	113,294	128,675	136,420
200-300	Commodities & Other Expenditures	38,476	18,953	12,596	34,951	41,875	17,701	19,124
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	**Total**	**104,350**	**144,750**	**130,980**	**159,878**	**155,169**	**146,376**	**155,545**
NET REVENUE OVER EXPENSES		**39,606**	**(50,379)**	**(8,201)**	**0**	**(48,508)**	**(0)**	**0**
FUND BALANCE		87,481	37,102	28,901		(19,607)		(18,833)
200-34300	Net Change-Increase/(Decrease)	30,591	(50,379)	(8,201)		(48,508)		774

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
2026/2027 OUTLOOK

- **Expand PEG TV Content**
  - **Ongoing efforts**: Continue developing programming for the PEG TV station (relaunched August 2023) in partnership with the University of Wisconsin-Whitewater (UW-W) and community organizations such as The Community Space
  - **Bilingual Engagement**: Expand episodes of Bridging Whitewater, strengthening outreach and inclusion for Spanish and English-speaking residents.
  - **Targets (2026-2027)**: Add at least 5 new pieces of UW-W content for broadcast and produce 3 new community-partner episodes, including bilingual programming.
- **Highlight Local Businesses and Activities**
  - **Ongoing efforts**: Produce video spotlights on local businesses and community activities, distributing content via city social media and PEG TV to enhance community visibility.
  - **Progress (2024-2025)**: Completed 4 business spotlights and 1 activity video.
  - **Targets (2026-2027)**: Complete 3 new business spotlights and 5 new activity videos.
- **Create Departmental "How-To" Videos**
  - **Ongoing efforts**: Partner with city departments to produce instructional videos that support staff training, continuity during absences and onboarding of new employees. These resources also provide accessible guidance for residents and visitors.
  - **Progress (2024-2025)**: Produced 8 "How-To" videos.
  - **Target (2026-2027)**: Produce 8 new "How-To" videos.
- **Increase Facebook/Instagram Presence**
  - **Background**: In May 2025, the Common Council approved the decision to turn off comments on the City's main Facebook page. This change prompted the creation of a City of Whitewater Facebook Group, designed to provide a more engaging and community driven platform for residents.

- **Current status**: The group is in its early stages with 758 members as of late 2025. Media Services is actively working to encourage residents to transition from the City of Whitewater page to the new group page, while also enhancing the City's visibility on Instagram.
- **Targets**: Grow the City of Whitewater Facebook Group membership by 20% in 2026 and an additional 20% in 2027. Continue developing Instagram presence to increase reach and engagement with younger demographics.

MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	47,200	-	32,315	25,000	25,000	42,000	72,000
	Total Intergovernmental	47,200	-	32,315	25,000	25,000	42,000	72,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	76,847	73,275	70,899	80,000	62,277	80,000	65,000
200-46312-55	MISC DEPT EARNINGS	130	25	-	-	-	-	-
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	18,119	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	95,096	91,419	89,019	98,119	80,396	98,119	83,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	1,661	2,952	1,446	1,200	1,265	1,100	1,200
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	1,661	2,952	1,446	1,200	1,265	1,100	1,200
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	35,559		5,157	(774)
	Total Other Financing	-	-	-	35,559	-	5,157	(774)
		143,957	**94,371**	**122,779**	**159,878**	**106,661**	**146,376**	**155,545**

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
200-55110-111	SALARIES/PERMANENT	54,190	98,092	98,788	93,534	82,236	96,340	103,193
200-55110-112	WAGES/OVERTIME	-	178	113	-	4,436	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	30	-	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	728	1,335	1,431	1,429	1,298	1,472	1,569
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,112	5,706	6,120	6,108	5,548	6,291	6,707
200-55110-152	RETIREMENT	2,886	6,150	6,512	6,734	6,494	6,936	7,481
200-55110-153	HEALTH INSURANCE	4,864	14,222	5,152	14,817	11,061	15,262	15,153
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	150	2,150	1,930	2,215	2,150
200-55110-155	WORKERS COMPENSATION	61	100	109	130	125	134	142
200-55110-156	LIFE INSURANCE	4	15	8	25	9	26	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	157	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	58	-	116	300	440	300	500
200-55110-212	PROFESSIONAL SERVICES	13,970	55	-	-	-	-	-
200-55110-218	CABLE TV SERVICE & EXPENSES	8,475	1,216	332	340	1,717	350	732
200-55110-224	SOFTWARE/HARDWARE MAINTENANC	10,757	9,693	5,070	29,620	32,594	12,294	12,897
200-55110-225	TELECOM/INTERNET/COMMUNICATION	3,070	2,567	2,664	2,211	2,423	2,277	1,815
200-55110-310	OFFICE & OPERATING SUPPLIES	1,916	4,517	2,858	2,000	4,222	2,000	3,000
200-55110-320	SUBSCRIPTIONS/DUES	230	466	1,452	300	479	300	-
200-55110-330	TRAVEL EXPENSES	-	439	105	180	-	180	180
	Total:	**104,350**	**144,750**	**130,980**	**159,878**	**155,169**	**146,376**	**155,545**

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION — FUND 208

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

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

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	26,605	24,870	27,750	38,475	32,407	38,475	38,475
208-44150-52	HONOR BOX REVENUES	9,046	10,780	10,179	6,000	11,208	6,300	7,000
	Total Intergovernmental Rev.	35,651	35,650	37,929	44,475	43,614	44,775	45,475
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	1,000	1,809	1,245	1,000	1,089	1,000	1,000
	Total Miscellaneous Revenues	1,000	1,809	1,245	1,000	1,089	1,000	1,000
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(10,975)	-	(16,175)	(16,475)
	Total Other Financing Sources	-	-	-	(10,975)	-	(16,175)	(16,475)
	Grand Total:	**36,650**	**37,459**	**39,174**	**34,500**	**44,704**	**29,600**	**30,000**

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,516	4,836	4,384	4,500	6,046	4,600	5,000
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	35,350	35,350	35,704	30,000	30,000	25,000	25,000
	Total:	**39,866**	**40,186**	**40,088**	**34,500**	**36,046**	**29,600**	**30,000**
FUND BALANCE		71,859	69,131	68,217		76,875		93,350
208-34300	Net Change-Increase/(Decrease)	(3,216)	(2,727)	(914)		8,658		16,475

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FIRE-EMS

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 General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	1,940	3,513	2,417	1,500	2,115	1,500	2,200
210-48300-52	SALE OF VECHICLES	-	-	36,622	-	185,419	-	-
210-48400-52	GRANT INCOME	33,459	73,365	-	-	-	-	-
210-48450-52	WWFD INC CONTRIBUTION	193,517	320,145	221,045	-	-	-	-
210-48600-52	MISC. INCOME	-	-	-	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	228,916	397,022	260,084	1,500	187,534	1,500	2,200
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	385,000	385,000	385,000	385,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	-	173,514	-	-	-	-	-
210-49292-52	PREMIUM ON DEBT	-	9,848	-	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	(211,500)	-	(101,500)	(312,200)
	Total Other Financing Sources	385,000	568,362	385,000	173,500	385,000	283,500	72,800
	Grand Total:	**613,916**	**965,385**	**645,084**	**175,000**	**572,534**	**285,000**	**75,000**

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	4,881	-	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	-	-	-	109,215	-	-
210-52200-820	EMS/FIRE CAPITAL IMPROVEMENTS	1,243,517	429,381	1,241,139	175,000	419,474	285,000	75,000
	Total:	**1,243,517**	**434,262**	**1,241,139**	**175,000**	**528,689**	**285,000**	**75,000**
FUND BALANCE		1,060,553	1,591,676	995,620		1,039,465		1,351,665
210-34300	Net Change-Increase/(Decrease)	(629,601)	531,123	(596,056)		43,845		312,200

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
LIBRARY

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. Whitewater Public Library serves people of all ages in Whitewater and surrounding areas and tailors' public services based on the needs and requests of the community. Along with books, movies, magazines, audiobooks, music, STEM kits, a Library of Things, and other physical items available for checkout, the library offers dynamic and flexible spaces to learn, play, work, relax, and socialize. Spaces include an early learning area, children's activity room, teen space, makerspace, study rooms, meeting rooms, and social seating. Technological offerings include computers for public use, hotspots for checkout, Wi-Fi, assistance with devices, makerspace equipment including a 3D printer, and online apps and databases, including eBooks and eAudiobooks. The library offers a wide variety of programming and events for all age groups. In addition, the library conducts outreach including home delivery of library items to people who can't physically visit the library and provides library services off-site at community events. All library materials, programs, and services are free and open to the public.

- **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 Whitewater Public 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 stagger 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

	2020	2021	2022	2023	2024	2025
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.7	1.7	1.7	1.7	1.7	1.7
Outreach Services Specialist	1.2	.58	.58	.58	.58	.58
Customer Service Specialist	3.2	3.5	4.2	4.2	4.2	4.2
Prog. and Makerspace Librarian	.8	1	1	1	1	1

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	229,240	219,770	227,710	230,000	208,618	232,000	136,839
	Total Intergovernmental Rev.	229,240	219,770	227,710	230,000	208,618	232,000	136,839
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	164	-	-
220-45310-55	LOST MATERIAL FINE	2,297	2,523	1,184	2,000	2,026	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,579	3,924	2,194	4,000	4,844	4,000	4,000
	Total Public Charges - Services	5,876	6,447	3,378	6,000	7,034	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	1,181	2,138	1,471	1,500	1,287	1,500	1,200
220-48105-55	LIBRARY BOARD INTEREST INCOME	15,114	16,258	13,822	11,000	4,565	11,500	-
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	273	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	1,700	-	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	-	-	-	-	-	-	-
220-48500-55	DONATIONS	47,661	14,374	37,176	14,000	24,237	14,000	14,000
220-48525-55	GRANT REVENUE	-	6,190	2,000		12,755		-
220-48550-55	SALE OF LIBRARY PROPERTY	541,988	-	-	-	-	-	-
220-48600-55	MISC REVENUE	477	434	384	400	1,131	400	400
	Total Miscellaneous Revenues	608,121	39,393	54,854	26,900	44,248	27,400	15,600
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	627,558	469,370	475,000	475,000	480,000	530,000
	TRANSFER IN-GENERAL FUND	-	-	-	-	-	-	77,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	181,532		200,504	(13,567)
	Total Other Financing Sources	470,000	627,558	469,370	656,532	475,000	680,504	593,433
	220 - Library Special Rev	**1,313,237**	**893,168**	**755,311**	**919,432**	**734,899**	**945,904**	**751,872**

LIBRARY EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	687,641	641,428	669,645	784,020	726,960	807,541	619,803
200	Professional Svcs	42,338	11,708	13,878	26,787	12,428	13,119	12,268
300	Commodities & Other Exp	165,349	106,321	111,052	108,625	118,839	125,245	119,801
500	Library Board	-	30	5	-	-	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,216	491,568	7,715	-	350,000	-	-
	Total	**897,544**	**1,251,055**	**802,294**	**919,432**	**1,208,227**	**945,904**	**751,872**
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	11,496	14,364	12,205	14,658	11,743	15,098	15,331
200	Professional Svcs	40,368	35,843	40,457	50,950	86,992	48,749	77,000
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	6,067	2,000	5,000
55111	**Total**	**55,057**	**54,466**	**58,373**	**67,608**	**104,802**	**65,847**	**97,331**
	GRAND TOTAL:	**952,601**	**1,305,521**	**860,667**	**987,040**	**1,313,029**	**1,011,751**	**849,203**
FUND BALANCE		952,131	594,243	547,261		73,933		87,500
220-34300	Net Change-Increase/(Decrease)	415,693	(357,887)	(46,983)		(473,328)		13,567

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2020	2021	2022	2023	2024	2025 Projected
Circulation-Adult	64,442	56,512	56,188	55,153	44,141	32,545
Circulation-Children	15,860	19,305	22,940	23,135	18,785	16,261
Circulation-Digital	15,947	16,966	16,248	17,686	21,457	21,339
Circulation-Total	96,249	92,783	95,376	78,288	63,711	52,806
Library Visits	28,002	33,653	46,744	51,662	43,909	19,183
Registered Borrowers	5,790	4,856	4,910	5,339	5,707	6,329
Program Attendance	590	956	2,266	3,221	2,368	2,124
Items Added	3,914	3,645	2,477	2,201	2,183	2,368
Items Withdrawn	8,288	9,964	7,780	9,075	350	221
Computer Usage	N/A	N/A	2,106	1,560	1,601	1,000
Reference Questions	695	785	1,866	2,522	1,952	1,041

GOALS & OBJECTIVES

2026/2027 GOALS

Library Expansion and Renovation: The library's expansion and renovation project has increased and revitalized the spaces available to the public. 4,420 square feet have been added including a large atrium with social seating and workspace, a teen area, and three additional study rooms equipped with AV. The project has also expanded the early learning area, the makerspace, and meeting rooms including upgraded AV equipment and a full kitchen with serving windows. The library is looking forward to welcoming more visitors, providing reservable meeting and study rooms, and offering additional programming and events to ensure that the new library spaces are being utilized to their full potential.

Staffing Goals: The current staffing model allows for very limited help with technology and in-depth reference questions and research requests as staff time is tight. As a result of the library's expansion and renovation, we expect to see an increase in visitors, materials circulation, program attendance, reference requests, computer use and assistance with technology, meeting room use, study room use, makerspace use, and traffic especially in the children and teen areas.

With these projections in mind, the director and assistant director conducted a workflow study in 2025 to determine an effective staffing model for the library moving forward. The study determined the following needs:

- Add one additional part-time position (20 hours/week) that would split their time between public service clerk duties and programming duties. This would provide additional staff for core public services as well as provide additional programming, which is the main overall goal.
- Allocate staff time to ensure security in the larger library and monitor the expanded areas, especially high-risk areas including the teen area and atrium.
- Allocate at least 1 hour per week per employee (public services clerks) for focused work, special projects, training, and development. This will ensure that our front-line staff continues to stay current with best practices, trends, and technology to continue providing excellent library services to the community.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
220-55110-111	WAGES/PERMANENT	293,756	262,420	293,033	318,725	314,102	328,287	304,606
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	199,034	205,599	210,163	228,057	230,180	234,899	178,674
220-55110-117	LONGEVITY	1,000	2,000	1,000	2,000	1,368	2,060	1,000
220-55110-120	EMPLOYEE BENEFITS	193,851	171,409	165,449	235,238	181,311	242,295	135,523
220-55110-156	LIFE INSURANCE	-	-	1	-	(3)	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	1,302	75	509	2,000	982	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	22,415	738	-		-	-	2,000
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	10,185	4,527	6,611	20,231	7,787	6,426	6,333
220-55110-225	TELECOM/INTERNET/COMMUNICATION	6,499	6,369	6,426	4,556	3,659	4,693	1,935
220-55110-227	RENTAL EXPENSES	999	-	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	937	-	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	20,914	16,847	16,716	22,000	19,349	17,000	29,000
220-55110-313	POSTAGE	1,114	559	456	1,000	720	1,000	1,000
220-55110-319	MATERIAL RECOVERY	746	804	687	725	497	725	725
220-55110-320	SUBSCRIPTIONS/DUES	136	510	1,274	650	316	650	650
220-55110-321	LIBRARY BOOKS-ADULT	24,986	25,963	20,265	25,000	18,786	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	7,387	7,336	5,464	6,000	3,572	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	4,169	2,869	2,239	2,400	3,996	24,000	2,400
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	952	-	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,293	5,872	6,377	6,500	4,578	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	1,422	2,057	1,069	2,000	858	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,892	-	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	1,583	1,033	725	2,000	990	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	888	269	230	200	251	220	251
220-55110-332	LIBRARY BOOKS-DIGITAL	-	3,914	6,571	7,500	7,500	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	3,263	2,835	-	-	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	21,763	21,590	23,000	23,000	23,000	27,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	76,543	-	71	-	-	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	4,601	2,992	2,927	3,500	6,978	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,948	3,719	6,790	6,000	12,569	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	2,006	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	197	-	-	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	4,906	14,621	-	14,539	-	-
220-55110-348	SALES TAX EXPENSE	187	205	87	150	211	150	175
220-55110-350	CONTINGENCIES	533	294	56	-	129	-	100
220-55110-500	LIBRARY BOARD CHECKING	-	-	5	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	30	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,216	-	7,715	-	-	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	491,568	-	-	350,000	-	-
	Total:	**897,544**	**1,251,055**	**801,962**	**919,432**	**1,208,225**	**945,904**	**751,872**

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION
FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider; however, the City is exploring alternative service delivery options when the contract is re-bid in 2027 for 2028 service.

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

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	25,149	168,390	-	140,000	75,472	140,000	187,260
235-43540-51	RIDE-SHARE GRANTS	49,523	36,420	151,696	38,000	46,408	38,000	47,000
	Total Intergovernmental	74,672	204,810	151,696	178,000	121,880	178,000	234,260
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VECHICLES	-	-	-	-	8,000	-	-
	Total Miscellaneous Rev.	-	-	-	-	8,000	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	5,000	75,000	75,000	75,000	85,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	(23,000)		(18,000)	(411)
	Total Other Financing Sources	-	-	5,000	52,000	75,000	57,000	84,589
	Grand Total:	**74,672**	**204,810**	**156,696**	**230,000**	**204,880**	**235,000**	**318,849**

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	
235-51350-295	RIDE SHARE-CITY COST	106,772	286,443	234,867	230,000	150,945	235,000	235,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-		83,849
	Total:	**106,772**	**286,443**	**234,867**	**230,000**	**150,945**	**235,000**	**318,849**
FUND BALANCE		61,262	(20,372)	(98,542)		(44,606)		(44,195)
235-34300	Net Change-Increase/(Decrease)	(32,100)	(81,633)	(78,170)		53,936		411

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund 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 expected 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	75	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	1,705	-	-	-	-	-
	Total:	-	1,780	-	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	30,408	8,035	29,550	30,000	2,125	30,000	10,000
246-49251-55	TFOD CONCESSION REVENUE	12,887	6,334	16,270	17,500	2,823	18,000	5,000
246-49252-55	FIELD OF DREAMS RENTAL	-	664	-	300	66	300	100
246-49300-55	FUND BALANCE APPLIED	-	-	-	42,165	-	3,123	2,894
	Total:	43,295	15,033	45,820	89,965	5,014	51,423	17,994
	Grand Total:	**43,295**	**16,813**	**45,820**	**89,965**	**5,014**	**51,423**	**17,994**

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	17,728	5,085	18,973	28,401	3,005	29,253	5,650
246-55110-150	MEDICARE TAX/CITY SHARE	67	30	85	412	5	424	82
246-55110-151	SOCIAL SECURITY/CITY SHARE	285	129	364	1,761	21	1,814	350
246-55110-155	WORKERS COMPENSATION	81	44	109	617	7	635	114
246-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	1,400	224	225	334	248	248
246-55110-310	OFFICE & OPERATING SUPPLIES	3,328	4,624	2,111	2,500	726	2,500	2,000
246-55110-346	CONCESSION SUPPLY EXPENSE	7,760	3,885	6,788	7,000	1,574	7,500	2,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	614	8,957	8,171	4,000	2,114	4,000	2,500
246-55110-810	CAPITAL IMPROVEMENTS	-	686	-	40,000	38,377	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,050	5,050	5,050	5,050	5,050	5,050	5,050
	Total:	**34,914**	**29,891**	**41,875**	**89,965**	**51,213**	**51,423**	**17,994**
FUND BALANCE		65,113	52,036	55,981		9,782		6,888
246-34300	Net Change-Increase/(Decrease)	8,382	(13,077)	3,946		(46,199)		(2,894)

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES
2026/2027 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 streamlines maintenance efforts, enhances the quality of playing surfaces, and reduces the risk of injury to ensure safe and reliable playability for athletes.
- Improve field surfaces through upgrades, repairs, and enhanced maintenance practices to guarantee high-quality conditions that meet tournament-level expectations.
- Continuously improve the overall quality of the facilities, including seating, amenities, and infrastructure to create a premier destination for athletes, families, and visitors.
- Increase the number of hosted tournaments to generate greater economic impact for the City of Whitewater by attracting more visiting teams, spectators, and families.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	123,557	125,716	117,283	125,000	123,891	125,000	125,000
247-41100-55	MONTHLY EFT REVENUE	376	-	-	-	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	17,026	10,628	12,571	12,500	17,311	12,500	14,000
247-41250-55	ADULT MEMBERSHIP REVENUE	48,333	46,413	40,068	50,000	50,293	50,000	55,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	41,568	65,197	66,877	65,000	72,451	65,000	65,000
247-41350-55	INSURANCE REIMBURSEMENTS	27,408	15,964	-	45,600	45,531	45,600	45,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	450	180	500	-	500	-
	Total:	258,269	264,368	236,979	298,600	309,477	298,600	304,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	44,356	50,517	54,999	50,000	46,834	50,000	50,000
247-42100-55	YOUTH DAY PASSES	31,217	21,213	22,938	25,000	17,901	30,000	25,000
247-42200-55	FAMILY PASSES	-	-	-	30,000	19,471	30,000	20,000
247-42300-55	GROUP RATES	11,471	9,164	11,312	12,000	13,722	12,000	12,000
	Total:	87,045	80,894	89,249	117,000	97,928	122,000	107,000
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	11,923	8,804	4,977	7,500	27,916	7,500	25,000
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-
247-43200-55	FITNESS CLASSES	9,884	8,112	10,366	10,000	9,379	10,000	10,000
247-43300-55	WATER CLASSES	794	-	-	-	-	-	-
247-43350-55	WAFC PROGRAMS	-	932	4,464	5,000	8,255	5,000	7,500
	Total:	22,601	17,848	19,807	22,500	45,550	22,500	42,500
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,828	7,505	427	-	-	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	3,600	2,400	3,800	4,800
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	709	7,595	7,500	7,500	7,500	7,700	7,500
247-44105-55	J HAWKS RENTALS	389	389	-	500	-	600	-
247-44200-55	BIRTHDAY PARTIES	5,771	17,863	24,674	17,500	23,996	20,000	20,000
	Total:	8,698	33,352	32,601	29,100	33,896	32,100	32,300
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	103	25	53	-	317	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	11,520	10,646	14,971	14,000	23,863	15,000	20,000
247-45500-55	PRO-SHOP INCOME	303	2,106	2,201	1,500	2,842	1,500	2,000
247-45505-55	MISC INCOME-ONE TIME REV	44	3,606	148	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,824	1,034	(115)	250	(29)	260	-
	Total:	13,794	17,417	17,257	15,750	26,993	16,760	22,000
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	400,009	216,934	183,339	188,840	188,840	194,505	194,505
247-49290-55	CITY CONTRIBUTION/TRANSFER	279,759	258,767	266,530	274,526	274,526	282,762	282,762
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	87,998	90,891	-		-	(5,366)
	Total:	679,767	563,699	540,760	463,366	463,366	477,267	471,901
	Total Operating Revenue:	**1,070,173**	**977,579**	**936,653**	**946,316**	**977,210**	**969,227**	**979,701**

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	60,238	47,017	57,534	116,840	102,941	120,345	115,030
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	972	1,159	769	1,709	1,480	1,760	1,682
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,156	2,243	3,289	7,306	6,327	7,525	7,194
247-55100-152	RETIREMENT	4,353	3,216	3,804	8,412	7,759	8,665	8,340
247-55100-153	HEALTH INSURANCE	8,217	11,081	7,696	21,954	21,332	22,613	22,626
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	125	3,000	910	3,090	3,000
247-55100-155	WORKERS COMPENSATION	300	43	1,060	2,536	2,321	2,612	2,322
247-55100-156	LIFE INSURANCE	1	3	5	-	19	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	278	2,196	1,500	3,986	1,500	1,500
	Total:	78,238	65,039	76,478	163,257	147,074	168,110	161,694
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	107,242	88,176	88,872	85,007	92,137	87,557	71,400
247-55150-150	MEDICARE TAX/CITY SHARE	1,551	1,272	1,285	1,233	1,422	1,270	1,035
247-55150-151	SOCIAL SECURITY/CITY SHARE	6,632	5,440	5,494	5,270	6,078	5,429	4,427
247-55150-152	RETIREMENT	133	8	471	-	37	-	-
247-55150-155	WORKERS COMPENSATION	2,003	1,648	1,214	1,845	2,000	1,901	1,442
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	117,562	96,544	97,336	93,355	101,673	96,156	78,304
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	46,066	45,127	45,339	32,240	49,303	33,207	38,300
247-55200-150	MEDICARE TAX/CITY SHARE	664	648	659	467	748	482	555
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,838	2,769	2,818	1,999	3,199	2,059	2,375
247-55200-152	RETIREMENT	267	297	330	-	593	-	-
247-55200-153	HEALTH INSURANCE	513	-	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	967	879	870	700	1,061	721	773
247-55200-156	LIFE INSURANCE	2	1	1	-	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	111	-	-
	Total:	51,316	49,721	50,018	35,406	55,017	36,468	42,003
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	10	30	342	-	20	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	157,400	275,458	305,239	284,707	333,352	293,248	316,913
247-55300-150	MEDICARE TAX/CITY SHARE	2,243	3,886	4,440	4,128	5,109	4,252	4,595
247-55300-151	SOCIAL SECURITY/CITY SHARE	9,588	16,615	18,986	17,652	21,847	18,181	19,649
247-55300-152	RETIREMENT	2,136	2,963	3,242	1,382	4,840	1,424	4,927
247-55300-153	HEALTH INSURANCE	1,052	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,445	5,657	6,165	6,180	7,573	6,366	6,399
247-55300-156	LIFE INSURANCE	3	5	5	-	4	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	175,877	304,614	338,418	314,050	372,745	323,471	352,482

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,558	19,733	16,344	17,551	17,003	18,078	18,271
247-55400-150	MEDICARE TAX/CITY SHARE	173	272	248	278	282	286	288
247-55400-151	SOCIAL SECURITY/CITY SHARE	740	1,165	1,062	1,187	1,208	1,222	1,231
247-55400-152	RETIREMENT	846	1,343	1,142	1,259	1,303	1,296	1,319
247-55400-153	HEALTH INSURANCE	2,980	4,085	690	1,440	1,396	1,483	1,440
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	75	150	103	155	150
247-55400-155	WORKERS COMPENSATION	280	416	332	378	388	390	367
247-55400-156	LIFE INSURANCE	2	3	3	13	3	14	13
247-55400-250	CONTRACTED SERVICES	1,463	6,000	-	-	-	-	
	Total:	19,041	33,017	19,895	22,256	21,686	22,924	23,080
WAC-ADMIN EXPENSES								
247-55500-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	24,080	-	
247-55500-220	INSURANCE	7,416	300	307	313	351	350	269
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	11,472	13,199	11,203	7,461	14,948	8,889	8,527
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,440	4,594	4,154	3,707	7,915	3,818	1,371
247-55500-246	CLEANING & SUPPLIES	9,278	11,100	4,627	6,000	5,623	6,200	6,000
247-55500-310	FITNESS & OPERATING SUPPLIES	2,660	16,370	4,782	2,500	4,071	2,500	2,500
247-55500-320	CHAMBER DUES & EXPENSES	288	60	-	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	90	72	26	50	7,735	75	7,000
247-55500-652	BANK CHARGES	-	8	12	20	-	20	20
247-55500-654	PERMITS & FEES	2,035	1,212	1,356	1,400	1,294	1,400	1,400
247-55500-656	MEMBER KEY TAGS	885	855	895	1,000	-	1,000	1,000
	Total:	38,564	47,770	27,361	22,451	66,017	24,252	28,087
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	6,191	13,715	13,024	10,000	9,470	11,000	10,000
247-55600-342	WSI CLASS EXPENSE	656	-	316	100	316	100	750
247-55600-344	LIFEGUARD CLASS EXPENSE	2,087	3,212	5,034	4,000	9,197	4,000	7,500
247-55600-346	GENERAL POOL MAINTENANCE	13,126	15,507	15,908	14,400	21,583	15,000	15,000
247-55600-348	POOL EQUIPMENT	13,051	7,335	22,453	7,500	7,584	7,500	7,500
247-55600-350	POOL CHEMICALS	18,000	18,000	18,880	19,800	16,853	20,000	19,800
	Total:	53,110	57,770	75,615	55,800	65,004	57,600	60,550
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	26,350	30,629	33,064	30,000	27,769	31,000	30,000
247-55700-222	ELECTRIC UTILITIES	87,824	100,401	95,849	90,000	94,857	92,000	90,000
247-55700-223	NATURAL GAS	53,879	42,580	58,371	50,000	49,449	50,000	55,000
247-55700-355	REPAIR/MAINT SUPPLIES	10,894	17,561	14,321	15,000	30,741	15,000	15,000
	Total:	178,946	191,171	201,605	185,000	202,816	188,000	190,000
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	16,686	28,157	23,402	17,000	24,800	17,250	20,000
247-55800-324	MARKETING	10,788	16,248	6,578	5,000	2,509	5,200	5,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	337	1,321	6,364	-	218	-	-
247-55800-342	CONCESSION SUPPLIES	9,903	7,135	8,773	8,000	13,690	8,000	9,500
247-55800-344	LAND FITNESS MAINTENANCE	-	8,097	3,680	8,000	12,008	8,000	8,000
247-55800-346	PRO-SHOP INVENTORY	185	1,417	785	1,000	1,108	1,000	1,000
	Total:	37,900	62,374	49,581	39,000	54,333	39,450	43,500
	Total Operating Expenses:	**750,553**	**908,020**	**936,309**	**930,575**	**1,086,364**	**956,431**	**979,701**
	Total Operating Revenue:	**1,070,173**	**977,579**	**936,653**	**946,316**	**977,210**	**969,227**	**979,701**
	Total Operating Expenses:	**750,553**	**908,020**	**936,309**	**930,575**	**1,086,364**	**956,431**	**979,701**
	Total Operating Net:	319,620	69,559	344	15,741	(109,154)	12,796	0
OPERATING FUND BALANCE		(69,578)	-	-		(109,154)		(109,154)

AQUATIC CENTER FUND CAPITAL REVENUE AND EXPENSE DETAIL

REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
OTHER FINANCING SOURCES								
219-48540-52	CITY CAPITAL CONTRIBUTION	-	-	-	100,000	100,000	103,000	103,000
219-48550-52	WWUSD CAPITAL CONTRIBUTION	-	49,740	100,000	100,000	100,000	103,000	103,000
219-49300-55	FUND BALANCE APPLIED	-	-	-	(185,000)	-	-	(131,656)
	Total Other Financing Sources	-	49,740	100,000	15,000	200,000	206,000	74,344
	Grand Total:	**-**	**49,740**	**100,000**	**15,000**	**200,000**	**206,000**	**74,344**

EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
219-53100-810	CAPITAL EXPENDITURES	-	-	295,224	15,000	35,000	195,000	74,344
	Total:	**-**	**-**	**295,224**	**15,000**	**35,000**	**195,000**	**74,344**
FUND BALANCE			49,740	(45,484)		119,516		251,172
219-49300-55	Net Change-Increase/(Decrease)					165,000		131,656

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 needs of the general public. It also provides for the High School's curricular and extracurricular activities.

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

GOALS & OBJECTIVES
2026/2027 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.
- 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.
- Strengthen aquatic safety by enhancing lifeguard training, expanding water safety programs, and offering certifications that benefit both staff and community members.

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) 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 by 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	197,795	261,271	249,242	295,000	295,000	330,000	290,000
248-46312-55	MISC DEPT EARNINGS	553	1,685	-	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	57,499	48,603	56,966	55,000	58,661	57,000	57,000
248-46733-55	SUMMER CAMP	13,876	12,865	16,800	17,000	16,000	18,500	18,500
248-46734-55	DANCE REVENUE	386	1,070	391	1,500	1,753	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	3,426	4,002	4,340	4,000	4,733	4,000	4,000
248-46737-55	CLUB BASKETBALL REVENUE	(75)	-	-	-	-	-	-
248-46738-55	SPORTS REVENUE	2,232	80	1,160	-	3,251	-	-
248-46740-55	4TH OF JULY PARADE DONATIONS	(317)	-	-	-	5,333	-	-
248-46743-55	FOOD TRUCK REVENUE	-	4,950	30	-	133	-	-
248-46744-55	YOUTH FOOTBALL	1,690	1,880	2,033	2,000	3,720	2,000	2,000
248-46745-55	YOUTH TENNIS	1,287	900	-	1,250	-	1,250	-
248-46746-55	ADULT TENNIS	214	-	-	-	-	-	-
248-46747-55	TEE BALL & ROOKIE BALL	2,305	2,412	928	2,300	3,538	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	9,679	6,461	9,678	10,000		11,000	11,000
248-46749-55	ADULT PROGRAMS	1,982	(9)	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,230	1,272	294	500	4,053	500	500
248-46752-55	YOUTH BASKETBALL	-	875	1,930	1,000	1,493	1,100	-
248-47100-55	SENIORS PROGRAM REVENUE	18,667	18,048	8,791	20,000	6,629	20,000	10,000
248-47110-55	SENIORS FUNDRAISING REVENUE	10,657	2,969	16,685	10,000	10,985	10,000	10,000
248-47130-55	SENIORS DFCI FUNDRAISING REV	1,119	5,069	906	1,500	739	1,500	1,000
	Total Public Charges for Service	324,206	374,403	370,172	421,050	416,023	460,650	407,800
SPONSORSHIP & DONATIONS								
248-48130-55	MISC REVENUE	41	71	924	1,500	-	1,500	1,500
248-48525-55	REC BUSINESS SPONSORSHIP	2,700	1,200	-	2,700	3,267	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	650	-	-	-	-	-	-
	Total Sponsorships & Donations	3,391	1,271	924	4,200	3,267	4,200	4,200
TOURNAMENT & CONCESSION OPERATION								
248-49295-55	TRANSFER FROM FUND 246	5,050	5,050	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	34,841	-	5,276	15,246
	Total Tourn & Concession Ops	5,050	5,050	5,050	39,891	5,050	10,326	20,296
	248 - Park & Rec Spec Rev	**332,647**	**380,724**	**376,145**	**465,141**	**424,339**	**475,176**	**432,296**

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	103,843	122,937	137,929	154,605	136,608	159,244	145,128
248-55110-112	WAGES/OVERTIME	-	-	90	-	639	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	62,129	56,076	60,024	100,639	64,925	103,658	90,281
248-55110-117	LONGEVITY PAY	-	-	-	-	-	-	-
248-55110-150	MEDICARE TAX/CITY SHARE	2,279	2,507	2,907	3,765	3,163	3,878	3,547
248-55110-151	SOCIAL SECURITY/CITY SHARE	9,744	10,720	12,427	16,099	13,526	16,582	15,166
248-55110-152	RETIREMENT	6,691	8,308	9,484	11,132	10,723	11,466	10,522
248-55110-153	HEALTH INSURANCE	26,322	21,646	15,322	24,332	17,698	25,062	18,484
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	632	1,001	1,232	2,850	1,013	2,936	1,850
248-55110-155	WORKERS COMPENSATION	2,220	2,345	2,436	4,727	2,818	4,869	3,982
248-55110-156	LIFE INSURANCE	20	23	24	21	27	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	2,127	2,416	1,872	4,500	2,493	4,500	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANC	9,087	6,654	10,541	7,031	14,689	8,406	8,013
248-55110-225	TELECOM/INTERNET/COMMUNICATION	889	834	1,104	1,774	1,481	1,828	2,055
248-55110-310	OFFICE & OPERATING SUPPLIES	1,900	1,987	2,171	1,750	1,545	1,750	1,750
248-55110-320	SUBSCRIPTIONS/DUES	743	435	279	1,000	196	1,000	500
248-55110-324	PROMOTIONS/ADS	2,645	5,248	2,964	3,000	3,776	3,000	3,000
248-55110-330	TRAVEL EXPENSES	-	1,310	299	1,500	2,272	1,500	2,000
248-55110-341	REPAIR/MAINT/FUEL-VECHICLE	631	630	383	500	692	500	500
248-55110-342	PROGRAM SUPPLIES	32	1,464	2,379	-	5,535	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	-	25	-	250	-	250	-
248-55110-346	CONCESSION SUPPLIES	-	40	1,349	-	236	-	150
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	864	846	2,487	1,000	1,776	1,000	1,000
248-55110-405	BASKETBALL-SUPPLIES	1,308	466	419	400	192	400	400
248-55110-410	YOUTH & ADULT SPORTS CAMP-SUP	-	-	45	-	-	-	-
248-55110-411	ADULT LEAGUE SPORTS-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	FOOD TRUCK-SUPPLIES	-	4,260	-	-	467	-	-
248-55110-417	YOUTH LEAGUE SPORTS-SUPPLIES	-	-	1,475	-	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	750	-	1,703	-	283	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	8,960	5,234	7,094	8,000	5,731	8,000	6,000
248-55110-430	START SMART SPORTS-SUPPLIES	203	426	-	200	-	200	-
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,277	553	556	1,750	2,664	1,750	1,000
248-55110-445	ADULT PROGRAMS-SUPPLIES	130	-	-	-	435	-	-
248-55110-450	DANCE-SUPPLIES	-	-	16	400	456	400	400
248-55110-455	TAE KWON DO-SUPPLIES	1,053	93	678	500	167	500	500
248-55110-460	4TH OF JULY PARADE EXPENSES	-	-	-	-	8,139	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	1,261	566	4,671	2,500	3,713	2,500	2,000
248-55110-475	AFTER SCHOOL-SUPPLIES	4,783	4,213	3,864	5,000	2,114	5,000	3,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	84	75	-	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	1,216	1,162	-	-	-	-	-
248-55110-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total:	253,822	264,500	288,225	359,225	310,191	370,199	325,749

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	29,866	39,908	45,246	46,970	42,875	48,379	44,204
248-55115-114	WAGES/PART-TIME/PERMANENT	11,516	12,809	13,324	11,139	13,708	11,473	11,392
248-55115-150	MEDICARE TAX/CITY SHARE	569	757	857	848	825	874	812
248-55115-151	SOCIAL SECURITY/CITY SHARE	2,435	3,238	3,665	3,628	3,528	3,736	3,472
248-55115-152	RETIREMENT	1,943	2,687	3,136	3,382	3,308	3,483	3,205
248-55115-153	HEALTH INSURANCE	4,378	7,351	8,610	8,782	20,359	9,045	20,648
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	400	1,200	547	1,236	2,000
248-55115-155	WORKERS COMPENSATION	82	103	112	1,261	129	1,299	1,123
248-55115-211	PROFESSIONAL DEVELOPMENT	1,577	100	2,181	1,000	200	1,000	1,000
248-55115-224	SOFTWARE/HARDWARE MAINTENANC	-	1,261	1,931	7,031	2,676	3,748	4,121
248-55115-225	TELECOM/INTERNET/COMMUNICATION	1,802	2,190	1,626	975	1,255	1,004	1,371
248-55115-310	OFFICE & OPERATING SUPPLIES	1,123	1,663	557	1,500	3,266	1,500	1,500
248-55115-320	SUBSCRIPTIONS/DUES	-	360	2,373	500	340	500	500
248-55115-342	PROGRAMMING EXPENSE	17,614	17,756	9,859	16,500	5,412	16,500	10,000
248-55115-400	MEMBERSHIP EXPENSE	1,461	949	800	1,200	1,207	1,200	1,200
	Total:	74,366	91,131	94,676	105,915	99,636	104,977	106,547
	Total:	**328,187**	**355,631**	**382,901**	**465,141**	**409,827**	**475,176**	**432,296**
FUND BALANCE		35,981	51,348	34,691		49,204		33,958
248-34300	Net Change-Increase/(Decrease)	4,292	25,093	(6,755)		14,513		(15,246)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FIRE-EMS

FUND DESCRIPTION
FUND 249

Fund 249 was established on July 30, 2022, to account for the provision of Fire and Emergency Medical Services to the City and neighboring Townships. Prior to July 30, 2022, Fire and EMS services had been contracted through WFD, Inc., a third-party non-profit organization with a 150-year tradition of volunteer service.
All revenues and expenditures related to Fire and EMS services are accounted for 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	6,056	8,066	8,080	-	8,122	-	
249-48350-52	TOWNSHIP CONTRACT REVENUE	242,765	498,892	484,801	569,380	569,379	577,658	529,316
249-48355-52	GENERAL FUND TRANSFER	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983
249-48500-52	2% FIRE DUES	62,583	67,672	75,098	62,014	78,236	62,014	81,000
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	56,774	54,482	139,071	190,593	190,667	220,000	259,961
249-48507-52	RESCUE CALL REVENUE	503,410	717,117	1,011,581	687,584	661,078	740,773	700,000
249-48508-52	FIRE CALL REVENUE	69,030	22,751	32,012	30,000	18,907	38,000	30,000
249-48602-52	MISC REVENUE	1,729	30,385	8,317	200	19,476	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	540	340	-	-	16	-	-
249-48604-52	ST OF WISC EMS AID	-	-	64,676	-	-	-	-
249-48620-52	GRANT REVENUE	-	7,714	63,240	-	-	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FD	39,243	94,261	-	-	-	-	-
	Total:	2,240,744	2,904,474	3,256,986	3,202,693	3,208,804	3,312,020	3,135,460
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-		-				200,000
	Total:	-	-	-	-	-	-	200,000
	Grand Total:	**2,240,744**	**2,904,474**	**3,256,986**	**3,202,693**	**3,208,804**	**3,312,020**	**3,335,460**

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	175,290	119,943	115,153	147,608	106,653	152,037	141,948
249-52270-114	SALARIES/PERMANENT	615,886	817,756	822,545	1,037,709	967,313	1,068,840	1,078,550
249-52270-115	STIPENDS	15,385	5,095	6,744	-	6,438	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	5,857	1,445	2,402	-	1,396	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	8,799	12,479	13,321	17,484	16,037	18,008	17,970
249-52270-151	SOCIAL SECURITY/CITY SHARE	37,621	55,549	56,960	74,758	68,574	77,001	76,838
249-52270-152	RETIREMENT	96,378	117,341	133,357	156,767	159,882	161,470	162,550
249-52270-153	HEALTH INSURANCE	91,219	122,837	112,865	231,603	181,309	254,763	244,040
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	6,029	4,571	2,940	24,975	2,138	25,724	26,010
249-52270-155	WORKERS COMPENSATION	18,377	21,190	21,986	31,658	31,590	32,607	34,312
249-52270-156	LIFE INSURANCE	-	84	71	-	74	-	-
249-52270-253	UNIFORMS	4,769	2,924	842	5,723	1,413	-	5,723
249-52270-211	PROFESSIONAL DEVELOPMENT	12,618	10,519	6,074	10,500	10,500	10,500	7,500
249-52270-224	SOFTWARE/HARDWARE MAINTENANC	12,505	9,223	17,068	13,564	15,705	15,281	14,551
249-52270-225	INTERNET/COMMUNICATION	2,897	5,398	6,858	5,518	7,483	5,683	8,470
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	18,967	51,220	16,988	25,000	30,000	27,000	30,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	16,853	8,586	13,105	8,000	8,000	8,500	9,000
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-253	UNIFORMS	4,769	2,924	842	-	1,377	-	4,800
249-52270-310	OFFICE & OPERATING SUPPLIES	3,560	2,893	5,749	3,000	3,000	3,500	3,500
249-52270-320	SUBSCRIPTIONS & DUES	868	-	-	-	248	-	-
249-52270-342	MEDICAL SUPPLIES	28,254	38,173	44,426	41,000	42,426	41,500	44,500
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	2,386	169	-	-	-	-	-
249-52270-345	BILLING EXPENSE	38,699	35,608	36,883	31,000	37,004	31,500	36,000
249-52270-351	FUEL EXPENSES	15,235	16,586	14,993	15,000	16,960	16,000	22,200
249-52270-810	CAPITAL EQUIPMENT	19,472	878	50,490	-	-	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	1,252,695	1,463,390	1,502,661	1,880,866	1,715,521	1,949,916	1,968,462
Fire Division Expenses								
249-52280-113	ON CALL WAGES	108,910	47,317	35,137	68,522	28,108	70,577	55,272
249-52280-114	SALARIES/PERMANENT	191,947	286,655	282,815	393,905	364,342	405,723	410,455
249-52280-115	STIPENDS/MPO/SHIFT IC	-	13,341	27,863	-	25,797	-	-
249-52280-125	ON CALL BENEFITS	334	12	11	-	8	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	3,371	4,597	4,874	6,812	6,119	7,017	6,856
249-52280-151	SOCIAL SECURITY/CITY SHARE	14,415	20,384	20,838	29,129	26,161	30,002	29,317
249-52280-152	RETIREMENT	32,875	42,749	48,784	60,306	61,601	62,115	62,270
249-52280-153	HEALTH INSURANCE	27,808	46,916	41,071	82,757	78,273	91,032	89,138
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	1,922	2,711	900	9,025	1,269	9,296	9,490
249-52280-155	WORKERS COMPENSATION	6,578	7,477	7,839	12,529	12,949	12,904	13,309
249-52280-156	LIFE INSURANCE	-	16	39	-	47	-	-
249-52280-158	UNEMPLOYMENT COMPENSATION	-	-	85	-	1,862	-	-
249-52280-253	UNIFORMS	4,732	2,813	4,354	3,528	6,938	3,633	3,528
249-52280-211	PROFESSIONAL DEVELOPMENT	14,180	26,305	12,651	8,000	8,000	8,500	10,000
249-52280-212	TRAVEL EXPENSES	-	175	288	500	2,200	500	2,000
249-52280-224	SOFTWARE/HARDWARE MAINTENANC	11,305	11,554	9,767	13,564	17,585	15,281	17,418
249-52280-225	INTERNET/COMMUNICATION	3,766	6,081	6,703	6,781	5,315	6,985	4,773
249-52280-241	REPR/MTN VEHICLES	39,075	38,654	30,755	40,000	25,000	42,000	35,000
249-52280-242	EQUIPMENT REPAIRS	22,163	11,561	22,819	18,000	19,579	18,500	20,500
249-52280-250	TURN OUT GEAR	8,738	12,357	1,284	12,000	35,000	12,500	12,500
249-52280-253	UNIFORMS	4,732	2,813	4,354	-	6,760	-	4,800
249-52280-310	OFFICE & OPERATING SUPPLIES	11,327	7,943	9,136	12,000	9,217	12,500	12,000
249-52280-345	BILLING EXPENSE	1,023	876	102	1,000	-	1,250	1,000
249-52280-350	MISC EXPENSE	1,275	1,100	2,375	3,500	2,679	4,000	3,500
249-52280-351	FUEL EXPENSES	7,767	7,423	6,210	8,000	11,696	8,500	19,400
249-52280-810	CAPITAL EQUIPMENT	27,090	99,696	-	-	-	-	-
	Total:	545,330	701,523	581,054	789,856	756,505	822,816	822,525

ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	35,339	38,326	40,030	38,869	41,231	41,544
249-52290-150	MEDICARE TAX/CITY SHARE	-	969	430	585	424	603	607
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	1,226	1,840	2,502	1,811	2,577	2,596
249-52290-152	RETIREMENT	-	1,835	2,660	5,884	3,001	6,061	6,119
249-52290-153	HEALTH INSURANCE	-	12,038	12,735	18,741	19,234	20,615	19,357
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	837	-	2,325	-	2,395	2,325
249-52290-155	WORKERS COMPENSATION	-	37	44	1,109	58	1,142	1,217
249-52290-156	LIFE INSURANCE	-	2	6	-	6	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	29,826	29,151	31,564	35,719	38,343	36,791	43,106
249-52290-245	BUILDING REPR/MTN	1,161	750	3,296	1,500	3,000	2,000	3,000
249-52290-310	OFFICE & OPERATING SUPPLIES	2,779	99	4,417	3,500	1,500	4,000	3,500
249-52290-325	TRAINING & MEETING EXPENSES	1,542	2,806	2,499	2,000	2,000	2,500	2,500
249-52290-400	PUBLIC EDUCATION	284	30	1,493	-	-	-	1,000
249-52290-770	PROFESSIONAL SERVICES	38,318	12,496	25,115	25,500	20,000	26,775	25,000
249-52290-785	TRANSFER TO FUND 210	385,000	385,000	385,000	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	9,982	5,071	6,679	7,575	8,000	7,600	7,600
	Total:	468,893	489,024	516,104	531,970	521,244	539,289	544,473
	Grand Total:	2,266,918	2,653,937	2,599,818	3,202,693	2,993,270	3,312,020	3,335,460
FUND BALANCE		(100,743)	155,530	817,895		1,033,429		833,429
249-34300	Net Change-Increase/(Decrease)	(16,673)		657,168		215,534		(200,000)

DEPARTMENT SERVICE METRICS

	2023	2024	2025
Total Calls for Service	1913	1965	2075
Activated Fire Alarms	166	166	166
Working Fires/Vehicle Fires	34	12	5
Structure Fires	15	19	15
Service/Rescue/Other	206	212	242
EMS Calls	1430	1457	1569
Motor Vehicle Collisions	77	99	78
Total Calls by District			
City of Whitewater	1549	1580	1670
Town of Whitewater	124	121	129
Town of Richmond	79	80	67
Town of Lima	63	74	80
Town of Cold Spring	34	33	38
Town of Koshkonong	25	31	28
Mutual Aid Given	39	46	63
Mutual Aid Received	41	30	32
Average Turnout Time	1:31	1:29	1:39
Average City Response	4:43	4:37	4:46
Average Rural Response	10:07	10:02	9:56

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Community Safety:** Enhance overall community safety through prevention, education, and emergency response.
- **Training and Development:** Provide ongoing, high-quality training to ensure personnel remain current with firefighting and emergency medical techniques, technologies, and standards. The new training facility, placed into service in September 2026, will support expanded skill development and readiness.
- **Emergency Response Time:** Continuously improve emergency response times and optimize operational efficiency to better serve the community during critical incidents.
- **Equipment Maintenance and Upgrades:** Maintain the department's fleet to meet modern safety and performance standards. In addition to regular maintenance, several major apparatus upgrades occurred in 2026, including the addition of a new Tower Ladder (March), a new Ambulance (June), and a new UTV/Equipment trailer (October). A new F350 is anticipated to be in service before yearend.
- **Community Outreach and Education:** Strengthen community engagement through fire and life safety education programs, public events, and fundraising initiatives such as the annual pancake breakfast. Promote awareness and preparedness for emergencies.
- **Collaboration with Other Agencies:** Enhance interagency cooperation by actively participating in the MABAS system and county-level meetings and trainings. Work closely with City and County law enforcement as well as local government partners to support coordinated emergency response capabilities.
- **Budget Management:** Manage departmental resources responsibly to ensure adequate funding for operations, equipment, training, and staffing needs.
- **Technology Integration:** Leverage newly installed MDCs in frontline apparatus to receive real-time dispatch information, streamline response processes, and reduce turnout times by allowing personnel to update their status enroute and on scene directly through the system.

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 452

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

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

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

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

BIRGE FOUNDTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	530	1,495	6,656	500	209	500	250,000
	Total:	**530**	**1,495**	**6,656**	**500**	**209**	**500**	**250,000**
FUND BALANCE		10,556	9,561	3,459		3,750	-	(245,750)
452-34300	Net Change-Increase/(Decrease)	(30)	(995)	(6,101)		291	-	(249,500)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 459

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

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

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
FUND BALANCE		31,368	31,368	31,368		31,368		31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-		-		-

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
FIRE-EMS

FUND DESCRIPTION — FUND 810

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

A. Purchasing technologically advanced equipment for lifesaving purposes' and
B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.

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

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	5,154	7,540	3,566	3,600	2,863	3,600	3,000
810-48500-52	DONATIONS	-	5,000	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	-	-	-	268
	Total Miscellaneous Revenues	5,422	12,808	3,834	3,600	2,863	3,600	3,268
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	400	-	400	732
	Total Other Financing Sources	-	-	-	400	-	400	732
	Grand Total:	**5,422**	**12,808**	**3,834**	**4,000**	**2,863**	**4,000**	**4,000**

RESCUE SQUAD EQUIPMENT & EDUCATION FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	-	-	-	4,000	-	4,000	4,000
810-52280-310	MISCELLANEOUS EXPENSES	7,455	4,822	-	-	-	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	16,454	13,058	-	-	-	-
	Total:	**7,455**	**21,276**	**13,058**	**4,000**	**-**	**4,000**	**4,000**
FUND BALANCE		137,971	129,503	120,279		123,141		122,409
810-34300	Net Change-Increase/(Decrease)	(2,033)	(8,468)	(9,224)		2,863		(732)

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 820

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

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling $49,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	47,333	49,000	49,000	49,000	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	
	Total Public Chgs for Svcs	47,333	49,000	49,000	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	1,307	1,527	968	800	551	850	850
	Total Miscellaneous Rev.	1,307	1,527	968	800	551	850	850
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	10,200	-	10,150	10,150
	Total Other Financing Sources	-	-	-	10,200	-	10,150	10,150
	Grand Total:	**48,641**	**50,527**	**49,968**	**60,000**	**49,551**	**60,000**	**60,000**

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
820-52200-219	PROFESSIONAL SERVICES	75,682	62,498	64,979	60,000	35,551	60,000	60,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	1,740	-	8,075	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	**75,682**	**62,498**	**66,719**	**60,000**	**43,625**	**60,000**	**60,000**
FUND BALANCE		63,516	51,544	34,794		40,719		30,569
820-34300	Net Change-Increase/(Decrease)	(27,041)	(11,971)	(16,751)		5,926		(10,150)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION
FUND 920

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

- **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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	303	548	377	300	330	300	
920-48620-56	FACILITY RENTAL REVENUE	750	775	1,680	975	767	1,004	
920-48622-56	RENT-ADVASEC INC	2,100	1,050	75	-	-	-	
920-48623-56	RENT-HEATHERLYN ASSIST LVG	1,800	1,800	1,800	-	1,800	-	-
920-48631-56	RENT-CESA #2	-	1,636	-	90,000	90,000	90,000	90,000
920-48632-56	RENT-JEDI	11,399	(24)	(149)	12,199	11,901	12,503	11,901
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,543	12,778	24,048	12,416	24,629	12,416
920-48636-56	RENT-I-BUTTON	3,725	(1,462)	(369)	55,014	46,963	56,389	46,956
920-48640-56	RENT-REIMER SYSTEMS	1,800	(100)	-	2,100	1,400	2,100	-
920-48646-56	RENT-CROWDS.IO-IDEAWAKE	1,800	1,800	1,800	1,800	1,200	1,800	-
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	900	-	-	-	-	
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,350	1,800	-	1,800	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,948	9,238	10,096	-	10,197	-
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,200	1,800	-	1,800	-
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	2,025	2,152	2,100	2,304	2,100	2,304
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,350	900	900	900	900	900
920-48677-56	RENT-ROOFMARKETPLACE	1,800	1,800	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,800	450	-	2,100	2,100	2,100	2,100
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	1,400	-	-	-	-	-	-
920-48683-56	RENT-PAQUETTE CENTER	2,532	2,574	3,476	36,956	37,879	37,879	37,879
920-48684-56	RENT-US FORESTRY SVC	8,275	2,383	364	7,762	1,585	7,762	-
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	900	-	-	-	-	-	-
920-48686-56	RENT-SUMMERSET MARINE	2,100	2,100	2,100	2,100	2,100	2,100	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	(733)	733	6,440	-	6,601	-
	Total Miscellaneous Revenues	85,923	57,164	40,705	259,690	214,845	263,164	207,756
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(73,666)		(71,299)	(1,926)
	Total Other Financing Sources	-	-	-	(73,666)	-	(71,299)	(1,926)
	Grand Total:	**85,923**	**57,164**	**40,705**	**186,024**	**214,845**	**191,865**	**205,830**

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
920-56500-111	SALARIES	-	35,662	31,188	21,357	15,240	21,997	42,893
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	11,481	8,893	5,234	3,872	5,391	14,429
920-56500-212	LEGAL SERVICES	-	972	2,004	3,000	-	3,090	1,500
920-56500-215	PROFESSIONAL SERVICES	2,500	-	168	-	-	-	-
920-56500-220	INSURANCE EXPENSE	7,416	8,192	8,378	8,546	11,373	8,975	8,967
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,820	6,970	6,594	7,121	6,901	7,335	6,801
920-56500-222	ELECTRIC UTILITIES	65,509	69,048	68,769	70,776	66,639	72,899	67,309
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,722	3,171	4,707	3,764	3,764	3,877	420
920-56500-226	MEDIA-MONTHLY	560	975	225	400	-	500	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,602	2,092	2,172	3,750	2,237	3,862	2,250
920-56500-245	BUILDING MAINTENANCE	4,095	13,708	15,136	9,301	12,054	9,580	9,580
920-56500-246	JANITORIAL SERVICES	20,836	25,272	20,624	23,369	22,682	24,071	23,000
920-56500-250	BLDG MAINT SUPPLIES	10,420	5,639	15,494	9,040	4,436	9,311	9,580
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	11,525	10,455	13,105	12,882	12,447	13,268	13,000
920-56500-310	OFFICE & OPERATING SUPPLIES	525	2,090	5,209	1,022	23,519	1,052	2,000
920-56500-311	POSTAGE	-	-	-	-	-	-	-
920-56500-323	MARKETING EXPENSES	6,456	4,073	3,475	6,203	4,164	6,389	3,600
920-56500-330	TRAVEL EXPENSE	13	-	98	259	-	267	-
920-56500-341	MISC EXPENSE	-	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	-	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	-	-	-	-
	Total:	**142,999**	**199,801**	**206,239**	**186,024**	**189,328**	**191,865**	**205,830**
FUND BALANCE		37,503	102,198	148,170		173,688		175,614
	Net Change-Increase/(Decrease)	122,593	(142,637)	(165,534)		25,517		1,926

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
300-41110-00	LOCAL PROPERTY TAXES	1,257,105	1,313,714	1,952,572	1,879,330	1,879,330	1,608,074	1,982,530
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-	-	7,488,786	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	16,586	16,600	16,200	15,800	15,800	15,400	15,400
300-49250-00	BAB REBATE REVENUE	-	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	67,039	800	1,194	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	1,350	-	-	-	-	575,854
	Total Revenue	1,340,730	1,332,464	1,969,965	1,895,130	9,383,916	1,623,474	2,573,783

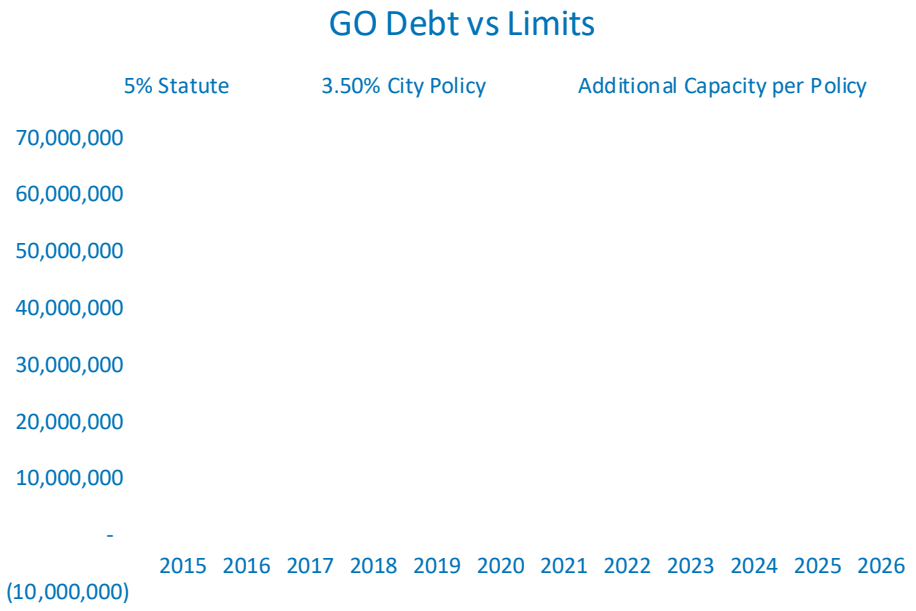
DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
300-58000-500	DEBT INTEREST EXPENSE	472,869	354,714	707,366	561,562	561,562	522,657	952,966
300-58000-677	2012 GO 5.475M-GF P & I	280,000	290,000	295,000	300,000	300,000	305,000	305,000
300-58000-678	2014 GO 4.28M-2.645M GF	150,000	155,000	285,000	385,000	385,000	400,000	400,000
300-58000-683	2018A GO CORP BOND-6.54M-P&I	120,000	110,000	-	-	-	-	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	87,675	64,050	57,750	57,750	57,750	57,750	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	170,000	170,000	175,000	40,000	40,000	40,000	40,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	125,000	80,000	85,000	85,000	90,000	90,000
300-58000-689	2022 GO BOND 205K TID 12	5,000	10,000	10,000	10,000	10,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	49,385	51,550	53,656	55,818	55,818	58,067	58,067
300-58000-691	2024A GO BOND 6.35M	-	-	305,000	400,000	400,000	140,000	140,000
300-58000-692	2026A GO BOND 8.76M	-	-	-	-	-	-	520,000
300-58000-900	BOND ISSUE EXPENSES	2,150	2,150	1,194	-	160,100	-	
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	6,970,219	-	-
	Total Debt Service	1,337,079	1,332,464	1,969,965	1,895,130	9,025,449	1,623,474	2,573,783
FUND BALANCE		0	0	0	-	358,467	-	
300-34300	Net Change-Increase/(Decrease)	3,651	-		-	358,467	-	

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

DEBT CAPACITY

Wisconsin State Statue restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2024, the total Equalized value of property in Whitewater is $976,283,200 an increase of $115,117,600 from 2023 values. This permits the City to incur $48,814,160 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2023 totals $22,214,975 or 46% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately $11,954,937 of additional debt capacity as of 12/31/2023.

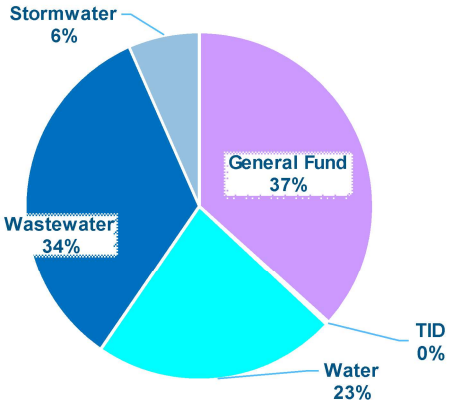


Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
S & P Global (2026)	A+	A	A

GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID IN	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
2026	1,177,050,300	74,993,700	58,852,515	30,468,741	52%	41,196,761	10,728,019
2025	1,102,056,600	60,380,400	55,102,830	23,671,109	43%	38,571,981	14,900,872
2024	1,041,676,200	65,393,000	52,083,810	27,132,415	52%	36,458,667	9,326,252
2023	976,283,200	115,117,600	48,814,160	21,910,475	45%	34,169,912	12,259,437
2022	861,165,600	58,863,100	43,058,280	23,533,388	55%	30,140,796	6,607,408
2021	802,302,500	61,500,100	40,115,125	21,350,847	53%	28,080,588	6,729,741
2020	740,802,400	43,896,600	37,040,120	19,654,888	53%	25,928,084	6,273,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,746)

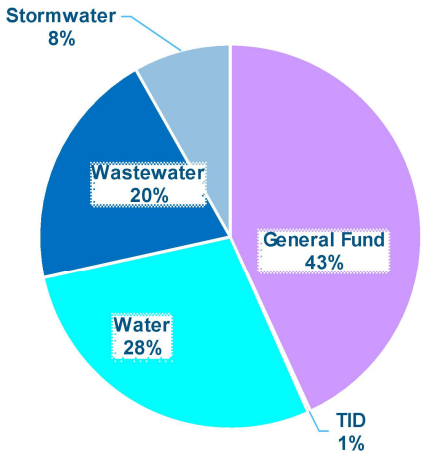
DEBT ACROSS ALL FUNDS (PRINCIPAL)



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
2027	1,610,817	10,000	256,300	378,903	635,203	192,500	1,607,470	1,799,970	215,000	2,284,617	1,986,373	4,270,991
2028	1,304,526	10,000	256,300	424,100	680,400	197,500	1,605,768	1,803,268	270,000	2,038,326	2,029,868	4,068,194
2029	1,254,803	10,000	256,300	459,298	715,598	202,500	1,644,813	1,847,313	275,000	1,998,603	2,104,111	4,102,714
2030	1,302,338	10,000	195,000	489,496	684,496	170,000	1,528,831	1,698,831	215,000	1,892,338	2,018,327	3,910,664
2031	1,352,633	10,000	195,000	529,695	724,695	180,000	1,563,728	1,743,728	215,000	1,952,633	2,093,422	4,046,056
2032	1,407,223	10,000	200,000	534,894	734,894	185,000	1,598,790	1,783,790	190,000	1,992,223	2,133,684	4,125,907
2033	1,460,000	10,000	205,000	570,094	775,094	185,000	1,638,999	1,823,999	195,000	2,055,000	2,209,093	4,264,093
2034	1,425,000	10,000	205,000	595,294	800,294	190,000	1,684,848	1,874,848	205,000	2,035,000	2,280,142	4,315,142
2035	1,370,000	10,000	210,000	625,495	835,495	190,000	1,706,349	1,896,349	215,000	1,995,000	2,331,844	4,326,844
2036	1,405,000	10,000	210,000	595,000	805,000	195,000	279,870	474,870	220,000	2,040,000	874,870	2,914,870
2037	1,130,000	10,000	220,000	630,000	850,000	195,000	286,878	481,878	225,000	1,780,000	916,878	2,696,878
2038	940,000	15,000	100,000	660,000	760,000	105,000	298,932	403,932	185,000	1,345,000	958,932	2,303,932
2039	960,000	15,000	105,000	695,000	800,000	110,000	306,036	416,036	200,000	1,390,000	1,001,036	2,391,036
2040	935,000	15,000	60,000	720,000	780,000	60,000	323,189	383,189	205,000	1,275,000	1,043,189	2,318,189
2041	930,000	15,000	-	750,000	750,000	-	325,392	325,392	190,000	1,135,000	1,075,392	2,210,392
2042	670,000	-	-	775,000	775,000	-	332,648	332,648	130,000	800,000	1,107,648	1,907,648
2043	675,000	-	-	305,000	305,000	-	204,958	204,958	135,000	810,000	509,958	1,319,958
2044	615,000	-	-	320,000	320,000	-	212,322	212,322	140,000	755,000	532,322	1,287,322
2045	330,000			235,000	235,000		115,000	115,000	120,000	450,000	350,000	800,000
2046	330,000			245,000	245,000		120,000	120,000	115,000	445,000	365,000	810,000
Total:	21,407,341	170,000	2,673,900	10,537,267	13,211,167	2,357,500	17,384,821	19,742,321	3,860,000	30,468,741	27,922,088	58,390,830

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
2027	947,566	5,400	68,168	465,177	533,345	58,189	447,900	506,089	173,336	1,252,658	913,077	2,165,735
2028	777,484	5,000	61,613	408,141	469,754	53,324	390,055	443,379	137,706	1,035,128	798,196	1,833,324
2029	732,736	4,600	54,989	389,818	444,807	48,384	352,002	400,386	128,121	968,831	741,820	1,710,650
2030	681,552	4,200	48,260	369,869	418,129	43,273	314,773	358,045	117,871	895,155	684,642	1,579,798
2031	629,343	3,800	43,048	351,170	394,218	38,823	278,434	317,256	109,321	824,335	629,604	1,453,939
2032	567,174	3,450	37,835	325,346	363,181	34,160	240,688	274,848	100,896	743,515	566,034	1,309,549
2033	506,264	3,150	32,410	302,971	335,381	29,335	201,934	231,269	93,446	664,605	504,905	1,169,510
2034	445,051	2,850	26,935	280,945	307,880	24,460	162,534	186,994	85,621	584,918	443,479	1,028,397
2035	386,164	2,550	21,410	258,069	279,479	19,535	122,374	141,909	77,471	507,130	380,444	887,574
2036	327,889	2,250	15,835	233,619	249,454	14,560	96,911	111,471	68,959	429,493	330,530	760,023
2037	275,351	1,950	10,260	207,469	217,729	9,535	86,181	95,716	60,146	357,243	293,649	650,892
2038	229,176	1,575	4,360	179,944	184,304	4,510	75,077	79,587	51,071	290,693	255,020	545,713
2039	192,001	1,125	2,310	151,697	154,007	2,360	63,945	66,305	43,671	241,468	215,642	457,110
2040	157,616	675	630	122,844	123,474	630	52,704	53,334	36,464	196,015	175,548	371,563
2041	123,231	225	-	92,581	92,581	-	41,021	41,021	29,306	152,763	133,603	286,365
2042	92,581	-	-	60,900	60,900	-	29,101	29,101	23,206	115,788	90,001	205,789
2043	65,472	-	-	38,700	38,700	-	19,796	19,796	17,891	83,363	58,496	141,858
2044	39,288	-	-	26,200	26,200	-	13,104	13,104	12,359	51,647	39,304	90,951
2045	20,213	-	-	14,953	14,953	-	7,322	7,322	7,144	27,356	22,275	49,631
2046	6,806	-	-	5,053	5,053	-	2,475	2,475	2,372	9,178	7,528	16,706
Total:	7,202,959	42,800	428,063	4,285,466	4,713,529	381,077	2,998,331	3,379,407	1,376,380	9,431,279	7,283,797	16,715,076

DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2027	2,558,383	15,400	324,468	844,080	1,168,548	250,689	2,055,370	2,306,059	388,336	3,537,276	2,899,450	6,436,726
2028	2,082,011	15,000	317,913	832,241	1,150,154	250,824	1,995,823	2,246,647	407,706	3,073,454	2,828,064	5,901,518
2029	1,987,540	14,600	311,289	849,116	1,160,405	250,884	1,996,815	2,247,699	403,121	2,967,434	2,845,931	5,813,365
2030	1,983,889	14,200	243,260	859,365	1,102,625	213,273	1,843,604	2,056,876	332,871	2,787,493	2,702,969	5,490,462
2031	1,981,977	13,800	238,048	880,865	1,118,913	218,823	1,842,161	2,060,984	324,321	2,776,968	2,723,026	5,499,994
2032	1,974,397	13,450	237,835	860,240	1,098,075	219,160	1,839,478	2,058,638	290,896	2,735,738	2,699,718	5,435,456
2033	1,966,264	13,150	237,410	873,065	1,110,475	214,335	1,840,933	2,055,268	288,446	2,719,605	2,713,998	5,433,603
2034	1,870,051	12,850	231,935	876,239	1,108,174	214,460	1,847,382	2,061,842	290,621	2,619,918	2,723,621	5,343,539
2035	1,756,164	12,550	231,410	883,564	1,114,974	209,535	1,828,723	2,038,258	292,471	2,502,130	2,712,288	5,214,418
2036	1,732,889	12,250	225,835	828,619	1,054,454	209,560	376,782	586,342	288,959	2,469,493	1,205,401	3,674,893
2037	1,405,351	11,950	230,260	837,469	1,067,729	204,535	373,058	577,593	285,146	2,137,243	1,210,527	3,347,769
2038	1,169,176	16,575	104,360	839,944	944,304	109,510	374,009	483,519	236,071	1,635,693	1,213,953	2,849,645
2039	1,152,001	16,125	107,310	846,697	954,007	112,360	369,981	482,341	243,671	1,631,468	1,216,678	2,848,145
2040	1,092,616	15,675	60,630	842,844	903,474	60,630	375,893	436,523	241,464	1,471,015	1,218,737	2,689,752
2041	1,053,231	15,225	-	842,581	842,581	-	366,414	366,414	219,306	1,287,763	1,208,995	2,496,758
2042	762,581	-	-	835,900	835,900	-	361,750	361,750	153,206	915,788	1,197,650	2,113,437
2043	740,472	-	-	343,700	343,700	-	224,754	224,754	152,891	893,363	568,454	1,461,816
2044	654,288	-	-	346,200	346,200	-	225,426	225,426	152,359	806,647	571,626	1,378,272
2045	350,213	-	-	249,953	249,953	-	122,322	122,322	127,144	477,356	372,275	849,631
2046	336,806	-	-	250,053	250,053	-	122,475	122,475	117,372	454,178	372,528	826,706
Total:	28,610,300	212,800	3,101,963	14,822,734	17,924,697	2,738,577	20,383,152	23,121,728	5,236,380	39,900,020	35,205,885	75,105,906

2026 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									174,569.41	10,612.08												8,072.10			193,253.59
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									35,101.77	2,683.91												2,262.69			40,048.37
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					27,838.75												300,000.00	27,838.75							355,677.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610					2,587.50												30,000.00	2,587.50							35,175.00
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					14,988.75												385,000.00	14,988.75							414,977.50
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620					2,220.00												40,000.00	2,220.00							44,440.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620					907.50												15,000.00	716.25							16,623.75
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610					3,896.25												70,000.00	3,067.50							76,963.75
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									1,193,053.70	137,796.63												125,269.57			1,456,119.91
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					21,175.00												95,000.00	21,175.00							137,350.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620					16,931.25												75,000.00	16,931.25							108,862.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610					9,262.50												35,000.00	9,262.50							53,525.00
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		2,899.59											57,750.00	2,139.23											62,788.82
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620		1,571.55											31,300.00	1,545.93											34,417.48
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620		627.62											12,500.00	617.38											13,745.00
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											40,000.00	6,960.00												6,560.00	53,520.00
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	13,630.00												12,830.00	106,460.00
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	14,130.00												13,280.00	112,410.00
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	1,707.50												1,607.50	13,315.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers														85,000.00	61,150.00												59,450.00	205,600.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	3,000.00												2,800.00	15,800.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610											45,000.00	14,050.00												13,150.00	72,200.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500											27,640.75	2,982.50												28,177.31	2,445.94	61,246.50
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									235,000.00	120,984.39											115,109.39				471,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									110,000.00	34,900.00											37,900.00				182,800.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620									40,000.00	27,000.00											26,000.00				93,000.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620									5,000.00	2,075.00											1,950.00				9,025.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.	300.58000.500											400,000.00	133,559.38												123,559.38	657,118.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610											10,000.00	7,406.25												7,156.25	24,562.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund		620-62810-610	620-62810-620																					10,972.96				10,972.96
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620									148,924.09	1,882.63											1,696.48				152,503.20
				Grand Total							-	5,098.76	-	-	-	133,651.25	-	-	1,941,648.97	337,934.64	792,640.75	258,575.63	101,550.00	4,302.54	-	-	1,045,000.00	132,631.25	-	-	-	329,233.19	28,177.31	242,839.07	5,353,283.37
																																			Total Prin
				General Fund & TID's							-	2,899.59	-	-	-	76,671.25	-	-	-	-	162,640.75	74,092.50	57,750.00	2,139.23	-	-	685,000.00	76,671.25	-	-	-	-	28,177.31	71,255.94	933,568.06
				Water							-	1,571.55	-	-	-	23,395.00	-	-	235,000.00	120,984.39	80,000.00	13,630.00	31,300.00	1,545.93	-	-	135,000.00	23,395.00	-	-	-	115,109.39	-	12,830.00	481,300.00
				Sewer							-	627.62	-	-	-	17,838.75	-	-	1,512,724.88	185,992.62	85,000.00	14,130.00	12,500.00	617.38	-	-	90,000.00	17,647.50	-	-	-	184,477.32	-	13,280.00	1,700,224.88
				Stormwater							-	-	-	-	-	15,746.25	-	-	-	-	55,000.00	15,757.50	-	-	-	-	135,000.00	14,917.50	-	-	-	-	-	14,757.50	190,000.00

2027 DEBT SCHEDULE

									GL Account Numbers		January		March		May		June		July		September		November		December		Total P&I
Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
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					179,649.38	8,072.10								5,458.20			193,179.68
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620					35,944.21	2,262.68								1,831.36			40,038.25
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				24,238.75							305,000.00	24,238.75					353,477.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610				2,227.50							30,000.00	2,227.50					34,455.00
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				10,080.00							400,000.00	10,080.00					420,160.00
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620				1,710.00							40,000.00	1,710.00					43,420.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620				513.75							40,000.00	1,710.00					42,223.75
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610				3,067.50							70,000.00	3,067.50					76,135.00
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					1,218,107.84	125,269.57								112,479.44			1,455,856.85
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				18,800.00							100,000.00	18,800.00					137,600.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620				15,056.25							80,000.00	15,056.25					110,112.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610				8,387.50							35,000.00	8,387.50					51,775.00
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		2,174.69							57,750.00	2,139.23							62,063.92
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620		1,178.66							31,300.00	1,159.45							33,638.11
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620		470.71							12,500.00	463.04							13,433.75
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							40,000.00	6,560.00							6,160.00	52,720.00
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620							85,000.00	12,830.00							11,980.00	109,810.00
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	13,280.00							12,430.00	110,710.00
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	1,607.50							1,507.50	13,115.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers		300.58000.686	300.58000.500							90,000.00	59,450.00							57,650.00	207,100.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers		300.58000.689	300.58000.500							10,000.00	2,800.00							2,600.00	15,400.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610							45,000.00	13,150.00							12,250.00	70,400.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500							28,751.27	1,871.98							29,316.15	1,307.10	61,246.50
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620					205,000.00	115,109.39										109,984.39	430,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620					65,000.00	32,150.00										30,525.00	127,675.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620					45,000.00	26,000.00								24,875.00			95,875.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620					10,000.00	1,950.00										1,700.00	13,650.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.691	300.58000.500							140,000.00	123,559.38							120,059.38	383,618.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610							10,000.00	7,156.25							6,906.25	24,062.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund	2.37%	620-62810-610	620-62810-620					68,769.06	17,986.36								17,173.16			103,928.58
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620					78,902.72	896.58								797.96			80,597.26
2026	Revenue Bond	7/22/2026		Water	4,890,000	3,290,000	Ehlers		610.61950.610	610.61950.620					50,000.00	114,738.75								72,775.00			237,513.75
2026	Revenue Bond	7/22/2026		Sewer	4,890,000	1,600,000	Ehlers		620.62810.610	620.62810.620					30,000.00	55,795.16								35,246.88			121,042.04
2026	GO Corp Purp Bond	7/22/2026		General Fund	8,760,000	7,060,000	Ehlers		300.58000.692	300.58000.500							520,000.00	280,127.82							150,181.25	950,309.07
2026	GO Corp Purp Bond	7/22/2026		Stormwater	8,760,000	1,700,000	Ehlers		630.63300.610	630.63300.610							15,000.00	65,571.30							37,821.88	118,393.18

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: $5,475,000; Int 2.5788% General Fund Portion: $5,020,000--.9169%				2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: $4,280,000; Int 2.36%(TIC) General Fund Portion: $2,645,000--.618%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 General Fund Portion: $2,535,000				2019 GO Corp Note-10 Year Original Issue: $1,150,000 ; Int 2.49% 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
3/1/2027		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				
Total	1,625,000.00	155,305.00	1,780,305.00	Total	720,000.00	34,320.00	754,320.00	Total	2,115,000.00	445,062.50	2,560,062.50	Total	173,250.00	8,635.73	181,885.73

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2020 GO Bond				2022 GO Bond				2022 GO Note (Premier)				2024 GO Bond			
Original Issue: $5,195,000; Int 2%				Original Issue: $5,130,000				Original Issue: $304,500				Original Issue: $6,350,000			
General Fund Portion: $1,450,000				General Fund Portion: $3,960,000				General Fund Portion: $304,500				General Fund Portion: $6,000,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
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	6/1/2027	140,000.00	123,559.38	263,559.38
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	12/1/2027		120,059.38	120,059.38
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	6/1/2028	250,000.00	120,059.38	370,059.38
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	12/1/2028		113,809.38	113,809.38
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	6/1/2029	315,000.00	113,809.38	428,809.38
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	12/1/2029		105,934.38	105,934.38
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	6/1/2030	335,000.00	105,934.38	440,934.38
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	12/1/2030		97,559.38	97,559.38
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	6/1/2031	345,000.00	97,559.38	442,559.38
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	12/1/2031		88,934.38	88,934.38
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	6/1/2032	365,000.00	88,934.38	453,934.38
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	12/1/2032		79,809.38	79,809.38
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	6/1/2033	385,000.00	79,809.38	464,809.38
12/1/2033		3,510.00	3,510.00	12/1/2033		33,375.00	33,375.00	12/15/2033			0.00	12/1/2033		70,184.38	70,184.38
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	6/1/2034	315,000.00	70,184.38	385,184.38
12/1/2034		2,960.00	2,960.00	12/1/2034		29,100.00	29,100.00	12/15/2034			0.00	12/1/2034		62,309.38	62,309.38
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	6/1/2035	235,000.00	62,309.38	297,309.38
12/1/2035		2,410.00	2,410.00	12/1/2035		24,825.00	24,825.00	12/15/2035			0.00	12/1/2035		56,434.38	56,434.38
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	6/1/2036	245,000.00	56,434.38	301,434.38
12/1/2036		1,860.00	1,860.00	12/1/2036		20,625.00	20,625.00	12/15/2036			0.00	12/1/2036		50,309.38	50,309.38
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	6/1/2037	255,000.00	50,309.38	305,309.38
12/1/2037		1,310.00	1,310.00	12/1/2037		16,500.00	16,500.00	12/15/2037			0.00	12/1/2037		43,934.38	43,934.38
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	6/1/2038	270,000.00	43,934.38	313,934.38
12/1/2038		760.00	760.00	12/1/2038		12,375.00	12,375.00	12/15/2038			0.00	12/1/2038		37,184.38	37,184.38
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	6/1/2039	285,000.00	37,184.38	322,184.38
12/1/2039		210.00	210.00	12/1/2039		8,175.00	8,175.00	12/15/2039			0.00	12/1/2039		31,484.38	31,484.38
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	6/1/2040	295,000.00	31,484.38	326,484.38
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	12/1/2040		25,584.38	25,584.38
				6/1/2041	270,000.00	4,050.00	274,050.00	6/15/2041			0.00	6/1/2041	315,000.00	25,584.38	340,584.38
												12/1/2041		19,284.38	19,284.38
												6/1/2042	330,000.00	19,284.38	349,284.38
												12/1/2042		12,684.38	12,684.38
												6/1/2043	335,000.00	12,684.38	347,684.38
												12/1/2043		5,775.00	5,775.00
												6/1/2044	280,000.00	5,775.00	285,775.00
												12/1/2044			
Total	655,000.00	93,520.00	748,520.00	Total	3,670,000.00	945,750.00	4,615,750.00	Total	94,091.41	7,190.69	101,282.10	Total	5,295,000.00	2,166,109.54	7,461,109.54

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				Debt Service Requirement			
2026 GO Bond							
Original Issue: $8,760,000							
General Fund Portion: $7,060,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2027	520,000.00	280,127.82	800,127.82				
12/1/2027		150,181.25	150,181.25	**2027**	1,610,817.42	947,565.83	2,558,383.25
6/1/2028	165,000.00	150,181.25	315,181.25				
12/1/2028		146,056.25	146,056.25	**2028**	1,304,526.37	777,484.26	2,082,010.63
6/1/2029	35,000.00	146,056.25	181,056.25				
12/1/2029		145,181.25	145,181.25	**2029**	1,254,803.45	732,736.33	1,987,539.78
6/1/2030	75,000.00	145,181.25	220,181.25				
12/1/2030		143,306.25	143,306.25	**2030**	1,302,337.69	681,551.61	1,983,889.30
6/1/2031	105,000.00	143,306.25	248,306.25				
12/1/2031		140,681.25	140,681.25	**2031**	1,352,633.39	629,343.41	1,981,976.80
6/1/2032	495,000.00	140,681.25	635,681.25				
12/1/2032		128,306.25	128,306.25	**2032**	1,407,223.09	567,174.11	1,974,397.20
6/1/2033	535,000.00	128,306.25	663,306.25				
12/1/2033		114,931.25	114,931.25	**2033**	1,460,000.00	506,263.76	1,966,263.76
6/1/2034	555,000.00	114,931.25	669,931.25				
12/1/2034		101,056.25	101,056.25	**2034**	1,425,000.00	445,051.26	1,870,051.26
6/1/2035	585,000.00	101,056.25	686,056.25				
12/1/2035		86,431.25	86,431.25	**2035**	1,370,000.00	386,163.76	1,756,163.76
6/1/2036	610,000.00	86,431.25	696,431.25				
12/1/2036		71,181.25	71,181.25	**2036**	1,405,000.00	327,888.76	1,732,888.76
6/1/2037	335,000.00	71,181.25	406,181.25				
12/1/2037		62,806.25	62,806.25	**2037**	1,130,000.00	275,351.26	1,405,351.26
6/1/2038	340,000.00	62,806.25	402,806.25				
12/1/2038		54,306.25	54,306.25	**2038**	940,000.00	229,176.26	1,169,176.26
6/1/2039	340,000.00	54,306.25	394,306.25				
12/1/2039		47,506.25	47,506.25	**2039**	960,000.00	192,001.26	1,152,001.26
6/1/2040	345,000.00	47,506.25	392,506.25				
12/1/2040		40,606.25	40,606.25	**2040**	935,000.00	157,616.26	1,092,616.26
6/1/2041	345,000.00	40,606.25	385,606.25				
12/1/2041		33,706.25	33,706.25	**2041**	930,000.00	123,231.26	1,053,231.26
6/1/2042	340,000.00	33,706.25	373,706.25				
12/1/2042		26,906.25	26,906.25	**2042**	670,000.00	92,581.26	762,581.26
6/1/2043	340,000.00	26,906.25	366,906.25				
12/1/2043		20,106.25	20,106.25	**2043**	675,000.00	65,471.88	740,471.88
6/1/2044	335,000.00	20,106.25	355,106.25				
12/1/2044		13,406.25	13,406.25	**2044**	615,000.00	39,287.50	654,287.50
6/1/2045	330,000.00	13,406.25	343,406.25				
12/1/2045		6,806.25	6,806.25	**2045**	330,000.00	20,212.50	350,212.50
6/1/2046	330,000.00	6,806.25	336,806.25	**2046**	330,000.00	6,806.25	336,806.25
Total	7,060,000.00	3,347,065.32	10,407,065.32	Total	21,407,341.41	7,202,958.78	28,610,300.19

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
6/1/2027	10,000.00	2,800.00	12,800.00				
12/1/2027		2,600.00	2,600.00	2027	10,000.00	5,400.00	15,400.00
6/1/2028	10,000.00	2,600.00	12,600.00				
12/1/2028		2,400.00	2,400.00	2028	10,000.00	5,000.00	15,000.00
6/1/2029	10,000.00	2,400.00	12,400.00				
12/1/2029		2,200.00	2,200.00	2029	10,000.00	4,600.00	14,600.00
6/1/2030	10,000.00	2,200.00	12,200.00				
12/1/2030		2,000.00	2,000.00	2030	10,000.00	4,200.00	14,200.00
6/1/2031	10,000.00	2,000.00	12,000.00				
12/1/2031		1,800.00	1,800.00	2031	10,000.00	3,800.00	13,800.00
6/1/2032	10,000.00	1,800.00	11,800.00				
12/1/2032		1,650.00	1,650.00	2032	10,000.00	3,450.00	13,450.00
6/1/2033	10,000.00	1,650.00	11,650.00				
12/1/2033		1,500.00	1,500.00	2033	10,000.00	3,150.00	13,150.00
6/1/2034	10,000.00	1,500.00	11,500.00				
12/1/2034		1,350.00	1,350.00	2034	10,000.00	2,850.00	12,850.00
6/1/2035	10,000.00	1,350.00	11,350.00				
12/1/2035		1,200.00	1,200.00	2035	10,000.00	2,550.00	12,550.00
6/1/2036	10,000.00	1,200.00	11,200.00				
12/1/2036		1,050.00	1,050.00	2036	10,000.00	2,250.00	12,250.00
6/1/2037	10,000.00	1,050.00	11,050.00				
12/1/2037		900.00	900.00	2037	10,000.00	1,950.00	11,950.00
6/1/2038	15,000.00	900.00	15,900.00				
12/1/2038		675.00	675.00	2038	15,000.00	1,575.00	16,575.00
6/1/2039	15,000.00	675.00	15,675.00				
12/1/2039		450.00	450.00	2039	15,000.00	1,125.00	16,125.00
6/1/2040	15,000.00	450.00	15,450.00				
11/30/2040		225.00	225.00	2040	15,000.00	675.00	15,675.00
6/1/2041	15,000.00	225.00	15,225.00				
			0.00	2041	15,000.00	225.00	15,225.00
Total	170,000.00	42,800.00	212,800.00	Total	170,000.00	42,800.00	212,800.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: $510,000 C'23				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int % Water Portion: $1,850,000 C'26				2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49% Water Portion: $313,000				2020 GO Bond Original Issue: $5,195,000; Int 2% 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
3/1/2027		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
Total	120,000.00	6,960.00	126,960.00	Total	1,180,000.00	234,612.50	1,414,612.50	Total	93,900.00	4,680.51	98,580.51	Total	1,280,000.00	181,810.00	1,461,810.00

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
5/1/2027	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	1,675,000.00	709,556.26	2,384,556.26	Total	230,000.00	87,147.00	317,147.00	Total	230,000.00	87,147.00	317,147.00	Total	1,155,000.00	431,497.00	1,586,497.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond				2025 Safe Drinking Water Fund Loan 5650-02			
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $1,365,000				Original Issue: $1,506,107 0.25%Interest			
TID 14 Portion: $720,000				2023 Move From Sewer to Water: $1,550,000				Water Portion: $1,275,000				Water Portion: $1,506,107			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00	5/1/2027	78,902.72	896.58	79,799.30
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	11/1/2027		24,875.00	24,875.00	11/1/2027		797.96	797.96
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00	5/1/2028	79,099.99	797.96	79,897.95
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	11/1/2028		23,750.00	23,750.00	11/1/2028		699.08	699.08
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00	5/1/2029	79,297.73	699.08	79,996.81
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	11/1/2029		22,500.00	22,500.00	11/1/2029		599.96	599.96
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00	5/1/2030	79,495.97	599.96	80,095.93
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	11/1/2030		21,250.00	21,250.00	11/1/2030		500.59	500.59
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00	5/1/2031	79,694.72	500.59	80,195.31
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	11/1/2031		19,875.00	19,875.00	11/1/2031		400.97	400.97
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00	5/1/2032	79,893.96	400.97	80,294.93
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	11/1/2032		18,500.00	18,500.00	11/1/2032		301.10	301.10
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00	5/1/2033	80,093.68	301.10	80,394.78
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	11/1/2033		17,000.00	17,000.00	11/1/2033		200.99	200.99
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00	5/1/2034	80,293.93	200.99	80,494.92
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	11/1/2034		15,800.00	15,800.00	11/1/2034		100.62	100.62
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00	5/1/2035	80,494.66	100.62	80,595.28
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	11/1/2035		14,500.00	14,500.00				
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	5/1/2036	70,000.00	14,500.00	84,500.00				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	11/1/2036		13,100.00	13,100.00				
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	5/1/2037	70,000.00	13,100.00	83,100.00				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	11/1/2037		11,700.00	11,700.00				
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	5/1/2038	75,000.00	11,700.00	86,700.00				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	11/1/2038		10,200.00	10,200.00				
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	5/1/2039	75,000.00	10,200.00	85,200.00				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	11/1/2039		8,700.00	8,700.00				
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	5/1/2040	80,000.00	8,700.00	88,700.00				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	11/1/2040		7,100.00	7,100.00				
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	5/1/2041	85,000.00	7,100.00	92,100.00				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	11/1/2041		5,400.00	5,400.00				
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00				
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00				
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044							
Total	645,000.00	240,543.75	885,543.75	Total	1,385,000.00	517,081.26	1,902,081.26	Total	1,210,000.00	505,700.00	1,715,700.00	Total	717,267.36	8,099.12	725,366.48

WATER UTILITY DEBT SERVICE

WATER				Total Debt Service Requirement			
2026 Revenue Bond Original Issue: $4,890,000 Water Portion: $3,290,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2027	50,000.00	114,738.75	164,738.75				
11/1/2027	-	72,775.00	72,775.00	**2027**	635,202.72	533,345.18	1,168,547.90
5/1/2028	105,000.00	72,775.00	177,775.00				
11/1/2028	-	70,150.00	70,150.00	**2028**	680,399.99	469,753.83	1,150,153.82
5/1/2029	115,000.00	70,150.00	185,150.00				
11/1/2029	-	67,275.00	67,275.00	**2029**	715,597.73	444,807.21	1,160,404.94
5/1/2030	120,000.00	67,275.00	187,275.00				
11/1/2030	-	64,275.00	64,275.00	**2030**	684,495.97	418,129.33	1,102,625.30
5/1/2031	125,000.00	67,275.00	192,275.00				
11/1/2031	-	61,150.00	61,150.00	**2031**	724,694.72	394,217.84	1,118,912.56
5/1/2032	130,000.00	61,150.00	191,150.00				
11/1/2032	-	57,900.00	57,900.00	**2032**	734,893.96	363,180.85	1,098,074.81
5/1/2033	140,000.00	57,900.00	197,900.00				
11/1/2033	-	54,400.00	54,400.00	**2033**	775,093.68	335,380.87	1,110,474.55
5/1/2034	145,000.00	54,400.00	199,400.00				
11/1/2034	-	50,775.00	50,775.00	**2034**	800,293.93	307,880.39	1,108,174.32
5/1/2035	150,000.00	50,775.00	200,775.00				
11/1/2035	-	47,025.00	47,025.00	**2035**	835,494.66	279,479.40	1,114,974.06
5/1/2036	160,000.00	47,025.00	207,025.00				
11/1/2036	-	43,025.00	43,025.00	**2036**	805,000.00	249,453.78	1,054,453.78
5/1/2037	170,000.00	43,025.00	213,025.00				
11/1/2037	-	38,775.00	38,775.00	**2037**	850,000.00	217,728.78	1,067,728.78
5/1/2038	175,000.00	38,775.00	213,775.00				
11/1/2038	-	34,400.00	34,400.00	**2038**	760,000.00	184,303.78	944,303.78
5/1/2039	185,000.00	34,400.00	219,400.00				
11/1/2039	-	30,700.00	30,700.00	**2039**	800,000.00	154,006.90	954,006.90
5/1/2040	190,000.00	30,700.00	220,700.00				
11/1/2040	-	26,900.00	26,900.00	**2040**	780,000.00	123,473.76	903,473.76
5/1/2041	200,000.00	26,900.00	226,900.00				
11/1/2041	-	22,900.00	22,900.00	**2041**	750,000.00	92,581.25	842,581.25
5/1/2042	210,000.00	22,900.00	232,900.00				
11/1/2042	-	18,700.00	18,700.00	**2042**	775,000.00	60,900.00	835,900.00
5/1/2043	215,000.00	18,700.00	233,700.00				
11/1/2043	-	14,400.00	14,400.00	**2043**	305,000.00	38,700.00	343,700.00
5/1/2044	225,000.00	14,400.00	239,400.00				
11/1/2044	-	9,900.00	9,900.00	**2044**	320,000.00	26,200.00	346,200.00
5/1/2045	235,000.00	9,900.00	244,900.00				
11/1/2045	-	5,053.13	5,053.13	**2045**	235,000.00	14,953.13	249,953.13
5/1/2046	245,000.00	5,053.13	250,053.13				
11/1/2046				**2046**	245,000.00	5,053.13	250,053.13
Total	3,290,000.00	1,698,695.01	4,988,695.01	Total	13,211,167.36	4,713,529.41	17,924,696.77

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91% DNR ID 4558-03				Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4% DNR ID 4558-04				2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC) Sewer Portion: $220,000 C'23				2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1% DNR ID 4558-02			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2027	179,649.38	8,072.10	187,721.48	5/1/2027	35,944.21	2,262.68	38,206.89	3/1/2026		716.25	716.25	5/1/2027	1,218,107.84	125,269.57	1,343,377.41
11/1/2027		5,458.20	5,458.20	11/1/2027		1,831.36	1,831.36	9/1/2026	15,000.00	716.25	15,716.25	11/1/2027		112,479.44	112,479.44
5/1/2028	184,877.17	5,458.21	190,335.38	5/1/2028	36,806.88	1,831.35	38,638.23	3/2/2027		513.75	513.75	5/1/2028	1,243,688.10	112,479.44	1,356,167.54
11/1/2028		2,768.24	2,768.24	11/1/2028		1,389.67	1,389.67	9/2/2027	15,000.00	513.75	15,513.75	11/1/2028		99,420.71	99,420.71
5/1/2029	190,257.10	2,768.24	193,025.34	5/1/2029	37,690.24	1,389.68	39,079.92	3/1/2028		300.00	300.00	5/1/2029	1,269,805.55	99,420.71	1,369,226.26
				11/1/2029		937.39	937.39	9/1/2028	20,000.00	300.00	20,300.00	11/1/2029		86,087.75	86,087.75
				5/1/2030	38,594.81	937.39	39,532.20					5/1/2030	1,296,471.47	86,087.75	1,382,559.22
				11/1/2030		474.25	474.25					11/1/2030		72,474.80	72,474.80
				5/1/2031	39,521.08	474.26	39,995.34					5/1/2031	1,323,697.37	72,474.80	1,396,172.17
												11/1/2031		58,575.98	58,575.98
												5/1/2032	1,351,495.01	58,575.98	1,410,070.99
												11/1/2032		44,385.28	44,385.28
												5/1/2033	1,379,876.41	44,385.28	1,424,261.69
												11/1/2033		29,896.58	29,896.58
												5/1/2034	1,408,853.81	29,896.58	1,438,750.39
												11/1/2034		15,103.61	15,103.61
												5/1/2035	1,438,439.74	15,103.61	1,453,543.35
Total	554,783.65	24,524.99	579,308.64	Total	188,557.22	11,528.03	200,085.25	Total	65,000.00	4,875.00	69,875.00	Total	11,930,435.30	1,162,117.87	13,092,553.17

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
3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00	5/1/2027	65,000.00	32,150.00	97,150.00
9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	11/1/2027		30,525.00	30,525.00
3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00	5/1/2028	10,000.00	30,525.00	40,525.00
9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	11/1/2028		30,275.00	30,275.00
3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00	5/1/2029	10,000.00	30,275.00	40,275.00
9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	11/1/2029		30,025.00	30,025.00
3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00	5/1/2030	55,000.00	30,025.00	85,025.00
9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	11/1/2030		28,650.00	28,650.00
3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00	5/1/2031	55,000.00	28,650.00	83,650.00
9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	11/1/2031		27,275.00	27,275.00
3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00	5/1/2032	95,000.00	27,275.00	122,275.00
9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	11/1/2032		24,900.00	24,900.00
3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00	5/1/2033	105,000.00	24,900.00	129,900.00
9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	11/1/2033		22,800.00	22,800.00
3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00	5/1/2034	115,000.00	22,800.00	137,800.00
9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	11/1/2034		20,500.00	20,500.00
3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00	5/1/2035	110,000.00	20,500.00	130,500.00
9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	11/1/2035		18,300.00	18,300.00
3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00	5/1/2036	115,000.00	18,300.00	133,300.00
9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	11/1/2036		16,000.00	16,000.00
3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00	5/1/2037	120,000.00	16,000.00	136,000.00
9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	11/1/2037		13,600.00	13,600.00
								6/1/2038	105,000.00	2,780.00	107,780.00	5/1/2038	125,000.00	13,600.00	138,600.00
								12/1/2038		1,730.00	1,730.00	11/1/2038		11,100.00	11,100.00
								6/1/2037	110,000.00	1,730.00	111,730.00	5/1/2039	125,000.00	11,100.00	136,100.00
								12/1/2037		630.00	630.00	11/1/2039		8,521.88	8,521.88
								6/2/2038	60,000.00	630.00	60,630.00	5/1/2040	135,000.00	8,521.88	143,521.88
											0.00	11/1/2040		5,737.50	5,737.50
												5/1/2041	135,000.00	5,737.50	140,737.50
												11/1/2041		2,868.75	2,868.75
												5/1/2042	135,000.00	2,868.75	137,868.75
Total	945,000.00	187,787.50	1,132,787.50	Total	37,500.00	1,869.21	39,369.21	Total	1,325,000.00	188,360.00	1,513,360.00	Total	1,510,000.00	614,306.26	2,124,306.26

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				Debt Service Requirement			
2024 Revenue Bond Original Issue: $1,365,000 Sewer Portion: $90,000				2024 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,169,225; Int 2.365 DNR ID 4558-09				2026 Revenue Bond Original Issue: $4,890,000 Sewer Portion: $1,600,000				SEWER			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2027	10,000.00	1,950.00	11,950.00	5/1/2027	68,769.06	17,986.36	86,755.42	5/1/2027	30,000.00	55,795.16	85,795.16				
11/1/2027		1,700.00	1,700.00	11/1/2027		17,173.16	17,173.16	11/1/2027	0.00	35,246.88	35,246.88	**2027**	1,799,970.49	506,088.66	2,306,059.15
5/1/2028	10,000.00	1,700.00	11,700.00	5/1/2028	70,395.45	17,173.16	87,568.61	5/1/2028	50,000.00	35,246.88	85,246.88				
11/1/2028		1,450.00	1,450.00	11/1/2028		16,340.74	16,340.74	11/1/2028	0.00	33,996.88	33,996.88	**2028**	1,803,267.60	443,379.49	2,246,647.09
5/1/2029	10,000.00	1,450.00	11,450.00	5/1/2029	72,060.30	16,340.74	88,401.04	5/1/2029	55,000.00	33,996.88	88,996.88				
11/1/2029		1,200.00	1,200.00	11/1/2029		15,488.62	15,488.62	11/1/2029	0.00	32,621.88	32,621.88	**2029**	1,847,313.19	400,385.64	2,247,698.83
5/1/2030	10,000.00	1,200.00	11,200.00	5/1/2030	73,764.53	15,488.62	89,253.15	5/1/2030	55,000.00	32,621.88	87,621.88				
11/1/2030		950.00	950.00	11/1/2030		14,616.36	14,616.36	11/1/2030	0.00	31,246.88	31,246.88	**2030**	1,698,830.81	358,045.43	2,056,876.24
5/1/2031	10,000.00	950.00	10,950.00	5/1/2031	75,509.06	14,616.36	90,125.42	5/1/2031	60,000.00	31,246.88	91,246.88				
11/1/2031		700.00	700.00	11/1/2031		13,723.46	13,723.46	11/1/2031	0.00	29,746.88	29,746.88	**2031**	1,743,727.51	317,256.12	2,060,983.63
5/1/2032	10,000.00	700.00	10,700.00	5/1/2032	77,294.85	13,723.46	91,018.31	5/1/2032	65,000.00	29,746.88	94,746.88				
11/1/2032		450.00	450.00	11/1/2032		12,809.45	12,809.45	11/1/2032	0.00	28,121.88	28,121.88	**2032**	1,783,789.86	274,847.93	2,058,637.79
5/1/2033	10,000.00	450.00	10,450.00	5/1/2033	79,122.86	12,809.45	91,932.31	5/1/2033	65,000.00	28,121.88	93,121.88				
11/1/2033		200.00	200.00	11/1/2033		11,873.82	11,873.82	11/1/2033	0.00	26,496.88	26,496.88	**2033**	1,823,999.27	231,268.89	2,055,268.16
5/1/2034	10,000.00	200.00	10,200.00	5/1/2034	80,994.12	11,873.82	92,867.94	5/1/2034	70,000.00	26,496.88	96,496.88				
				11/1/2034		10,916.07	10,916.07	11/1/2034	0.00	24,746.88	24,746.88	**2034**	1,874,847.93	186,993.84	2,061,841.77
				5/1/2035	82,909.64	10,916.07	93,825.71	5/1/2035	75,000.00	24,746.88	99,746.88				
				11/1/2035		9,935.66	9,935.66	11/1/2035	0.00	22,871.88	22,871.88	**2035**	1,896,349.38	141,909.10	2,038,258.48
				5/1/2036	84,870.44	9,935.66	94,806.10	5/1/2036	80,000.00	22,871.88	102,871.88				
				11/1/2036		8,932.07	8,932.07	11/1/2036	0.00	20,871.88	20,871.88	**2036**	474,870.44	111,471.49	586,341.93
				5/1/2037	86,877.62	8,932.07	95,809.69	5/1/2037	80,000.00	20,871.88	100,871.88				
				11/1/2037		7,904.74	7,904.74	11/1/2037	0.00	18,871.88	18,871.88	**2037**	481,877.62	95,715.57	577,593.19
				5/1/2038	88,932.29	7,904.74	96,837.03	5/1/2038	85,000.00	18,871.88	103,871.88				
				11/1/2038		6,853.12	6,853.12	11/1/2038	0.00	16,746.88	16,746.88	**2038**	403,932.29	79,586.62	483,518.91
				5/1/2039	91,035.54	6,853.12	97,888.66	5/1/2039	90,000.00	16,746.88	106,746.88				
				11/1/2039		5,776.62	5,776.62	11/1/2039	0.00	14,946.88	14,946.88	**2039**	416,035.54	66,305.38	482,340.92
				5/1/2040	93,188.52	5,776.62	98,965.14	5/1/2040	95,000.00	14,946.88	109,946.88				
				11/1/2040		4,674.67	4,674.67	11/1/2040	0.00	13,046.88	13,046.88	**2040**	383,188.52	53,334.43	436,522.95
				5/1/2041	95,392.44	4,674.67	100,067.11	5/1/2041	95,000.00	13,046.88	108,046.88				
				11/1/2041		3,546.65	3,546.65	11/1/2041	0.00	11,146.88	11,146.88	**2041**	325,392.44	41,021.33	366,413.77
				5/1/2042	97,648.46	3,546.65	101,195.11	5/1/2042	100,000.00	11,146.88	111,146.88				
				11/1/2042		2,391.96	2,391.96	11/1/2042	0.00	9,146.88	9,146.88	**2042**	332,648.46	29,101.12	361,749.58
				5/1/2043	99,957.85	2,391.96	102,349.81	5/1/2043	105,000.00	9,146.88	114,146.88				
				11/1/2043		1,209.96	1,209.96	11/1/2043	0.00	7,046.88	7,046.88	**2043**	204,957.85	19,795.68	224,753.53
				5/1/2044	102,321.85	1,209.96	103,531.81	5/1/2044	110,000.00	7,046.88	117,046.88				
				11/1/2044			0.00	11/1/2044	0.00	4,846.88	4,846.88	**2044**	212,321.85	13,103.72	225,425.57
								5/1/2045	115,000.00	4,846.88	119,846.88				
								11/1/2045	0.00	2,475.00	2,475.00	**2045**	115,000.00	7,321.88	122,321.88
								5/1/2046	120,000.00	2,475.00	122,475.00				
								11/1/2046	0.00	0.00	0.00	**2046**	120,000.00	2,475.00	122,475.00
Total	80,000.00	15,250.00	95,250.00	Total	1,521,044.88	346,320.62	1,867,365.50	Total	1,600,000.00	824,282.84	2,424,282.84	Total	19,742,321.05	3,379,407.32	23,121,728.37

STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				STORMWATER				STORMWATER			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				2018 GO Corp Bond Series 2018A				2020 GO Bond			
Original Issue: $5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: $455,000				Stormwater Fund Portion: $905,000				Stormwater Portion: $800,000				Stormwater Portion: $220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
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	150,000.00	14,010.00	164,010.00	Total	215,000.00	12,630.00	227,630.00	Total	525,000.00	107,637.50	632,637.50	Total	160,000.00	24,602.50	184,602.50

STORMWATER UTILITY DEBT SERVICE

STORMWATER 2022 GO Bond Original Issue: $5,130,000 Stormwater Portion: $965,000				STORMWATER 2024 GO Bond Original Issue: $6,350,000 Stormwater Portion: $350,000				STORMWATER 2026 GO Bond Original Issue: $8,760,000 Stormwater Portion: $1,700,000				Debt Service Requirement STORMWATER UTILITY			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2027	45,000.00	13,150.00	58,150.00	6/1/2027	10,000.00	7,156.25	17,156.25	6/1/2027	15,000.00	65,571.30	80,571.30				
12/1/2027		12,250.00	12,250.00	12/1/2027		6,906.25	6,906.25	12/1/2027		37,821.88	37,821.88	**2027**	215,000.00	173,335.68	388,335.68
6/1/2028	50,000.00	12,250.00	62,250.00	6/1/2028	10,000.00	6,906.25	16,906.25	6/1/2028	60,000.00	37,821.88	97,821.88				
12/1/2028		11,250.00	11,250.00	12/1/2028		6,656.25	6,656.25	12/1/2028		36,231.88	36,231.88	**2028**	270,000.00	137,706.26	407,706.26
6/1/2029	50,000.00	11,250.00	61,250.00	6/1/2029	10,000.00	6,656.25	16,656.25	6/1/2029	60,000.00	36,321.88	96,321.88				
12/1/2029		10,250.00	10,250.00	12/1/2029		6,406.25	6,406.25	12/1/2029		34,821.88	34,821.88	**2029**	275,000.00	128,121.26	403,121.26
6/1/2030	50,000.00	10,250.00	60,250.00	6/1/2030	10,000.00	6,406.25	16,406.25	6/1/2030	65,000.00	34,821.88	99,821.88				
12/1/2030		9,250.00	9,250.00	12/1/2030		6,156.25	6,156.25	12/1/2030		33,196.88	33,196.88	**2030**	215,000.00	117,871.26	332,871.26
6/1/2031	50,000.00	9,250.00	59,250.00	6/1/2031	10,000.00	6,156.25	16,156.25	6/1/2031	65,000.00	33,196.88	98,196.88				
12/1/2031		8,250.00	8,250.00	12/1/2031		5,906.25	5,906.25	12/1/2031		31,571.88	31,571.88	**2031**	215,000.00	109,321.26	324,321.26
6/1/2032	50,000.00	8,250.00	58,250.00	6/1/2032	10,000.00	5,906.25	15,906.25	6/1/2032	70,000.00	31,571.88	101,571.88				
12/1/2032		7,500.00	7,500.00	12/1/2032		5,656.25	5,656.25	12/1/2032		29,821.88	29,821.88	**2032**	190,000.00	100,896.26	290,896.26
6/1/2033	50,000.00	7,500.00	57,500.00	6/1/2033	15,000.00	5,656.25	20,656.25	6/1/2033	70,000.00	29,821.88	99,821.88				
12/1/2033		6,750.00	6,750.00	12/1/2033		5,281.25	5,281.25	12/1/2033		28,071.88	28,071.88	**2033**	195,000.00	93,446.26	288,446.26
6/1/2034	50,000.00	6,750.00	56,750.00	6/1/2034	15,000.00	5,281.25	20,281.25	6/1/2034	80,000.00	28,071.88	108,071.88				
12/1/2034		6,000.00	6,000.00	12/1/2034		4,906.25	4,906.25	12/1/2034		26,071.88	26,071.88	**2034**	205,000.00	85,621.26	290,621.26
6/1/2035	55,000.00	6,000.00	61,000.00	6/1/2035	15,000.00	4,906.25	19,906.25	6/1/2035	80,000.00	26,071.88	106,071.88				
12/1/2035		5,175.00	5,175.00	12/1/2035		4,531.25	4,531.25	12/1/2035		24,071.88	24,071.88	**2035**	215,000.00	77,471.26	292,471.26
6/1/2036	55,000.00	5,175.00	60,175.00	6/1/2036	20,000.00	4,531.25	24,531.25	6/1/2036	80,000.00	24,071.88	104,071.88				
12/1/2036		4,350.00	4,350.00	12/1/2036		4,031.25	4,031.25	12/1/2036		22,071.88	22,071.88	**2036**	220,000.00	68,958.76	288,958.76
6/1/2037	55,000.00	4,350.00	59,350.00	6/1/2037	20,000.00	4,031.25	24,031.25	6/1/2037	85,000.00	22,071.88	107,071.88				
12/1/2037		3,525.00	3,525.00	12/1/2037		3,531.25	3,531.25	12/1/2037		19,946.88	19,946.88	**2037**	225,000.00	60,146.26	285,146.26
6/1/2038	55,000.00	3,525.00	58,525.00	6/1/2038	20,000.00	3,531.25	23,531.25	6/1/2038	95,000.00	19,946.88	114,946.88				
12/1/2038		2,700.00	2,700.00	12/1/2038		3,031.25	3,031.25	12/1/2038		17,571.88	17,571.88	**2038**	185,000.00	51,071.26	236,071.26
6/1/2039	60,000.00	2,700.00	62,700.00	6/1/2039	25,000.00	3,031.25	28,031.25	6/1/2039	100,000.00	17,571.88	117,571.88				
12/1/2039		1,800.00	1,800.00	12/1/2039		2,531.25	2,531.25	12/1/2039		15,571.88	15,571.88	**2039**	200,000.00	43,671.26	243,671.26
5/31/2040	60,000.00	1,800.00	61,800.00	6/1/2040	25,000.00	2,531.25	27,531.25	6/1/2040	105,000.00	15,571.88	120,571.88				
11/30/2040		900.00	900.00	12/1/2040		2,031.25	2,031.25	12/1/2040		13,471.88	13,471.88	**2040**	205,000.00	36,463.76	241,463.76
5/31/2041	60,000.00	900.00	60,900.00	6/1/2041	25,000.00	2,031.25	27,031.25	6/1/2041	105,000.00	13,471.88	118,471.88				
11/30/2041				12/1/2041		1,531.25	1,531.25	12/1/2041		11,371.88	11,371.88	**2041**	190,000.00	29,306.26	219,306.26
				6/1/2042	25,000.00	1,531.25	26,531.25	6/1/2042	105,000.00	11,371.88	116,371.88				
				12/1/2042		1,031.25	1,031.25	12/1/2042		9,271.88	9,271.88	**2042**	130,000.00	23,206.26	153,206.26
				6/1/2043	25,000.00	1,031.25	26,031.25	6/1/2043	110,000.00	9,271.88	119,271.88				
				12/1/2043		515.63	515.63	12/1/2043		7,071.88	7,071.88	**2043**	135,000.00	17,890.64	152,890.64
				6/1/2044	25,000.00	515.63	25,515.63	6/1/2044	115,000.00	7,071.88	122,071.88				
				12/1/2044			0.00	12/1/2044		4,771.88	4,771.88	**2044**	140,000.00	12,359.39	152,359.39
								6/1/2045	120,000.00	4,771.88	124,771.88				
								12/1/2045		2,371.88	2,371.88	**2045**	120,000.00	7,143.76	127,143.76
								6/1/2046	115,000.00	2,371.88	117,371.88	**2046**	115,000.00	2,371.88	117,371.88
Total	795,000.00	193,050.00	988,050.00	Total	315,000.00	148,437.51	463,437.51	Total	1,700,000.00	876,012.74	2,576,012.74	Total	3,860,000.00	1,376,380.25	5,236,380.25

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	
450-43510-57	FEDERAL/STATE GRANT	25,000	-	-	430,000	-	200,000	200,000
450-43536-57	ARPA FUNDS	41,519	18,043	-	-	-	-	
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	-	-	-	-	-	
	Total	66,519	18,043	-	430,000	-	200,000	200,000
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	71,539	81,457	68,705	50,400	57,738	22,000	45,000
450-48500-57	DONATIONS	-	1,480,603	209,331	-	403,608	100,000	100,000
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	
	Total Misc Revenues	71,539	1,562,060	278,036	50,400	461,346	122,000	145,000
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	-	5,550,617	-	4,820,570	5,192,271	1,026,750	1,583,750
450-49122-57	PREMIUM ON DEBT	-	315,036	-	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	491,568	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	-	-		(33,000)
	Total Other Financing	-	6,357,221	-	4,820,570	5,192,271	1,026,750	1,550,750
	Fund 450 - Capital Projects	**138,058**	**7,937,324**	**278,036**	**5,300,970**	**5,653,617**	**1,348,750**	**1,895,750**

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
IT CAPITAL OUTLAY								
450-52000-886	VOIP PHONE SYSTEM			61,221	-	-	-	
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	3,722	-	-	-	
450-52000-888	IT HARDWARE REPLACEMENT	-	41,972	211,227	310,000		90,000	80,000
	Total:	-	41,972	276,170	310,000	-	90,000	80,000
DPW CAPITAL OUTLAY								
450-54000-802	MAIN/FRANKLIN INTERSECTION	-	-	-	296,000		-	-
450-54000-803	N HARMONY LN RECONSTRUCTION	-	-	-	-	-	12,000	12,000
450-54000-804	HARMONY DRIVE RECONSTRUCTION	-	-	-	-	-	11,500	11,500
450-54000-805	DPW FACILITY DESIGN	-	-	-	-	-	500,000	500,000
450-54000-807	S HARMONY LN RECONSTRUCTION	-	-	-	-	-	20,500	20,500
450-54000-827	HYER LANE RECONSTRUCTION	-	-	-	-	-	17,750	17,750
450-54000-828	STREET LIGHT REPLACEMENT	6,923	(1,384)	1,113	-	618	-	-
450-54000-832	DOUGLAS COURT RECONSTRUCTION	-	-	-	-	-	16,250	16,250
450-54000-836	CLAY ST. RECONSTRUCTION	1,694	-	-	-	-	-	-
450-54000-837	SCOTT STREET IMPROVEMENTS	-	-	-	-	-	18,750	18,750
450-54000-855	INDIAN MOUND PKWY ST IMPROV					-		42,000
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	13,196	510,721	5,075	-	-	-	-
450-54000-862	FREMONT ST/RECONSTRUCTION	16,250	632,421	5,187	-	-	-	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	2,325	-	10,889	235,100		-	-
450-54000-864	FOREST ST/RECONSTRUCTION	3,811	162,780	55,027	-		-	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	117,086	68,097	396,785	-		-	-
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	3,327	52,522	1,546,600		-	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	(68)	-	-	-	-	-	-
450-54000-894	WHITEWATER/CRAVATH PARK BRICK	-	-	-	135,000		-	210,000
450-54000-899	YODER LANE RECONSTRUCTION	2,040	867	-	-	-	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	46,814	6,241	-	-	-	-	-
	Total:	210,072	1,383,069	526,599	2,212,700	618	596,750	848,750
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	14,000	-	-	17,500	12,208	-	
450-55000-818	POLICE EVIDENCE GARAGE	-	-	32,853	875,000		-	
450-55000-819	DUTY WEAPONS-POLICE					20,000		
450-55000-866	PORTABLE RADIOS-RADICOM	-	310,395	-	15,370	21,850	-	
	Total:	14,000	310,395	32,853	907,870	54,058	-	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	-		-	-
	Total:	-	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	23,000	114,189	50,400	-	-	120,000
450-57500-670	BOND ISSUE EXPENSES	-	156,141	-		-	-	-
450-57500-690	ELECTION MACHINES	25,306	-	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	3,697	-	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	-	-	-	-	-	-
	Total:	25,306	182,838	114,189	50,400	-	-	120,000

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FACILITIES CAPITAL OUTLAY								
450-58000-810	ARMORY BOILER REPLACEMENT	-	-	-	-	-	100,000	100,000
450-58000-811	ENERGY AUDIT STUDY	-	-	-	30,000		-	-
450-58000-812	CRAVATH LAKE MILL DAM REPAIR	-	-	-	130,000		-	-
450-58000-813	OLD MILL DAM REPAIR	-	24,623	2,313	-			-
450-58000-815	CRAVATH LF BLDG IMPROVEMENTS	-	-	-	75,000		-	-
450-58000-824	ARMORY CHIMNEY REPAIR	-	-	-	40,000		-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	2,020,471	4,268,973	-		-	185,000
450-58000-851	MORAINE VIEW PARK SHELTER	-	-	-	-	-	400,000	400,000
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	400,000		-	
	Total:	-	2,045,094	4,271,286	675,000	-	500,000	685,000
PARKS CAPITAL OUTLAY								
450-58100-808	PARK PATHWAY CONST/REPAIR	-	92,732	-	50,000		12,000	12,000
450-58100-813	LED INFORMATION SIGN	-	-	-	60,000	77,039	-	
450-58100-825	OUTDOOR SPLASH PAD	-	-	-	860,000		-	
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	30	-	-	-	
450-58100-829	FEASIBILITY-DREDGING-LAKES	115,690	51,000	-	150,000		150,000	150,000
450-58100-893	EFFIGY MOUND TREE REMOVAL	-	-	-	25,000		-	
	Total:	115,690	143,732	30	1,145,000	77,039	162,000	162,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	33,367	-	-	-	-	-	
	Total:	33,367	-	-	-	-	-	-
	Grand Total:	**398,434**	**4,107,100**	**5,221,126**	**5,300,970**	**131,715**	**1,348,750**	**1,895,750**
FUND BALANCE		349,415	4,179,640	(826,297)		4,695,604		4,695,604
	Net Change-Increase/(Decrease)	(260,376)	3,830,225	(4,943,091)		5,521,902		

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION — FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 through an affordable extension. TIDs allow the creating municipality to capture all 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 #4 was closed in 2023.

- **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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
441-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
441-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
441-43665-57	HOUSING ASSISTANCE DONATIONS	2,000	-	-	-	-	-	-
	Total Intergovernmental Rev	2,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
441-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
441-49300-57	FUND BALANCE APPLIED	-	-	-	50,000	50,000	50,000	50,000
	Total Other Financing Sources	-	-	-	50,000	50,000	50,000	50,000
	Fund 440 - TID District #4	**2,000**	**-**	**-**	**50,000**	**50,000**	**50,000**	**50,000**

TID 4 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	18,815	-	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	1,733	-	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
441-57660-300	AFFORDABLE HOUSING GRANTS	-	100,000	-	-	-	-	-
441-57660-350	MISC EXPENSES	2,009	-	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	(50,000)	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 4	**70,824**	**151,733**	**(50,000)**	**50,000**	**50,000**	**50,000**	**50,000**

441-11100	OPERATING CASH	1,985,063	1,830,806	1,655,806			
FUND BALANCE		2,007,539	1,930,806	1,880,806	1,830,806		1,780,806
441-34300	Net Change-Increase/(Decrease)	(68,824)	(151,733)	(50,000)	(50,000)		(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 410

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. This TID is located generally on the city's northeast side and includes the Business and Technology Park. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	4,503	238,133	110,160	252,967	276,644	252,696	209,063
410-43581.57	PERSONAL PROPERTY TAX AID	-	-	-	53,789	107,578	53,789	53,789
	Total Taxes	4,503	238,133	110,160	306,756	384,222	306,485	262,852
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	(211,362)		(211,591)	(167,958)
	Total Other Financing Sources	-	-	-	(211,362)	-	(211,591)	(167,958)
	Fund 440 - TID District #10	**4,503**	**238,133**	**110,160**	**95,394**	**384,222**	**94,894**	**94,894**

TID 10 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	7,731	25,000	167,781	25,000	25,000
410-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	200	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	21,187	54,062	-	23,653	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	35,000	50,000	50,000	50,000	50,000	50,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	25,127	10,494	20,244	-	19,744	19,744
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	**1,850**	**83,164**	**122,437**	**95,394**	**241,633**	**94,894**	**94,894**
FUND BALANCE		(16,469)	138,500	126,222		268,811		436,769
410-34300	Net Change-Increase/(Decrease)	2,479	154,969	(12,278)		142,589		167,958

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 411

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. This TID is located generally within the southeast portion of the city and includes areas for potential residential and commercial development. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
411-41110-57	PROPERTY TAX INCREMENT	26,784	64,384	45,387	76,078	84,840	278,148	101,768
411-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	7,129	14,258	7,129	7,129
	Total Taxes	26,784	64,384	45,387	83,207	99,098	285,277	108,897
INTERGOVERNMENTAL REVENUES								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	(34,313)	-	(65,124)	(8,503)
	Total Other Financing Sources	-	-	-	(34,313)	-	(65,124)	(8,503)
	Fund 440 - TID District #11	**26,784**	**64,384**	**45,387**	**48,894**	**99,098**	**220,153**	**100,394**

TID 11 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
411-57660-212	LEGAL	-	-	-	-	12,273	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	3,200	1,700	-	3,500	19,595	3,500	3,500
411-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	634,150	171,759	42,000
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	10,000	25,000	25,000	25,000	25,000	25,000	35,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	24,627	10,494	20,244	20,244	19,744	19,744
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	**13,350**	**51,477**	**35,644**	**48,894**	**711,412**	**220,153**	**100,394**
FUND BALANCE		2,436	15,343	25,086		25,086		33,589
411-34300	Net Change-Increase/(Decrease)	13,434	12,907	9,743				8,503

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 412

TID District #12 Fund (#412) is a rehabilitation or conservation district comprising 15 acres created in 2021. TID #12 is located within the city's downtown area. TIDs allow the creating municipality to capture all 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 2048 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	12,842	143,987	31,694	113,208	138,219	113,208	158,907
412-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	16,397	32,795	16,397	16,397
	Total Taxes	12,842	143,987	31,694	129,605	171,014	129,605	175,304
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(82,655)		(83,055)	(133,754)
	Total Other Financing Sources	-	-	-	(82,655)	-	(83,055)	(133,754)
	Fund 440 - TID District #12	**12,842**	**143,987**	**31,694**	**46,950**	**171,014**	**46,550**	**41,550**

TID 12 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
412-57660-213	ARCHITECTURAL & ENGINEERING	2,003	3,955	-	-	-		-
412-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-		-
412-57660-219	OTHER PROFESSIONAL SERVICES	29,701	1,700	-	6,000	2,620	6,000	1,000
412-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	200	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	5,000	10,000	10,000	10,000	10,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	11,586	6,600	6,200	5,800	3,000	5,400	5,400
412-57660-650	TRANSFER OUT-OTHER FUNDS	5,000	37,500	25,000	25,000	25,000	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	**53,440**	**59,905**	**41,350**	**46,950**	**40,820**	**46,550**	**41,550**
FUND BALANCE		(44,296)	39,786	30,130		160,323		294,077
412-34300	Net Change-Increase/(Decrease)	(40,598)	84,082	(9,656)		130,194		133,754

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 413

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. This TID is located around the city's southwest side and includes agricultural land that could possibly be developed in the future. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	5,694	88,154	28,991	82,632	82,632	82,632	99,882
413-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	4,856	9,712	4,856	4,856
	Total Taxes	5,694	88,154	28,991	87,488	92,344	87,488	104,738
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	(14,798)	472	(14,459)	(28,709)
	Total Other Financing Sources	-	-	-	(14,798)	472	(14,459)	(28,709)
	Fund 440 - TID District #13	**5,694**	**88,154**	**28,991**	**72,690**	**92,816**	**73,029**	**76,029**

TID 13 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	4,900	2,000	22,126	2,000	5,000
413-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	79,963	30,000	70,540	70,540	70,879	70,879
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	**1,850**	**81,813**	**35,050**	**72,690**	**92,816**	**73,029**	**76,029**
FUND BALANCE		(7,154)	(813)	(6,872)		(7,344)		21,365
413-34300	Net Change-Increase/(Decrease)	3,844	6,341	(6,059)		(472)		28,709

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 414

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. This TID is located generally within the city's northwest side and includes areas for potential future residential development. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

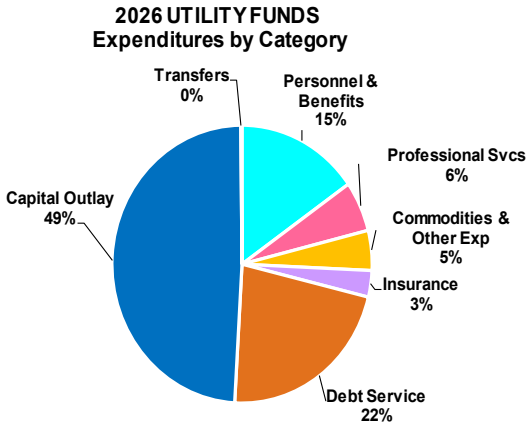
	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
414-41110-57	PROPERTY TAX INCREMENT	61,563	350,164	158,134	509,769	559,975	578,834	819,332
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	8,563	17,126	8,563	8,563
	Total Taxes	61,563	350,164	158,134	518,332	577,101	587,397	827,895
INTERGOVERNMENTAL REVENUES								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	(367,360)	-	(238,304)	(511,909)
	Total Other Financing Sources	-	-	-	(367,360)	-	(238,304)	(511,909)
	Fund 440 - TID District #14	**61,563**	**350,164**	**158,134**	**150,972**	**577,101**	**349,093**	**315,986**

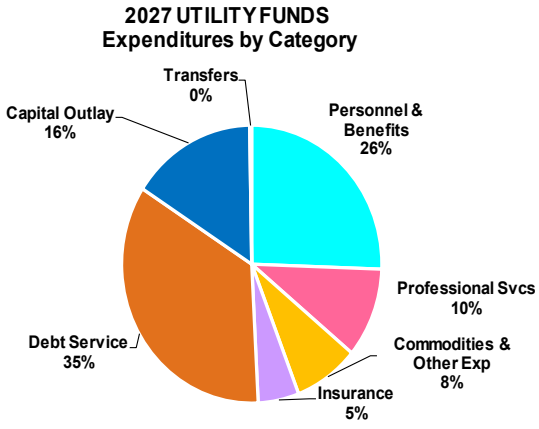
TID 14 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	1,977	2,500	5,000	2,500	2,500
414-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	93,000	500,000	54,559	-	115,180	-
414-57660-519	DEVELOPER INCENTIVES	-	25,000	48,900	40,000	90,600	30,000	102,073
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	25,000	35,000
414-57665-650	TRANSFER OUT-WATER UTILITY	44,465	-	-	53,763	53,763	57,388	57,388
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	118,875	118,875
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	**46,315**	**119,850**	**551,027**	**150,972**	**149,513**	**349,093**	**315,986**
FUND BALANCE		612	230,926	(161,966)		265,622		777,531
414-34300	Net Change-Increase/(Decrease)	11,610	230,314	(392,892)		427,588		511,909

WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Operating Revenues	7,341,257	7,645,612	7,646,474	7,612,864	7,770,935	8,131,202	8,189,816
	Other Revenue Sources	418,076	3,506,426	1,936,537	8,481,999	7,947,810	2,049,980	6,331,900
	Total	**7,759,333**	**11,152,038**	**9,583,011**	**16,094,863**	**15,718,745**	**10,181,182**	**14,521,716**
EXPENSES								
100	Personnel & Benefits	1,775,167	1,991,512	2,006,382	2,480,975	2,316,519	2,555,060	2,706,436
200	Professional Svcs	846,680	793,242	848,468	944,305	690,418	1,044,649	1,060,892
300	Commodities & Other Exp	810,542	555,272	655,032	758,361	746,737	963,611	953,770
500	Insurance	2,380,546	2,428,906	2,430,630	502,814	110,229	506,215	545,768
600	Debt Service	996,453	1,099,268	952,502	3,599,503	3,699,491	3,862,943	3,862,943
800	Capital Outlay	27,385	146,202	428,752	7,976,157	3,951,347	5,366,907	5,366,907
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**6,861,773**	**7,039,402**	**7,346,766**	**16,287,116**	**11,539,742**	**14,324,384**	**14,521,716**





FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION
FUND 610

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

- **Fund Balance** is retained to be used 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

	2022	2023	2024	2025	2026	2027
Water Utility Superintendent	1	1	1	1	1	1
Lead Laborer	1	1	1	1	1	1
Operators	3	3	3	3	3	3
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.7	.6	0	0	0

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

	FISCAL RESOURCES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	2,938,845	4,552,113	3,710,180	5,484,609	6,847,115	3,764,590	4,563,892
	Total	**2,938,845**	**4,552,113**	**3,710,180**	**5,484,609**	**6,847,115**	**3,764,590**	**4,563,892**
EXPENSES								
100	Personnel & Benefits	662,359	760,687	734,862	972,639	881,526	1,001,803	1,013,676
200	Professional Svcs	341,207	321,727	343,098	452,278	280,127	509,026	507,441
300	Commodities & Other Exp	551,142	333,371	401,007	477,850	398,180	659,850	645,850
500	Insurance	895,382	958,114	978,297	413,177	26,998	414,022	454,627
600	Debt Service	466,546	482,800	386,715	1,039,264	1,083,504	1,168,548	1,168,548
800	Capital Outlay	19,537	30,174	26,366	2,129,400	2,595,647	773,750	773,750
900	Transfers	-	-	-	-	-	-	-
	Total	**2,936,173**	**2,886,874**	**2,870,346**	**5,484,608**	**5,265,981**	**4,526,999**	**4,563,892**
	Liquid-Operating Cash	1,018,086	982,527	177,403				
	Liquid-Restricted Cash	2,454,373	1,585,780	1,600,524				
	Non-Liquid-Fund Balance	7,928,433	10,497,824	12,128,037				
TOTAL FUND BALANCE		11,400,892	13,066,131	13,905,965		15,487,098		15,148,769
	Net Change-Increase/(Decrease)	53,663	(2,126,187)	839,834		1,581,133		(338,329)

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	2022	2023	2024	2025
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	661,483,000 55,123,583	571,016,000 47,584,667	611,927,000 50,993,917	594,187,000 49,515,583
Water Mains in Service (2"-16")	Feet	290,671	290,671	295,776	295,776
Water Meters in Service	Count	3,804	3,804	3,841	3,905
Hydrants	Replaced/Total	15 / 608	7 / 613	14 / 616	7 / 617
Valves	Exersized/Total	425 / 812	375 /819	300 /829	100 /829
Main & Svc Breaks Repaired	Number of	11	7	6	16
New Services	Number of	10	5	18	12

GOALS & OBJECTIVES
2026/2027 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.
- Look into upgrading residential water meters to water meters that will allow us to help track leaks and check the temperature of the water. This will help homeowners save money and will help the water utility pump less water and use less chemicals.
- Look into upgrading our meter reading system. Meter reading costs are going up per read. Look into other systems that will read our meters and give us the same information at a set price.
- Investigae turning the bulk water fill station from manual operation and billing to an automatic system to make it more efficient for the companies who use it.
- Monitor and review new water test standards and containment levels (like PFAS) from the EPA.
- Scada System upgrade needed in 2026. Windows 10 will not back up after October 2025. Scada allows us to monitor our wells, pumpage, and tower levels from the office. Scada also calls us out when there is an issue with the wells or towers.
- Start a water system leak study for the whole city.
- Upgrade maintenance to back up generators at each well. The upgrade will be for a full 2-hour load test with fluids changed and looked over.

WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-				
610-46461-61	METERED SALES/RESIDENTIAL	781,067	819,813	818,033	800,440	819,012	824,453	810,507
610-46462-61	METERED SALES/COMMERCIAL	137,391	132,347	136,181	134,869	130,016	138,915	135,952
610-46463-61	METERED SALES/INDUSTRIAL	573,155	673,030	624,610	623,092	301,271	641,785	634,824
610-46464-61	SALES TO PUBLIC AUTHORITIES	238,192	250,746	243,427	244,469	255,063	251,803	237,348
610-46465-61	PUBLIC FIRE PROTECTION REV	670,402	750,985	757,656	710,694	760,353	732,015	757,000
610-46466-61	PRIVATE FIRE PROTECTION REV	66,449	74,086	74,477	70,267	74,475	72,375	66,920
610-46467-61	METERED SALES/MF RESIDENTIAL	185,261	215,644	214,051	200,452	218,684	206,466	207,293
	Total Revenues	2,651,917	2,916,650	2,868,435	2,784,284	2,558,876	2,867,812	2,849,844
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	25,816	47,107	34,246	30,000	29,962	32,000	32,000
610-47420-61	INTEREST REVENUE-LEASES	824	572	34,515	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	76,522	417,763	-	-	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	926,491	-	-	-	-	-
610-47425-61	MISC AMORTIZATION	18,450	17,500	17,500	-	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	1,144	19,934	12,609	95,000	89,892	95,000	83,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	24,036	13,159	16,006	15,000	13,256	15,000	15,000
610-47471-61	MISC SERVICE REV - TURN OFF	1,645	2,565	1,715	1,500	1,120	1,500	1,000
610-47474-61	OTHER REV--LABOR/MATERIAL	51,003	22,696	25,873	17,000	22,042	17,000	17,000
610-47476-61	NET RETURN ON INVEST-METERS	13,879	13,762	-	11,000	-	11,000	11,000
610-47481-61	MISC GRANT REVENUE	-	-	590,285	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	9,131	7,038	7,090	2,000	10,510	2,000	5,000
610-47483-61	LEASE REVENUE	20,012	17,158	50,919	17,158	-	17,158	-
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	2,100,400	3,956,667	402,750	1,015,750
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	25,127	10,494	20,244	20,244	19,744	19,744
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	24,627	10,494	20,244	20,244	19,744	19,744
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	79,963	30,000	70,540	70,540	70,879	99,094
610-47489-61	TRANSFER TID 14-TOWER DEBT	44,465	-	-	53,763	53,763	57,388	57,388
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	246,476	-	135,615	338,329
	Total Other Revenue Sources	286,928	1,635,462	841,745	2,700,325	4,288,239	896,778	1,714,048
	610 - Water Utility	**2,938,845**	**4,552,113**	**3,710,180**	**5,484,609**	**6,847,115**	**3,764,590**	**4,563,892**

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	23,610	33,374	37,693	29,220	36,031	30,097	31,639	
610-61600-112	WAGES/OVERTIME	2,530	2,816	2,536	5,125	2,316	5,278	5,534	
610-61600-310	OFFICE & OPERATING SUPPLIES	844	88	-	1,000	-	1,000	1,000	
610-61600-350	REPAIR/MTN EXPENSES	430	41	-	500	-	500	500	
	Total Source Of Supply Exp.	27,413	36,319	40,229	35,845	38,347	36,875	38,673	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	43,313	53,247	55,634	50,603	61,226	52,121	54,189	
610-61620-112	WAGES/OVERTIME	79	-	-	58	-	60	63	
610-61620-220	UTILITIES	209,015	207,795	233,653	215,000	177,065	220,000	220,000	
610-61620-310	OFFICE & OPERATING SUPPLIES	1,905	29	3,917	7,500	1,050	7,500	7,500	
610-61620-350	REPAIR/MTN EXPENSE	44,113	57,351	32,468	63,000	91,894	152,500	152,500	A
	Total Pumping Operations Exp.	298,426	318,422	325,672	336,161	331,234	432,181	434,252	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	24,366	30,186	32,891	27,514	30,416	28,339	29,729	
610-61630-112	WAGES/OVERTIME	-	223	-	164	129	169	177	
610-61630-154	PROFESSIONAL DEVELOPMENT	142	93	317	5,000	2,264	5,000	5,000	
610-61630-310	WATER TESTING & OP SUPPLIES	13,744	8,090	9,841	45,000	13,279	45,000	15,000	
610-61630-341	CHEMICALS	33,221	35,221	34,247	45,000	25,859	50,000	50,000	
610-61630-350	Repair/Maint Expense	267,724	19,813	2,063	20,000	2,224	-	-	B
	Total Water Treatment Op	339,196	93,627	79,358	142,678	74,171	128,508	99,906	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	918	886	863	913	846	941	963	
	Total Transmission Expenses	918	886	863	913	846	941	963	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	3,097	3,566	3,321	3,194	3,092	3,289	3,396	
610-61650-112	WAGES/OVERTIME	558	68	93	460	-	473	496	
610-61650-350	REPAIR/MTN EXPENSE	65,531	64,725	72,413	73,500	124,745	150,000	150,000	C
	Total Reservoirs Mtn. Expense	69,187	68,358	75,827	77,153	127,838	153,763	153,892	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	27,857	23,127	18,221	22,341	22,735	23,012	23,416	
610-61651-112	WAGES/OVERTIME	167	1,390	1,159	1,687	709	1,738	1,822	
610-61651-350	REPAIR/MTN EXPENSE	36,880	42,041	65,630	50,000	46,328	50,000	50,000	
	Total Mains Mtn. Expense	64,903	66,558	85,009	74,029	69,772	74,750	75,238	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	16,746	19,667	19,688	23,642	17,423	24,352	24,838	
610-61652-112	WAGES/OVERTIME	115	293	735	839	527	864	906	
610-61652-350	REPAIR/MTN EXPENSE	6,711	18,829	52,002	-	16,530	20,000	20,000	D
	Total Services Mtn. Expenses	23,572	38,790	72,425	24,481	34,480	45,216	45,744	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	21,151	23,564	25,572	25,137	35,738	25,891	25,902	
610-61653-112	WAGES/OVERTIME	40	21	70	96	-	99	104	
610-61653-210	CONTRACTUAL SERVICES	-	13,569	14,392	107,500	5,080	27,500	27,500	E
610-61653-350	REPAIR/MTN EXPENSE	5,255	5,436	36,830	10,000	20,117	10,000	25,000	
	Total Meters Mtn. Expenses	26,446	42,590	76,864	142,733	60,935	63,490	78,505	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	22,925	12,875	11,600	14,597	5,959	15,035	15,797	
610-61654-112	WAGES/OVERTIME	701	702	487	1,150	-	1,184	1,241	
610-61654-350	REPAIR/MTN EXPENSE	6,449	8,969	29,596	15,000	12,495	15,000	15,000	
	Total Hydrants Mtn. Expenses	30,075	22,546	41,683	30,747	18,454	31,219	32,038	
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	339	886	901	719	1,714	740	598	
	Total Meter Reading Expenses	339	886	901	719	1,714	740	598	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	52,732	51,951	49,678	49,489	50,889	50,974	50,611	
610-61902-112	WAGES/OVERTIME	99	-	-	-	140	-	-	
	Total Acct. & Collecting Exp.	52,831	51,951	49,678	49,489	51,029	50,974	50,611	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	8,408	5,877	4,023	10,256	13,338	11,613	11,899	
610-61903-310	INFO TECH & OPERATING SUPPLIES	74	-	79	100	3	100	100	
610-61903-325	PUBLIC EDUCATION	195	251	230	250	251	250	250	
610-61903-361	AMR GATEWAY SERVICES	23,827	15,081	22,051	75,000	20,168	85,000	85,000	
610-61903-362	CREDIT/DEBIT CARD EXPENSES	12,510	13,210	15,096	13,000	-	14,000	15,000	
	Total Customer Accounts Exp.	45,014	34,419	41,480	98,606	33,760	110,963	112,249	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	123,777	146,914	148,292	214,094	204,705	220,516	225,238	
610-61920-154	PROFESSIONAL DEVELOPMENT	187	227	-	500	-	500	500	
	Total Administrative Expenses	123,964	147,141	148,292	214,594	204,705	221,016	225,738	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	608	1,259	2,611	2,210	1,104	2,135	913	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	4,000	5,349	5,880	5,561	5,288	5,728	5,079	
610-61921-310	OFFICE & OPERATING SUPPLIES	11,981	16,111	9,952	10,000	10,030	10,000	10,000	
	Total Office Supplies Expense	16,589	22,719	18,443	17,772	16,422	17,863	15,993	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	97,384	69,628	52,799	92,750	60,258	223,050	223,050	F
610-61923-211	PLANNING	8,500	8,500	20,194	8,500	8,500	8,500	8,500	G
610-61923-212	GIS SERVICES	5,500	5,500	5,500	5,500	8,500	5,500	5,500	H
	Total Outside Services Emp.	111,384	83,628	78,493	106,750	77,258	237,050	237,050	
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	21,955	25,091	25,817	28,177	26,998	29,022	29,627	
	Total Insurance Expense	21,955	25,091	25,817	28,177	26,998	29,022	29,627	
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	139,171	176,899	150,344	244,683	182,351	252,023	225,096	
610-61926-590	SOC SEC TAXES EXPENSE	36,401	40,130	42,555	43,006	50,496	44,297	46,872	
	Total Employee Benefits	175,571	217,029	192,899	287,689	232,848	296,320	271,969	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	4,455	1,874	2,534	5,000	1,320	5,000	5,000	
	Total Employee Training Exp.	4,455	1,874	2,534	5,000	1,320	5,000	5,000	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	6,007	3,623	3,420	3,500	-	3,500	3,500	
	Total PSC Assessment	6,007	3,623	3,420	3,500	-	3,500	3,500	
MISC. GENERAL EXPENSES / 610-61930									
610-61930-550	DEPRECIATION EXPENSE	344,743	382,676	403,840	-	-	-	-	
610-61930-551	DEPRECIATION EXPENSE-CIAC	151,065	152,544	159,128	-	-	-	-	
610-61930-590	TAXES	341,219	357,673	346,957	385,000	-	385,000	425,000	
	Total Misc. General Expenses	837,027	892,893	909,925	385,000	-	385,000	425,000	
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	2,002	4,055	2,119	6,000	413	6,000	6,000	
610-61933-351	FUEL EXPENSE	8,490	6,864	8,282	10,000	6,845	10,000	10,000	
	Total Transportation Expenses	10,492	10,919	10,401	16,000	7,258	16,000	16,000	
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	131,442	149,481	149,679	169,692	153,762	174,783	180,681	
610-61935-112	WAGES/OVERTIME	-	-	369	135	258	139	146	
610-61935-113	WAGES/TEMPORARY	-	90	91	22,392	-	23,064	22,392	
610-61935-116	ON CALL PAY	13,212	13,004	12,893	13,444	12,615	13,847	33,364	
610-61935-118	CLOTHING ALLOWANCE	3,042	3,096	4,074	2,900	3,361	2,987	2,900	
610-61935-154	ORGANIZATION MEMBERSHIPS	1,901	1,913	621	3,000	-	3,000	3,000	
610-61935-220	UTILITIES	1,785	626	626	1,500	993	1,500	1,500	
610-61935-350	REPAIR/MTN EXPENSE	9,257	17,165	4,192	20,000	2,365	20,000	20,000	
	Total General Plant Mtn. Exp.	160,640	185,375	172,546	233,063	173,354	239,320	263,983	
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	3,686	7,364	4,505	4,845	4,088	4,990	5,066	
610-61936-810	CAPITAL EQUIPMENT	18,016	19,672	5,000	263,500	229,007	81,000	81,000	I
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	(378)	7,203	21,366	1,680,900	2,087,829	432,750	432,750	J
610-61936-822	INVENTORY PURCHASES	1,579	-	-	-	-	-	-	
610-61936-823	METER PURCHASES	319	3,300	-	185,000	278,812	260,000	260,000	K
	Total Capital Outlay/Construct	23,223	37,538	30,871	2,134,245	2,599,735	778,740	778,816	
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	670,224	566,283	635,203	635,203	
610-61950-620	INTEREST ON DEBT	416,019	370,519	385,997	369,040	367,032	533,345	533,345	
610-61950-650	BOND ISSUE/PAYING AGENT EXP	50,526	112,281	719		150,189	-	-	
	Total Debt Service Costs	466,546	482,800	386,715	1,039,264	1,083,504	1,168,548	1,168,548	
WATER UTILITY EXPENSE TOTALS		**2,936,173**	**2,885,983**	**2,870,346**	**5,484,608**	**5,265,981**	**4,526,999**	**4,563,892**	

WATER UTILITY EXPENSE NOTES			2026		2027	
PUMPING OPERATIONS EXPENSES / 610-61620						
A						
	Well Performance Testing		-		7,500	FB
	Hydrant Install at East Tower	CIP	-		80,000	Bond
	Maintenance service agreement for backup generators.	CIP	25,000	FB	25,000	FB
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	FB	5,000	FB
	Regular maintenance		35,000	FB	35,000	FB
		Total:	**63,000**		**152,500**	
WATER TREATMENT OPERATIONS EXP / 610-61630						
B						
	Well 7 pump room heater	CIP	20,000	Bond	-	
		Total:	**20,000**		**-**	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650						
C	Tower contracts for East and Southwest towers.		68,500	FB	70,000	FB
	Safety Ring on East Tower (Cravath)	CIP	-		80,000	Bond
	Well 9 Holding Tank Maintenance	CIP	5,000	FB	-	
		Total:	**73,500**		**150,000**	
SERVICES MTN. EXPENSES / 610-61652						
D		**Total:**	**-**		**20,000**	
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653						
E	Well house meter yearly testing		2,500	FB	2,500	FB
	Meter Reading		80,000	FB		
	Large meter testing yearly requirement distribution.		25,000	FB	25,000	FB
		Total:	**107,500**		**27,500**	
OUTSIDE SERVICES EMPLOYED / 610-61923						
F	Audit, Consultants		40,000	FB	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	FB	30,250	FB
	Water System Study	CIP	-		128,000	Bond
	Leak Study	CIP	7,500	FB	9,800	FB
	SCADA consultant	CIP	15,000	FB	15,000	FB
		Total:	**92,750**		**223,050**	
G	Engineering transfer to General Fund	**Total:**	**8,500**	FB	**8,500**	FB
H	GIS transfer to General Fund		4,250	FB	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	FB	1,250	FB
		Total:	**5,500**		**5,500**	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810						
I	Fire hydrant replacement	CIP	75,000	Bond	75,000	Bond
	New service vehicle	CIP	75,000	Bond	-	
	Skidsteer lease	CIP	6,000	FB	6,000	FB
	New Water Locator	CIP	20,000	FB	-	
	Scada Upgrade	CIP	48,500	Bond	-	
	New Trash Pump	CIP	5,000	FB	-	
	Enclosed Water material hauling trailer	CIP	8,000	FB	-	
	Computers	CIP	3,000	FB	-	
	Snowplow for Skid Steer	CIP	7,000	FB	-	
	Pneumatic contol cut off saw	CIP	16,000	Bond	-	
		Total:	**263,500**		**81,000**	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820						
J	New Storage Shed Bathroom	CIP	30,000	Bond	-	
	Bulk fill station	CIP	150,000	Bond	-	
	Fire Hydrant painting	CIP	40,000	Bond	40,000	FB
	Main improvement - Elkhorn Roundabout	CIP	75,000	Bond	75,000	Bond
	Putnam Street Reconstruction	CIP	176,000	Bond	-	
	Hyer Lan Reconstruction	CIP			17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	Bond	-	
	Douglas Court Reconstruction	CIP	-		16,250	Bond
	Scott Street Improvements	CIP			18,750	Bond
	Prospect/Universal Water Main Replacement	CIP	449,400	Bond	-	
	Starin Road Water Main Relocation	CIP	-		265,000	Bond
	Paving well 9 road	CIP	80,000	Bond	-	
		Total:	**1,680,900**		**432,750**	
CAPITAL OUTLAY / METERS / 610-61936-823						
K	Residential meters	CIP	150,000	Bond	225,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	Bond	35,000	Bond
		Total:	**185,000**		**260,000**	
			2,500,150		1,360,800	
			399,750	FB	325,050	
			2,100,400	Bond	1,015,750	

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. To do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

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

PERSONNEL SUMMARY

	2022	2023	2024	2025	2026	2027
Utility Superintendent	1	1	1	1	1	1
Lead Operator	1	1	1	1	1	1
Lab Operator	0	0	0	1	1	1
Wastewater Operator	5	4	4	3	3	3
Administrative Assistant (70%)	.7	.7	.7	.7	.7	.7
Seasonal	.6	.6	.3	.3	.3	.3

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	4,265,452	6,041,818	5,311,743	5,155,877	6,214,228	5,168,696	4,918,723
	Total	**4,265,452**	**6,041,818**	**5,311,743**	**5,155,877**	**6,214,228**	**5,168,696**	**4,918,723**
EXPENSES								
100	Personnel & Benefits	846,605	902,351	927,617	1,126,771	1,059,936	1,160,485	1,275,426
200	Professional Svcs	424,091	429,336	393,928	450,530	378,482	493,892	501,113
300	Commodities & Other Exp	202,475	152,563	182,004	219,811	216,156	243,061	234,320
500	Insurance	1,349,696	1,326,950	1,307,174	74,191	69,079	76,192	75,398
600	Debt Service	457,640	524,186	483,141	2,288,669	2,304,654	2,306,059	2,306,059
800	Capital Outlay	6,911	80,595	234,733	1,188,157	925,039	526,407	526,407
	Total	**3,287,418**	**3,415,980**	**3,528,597**	**5,348,130**	**4,953,346**	**4,806,096**	**4,918,723**
	Liquid-Operating Cash	1,729,372	2,551,335	2,547,377				
	Liquid-Restricted Cash	307,201	(163,436)	(290,031)				
	Non-Liquid-Fund Balance	18,522,036	20,721,923	22,635,622				
FUND BALANCE		20,558,608	23,109,821	24,892,968		26,153,850		25,913,561
	Net Change-Increase/(Decreas	978,034	2,625,838	1,783,146		1,260,882		(240,289)

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		2021	2022	2023	2024	2025
Televising Sanitary Sewer Main	4% 2.1 miles	0% 0.0 miles	41% 5.3 miles	7% 3.6 miles	41% 5.3 miles	19% 10 miles
Cleaning Sanitary Sewer	33% 17.1 miles	26% 13.6 miles	30% 15.5 miles	24% 12.5 miles	30% 15.5 miles	24% 12.5 miles
Smoke Testing Sanitary Sewer Mains	35% 18.1 miles	0% 0 miles	0% 0 miles	0% 0 miles	0% 0 miles	0% 0 miles
Manhole Inspections	33% 446	28% 352	27% 365	25% 314	27% 365	25% 314
Rehabilitation of Sanitary Sewers	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	48.5 MG	67.3 MG	50.3 MG	84.8 MG	50.3 MG	56.7 MG
Yearly Phosphorus Average	.184 mg/l	.142 mg/l	.182 mg/l	.137 mg/l	.182 mg/l	.119 mg/l

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the 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.
- 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. As a part of this, we will be exploring utilizing 3rd party inspections to assess the need for potential maintenance.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,965,548	1,962,460	1,948,720	1,867,727	1,913,882	1,975,146	1,975,146
620-41112-62	COMMERCIAL REVENUES	1,037,831	1,097,908	1,112,384	1,049,786	1,114,368	1,116,197	1,116,197
620-41113-62	INDUSTRIAL REVENUES	150,871	159,402	159,640	153,347	165,636	161,116	161,116
620-41114-62	PUBLIC REVENUES	736,603	763,914	741,720	719,104	730,349	760,345	760,345
620-41115-62	PENALTIES	19,562	19,837	21,593	19,202	20,753	20,922	20,922
620-41116-62	MISC REVENUES	129,257	137,527	124,455	126,180	127,529	132,301	132,301
620-41117-62	SEWER CONNECTION REVENUES	98,496	34,656	113,088	75,033	301,568	74,611	137,407
	Total Revenues	4,138,169	4,175,703	4,221,600	4,010,379	4,374,084	4,240,638	4,303,434
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	113,086	222,194	158,427	105,000	125,004	101,000	120,000
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	4,929	40,544	-	363	-	-
620-42213-62	MISC INCOME	8,077	9,193	21,353	12,200	34,920	12,600	5,000
620-42217-62	BOND PROCEEDS	-	-	659,887	1,001,500	1,677,198	540,750	250,000
620-42218-62	GRANT PROCEEDS	6,120	1,629,799	203,800	-	-	-	-
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	6,132	-	2,659	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	26,798	-	273,708	240,289
	Total Revenues/Other Sources	127,283	1,866,115	1,090,143	1,145,498	1,840,144	928,058	615,289
	620 - Wastewater Utility	**4,265,452**	**6,041,818**	**5,311,743**	**5,155,877**	**6,214,228**	**5,168,696**	**4,918,723**

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	150,782	175,917	186,676	304,369	254,623	313,500	318,242	
620-62810-116	ACCOUNTING/COLLECT SALARIES	50,231	48,285	54,633	57,647	49,724	59,376	58,955	
620-62810-118	METER READING SALARIES	6,561	6,148	886	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	851	1,569	1,271	500	787	500	800	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	12,287	14,184	12,651	14,500	14,500	14,500	20,000	
620-62810-220	PLANNING	12,500	12,500	12,500	12,500	-	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	7,314	5,887	5,012	4,600	-	4,750	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	1,050	-	-	-	-	-	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	11,075	5,949	8,842	12,485	14,609	13,747	12,812	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	3,110	4,933	5,303	4,995	4,802	5,145	4,455	
620-62810-310	OFFICE SUPPLIES	11,357	8,070	15,716	6,000	8,696	7,000	7,000	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	743	-	7,500	-	-	-	-	
620-62810-356	JOINT METER EXPENSE	13,879	13,762	6,543	19,000	-	19,000	10,000	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	20,373	21,514	24,586	25,000	41,885	25,000	25,000	
620-62810-519	INSURANCE EXPENSE	57,191	61,705	63,282	66,691	65,569	68,692	70,398	
620-62810-550	DEPRECIATION EXPENSE	1,286,828	1,260,613	1,240,155	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,793,340	1,772,405	1,799,970	1,799,970	
620-62810-620	INTEREST ON DEBT	507,767	500,074	482,422	470,329	458,872	506,089	506,089	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	(50,126)	24,112	719	25,000	73,377	-	-	
620-62810-820	CAPITAL IMPROVEMENTS	(786)	35,285	70,054	974,157	779,057	104,407	104,407	C
620-62810-821	CAPITAL EQUIPMENT	7,697	747	92,922	89,000	145,981	272,000	272,000	D
620-62810-825	SEWER REPAIR/MAINT FUNDING	-	44,562	71,757	125,000	-	150,000	150,000	E
	Total Adm./General Expenses	2,110,683	2,245,816	2,363,430	4,005,113	3,684,887	3,376,177	3,377,379	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	67,615	93,355	91,588	95,076	92,346	97,929	97,237	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	-	-	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	183,440	232,694	227,044	317,825	290,858	327,360	361,377	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,363	2,366	2,755	4,500	1,549	4,500	4,500	
620-62820-219	PROFESSIONAL SERVICES	29,190	11,926	17,918	31,250	3,161	33,750	33,750	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	4,243	-	-	-	-	-	-	
620-62820-310	OFFICE & OPERATING SUPPLIES	1,821	2,381	2,274	3,100	1,988	3,200	3,200	
	Total Supervisory/Clerical	288,672	342,723	341,579	451,751	389,902	466,738	500,064	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	85,784	73,419	79,217	71,090	62,223	73,222	88,525	
620-62830-112	WAGES/OVERTIME	2,076	1,107	514	3,130	360	3,223	3,176	
620-62830-222	ELECTRICITY/LIFT STATIONS	11,233	13,540	12,546	13,100	11,171	13,200	13,200	
620-62830-295	CONTRACTUAL SERVICES	6,483	10,394	2,320	16,500	11,614	8,600	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	1,385	2,217	8,481	14,281	4,558	14,281	14,300	
620-62830-354	REPR MTN - SANITARY SEWERS	2,041	5,807	12,342	6,750	3,991	7,000	7,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	2,593	8,341	7,208	9,000	3,358	9,000	9,000	
	Total Collection System O&M	111,594	114,826	122,628	133,850	97,274	128,527	143,801	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	33,795	41,410	50,386	40,096	55,414	41,299	49,930	
620-62840-112	OVERTIME	4,983	2,486	3,193	7,024	7,619	7,235	7,128	
620-62840-116	ON-CALL PAY	12,404	12,689	12,491	13,444	12,219	13,847	33,364	
620-62840-118	CLOTHING ALLOWANCE	2,805	3,907	4,395	4,700	3,756	4,841	4,850	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	45	487	2,500	103	2,500	2,500	
620-62840-156	LIFE INSURANCE	-	-	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	148,302	156,304	138,985	150,000	148,240	152,000	152,000	
620-62840-223	NATURAL GAS/PLANT	35,310	29,972	39,557	41,000	32,676	42,000	42,000	
620-62840-310	OFFICE & OPERATING SUPPLIES	15,280	11,534	8,464	17,500	14,299	19,500	19,500	H
620-62840-341	CHEMICALS	30,820	15,873	24,306	35,000	11,592	36,000	36,000	I
620-62840-342	CONTRACTUAL SERVICES	6,930	5,147	9,595	13,200	24,242	14,600	14,600	J
620-62840-351	FUEL EXPENSES	6,076	6,551	4,904	7,700	7,194	7,700	7,700	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	1,806	-	286	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	4,975	326	1,020	219	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	5,676	4,632	3,736	7,500	3,510	7,500	5,000	
	Total Treatment Plant Oper.	302,381	295,524	302,631	340,684	321,369	350,042	375,593	

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	81,598	112,478	113,015	108,910	132,551	112,177	135,621	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	74	-	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	60,850	75,978	37,088	46,000	60,473	80,000	80,000	L
620-62850-342	LUBRICANTS	2,828	2,747	2,162	8,000	2,730	4,500	4,500	
620-62850-357	REPAIRS & SUPPLIES	71,829	20,918	23,209	31,000	71,864	48,400	48,400	M
	Total Maint./Treatment Equip.	217,178	212,122	175,474	193,910	267,618	245,077	268,521	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	4,526	2,968	3,373	2,874	2,864	2,960	3,579	
620-62860-112	WAGES/OVERTIME	110	-	458	-	-	-	-	
620-62860-113	SEASONAL WAGES	12,352	7,304	1,155	14,400	4,114	14,832	7,200	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,700	2,846	1,700	2,846	
620-62860-245	CONTRACTUAL REPAIRS	7,546	4,446	29,985	6,200	4,397	6,300	6,500	
620-62860-355	EQUIPMENT	586	812	646	2,660	1,066	2,760	3,000	
620-62860-357	REPAIRS & SUPPLIES	2,305	9,319	10,861	7,600	4,986	7,600	7,600	
	Total Maint-Build & Grounds	28,999	26,425	48,054	35,434	20,274	36,152	30,725	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	142,146	83,002	92,213	80,369	89,410	82,780	100,080	
620-62870-112	WAGES/OVERTIME	1,596	997	1,867	2,819	945	2,903	2,860	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	25,678	15,830	7,115	10,000	9,209	10,000	12,000	
620-62870-310	LAB & OPERATING SUPPLIES	10,642	11,068	10,975	9,500	11,932	13,000	13,000	K
	Total Laboratory Expense	180,062	110,897	112,171	102,688	111,496	108,683	127,941	
POWER GENERATION EXPENSE / 620-62880									
620-62880-242	CONTRACTUAL SERVICES	-	-	1,781	1,200	13,413	1,200	1,200	
620-62880-357	REPAIRS & SUPPLIES	-	1,528	-	1,500	-	1,500	1,500	
	Total Power Generation Exp.	-	1,528	1,781	2,700	13,413	2,700	2,700	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	512	205	-	-	21	-	-	
620-62890-295	CONTRACTUAL SERVICES	46,346	65,916	60,750	80,000	45,822	90,000	90,000	N
620-62890-357	REPAIRS & SUPPLIES	989	-	100	2,000	1,271	2,000	2,000	
	Total Sludge Application Exp.	47,847	66,121	60,850	82,000	47,113	92,000	92,000	
WASTEWATER UTILITY EXP TOTAL		**3,287,418**	**3,415,980**	**3,528,597**	**5,348,130**	**4,953,346**	**4,806,096**	**4,918,723**	

WASTEWATER UTILITY EXPENSE NOTES		2026		2027	
A Planning/Eng/Transfer to GF	**Total:**	**12,500**	FB	**12,500**	FB
B GIS Technician/Transfer GF	**Total:**	**4,600**	FB	**4,750**	FB
C Capital Improvements					
Johns Water Main		16,657	FB	16,657	FB
Grating Repair Drywell	CIP	-		20,000	FB
Wims Upgrade	CIP	15,000	FB-Defer to 2027	15,000	FB
Overhead Garage Door	CIP	60,000	Bond	-	
Roof Work (Digester Cover)	CIP	45,000	Bond	-	
Water Quality Trading	CIP	-		-	
Jefferson Street Construction	CIP	837,500	Bond	-	
Hyer Lane Reconstruction	CIP	-		17,750	FB
Douglas Court Reconstruction	CIP	-		16,250	FB
Scott Street Improvements	CIP	-		18,750	FB
	Total:	**974,157**		**104,407**	
D Capital Equipment					
L3 Network Switch	CIP	20,000	Bond	-	
Mower Replacement	CIP	17,000	Bond	-	
Portable Pump	CIP	22,000	Bond	-	
RAS Pump Rebuild	CIP	-		15,000	FB
Aeration Basin Diffusers	CIP	13,000	FB	7,000	FB
Denitrification Pump	CIP	17,000	FB	-	
Sludge Thickener/Dewatering	CIP	-		250,000	Bond
	Total:	**89,000**		**272,000**	
E Transfer to Sewer Repair/Replacement Fund	**Total:**	**125,000**	FB	**150,000**	FB
F Professional Services					
Cleansweep collection day - share with Water Dept.		750	FB	750	FB
IT Support		10,000	FB	10,000	FB
MEG membership		1,800	FB	1,800	FB
GIS enhancements		2,500	FB	-	
Prairie Inspection		1,200	FB	1,200	FB
Professional Services		15,000	FB	20,000	FB
	Total:	**31,250**		**33,750**	
G Collection System - Contractual Services					
Generator Maintenance- even numbered years		3,500	FB	600	FB
Vactor Maint.		6,200	FB	1,200	FB
Cross Connection Inspection Service (340 @ $8.82)		3,000	FB	3,000	FB
Lift Station pump rebuild	CIP	3,800	FB	3,800	FB
	Total:	**16,500**		**8,600**	
H Operating Supplies					
Process Sensors/Ortho Analyzer reagents		4,000	FB	4,000	FB
Other		13,500	FB	15,500	FB
	Total:	**17,500**		**19,500**	
I Chemicals - Polymer & Alum	**Total:**	**35,000**	FB	**36,000**	FB
J Treatment Plant Operations Contractual Services					
Software support - Hach-$4,800		4,800	FB	4,800	FB
TopView Support				1,400	FB
Meter calibrations		1,400	FB	1,400	FB
Uniform Service		5,500	FB	5,500	FB
Other		1,500	FB	1,500	FB
	Total:	**13,200**		**14,600**	
K Lab and Operating Supplies	**Total:**	**9,500**	FB	**13,000**	FB
L Equipment - Contractual Services					
Thickner Feed Pump Maint		3,000	FB	3,000	FB
Plant Boiler Maint.		4,000	FB	4,000	FB
Plant Generator Maint.		-		4,000	FB
General electrical services		4,000	FB	4,000	FB
Centrifuge Maintenance		20,000	FB	25,000	FB
600 Blowers Rebuild/Inspection	CIP	-		20,000	FB
Other		15,000	FB	20,000	FB
	Total:	**46,000**		**80,000**	
M Equipment - Repairs and Supplies					
Electric motor rebuilds		1,000	FB	1,400	FB
WAS Pump Rebuild	CIP	-		12,000	FB
Other		30,000	FB	35,000	FB
	Total:	**31,000**		**48,400**	
N Biosolids - Contract Land Application	**Total:**	**80,000**	FB	**90,000**	FB
		1,485,207		887,507	

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 for all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represent 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		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	555,037	558,107	561,088	5,454,378	2,657,402	1,247,896	5,039,101
	Total	**555,037**	**558,107**	**561,088**	**5,454,378**	**2,657,402**	**1,247,896**	**5,039,101**
EXPENSES								
100	Personnel & Benefits	266,203	328,475	343,903	381,565	375,057	392,772	417,335
200	Professional Svcs	81,382	42,179	111,441	41,497	31,810	41,731	52,337
300	Commodities & Other Exp	56,925	69,338	72,021	60,700	132,402	60,700	73,600
500	Insurance	135,468	143,842	145,159	15,446	14,152	16,000	15,743
600	Debt Service	72,267	92,282	82,646	271,570	311,333	388,336	388,336
800	Capital Outlay	937	35,432	167,652	4,658,600	430,661	4,066,750	4,066,750
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**638,182**	**736,548**	**947,823**	**5,454,378**	**1,320,415**	**4,991,289**	**5,039,101**
	Liquid-Operating Cash	413,853	(17,194)	(712,038)				
	Liquid-Restricted Cash	-	-	-				
	Non-Liquid-Fund Balance	4,000,538	4,253,144	4,561,253				
FUND BALANCE		4,414,391	4,235,950	3,849,215		5,186,202		5,250,389
	Net Change-Increase/(Decre	(83,145)	(408,073)	(386,735)		1,336,987		64,187

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2022	2023	2024	2025	2026/thru Sept
Structural Storm Water Facilities	19	31	31	35	35
Street Sweeping Miles & Tons*	471 Miles / 332 Tons	2356 Miles / 539 Tons	2777 Miles / 504 Tons	2676 Miles / 568 Tons	1521 Miles / 439 Tons
Street Sweeping Hours*	104	615.5	699	729	366
*To help control pollutants from entering 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**	309 / 34.8 Tons	293 / 18.6 Tons	305 / 15.8 Tons	850 / 11.0 Tons	975 / 9.0 Tons
**To help control pollutants from entering 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
2026/2027 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.
- Storm Sewer Map Update – Working with GIS staff, update the storm sewer system map to reflect past changes to infrastructure from street reconstruction projects.
- 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
630-41110-63	RESIDENTIAL REVENUES	205,029	205,385	206,855	303,822	310,311	379,778	392,905
630-41112-63	COMMERCIAL REVENUES	148,415	149,893	151,172	220,865	228,074	276,082	287,139
630-41113-63	INDUSTRIAL REVENUES	73,041	73,204	73,428	108,181	116,057	135,226	139,470
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,283	102,270	102,326	151,360	160,135	189,200	194,361
630-41115-63	PENALTIES	5,402	5,507	5,659	8,813	6,398	11,016	5,663
630-41116-63	OTHER REVENUES	17,000	17,000	17,000	25,160	17,000	31,450	17,000
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	
	Total Revenues	551,171	553,259	556,440	818,202	837,975	1,022,752	1,036,538
REVENUES/OTHER SOURCES								
630-42110-63	INTEREST INCOME	-	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	-	-	2,825,000	42,500	-	2,825,000
630-42213-63	MISC INCOME	3,866	4,848	4,648	-	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	(22,424)	-	(216,606)	(64,187)
630-49940-63	LOAN PROCEEDS	-	-	-	-	1,776,927	-	441,750
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	1,833,600	-	441,750	800,000
	Total Revenues/Other Sources	3,866	4,848	4,648	4,636,176	1,819,427	225,144	4,002,563
	630 - Stormwater Util	**555,037**	**558,107**	**561,088**	**5,454,378**	**2,657,402**	**1,247,896**	**5,039,101**

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	69,655	81,581	82,780	105,633	112,529	108,801	111,771	
630-63300-116	ACCOUNTING/FINANCE SALARIES	21,506	19,972	17,659	29,512	17,094	30,398	30,179	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	59,975	111,308	90,453	117,667	111,749	121,197	127,784	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,754	1,367	72,656	2,520	2,520	2,550	4,000	
630-63300-220	ENGINEERING/PLANNING- TO GF	8,500	8,500	8,500	8,500	-	8,500	8,500	A
630-63300-221	GIS EXPENSES	6,160	6,160	6,160	6,160	-	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	151	536	880	4,317	533	4,521	3,677	
630-63300-310	OFFICE & OPERATING SUPPLIES	4,620	5,840	11,018	4,000	6,116	4,000	6,500	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,750	2,228	1,994	2,800	3,212	2,800	4,800	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,859	3,020	3,451	2,600	3,500	2,600	3,500	
630-63300-519	INSURANCE EXPENSES	11,877	11,411	11,727	13,446	12,152	14,000	13,743	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	72,267	80,987	81,927	271,570	271,570	388,336	388,336	C
630-63300-913	ERF TRANSFER-DPW ERF	25,000	25,000	25,000	25,000	25,000	25,000	25,000	D
	Total Adm./General Expenses	289,074	357,910	414,204	593,724	565,975	718,863	733,949	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	27,199	27,916	32,111	26,156	22,424	26,941	28,164	
630-63310-351	FUEL EXPENSES	1,355	549	939	2,000	1,457	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	-	1,854	229	2,000	100,438	2,000	4,000	
630-63310-550	DEPRECIATION EXPENSE	121,028	130,431	131,432	-	-	-	-	
	Total Street Cleaning Exp.	149,582	160,751	164,710	30,156	124,318	30,941	34,164	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	15,546	12,166	66,746	36,617	61,921	37,715	67,016	
630-63440-295	CONTRACTUAL SERVICES	62,818	25,616	23,245	20,000	19,457	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,195	5,251	5,230	5,300	251	5,300	5,300	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	4,314	4,212	1,986	5,000	2,352	5,000	5,000	
630-63440-590	PERMIT FEES-DNR	2,564	2,000	2,000	2,000	2,000	2,000	2,000	
630-63440-670	BOND ISSUE EXPENSES	-	11,295	719	-	39,763	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	937	35,432	167,652	4,658,600	430,661	4,066,750	4,066,750	G
	Total Stormwater Maintenance	91,373	95,972	267,578	4,727,517	556,405	4,136,765	4,166,066	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	62,389	70,293	49,444	57,981	45,492	59,720	48,422	
630-63600-113	SEASONAL WAGES	9,933	5,238	4,711	8,000	3,849	8,000	4,000	
630-63600-310	OFFICE & OPERATING SUPPLIES	7,034	7,927	10,383	5,000	9,344	5,000	5,000	
630-63600-351	FUEL EXPENSES	2,182	2,347	2,623	2,000	3,004	2,000	2,500	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	26,615	36,110	34,170	30,000	2,728	30,000	35,000	
	Total Compost Site/Yard Wastes	108,153	121,915	101,331	102,981	64,416	104,720	94,922	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	9,300	-	10,000	
	Total Lake Manage/Maintenance	-	-	-	-	9,300	-	10,000	
STORMWATER EXPENSE TOTAL		**638,182**	**736,548**	**947,823**	**5,454,378**	**1,320,415**	**4,991,289**	**5,039,101**	

	STORMWATER UTILITY EXPENSE NOTES	2026	2027	
A	Transfer to GF for general engineering services	8,500	8,500	A
B	Transfer to GF for GIS services	6,160	6,160	B
C	Debt Service	271,570	388,336	C
D	Transfer to DPW ERF	25,000	25,000	D
E	Contractural Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Putnam Street Reconstruction	90,800	-	
	Jefferson Street Reconstruction	237,800	-	
	Starin Park Underground Detention-Construction	3,625,000	3,625,000	
	Prospect/Universal Water Main Replacement	360,000	-	
	Detention Basin Dredging	345,000	345,000	
	N Harmony Lane Reconstruction	-	12,000	
	Harmony Drive Reconstruction	-	11,500	
	S Harmony Lane Reconstruction	-	20,500	
	Hyer Lane Reconstruction	-	17,750	
	Douglas Court Reconstruction	-	16,250	
	Scott Street Improvements	-	18,750	
		4,658,600	**4,066,750**	G

ADMINISTRATION
This department of the City of Whitewater is responsible for implementing City Council policies. The administration department is headed by the City Manager who has been 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 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). Excess of expenditure or expenses over revenues during a single accounting period.

DEPARTMENT
A major administrative subset of the city 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 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 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 out 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. It can be used to print maps and reports on demand based on different criteria.

GAAFR
Generally Accepted Accounting and Auditing Financial Reporting

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

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

GENERAL GOVERNMENTAL REVENUES
A broad category of revenues that include all funds except proprietary funds

GENERAL OBLIGATION BONDS (DEBT)
Bonds that are backed by the full faith and credit of the city.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)
Criteria used by auditors to determine if financial statements of the city are fairly presented.

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

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

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

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

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

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

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

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

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

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

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

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

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

MISCELLANEOUS REVENUES
Revenues which are not required to be accounted for elsewhere.

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

NON-MAJOR FUND
A fund that is not identified as a Major Fund.

OPERATING TRANSFER
Routine and/or recurring transfers of assets between funds.

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

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

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

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

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

PARKS AND RECREATION FEE ACTIVITIES
Recreation programs whose direct costs are funded by fees paid by participants.

PARKS AND RECREATION NON-FEE ACTIVITIES
Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TAX Increment BONDS (DEBT)
Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

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

TAX Increment FINANCING (TIF)
A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

TAX LEVY
See Levy

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

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

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

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