



Common Council Meeting

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190
*In Person and Virtual

Tuesday, March 03, 2026 - 6:00 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

Please click the link below to join the webinar:

Join: <https://teams.microsoft.com/meet/21839432990302?p=qAcxUcNTQc2zjFIP7h>

Meeting ID: 218 394 329 903 02

Passcode: XJ7JQ2xM

Dial in by phone

+1 929-229-5663,,398510369# United States,

Phone conference ID: 398 510 369#

Please note that although every effort will be made to provide for virtual participation, unforeseen technical difficulties may prevent this, in which case the meeting may still proceed as long as there is a quorum. Should you wish to make a comment in this situation, you are welcome to call this number: (262) 473-0108.

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

A councilmember can choose to remove an item from the agenda or rearrange its order; however, introducing new items to the agenda is not allowed. Any proposed changes require a motion, a second, and approval from the Council to be implemented. The agenda shall be approved at each meeting even if no changes are being made at that meeting.

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any council members requests that an item be removed for individual consideration.

- [1.](#) Approval of Common Council Meeting Minutes from February 3, 2026.
- [2.](#) Library Board of Trustees Meeting minutes from January 21, 2026.
- [3.](#) Police and Fire Commission Meeting Minutes from December 15, 2025.
- [4.](#) Lakes Advisory Committee Meeting minutes from November 17, 2025.
- [5.](#) Urban Forestry Commission Resignation.
- [6.](#) The First Common Council meeting in April will not be held on Tuesday April 7 due the the Spring Election, instead will be held on Thursday April 9th.
- [7.](#) Capital Improvement Plan Update Memo
- [8.](#) State of the City.
- [9.](#) Appointment of Mark Dorn to the Lakes Advisory Committee.
- [10.](#) Appointment of Kelly Davis to the Library Board.

CITY MANAGER REPORT

- [11.](#) City Manager Report.

STAFF REPORTS

- [12.](#) City of Whitewater Geographic Information System (GS) website update. -GIS

HEARING OF CITIZEN COMMENTS

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ORDINANCES

First Reading

- [13.](#) **Ordinance 2026-O-07** an ordinance amending the zoning map the zoning classification in regards to certain properties in the City of Whitewater Tax Parcel #'s /CL 00035, /WSS 00018, /A392500001, /WUP 00318, /WUP 00260, /WUP 00264, /TR 00010, /TR 00012, /TR 00014A, /TR 00015, /TR 00016, /TR 00017, /TR 00018, /A296000001, /A296000002 /OT00037, /OT 00038, /OT 00013; 292-0515-3232-000, TR 00001, /WES 00035, /WUP 00322, /MO 00051; /WUP 00036B; 292-0515-3141-104, /S 00009, /S 00018, /S 00019, /WUP 00271A; /WPB 00043, 292-0515-3141-102, /WUP 00033, 292-0515-3332-002, 292-0515-3332-003, /MO 00053 and /WUP 00160D3 all City Parks changing from Residential to Institutional - **Community Development**

CONSIDERATIONS

- [14.](#) Discussion and Possible Action regarding Dollar General, 1105 Bluff Road, Class A Beer and Wine Alcohol License application approval.- **City Clerk**
- [15.](#) Discussion and Possible Action to approve an updated engagement letter with Johnson Block & Company, Inc. for the 2025 audit. - **Finance**
16. Councilmember Requests for Future Agenda Items or Committee items. Questions

FUTURE AGENDA ITEMS

17. Update on MOU between the City of Whitewater and Downtown Whitewater, Inc.- **Q1 Finance, Q2 Council**

ADJOURNMENT

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.

The City of Whitewater's strategic goals for 2026–2028 are: expanding single-family home development, strengthening community communication, supporting a thriving business community, increasing access to healthcare resources, improving staff recruitment and retention efforts, advancing transportation options, and prioritizing expenditures based on available resources.



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Dial in by phone

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Find a local number

Phone conference ID: 903 593 902#

For organizers: Meeting options | Reset dial-in PIN

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MINUTES

CALL TO ORDER

Council President Singer called the meeting to order at 6:00 pm.

ROLL CALL

PRESENT

Council President Patrick Singer
Councilmember Greg Majkrzak
Councilmember Michael M.Smith
Councilmember Orin O.Smith
Councilmember Steven Sahyun
Councilmember Brian Schanen
Councilmember Neil Hicks via online

City Manager John Weidl

City Attorney Steven Chesebro

Public Works Director Brad Marquardt

City Clerk Heather Boehm

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

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Motion made to approve the Agenda by Councilmember Majkrzak, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any council members requests that an item be removed for individual consideration.

Motion made to approve the Consent Agenda but to remove items 15 and 16, by Councilmember Majkrzak, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

1. Approval of Common Council Meeting Minutes from January 20, 2026.
2. Library Board of Trustee minutes from December 15, 2025.
3. Alcohol Licensing Committee meeting minutes from November 18, 2025.
4. Parks and Recreation Board meeting minutes from December 17, 2025.
5. Finance Committee meeting minutes from November 25, 2025.
6. February 17, 2026 Common Council meeting will be held in the LMC at Whitewater High School, 2nd Floor, 534 S Elizabeth St, Whitewater, WI.
7. Resignation of Elvira Kau from the Lakes Advisory Committee.
8. Recommendation of Bridget Lee to Aquatic Center Committee.
9. Recommendation of Krystal deLeon to Aquatic Center Committee.
10. Recommendation of Sue Scherer to Aquatic Center Committee.
11. Recommendation of Chuck Mills to Aquatic Center Committee.
12. Fourth of July Parade memo.
13. Liquidation of Fire/EMS equipment.

14. Resignation from Bicycle and Pedestrian Committee.
15. Memo on Innovation Center and ECEC
Mason Becker the Community Development Director, explained the memo that was in the packet regarding the Innovation Center and Early Childhood Education Center.
16. EDA Memo and EDA Letter
17. Vendor Remote Access Policy.

CITY MANAGER REPORT

18. City Manager Report.
19. Proclamation for James Athas- **City Manager**
City Manager Weidl read the Proclamation for James Athas.
20. Proclamation for Black History Month. - **City Manager**
City Manager Weidl read the Proclamation for Black History Month.

HEARING OF CITIZEN COMMENTS

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Jeff Knight (405 Panther Ct.) Commented on the EDA and the Innovation Center.

Aubrey Thompson (318 W North St) Commented on contracts and record keeping.

Paul McGraw (7769 Island Dr, Delavan) Announced he was running for State Assembly.

Larry Kachel (457 S Buckingham Blvd) Commented on the Innovation Center leases.

John (1004 E Main St) Spoke on location of the Habitat for Humanity Homes.

RESOLUTION

21. 2026-R-003 Resolution declaring official intent to reimburse expenditures from proceeds of borrowing.- **Finance**
Motion made to approve the Resolution declaring official intent to reimburse expenditures from proceeds of borrowing by Councilmember Majkrzak, Seconded by

Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

ORDINANCES

First Reading

- 22. Ordinance 2026-O-03** an ordinance regarding amendment of the Comprehensive Plan and Future Land Use Map-**Community Development**

Motion made to approve the first reading of ordinance 2026-O-03 regarding amendment of the Comprehensive Plan and Future Land Use Map by Councilmember Majkrzak, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

- 23. Ordinance 2026-O-04** and ordinance amending the zoning map the zoning classification in regards to certain properties in the City of Whitewater Tax Parcel #'s /A410100001, /A410100002, /A410100003, /A503200001 and /A503200002 on Bluff Road.- **Community Development**

Motion made to approve the first reading of ordinance 2026-O-04 amending the zoning map the zoning classification in regards to certain properties in the City of Whitewater Tax Parcel #'s /A410100001, /A410100002, /A410100003, /A503200001 and /A503200002 on Bluff Road by Councilmember Majkrzak, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

Andrea Svec (W7679 Shereda Rd) Commented on the railroad near these properties.

Brad Ceranske - Commented on the Stonehaven project.

- 24. Ordinance 2026-O-05** an ordinance created Section 14.04.070 Permit Expiration.- **Community Development**

Motion made postpone the first reading of this ordinance to the March 3, 2026 Common Council Meeting, by Councilmember O.Smith, Seconded by Councilmember Schanen.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

Aubrey Thompson (318 W North St) Commented about the permit expiration ordinance.

- 25. Ordinance 2026-O-06** an ordinance amending Sections 19.54.03(1)(B) and 19.54.080(B)(1) of the Sign Zoning Code. -**Community Development**

Motion made to approve Ordinance 2026-O-06 an ordinance amending Sections 19.54.03(1)(B) and 19.54.080(B)(1) of the Sign Zoning Code by Councilmember Schanen, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

Motion made to waive the second reading of the above ordinance, by Councilmember Majkrzak, Seconded by Councilmember Schanen.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

CONSIDERATIONS

26. Councilmember Requests for Future Agenda Items or Committee items. Questions
- Councilmember Schanen requested the Finance Committee take up the status of the Innovation Center and the Early Childhood Education and Childcare Center project at their next meeting.

FUTURE AGENDA ITEMS

27. Update on the Community Service Program- **O. Smith Q1**
28. Update on Starin Park Water Tower plans- **O. Smith Q1 2026**
29. Update on MOU between the City of Whitewater and Downtown Whitewater, Inc.- **Q1 2026**

CLOSED SESSION Adjourn to Closed Session, TO RECONVENE to OPEN SESSION, pursuant to Wisconsin Statutes 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Item to be discussed:

Motion made to go into Closed session at 7:02 pm by Council President Singer, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

Present- City Attorney Chesebro and HR Director Marquardt. City Manager Weidl will be asked in later.

Motion made to come out of Closed session at 7:53 pm by Councilmember Majkrzak, Seconded by Councilmember O.Smith.

Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

CS-30. City Manager's Performance Evaluation and Employment Agreement-**HR**

CONSIDERATIONS

31. Discussion and Possible Action regarding City Manager's Performance Evaluation and Employment Agreement- **HR**
No Action Taken.

ADJOURNMENT

Motion made to adjourn at 7:55 pm by Councilmember O.Smith, Seconded by Councilmember Schanen. Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.

2023-2025 City of Whitewater's 5 strategic goals: Build single-family homes, Communicate with the community without the newspaper, Support a thriving business community, Recruitment and retention efforts with a focus on diversity, and Prioritization of expenditures with available resources.



Library Board of Trustees

Whitewater Public Library, Meeting Room 2
431 West Center St., Whitewater, WI, 53190
*In Person and Virtual

Wednesday, January 21, 2026- 6:30 PM

Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.

Please click the link below to join the webinar:

Join Zoom Meeting:

<https://us02web.zoom.us/j/85020202048?pwd=TZwRReCHECXKnN8AMlhBEq3KVds8uO.1>

Meeting ID: 850 2020 2048

Passcode: zKGiB41B

Telephone: +1 (312) 626-6799 US (Chicago)

Please note that although every effort will be made to provide for virtual participation, unforeseen technical difficulties may prevent this, in which case the meeting may still proceed as long as there is a quorum.

MINUTES

CALL TO ORDER at 6:33pm

ROLL CALL

Present: Jennifer Motszko, Elizabeth Miller, Steven Sahyun, Kathy Retzke, Camden Harlan, Tara McKenzie-Peotter

Not Present: Doug Anderson

Library Staff Present: Diane Jaroch (Director), Sarah French (Assistant Director)

Others Present:

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- Elizabeth Miller motioned to approved, Tara McKenzie-Peotter seconded the motion, the motion passed unanimously.

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any Board member requests that an item be removed for individual consideration.

1. Approval of the minutes of the December 15, 2025 meeting
2. Approval of Payment of Invoices for December 2025
3. Acknowledgement of Receipt of December 2025 Statistical report
4. Acknowledgement of Receipt of Financial reports
5. Acknowledgement of Receipt of December 2025 Treasurer's reports

- **Elizabeth Miller motioned to approve the consent agenda, Kathy Retzke seconded the motion, the motion passed unanimously.**

HEARING OF CITIZEN COMMENTS

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No citizen comments.

OLD BUSINESS

6. Library Building Project general update

Cracks in laminate in front of circulation desk. Calling contractors to get it fixed before the grand opening on Friday, February 6.

Donor wall tiles project is still on track to be completed by the grand opening. The wall recognizing extraordinary women is already up on the exterior!

NEW BUSINESS

7. Discussion and possible approval of the cost of a bench from our oak planks
In December 2024, the board approved \$2,000 for this bench project, made from oak planks from an oak tree that was removed during renovation. The wood has been milled, but it needs to be dried. The wood cycling place in Madison Diane has been in contact with quoted \$57/board, \$969 + mileage. Bench could run \$800-\$3,000 depending on how "fancy" we want it. Steven Sahyun suggested we could put out a call for local artists.

Elizabeth Miller suggested a partnership with the woods class at Whitewater High School to make the benches out of the materials we have. There are between 15-20 boards (roughly 4ft long). Kathy Retzke is going to contact the woods teacher at Whitewater High School about partnering on the project.

Kathy Retzke motioned to add additional funds, not to exceed \$500, to the prior approved \$2,000 for milling and drying the wood. Camden Harlan seconded the motion. The motion passed unanimously.

8. Review and approval of the updates made to the Makerspace & Meeting Room Policy

Diane and Sarah suggest striking the part of the policy that requires 3-days in advance. It's a holdover from an older policy that is out-of-date. People often come in wanting to use the space, and if it is available, they should be able to use it right away.

Suggesting a change to have a minimum age requirement of 14 to reserve a study room and 18 to reserve a meeting room.

The library doesn't have a point-of-sale system.

Camden suggested editing item G. Children's Groups. Sarah said that provision doesn't apply anymore, because a person making a reservation needs to be at least 18 years old, so we could delete G.

Camden suggested formatting meeting room fees with either an indent or a bullet like was done under meeting rooms on page 21.

Kathy suggested updating the beginning of section A to read, "The Whitewater Public Library provides meeting and study rooms to further..."

CONSIDERATIONS / DISCUSSIONS / REPORTS

9. Library Director's report

In two weeks, on February 6, the library will host the grand opening event.

Wild Wisconsin Winter conference is going on, Diane is attending sessions.

The city is going to allocate \$5,000 for the children's play area. Milton, Watertown, Elkhorn, and Lake Geneva were suggested as locations to look to for inspiration.

10. Assistant Director's report

A Girl Scout Troop used the meeting space for their monthly meeting and gave a glowing review. They are excited to continue to use the new space.

11. Youth Educational Services report

996 library cards were sent out via the opt-in program with the school district!

12. Programming & Makerspace report

Hunter is putting on some exciting programs that are drawing crowds!

13. Bridges Library System Staff reports
14. Board reports

FUTURE AGENDA ITEMS

Opportunities for board training around what library board roles are. We will continue to look at this in March and perhaps a small section of future meetings so we can continue to be efficient in our roles.

CONFIRMATION OF NEXT MEETING

February 16, 2026 at 6:30pm.

ADJOURNMENT at 7:23 pm.

Camden Harlan motioned to adjourn the meeting. The motion was seconded by Tara McKenzie-Peotter. The motion passed unanimously.

Anyone requiring special arrangements is asked to call the Library (262-473-0530) at least 72 hours prior.



Police and Fire Commission Meeting

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190
*In Person and Virtual

Monday, December 15, 2025 - 6:00 PM

Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.

Police and Fire Commission Meeting

December 15th, 2025 at 6:00 PM

Please click the link below to join the meeting:

<https://teams.microsoft.com/meet/24822211517601?p=Di6yB28m9jQgAZJ9yx>

You can also dial in using your phone:

Phone Number: 1-929-229-5663 Phone Conference ID: 869 381 618#

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(262) 473-0108.

AGENDA

CALL TO ORDER

The meeting was called to order at 6:00 PM by Commissioner Chair Binagi

ROLL CALL

PRESENT

Commissioner Kathryn Boyd
Commissioner Beverly Stone
Commissioner Mwita Binagi
Commissioner Marissa Aranda
Commissioner Tom Miller
Police Chief Daniel Meyer
Police Captain Adam Vander Steeg
Police Captain Ryan Taft
Assistant Fire Chief Ryan Dion
Support Services Manager Sabrina Ojibway

APPROVAL OF AGENDA

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Motion made by Commissioner Boyd, Seconded by Commissioner Miller to approve agenda.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi Commissioner Aranda and Commissioner Miller. Motion passed.

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any Commission member requests that an item be removed for individual consideration.

1. Approval of Minutes for November 17th, 2025

Motion was made by Commissioner Stone, Seconded by Commissioner Boyd to approve the consent agenda.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi and Commissioner Aranda. Commission Miller abstained due to not being in attendance at the November 17th, 2025 meeting.

Motion passed.

HEARING OF CITIZEN COMMENTS

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There were no citizen comments.

REPORTS

2. Fire Chief's Report

a. Personnel Update

Full Time Firefighter/Paramedic Ashley Dodd submitted her resignation effective 12/5/2025.
Paid-on-Call EMT Jazmine Tomlinson submitted her resignation effective 11/30/2025.
Able Turner and Ethan Krause have successfully completed their probationary periods.

b. Training Update

Members completed vehicle extrication training. The Whitewater Fire Department would like to thank their community partner Kienbaum Iron and Metal for providing the vehicles to train with.

The bid for the site work for the training center has been awarded. Completion is slated for late spring/early summer 2026.

c. Community Engagement Update

On December 8th, 2025, WFD gave a fire safety presentation to an English as a Second Language (ESL) group at Whitewater High School.

On December 9th, 2025, B-Shift participated in the “Shop with a Hero” event at Walmart.

d. Departmental Updates to include: New Ambulance in Service and Ladder Truck Status

The new ambulance arrived and is in service. The ladder truck is nearing completion, it is slightly behind target delivery, but it is anticipated that it will arrive early January 2026.

3. Police Chief's Report

a. Personnel Update

Patrol Officer Ben Jacobs was sworn in on October 6th, 2025, and is currently in field training.

Anthony Heilberger was promoted to Detective Lieutenant on November 18th, 2025.

SRO Update – The Whitewater Police Department would like to thank James Garcia for his service as the School Resource Officer. He is now assigned to patrol duties and the department is in the selection process for the next SRO.

Patrol Officer Jeremy Alexander completed the Law Enforcement Academy at WCTC on December 5th, 2025, and is now in field training.

Shane Houk, Jacob Golembiewski and Adam Moore have accepted offers as patrol officers and will be sworn in on December 18th, 2025. They'll begin the academy at WCTC on January 5th, 2026.

b. Training Update

On September 29th, 2025, PD staff provided all Whitewater Unified School District staff with scenario-based training that aligns with the school district's active threat response model.

All PD staff completed CPR and First Aid training provided by in-house instructors in early December.

c. Community Engagement Update

On October 9th, 2025, staff delivered meals through Meals on Wheels with Chief of Staff Becky Magestro.

Officers met with students at Lakeview on October 14th, 2025, for the Cops 'N Kids book reading event.

Officers met with community members at Coffee with a Cop at Jessica's Restaurant on November 13th, 2025.

On November 18th, 2025, PD personnel met with the staff and students at Studio 84.

On November 19th, 2025, staff provided a PD update and held a Q&A session with English as a Second Language (ESL) classes at Whitewater High School.

On December 9th, 2025, PD staff assisted with the “Shop with a Hero” event where six deserving students from the Whitewater Unified School District are selected to shop for Christmas gifts with local first responders. Each student picked out gifts and brought them back to the PD/FD to wrap them before bringing them home.

d. Departmental Updates to include: PD Evidence/Training Garage, Whitewater Professional Police Association (WPPA) and Whitewater Professional Police Supervisors Association (WPPSA) Bargaining Process and Communication Center Updates

PD Evidence/Training Garage – With the passage of the 2026-27 City budget, the PD continues to work with Angus-Young to finalize the design for a dual-purpose evidence and training garage. Construction is anticipated to be completed in the fall of 2026.

WPPA and WPPSA Bargaining Processes – Both the Whitewater Professional Police Association and the Whitewater Professional Police Supervisors Association are in the process of negotiating their next contract with the City. The current contracts run through December 31st of 2025, and it’s anticipated that the processes will be completed in early 2026.

Communications Center Updates – The following updates coincide with some upgrades within our Communications Center:

The storm siren control system has been upgraded. It now links the sirens directly to the storm warning polygons created by the National Weather Service, automatically activating all Whitewater sirens if any portion of the warning polygon touches the City of Whitewater. This will help ensure human error factors don’t cause delays in siren activation.

There is a new storm siren testing schedule: third Wednesday of every month at noon.

The phone system is also now upgraded to Next Generation 911, which is a digital, IP-based system that replaces the analog 911 infrastructure. Any cell phone 911 calls originating within the geographic boundaries of the City of Whitewater will now be routed directly to the Whitewater Police Department Communications Center rather than one of the county communications centers. It should be noted that at this time, the police department does not have text to 911 capability.

EXECUTIVE SESSION

Adjourn to Closed Session, TO RECONVENE, pursuant to Wisconsin Statutes 19.85(1)(c) “Considering employment, promotion, compensation or performance evaluation data of any public employee over which governmental body has jurisdiction or exercises responsibility.” Items to be discussed:

- 4. Interview of FTE EMT/Firefighter Candidates**
- 5. Interview of Detective Candidate**

Motion made by Commissioner Miller, Seconded by Commissioner Aranda to go into closed session.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

The Police & Fire Commission went into closed session at 6:15 PM

RECONVENE INTO OPEN SESSION

Motion made by Commissioner Aranda, Seconded by Commissioner Boyd to go into open session.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

The Police & Fire Commission went into open session at 7:37 PM

6. Announcement of Recommendation Concerning Whitewater Fire Department Hiring Process

Motion made by Commissioner Boyd, Seconded by Commissioner Aranda to approve the candidate, Theron Spiegelberg, for placement on the eligibility list for a Firefighter/EMT position, effective December 15th, 2025. The position is subject to the staffing needs of the department, medical screening, psychological evaluation and a 12-month probationary period. This eligibility list will remain in effect for 12 months.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

Motion made by Commissioner Miller, Seconded by Commissioner Boyd to approve the candidate, Jordan Wedig, for placement on the eligibility list for a Firefighter/EMT position, effective December 15th, 2025. The position is subject to the staffing needs of the department, medical screening, psychological evaluation and a 12-month probationary period. This eligibility list will remain in effect for 12 months.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

Motion made by Commissioner Stone, Seconded by Commissioner Aranda to approve the candidate, Anthony Vilavong, for placement on the eligibility list for a Firefighter/EMT position, effective December 15th, 2025. The position is subject to the staffing needs of the department, medical screening, psychological evaluation and a 12-month probationary period. This eligibility list will remain in effect for 12 months.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

Motion made by Commissioner Boyd, Seconded by Commissioner Aranda to approve the candidate, Miranda Jaspersen, for placement on the eligibility list for a Firefighter/Paramedic position, effective December 15th, 2025. The position is subject to the staffing needs of the department, medical screening, psychological evaluation and a 12-month probationary period. This eligibility list will remain in effect for 12 months.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

7. Announcement of Recommendation Concerning Whitewater Police Department Promotional Process

Motion made by Commissioner Boyd, Seconded by Commissioner Miller to endorse and recommend the promotion of Olivia Monson to the position of Detective for the City of Whitewater Police Department.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed.

FUTURE AGENDA ITEMS

No future agenda items were discussed.

ADJOURNMENT

Motion made by Commissioner Stone, Seconded by Commissioner Miller to adjourn.

Voting Yes: Commissioner Boyd, Commissioner Stone, Commissioner Binagi, Commissioner Aranda and Commissioner Miller. Motion passed

Meeting adjourned at 7:43 PM

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.



**Lakes Advisory Committee Meeting Minutes
Monday, November 17, 2025 – 4:00 pm
Cravath Lakefront Room
312 W. Whitewater Street
Whitewater, WI 53190
Hybrid Meeting**

1. Call to Order and Roll Call

Present: Geoff Hale, Kurt Zip, Orin Smith, and Ginny Coburn
Absent: Gayle Stettler, Elvira Kau and Carol McCormick
Staff: Kevin Boehm and Michelle Dujardin
Guests: Don Huntington and Mark Dorn

2. Approval of Consent Agenda

Geoff Hale moved to approve agenda seconded by Ginny Coburn: Ayes: Geoff Hale, Kurt Zip, Orin Smith, and Ginny Coburn . Absent: Gayle Stettler, Elvira Kau and Carol McCormick

3. Approval of Lakes Advisory Committee Minutes September 3, 2025

Geoff Hale moved to approve agenda seconded by Kurt Zipp: Ayes: Geoff Hale, Kurt Zip, Orin Smith, and Ginny Coburn . Absent: Gayle Stettler, Elvira Kau and Carol McCormick

4. Hearing of Citizen Comments

No Citizens Comments

5. Staff Report

Dujardin reported on cattail pictures of 2024 compared to 2025, Cattail removal video for citizens education, cattail pulling competition, and Aquatic Plant Management Plan.

6. Considerations/Discussions/Reports

- a. City Attorney's Memo on Advisory Committee Authority

City Attorney Steven Chesbro presented to the Lakes Advisory Committee Board that an advisory committee's authority is purely advisory, in that they can make recommendations and suggest certain actions be carried out. However, in order for City Staff to move forward with those actions it must align with the City's existing policies or be approved by Common Council or the City Manager.

7. Discussion and possible action consideration of prioritizing cattail management and eradication in response to the continued spread and adverse ecological impacts resulting from the lakes drawdown.

Board discussion took place on cattail management options.

8. Discussion of current and proposed lake capital improvement projects and related lake initiatives.

Board discussion on proposed budget for 2026 & 2027 budget of \$150,000 per year or total of \$300,000 for a two year cycle.

9. Future Agenda Items

10. Adjournment

- a. Motioned by Zipp to adjourn. Unanimous voice vote. Adjournment at 5:00 pm.

Respectfully Submitted,

Michelle Dujardin

MEMORANDUM

To: Common Council

From: Kevin Boehm, Director of Parks, Recreation and Facilities

Date: March 3, 2026

Subject: Resignation of Nick Alt from the Urban Forestry Commission

Mr. Nick Alt has submitted his resignation from the City of Whitewater Urban Forestry Commission via email. Mr. Alt has served on the Commission for several years and most recently held the position of Chairperson.

During his tenure, Mr. Alt has provided steady leadership, thoughtful guidance, and a strong commitment to advancing the City's urban forestry initiatives. His efforts have supported the preservation, enhancement, and long-term planning of our community's tree resources.

Mr. Alt has indicated that increased personal and professional commitments have limited the time he is able to dedicate to effectively serve in this role, and he believes stepping down is in the best interest of the Commission and the community.

Recommendation:

Staff respectfully recommend that the Common Council formally accept the resignation of Mr. Nick Alt from the Urban Forestry Commission and extend its sincere appreciation for his years of dedicated service, leadership, and commitment to the City of Whitewater.

Mr. Alt's contributions have been greatly valued, and we thank him for his dedication to the betterment of our community.

Sincerely,

Kevin Boehm, Director of Parks, Recreation and Facilities.



Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	April 7, 2026 Common Council meeting.
Staff Contact (name, email, phone):	Heather Boehm hboehm@whitewater-wi.gov 262-473-0102

BACKGROUND

(Enter the who, what, when, where, why)

The Tuesday April 7, 2026 Common Council meeting falls on the 2026 Spring Election. Per Ordinance 2.08.010 (a), If any council meeting falls on an election day or on a holiday, the council meeting for that day shall be held on the Thursday following the first or third Tuesday in the month, at six p.m.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

The recommendation would be to move the April 7, 2026, Common Council meeting to Thursday, April 9, 2026.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Ordinance 2.08.010

2.08.010 Meetings.

- (a) The regular sessions of the city council shall be held on the first and third Tuesdays in each month, commencing at six-thirty in the evening. If any council meeting falls on an election day or on a holiday, the council meeting for that day shall be held on the Thursday following the first or third Tuesday in the month, at six-thirty p.m. Special meetings may be called, as provided by the Wisconsin Statutes. A city council meeting may be cancelled or set at a date other than is set forth in the section if said cancellation or date change is approved by a majority of the city council members voting or is approved by both the city manager and the city council president. There shall, however, be at least one meeting of the council each month.
- (b) The city council meetings shall be conducted in accordance with the following guidelines:
- (1) The agenda shall be established under the authority of the city manager. Councilmembers who wish to have agenda items addressed need to make their request no later than twelve noon, six business days prior to the meeting. The city manager shall honor all legal requests of councilmembers.
 - (2) Consent Agenda. A consent agenda item that recommends expedited approval of appropriate resolutions, ordinances and considerations, per the recommendation of the city manager may be included. At the request of a councilmember, any consent agenda item shall be removed, discussed and acted upon individually.
 - (3) Period of Public Comment. The period of public comment is a time set aside for the purpose of allowing the council to receive information from the public concerning matters that are not on the meeting agenda. Pursuant to Wis. Stats. § 19.82(2), no decisions shall be made on matters addressed during this period. The council president should inform the public that the purpose of the public comment period is limited and, if any action is requested, the matter must be put on the council agenda of a future meeting for consideration. Comments by any one member of the public shall be limited to three minutes. Repetitious statements should be discouraged, except when they are declarations of support of a prior speaker's comments. Personal attacks are inappropriate.
 - (4) Order of Business. The following shall be the order of business:
 - (A) Common council president reads the agenda title;
 - (B) The city manager, staff and/or city consultant may give a brief introduction to the issue (if necessary);
 - (C) Immediately after introduction of the agenda item, at the option of any councilmember, a motion may be made and seconded prior to any additional statements regarding the agenda item. If this procedure is used, public input and discussion of the agenda item shall take place after the second. If there is not an immediate motion made and seconded, public comment and further discussion of the matter will proceed. During this period a councilmember may, at any time, make a motion concerning the matter. The council president shall attempt to make certain that any member of the public wishing to speak on the issue has an opportunity to be heard before a final vote is taken;
 - (D) There shall be a three-minute limit placed on each speaker from the general public. If necessary, requests shall be made to speakers not to make comments that are similar to prior public input about the same issue, unless the comments are a declaration of support of a prior speaker's statements.
 - (5) Official Public Hearings. Guidelines should be printed and distributed prior to each hearing to any citizen who wishes to participate. Conduct of the public hearing:

-
- (A) The common council president shall call the hearing to order, summarize the need for the hearing, review the public hearing meeting guidelines and, if necessary, allow the city manager, staff or city consultant to make a presentation.
 - (B) The public hearing guidelines for the public input portion of the hearing shall include a five-minute time limit. There shall be a request of speakers not to make redundant comments unless the speaker is declaring his or her support of a prior speaker's comments. As much as possible, speakers shall be called upon to make comments first in support of and then in opposition to the public hearing proposal in alternating order. The president shall have the authority to give time extensions to a speaker, if in the judgment of the president the speaker needs more time to clarify his/her position.
 - (C) Questions from the common councilmembers are appropriate; however, comments from the councilmembers should be held in reserve until after the public input portion of the hearing is closed.
 - (D) Citizen participants in the public hearing should not debate the issues directly with councilmembers, staff, or other members of the audience.
 - (E) The council president will then declare the public input portion of the hearing closed and council discussion shall begin. Discussions of agenda items related to the public hearing will not include input from the public unless reasonably solicited by a councilmember.

(Ord. No. 1764A, § 1, 5-4-2010; Ord. No. 1959A, § 1, 9-18-2018; Ord. No. 2071, 10-17-2023)

Date: March 3, 2026

To: Common Council

From: Rachelle Blicht, Director of Financial and Administrative Services

Re: Updates to the Capital Improvement Plan

As noted during the budget hearing, while the Common Council approved the budget including the Capital Improvement Plan, that approval did not automatically authorize borrowing. Borrowing is a separate action that will be considered at a future date, and the City's intent is to borrow only what is necessary based on actual project costs.

Estimating costs more than a year in advance and anticipating potential grant funding can be challenging, so adjustments may be required as more accurate information becomes available.

Attached is an updated summary of Capital Improvement Plan cost projections for projects where bids or quotes have been received. While some bids have come in higher than originally estimated, others have come in lower. These changes are being tracked, and the borrowing request will be adjusted accordingly to reflect actual costs.

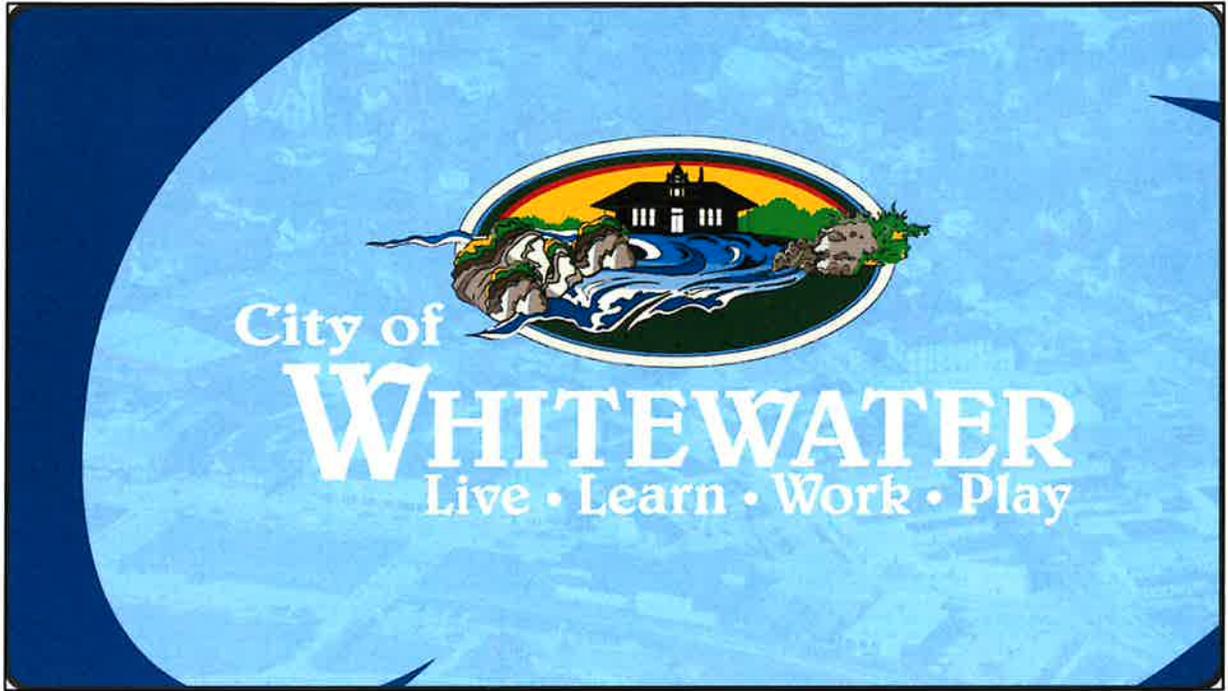
We anticipate receiving a few additional bids prior to initiating the borrowing process, which is likely to begin in April. At that time, the borrowing request will be updated to ensure it accurately reflects the most current project costs so that only the appropriate amount is borrowed.

Another update will be provided at the next Finance Committee meeting in March.

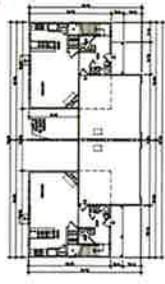
Project Name	Department	Expenditure Fund	2026		Bid/Update	Difference
			2026 Funding	Budgeted		
Roof Replacement Program - Wastewater Utility	Sewer	620-Sewer Utility	WW Rev Bond	45,000		
City Facility Roof Replacement	Facilities	450-Capital Projects	Bond-GF	400,000		
Armory Chimney Repair	Facilities	450-Capital Projects	Bond-GF	40,000		
Overhead Garage Door Replacement	Sewer	620-Sewer Utility	WW Rev Bond	60,000	15,000	(45,000)
Rifle and Shotgun Replacement	Police	216-Police Equipment	Bond-GF	20,000		
GPS Portable Radios	Police	450-Capital Projects	Bond-GF	15,370		
Evidence Garage	Police	450-Capital Projects	Bond-GF	875,000		
WAFC Slide Inspection and Repairs	WAFC	247-Aquatic Center	Fund Balance	5,000		
ADA Funding	Facilities	450-Capital Projects	Defer	25,000		
Well 9 Holding Tank Maintenance	Water	610-Water Utility	Fund Balance	5,000		
Well 9 road paving.	Water	610-Water Utility	W Rev Bond	80,000		
Bulk fill station	Water	610-Water Utility	W Rev Bond	150,000		
Well 7 pump room heater	Water	610-Water Utility	W Rev Bond	20,000		
Public Works/Park Department Study	DPW	100-General Fund	Fund Balance	15,000		
New Storage Shed Bathroom	Water	610-Water Utility	W Rev Bond	30,000		
Whitewater Street/Cravath Park Brick Replacement	DPW	450-Capital Projects	Bond-GF	135,000		
Fire Hydrant Replacement	Water	610-Water Utility	W Rev Bond	75,000		
Outdoor Splash Pad	Parks	450-Capital Projects	Grant	430,000		
Outdoor Splash Pad	Parks	450-Capital Projects	Bond-GF	430,000		
Main Improvement- Elkhorn Roundabout	Water	610-Water Utility	W Rev Bond	75,000		
Putnam Street Reconstruction	DPW	450-Capital Projects	Bond-GF	235,100	277,112	42,012
Putnam Street Reconstruction	Stormwater	630-Stormwater Utility	Bond-Stormwa	90,800	146,414	55,614
Jefferson Street Reconstruction	DPW	450-Capital Projects	Bond-GF	1,546,600	1,644,254	97,654
Putnam Street Reconstruction	Water	610-Water Utility	W Rev Bond	176,000	130,658	(45,342)
Jefferson Street Reconstruction	Sewer	620-Sewer Utility	WW Rev Bond	837,500	1,204,933	367,433
Jefferson Street Reconstruction	Stormwater	630-Stormwater Utility	Bond-Stormwa	237,800	388,354	150,554
Jefferson Street Reconstruction	Water	610-Water Utility	W Rev Bond	680,500	751,744	71,244
Park Pathway Repair and Resurfacing	Parks	450-Capital Projects	Bond-GF	50,000		
Cravath lake Mill Pond Dam Repairs	Parks	450-Capital Projects	Bond-GF	130,000	71,406	(58,594)
Park Master Plan Update	Parks	245-Parkland Development	Fund Balance	25,000		
Zoning Code Rewrite	ADMIN	100-General Fund	Fund Balance	50,400		
Water Meter replacements	Water	610-Water Utility	W Rev Bond	150,000	138,600	(11,400)
Leak Study	Water	610-Water Utility	Fund Balance	7,500		
Large water meters	Water	610-Water Utility	W Rev Bond	35,000		
Aeration Basin Diffuser Replacement	Sewer	620-Sewer Utility	Fund Balance	13,000		
Starin Park Underground Detention-Construction	Stormwater	630-Stormwater Utility	CWF	800,000		

Starin Park Underground Detention-Construction	Stormwater	630-Stormwater Utility	Grant	1,225,000		
Starin Park Underground Detention-Construction	Stormwater	630-Stormwater Utility	CWF Grant	1,600,000		
Universal Blvd/Technology Dr Asphalt Overlay	DPW	410-TID 10	Bond-TID 10	273,000		
Lakeview Drive/Amber Drive Overlay	DPW	280-Street Repair	Bond-GF	270,000		
Wisconsin Street Overlay	DPW	280-Street Repair	Bond-GF	355,000		
Main Street/Franklin Street Intersection	DPW	450-Capital Projects	Bond-GF	296,000		
Prospect/Universal Water Main Replacement	Water	610-Water Utility	W Rev Bond	449,400		
Prospect/Universal Water Main Replacement	Stormwater	630-Stormwater Utility	Bond-Stormwa	360,000		
2026 Detention Basin Dredging	Stormwater	630-Stormwater Utility	Bond-Stormwa	345,000		
SITP Fiber Run	Parks	450-Capital Projects	Bond-GF	75,000		
Denitrification Pump	Sewer	620-Sewer Utility	Fund Balance	17,000		
PC Replacement	IT	450-Capital Projects	Bond-GF	35,831		
City Surveillance Camera Upgrades & Maintenance	WAFC	247-Aquatic Center	Fund Balance	10,000		
City Surveillance Camera Upgrades & Maintenance	IT	450-Capital Projects	Bond-GF	35,000		
City Surveillance Camera Upgrades & Maintenance	Library	220-Library	Fund Balance	15,000		
MDC Replacement	Police	450-Capital Projects	Bond-GF	17,500		
Scada Upgrade	Water	610-Water Utility	W Rev Bond	48,500		
Meter reading	Water	610-Water Utility	Fund Balance	80,000		
PC Replacements	Water	610-Water Utility	Fund Balance	3,000		
Scada Consultant	Water	610-Water Utility	Fund Balance	15,000		
Hach WIMS Upgrades	Sewer	620-Sewer Utility	Fund Balance	15,000		
Wasterwater L3 Switch	Sewer	620-Sewer Utility	WW Rev Bond	20,000		
DVR Replacement	IT	450-Capital Projects	Bond-GF	100,000		
Email Archiver Replacement	IT	450-Capital Projects	Bond-GF	100,000	20,000	(80,000)
Plow/Patrol Truck '25	DPW	215-DPW Equipment	Fund Balance	33,000		
Trailer Replacement	Fire	210-Fire EMS Equipment	Fund Balance	20,000		
Fire Inspector Vehicle	Fire	210-Fire EMS Equipment	Fund Balance	75,000		
Replace Ambulance 1282	Fire	210-Fire EMS Equipment	Fund Balance	80,000		
Plow/Patrol Truck '25	DPW	215-DPW Equipment	Fund Balance	300,000		
2026 Quad Axle Dump Truck	DPW	215-DPW Equipment	Bond-GF	270,000		
Squad Car and Changeover (Fund Balance Applied)	Police	216-Police Equipment	Fund Balance	95,000		
Squad Car and Changeover	Police	216-Police Equipment	Bond-GF	396,800		
Service vehicle	Water	610-Water Utility	W Rev Bond	75,000	49,376	(25,624)
F-350 Pickup 2026	DPW	215-DPW Equipment	Bond-GF	65,000		
Lift Station pump rebuild	Sewer	620-Sewer Utility	Fund Balance	3,800		
New Water Locator	Water	610-Water Utility	Fund Balance	20,000		
Fire hydrant painting	Water	610-Water Utility	W Rev Bond	40,000		
WATER MATERIAL HAULING TRAILER	Water	610-Water Utility	Fund Balance	8,000	7,650	(350)

Kubota RTV Replacement '26	DPW	215-DPW Equipment	Bond-GF	27,000		
Snowplow for skid Steer	Water	610-Water Utility	Fund Balance	7,000		
Backup Generator Maintenance	Water	610-Water Utility	Fund Balance	25,000		
New Trash Pump	Water	610-Water Utility	Fund Balance	5,000		
Skid steer trade	Water	610-Water Utility	Fund Balance	6,000		
2026 Caterpillar 255 Track Skid Steer Loader	DPW	215-DPW Equipment	Bond-GF	83,600		
2026 Caterpillar HM215 Drum Mulcher	DPW	215-DPW Equipment	Bond-GF	30,000		
Mower Replacement	Sewer	620-Sewer Utility	WW Rev Bond	17,000	11,700	(5,300)
Portable Pump	Sewer	620-Sewer Utility	WW Rev Bond	22,000	21,450	(550)
2026 Caterpillar 250 Wheeled Skid Loader	DPW	215-DPW Equipment	Bond-GF	63,000		
LED Information Sign	Parks	450-Capital Projects	Bond-GF	60,000		
Lakes Management	Parks	450-Capital Projects	Bond-GF	150,000		
Energy Audit	Facilities	450-Capital Projects	Bond-GF	30,000		
Cravath Lakefront Building Roof Replacement	Parks	450-Capital Projects	Bond-GF	75,000		
Municipal Building Carpet Replacement 2nd Floor	Facilities	450-Capital Projects	Defer	100,000		
Municipal Building Wallpaper Removal and Painting	Facilities	217-Building Repair	Fund Balance	30,000		
Awning Replacement at White Memorial Building	Facilities	217-Building Repair	Fund Balance	18,000		
City Wide Tree Inventory	Parks	450-Capital Projects	Defer	55,000		
Effigy Mound Park Tree Removal	Parks	450-Capital Projects	Bond-GF	25,000		
Baseball Softball Infield Groomer	Parks	246-Treytons Field of Dreams	Fund Balance	40,000		
Pneumatic Cut off saw	Water	610-Water Utility	W Rev Bond	16,000		



Whitewater's Foundation



2026-2027
Municipal Budget



- **Thoughtful planning**
- **Fiscal responsibility**
- **Reliable service delivery**
- **Long - term sustainability**



Launch of Home Renewal Program: (First quarter of 2026)

- Strengthens and preserves existing owner- occupied housing
- Provides financial support for critical home repairs
- Protect neighborhood stability and property values

Record year for residential Development

- Strong Demand for single –family homes- affordable housing policy- [Policy 2.15.2024 Affordable Housing Fund - Adobe cloud storage](#)
- Developer incentives for new construction- Increase supply of safe quality housing
- Down payment assistant supporting homebuyers- Application for assistance -<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:90ecb1f1-3e5e-4f8a-bde4-c81952627f10>
- Expanded tax base and community growth- supports workforce and family homeownership Aligns with long term economic growth goals.

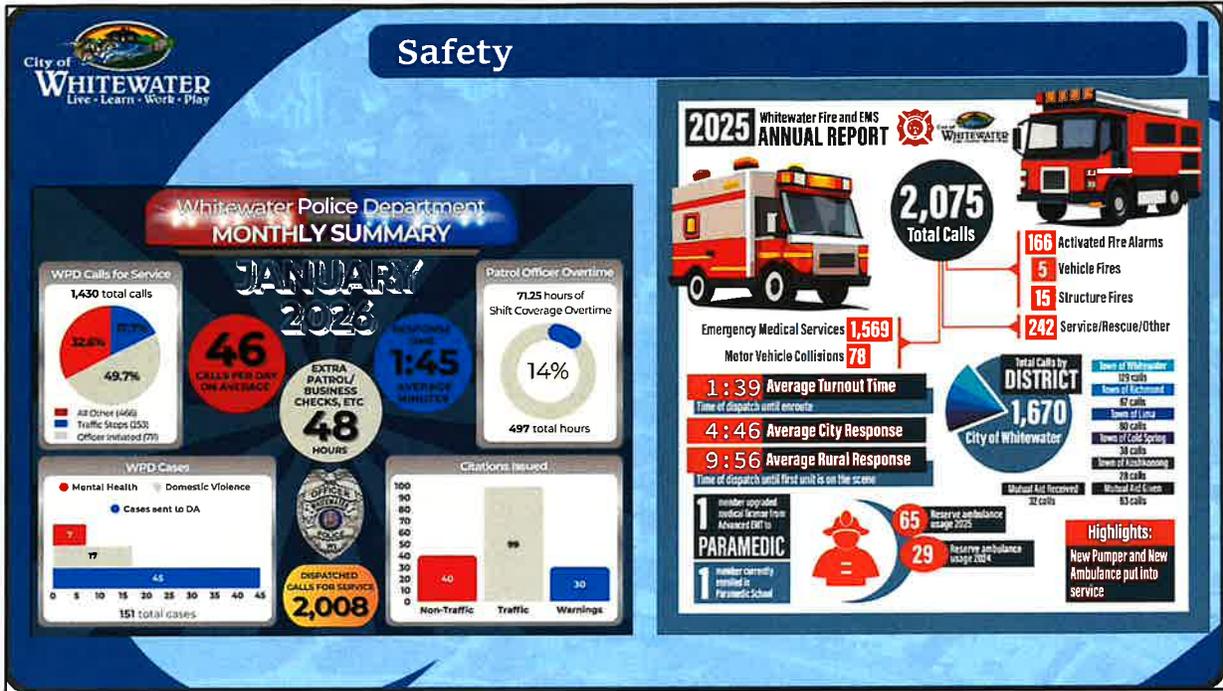
City Services



- Improved recruitment and retention
- Police staff, training , technology
- Fire/EMS full-time capacity
- Better response times

The Police and Fire Safety Referendum was passed April of 2025. Review the referendum information-
<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:d31badb2-4aa6-4db6-a23e-82580400aaee>

By passing this referendum this has allowed the City to fund 5 additional police officers, a dispatcher, two cross trained firefighters/EMT's and the necessary equipment.



The City created dashboards for the Police and Fire Departments to provide a quick monthly or yearly overview of activity and key trends.

City of WHITewater
Live • Learn • Work • Play

Looking Ahead

- Maintain financial stability
- Expand housing options
- Support business growth
- Invest in infrastructure
- Strengthen public safety
- Transparent communication

GFOA
GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO
City of Whitewater
Wisconsin

For the Fiscal Year Beginning
January 01, 2025

Christopher P. Morrell
Executive Director

Data and Decisions-

In 2026, the City began updating its Comprehensive Plan—the long-term roadmap for housing, parks, transportation, land use, and infrastructure. Residents can share input at WhitewaterForward.com, which will help guide future budget development and long-term financial planning.

Since 2018, the City of Whitewater has received the Government Finance Officers Association (GFOA) Distinguished Budget Award. Earning this recognition requires meeting rigorous national standards that assess how effectively the budget functions as a policy document, financial plan, operations guide, and communications tool. This achievement reflects the City's commitment to best practices in governmental budgeting, and the continued receipt of the award highlights Whitewater's dedication to transparency, clear communication, and responsible financial management.

Current City budget-

<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:87887a32-54a5-438a-bf09-bc4cc0f462fc>



Thank you!



Thank you!

Questions or concerns:

262-473-0101

jweidl@whitewater-wi.gov

bmagestro@whitewater-wi.gov



Council Agenda Item

Meeting Date:	February 26, 2025
Agenda Item:	State of the City-expanding to our socials
Staff Contact (name, email, phone):	Becky Magestro bmagestro@whitewater-wi.gov 262-473-0101

BACKGROUND

(Enter the who, what, when, where, why)

The State of the City address was delivered on February 19, 2026. During his presentation, the City Manager highlighted Whitewater's key accomplishments over the past year, including progress on strategic initiatives, infrastructure improvements, community partnerships, and economic development efforts. He also outlined priorities for the year ahead, focusing on continued growth, responsible fiscal management, public safety, and enhancing the quality of life for our residents and businesses.

Attached is the summary that will be shared across our social media platforms to keep the community informed and engaged about the City's progress and future direction.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Attachment – State of the City Power point.



Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	Recommendation for Approval of Mark Dorn to the Lakes Advisory Committee.
Staff Contact (name, email, phone):	Becky Magestro bmagestro@whitewater-wi.gov 262-473-0101

BACKGROUND

(Enter the who, what, when, where, why)

I recommend Mr. Mark Dorn for appointment to the Lakes Advisory Committee. He is an active member of our community and currently serves as Vice President of the Village at Trippe Lake Condominiums.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

City Manager, Weidl, and Council President, Singer, recommend Mark Dorn to Lakes Advisory Committee.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- Attached is the Board & Commission application

Another WAFC future committee member - They haven't been interviewed yet.

Becky Magestro
Chief of Staff
City Manager's Office



312 W. Whitewater St.
Whitewater, WI 53190
Direct line- 262-473-0101
bmagestro@whitewater-wi.gov
www.whitewater-wi.gov

From: noreply@civicplus.com <noreply@civicplus.com>

Sent: Wednesday, January 28, 2026 5:01 PM

To: Patrick Singer <psinger@whitewater-wi.gov>; City Manager <citymanager@whitewater-wi.gov>; City Clerk Staff <cityclerk@whitewater-wi.gov>

Subject: Online Form Submission #2148 for Citizen Service Information Form

Citizen Service Information Form

This form is used to apply to City of Whitewater Boards, Committees or Commissions.

Date	1/28/2026
Applicant Information	
First Name	Mark
Last Name	Dorn
Home Address	400 S Rice St Unit 34
City	Whitewater
State	WI
Zip Code	53190
Home Phone Number	2627453250
Cell Number	2627463250
Email Address	bizarromsd@gmail.com

Boards/Committees/Commissions of Interest

Select all Boards, Committees & Commissions you are applying for by checking each box:

Parks & Recreation Board, Aquatic Center Committee (ACC)

Give a brief overview of your background, experience, interest, or concerns pertaining to the selected board(s), committee(s) or commission(s).

Lakes Advisory Committee: I am a 26 year resident of the Village at Trippe Lake condominiums; I'm also VP of their Board of Directors. I have previously served on the city of Whitewater cable TV/social media committee and have been a member of the Whitewater city Council, in the mid 1980s. I also presently have been showing films at seniors in the park for the past 15 years. I have a sincere interest in the maintenance and care of our lakes in the city of Whitewater.

Optional: Upload supportive documents (resume, recommendation letter, etc.)

Field not completed.

Indicate whether you are available during the day or the early evening for a short interview with the City Manager & Common Council President.

Yes, I would be available.

Business/Employer Information

Business/Employer Name Retired from UW-W. Alumni Director, 1977- 2007.

Business/Employer Address *Field not completed.*

City *Field not completed.*

State *Field not completed.*

Zip Code *Field not completed.*

Business/Employer Phone Number *Field not completed.*

Reference #1 Full Name H. Gaylon Greenhill, Chancellor Emeritus

Reference #1 Address & Phone Number 435 W Starin Rd#301C Whitewater 53190 (262)-473-4466

Reference #2 Full Name Dr. Richard Haney

Reference #2 Address & Phone Number 851 Burr Oak Trail, Whitewater 53190 (262)-473-3181

Regular Board, Committee and Commission members are expected to attend at least three-quarters of the meetings each year. Alternate members are always welcome to attend all meetings, but are not required to attend meetings unless requested.



Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	Recommendation for Approval of Kelly Davis to Library Board
Staff Contact (name, email, phone):	Becky Magestro bmagestro@whitewater-wi.gov 262-473-0101

BACKGROUND

(Enter the who, what, when, where, why)

I recommend Ms. Kelly Davis for appointment to the Library Board. Her background includes professional library administration, active community engagement, and a personal passion for the library's mission. She would bring valuable perspective and energy to the board's work. Thank you for your consideration.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

City Manager, Weidl, and Council President, Singer, recommend Kelly Davis to Library Board.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- Attached is the Board & Commission application

Online Form Submission #2162 for Citizen Service Information Form

From noreply@civicplus.com <noreply@civicplus.com>

Date Thu 2/12/2026 12:06 PM

To Patrick Singer <psinger@whitewater-wi.gov>; City Manager <citymanager@whitewater-wi.gov>; City Clerk Staff <cityclerk@whitewater-wi.gov>

Citizen Service Information Form

This form is used to apply to City of Whitewater Boards, Committees or Commissions.

Date 2/12/2026

Applicant Information

First Name Kelly

Last Name Davis

Home Address W3355 Crestwood Drive

City Whitewater

State WI

Zip Code 53190-3006

Home Phone Number (262) 203-1999

Cell Number (262) 203-1999

Email Address kellymross@gmail.com

Boards/Committees/Commissions of Interest

Select all Boards, Committees & Commissions you are applying for by checking each box:

Give a brief overview of your background, experience, interest, or concerns pertaining to the selected board(s), committee(s) or commission(s).

I am a deeply invested advocate for the Whitewater Public Library and will bring a unique 360-degree perspective to the Board. My background includes professional library administration, active community engagement, and a personal passion for the library's mission.

Professional Expertise & Governance: For the past five years, I

have worked at the Waukesha Public Library, initially as a Librarian and currently as the Special Projects Coordinator. In my current role, I provide direct support to the Waukesha Public Library Board, giving me firsthand insight into the complexities of library governance, policymaking, and strategic planning. I hold both a Master of Library Science and a Master of Social Work, and I look forward to bringing this specialized expertise to the board. My current memberships in the Wisconsin Library Association (WLA) and the American Library Association (ALA) ensure I stay current on the evolving challenges and innovations facing modern libraries.

Community Leadership in Whitewater: I am deeply rooted in the Whitewater community, where I have lived for more than 16 years. My three children attend Whitewater Public Schools, and I previously served for six years on the School Board during very challenging times. I have dedicated significant time to our library's growth, currently serving as the Vice President of the Friends of Whitewater Public Library. I was also an active member of the Capital Campaign Committee, which successfully brought our recent renovation to fruition, and served as co-chair of the "100 Extraordinary Women" effort, demonstrating my commitment to community engagement and sustainable fundraising.

Vision for the Board: As an avid library user and "appreciator," I understand that a library is the heart of its community. By serving on the Board, I hope to ensure that the Whitewater Public Library remains a vibrant, accessible, and well-funded resource for all residents. I am eager to bring my professional skills and volunteer experience into this role to help lead our library into its next exciting chapter.

Optional: Upload supportive documents (resume, recommendation letter, etc.) *Field not completed.*

Indicate whether you are available during the day or the early evening for a short interview with the City Manager & Common Council President. I'm happy to meet during the day or early evening, a virtual meeting would be best.

Business/Employer Information

Business/Employer Name City of Waukesha/Waukesha Public Library

Business/Employer Address 321 Wisconsin Avenue

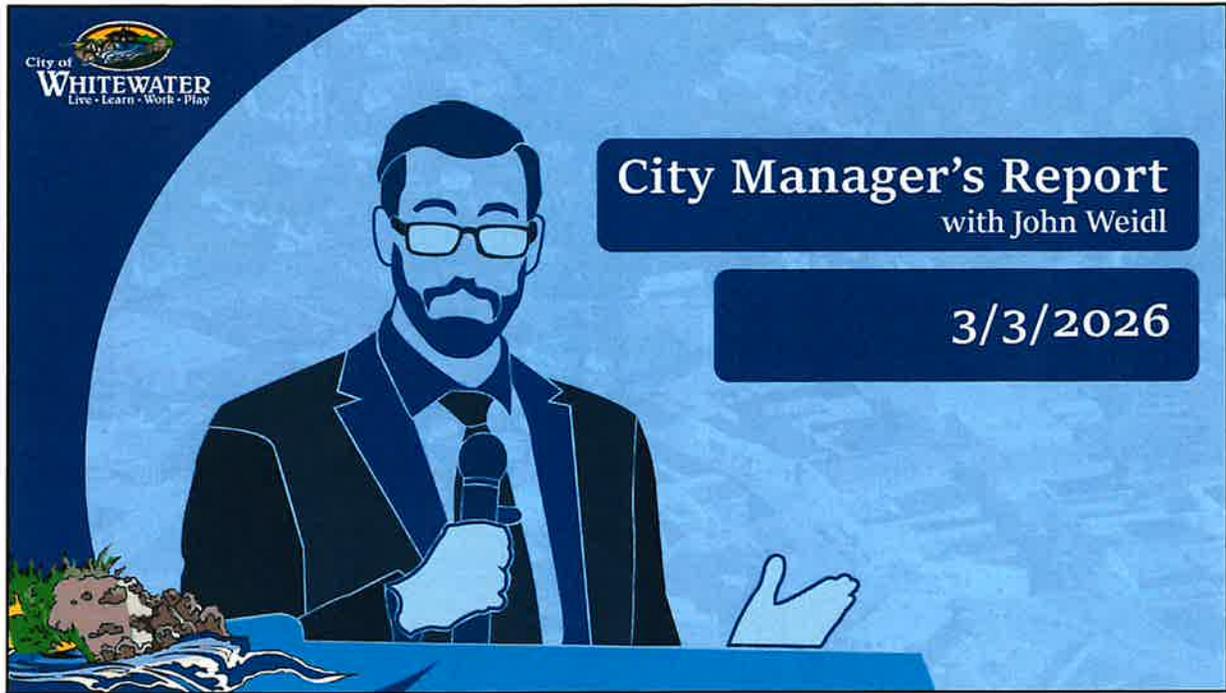
City Waukesha

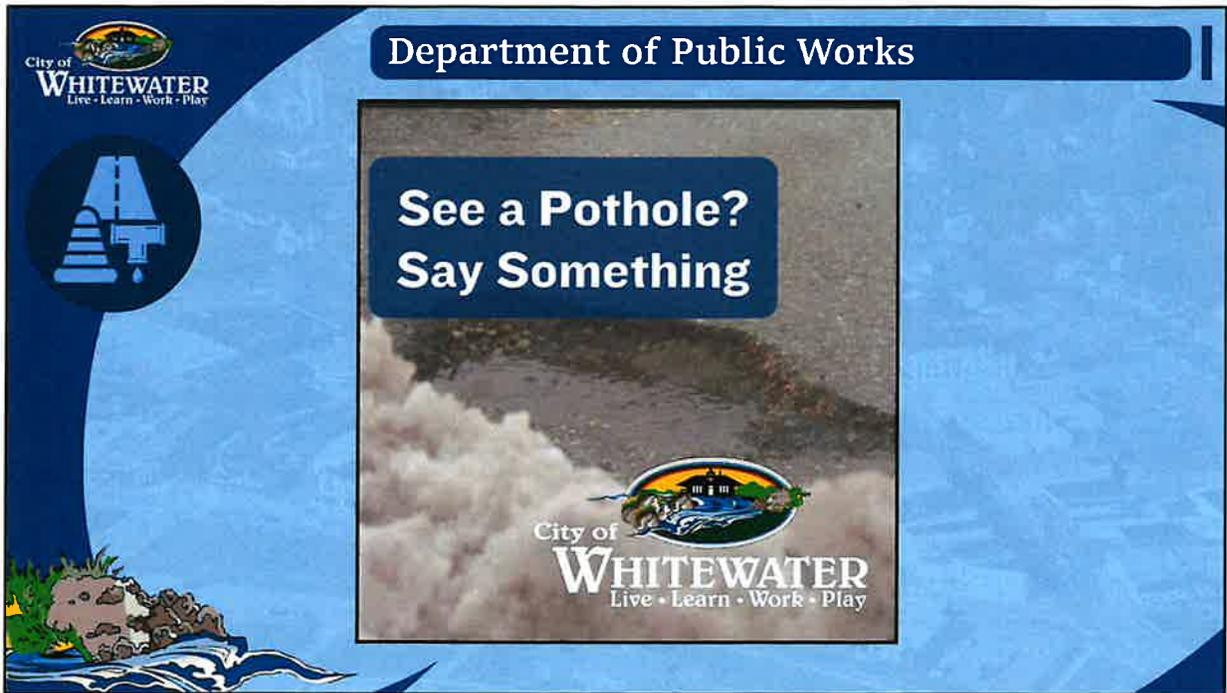
State WI

Zip Code	53186
Business/Employer Phone Number	(262) 524-3680
Reference #1 Full Name	Jim Winship
Reference #1 Address & Phone Number	184 North Franklin, Whitewater 53190 (262) 215-1492
Reference #2 Full Name	Therese Lyons, Administrative Services Manager at Waukesha Public Library
Reference #2 Address & Phone Number	321 Wisconsin Avenue, Waukesha 53186 (262) 524-3903

Regular Board, Committee and Commission members are expected to attend at least three-quarters of the meetings each year. Alternate members are always welcome to attend all meetings, but are not required to attend meetings unless requested.

Email not displaying correctly? [View it in your browser.](#)





Highlights

For the week of February 16th- The Street Department, crews worked on tree trimming, preparing signs for updated ordinances, patching potholes, catching up on inventory, catch basin cleaning, repairing a knocked down streetlight, reinstalling the streetlight on Prospect Drive that was removed to repair a water main break, and locates.

In the Water Department, Edge Broadband began removing antennas and wiring on the Cravath Street water tower. The upgrade to the SCADA system was completed and working without issues. Staff attended AWWA (American Water Works Association) classes and a DOT presentation.

In the Wastewater Department, representatives for the centrifuge were onsite to remove parts for maintenance and replacement. Staff completed root cutting in problem areas of the collection system and installed a new sensor cable on the Diffused Oxygen probe in Aeration Basin 4.

City of WHITewater
Live • Learn • Work • Play

Police Department

Whitewater Police Department

WE ARE HIRING

Police Patrol Lieutenant

Qualifications:

- Associate's Degree or equivalent to two (2) years of college required.
- Successful completion of law enforcement leadership training preferred.
- Current sworn status with three (3) years of law enforcement experience or any equivalent combination of related education and experience.
- Supervisory experience is desired.
- Ability to perform all of the functions required for classification as a police officer.

APPLY NOW:

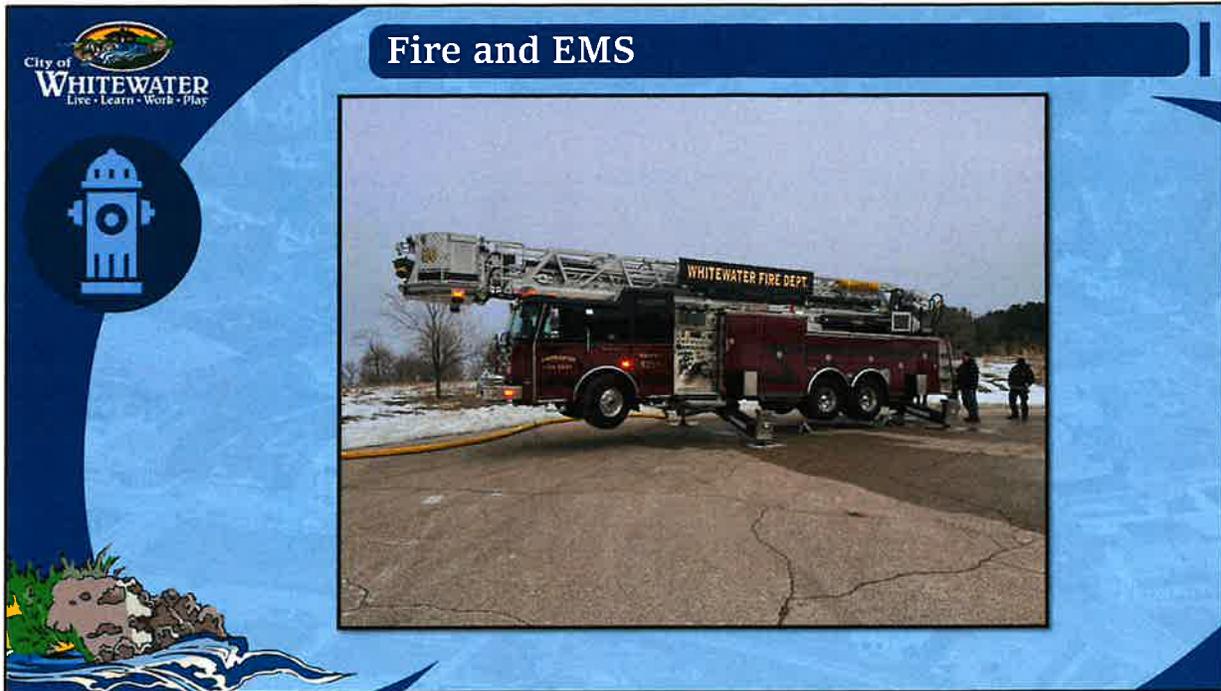
Highlights

- Sworn staff completed Room Clearing and Ballistic Shield training along with UW-Whitewater PD staff provided by our in-house instructors.
- WPD staff on the multi-jurisdictional Mobile Field Force team attended county-wide training focusing on Defensive Tactics.

Hiring updates:

- Command Staff conducted Patrol Officer interviews on February 24th. The top candidates will now complete the Physical Readiness Test and those who pass will move into the background investigation stage of the hiring process.
- We are currently accepting applications both internally and externally for Patrol Lieutenant.

<https://www.governmentjobs.com/careers/whitewaterwi>



Fire and EMS

Highlights

- Loose equipment is in the process of being mounted on the new Ladder Truck. (pictured above)
- AC Dion met with the Town of Richmond to discuss their contract
- We were dispatched to a possible structure fire. Crews found a wooden pillar for a balcony on an apartment complex burning inside the brick masonry. Lagrange responded with an Engine and a Chief as Auto Aid. The fire was contained to the pillar of origin, and the minor damage was contained to the exterior of the building. The cause of the fire was undetermined.

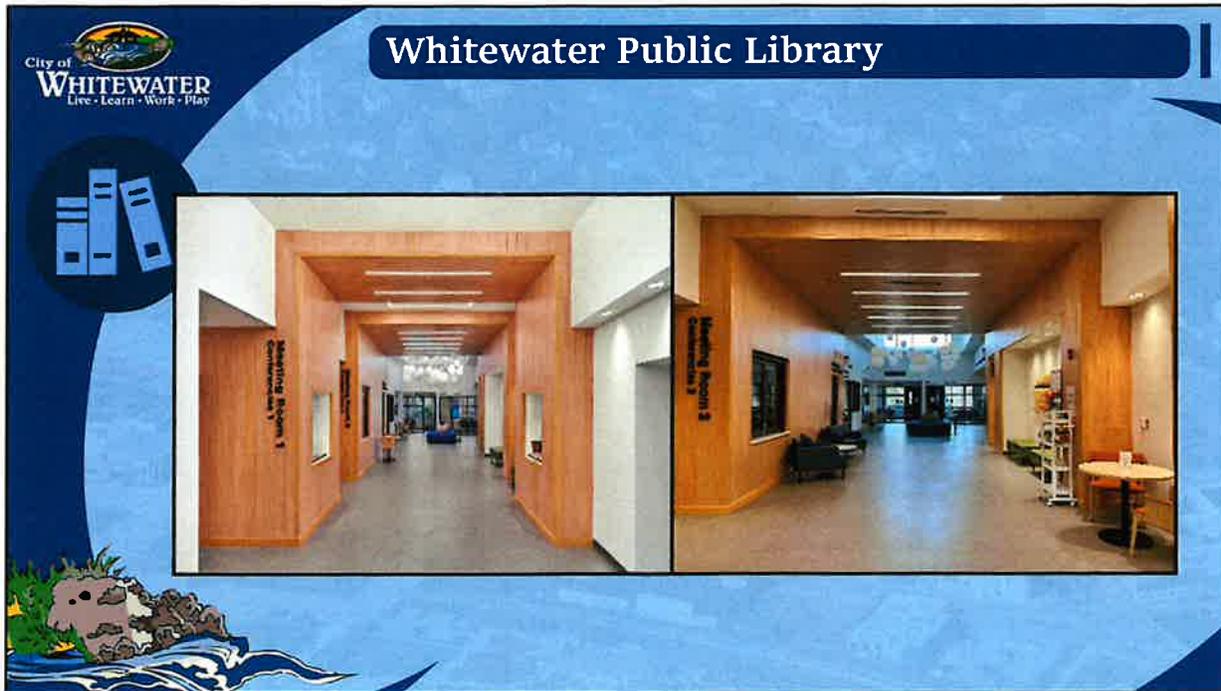
Details

2 staff members attended Walworth Co dive training in Lake Geneva.

Staff attended the monthly EMS training presented by Mercy. This month's topic was sepsis.

AC Dion attended the PFC meeting with 3 candidates being interviewed for the eligibility list.

AC Dion attended the Richmond Townhall meeting.



Highlights

- The library has a beautiful, spacious atrium designed for lounging. The photo on the left was taken professionally by Studio GC. The photo on the right is how the atrium currently looks with plenty of seating areas. From the atrium there is access to the Meeting and Study Rooms, The Makerspace, The Teen Room, the Friends Book Shop, the Little Free Pantry and the Seed Library. There are live plants in the middle of the blue seating area located at the back of the photo, near the study rooms.
- Interviews for the vacant Library Associate position will be completed this week. We had sixty-five applicants.
- We are excited to announce that the library has Explore Passes for the community to check out! We currently have passes to the Milwaukee Zoo, Mitchell Domes, and Wisconsin State Parks. Patrons must be at least 18 years old with an up-to-date Bridges Library System card in good standing, and a matching valid driver's license or state ID. The passes are checked out for three days and must be picked up and returned to the front desk at the Whitewater Public Library. Holds are not allowed on the passes, they

are first come, first served. There is a late fee if the passes are not returned on time.

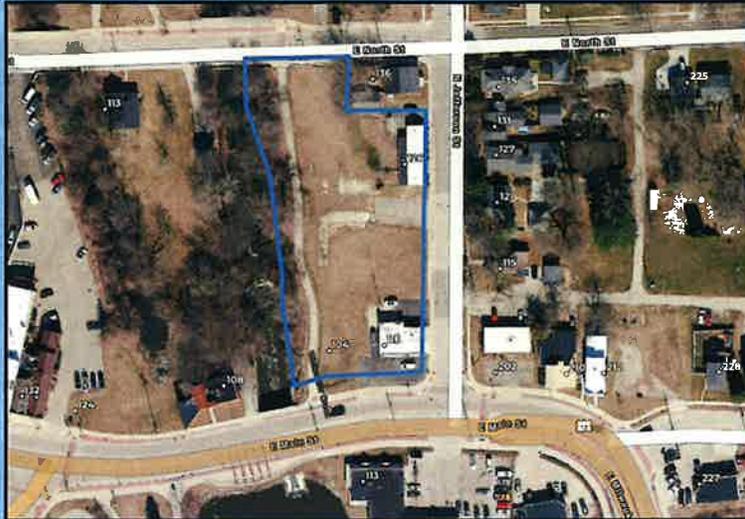
Details

The library is hosting two book discussions in collaboration with UW-Whitewater. The first book to be discussed on February 25 is Martha Blanding's memoir, *Groundbreaking Magic: A Black Woman's Journey through The Happiest Place on Earth*.

The 2025 Annual Report required by the Wisconsin Department of Instruction has been completed and submitted.

The library hosted the Whitewater Area League of Women Voters special public program, "The State of UWW, The State of the City of Whitewater, and The State of the Whitewater Unified School District," on Thursday, February 19.

Hunter Swanson, Programming & Makerspace Librarian, took part in the 4K Discovery Day on February 20 at Lincoln Elementary.



Highlights

- **WUSD Strategic Planning:** Community Development staff participated in WUSD's Strategic Planning Sessions on February 24–25, discussing curriculum updates, enrollment trends, and stakeholder feedback. The sessions reflect continued city collaboration as the district plans its future direction.
- **Commercial Development:** Dunkin' has begun interior renovations at 1185 W Main Street, with additional site work ahead and a projected June opening. The department appreciates Dunkin's communication throughout the process. Interest from other national brands remains strong, signaling continued commercial momentum.
- **Jefferson & Main Property:** The CDA approved demolition of the former "Wrap and Ship" building at 116 E Main Street. A site analysis from Redevelopment Resources will be reviewed March 19, and staff plan to seek approval to issue an RFP for redevelopment of this key downtown-edge site.



Highlights

- **Free Open Swim: Saturday, March 7th Noon-5pm:** Don't miss out on a fun-filled day at the W AFC! Join us for open swim where kids and adults swim for free. It's the perfect opportunity to enjoy some quality family time and make a splash!
- **W AFC: Easter Egg Hunt:** Join us for a fun-filled morning at the Whitewater Aquatic & Fitness Center for our annual Easter Egg Hunt! Saturday, March 28th.

Facilities:

Facilities staff closed 49 help desk tickets in January.

20 general maintenance tasks – Assembling, installing, removing, and relocating items.

19 facility repairs – Fixing sinks, toilets, windows, doors, drawers and more

9 heat related repairs

Staff performed snow and ice removal from all buildings and sidewalks through the month.

Details

After School Program: In preparation for Valentine's Day, our Afterschool attendees created paper flowers and vases to help brighten someone's day.

Throwback Thursdays: For the month of February, the Parks and Recreation Facebook Page showcased some amazing blasts from the past to get people energized for upcoming baseball/softball season.



Highlights

- **HR and Park & Rec staff attended the UW-Whitewater Internship & Career Fair on Wednesday, February 18, 2026. Apparently, Willie is the newest member of our recruitment team! (pictured above)**
- **We are accepting applications for seasonal positions - also known as a great opportunity to remind teenagers that the couch is not a long-term career path. If you know a young adult who has mastered the art of sleeping until noon and perfecting their screen time stats, we have a constructive alternative involving fresh air, sunshine, and a paycheck.**

Anniversaries

- **We would like to congratulate the following employees on major work anniversaries in the month of March:**
- **Dan Buckingham – 10 years**
- **Blaine Walenton (WAL-en-ton) – 5 years**
- **We truly appreciate all you do!**

Retention

- **We've been working to modernize our employee evaluation process by moving it online for greater consistency and accessibility, while also partnering with departments to develop clear, measurable SMART goals that better align individual performance with organizational priorities. As of February 26, 47 employees and 17 supervisors have participated in training that undoubtedly ranked high on everyone's list of most exciting ways to spend an hour!**



SAVE THE DATE, WHITEWATER! September 26th!

Get ready to roll up your sleeves for the BIG CATTAIL SHOWDOWN happening Saturday, September 26th!

We're turning cattail pulling into an epic community competition filled with:

Fun prizes

The Golden Boot Award

Costumes & team spirit

Individual & team challenges

And plenty of community fun!

Whether you're in it to win it or just want to cheer on the teams, this is your chance to be part of something uniquely Whitewater.

More details coming soon — but for now... mark those calendars!



Highlights

- **Media Services recorded and photographed (picture above) the State of Whitewater 2026, and the video is now available across all of our platforms. This event would not have been possible without the assistance of Cris from IT, and we sincerely thank him for all of his help and support.**
- **Media Services has officially purchased the TelVue broadcasting service, enhancing WCTV 990 and expanding how viewers can access content. This upgrade will allow TDS to air with us and eliminate the need for Spectrum or TDS to watch regular programming. Soon, content will be available on streaming apps including Roku, iOS, Android, Apple TV, and Fire TV. Installation details are still being finalized, with launch expected soon.**
- **In addition, Media Services has recorded multiple training sessions for various departments, allowing employees who were unable to attend in person to view the content at a time that works best for them.**



Contact Info



For Questions or concerns:
Becky Magestro
Chief of Staff
262-473-0101
bmagestro@whitewater-wi.gov

For questions or concerns- reach out to Becky Magestro, Chief of Staff, 262-473-0101 or bmagestro@whitewater-wi.gov



Contact Info



John S. Weidl
City Manager
City of Whitewater

As always, I am John Weidl, City Manager of Whitewater.



Common Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	GIS Demonstration
Staff Contact (name, email, phone):	Mason Becker, mbecker@whitewater-wi.gov , 262.473.0148

BACKGROUND

(Enter the who, what when, where, why)

In Fall of 2025, the City of Whitewater began a major overhaul of its Geographic Information System (GIS) mapping program. GIS is a powerful tool that allows city staff, residents, and elected officials to access data on city infrastructure and public parcel information. This can be useful for infrastructure planning, consideration of zoning or future land use changes, evaluation of possible development projects, business expansions, and much more.

Currently, the city’s website has links to both the Jefferson County and Walworth County GIS maps, found at <https://www.whitewater-wi.gov/248/Maps>. These maps look and work differently from each other, which can make it difficult for users to utilize when attempting to obtain information for the City of Whitewater.

Dan Boldt began working as the city’s full-time GIS Analyst in September 2025. The GIS Analyst has been tasked with creating a new GIS interface for the city, including both an internal GIS map with full information for city staff (including such information as utility locations), and an external public-facing GIS which will include only high level items for public reference (such as parcel information, zoning, future land use, etc). This new GIS map will include the entire city, making it much more convenient and user-friendly. The new GIS map will be available when the city’s new website platform launches in the near future.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

- The Plan & Architectural Review Commission was given an update and demonstration on the GIS progress at the December 8, 2025 regular meeting.

FINANCIAL IMPACT

(If none, state N/A)

There are no major additional financial costs associated with the GIS program, as the GIS Analyst position is an existing one within the city.

STAFF RECOMMENDATION

No formal action is required. This is an opportunity to learn about the new GIS system, ask questions, and offer feedback.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- PowerPoint from the city’s GIS Analyst is included

Public GIS Viewer

Streamlined Map Access

03/03/2026

What Is the Public GIS Viewer

The Public GIS Viewer is the City's online mapping tool that allows residents, staff, and developers to view location-based information such as parcels, zoning, and land use.

What is Changing?

- Several standalone public map links are being removed from the City website and consolidated into the Public GIS Viewer.
- Examples include:
 - Whitewater Zoning Map
 - Whitewater Voting Wards
 - Future Land Use
 - Potential Development Areas
 - ATV and UTV Routes
- County GIS portals remain external and unchanged.

Why This Improves Public Access?

- Fewer links to navigate.
- Reduced duplication and outdated content.
- One consistent, interactive map experience.
- Easier long-term maintenance and updates.

Before

[Home](#) › [Government](#) › [Departments](#) › [Public Works](#) › GIS Maps

GIS Maps

Quick Links

- [Jefferson County GIS Portal](#)
- [Walworth County GIS Portal](#)
- [ATV and UTV Routes](#)

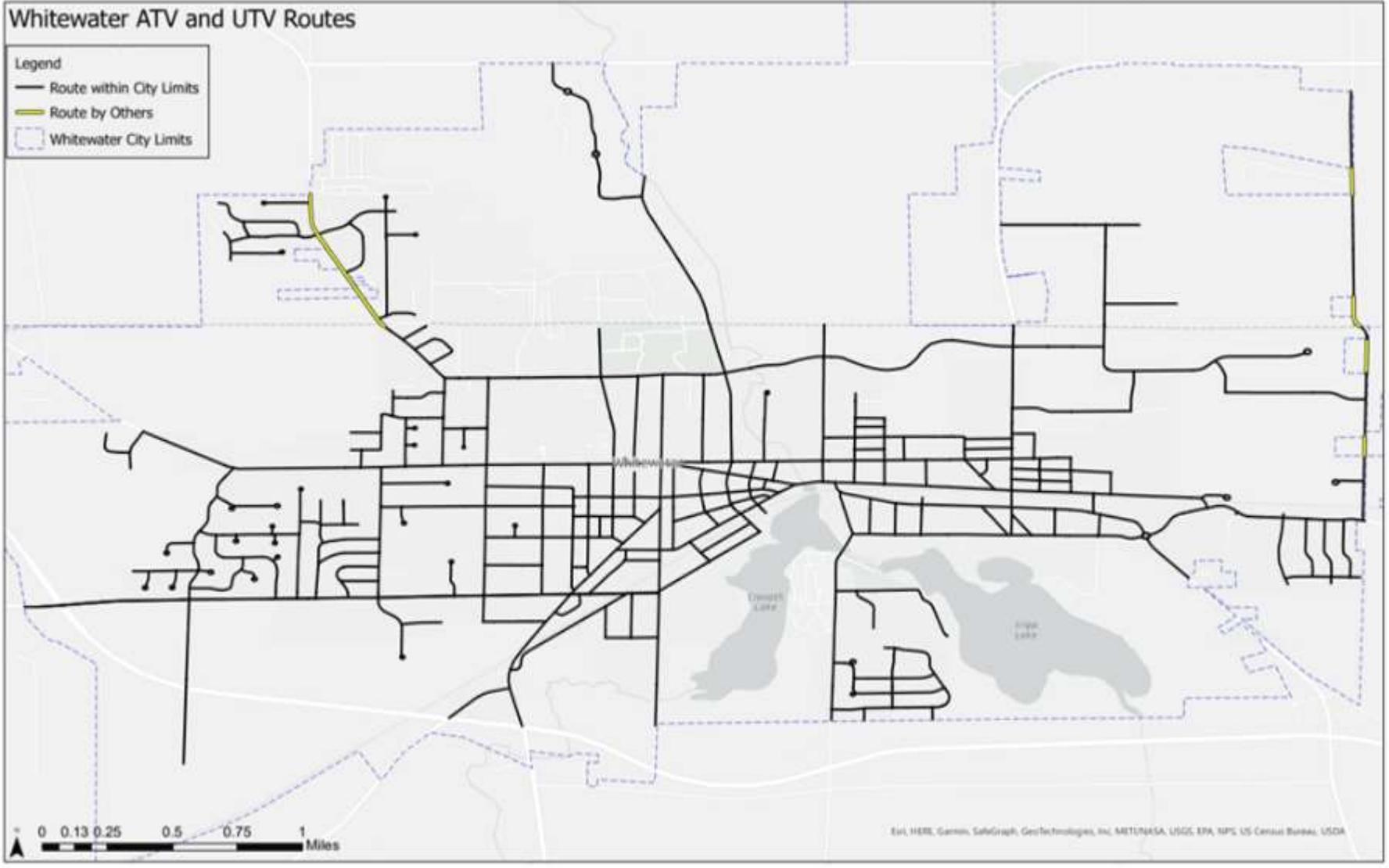
VIEW ALL

▼ Maps

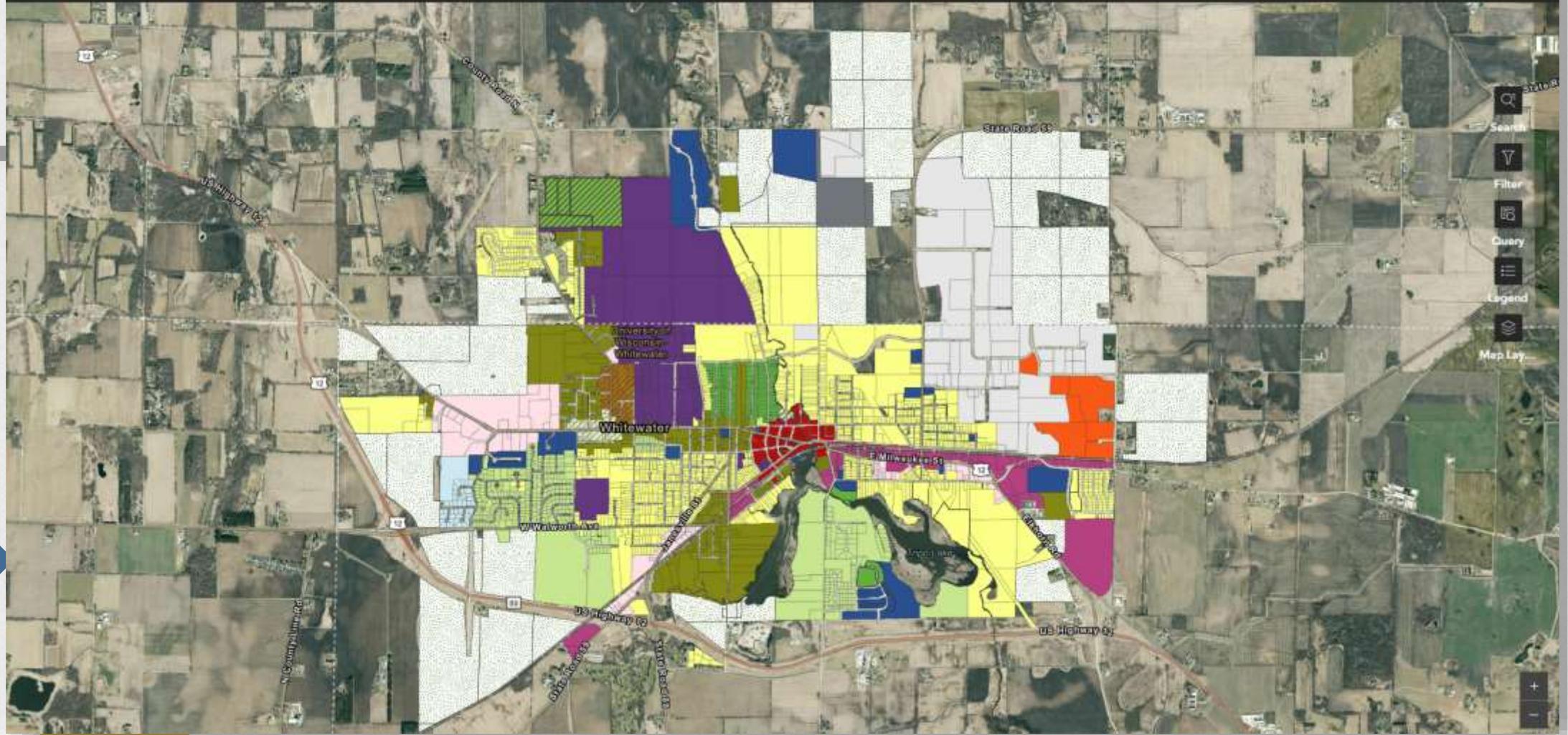
- [Jefferson County GIS Portal](#)
- [Walworth County GIS Portal](#)
- [ATV and UTV Routes](#)
- [Whitewater Zoning Map](#)
- [Whitewater Voting Wards](#)
- [Future Land Use](#)
- [Floodway and Shoreland Zoning](#)
- [Cemeteries](#)
- [Child Safety Zones](#)
- [Historic Landmarks Guide](#)
- [WDNR Flood Storage Districts](#)
- [Potential Development Within the City of Whitewater 2024](#)

Whitewater ATV and UTV Routes

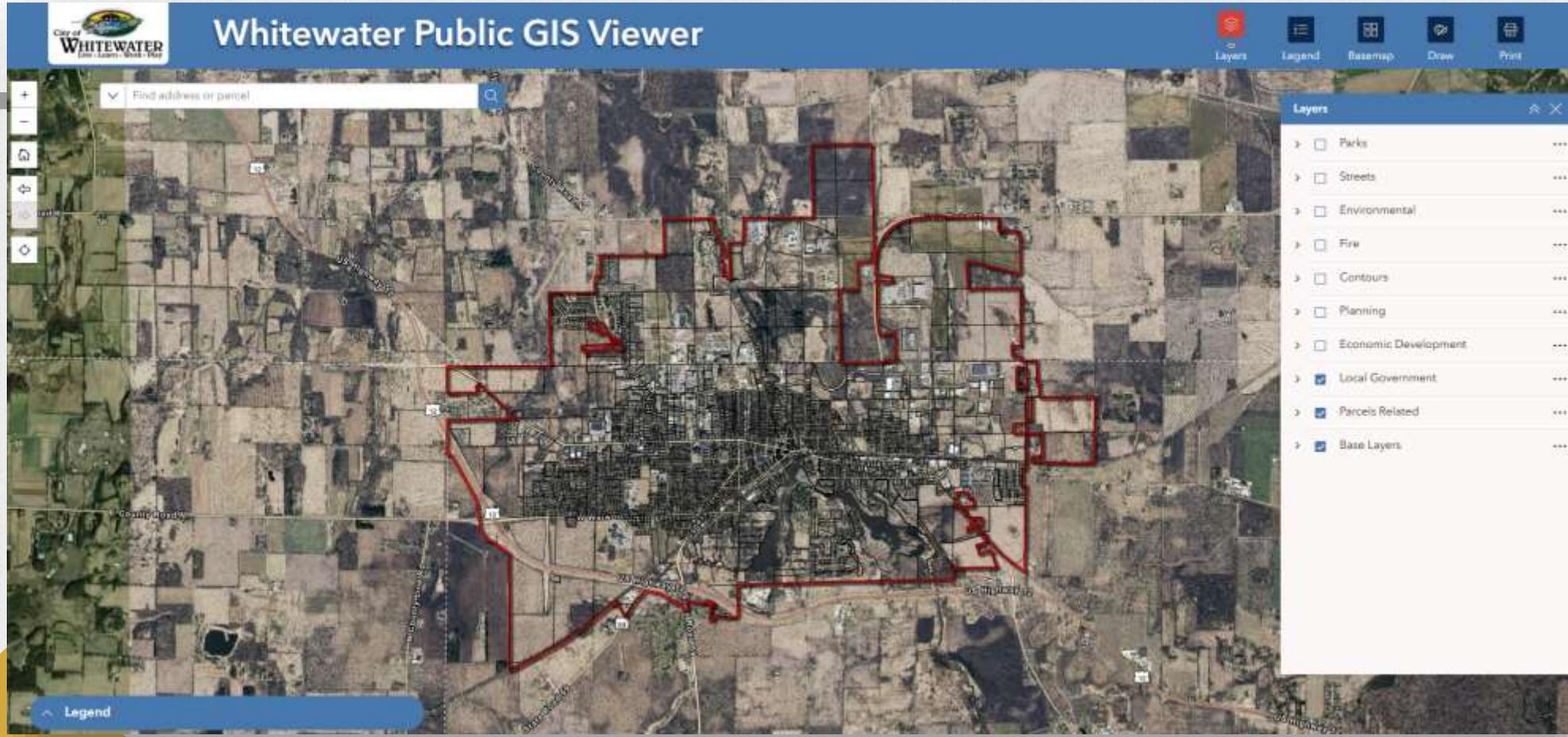
- Legend
- Route within City Limits
 - Route by Others
 - Whitewater City Limits



City of Whitewater Zoning



After





Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	685 N Fremont Street (292-0515-3332-002 and 292-0515-3332-003) 611 W Center Street (/CL 00035) 116 North Street (#/WSS 00018) 511 E. Clay Street (/A392500001 & /WUP 000318) 341 S. Fremont Street (s/WUP 00264, TR 00018, TR 0017, TR 00016, WUP 00260, TR 00014A, TR 00012, TR 00010, A2960000001, A2960000002) 402 W. Main (/OT 00037 and /OT 00038) 110 N. First Street (/OT 00013) 601 N. Tratt Street (# 292-0515-3141-104) Mill Race Park (#/TR 00001) Minneiska Park on Tanner Way (/WES 00035) 1201 Innovation Drive (WUP 00322) 1602 Turtle Mount Circle (# /MO 00051) Ray Trost Nature Preserve (/WUP 00036B) Skyway Park on Tower Hill Pass (292-0515-3141-104) 504 w Starin Road (/S 00009, /S 00018 and /S 00019) Tripp Lake Park (/WUP 00271A) Walton East Gate on Jake’s Way (/WPB 00043) 654 Stonefield Lane (# 292-0515-3414-102) 546 N. Jefferson Street (/WUP 00033) 288 Indian Mound Parkway (/MO 00053 and /WUP 00160D3)
Staff Contact (name, email, phone):	Allison Schwark, Zoning Administrator/Code Enforcement

BACKGROUND

(Enter the who, what when, where, why)

The City of Whitewater seeks to rezone multiple parcels within the City of Whitewater, all of which are active parks, parkland or nature preserves areas. The City of Whitewater recently updated the Institutional Zoning Code to be more consistent with the City of Whitewater’s Comprehensive Plan. These parcels are designated for Institutional zoning in the Future Land Use Plan. This rezone application is to align these parcels with the Comprehensive Plan, and Zoning Ordinance. All of these parcels are currently zoned R-1, R-1X, R-2, R-3, B-2, M-1, and PCD, none of which are consistent with public recreation uses such as a park. The City of Whitewater petitions to rezone these parcels to responsibly protect parkland from becoming developed or utilized in a way that is not consistent with the goals and objectives in our comprehensive plan which supports the need for public open space and green space.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

On February 9, 2025, and January 12, 2026, a Public Hearing was held at the PARC meeting and the PARC voted to recommend approval of the Proposed Zoning changes for the multiple park parcels to the Whitewater Common Council.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Staff recommend that the City of Whitewater Common Council:

1. Approve the first readings for the proposed Zoning Changes
2. Option to waive second reading

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Rezone Ordinances

AN ORDINANCE AMENDING THE ZONING MAP AND THE ZONING CLASSIFICATION IN REGARD TO CERTAIN PROPRETY IN THE CITY OF WHITEWATER

WHEREAS, this ordinance was reviewed by the Plan and Architectural Review Commission and is recommended for adoption by said committee; and,

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does ordain as follows:

SECTION 1: Whitewater Municipal Code 19.69 the below described properties (previously zoned R-1-One Family Residence District, R-1x One Family Residence District, R-2 One and Tow Family Residence District, R-3 Multi-Family Residence District, B-2 Central Business District, M-1 Manufacturing District and PCD Planned Community Development) is hereby zoned to I (Institutional District):

Tax ID #	Park Name	Zoning	Property Owner
/CL 00035	Big Brick	I	City of Whitewater
/WSS 00018	Brewery Hill	I	City of Whitewater
/A392500001 & /WUP 00318	Clay Street Nature Area	I	City of Whitewater
/WUP 00260, /WUP 00264, /TR 00010, /TR 00012, /TR 00014A, /TR 00015, /TR 00016, /TR 00017, /TR 00018, /A29600001 and /A29600002	Cravath Lake Front	I	City of Whitewater
/OT 00037 & /OT 00038	Flat Iron	I	City of Whitewater
/OT 00013	Main Street Shoppes Courtyard	I	City of Whitewater
292-0515-3232-000	Meadowsweet	I	City of Whitewater
/TR 00001	Mill Race	I	City of Whitewater
/WES 00035	Minneiska	I	City of Whitewater
/WUP 00322	Moraine View	I	City of Whitewater
/MO 00051	Optimist Turtle Mound	I	City of Whitewater
/WUP 00036B	Ray Trost Nature Preserve	I	City of Whitewater
292-0515-3141-104	Skyway	I	City of Whitewater
/S 00009, /S00018 and /S 00019	Starin	I	City of Whitewater
/WUP 00271A	Trippe Lake	I	City of Whitewater
/WPB 00043	Walton East Gate	I	City of Whitewater

ORDINANCE NO. 2026-O-07

Tax ID #	Park Name	Zoning	Property Owner
292-0515-3141-102	Walton Oaks	I	City of Whitewater
/WUP 00033	Whitewater Bark	I	City of Whitewater
292-0515-3332-002 & 292-0515-3332-003	Whitewater Creek Nature Area	I	City of Whitewater
/MO 00053 and /WUP 00160D3	Whitewater Effigy Mounds	I	City of Whitewater

SECTION 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

SECTION 3: The ordinance shall take effect the day after its passage and publication.

This Ordinance was introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

DATE READING	First Meeting Date				Second Meeting Date			
	FIRST				SECOND			
	YES	NO	PASS	ABSENT	YES	NO	PASS	ABSENT
Michael Smith								
Orin Smith								
Steven Sahyun								
Brian Schanen								
Neil Hicks								
Greg Majkrzak								
Patrick Singer								
Total:								

ADOPTED: _____

John Weidl, City Manager

ATTEST:

Heather Boehm, City Clerk



Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	Dollar General Class A Alcohol Application
Staff Contact (name, email, phone):	Heather Boehm hboehm@whitewater-wi.gov 262-473-0102

BACKGROUND

(Enter the who, what, when, where, why)

March 3, 2023 Dollar General opened in Whitewater. Most Dollar General's sell beer and wine. This is the first year they applied for a Class A Beer and Wine license.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

At the March 3, 2026, Alcohol Licensing Committee meeting, their application will be discussed and a recommendation for Common Council will be made.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

I will let you know what the Alcohol Licensing Committee voted for at the meeting.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Dollar General Class A Beer and Wine Application
PD Approval memo

MEMORANDUM

TO: Heather Boehm, City Clerk

FROM: Daniel A. Meyer, Chief of Police

DATE: February 12, 2026

REF: ALCOHOL BEVERAGE LICENSE APPLICATION
Dollar General
1105 E Bluff Rd, Whitewater, WI 53190
Agent: Jacob A Stankowski

Effective February 12, 2026, the following information is being supplied on an official basis concerning the license application of the above named party. Only that information which would bear upon this application is recorded. Traffic Violations are excluded.

Pertinent records of the appropriate local and state agencies have been searched as of this date with the following results:

No information was disclosed that would hinder the issuance of the above requested license.

DM/cas



Council Agenda Item

Meeting Date:	March 3, 2026
Agenda Item:	Approval of Updated Engagement Letter for Audit Services for 2025 with Johnson Block & Company, Inc.
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

Each year, the City undergoes an independent financial audit to ensure transparency, accountability, and compliance with generally accepted accounting principles (GAAP). The audit provides assurance to the Common Council, residents, and other stakeholders that the City’s financial statements are accurate and that internal controls are functioning effectively.

The City has retained Johnson & Block as its independent auditing firm since approximately 2008–2009. The firm begins planning its year-end audit work in the fall. Prior to commencing the audit, the City is required to sign an engagement letter, which formally outlines the scope of work, responsibilities of both parties, audit standards to be followed, and the estimated fees which the Common Council approved on November 4, 2025. Since that time, the scope of work has been updated to include additional required services. The updated engagement letter expands the scope to incorporate the completion of a Single Audit, as required when federal expenditures exceed the applicable threshold, as well as the preparation of the Public Service Commission (PSC) report for the City’s utility operations.

The engagement letter serves as a contractual agreement, ensuring mutual understanding of the audit process and confirming the City’s inclusion in the firm’s annual audit schedule. This step is essential for maintaining compliance with auditing standards and for establishing clear expectations regarding the timing and responsibilities of both the auditor and the City.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

November 4, 2025 – Council approved the request to engage Johnson Block & Company, Inc for the 2025 financial audit.

FINANCIAL IMPACT

(If none, state N/A)

The total estimated cost of the annual audit is \$52,700, allocated as follows: \$31,200 from the General Fund, \$17,500 from the Water and Wastewater Utility, and \$4,000 from the Stormwater Utility. This cost has not changed from what was originally quoted.

STAFF RECOMMENDATION

Staff recommends that the Common Council approve the updated engagement letter with Johnson & Block for the City’s annual financial audit.

Approval of the updated engagement letter will ensure that all required audit components are completed in accordance with applicable standards and regulatory requirements, and that the City remains in compliance with federal, state, and PSC reporting obligations.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

-
1. Johnson Block & Company, Inc. Engagement Letter – Original
 2. Johnson Block & Company, Inc. Updated Engagement Letter
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October 14, 2025

The City Council
City of Whitewater
312 West Whitewater Street
Whitewater, Wisconsin 53190

The following represents our understanding of the services we will provide the City of Whitewater.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, as of December 31, 2025, and for the year then ended and the related notes, which collectively comprise the City of Whitewater's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America.. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Budgetary Comparison Schedules
- 2) Wisconsin Retirement System Schedules
- 3) Local Retiree Life Insurance Fund Schedules
- 4) Health Insurance OPEB Schedule
- 5) Management's Discussion and Analysis

Supplementary information other than RSI will accompany the City of Whitewater’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole.

1) Combining Statements

The supplementary information referred to above will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor’s report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit of financial statements in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Whitewater’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements of noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City of Whitewater’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements including the disclosures such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
- d. For including the auditor’s report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;

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- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials,
- j. For the accuracy and completeness of all information provided,
- k. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- l. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, at the end of the year, we agree to perform the following:

- Preparation of financial statements
- Maintaining lease information, if requested or applicable

We will not assume management responsibilities on behalf of the City of Whitewater. However, we will provide advice and recommendations to assist management of the City of Whitewater in performing its responsibilities.

The City of Whitewater's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City of Whitewater basic financial statements. Our report will be addressed to the City Council of the City of Whitewater. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you and /or store data through email, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. If a more secure medium of communication is desired, we will provide you with various electronic alternatives. Electronic data that is confidential may be transmitted and/or stored using these methods and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communications and/or data. All confidential, proprietary, and personally identifiable information should be transmitted through secure means which we have available. We may communicate with you or your other representatives through unencrypted email and you authorize us to do so. Emails can be intercepted and read, disclosed, or otherwise used or shared with an unintended third party, or may not be delivered to each of the parties or persons to whom they were originally directed. As such we cannot guarantee emails will be read only by the intended recipient(s). In the event of a data breach, each of us agrees to notify each other in the most expedient time possible and without unreasonable delay. We specifically disclaim and waive any liability or responsibility whatsoever for the unauthorized interception and/or disclosure of confidential or proprietary information transmitted in connection with the performance of this engagement, except to the extent determined as a result from our gross negligence or willful misconduct.

Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and certain of those banks have mandated the use of this service. Further, such third-party confirmation requests processors also provide for the electronic (and manual) processing of other confirmation types (e.g. legal, accounts receivable, and accounts payable). To the extent applicable, the City of Whitewater hereby authorizes Johnson Block & Company, Inc. to participate in such confirmation processes, including through the third party's website (e.g. by entering the City of Whitewater bank account information to initiate the process and then accessing the bank's confirmation response), and agrees that Johnson Block & Company, Inc. shall have no liability in connection therewith.

Kevin Krysinski, CPA is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Johnson Block & Company, Inc.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

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Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Based on our preliminary estimates, the total fees and expenses should approximate the following:

City Audit	\$ 31,200
Water and Wastewater Utility Audit	17,500
Storm Water Utility Audit	<u>4,000</u>
	<u>\$ 52,700</u>

This letter was prepared under the assumption that a single audit performed in accordance with the Uniform Guidance will not be required. If we are requested or required by governmental agencies to audit additional funds or programs not included in our proposal, our time performing these services would be billed at our standard hourly rates. The amount of time spent on a single audit is dependent on the type of major programs to be tested.

Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Johnson Block and Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Johnson Block and Company Inc.’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Changes in Accounting and Audit Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted.

Unanticipated Services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. However, below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures



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Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Whitewater by:

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____



February 21, 2026

The City Council
City of Whitewater
312 West Whitewater Street
Whitewater, Wisconsin 53190

The following represents our understanding of the services we will provide the City of Whitewater.

You have requested that we audit the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, as of December 31, 2025, and for the year then ended and the related notes, which collectively comprise the City of Whitewater's basic financial statements. In addition, we will audit the entity's compliance over major federal and state award programs, as applicable, for the year ended December 31, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs, as applicable.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

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The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Budgetary Comparison Schedules
- 2) Wisconsin Retirement System Schedules
- 3) Local Retiree Life Insurance Fund Schedules
- 4) Health Insurance OPEB Schedule
- 5) Management's Discussion and Analysis

Supplementary information other than RSI will accompany the City of Whitewater's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole.

- 1) Combining Statements
- 2) Schedules of Expenditures of Federal and State Awards, as applicable

The supplementary information referred to above will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Guidelines, as applicable. As part of an audit in accordance with GAAS and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Whitewater's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with Government Auditing Standards of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

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We will issue a written report upon completion of our audit of the City of Whitewater's basic financial statements. Our report will be addressed to the City Council of the City of Whitewater. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the City of Whitewater's major federal and state award program(s) compliance, as applicable, will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and the State Single Audit Guidelines, as applicable, will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Guidelines, as applicable, and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance, as applicable, and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Guidelines, as applicable, requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance and the State Single Audit Guidelines, as applicable, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal and state programs as a whole.

As part of a compliance audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs, as applicable, and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* and the State Single Audit Guidelines for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Guidelines, as applicable.

Also, as required by the Uniform Guidance and the State Single Audit Guidelines, as applicable, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, as applicable, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- c. For identifying, in its accounts, all federal and state awards received and expended during the period, and the federal and state programs under which they were received, as applicable;
- d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
- e. For preparing the schedules of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and the State Single Audit Guidelines, as applicable;
- f. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards, as applicable;

- g. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal and state award programs, as applicable;
- h. For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award, as applicable;
- i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- j. For taking prompt action when instances of noncompliance are identified;
- k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- m. For submitting the reporting package and data collection form to the appropriate parties;
- n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- o. To provide us with:
 - 1 Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, as applicable, such as records, documentation, and other matters;
 - 2 Additional information that we may request from management for the purpose of the audit;
 - 3 Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
- p. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- q. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- r. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- s. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- t. For the accuracy and completeness of all information provided;
- u. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- v. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedules of expenditures of federal and state awards, as applicable, referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and the State Single Audit Guidelines, (b) to provide us with the appropriate written representations regarding the schedules of expenditures of federal and state awards, (c) to include our report on the schedules of expenditures of federal and state awards in any document that contains the schedules of expenditures of federal and state awards and that indicates that we have reported on such schedules, and (d) to present the schedules of expenditures of federal and state awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedules of expenditures of federal and state awards no later than the date of issuance by you of the schedules and our report thereon.

With regard to the other supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, at the end of the year, we agree to perform the following:

- Preparation of financial statements
- Preparation of schedules of expenditures of federal and state awards, as applicable
- Preparation of data collection form
- Maintaining lease information, if requested or applicable

We will not assume management responsibilities on behalf of the City of Whitewater. However, we will provide advice and recommendations to assist management of the City of Whitewater in performing its responsibilities.

The City of Whitewater's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you and /or store data through email, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. If a more secure medium of communication is desired, we will provide you with various electronic alternatives. Electronic data that is confidential may be transmitted and/or stored using these methods and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communications and/or data. All confidential, proprietary, and personally identifiable information should be transmitted through secure means which we have available. We may communicate with you or your other representatives through unencrypted email and you authorize us to do so. Emails can be intercepted and read, disclosed, or otherwise used or shared with an unintended third party, or may not be delivered to each of the parties or persons to whom they were originally directed. As such we cannot guarantee emails will be read only by the intended recipient(s). In the event of a data breach, each of us agrees to notify each other in the most expedient time possible and without unreasonable delay. We specifically disclaim and waive any liability or responsibility whatsoever for the unauthorized interception and/or disclosure of confidential or proprietary information transmitted in connection with the performance of this engagement, except to the extent determined as a result from our gross negligence or willful misconduct.



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Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and certain of those banks have mandated the use of this service. Further, such third-party confirmation requests processors also provide for the electronic (and manual) processing of other confirmation types (e.g. legal, accounts receivable, and accounts payable). To the extent applicable, the City of Whitewater hereby authorizes Johnson Block & Company, Inc. to participate in such confirmation processes, including through the third party’s website (e.g. by entering the City of Whitewater bank account information to initiate the process and then accessing the bank’s confirmation response), and agrees that Johnson Block & Company, Inc. shall have no liability in connection therewith.

Kevin Krysinski, CPA is the engagement partner for the audit services specified in this letter. The engagement partner’s responsibilities include supervising Johnson Block & Company, Inc.’s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Based on our preliminary estimates, the total fees and expenses should approximate the following:

City Audit	\$ 31,200
Water and Wastewater Utility Audit	17,500
Storm Water Utility Audit	4,000
	<u>\$ 52,700</u>

Fees for the single audit and PSC annual report will be billed at our standard hourly rates.

Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

The attached Addendum A, which is an integral part of this engagement letter, relates to our preparation of the PSC annual report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor’s report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

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At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Johnson Block and Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators, federal and state agencies, as applicable, and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Johnson Block and Company Inc.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Changes in Accounting and Audit Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted.

Unanticipated Services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. However, below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

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Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Whitewater by:

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

ADDENDUM A

We will perform the following services:

We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheet of the water utility, an enterprise fund of the City of Whitewater, as of December 31, 2025, and the related income statements for the year then ended and the supplemental schedules as of and for the year ended December 31, 2025. Upon completion of the Public Service Commission Annual Report, we will provide the City of Whitewater with our accountant's compilation report. If, for any reason caused by or relating to affairs or management of the City of Whitewater we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Management's Responsibilities

The City of Whitewater management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that the City of Whitewater complies with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making the City of Whitewater personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.