



Finance Committee Meeting

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

Thursday, October 09, 2025 - 5:00 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: ***You are invited to a Zoom webinar!***

When: Oct 9, 2025 05:00 PM Central Time (US and Canada)

Topic: Finance Committee

Join from PC, Mac, iPad, or Android:

<https://us06web.zoom.us/j/87919755733>

Join via audio:

+1 312 626 6799 US (Chicago)

Webinar ID: 879 1975 5733

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

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

1. Budget Review 1 of 3

FUTURE AGENDA ITEMS**ADJOURNMENT**

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.

To: Common Council and Management Team

From: Rachelle Blitch, Finance Director

Re: 2026 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 2026-2027 Budget Proposal as follows:

Thursday, Oct 9th 5 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Kelly F., Ben M., Brad M., Brian N., Josh H., Mason B.

| Budget | Staff | Budget Page |
|---|---------|-------------|
| 1. Fund 249 – Fire/EMS | Kelly F | |
| 2. Fund 210 – Fire/Rescue Equipment Fund | Kelly F | |
| 3. Fund 810 – Rescue Squad Equipment Fund | Kelly F | |
| 4. Public Works | | |
| a. Administration (53100) | Brad M | |
| b. Shop/Fleet Operations (53230) | Brian N | |
| c. Street Maintenance (53300) | Brian N | |
| d. Street Ice, Snow (53320) | Brian N | |
| e. Street Lights (53420) | Brian N | |
| 5. Fund 215 – DPW Equipment Replacement | Brian N | |
| 6. Fund 250 – Forestry | Brian N | |
| 7. Fund 280 – Street Repair | Brian N | |
| 8. Fund 230 – Solid Waste/Recycling | Brad M | |
| 9. Fund 820 – Rock River Stormwater Group | Brad M | |
| 10. Fund 630 – Stormwater Utility | Brad M | |
| 11. Fund 620 – Wastewater Utility | Ben M | |
| 12. Fund 610 – Water Utility | Josh H | |
| 13. Neighborhood Service (52400) | Mason B | |
| 14. Fund 900 – Economic Development | Mason B | |
| 15. TIDs 10-14 | Mason B | |
| 16. Fund 920 – Innovation Center | Mason B | |

Tuesday, Oct 14th 6:30 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Dan M., Kevin B.

| Budget | Staff | Budget Page |
|--|---------|-------------|
| 1. Police | | |
| a. Administration (52100) | Dan M | |
| b. Patrol (52110) | Dan M | |
| c. Investigation (52120) | Dan M | |
| d. Community Services (52140) | Dan M | |
| e. Communications/Dispatch (52600) | Dan M | |
| f. Emergency Preparedness (52500) | Dan M | |
| 2. Fund 216 – Vehicle Replacement | Dan M | |
| 3. Fund 295 – Police Dept Trust Fund | Dan M | |
| 4. Parks & Recreation | | |
| a. Parks Administration (55200) | Kevin B | |
| b. Parks Maintenance (53270) | Kevin B | |
| c. Facilities (51600, 55111) | Kevin B | |
| 5. Fund 217 – Building Repair | Kevin B | |
| 6. Fund 225 – Skate Park | Kevin B | |
| 7. Fund 240 – Parkland Acquisition | Kevin B | |
| 8. Fund 245 – Parkland Development | Kevin B | |
| 9. Fund 246 – Field of Dreams | Kevin B | |
| 10. Fund 247 – Aquatic Center | Kevin B | |
| 11. Fund 248 – Park & Recreation Special Revenue | Kevin B | |
| 12. Fund 272 – Lakes Improvement | Kevin B | |
| 13. Fund 452 – Bridge Fountain | Kevin B | |
| 14. Fund 459 – Depot Restoration | Kevin B | |

Wednesday, Oct 15th 5 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Diane J., Becky M.

| Budget | Staff | Budget Page |
|-----------------------------------|------------|-------------|
| 1. Library (220, 55111) | Diane J | |
| 2. General Fund Overview | | |
| a. Revenue | Rachelle B | |
| b. Expenditures | Rachelle B | |
| 3. Administration | | |
| a. General Administration (51400) | Rachelle B | |
| b. Legislative Support (51100) | Rachelle B | |
| c. Contingencies (51110) | Rachelle B | |
| d. Legal (51300) | Rachelle B | |

| | | |
|---|------------|--|
| e. Municipal Court (51200) | Rachelle B | |
| f. IT (51450) | Rachelle B | |
| g. Finance (51500) | Rachelle B | |
| h. Insurance/Risk Management (51540) | Rachelle B | |
| 4. Fund 214 – Elections | Heather B | |
| 5. Fund 200 – Media Services | Becky M | |
| 6. Fund 208 – Parking Permits | Rachelle B | |
| 7. Fund 235 – Rideshare Grant Program | Rachelle B | |
| 8. Fund 260 – Sick Leave Severance | Rachelle B | |
| 9. Fund 269 – Health Ins SIR | Rachelle B | |
| 10. Fund 271 – Insurance SIR | Rachelle B | |
| 11. Fund 450 – Capital Project Fund | Rachelle B | |
| 12. Capital Improvement Program | Rachelle B | |
| 13. Fund 300 – Debt Service | Rachelle B | |
| 14. Transfers – General Fund | Rachelle B | |
| 15. Proposed Revisions based on review feedback | | |
| 16. Recommendation to full council for approval | | |

| | |
|--------------------------------------|--|
| Tuesday, Oct 21 st 6 p.m. | Regular Council Meeting. City Manager presents requested budget to Council on a high-level |
| Monday, Oct 27 th | Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to public hearing) |
| Thursday, Oct 30 th | Public Notice publication date |
| Tuesday, Nov 4 th 6 p.m. | Regular Council Meeting. Present recommended budget containing cumulative revisions/final adjustments to full Council |
| Tuesday, Nov 21 st 6 p.m. | Regular Council Meeting. Public Hearing and Formal Adoption of the 2026-2027 Budget and the 2026 Tax Levy |
| Mid-December | Publish approved 2026-2027 Budget document (final revised) to Common Council, citizens and department heads. Post on City's website. |

DEPARTMENT SERVICE METRICS

| Annual Winter Report | | | | |
|----------------------------------|-------------|-------------|-------------|----------------------|
| <u>Description</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025/thru Aug</u> |
| Number of Events | 15 | 25 | 17 | 15 |
| Total Inches of Snowfall | 22 | 45.5 | 40.5 | 28.5 |
| Hours Worked | 746 | 1,286.25 | 1421 | 1,109 |
| Tons of Salt | 168 | 298 | 241 | 262 |
| Tons of Sand | 269 | 70.25 | 82.3 | 129 |
| Gallons of Brine Made | 12,795 | 19,335 | 21,875 | 26,500 |
| Gallons of Brine Applied | 14,095 | 22,095 | 17,625 | 27,867 |
| Gallons of Calcium Chloride Used | 100 | 450 | 0 | 0 |

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

| Street Condition Paser Ratings | | | |
|-----------------------------------|----------------|--------------------|--------------------|
| <u>Rating</u> | <u>Quality</u> | <u>2023</u> | <u>2025</u> |
| 10 | Excellent | 5.35 | 7.18 |
| 9 | Excellent | 2.70 | 3.27 |
| 8 | Good | 7.62 | 8.65 |
| 7 | Good | 7.36 | 6.63 |
| 6 | Fair | 9.31 | 12.85 |
| 5 | Fair | 11.33 | 7.05 |
| 4 | Poor | 4.42 | 2.62 |
| 3 | Poor | 2.06 | 2.02 |
| 2 | Failed | 0.34 | 0.23 |
| Total Miles of Streets | | <u>50.5</u> | <u>50.5</u> |

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

GOALS & OBJECTIVES 2026/2027 OUTLOOK

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

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

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53100-111 | SALARIES/PERMANENT | 19,629 | 20,307 | 21,552 | 21,881 | 22,060 | 24,560 | 25,297 |
| 100-53100-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 100-53100-117 | LONGEVITY PAY | - | - | - | - | - | - | - |
| 100-53100-118 | UNIFORM ALLOWANCES | - | - | - | - | - | - | - |
| 100-53100-150 | MEDICARE TAX/CITY SHARE | 271 | 272 | 284 | 319 | 325 | 358 | 368 |
| 100-53100-151 | SOCIAL SECURITY/CITY SHARE | 1,124 | 1,162 | 1,216 | 1,363 | 1,390 | 1,529 | 1,574 |
| 100-53100-152 | RETIREMENT | 1,275 | 1,377 | 1,464 | 1,521 | 1,641 | 1,768 | 1,821 |
| 100-53100-153 | HEALTH INSURANCE | 4,093 | 4,314 | 4,696 | 3,088 | 3,169 | 4,748 | 4,890 |
| 100-53100-154 | HRA-LIFE STYLE ACCT EXPENSE | 475 | 475 | 513 | 380 | 119 | 380 | 391 |
| 100-53100-155 | WORKERS COMPENSATION | 35 | 23 | 23 | 27 | 27 | 34 | 35 |
| 100-53100-156 | LIFE INSURANCE | 10 | 10 | 11 | 6 | 14 | 6 | 6 |
| 100-53100-211 | PROFESSIONAL DEVELOPMENT | 1,234 | 1,201 | 979 | 600 | (390) | 600 | 650 |
| 100-53100-213 | ENGINEERING SERVICES | 9,890 | 8,115 | 14,510 | 12,241 | 4,532 | 27,000 | 12,000 |
| 100-53100-224 | SOFTWARE/HARDWARE MAINTENANCE | 2,206 | 5,727 | 3,699 | 6,065 | 5,383 | 2,151 | 2,215 |
| 100-53100-225 | TELECOM/INTERNET/COMMUNICATION | 2,107 | 2,297 | 2,220 | 2,614 | 1,854 | 1,967 | 2,026 |
| 100-53100-310 | OFFICE & OPERATING SUPPLIES | 2,289 | 2,334 | 2,529 | 1,836 | 2,220 | 2,500 | 2,500 |
| 100-53100-320 | SUBSCRIPTIONS/DUES | 293 | 300 | 318 | 306 | 421 | 300 | 300 |
| 100-53100-325 | PUBLIC EDUCATION | 96 | 195 | 251 | 215 | 307 | 300 | 300 |
| 100-53100-330 | TRAVEL EXPENSES | - | - | 737 | 600 | 390 | 600 | 650 |
| | Total Public Works Administration | 45,026 | 48,109 | 55,002 | 53,061 | 43,462 | 68,801 | 55,026 |

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53230-111 | WAGES/PERMANENT | 63,999 | 67,244 | 71,740 | 68,945 | 120,572 | 75,465 | 77,729 |
| 100-53230-112 | WAGES/OVERTIME | 139 | 460 | 219 | - | 88 | - | - |
| 100-53230-113 | WAGES/TEMPORARY | - | 578 | 379 | - | 1,366 | - | - |
| 100-53230-117 | LONGEVITY PAY | 695 | 560 | 560 | 810 | 383 | 820 | 845 |
| 100-53230-118 | UNIFORM ALLOWANCES | (338) | (116) | - | 135 | - | 135 | 139 |
| 100-53230-150 | MEDICARE TAX/CITY SHARE | 860 | 927 | 920 | 1,022 | 1,802 | 1,117 | 1,150 |
| 100-53230-151 | SOCIAL SECURITY/CITY SHARE | 3,678 | 3,965 | 3,932 | 4,370 | 7,703 | 4,775 | 4,918 |
| 100-53230-152 | RETIREMENT | 4,125 | 4,683 | 4,727 | 4,857 | 9,023 | 5,502 | 5,667 |
| 100-53230-153 | HEALTH INSURANCE | 16,214 | 15,843 | 18,019 | 15,834 | 21,276 | 24,303 | 25,033 |
| 100-53230-154 | HRA-LIFE STYLE ACCT EXPENSE | 286 | 95 | 104 | 1,955 | 84 | 1,955 | 2,014 |
| 100-53230-155 | WORKERS COMPENSATION | 2,009 | 1,546 | 1,466 | 1,326 | 2,692 | 1,638 | 1,687 |
| 100-53230-156 | LIFE INSURANCE | 52 | 56 | 61 | 59 | 109 | 59 | 60 |
| 100-53230-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53230-211 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - | - | - |
| 100-53230-221 | MUNICIPAL UTILITIES EXPENSES | 6,416 | 4,965 | 4,993 | 4,590 | 5,022 | 5,000 | 5,050 |
| 100-53230-222 | UTILITIES-NAT GAS & ELECTRIC | 20,215 | 16,554 | 16,249 | 16,000 | 17,010 | 16,500 | 16,600 |
| 100-53230-225 | MOBILE COMMUNICATIONS | 383 | 734 | - | - | - | - | - |
| 100-53230-310 | OFFICE & OPERATING SUPPLIES | 29,499 | 24,110 | 14,948 | 16,000 | 22,230 | 16,000 | 16,500 |
| 100-53230-352 | VEHICLE REPR PARTS | 44,673 | 59,613 | 20,890 | 25,503 | 8,599 | 26,000 | 27,000 |
| 100-53230-354 | POLICE VEHICLE REPR/MAINT | 15,241 | 25,284 | 27,215 | 16,000 | 14,423 | 16,000 | 16,500 |
| 100-53230-355 | BLDG MTN REPR SUPP | 2,078 | 8,166 | 4,048 | 3,570 | 6,877 | 8,000 | 8,500 |
| | Total Shop/Fleet Operations | 210,224 | 235,267 | 190,469 | 180,977 | 239,257 | 203,270 | 209,393 |

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53300-111 | WAGES/PERMANENT | 306,678 | 308,240 | 306,660 | 360,615 | 155,548 | 387,979 | 399,618 |
| 100-53300-112 | WAGES/OVERTIME | 942 | 841 | 853 | 684 | 989 | 731 | 753 |
| 100-53300-113 | WAGES/TEMPORARY | - | 5,278 | 4,401 | 818 | 15,495 | 1,043 | 1,074 |
| 100-53300-117 | LONGEVITY PAY | 2,365 | 2,240 | 2,240 | 1,600 | 1,533 | 2,310 | 2,379 |
| 100-53300-118 | UNIFORM ALLOWANCES | 7,461 | 9,382 | 8,248 | 7,056 | 8,738 | 7,056 | 7,268 |
| 100-53300-150 | MEDICARE TAX/CITY SHARE | 4,272 | 4,414 | 4,422 | 5,381 | 2,619 | 5,792 | 5,966 |
| 100-53300-151 | SOCIAL SECURITY/CITY SHARE | 18,264 | 18,872 | 18,909 | 23,009 | 11,197 | 24,766 | 25,509 |
| 100-53300-152 | RETIREMENT | 20,077 | 21,405 | 21,391 | 25,274 | 11,759 | 28,208 | 29,054 |
| 100-53300-153 | HEALTH INSURANCE | 69,772 | 64,258 | 59,274 | 71,557 | 48,888 | 108,360 | 111,611 |
| 100-53300-154 | HRA-LIFE STYLE ACCT EXPENSE | 6,439 | 4,102 | 6,079 | 9,098 | 2,591 | 9,098 | 9,370 |
| 100-53300-155 | WORKERS COMPENSATION | 9,611 | 7,085 | 6,651 | 6,961 | 3,627 | 8,455 | 8,709 |
| 100-53300-156 | LIFE INSURANCE | 138 | 146 | 156 | 140 | 109 | 140 | 144 |
| 100-53300-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53300-211 | PROFESSIONAL DEVELOPMENT | 1,284 | 1,896 | 1,579 | 750 | 1,200 | 1,600 | 1,700 |
| 100-53300-222 | ELECT/TRAFFIC SIGNALS/P-LOTS | 18,982 | 27,351 | 26,281 | 15,302 | 28,772 | 15,000 | 16,000 |
| 100-53300-224 | SOFTWARE/HARDWARE MAINTENANCE | 2,405 | 3,653 | 3,303 | 5,499 | 4,497 | 1,274 | 1,312 |
| 100-53300-225 | TELECOM/INTERNET/COMMUNICATION | 3,103 | 3,771 | 3,761 | 3,471 | 3,506 | 2,351 | 2,421 |
| 100-53300-310 | OFFICE & OPERATING SUPPLIES | 654 | 1,049 | 1,392 | 1,020 | 2,017 | 1,200 | 1,250 |
| 100-53300-351 | FUEL EXPENSES | 27,972 | 26,883 | 26,371 | 29,000 | 24,985 | 29,000 | 29,000 |
| 100-53300-354 | TRAFFIC CONTROL SUPP | 9,421 | 13,153 | 17,294 | 12,241 | 15,110 | 12,500 | 12,500 |
| 100-53300-405 | MATERIALS/REPAIRS | 13,990 | 14,213 | 7,893 | 12,241 | 14,713 | 13,000 | 13,500 |
| 100-53300-821 | BRIDGE/DAM | 3,484 | 650 | 2,608 | 4,080 | - | 4,000 | 4,000 |
| | Total Street Maintenance | 527,315 | 538,881 | 529,765 | 595,796 | 357,894 | 663,860 | 683,137 |

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53320-111 | WAGES/PERMANENT | 31,022 | 36,517 | 45,628 | 44,755 | 41,963 | 47,971 | 49,410 |
| 100-53320-112 | WAGES/OVERTIME | 10,639 | 6,003 | 4,221 | 8,691 | 3,230 | 9,289 | 9,568 |
| 100-53320-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 100-53320-117 | LONGEVITY PAY | 360 | 360 | 360 | 220 | 246 | 270 | 278 |
| 100-53320-150 | MEDICARE TAX/CITY SHARE | 546 | 658 | 589 | 787 | 781 | 843 | 869 |
| 100-53320-151 | SOCIAL SECURITY/CITY SHARE | 2,334 | 2,815 | 2,518 | 3,366 | 3,340 | 3,606 | 3,714 |
| 100-53320-152 | RETIREMENT | 2,590 | 3,299 | 2,950 | 3,730 | 3,906 | 4,142 | 4,266 |
| 100-53320-153 | HEALTH INSURANCE | 9,423 | 10,820 | 12,473 | 9,044 | 11,077 | 13,819 | 14,233 |
| 100-53320-154 | HRA-LIFE STYLE ACCT EXPENSE | 769 | 610 | 1,034 | 1,165 | 257 | 1,165 | 1,200 |
| 100-53320-155 | WORKERS COMPENSATION | 1,240 | 1,134 | 915 | 971 | 1,187 | 1,174 | 1,209 |
| 100-53320-156 | LIFE INSURANCE | 24 | 30 | 21 | 21 | 20 | 21 | 21 |
| 100-53320-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53320-295 | EQUIP RENTAL | - | 3,438 | 9,031 | 12,241 | - | 12,000 | 12,000 |
| 100-53320-351 | FUEL EXPENSES | 8,101 | 8,793 | 8,248 | 9,181 | 5,717 | 9,100 | 9,100 |
| 100-53320-353 | SNOW EQUIP/REPR PARTS | 14,368 | 33,687 | 14,646 | 25,000 | 12,762 | 25,000 | 25,000 |
| 100-53320-460 | SALT & SAND | 25,100 | 16,934 | 20,658 | 25,000 | 51,080 | 25,000 | 25,000 |
| | Total Snow & Ice | 106,517 | 125,096 | 123,292 | 144,171 | 135,568 | 153,400 | 155,869 |

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53420-111 | WAGES/PERMANENT | 9,546 | 17,485 | 9,676 | 6,250 | 20,166 | 6,820 | 7,024 |
| 100-53420-112 | WAGES/OVERTIME | 139 | - | - | 195 | - | 209 | 215 |
| 100-53420-117 | LONGEVITY PAY | 50 | 40 | 40 | - | 27 | - | - |
| 100-53420-150 | MEDICARE TAX/CITY SHARE | 125 | 226 | 137 | 94 | 285 | 103 | 106 |
| 100-53420-151 | SOCIAL SECURITY/CITY SHARE | 534 | 964 | 586 | 403 | 1,217 | 439 | 452 |
| 100-53420-152 | RETIREMENT | 618 | 1,154 | 700 | 448 | 1,457 | 506 | 521 |
| 100-53420-153 | HEALTH INSURANCE | 2,263 | 2,173 | 1,647 | 1,060 | 905 | 1,658 | 1,708 |
| 100-53420-154 | HRA-LIFE STYLE ACCT EXPENSE | 280 | 198 | 291 | 155 | 99 | 155 | 160 |
| 100-53420-155 | WORKERS COMPENSATION | 295 | 411 | 217 | 122 | 430 | 151 | 155 |
| 100-53420-156 | LIFE INSURANCE | 4 | 7 | 5 | 3 | 12 | 3 | 3 |
| 100-53420-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53420-222 | ELECTRICITY | 230,801 | 230,664 | 231,384 | 232,341 | 211,072 | 225,000 | 225,000 |
| 100-53420-310 | OFFICE & OPERATING SUPPLIES | 5,654 | 8,269 | 8,066 | 7,070 | 9,214 | 7,500 | 8,000 |
| 100-53420-820 | STREET LIGHTS | 150 | 3,860 | 128 | 1,020 | - | 1,100 | 1,200 |
| | Total Street Lights | 250,459 | 265,450 | 252,877 | 249,161 | 244,885 | 243,643 | 244,544 |

DEPARTMENT/FUNCTION

The Administrative component of the police department provides overall management, logistical support, policy setting, and decision making relative to all aspects of the organization. The Patrol component provides for the protection of life and property through a proactive approach to policing and public safety by uniformed patrol officers. The Investigative component of the Department provides follow-up investigation of various crimes by plain-clothes detectives. The Support Services component provides clerical and record keeping functions. The Communications component handles emergency and non-emergency radio and telephone service for the Whitewater Police Department, Whitewater Fire Department/EMS, UW-Whitewater Police Services, and the LaGrange Fire and Rescue.

MISSION

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative problem-solving workforce dedicated to innovation and meeting the challenges of tomorrow. In times of crisis, we strive to defend public safety, maintain order, and restore a sense of personal wholeness. Our goal is to protect and serve our diverse and dynamic community with integrity, dignity, and respect.

PERSONNEL SUMMARY

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------|------|------|------|------|------|------|
| Police Chief | 1 | 1 | 1 | 1 | 1 | 1 |
| Deputy Chief | 1 | 1 | 1 | - | - | - |
| Police Captain | 1 | 1 | 1 | 2 | 2 | 2 |
| Lieutenant | 4 | 4 | 4 | 4 | 4 | 4 |
| Patrol Officer 48 Months | 5 | 6 | 6 | 4 | 8 | 6 |
| Patrol Officer 24 Months | 5 | 3 | 3 | 6 | 3 | 4 |
| Patrol Officer 12 Months | 2 | 4 | 4 | 1 | 2 | 1 |
| Patrol Officer Hire | 1 | - | - | 1 | 0 | 3 |
| Detective Lieutenant | 1 | 1 | 1 | 1 | 1 | 1 |
| Detective | 2 | 2 | 2 | 2 | 2 | 2 |
| School Resource Officer | 1 | 1 | 1 | 1 | 1 | 1 |
| Support Services Manager | 1 | 1 | 1 | 1 | 1 | 1 |
| Administrative Assistant II | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Communications Supervisor | 1 | 1 | 1 | 1 | 1 | 1 |
| Dispatcher | 6 | 6 | 6 | 6 | 6 | 6 |
| Community Services Officer | 1 | 1 | 1 | 1 | 1 | 1 |

GENERAL GOVERNMENT POLICE DEPARTMENT

POLICE DEPARTMENT EXPENSE SUMMARY

| FISCAL RESOURCES | | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|----------------------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| POLICE ADMINISTRATION | | | | | | | | |
| 100 | Personnel & Benefits | 631,443 | 646,134 | 678,469 | 713,934 | 735,281 | 730,385 | 727,837 |
| 200 | Professional Svcs | 19,016 | 40,861 | 96,588 | 33,880 | 71,018 | 35,118 | 99,260 |
| 300 | Commodities & Other Exp | 18,772 | 22,482 | 24,413 | 20,250 | 28,214 | 20,453 | 26,051 |
| 52100 | Total | 669,231 | 709,476 | 799,470 | 768,065 | 834,513 | 785,955 | 853,149 |
| POLICE PATROL | | | | | | | | |
| 100 | Personnel & Benefits | 1,794,820 | 1,822,906 | 1,952,746 | 2,075,424 | 2,029,757 | 2,121,350 | 2,072,813 |
| 200 | Professional Svcs | 37,463 | 38,505 | 67,617 | 57,517 | 69,257 | 67,206 | 86,631 |
| 300 | Commodities & Other Exp | 45,439 | 53,406 | 61,976 | 57,453 | 58,550 | 58,028 | 58,882 |
| 52110 | Total | 1,877,722 | 1,914,817 | 2,082,340 | 2,190,394 | 2,157,564 | 2,246,584 | 2,218,326 |
| POLICE INVESTIGATION | | | | | | | | |
| 100 | Personnel & Benefits | 367,410 | 406,823 | 502,988 | 477,496 | 533,431 | 487,260 | 530,462 |
| 200 | Professional Svcs | 5,069 | 6,010 | 11,998 | 9,391 | 12,748 | 10,281 | 14,323 |
| 300 | Commodities & Other Exp | 6,400 | 6,360 | 9,259 | 13,673 | 12,985 | 13,810 | 16,997 |
| 52120 | Total | 378,879 | 419,193 | 524,244 | 500,560 | 559,164 | 511,351 | 561,782 |
| COMMUNICATIONS/DISPATCH | | | | | | | | |
| 100 | Personnel & Benefits | 406,774 | 400,868 | 412,455 | 485,718 | 464,034 | 496,891 | 508,461 |
| 200 | Professional Svcs | 53,746 | 76,653 | 68,699 | 98,489 | 114,348 | 96,162 | 90,197 |
| 300 | Commodities & Other Exp | 486 | 2,047 | 2,447 | 2,263 | 2,800 | 1,275 | 2,335 |
| 52600 | Total | 461,006 | 479,568 | 483,601 | 586,470 | 581,182 | 594,328 | 600,993 |
| COMMUNITY SERVICE PROGRAM | | | | | | | | |
| 100 | Personnel & Benefits | 23,512 | 27,783 | 28,686 | 37,301 | 36,442 | 38,125 | 36,354 |
| 200 | Professional Svcs | 54 | 393 | 73 | 411 | - | 477 | 477 |
| 300 | Commodities & Other Exp | 3,932 | 4,254 | 4,309 | 5,892 | 4,250 | 5,951 | 7,317 |
| 52140 | Total | 27,498 | 32,429 | 33,068 | 43,604 | 40,692 | 44,553 | 44,149 |
| GRAND TOTAL | | 3,414,336 | 3,555,483 | 3,922,722 | 4,089,093 | 4,173,115 | 4,182,771 | 4,278,399 |

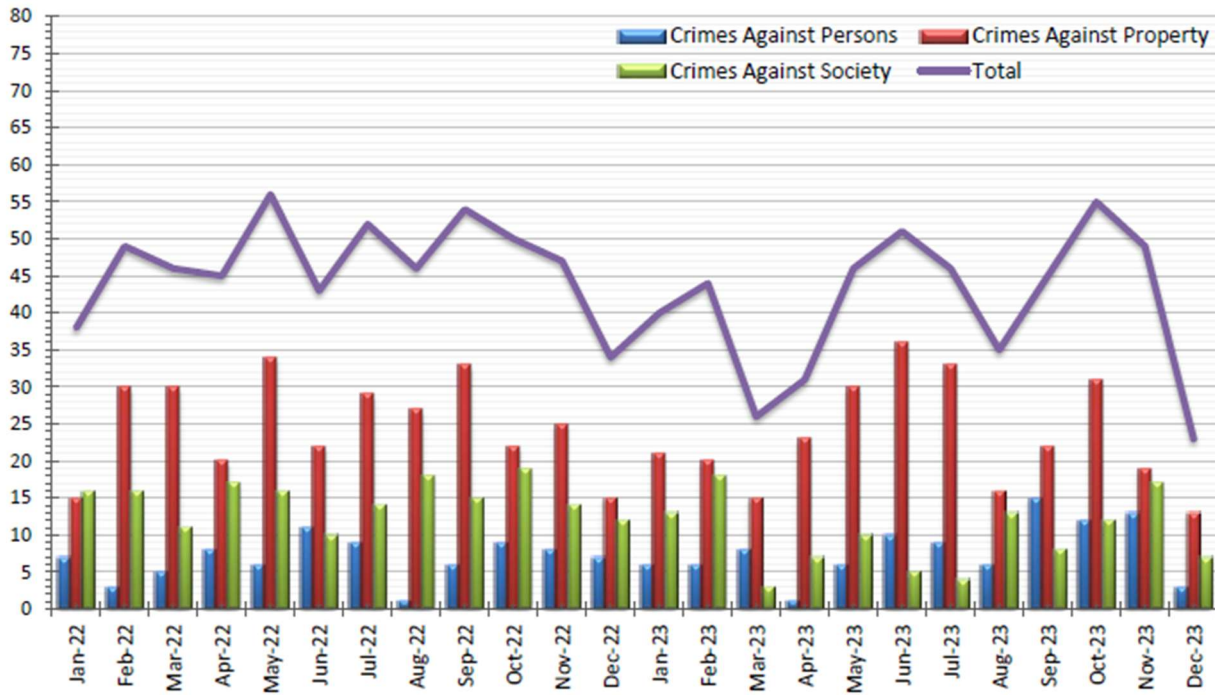
DEPARTMENT SERVICE METRICS

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

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

DEPARTMENT SERVICE METRICS

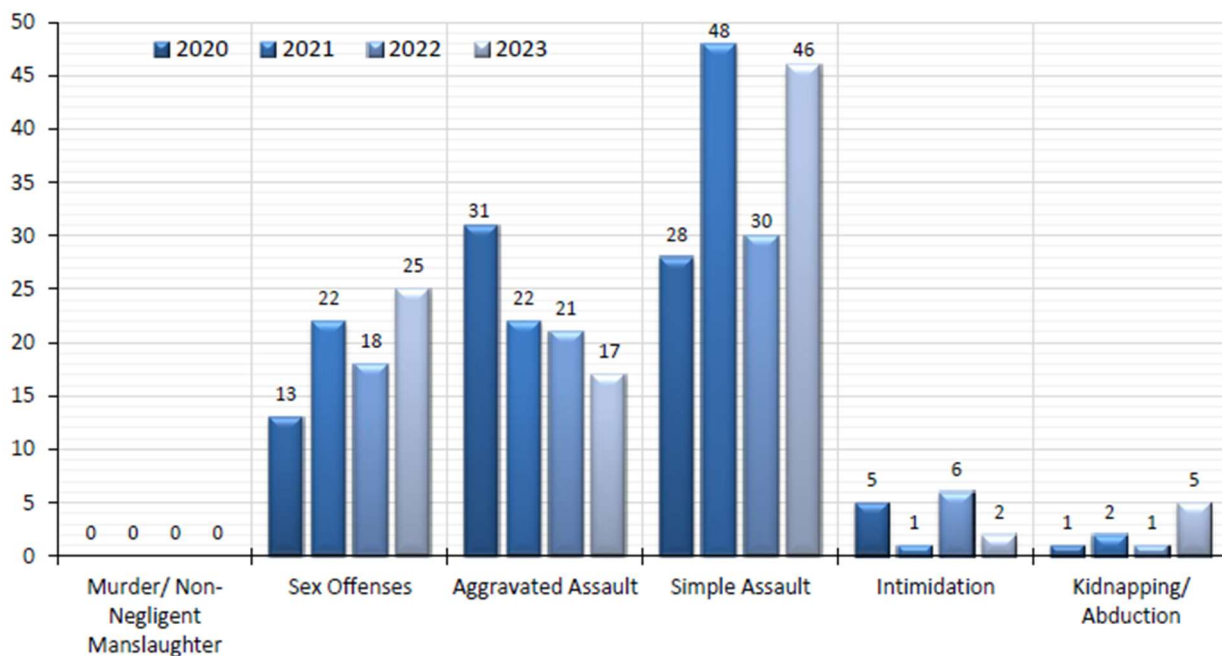
WIBRS Offenses by Month



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

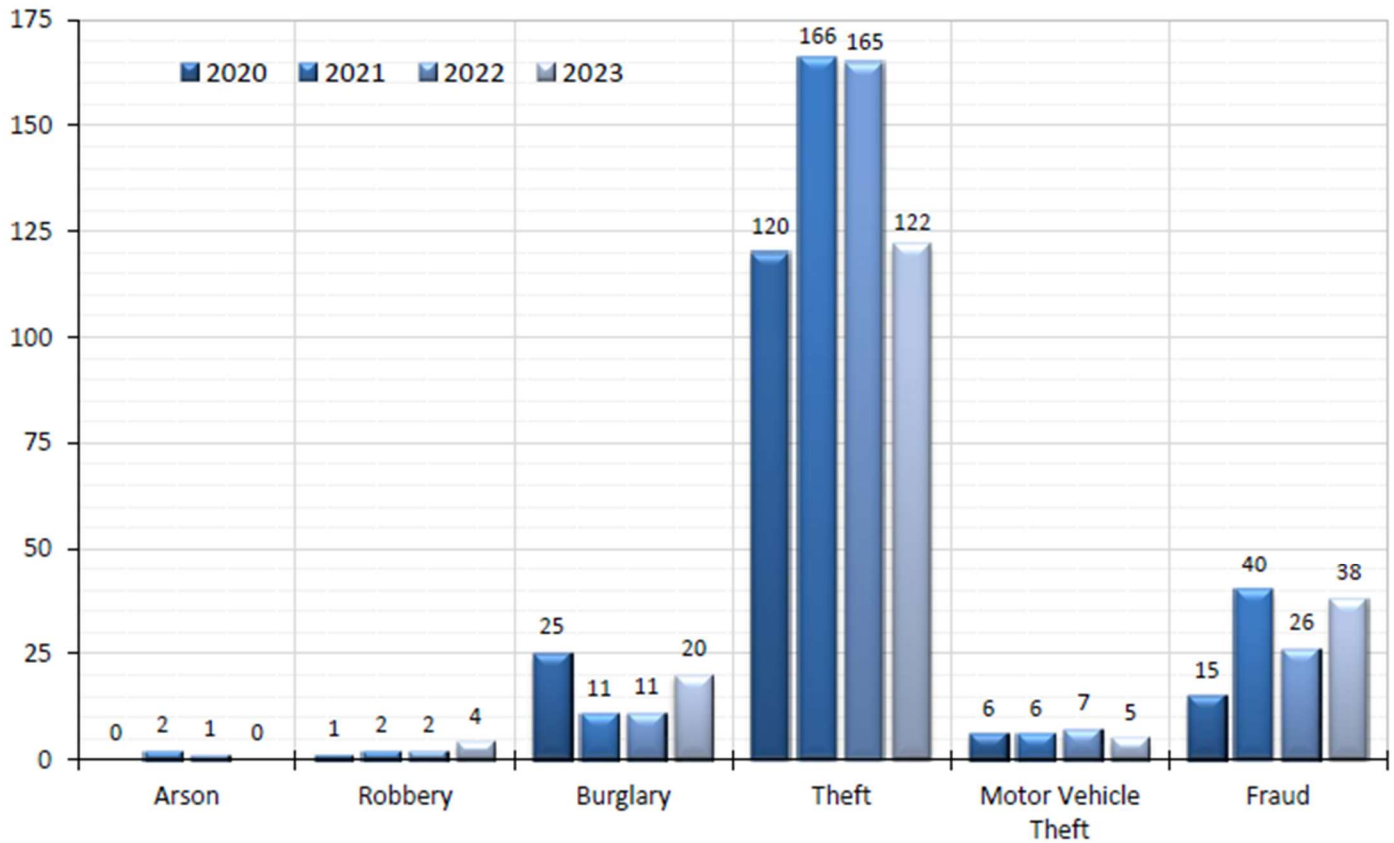
These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

Crime Offenses Against Persons Incidents



DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents

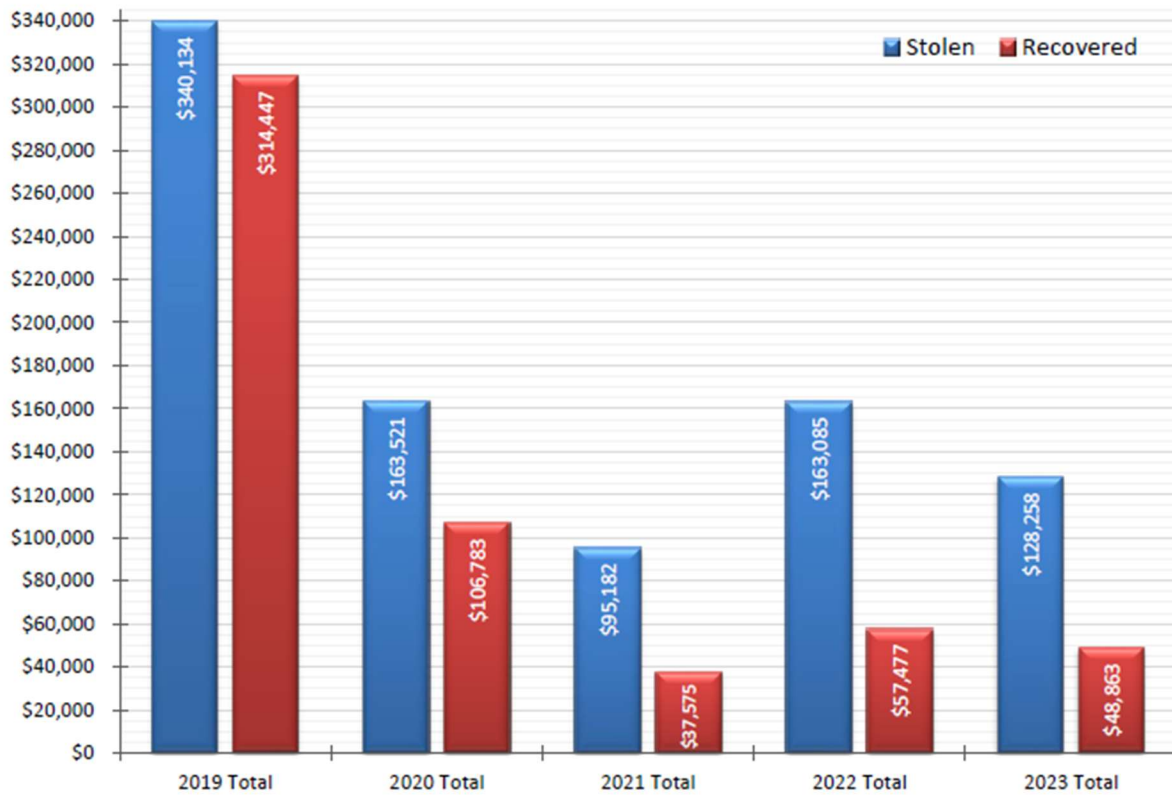


Property Stolen vs. Property Recovered

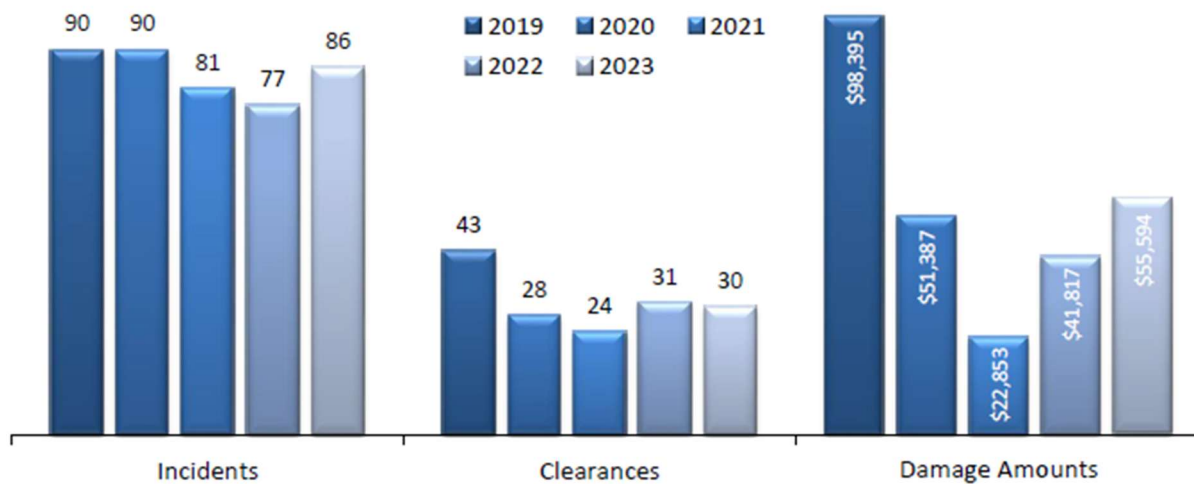
| Total/Offense | Stolen | Recovered | Recovery Rate |
|---------------|---------------|---------------|---------------|
| | dollar amount | dollar amount | percentage |
| 2019 Total | \$340,134 | \$314,447 | 92% |
| 2020 Total | \$163,521 | \$106,783 | 65% |
| 2021 Total | \$95,182 | \$37,575 | 39%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

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



Incidents Involving Criminal Damage



DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

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

2023 Monthly Breakdown of Charges

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

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

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

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

Incidents by Year

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

DEPARTMENT SERVICE METRICS

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

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

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES 2024/2025 OUTLOOK

- **Utilize Propio to communicate and provide services to segment of the Whitewater population that doesn't speak English.**

Action Plan:

Whitewater is in the midst of a massive shift in demographics with many non-English speakers moving into the area. In order to meet this need, staff at all levels of the Whitewater Police Department organization will utilize Propio Language Services throughout 2024 to better communicate with individuals who do not speak English. Our clerical staff and dispatchers will use the system when within the police department or when communicating with individuals over the phone. Our patrol officers will primarily use the system while responding to calls for service to ensure the contact is completed as efficiently as possible, while getting all pertinent information effectively communicated to all parties. The administrative staff will utilize Propio when appropriate during community outreach events to foster inclusion and ensure the resources provided by WPD are accessible to all. The Whitewater Police Department's use of Propio is tracked. Quarterly, statistics will be run to determine how many times our staff has used Propio, the average call time for a session, as well as to determine what employees may need additional training or assistance in utilizing Propio.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Use innovative communication techniques by using the PD Facebook page in increasingly creative ways.**

Action Plan:

Whitewater Police Department staff currently utilizes social media via Facebook. However, the information posted is relatively common in law enforcement utilizing written posts and photo attachments. In order to better serve the community, the WPD administration will begin posting video recorded press releases when appropriate and will post recorded WPD officer body cam footage (redacted as needed) showing examples of noteworthy officer interactions. Equipment including a video prompter and banner will be explored and purchased if feasible to assist in ensuring posting video recordings are professional. Staff will post a minimum of four video recorded press releases or WPD officer body cam recordings in 2024. WPD administrative staff will review this goal quarterly to determine if we are on track for the annual goal.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Implement a Spanish fluency incentive for our sworn personnel.**

Action Plan:

The Whitewater Police Department administration recognizes how critically important it is to employ and retain staff who can speak foreign languages. Given the current demographic shift occurring in Whitewater, the ability to speak Spanish is extremely desirable. To address this, the administration's goal is to establish a Spanish fluency incentive with both the Whitewater Professional Police Association (WPPA) and the Whitewater Professional Police Supervisory Association (WPPSA). The annual stipend will award \$500 to sworn staff who can prove they fluently speak and read Spanish. By July 1, 2024, WPD administrative staff will evaluate whether or not the incentive is incorporated through the bargaining processes, and if implemented, will analyze the impact to determine if extending such an incentive to non-sworn staff should be considered.

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures.

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- **Offer business checks by staff trained in crime prevention.**

Action Plan:

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

Goal Impacted:

How will the City support a thriving business community (including business attraction)? To better understand the underlying issues and then leverage resources.

- **Implement a Mental Wellness Program (MWP) for all police department staff.**

Action Plan:

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

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures..

**GENERAL GOVERNMENT
POLICE DEPARTMENT**

**POLICE ADMINISTRATION &
POLICE PATROL**



POLICE ADMINISTRATION EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-52100-111 | SALARIES/PERMANENT | 445,587 | 470,933 | 479,218 | 497,963 | 527,063 | 509,168 | 529,532 |
| 100-52100-112 | WAGES/OVERTIME | 390 | (199) | 760 | - | 1,385 | - | - |
| 100-52100-114 | WAGES/PART-TIME/PERMANENT | 20,728 | 14,724 | 20,291 | 21,289 | 21,788 | 21,768 | 21,954 |
| 100-52100-117 | LONGEVITY PAY | 3,000 | 2,500 | 2,000 | 2,000 | 1,238 | 2,000 | 2,000 |
| 100-52100-118 | UNIFORM ALLOWANCES | 150 | 1,850 | 2,239 | 2,550 | 3,642 | 2,576 | 2,550 |
| 100-52100-119 | SHIFT DIFFERENTIAL | - | - | - | - | 4 | - | - |
| 100-52100-150 | MEDICARE TAX/CITY SHARE | 6,746 | 6,853 | 7,185 | 7,804 | 8,365 | 7,980 | 8,384 |
| 100-52100-151 | SOCIAL SECURITY/CITY SHARE | 28,845 | 29,301 | 30,724 | 33,369 | 35,768 | 34,119 | 35,851 |
| 100-52100-152 | RETIREMENT | 46,505 | 41,418 | 52,318 | 59,213 | 61,474 | 59,213 | 63,666 |
| 100-52100-153 | HEALTH INSURANCE | 62,730 | 67,070 | 74,255 | 76,304 | 64,427 | 80,120 | 51,704 |
| 100-52100-154 | HRA-LIFE STYLE ACCT EXPENSE | 6,961 | 4,648 | 3,335 | 8,100 | 3,343 | 8,100 | 6,000 |
| 100-52100-154 | WORKERS COMPENSATION | 9,685 | 6,954 | 5,997 | 5,205 | 6,672 | 5,205 | 6,059 |
| 100-52100-156 | LIFE INSURANCE | 116 | 81 | 148 | 136 | 113 | 136 | 136 |
| 100-52100-211 | PROFESSIONAL DEVELOPMENT | 2,972 | 6,636 | 1,872 | 4,040 | 2,000 | 4,080 | 4,080 |
| 100-52100-219 | OTHER PROFESSIONAL SERVICES | 3,246 | 22,506 | 68,669 | 15,964 | 53,600 | 16,124 | 81,124 |
| 100-52100-224 | SOFTWARE/HARDWARE MAINTENANCE | 3,649 | 5,733 | 17,831 | 11,618 | 11,618 | 11,867 | 10,411 |
| 100-52100-225 | TELECOM/INTERNET/COMMUNICATION | 8,994 | 5,962 | 4,113 | 2,259 | 3,800 | 3,047 | 3,645 |
| 100-52100-241 | REPR/MTN VEHICLES | 155 | - | 1,780 | - | - | - | - |
| 100-52100-242 | REPR/MTN MACHINERY/EQUIP | - | 25 | 31 | - | - | - | - |
| 100-52100-295 | CONTRACTUAL SERVICES | - | - | 2,292 | - | - | - | - |
| 100-52100-310 | OFFICE & OPERATING SUPPLIES | 15,983 | 18,704 | 21,316 | 18,000 | 24,000 | 18,180 | 24,000 |
| 100-52100-320 | SUBSCRIPTIONS/DUES | 1,032 | 2,414 | 2,125 | 1,061 | 3,185 | 1,071 | 1,071 |
| 100-52100-325 | PUBLIC EDUCATION | 78 | 96 | 195 | 432 | 215 | 437 | 215 |
| 100-52100-330 | TRAVEL EXPENSES | 1,679 | 1,268 | 776 | 758 | 814 | 765 | 765 |
| | Total Police Administration | 669,231 | 709,476 | 799,470 | 768,065 | 834,513 | 785,955 | 853,149 |

POLICE PATROL EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| 100-52110-111 | SALARIES/PERMANENT | 1,149,197 | 1,127,568 | 1,177,429 | 1,277,642 | 1,190,130 | 1,306,389 | 1,317,743 |
| 100-52110-112 | SALARIES/OVERTIME | 121,854 | 163,696 | 210,797 | 147,128 | 200,098 | 150,438 | 157,296 |
| 100-52110-117 | LONGEVITY PAY | 9,500 | 9,500 | 11,000 | 10,820 | 6,190 | 10,820 | 17,400 |
| 100-52110-118 | UNIFORM ALLOWANCES | 1,791 | 32,727 | 23,859 | 18,600 | 41,386 | 18,600 | 18,710 |
| 100-52110-119 | SHIFT DIFFERENTIAL | 9,645 | 11,466 | 14,788 | 17,883 | 8,531 | 17,883 | - |
| 100-52110-150 | MEDICARE TAX/CITY SHARE | 19,557 | 18,717 | 20,123 | 21,589 | 21,490 | 22,074 | 22,225 |
| 100-52110-151 | SOCIAL SECURITY/CITY SHARE | 83,624 | 80,032 | 86,045 | 92,310 | 91,889 | 94,387 | 95,030 |
| 100-52110-152 | RETIREMENT | 161,932 | 158,304 | 186,295 | 211,095 | 216,814 | 211,095 | 227,730 |
| 100-52110-153 | HEALTH INSURANCE | 185,723 | 177,006 | 182,960 | 226,123 | 211,063 | 237,429 | 167,310 |
| 100-52110-154 | HRA-LIFE STYLE ACCT EXPENSE | 6,905 | 10,204 | 12,911 | 29,700 | 14,937 | 29,700 | 24,000 |
| 100-52110-155 | WORKERS COMPENSATION | 44,824 | 33,431 | 26,302 | 22,243 | 27,004 | 22,243 | 25,093 |
| 100-52110-156 | LIFE INSURANCE | 268 | 254 | 236 | 292 | 225 | 292 | 277 |
| 100-52110-211 | PROFESSIONAL DEVELOPMENT | 10,264 | 7,005 | 13,001 | 13,080 | 24,688 | 13,211 | 16,000 |
| 100-52110-219 | OTHER PROFESSIONAL SERVICES | 2,913 | 6,049 | 5,864 | 10,928 | 13,000 | 11,037 | 14,000 |
| 100-52110-224 | SOFTWARE/HARDWARE MAINTENANCE | 15,027 | 16,467 | 31,134 | 24,343 | 24,343 | 31,003 | 46,303 |
| 100-52110-225 | TELECOM/INTERNET/COMMUNICATION | 5,236 | 4,666 | 5,649 | 5,226 | 5,226 | 7,976 | 6,349 |
| 100-52110-241 | REPR/MTN VEHICLES | 530 | 1,093 | 67 | 1,440 | 1,000 | 1,454 | 1,454 |
| 100-52110-242 | REPR/MTN MACHINERY/EQUIP | 3,493 | 3,225 | 2,161 | 2,500 | 1,000 | 2,525 | 2,525 |
| 100-52110-295 | CONTRACTUAL SERVICES | - | - | 9,743 | - | - | - | - |
| 100-52110-310 | OFFICE & OPERATING SUPPLIES | 3,958 | 7,369 | 14,163 | 5,000 | 5,400 | 5,050 | 5,050 |
| 100-52110-330 | TRAVEL EXPENSES | 1,179 | 439 | 8,793 | 303 | 1,000 | 306 | 400 |
| 100-52110-351 | FUEL EXPENSES | 23,875 | 27,276 | 25,020 | 24,000 | 24,000 | 24,240 | 25,000 |
| 100-52110-360 | DAAT/FIREARMS | 16,427 | 18,322 | 14,000 | 28,150 | 28,150 | 28,432 | 28,432 |
| | Total Police Patrol | 1,877,722 | 1,914,817 | 2,082,340 | 2,190,394 | 2,157,564 | 2,246,584 | 2,218,326 |

POLICE INVESTIGATIONS EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-52120-111 | SALARIES/PERMANENT | 253,863 | 280,077 | 344,615 | 334,167 | 339,716 | 341,685 | 350,181 |
| 100-52120-112 | SALARIES/OVERTIME | 20,475 | 16,906 | 33,299 | 27,340 | 51,621 | 27,955 | 29,899 |
| 100-52120-117 | LONGEVITY PAY | 3,500 | 3,000 | 2,000 | 3,800 | 1,857 | 3,800 | 4,300 |
| 100-52120-118 | UNIFORM ALLOWANCES | 836 | 3,402 | 2,953 | 3,400 | 6,026 | 3,400 | 3,400 |
| 100-52120-119 | SHIFT DIFFERENTIAL | 101 | 266 | 910 | 1,100 | 2,005 | 1,100 | - |
| 100-52120-150 | MEDICARE TAX/CITY SHARE | 3,138 | 4,408 | 5,580 | 5,641 | 6,185 | 5,768 | 5,791 |
| 100-52120-151 | SOCIAL SECURITY/CITY SHARE | 13,418 | 18,847 | 23,861 | 24,118 | 26,447 | 24,661 | 24,762 |
| 100-52120-152 | RETIREMENT | 26,011 | 36,485 | 50,407 | 53,030 | 59,918 | 53,030 | 58,438 |
| 100-52120-153 | HEALTH INSURANCE | 36,915 | 33,506 | 29,979 | 19,200 | 32,162 | 20,160 | 42,104 |
| 100-52120-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,613 | 2,169 | 2,312 | - | - | - | 5,000 |
| 100-52120-155 | WORKERS COMPENSATION | 6,515 | 7,690 | 6,990 | 5,642 | 7,404 | 5,642 | 6,528 |
| 100-52120-156 | LIFE INSURANCE | 27 | 66 | 82 | 59 | 92 | 59 | 59 |
| 100-52120-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-52120-211 | PROFESSIONAL DEVELOPMENT | 4,027 | 3,598 | 6,246 | 4,040 | 5,448 | 4,080 | 4,080 |
| 100-52120-219 | OTHER PROFESSIONAL SERVICES | 865 | 710 | 688 | 2,741 | 2,600 | 2,768 | 2,768 |
| 100-52120-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | 151 | 1,190 | 2,500 | 1,265 | 4,454 |
| 100-52120-225 | TELECOM/INTERNET/COMMUNICATION | 177 | 1,342 | 2,621 | 1,420 | 2,200 | 2,168 | 3,022 |
| 100-52120-241 | REPR/MTN VEHICLES | - | 360 | - | - | - | - | - |
| 100-52120-295 | MISC CONTRACTUAL SERVICES | - | - | 2,292 | - | - | - | - |
| 100-52120-310 | OFFICE & OPERATING SUPPLIES | 827 | 2,475 | 6,870 | 7,615 | 9,000 | 7,691 | 12,691 |
| 100-52120-330 | TRAVEL EXPENSES | 679 | 450 | 347 | 303 | 342 | 306 | 306 |
| 100-52120-351 | FUEL EXPENSES | 4,895 | 3,435 | 2,008 | 5,250 | 3,500 | 5,303 | 4,000 |
| 100-52120-359 | PHOTO EXPENSES | - | - | 34 | 505 | 143 | 510 | - |
| | Total Police Investigation | 378,879 | 419,193 | 524,244 | 500,560 | 559,164 | 511,351 | 561,782 |

POLICE COMMUNITY SERVICES EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-52140-114 | WAGES/PART-TIME/PERMANENT | 19,735 | 23,615 | 24,535 | 34,029 | 30,750 | 34,794 | 33,178 |
| 100-52140-118 | UNIFORM ALLOWANCES | 1,572 | 1,653 | 1,335 | - | 2,526 | - | - |
| 100-52140-150 | MEDICARE TAX/CITY SHARE | 280 | 339 | 358 | 493 | 465 | 505 | 481 |
| 100-52140-151 | SOCIAL SECURITY/CITY SHARE | 1,195 | 1,450 | 1,532 | 2,110 | 1,990 | 2,157 | 2,057 |
| 100-52140-152 | RETIREMENT | - | - | 331 | - | 22 | - | - |
| 100-52140-155 | WORKERS COMPENSATION | 730 | 725 | 594 | 669 | 688 | 669 | 638 |
| 100-52140-156 | LIFE INSURANCE | - | - | - | - | - | - | - |
| 100-52140-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-52140-218 | ANIMAL CONTROL | - | - | 3 | 253 | - | 255 | 255 |
| 100-52140-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | - | 159 | - | 222 | 222 |
| 100-52140-225 | TELECOM/INTERNET/COMMUNICATION | 54 | 303 | 70 | - | - | - | - |
| 100-52140-241 | REPAIR/MAINT-VEHICLES | - | 90 | - | - | - | - | - |
| 100-52140-310 | OFFICE & OPERATING SUPPLIES | 330 | 74 | 239 | 752 | 150 | 759 | 250 |
| 100-52140-351 | FUEL EXPENSES | 1,816 | 2,533 | 2,129 | 1,212 | 3,000 | 1,224 | 3,100 |
| 100-52140-360 | PARKING SERVICES EXPENSES | 1,786 | 1,647 | 1,941 | 3,928 | 1,100 | 3,967 | 3,967 |
| | Total Comm Service Program | 27,498 | 32,429 | 33,068 | 43,604 | 40,692 | 44,553 | 44,149 |

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-52600-111 | SALARIES/PERMANENT | 273,371 | 257,869 | 280,022 | 341,140 | 311,781 | 348,816 | 351,381 |
| 100-52600-112 | SALARIES/OVERTIME | 22,757 | 42,426 | 45,837 | 35,950 | 36,347 | 36,759 | 37,320 |
| 100-52600-117 | LONGEVITY PAY | 1,500 | 1,000 | 1,000 | 1,000 | 619 | 1,000 | 1,000 |
| 100-52600-118 | UNIFORM ALLOWANCES | 603 | 3,723 | 3,350 | 3,500 | 3,714 | 3,500 | 3,500 |
| 100-52600-119 | SHIFT DIFFERENTIAL | 5,074 | 7,134 | 4,714 | 3,624 | 3,964 | 3,624 | - |
| 100-52600-150 | MEDICARE TAX/CITY SHARE | 4,456 | 4,441 | 4,865 | 5,864 | 5,389 | 5,996 | 5,996 |
| 100-52600-151 | SOCIAL SECURITY/CITY SHARE | 19,051 | 18,989 | 20,801 | 25,074 | 23,043 | 25,638 | 25,637 |
| 100-52600-152 | RETIREMENT | 20,728 | 19,676 | 22,279 | 26,519 | 25,550 | 26,519 | 27,267 |
| 100-52600-153 | HEALTH INSURANCE | 58,197 | 45,050 | 29,174 | 39,835 | 50,416 | 41,827 | 49,304 |
| 100-52600-154 | HRA-LIFE STYLE ACCT EXPENSE | 342 | - | - | 2,700 | 2,751 | 2,700 | 6,500 |
| 100-52600-155 | WORKERS COMPENSATION | 615 | 513 | 377 | 413 | 403 | 413 | 458 |
| 100-52600-156 | LIFE INSURANCE | 80 | 47 | 36 | 98 | 57 | 98 | 98 |
| 100-52600-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-52600-211 | PROFESSIONAL DEVELOPMENT | 1,372 | 2,042 | 3,114 | 2,030 | 2,500 | 3,060 | 2,000 |
| 100-52600-219 | OTHER PROFESSIONAL SERVICES | 2,910 | 4,824 | 3,986 | 4,072 | 4,000 | 4,113 | 4,113 |
| 100-52600-224 | SOFTWARE/HARDWARE MAINTENANCE | 14,648 | 17,298 | 6,609 | 6,677 | 7,800 | 6,921 | 7,383 |
| 100-52600-225 | TELECOM/INTERNET/COMMUNICATION | 8,901 | 9,029 | 9,335 | 9,079 | 9,079 | 9,170 | 8,805 |
| 100-52600-292 | RADIO SERVICE | 11,309 | 11,309 | 13,147 | 15,969 | 15,969 | 11,704 | 7,353 |
| 100-52600-295 | MISC CONTRACTUAL SERVICES | 14,606 | 32,152 | 32,508 | 60,662 | 75,000 | 61,193 | 60,543 |
| 100-52600-310 | OFFICE & OPERATING SUPPLIES | 486 | 1,742 | 1,851 | 1,010 | 1,500 | 1,020 | 1,020 |
| 100-52600-330 | TRAVEL EXPENSES | - | 305 | 595 | 1,253 | 1,300 | 255 | 1,315 |
| | Total Communications/Dispatch | 461,006 | 479,568 | 483,601 | 586,470 | 581,182 | 594,328 | 600,993 |

DEPARTMENT/FUNCTION

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

Land use planning/enforcement duties include:

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

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

MISSION

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

PERSONNEL SUMMARY

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

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

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

| FISCAL RESOURCES | | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| NEIGHBORHOOD SERVICES | | | | | | | | |
| 100 | Personnel & Benefits | 164,893 | 141,740 | 85,465 | 80,046 | 78,303 | 99,699 | 102,690 |
| 200 | Professional Svcs | 138,776 | 206,566 | 293,045 | 480,775 | 475,416 | 517,440 | 480,918 |
| 300 | Commodities & Other Exp | 6,262 | 7,081 | 9,563 | 5,560 | 12,063 | 7,048 | 7,238 |
| 52400 | Total | 309,932 | 355,387 | 388,073 | 566,380 | 565,782 | 624,187 | 590,846 |

DEPARTMENT SERVICE METRICS

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

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

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

**BUILDING PERMITS & NEW HOME
CONSTRUCTION**

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

GENERAL GOVERNMENT NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-52400-111 | SALARIES/PERMANENT | 112,019 | 88,671 | 55,573 | 52,968 | 53,349 | 61,960 | 63,819 |
| 100-52400-112 | WAGES/OVERTIME | - | 285 | 104 | - | - | - | - |
| 100-52400-113 | PT WAGES-WEEDS & SNOW ENFORC | 22,387 | 18,514 | - | - | - | - | - |
| 100-52400-117 | LONGEVITY PAY | - | - | - | - | - | - | - |
| 100-52400-118 | UNIFORM ALLOWANCES | 436 | - | - | - | - | - | - |
| 100-52400-150 | MEDICARE TAX/CITY SHARE | 2,077 | 1,595 | 678 | 776 | 719 | 906 | 933 |
| 100-52400-151 | SOCIAL SECURITY/CITY SHARE | 8,881 | 6,819 | 2,899 | 3,317 | 3,074 | 3,874 | 3,990 |
| 100-52400-152 | RETIREMENT | 7,276 | 7,025 | 3,836 | 3,681 | 4,027 | 4,461 | 4,595 |
| 100-52400-153 | HEALTH INSURANCE | 10,574 | 15,977 | 21,157 | 17,065 | 17,055 | 26,237 | 27,024 |
| 100-52400-154 | HRA-LIFE STYLE ACCT EXPENSE | 300 | 2,150 | 1,140 | 2,100 | - | 2,100 | 2,163 |
| 100-52400-155 | WORKERS COMPENSATION | 873 | 661 | 64 | 64 | 65 | 86 | 89 |
| 100-52400-156 | LIFE INSURANCE | 71 | 43 | 13 | 75 | 14 | 75 | 77 |
| 100-52400-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-52400-211 | PROFESSIONAL DEVELOPMENT | 245 | 399 | 100 | 505 | - | 950 | 965 |
| 100-52400-212 | LEGAL/CITY ATTORNEY | 5,580 | 8,463 | 12,059 | - | 8,259 | - | - |
| 100-52400-215 | GIS SUPPLIES | 246 | 4,835 | 546 | 1,010 | - | - | - |
| 100-52400-218 | WEIGHTS & MEASURES CONTRACT | 2,800 | 1,600 | 3,000 | 3,030 | 3,750 | 4,000 | 4,000 |
| 100-52400-219 | OTHER PROFESSIONAL SERVICES | 59,101 | 50,560 | 158,655 | 135,000 | 126,167 | 139,050 | 143,222 |
| 100-52400-220 | COMP PLAN REWRITE | - | - | - | 35,000 | 35,000 | 50,400 | - |
| 100-52400-222 | BUILDING INSPECTION SERVICES | 63,724 | 131,432 | 108,122 | 295,700 | 295,000 | 304,571 | 313,708 |
| 100-52400-224 | SOFTWARE/HARDWARE MAINTENAN | 4,089 | 6,501 | 8,054 | 7,969 | 5,383 | 16,997 | 17,507 |
| 100-52400-225 | TELECOM/INTERNET/COMMUNICATION | 2,992 | 2,776 | 2,510 | 2,561 | 1,858 | 1,472 | 1,516 |
| 100-52400-310 | OFFICE & OPERATING SUPPLIES | 4,597 | 5,955 | 9,028 | 5,101 | 11,437 | 5,254 | 5,411 |
| 100-52400-320 | DUES/SUBSCRIPTIONS | 193 | (40) | 165 | - | - | - | - |
| 100-52400-325 | PUBLIC EDUCATION | 96 | 195 | 251 | 459 | 626 | 473 | 487 |
| 100-52400-330 | TRAVEL EXPENSES | 290 | 630 | - | - | - | 1,200 | 1,215 |
| 100-52400-351 | FUEL EXPENSES | 1,087 | 342 | 118 | - | - | 121 | 125 |
| | Total Neighbor Svcs & Planning | 309,932 | 355,387 | 388,073 | 566,380 | 565,782 | 624,187 | 590,846 |

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

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

GENERAL GOVERNMENT PARKS & RECREATION

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

| FISCAL RESOURCES | | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| FACILITY MAINTENANCE | | | | | | | | |
| 100 | Personnel & Benefits | 161,153 | 152,999 | 161,259 | 184,288 | 141,311 | 189,110 | 113,843 |
| 200 | Professional Svcs | 234,796 | 256,367 | 264,379 | 239,895 | 251,010 | 242,292 | 272,447 |
| 300 | Commodities & Other Exp | 33,989 | 40,230 | 41,672 | 29,520 | 43,264 | 29,815 | 35,534 |
| 51600 | Total | 429,937 | 449,597 | 467,311 | 453,703 | 435,585 | 461,217 | 421,824 |
| YOUNG LIBRARY BUILDING | | | | | | | | |
| 100 | Personnel & Benefits | 10,269 | 10,736 | 11,496 | 16,806 | 14,368 | 17,251 | 14,236 |
| 200 | Professional Svcs | 40,358 | 42,228 | 40,368 | 39,108 | 35,350 | 39,500 | 41,704 |
| 300 | Commodities & Other Exp | 7,173 | 2,904 | 3,192 | 2,020 | 3,500 | 2,040 | 2,040 |
| 55111 | Total | 57,800 | 55,867 | 55,057 | 57,934 | 53,218 | 58,790 | 57,980 |
| PARKS ADMINISTRATION | | | | | | | | |
| 100 | Personnel & Benefits | 44,977 | 46,721 | 92,426 | 85,926 | 91,706 | 88,084 | 94,991 |
| 200 | Professional Svcs | 1,565 | 1,803 | 7,188 | 4,934 | 4,934 | 5,041 | 8,450 |
| 300 | Commodities & Other Exp | - | 90 | 2,547 | 500 | 1,265 | 505 | 655 |
| 55200 | Total | 46,542 | 48,615 | 102,161 | 91,360 | 97,905 | 93,630 | 104,095 |
| PARKS MAINTENANCE | | | | | | | | |
| 100 | Personnel & Benefits | 125,365 | 112,148 | 143,024 | 184,252 | 206,592 | 188,694 | 178,753 |
| 200 | Professional Svcs | 62,704 | 96,531 | 64,841 | 81,005 | 67,805 | 81,815 | 84,984 |
| 300 | Commodities & Other Exp | 18,959 | 15,982 | 25,658 | 17,675 | 21,659 | 17,852 | 23,691 |
| 53270 | Total | 207,028 | 224,661 | 233,524 | 282,932 | 296,056 | 288,361 | 287,429 |
| RECREATION ADMINISTRATION | | | | | | | | |
| 100 | Personnel & Benefits | 180,833 | 234,970 | - | - | - | - | - |
| 200 | Professional Svcs | 5,771 | 10,325 | - | - | - | - | - |
| 300 | Commodities & Other Exp | 6,544 | 8,030 | - | - | - | - | - |
| 600 | Misc Exp | 3,800 | 4,300 | - | - | - | - | - |
| 700 | Grant Outlay | 42 | 309 | - | - | - | - | - |
| 55210 | Total | 196,989 | 257,934 | - | - | - | - | - |
| RECREATION PROGRAMS | | | | | | | | |
| 100 | Personnel & Benefits | 608 | 2,156 | - | - | - | - | - |
| 300 | Commodities & Other Exp | 110 | 1,237 | 1,055 | - | - | - | - |
| 56120 | Total | 718 | 3,393 | 1,055 | - | - | - | - |
| SENIORS PROGRAMS | | | | | | | | |
| 100 | Personnel & Benefits | 48,473 | - | - | - | - | - | - |
| 200 | Professional Svcs | 4,207 | - | - | - | - | - | - |
| 300 | Commodities & Other Exp | 2,391 | - | - | - | - | - | - |
| 55310 | Total | 55,071 | - | - | - | - | - | - |
| COMMUNITY EVENTS | | | | | | | | |
| 700 | Grant Outlay | 14,157 | 12,052 | 15,538 | 16,000 | 13,000 | 16,100 | 11,000 |
| 55320 | Total | 14,157 | 12,052 | 15,538 | 16,000 | 13,000 | 16,100 | 11,000 |
| COMMUNITY BASED COOP PROJECTS | | | | | | | | |
| 700 | Grant Outlay | 153,000 | 178,000 | 329,759 | 384,973 | 395,277 | 371,364 | 266,530 |
| 55330 | Total | 153,000 | 178,000 | 329,759 | 384,973 | 395,277 | 371,364 | 266,530 |
| GRAND TOTAL | | 1,160,525 | 1,226,726 | 1,203,349 | 1,286,902 | 1,291,041 | 1,289,462 | 1,148,858 |

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

- Parks and recreational facility maintenance and construction
- Urban forestry planting and maintenance
- Maintenance of park areas, boulevards, and other city owned properties
- Maintenance of all playing field surfaces for youth and adult recreation programs and sports leagues
- Maintenance of the bicycle and pedestrian network
- Master planning for neighborhood and community parks
- Implementation and construction of park facilities
- Assistance to a number of community special events

| PARKS & FACILITIES MEASURES | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Number of Parks | 21 | 21 | 21 | 21 | 21 | 21 |
| Total Acreage | 239.8 | 239.8 | 239.8 | 239.8 | 239.8 | 239.8 |
| Active Recreation | 90.7 | 90.7 | 90.7 | 90.7 | 90.7 | 90.7 |
| Passive Recreation | 149.1 | 149.1 | 149.1 | 149.1 | 149.1 | 149.1 |
| Bicycle & Pedestrian Network | 12.39 | 12.39 | 12.39 | 12.39 | 12.39 | 12.39 |
| Miles of Multi-Use Path | 8.57 | 8.57 | 8.57 | 8.57 | 8.57 | 8.57 |
| Miles of Bike Lanes | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 |
| Facilities Maintained | 11 | 11 | 11 | 11 | 13 | 13 |
| Total Building Reservations | 330 | 23 | 297 | 360 | 698 | 912 |

RECREATION SERVICES

- Educational programs for all ages
- Enrichment programs for youth
- Exercise and wellness programs
- Youth and adult sport leagues
- Youth and adult recreation instruction programs
- Volunteer opportunities

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

FACILITY MAINTENANCE EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-51600-111 | SALARIES/PERMANENT | 108,539 | 101,611 | 107,194 | 113,225 | 92,372 | 115,772 | 77,757 |
| 100-51600-112 | SALARIES/OVERTIME | - | - | - | - | - | - | 5,048 |
| 100-51600-113 | SALARIES/TEMPORARY | 3,949 | 5,788 | 3,011 | 7,200 | 8,738 | 7,362 | 7,200 |
| 100-51600-114 | WAGES/PART-TIME | - | - | - | - | - | - | - |
| 100-51600-117 | LONGEVITY PAY | 820 | 895 | 820 | 970 | - | 970 | - |
| 100-51600-118 | UNIFORM ALLOWANCES | 598 | 687 | 618 | 429 | 858 | 429 | 491 |
| 100-51600-150 | MEDICARE TAX/CITY SHARE | 1,610 | 1,546 | 1,526 | 1,762 | 1,518 | 1,802 | 1,406 |
| 100-51600-151 | SOCIAL SECURITY/CITY SHARE | 6,885 | 6,609 | 6,525 | 7,534 | 6,491 | 7,704 | 6,013 |
| 100-51600-152 | RETIREMENT | 7,389 | 6,645 | 7,326 | 7,888 | 6,179 | 7,888 | 5,768 |
| 100-51600-153 | HEALTH INSURANCE | 24,482 | 23,366 | 29,198 | 38,062 | 22,733 | 39,965 | 7,721 |
| 100-51600-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,672 | 2,664 | 2,583 | 4,914 | 285 | 4,914 | 835 |
| 100-51600-155 | WORKERS COMPENSATION | 4,132 | 3,113 | 2,379 | 2,218 | 2,098 | 2,218 | 1,537 |
| 100-51600-156 | LIFE INSURANCE | 77 | 76 | 79 | 86 | 38 | 86 | 68 |
| 100-51600-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 100-51600-211 | PROFESSIONAL DEVELOPMENT | 600 | 133 | 524 | 1,010 | 500 | 1,020 | 500 |
| 100-51600-219 | OTHER PROFESSIONAL SERVICES | - | - | 27 | - | - | - | - |
| 100-51600-221 | MUNICIPAL UTILITIES | 16,733 | 16,956 | 16,286 | 16,160 | 16,160 | 16,322 | 16,322 |
| 100-51600-222 | ELECTRICITY | 85,257 | 98,083 | 107,276 | 84,840 | 114,000 | 85,688 | 114,000 |
| 100-51600-223 | NATURAL GAS | 28,187 | 38,559 | 27,899 | 25,250 | 25,250 | 25,503 | 25,503 |
| 100-51600-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | 692 | 275 | 500 | 275 | 55 |
| 100-51600-225 | MOBILE COMMUNICATIONS | 578 | 552 | 861 | - | - | - | - |
| 100-51600-244 | HVAC-MAINTENANCE | 8,936 | 4,212 | 27,786 | 16,160 | 6,000 | 16,322 | 16,322 |
| 100-51600-245 | FACILITIES IMPROVEMENT | 11,045 | 1,768 | 1,371 | 10,100 | 2,500 | 10,201 | 10,201 |
| 100-51600-246 | JANITORIAL SERVICES | 83,460 | 96,103 | 81,656 | 86,100 | 86,100 | 86,961 | 89,544 |
| 100-51600-310 | OFFICE & OPERATING SUPPLIES | 15,396 | 17,815 | 22,834 | 14,140 | 20,000 | 14,281 | 20,000 |
| 100-51600-351 | FUEL EXPENSES | 2,051 | 2,926 | 2,356 | 2,250 | 2,250 | 2,273 | 2,273 |
| 100-51600-355 | REPAIRS & SUPPLIES | 16,539 | 19,489 | 16,482 | 13,130 | 21,000 | 13,261 | 13,261 |
| 100-51600-365 | DAMAGE CLAIM-INSURANCE | 2 | - | - | - | 14 | - | - |
| | Total Facilities Maintenance | 429,937 | 449,597 | 467,311 | 453,703 | 435,585 | 461,217 | 421,824 |

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-55111-111 | SALARIES/PERMANENT | 7,318 | 7,382 | 7,828 | 10,600 | 9,623 | 10,838 | 11,131 |
| 100-55111-112 | SALARIES/OVERTIME | - | - | - | - | - | - | - |
| 100-55111-113 | WAGES/TEMPORARY | - | 870 | - | - | - | - | - |
| 100-55111-117 | LONGEVITY PAY | 180 | 105 | 180 | 30 | - | 30 | - |
| 100-55111-118 | UNIFORM ALLOWANCES | - | - | - | 14 | - | 14 | 27 |
| 100-55111-150 | MEDICARE TAX/CITY SHARE | 113 | 134 | 114 | 154 | 145 | 158 | 176 |
| 100-55111-151 | SOCIAL SECURITY/CITY SHARE | 485 | 572 | 486 | 660 | 621 | 675 | 751 |
| 100-55111-152 | RETIREMENT | 492 | 498 | 544 | 734 | 680 | 734 | 776 |
| 100-55111-153 | HEALTH INSURANCE | 1,331 | 835 | 2,086 | 3,714 | 3,083 | 3,900 | 864 |
| 100-55111-154 | HRA-LIFE STYLE ACCT EXPENSE | 75 | 75 | 75 | 486 | - | 486 | 90 |
| 100-55111-155 | WORKERS COMPENSATION | 272 | 264 | 181 | 208 | 215 | 208 | 214 |
| 100-55111-156 | LIFE INSURANCE | 2 | 2 | 2 | 4 | 2 | 4 | 4 |
| 100-55111-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-55111-158 | UNEMPLOYMENT COMPENSATION | - | - | - | 202 | - | 204 | 204 |
| 100-55111-221 | WATER & SEWER | 3,273 | 3,580 | 3,879 | 2,828 | 3,500 | 2,856 | 2,856 |
| 100-55111-222 | ELECTRICITY | 10,203 | 11,320 | 13,656 | 11,750 | 13,600 | 11,868 | 13,600 |
| 100-55111-223 | NATURAL GAS | 5,318 | 6,623 | 4,575 | 4,500 | 4,500 | 4,545 | 4,545 |
| 100-55111-244 | HVAC | 1,302 | 744 | 1,437 | 1,250 | 1,250 | 1,263 | 1,263 |
| 100-55111-245 | FACILITY IMPROVEMENTS | 5,937 | 3,562 | 2,972 | 3,030 | 500 | 3,060 | 3,060 |
| 100-55111-246 | JANITORIAL SERVICES | 14,324 | 16,400 | 13,849 | 15,750 | 12,000 | 15,908 | 16,380 |
| 100-55111-355 | REPAIR & SUPPLIES | 7,173 | 2,904 | 3,192 | 2,020 | 3,500 | 2,040 | 2,040 |
| | Total: | 57,800 | 55,867 | 55,057 | 57,934 | 53,218 | 58,790 | 57,980 |

PARKS ADMINISTRATION EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-55200-111 | WAGES/PERMANENT | 31,808 | 32,433 | 65,994 | 61,514 | 64,987 | 62,898 | 72,744 |
| 100-55200-113 | WAGES/TEMPORARY | - | - | 1,063 | - | 1,238 | - | - |
| 100-55200-117 | LONGEVITY PAY | - | - | - | 300 | - | 307 | 300 |
| 100-55200-150 | MEDICARE TAX/CITY SHARE | 416 | 430 | 1,008 | 917 | 976 | 938 | 1,087 |
| 100-55200-151 | SOCIAL SECURITY/CITY SHARE | 1,779 | 1,840 | 4,309 | 3,922 | 4,175 | 4,010 | 4,646 |
| 100-55200-152 | RETIREMENT | 2,140 | 2,106 | 4,694 | 4,132 | 4,676 | 4,132 | 4,943 |
| 100-55200-153 | HEALTH INSURANCE | 7,773 | 8,892 | 14,001 | 13,161 | 13,924 | 13,819 | 9,306 |
| 100-55200-154 | HRA-LIFE STYLE ACCT EXPENSE | 988 | 955 | 632 | 1,350 | 1,141 | 1,350 | 1,200 |
| 100-55200-155 | WORKERS COMPENSATION | 64 | 55 | 709 | 614 | 574 | 614 | 750 |
| 100-55200-156 | LIFE INSURANCE | 9 | 9 | 17 | 15 | 15 | 15 | 15 |
| 100-55200-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-55200-211 | PROFESSIONAL DEVELOPMENT | - | - | 960 | - | 1,060 | - | 1,060 |
| 100-55200-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | - | - | - |
| 100-55200-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | 2,377 | 2,196 | 2,196 | 2,276 | 5,247 |
| 100-55200-225 | TELECOM/INTERNET/COMMUNICATION | 1,565 | 1,803 | 3,735 | 2,738 | 2,738 | 2,765 | 3,203 |
| 100-55200-242 | REPR/MTN MACHINERY/EQUIP | - | - | 115 | - | - | - | - |
| 100-55200-310 | OFFICE & OPERATING SUPPLIES | - | 90 | 1,337 | 500 | 1,100 | 505 | 505 |
| 100-55200-320 | SUBSCRIPTIONS/DUES | - | - | 196 | - | 165 | - | 150 |
| 100-55200-324 | PROMOTIONS/ADS | - | - | 780 | - | - | - | - |
| 100-55200-341 | PROGRAM SUPPLIES | - | - | 75 | - | - | - | - |
| 100-55200-359 | OTHER REPR/MTN SUPP | - | - | 160 | - | - | - | - |
| | Total Parks Administration | 46,542 | 48,615 | 102,161 | 91,360 | 98,965 | 93,630 | 105,155 |

PARKS MAINTENANCE EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-53270-111 | SALARIES/WAGES/PERMANENT | 55,544 | 60,673 | 78,080 | 62,717 | 92,659 | 64,128 | 66,132 |
| 100-53270-112 | WAGES/OVERTIME | 112 | 983 | 1,040 | 186 | - | 190 | 195 |
| 100-53270-113 | WAGES/TEMPORARY | 38,214 | 21,059 | 30,658 | 80,983 | 68,806 | 82,806 | 80,983 |
| 100-53270-117 | LONGEVITY PAY | 1,000 | 875 | - | - | - | - | - |
| 100-53270-118 | UNIFORM ALLOWANCES | - | - | - | 83 | - | 83 | 165 |
| 100-53270-150 | MEDICARE TAX/CITY SHARE | 1,334 | 1,150 | 1,502 | 2,090 | 2,302 | 2,137 | 2,146 |
| 100-53270-151 | SOCIAL SECURITY/CITY SHARE | 5,704 | 4,916 | 6,420 | 8,935 | 9,840 | 9,136 | 9,178 |
| 100-53270-152 | RETIREMENT | 3,853 | 4,004 | 5,384 | 4,346 | 6,637 | 4,346 | 4,621 |
| 100-53270-153 | HEALTH INSURANCE | 13,347 | 14,019 | 16,248 | 19,141 | 20,290 | 20,098 | 10,806 |
| 100-53270-154 | HRA-LIFE STYLE ACCT EXPENSE | 1,957 | 1,859 | 1,395 | 2,889 | 2,503 | 2,889 | 1,638 |
| 100-53270-155 | WORKERS COMPENSATION | 4,261 | 2,567 | 2,247 | 2,827 | 3,490 | 2,827 | 2,832 |
| 100-53270-156 | LIFE INSURANCE | 39 | 45 | 50 | 56 | 65 | 56 | 56 |
| 100-53270-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53270-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 100-53270-211 | PROFESSIONAL DEVELOPMENT | 1,390 | 2,051 | 1,749 | 3,030 | 3,600 | 3,060 | 3,060 |
| 100-53270-221 | MUNICIPAL UTILITIES | 12,521 | 11,966 | 13,295 | 10,605 | 10,950 | 10,711 | 10,711 |
| 100-53270-222 | ELECTRICITY | 8,926 | 9,577 | 9,254 | 6,565 | 9,730 | 6,631 | 9,800 |
| 100-53270-223 | NATURAL GAS | 1,261 | 1,664 | 1,383 | 2,525 | 2,525 | 2,550 | 2,550 |
| 100-53270-242 | REPR/MTN MACHINERY/EQUIP | 11,849 | 12,759 | 8,017 | 12,625 | 10,000 | 12,751 | 12,751 |
| 100-53270-245 | PARK IMPROVEMENTS | 88 | 4,063 | 3,007 | 5,050 | 1,000 | 5,101 | 5,101 |
| 100-53270-295 | MAINTENANCE-TREES/LANDSCAPING | 26,668 | 54,450 | 28,136 | 40,605 | 30,000 | 41,011 | 41,011 |
| 100-53270-310 | OFFICE & OPERATING SUPPLIES | 10,852 | 3,138 | 13,825 | 9,595 | 6,700 | 9,691 | 9,691 |
| 100-53270-330 | TRAVEL EXPENSES | - | - | - | - | 300 | - | 1,500 |
| 100-53270-351 | FUEL EXPENSES | 8,108 | 12,844 | 11,833 | 8,080 | 14,659 | 8,161 | 12,500 |
| | Total Parks Maintenance | 207,028 | 224,661 | 233,524 | 282,932 | 296,056 | 288,361 | 287,429 |

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-55320-780 | DISCOVER WHITEWATER RACE | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 100-55320-790 | CELEBRATIONS/AWARDS | 2,157 | 6,052 | 9,538 | 10,000 | 7,000 | 10,100 | 5,000 |
| | Total Community Events | 14,157 | 12,052 | 15,538 | 16,000 | 13,000 | 16,100 | 11,000 |

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 100-55330-750 | CDI GRANT PAID TO BUSINESS | - | - | - | - | 36,510 | - | - |
| 100-55330-760 | AQUATIC CENTER CONTRIBUTION | 103,000 | 128,000 | 279,759 | 284,973 | 258,767 | 271,364 | 266,530 |
| 100-55330-761 | AQUATIC CENTER CAPITAL CONTRIB | 50,000 | 50,000 | 50,000 | 100,000 | 100,000 | 100,000 | - |
| | Total Comm. Based-Coop Projects | 153,000 | 178,000 | 329,759 | 384,973 | 395,277 | 371,364 | 266,530 |

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

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

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

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

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

ELECTIONS REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| OTHER FINANCING SOURCES | | | | | | | | |
| 214-43355-55 | TRANSFER FROM GENERAL FUND | 25,000 | 33,426 | 25,000 | 50,000 | 55,000 | 25,000 | 30,000 |
| 214-48100-51 | GRANT INCOME | - | - | 1,852 | - | - | - | - |
| 214-49300-51 | FUND BALANCE APPLIED | - | - | - | 7,736 | 17,857 | (6,646) | (7,262) |
| | Grand Total: | 25,000 | 33,426 | 26,852 | 57,736 | 72,857 | 18,354 | 22,738 |

ELECTIONS EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 214-51400-111 | WAGES & SALARIES / PERMANENT | - | - | - | - | - | - | - |
| 214-51400-113 | WAGES / TEMPORARY | - | - | 220 | - | - | 52 | - |
| 214-51400-116 | ELECTION INSPECTORS | 5,217 | 18,255 | 8,710 | 34,387 | 34,387 | 9,000 | 12,574 |
| 214-51400-150 | MEDICARE TAX/CITY SHARE | 3 | 9 | 19 | 499 | 499 | 25 | 182 |
| 214-51400-151 | SOCIAL SECURITY/CITY SHARE | 12 | 38 | 81 | 2,132 | 2,132 | 75 | 780 |
| 214-51400-155 | WORKERS COMPENSATION | 14 | 31 | 10 | 39 | 39 | 15 | 15 |
| 214-51400-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 214-51400-211 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - | - | - |
| 214-51400-217 | CONTRACTUAL SERVICES | - | - | - | - | - | - | - |
| 214-51400-225 | TELECOM/INTERNET/COMMUNICATION | 480 | 400 | 243 | 480 | 800 | 485 | 485 |
| 214-51400-310 | OFFICE & OPERATING SUPPLIES | 8,187 | 18,250 | 9,092 | 20,000 | 35,000 | 8,500 | 8,500 |
| 214-51400-320 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - |
| 214-51400-330 | TRAVEL EXPENSES | 212 | - | 134 | 200 | - | 202 | 202 |
| 214-51400-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total: | 14,124 | 36,982 | 18,507 | 57,736 | 72,857 | 18,354 | 22,738 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|---------|--------|---|----------|-------|-------|
| FUND BALANCE | | 13,972 | 10,416 | 18,760 | | 903 | 7,549 | 8,165 |
| 214-34300 | Net Change-Increase/(Decrease) | 10,876 | (3,556) | 8,344 | - | (17,857) | 6,646 | 7,262 |

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

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

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

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

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

Note: Projected Fund Balance will be supported by distribution of General Fund operating surplus annually

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

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

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 216-43355-52 | GENERAL FUND TRANSFER | - | 21,730 | 38,270 | - | - | - | - |
| | Total Intergovernmental Revenue | - | 21,730 | 38,270 | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 216-48100-52 | INTEREST INCOME | - | - | - | - | - | - | - |
| 216-48300-52 | SALE OF VEHICLES | 8,630 | - | 4,650 | - | 945 | - | - |
| | Total Miscellaneous Revenues | 8,630 | - | 4,650 | - | 945 | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 216-49295-52 | BOND PROCEEDS | - | - | - | 137,256 | 142,015 | 70,000 | 70,000 |
| 216-49300-52 | FUND BALANCE APPLIED | - | - | - | - | 40 | - | 12,000 |
| | Total Other Financing Sources | - | - | - | 137,256 | 142,055 | 70,000 | 82,000 |
| | Grand Total: | 8,630 | 21,730 | 42,920 | 137,256 | 143,000 | 70,000 | 82,000 |

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 216-52200-810 | EQUIPMENT-VEHICLE | - | 12,409 | 7,034 | 137,256 | 143,000 | 70,000 | 82,000 |
| 216-52200-820 | ROLLING STOCK | 54,562 | 42,613 | 75 | - | - | - | - |
| | Total: | 54,562 | 55,022 | 7,109 | 137,256 | 143,000 | 70,000 | 82,000 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|----------|--------|---|--------|--------|----------|
| FUND BALANCE | | 30,218 | (3,073) | 32,738 | | 32,698 | 32,698 | 20,698 |
| 216-34300 | Net Change-Increase/(Decrease) | (45,932) | (33,292) | 35,811 | - | (40) | - | (12,000) |

NOTES:

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

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

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

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

BUILDING REPAIR FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|---|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 217-43355-57 | GENERAL FUND TRANSFER | 15,000 | 25,000 | 30,000 | - | - | 15,000 | 15,000 |
| | Total Intergovernmental Revenues | 15,000 | 25,000 | 30,000 | - | - | 15,000 | 15,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 217-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| 217-48600-52 | MISC INCOME | - | - | - | - | - | - | - |
| | Total Miscellaneous Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 217-49300-52 | FUND BALANCE APPLIED | - | - | - | 15,150 | 18,847 | 302 | 302 |
| | Total Other Financing Sources | - | - | - | 15,150 | 18,847 | 302 | 302 |
| | Grand Total: | 15,000 | 25,000 | 30,000 | 15,150 | 18,847 | 15,302 | 15,302 |

BUILDING REPAIR FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 217-51600-850 | FACILITY REPAIRS | 47,973 | - | 22,233 | 15,150 | 15,150 | 15,302 | 15,302 |
| 217-51600-855 | ADA REPAIRS | - | - | 6,335 | - | 3,697 | - | - |
| | Total: | 47,973 | - | 28,567 | 15,150 | 18,847 | 15,302 | 15,302 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|--------|--------|---|----------|--------|--------|
| FUND BALANCE | | 19,719 | 44,719 | 46,152 | | 27,305 | 27,003 | 27,003 |
| 217-34300 | Net Change-Increase/(Decrease) | (32,973) | 25,000 | 1,433 | - | (18,847) | (302) | (302) |

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

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

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

SKATE PARK FUND REVENUE DETAIL

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

SKATE PARK FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 225-55321-820 | CAPITAL IMPROVE-CONSTRUCTION | - | - | - | - | - | - | - |
| 225-55321-821 | DESIGN/ENGINEERING | - | - | - | - | - | - | - |
| 225-55340-911 | TRANSFERS OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| | Total: | - | - | - | - | - | - | - |

| | | | | | | | | |
|---------------------|--------------------------------|-------|-------|-------|---|-------|-------|-------|
| FUND BALANCE | | 5,433 | 5,433 | 5,433 | | 5,433 | 5,433 | 5,433 |
| 225-34300 | Net Change-Increase/(Decrease) | 3,000 | - | - | - | - | - | - |

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

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

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

SOLID WASTE & RECYCLING REVENUE DETAIL

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

SOLID WASTE & RECYCLING EXPENSE DETAIL

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

NOTES

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

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

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

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

PARKLAND ACQUISITION FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 YTD-OCT | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|---------------------|--------------------|
| PUBLIC CHARGES FOR SERVICES | | | | | | | | | |
| 240-46810-56 | PARKLAND FEES | - | - | 8,064 | - | - | - | - | 24,751 |
| | Total Charges for Services | - | - | 8,064 | - | - | - | - | 24,751 |
| MISCELLANEOUS REVENUES | | | | | | | | | |
| 240-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - | - |
| 240-48410-56 | DONATION-PARK DEVELOPMENT | - | - | - | - | 1,534 | 1,550 | 1,318 | 1,318 |
| 240-48510-56 | DONATION-TREES | - | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | - | - | - | 1,534 | 1,550 | 1,318 | 1,318 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| 240-49300-56 | FUND BALANCE APPLIED | - | - | - | - | - | (16) | (1,318) | (26,069) |
| | Total Other Financing Sources | - | - | - | - | - | (16) | (1,318) | (26,069) |

PARKLAND ACQUISITION FUND EXPENSE DETAIL
EXPENSES

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 YTD-OCT | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|---------------------|--------------------|
| 240-56110-294 | TREE & PARK EXPENSES | - | - | - | - | 1,534 | 1,534 | - | - |
| 240-56110-820 | LAND/REAL ESTATE ACQUISITION | - | - | - | - | - | - | - | - |
| | Total: | - | - | - | - | 1,534 | 1,534 | - | - |

| | | | | | | | | | |
|---------------------|--------|--------|--------|--|--|--|--------|--------|--------|
| FUND BALANCE | 53,169 | 53,169 | 61,233 | | | | 61,249 | 62,567 | 87,318 |
|---------------------|--------|--------|--------|--|--|--|--------|--------|--------|

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

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

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

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| PUBLIC CHARGES FOR SERVICE | | | | | | | | |
| 245-46810-56 | PARKLAND FEES | - | - | - | - | - | - | 58,471 |
| 245-46816-56 | PURPLE MARTIN HOUSE DONATIONS | 1,691 | 100 | - | - | - | - | - |
| 245-46817-56 | UFC ARBORETUM DONATIONS | 4,900 | 26,556 | 9,953 | - | 9,830 | - | - |
| | Total Charges for Service | 6,591 | 26,656 | 9,953 | - | 9,830 | - | 58,471 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 245-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - |
| 245-48410-56 | DONATION-PARK DEVELOPMENT | 4,506 | 225 | - | - | - | - | - |
| 245-48420-56 | DONATION-EFFEGY MOUNDS | 533 | - | - | - | - | - | - |
| | Total Miscellaneous Rev. | 5,039 | 225 | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 245-49290-56 | TRANSFER IN-OTHER FUNDS | 2,867 | - | - | - | - | - | - |
| 245-49300-56 | FUND BALANCE APPLIED | - | - | - | - | (2,013) | - | (15,971) |
| | Total Otr Financing Sources | 2,867 | - | - | - | (2,013) | - | (15,971) |
| | Grand Total: | 14,497 | 26,881 | 9,953 | - | 7,817 | - | 42,500 |

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 245-56120-219 | OTHER PROFESSIONAL SERVICES | - | 357 | - | - | 305 | - | 34,500 |
| 245-56120-310 | OFFICE & OPERATING SUPPLIES | 1,361 | 19,415 | 8,127 | - | 335 | - | - |
| 245-56120-650 | TRANSFER OUT | - | 533 | - | - | - | - | - |
| 245-56120-822 | CAPITAL OUTLAY/IMPROVEMENT | - | 26,465 | - | - | - | - | 8,000 |
| 245-56120-826 | UFC ARBORETUM EXPENSE | - | - | 3,751 | - | 7,177 | - | - |
| 245-56120-830 | RAY TROST NATURE PRESERVE | - | - | - | - | - | - | - |
| 245-56120-840 | CHINMEY SWIFT PROJECT | - | - | - | - | - | - | - |
| | Total: | 1,361 | 46,770 | 11,878 | - | 7,817 | - | 42,500 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|----------|--------|---|--------|--------|--------|
| FUND BALANCE | | 32,802 | 12,913 | 17,488 | | 19,501 | 19,501 | 35,472 |
| 245-34300 | Net Change-Increase/(Decrease) | 13,136 | (19,889) | 4,575 | - | 2,013 | - | 15,971 |

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 250

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

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

FORESTRY REVENUE DETAIL

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

FORESTRY EXPENSE DETAIL

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

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

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

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

SICK LEAVE SEVERANCE REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 260-43355-00 | GENERAL FUND TRANSFER | 75,000 | 18,888 | 85,000 | - | - | 50,000 | 50,000 |
| | Total Intergovernmental Rev. | 75,000 | 18,888 | 85,000 | - | - | 50,000 | 50,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 260-48100-00 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc. Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 260-49290-00 | TRANSFER IN-OTHER FUNDS | - | - | - | - | - | - | - |
| 260-49300-00 | FUND BALANCE APPLIED | - | - | - | 80,000 | 93,697 | (20,000) | 37,000 |
| | Total Other Financing | - | - | - | 80,000 | 93,697 | (20,000) | 37,000 |
| | Grand Total: | 75,000 | 18,888 | 85,000 | 80,000 | 93,697 | 30,000 | 87,000 |

SICK LEAVE SEVERANCE EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|---------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 260-51365-325 | BENEFIT PAID | 33,414 | 40,593 | 37,611 | 80,000 | 93,697 | 30,000 | 87,000 |
| 260-51365-650 | TRANSFER OUT | - | - | - | - | - | - | - |
| | Total: | 33,414 | 40,593 | 37,611 | 80,000 | 93,697 | 30,000 | 87,000 |

| | | | | | | | | |
|---------------------|--------------------------------|---------|----------|---------|---|----------|--------|----------|
| FUND BALANCE | | 106,705 | 85,000 | 132,389 | | 38,692 | 58,692 | 1,692 |
| 260-34300 | Net Change-Increase/(Decrease) | 41,586 | (21,705) | 47,389 | - | (93,697) | 20,000 | (37,000) |

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

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

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

INSURANCE SIR REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 27143355-00 | GENERAL FUND TRANSFER | 50,000 | - | - | - | - | - | - |
| | Total Intergovernmental | 50,000 | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 27148100-00 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 27149300-00 | FUND BALANCE APPLIED | - | - | - | 20,000 | 35,000 | - | - |
| | Total Other Financing Sources | - | - | - | 20,000 | 35,000 | - | - |
| | Grand Total: | 50,000 | - | - | 20,000 | 35,000 | - | - |

INSURANCE SIR EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------|------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 27151920-350 | INSURANCE-CLAIMS | 19,900 | - | 8,346 | 20,000 | 35,000 | - | - |
| | Total: | 19,900 | - | 8,346 | 20,000 | 35,000 | - | - |

| | | | | | | | | |
|---------------------|--------------------------------|---------|---------|---------|---|----------|---------|---------|
| FUND BALANCE | | 144,627 | 144,627 | 136,281 | | 101,281 | 101,281 | 101,281 |
| 27134300 | Net Change-Increase/(Decrease) | 30,100 | - | (8,346) | - | (35,000) | - | - |

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

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

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

LAKES IMPROVEMENT FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| MISCELLANEOUS REVENUES | | | | | | | | |
| 272-48100-00 | INTEREST INCOME | - | - | - | - | - | - | - |
| 272-48410-00 | DONATIONS-LAKES IMPROVEMENTS | - | - | - | - | 415 | - | - |
| | Total Miscellaneous Rev. | - | - | - | - | 415 | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 272-49300-00 | FUND BALANCE APPLIED | - | - | - | - | 453 | - | - |
| | Total Other Financing Sources | - | - | - | - | 453 | - | - |
| | Grand Total: | - | - | - | - | 868 | - | - |

LAKES IMPROVEMENT FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 272-51920-310 | OFFICE & OPERATING SUPPLIES | - | - | - | - | 868 | - | - |
| 272-51920-650 | DONATION PURCHASES | - | - | - | - | - | - | - |
| 272-51920-821 | DESIGN/ENGINEERING/SURVEY | - | - | - | - | - | - | - |
| | Total: | - | - | - | - | 868 | - | - |

| | | | | | | | | |
|---------------------|--------------------------------|-----|-----|-----|---|-------|----|----|
| FUND BALANCE | | 475 | 475 | 475 | | 22 | 22 | 22 |
| 272-34300 | Net Change-Increase/(Decrease) | - | - | - | - | (453) | - | - |

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

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

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

STREET REPAIR REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 280-43355-57 | GENERAL FUND TRANSFER | 176,965 | 158,035 | - | - | 158,035 | 40,000 | 115,000 |
| 280-43378-57 | PROJECT REIMBURSEMENT REV | - | - | - | - | - | - | - |
| 280-43780-57 | KWIK TRIP ROAD ESCROW | - | - | - | - | - | - | - |
| | Total Intergovernmental | 176,965 | 158,035 | - | - | 158,035 | 40,000 | 115,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 280-48100-57 | INTEREST INCOME | 1,232 | 14,702 | 25,868 | 8,843 | 10,000 | 10,000 | 11,000 |
| | Total Miscellaneous Rev. | 1,232 | 14,702 | 25,868 | 8,843 | 10,000 | 10,000 | 11,000 |
| OTHER FINANCING SOURCES | | | | | | | | |
| 280-49295-57 | BOND PROCEEDS | - | - | - | 185,000 | 185,000 | - | 250,000 |
| 280-49300-57 | FUND BALANCE APPLIED | - | - | - | 146,157 | | 615,000 | 6,000 |
| | Total Other Financing Sources | - | - | - | 331,157 | 185,000 | 615,000 | 256,000 |
| | Grand Total: | 178,197 | 172,737 | 25,868 | 340,000 | 353,035 | 665,000 | 382,000 |

STREET REPAIR EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|----------------------|-------------------|----------------------|----------------|--------------------|--------------------|------------------|
| 280-57500-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| 280-57500-805 | SIDEWALK-ANNUAL | 650 | 4,104 | 12,154 | 20,000 | 20,000 | 20,000 | 20,000 |
| 280-57500-820 | ANNUAL MAJOR REPAIRS | 293,254 | 121,495 | 206,845 | 300,000 | 90,000 | 625,000 | 342,000 |
| 280-57500-821 | ENGINEERING | 14,980 | 22,001 | 22,292 | 20,000 | 20,311 | 20,000 | 20,000 |
| 280-57500-830 | CONTINGENCIES | - | - | - | - | - | - | - |
| | Total: | 308,883 | 147,599 | 241,291 | 340,000 | 130,311 | 665,000 | 382,000 |
| FUND BALANCE | | | | | | | | |
| 280-34300 | Net Change-Increase/(Decrease) | 591,099 (130,686) | 616,236 25,137 | 400,813 (215,423) | | 623,537 222,724 | 8,537 (615,000) | 2,537 (6,000) |

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

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

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

DONATIONS

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

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

CRIME PREVENTION

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

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

SEIZURES

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

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

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

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

POLICE TRUST FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| MISCELLANEOUS REVENUES | | | | | | | | |
| 295-48100-52 | INTEREST INCOME | 46 | 42 | 39 | 35 | 31 | 31 | 31 |
| 295-48200-52 | SEIZURE REV-DRUG RELATED | 429 | 360 | 7,669 | 2,000 | - | 2,000 | 2,000 |
| 295-48300-52 | SEIZURE REV-NON DRUG RELATED | - | - | - | - | - | - | - |
| 295-48400-52 | CRIME PREVENTION INCOME | 5,578 | 5,652 | 9,113 | 4,700 | 7,850 | 4,700 | 4,700 |
| 295-48500-52 | DONATIONS-K9 | 9,678 | - | - | - | - | - | - |
| 295-48700-52 | EVIDENCE/FOUND PROP INCOME | 1,913 | 415 | 521 | 500 | 2,850 | 500 | 500 |
| | Total Miscellaneous Rev. | 17,643 | 6,469 | 17,342 | 7,235 | 10,731 | 7,231 | 7,231 |
| OTHER FINANCING SOURCES | | | | | | | | |
| 295-49300-52 | FUND BALANCE APPLIED | - | - | - | (235) | (10,078) | 769 | 769 |
| | Total Other Financing Sources | - | - | - | (235) | (10,078) | 769 | 769 |
| | | 17,643 | 6,469 | 17,342 | 7,000 | 653 | 8,000 | 8,000 |

POLICE TRUST FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 295-52200-310 | OFFICE & OPERATING SUPPLIES | 4,859 | 1,753 | 7,418 | 4,500 | 653 | 5,000 | 5,000 |
| 295-52200-320 | EVIDENCE/FOUND PROP EXP | 52 | - | - | - | - | - | - |
| 295-52200-350 | DRUG SEIZURE EXPENSES | 12,000 | 14,574 | 2,217 | 2,500 | - | 3,000 | 3,000 |
| 295-52200-810 | EQUIPMENT | - | - | 14,605 | - | - | - | - |
| | | 16,911 | 16,327 | 24,240 | 7,000 | 653 | 8,000 | 8,000 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|---------|----------|---|--------|--------|--------|
| FUND BALANCE | | 88,356 | 83,498 | 69,988 | | 80,066 | 79,297 | 79,297 |
| 295-34300 | Net Change-Increase/(Decrease) | 732 | (4,858) | (13,510) | - | 10,078 | (769) | (769) |

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 900

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

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

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

PERSONNEL SUMMARY

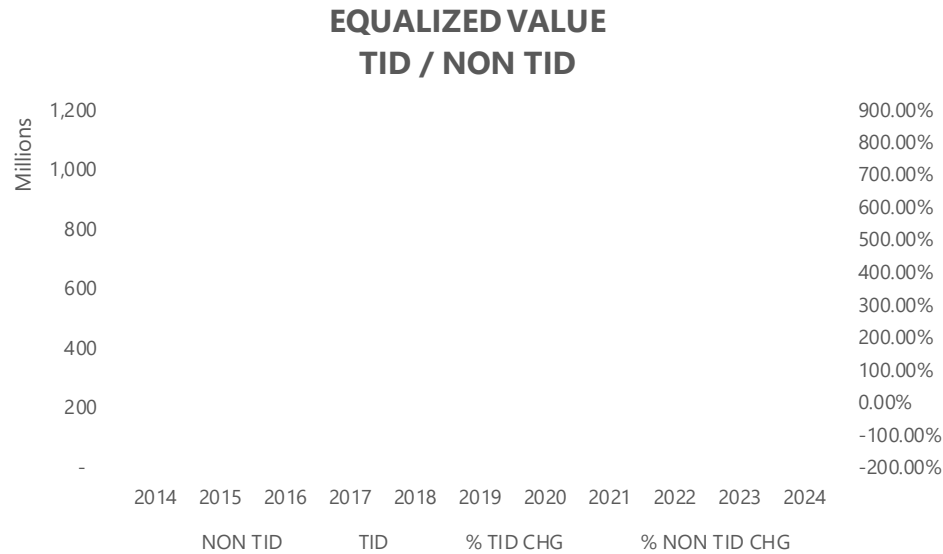
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|------|
| Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Administrative Assistant | .5 | .5 | .5 | .5 | .5 | 1 |

ECONOMIC DEVELOPMENT SUMMARY

| FISCAL RESOURCES | | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| REVENUES | | | | | | | | |
| | Total Revenues | 167,343 | 97,500 | 180,000 | 186,618 | 182,756 | 293,670 | 295,028 |
| | Total | 167,343 | 97,500 | 180,000 | 186,618 | 182,756 | 293,670 | 295,028 |
| EXPENSES | | | | | | | | |
| 100 | Personnel & Benefits | 98,071 | 56,964 | 129,504 | 153,929 | 140,127 | 242,508 | 249,784 |
| 200 | Professional Svcs | 18,062 | 61,605 | 51,475 | 27,560 | 39,195 | 39,315 | 33,043 |
| 300 | Commodities & Other Exp | 2,665 | 6,039 | 8,041 | 5,128 | 3,434 | 5,282 | 5,439 |
| 600 | Misc Exp | - | - | - | - | - | - | - |
| | Total | 118,798 | 124,608 | 189,020 | 186,618 | 182,756 | 287,105 | 288,266 |
| FUND BALANCE | | 57,427 | 26,840 | 17,821 | | 30,065 | 26,395 | 21,367 |
| 900-34300 | Net Change-Increase/(Decrease) | 58,898 | (40,966) | (9,020) | | 12,244 | (3,670) | (5,028) |
| | Fund Balance Audit Adj | 25 | 10,379 | (3,479) | | | | |

DEPARTMENT SERVICE METRICS

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



GOALS & OBJECTIVES
2024/2025 OUTLOOK

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

**GENERAL GOVERNMENT
ECONOMIC DEVELOPMENT**

**FUND 900
OPERATING FUND**



ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|--------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 900-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - |
| 900-49262-56 | TRANSFER-TID #4-ADMINISTRATION | - | - | - | - | - | - | - |
| 900-49263-56 | TRANSFER-TID #6-ADMINISTRATION | - | - | - | - | - | - | - |
| 900-49265-56 | TRANSFER TID #4 AFFORD HOUSING | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 900-49266-56 | TRANSFER TID #11-ADMIN | - | 10,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 900-49267-56 | TRANSFER TID #12-ADMIN | - | 5,000 | 37,500 | 25,000 | 25,000 | 25,000 | 25,000 |
| 900-49268-56 | TRANSFER TID #13-ADMIN | - | - | - | - | - | - | - |
| 900-49269-56 | TRANSFER TID #14-ADMIN | - | - | - | - | - | - | - |
| 900-49270-56 | TRANSFER TID #10-ADMIN | - | - | 35,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 900-49290-56 | GENERAL FUND TRANSFER | 117,343 | 32,500 | 32,500 | 30,000 | 45,000 | 140,000 | 140,000 |
| 900-49300-56 | FUND BALANCE APPLIED | - | - | - | 6,618 | (12,244) | 3,670 | 5,028 |
| | Fund 900 - Ec Dev Income | 167,343 | 97,500 | 180,000 | 186,618 | 182,756 | 293,670 | 295,028 |

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 900-56500-111 | SALARIES | 43,172 | 15,142 | 106,800 | 125,349 | 122,429 | 179,051 | 184,422 |
| 900-56500-115 | WAGES/PART-TIME/PERMANENT | 42,275 | 33,916 | - | - | - | - | - |
| 900-56500-151 | FRINGE BENEFITS | 12,624 | 7,906 | 22,703 | 28,580 | 17,699 | 63,457 | 65,361 |
| 900-56500-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 900-56500-210 | PROFESSIONAL DEVELOPMENT | 665 | 439 | 3,333 | 2,000 | 2,498 | 2,060 | 2,122 |
| 900-56500-211 | CONSULTANT FEES | - | - | 10,867 | - | - | - | - |
| 900-56500-212 | LEGAL SERVICES | 375 | - | 8,227 | - | 14,205 | 12,000 | 12,360 |
| 900-56500-215 | PROFESSIONAL SERVICES | 1,511 | 40,677 | 10,853 | 2,550 | - | 6,720 | - |
| 900-56500-219 | AUDIT FEES | - | - | 439 | - | - | - | - |
| 900-56500-222 | COUNTY/REGIONAL ECON DEV | 8,436 | 10,854 | 11,369 | 12,120 | 14,958 | 12,484 | 12,858 |
| 900-56500-223 | MARKETING | 833 | 1,273 | 427 | 1,500 | 250 | 1,545 | 1,062 |
| 900-56500-224 | SOFTWARE/HARDWARE MAINTENANCE | 4,097 | 5,920 | 3,688 | 7,170 | 5,383 | 2,918 | 3,006 |
| 900-56500-225 | TELECOM/INTERNET/COMMUNICATION | 2,145 | 2,442 | 2,273 | 2,220 | 1,901 | 1,588 | 1,636 |
| 900-56500-310 | OFFICE & OPERATING SUPPLIES | 489 | 3,209 | 5,762 | 612 | 1,539 | 630 | 649 |
| 900-56500-311 | POSTAGE | 162 | 96 | 19 | 204 | 225 | 210 | 216 |
| 900-56500-320 | DUES | - | 1,650 | - | - | - | - | - |
| 900-56500-321 | SUBSCRIPTIONS & BOOKS | - | 287 | - | - | - | - | - |
| 900-56500-325 | PUBLIC EDUCATION | 96 | 195 | 251 | 235 | 307 | 242 | 249 |
| 900-56500-330 | TRAVEL EXPENSE | 1,904 | 348 | 2,009 | 3,774 | 1,363 | 3,888 | 4,004 |
| 900-56500-341 | MISC EXPENSE | 15 | 254 | - | 303 | - | 312 | 321 |
| 900-56500-650 | TRANSFER-GENERAL FUND | - | - | - | - | - | - | - |
| | Total CDA General Expenses | 118,798 | 124,608 | 189,020 | 186,618 | 182,756 | 287,105 | 288,266 |
| | | | | | | | | |
| | FUND BALANCE | 0 | 57,427 | 17,821 | - | 30,065 | 26,395 | 21,367 |
| 900-34300 | Net Change-Increase/(Decrease) | 58,898 | (40,966) | (9,020) | - | 12,244 | (3,670) | (5,028) |
| 0 | Fund Balance Audit Adj | 25 | 10,379 | (3,479) | - | | | |

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

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

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

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

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

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

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

**GENERAL GOVERNMENT
ECONOMIC DEVELOPMENT**

**FUND 910
PROGRAM FUND**



**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

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

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

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

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City's social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The Media Coordinator oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services' mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Media Services' is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities' desires and interests.

PERSONNEL SUMMARY

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

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

| FISCAL RESOURCES | | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|----------------------------------|----------------------------------|-----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| Media Services - Revenue | | | | | | | | |
| Total Revenues | | 97,925 | 97,033 | 143,957 | 142,758 | 141,802 | 144,829 | 153,459 |
| 51100 | Total | 97,925 | 97,033 | 143,957 | 142,758 | 141,802 | 144,829 | 153,459 |
| Media Services - Expenses | | | | | | | | |
| 100 | Personnel Services | 98,881 | 91,420 | 65,874 | 119,421 | 123,825 | 122,470 | 137,657 |
| 200-300 | Commodities & Other Expenditures | 11,812 | 14,628 | 38,476 | 23,337 | 17,976 | 22,359 | 15,802 |
| 800-900 | Capital Equip & Transfers | - | - | - | - | - | - | - |
| 51100 | Total | 110,692 | 106,048 | 104,350 | 142,758 | 141,802 | 144,829 | 153,459 |
| NET REVENUE OVER EXPENSES | | (12,767) | (9,016) | 39,606 | - | 0 | (0) | 0 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|---------|--------|--------|----------|----------|----------|
| FUND BALANCE | | 56,891 | 47,875 | 87,481 | 87,481 | 40,966 | (4,454) | 10,966 |
| 200-34300 | Net Change-Increase/(Decrease) | (12,767) | (9,016) | 30,591 | | (46,515) | (45,421) | (30,000) |

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 200-43355-55 | TRANSFER FROM OTHER FUNDS | - | - | 47,200 | - | - | - | 32,315 |
| | Total Intergovernmental | - | - | 47,200 | - | - | - | 32,315 |
| CHARGES FOR SERVICES | | | | | | | | |
| 200-44900-55 | CABLE FRANCHISE FEES | 79,717 | 78,684 | 76,847 | 80,000 | 74,442 | 80,000 | 73,000 |
| 200-46312-55 | MISC DEPT EARNINGS | 50 | 90 | 130 | 110 | 25 | 110 | 25 |
| 200-46314-55 | ST OF WISC-VIDEO SVC PROV AID | 18,119 | 18,119 | 18,119 | 18,119 | 18,119 | 18,119 | 18,119 |
| | Total Charges for Services | 97,886 | 96,893 | 95,096 | 98,229 | 92,587 | 98,229 | 91,144 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 200-48100-55 | INTEREST INCOME | 40 | 139 | 1,661 | 1,324 | 2,700 | 1,179 | - |
| 200-48600-55 | MISC REVENUE-SPONSORSHIP | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev | 40 | 139 | 1,661 | 1,324 | 2,700 | 1,179 | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 200-49300-55 | FUND BALANCE APPLIED | - | - | - | 43,205 | 46,515 | 45,421 | 30,000 |
| | Total Other Financing | - | - | - | 43,205 | 46,515 | 45,421 | 30,000 |
| | | 97,925 | 97,033 | 143,957 | 142,758 | 141,802 | 144,829 | 153,459 |

MEDIA SERVICES EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 200-55110-111 | SALARIES/PERMANENT | 83,457 | 75,994 | 54,190 | 56,852 | 94,106 | 58,131 | 109,259 |
| 200-55110-112 | WAGES/OVERTIME | - | - | - | - | 221 | - | - |
| 200-55110-114 | WAGES/PART-TIME/PERMANENT | - | - | 30 | 31,200 | - | 31,902 | - |
| 200-55110-150 | MEDICARE TAX/CITY SHARE | 1,253 | 1,137 | 728 | 1,312 | 1,357 | 1,341 | 1,657 |
| 200-55110-151 | SOCIAL SECURITY/CITY SHARE | 5,358 | 4,860 | 3,112 | 5,608 | 5,804 | 5,734 | 7,083 |
| 200-55110-152 | RETIREMENT | 3,810 | 3,676 | 2,886 | 6,076 | 6,389 | 6,076 | 6,937 |
| 200-55110-153 | HEALTH INSURANCE | 4,833 | 5,611 | 4,864 | 16,090 | 15,828 | 16,894 | 10,664 |
| 200-55110-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | - | 2,160 | - | 2,268 | 1,900 |
| 200-55110-155 | WORKERS COMPENSATION | 161 | 133 | 61 | 99 | 104 | 99 | 133 |
| 200-55110-156 | LIFE INSURANCE | 9 | 10 | 4 | 25 | 16 | 25 | 25 |
| 200-55110-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 200-55110-211 | PROFESSIONAL DEVELOPMENT | 150 | 80 | 58 | 100 | - | 101 | 101 |
| 200-55110-212 | PROFESSIONAL SERVICES | 2,580 | 623 | 13,970 | 500 | 165 | 505 | 100 |
| 200-55110-218 | CABLE TV SERVICE & EXPENSES | 1,713 | 1,557 | 8,475 | 8,975 | 1,500 | 7,500 | 1,475 |
| 200-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,355 | 3,273 | 10,757 | 6,241 | 8,500 | 6,366 | 8,364 |
| 200-55110-225 | TELECOM/INTERNET/COMMUNICATION | 2,745 | 2,973 | 3,070 | 2,641 | 2,641 | 2,958 | 2,491 |
| 200-55110-310 | OFFICE & OPERATING SUPPLIES | 1,740 | 1,138 | 1,916 | 4,000 | 4,400 | 4,040 | 2,500 |
| 200-55110-320 | SUBSCRIPTIONS/DUES | 656 | 4,675 | 230 | 230 | 370 | 232 | 370 |
| 200-55110-324 | PROMOTIONS/ADS | 598 | 10 | - | 500 | - | 505 | - |
| 200-55110-330 | TRAVEL EXPENSES | - | - | - | 150 | 400 | 152 | 400 |
| 200-55110-342 | PRINTING | - | - | - | - | - | - | - |
| 200-55110-343 | POSTAGE | 275 | 300 | - | - | - | - | - |
| 200-55110-359 | REPAIR/MAINTENANCE EXP | - | - | - | - | - | - | - |
| 200-55110-810 | CAPITAL EQUIPMENT | - | - | - | - | - | - | - |
| 200-55110-913 | TRANSFER IN/OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| | Total: | 110,692 | 106,048 | 104,350 | 142,758 | 141,802 | 144,829 | 153,459 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

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

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

PARKING PERMITS REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| LICENSES & PERMITS | | | | | | | | |
| 208-44125-51 | PARKING PERMITS | 30,255 | 26,605 | 24,870 | 34,340 | 33,400 | 38,475 | 38,475 |
| 208-44150-52 | HONOR BOX REVENUES | 4,905 | 9,046 | 10,780 | 5,000 | 8,273 | 6,000 | 6,300 |
| | Total Intergovernmental Rev. | 35,160 | 35,651 | 35,650 | 39,340 | 41,673 | 44,475 | 44,775 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 208-48100-52 | INTEREST INCOME | 84 | 1,000 | 1,809 | 709 | 1,133 | 1,000 | 1,000 |
| | Total Miscellaneous Revenues | 84 | 1,000 | 1,809 | 709 | 1,133 | 1,000 | 1,000 |
| OTHER FINANCING SOURCES | | | | | | | | |
| 208-49300-52 | FUND BALANCE APPLIED | - | - | - | (265) | - | (10,975) | (16,175) |
| | Total Other Financing Sources | - | - | - | (265) | - | (10,975) | (16,175) |
| | Grand Total: | 35,244 | 36,650 | 37,459 | 39,784 | 42,806 | 34,500 | 29,600 |

LICENSES & PERMITS

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**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



| | |
|--|--------------------|
| | Grand Total |
|--|--------------------|

PARKING PERMITS EXPENSE DETAIL

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210
FIRE/RESCUE EQUIP FUND**



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

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

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

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

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

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

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

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, videos and videogames, materials in Spanish, and a Library of Things: GPS devices for geocaching, Adventure Packs (Ice Age Trail, telescope and Guide to the Night Sky, etc.), mobile hotspots, outdoor games, memory kits for those living with dementia or other memory impairments. The library also has laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library's operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

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

PERSONNEL SUMMARY

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

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY REVENUE SUMMARY

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------------|--|----------------|----------------|------------------|------------------|------------------|---------------------|--------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 220-43720-55 | CONTRACT REVENUE | 233,020 | 213,740 | 229,240 | 219,768 | 219,770 | 219,768 | 219,768 |
| | Total Intergovernmental Rev. | 233,020 | 213,740 | 229,240 | 219,768 | 219,770 | 219,768 | 219,768 |
| FINES & FORFEITURES | | | | | | | | |
| 220-45300-55 | FINE REVENUE | - | - | - | - | - | - | - |
| 220-45310-55 | LOST MATERIAL FINE | 2,691 | 3,852 | 2,297 | 3,300 | 3,300 | 3,300 | 3,300 |
| 220-45320-55 | SALES-SUMMER LIBRARY PROGRAM | - | - | - | - | - | - | - |
| 220-45330-55 | COPY MACHINE REVENUE | 2,913 | 3,196 | 3,579 | 3,000 | 4,000 | 3,000 | 4,000 |
| | Total Public Charges - Services | 5,604 | 7,048 | 5,876 | 6,300 | 7,300 | 6,300 | 7,300 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 220-48100-55 | INTEREST INCOME | 28 | 99 | 1,181 | 893 | 1,900 | 794 | 707 |
| 220-48105-55 | LIBRARY BOARD INTEREST INCOME | 554 | 1,992 | 15,114 | 11,900 | 14,000 | 10,591 | - |
| 220-48110-55 | LIBRARY BOARD DONATIONS | - | - | - | - | 5,888 | - | - |
| 220-48210-55 | RENTAL INC-HOUSE-414&414/A | 12,700 | 12,200 | 1,700 | - | - | - | - |
| 220-48260-55 | RENTAL-HOUSE-413 W. CENTER | 9,600 | 7,200 | - | - | - | - | - |
| 220-48500-55 | DONATIONS | 23,361 | 15,221 | 47,661 | 18,000 | 18,000 | 18,000 | 18,000 |
| 220-48550-55 | SALE OF LIBRARY PROPERTY | - | - | 541,988 | - | - | - | - |
| 220-48600-55 | MISC REVENUE | 6,729 | 336 | 477 | 300 | 430 | 300 | 400 |
| | Total Miscellaneous Revenues | 52,973 | 37,049 | 608,121 | 31,093 | 40,218 | 29,685 | 19,107 |
| OTHER FINANCING SOURCES | | | | | | | | |
| 220-49290-55 | TRANSFER IN-GENERAL FUND | 470,000 | 485,000 | 470,000 | 627,558 | 627,558 | 646,846 | 469,370 |
| 220-49300-55 | FUND BALANCE APPLIED | - | - | - | 805,000 | 676,725 | 0 | 120,580 |
| | Total Other Financing Sources | 470,000 | 485,000 | 470,000 | 1,432,558 | 1,304,283 | 646,846 | 589,950 |
| | 220 - Library Special Rev | 761,596 | 742,837 | 1,313,237 | 1,689,718 | 1,571,572 | 902,599 | 836,125 |

LIBRARY EXPENSE SUMMARY

| | FISCAL RESOURCES | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--|--|----------------|----------------|----------------|------------------|------------------|---------------------|--------------------|
| LIBRARY-SPECIAL FUND | | | | | | | | |
| 100 | Personnel & Benefits | 613,960 | 645,458 | 687,641 | 763,604 | 634,739 | 780,740 | 717,334 |
| 200 | Professional Svcs | 32,079 | 30,498 | 42,338 | 39,095 | 16,064 | 39,593 | 17,217 |
| 300 | Commodities & Other Exp | 102,597 | 111,578 | 165,349 | 887,020 | 102,403 | 82,267 | 101,575 |
| 500 | Library Board | 85,953 | 25,354 | - | - | - | - | - |
| 800/900 | Capital Outlay/Transfer to Other Funds | 4,721 | 2,657 | 2,216 | - | 818,366 | - | - |
| | Total | 839,310 | 815,545 | 897,544 | 1,689,718 | 1,571,572 | 902,599 | 836,125 |
| YOUNG LIBRARY BUILDING-GENERAL FUND | | | | | | | | |
| 100 | Personnel & Benefits | 10,269 | 10,736 | 11,496 | 16,806 | 14,368 | 17,251 | 14,236 |
| 200 | Professional Svcs | 40,358 | 42,228 | 40,368 | 39,108 | 35,350 | 39,500 | 41,704 |
| 300 | Commodities & Other Exp | 7,173 | 2,904 | 3,192 | 2,020 | 3,500 | 2,040 | 2,040 |
| 55111 | Total | 57,800 | 55,867 | 55,057 | 57,934 | 53,218 | 58,790 | 57,980 |
| | GRAND TOTAL: | 781,510 | 871,412 | 952,601 | 1,747,652 | 1,624,790 | 961,390 | 894,105 |

| | | | | | | | |
|--|----------|----------|---------|---|-----------|---------|-----------|
| FUND BALANCE | 609,146 | 536,438 | 952,131 | | 275,406 | 275,405 | 154,826 |
| 220-34300 Net Change-Increase/(Decrease) | (77,713) | (72,708) | 415,693 | - | (676,725) | (0) | (120,580) |

DEPARTMENT SERVICE METRICS

Performance Measures

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

GOALS & OBJECTIVES

2024/2025 GOALS

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

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|------------------|------------------|---------------------|--------------------|
| 220-55110-111 | WAGES/PERMANENT | 272,718 | 268,884 | 293,756 | 303,345 | 254,281 | 310,171 | 313,504 |
| 220-55110-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 220-55110-114 | WAGES/PART-TIME | 175,219 | 186,663 | 199,034 | 206,806 | 201,218 | 211,459 | 222,238 |
| 220-55110-117 | LONGEVITY | 2,000 | 2,000 | 1,000 | 2,000 | 1,857 | 2,000 | 2,000 |
| 220-55110-120 | EMPLOYEE BENEFITS | 164,023 | 187,909 | 193,851 | 251,452 | 177,382 | 257,110 | 179,591 |
| 220-55110-156 | LIFE INSURANCE | - | 1 | - | - | - | - | - |
| 220-55110-211 | PROFESSIONAL DEVELOPMENT | 164 | 393 | 1,302 | 2,800 | 175 | 2,800 | 2,000 |
| 220-55110-218 | PROFESSIONAL SERV/CONSULTING | 21,222 | 18,786 | 22,415 | 21,143 | 738 | 21,143 | 1,000 |
| 220-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,355 | 2,339 | 10,185 | 8,470 | 8,470 | 8,595 | 7,209 |
| 220-55110-225 | TELECOM/INTERNET/COMMUNICATION | 6,393 | 7,054 | 6,499 | 6,681 | 6,681 | 7,054 | 7,007 |
| 220-55110-227 | RENTAL EXPENSES | 2,945 | 1,926 | 999 | - | - | - | - |
| 220-55110-242 | REPAIR-MAINTENANCE-EQUIPMENT | - | - | 937 | - | - | - | - |
| 220-55110-310 | OFFICE & TECHNICAL SUPPLIES | 13,097 | 17,910 | 20,914 | 14,275 | 15,000 | 14,335 | 15,000 |
| 220-55110-313 | POSTAGE | 108 | 840 | 1,114 | 330 | 550 | 333 | 337 |
| 220-55110-319 | MATERIAL RECOVERY | 398 | 606 | 746 | 725 | 740 | 725 | 725 |
| 220-55110-320 | SUBSCRIPTIONS/DUES | 981 | 528 | 136 | 650 | 350 | 650 | 650 |
| 220-55110-321 | LIBRARY BOOKS-ADULT | 40,304 | 26,350 | 24,986 | 25,000 | 25,000 | 25,000 | 25,000 |
| 220-55110-323 | LIBRARY BOOKS-JUVENILE | 10,600 | 6,294 | 7,387 | 5,000 | 7,500 | 5,000 | 6,000 |
| 220-55110-324 | LIBRARY PERIODICALS-ADULT | 6,523 | 5,075 | 4,169 | 1,318 | 2,600 | 1,502 | 2,400 |
| 220-55110-325 | LIBRARY PERIODICALS-JUVENILE | - | 48 | - | - | 952 | - | 1,000 |
| 220-55110-326 | AUDIO/VISUAL LIBRARY-ADULT | 10,052 | 11,373 | 10,293 | 7,500 | 5,000 | 7,500 | 6,500 |
| 220-55110-327 | AUDIO/VISUAL LIBRARY-JUVENIL | 5,956 | 2,195 | 1,422 | 2,500 | 2,500 | 2,500 | 2,000 |
| 220-55110-328 | MACHINE READABLE-ADULT | 2,722 | 2,727 | 2,892 | - | - | - | - |
| 220-55110-330 | TRAVEL EXPENSES | 15 | 455 | 1,583 | 3,000 | 1,200 | 3,000 | 2,000 |
| 220-55110-331 | PROMOTIONS/ADS-PUBLIC ED | 255 | 99 | 888 | 1,000 | 325 | 1,000 | 500 |
| 220-55110-332 | LIBRARY BOOKS-DIGITAL | - | - | - | 4,613 | 5,000 | 4,613 | 4,613 |
| 220-55110-333 | AUDIO/VISUAL LIBRARY-DIGITAL | - | - | - | 5,116 | 2,500 | 5,116 | 2,500 |
| 220-55110-335 | DATABASE SUBSCRIPTIONS | - | - | - | 943 | 21,186 | 943 | 22,000 |
| 220-55110-337 | LIBRARY BUILDING PROJECT EXP | - | - | 76,543 | 805,000 | - | - | - |
| 220-55110-341 | PROGRAM SUPPLIES-ADULT | 6,066 | 2,559 | 4,601 | 3,500 | 3,500 | 3,500 | 3,500 |
| 220-55110-342 | PROGRAM SUPPLIES-JUVENILE | 4,600 | 6,702 | 4,948 | 6,000 | 4,700 | 6,000 | 6,000 |
| 220-55110-343 | MISC SUPPLIES-ADULT | 362 | 27,456 | 2,006 | 150 | - | 150 | 150 |
| 220-55110-346 | SPECIAL PROGRAMING-SUMMER | 19 | - | - | 100 | 197 | 100 | 100 |
| 220-55110-347 | LIBRARY USE OF GRANTS EXPENSE | - | - | - | - | 3,000 | - | - |
| 220-55110-348 | SALES TAX EXPENSE | 144 | 167 | 187 | - | 298 | - | 300 |
| 220-55110-350 | CONTINGENCIES | 395 | 196 | 533 | 300 | 305 | 300 | 300 |
| 220-55110-500 | LIBRARY BOARD CHECKING | 85,911 | - | - | - | - | - | - |
| 220-55110-510 | LIBR BD-MM-BUILDING CKS | 42 | - | - | - | - | - | - |
| 220-55110-515 | MM BOARD CHECKING | - | 25,354 | - | - | - | - | - |
| 220-55110-810 | CAPITAL EQUIPMENT | 4,721 | 2,657 | 2,216 | - | - | - | - |
| 220-55110-911 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | 818,366 | - | - |
| | Total: | 839,310 | 815,545 | 897,544 | 1,689,718 | 1,571,572 | 902,599 | 836,125 |

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

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

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

RIDE SHARE GRANT REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 235-43510-51 | FEDERAL GRANTS | 81,210 | 25,149 | 168,390 | 137,408 | 137,408 | 140,000 | 140,000 |
| 235-43540-51 | RIDE-SHARE GRANTS | 48,917 | 49,523 | 36,420 | 36,420 | 36,420 | 38,000 | 38,000 |
| | Total Intergovernmental | 130,127 | 74,672 | 204,810 | 173,828 | 173,828 | 178,000 | 178,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 235-48100-51 | INTEREST INCOME | - | - | - | - | - | | |
| 235-48300-51 | SALE OF VEHICLES | - | - | - | - | - | | |
| | Total Miscellaneous Rev. | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 235-49290-51 | TRANSFERS IN/GENERAL FUND | - | - | - | 5,000 | 5,000 | 75,000 | 75,000 |
| 235-49300-51 | FUND BALANCE APPLIED | - | - | - | 32,829 | | (23,000) | (18,000) |
| | Total Other Financing Sources | - | - | - | 37,829 | 5,000 | 52,000 | 57,000 |
| | Grand Total: | 130,127 | 74,672 | 204,810 | 211,657 | 178,828 | 230,000 | 235,000 |

RIDE SHARE GRANT EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|----------------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| RIDE-SHARE PAYMENTS | | | | | | | | |
| 235-51350-214 | AUDIT SERVICES | - | - | - | - | - | - | - |
| 235-51350-295 | RIDE SHARE-CITY COST | 112,861 | 106,772 | 286,443 | 211,657 | 227,849 | 230,000 | 235,000 |
| 235-51350-310 | OFFICE & OPERATING SUPPLIES | - | - | - | - | - | - | - |
| 235-51350-860 | CAPITAL PURCHASES | - | - | - | - | - | - | - |
| | Total: | 112,861 | 106,772 | 286,443 | 211,657 | 227,849 | 230,000 | 235,000 |
| FUND BALANCE | | 93,362 | 61,262 | (20,372) | | (69,393) | (46,393) | (28,393) |
| 235-34300 | Net Change-Increase/(Decrease) | 17,267 | (32,100) | (81,633) | | (49,021) | 23,000 | 18,000 |

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

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

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

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| MISC REVENUE | | | | | | | | |
| 246-48525-55 | REC BUSINESS SPONSORSHIP | 400 | - | - | - | 75 | - | - |
| 246-48610-55 | MISC FIELD OF DREAMS REVENUE | - | - | - | - | 1,705 | - | - |
| | Total: | 400 | - | - | - | 1,780 | - | - |
| OTHER FINANCIAL SOURCES | | | | | | | | |
| 246-49250-55 | TOURNAMENT ENTRY FEES | 48,592 | 13,349 | 30,408 | 35,000 | 8,886 | 35,000 | 20,000 |
| 246-49251-55 | TFOD CONCESSION REVENUE | 27,492 | 7,014 | 12,887 | 20,000 | 6,334 | 20,000 | 10,000 |
| 246-49252-55 | FIELD OF DREAMS RENTAL | 100 | 147 | - | - | 664 | - | - |
| 246-49300-55 | FUND BALANCE APPLIED | - | - | - | 92 | 7,131 | 1,004 | 19,181 |
| | Total: | 76,184 | 20,510 | 43,295 | 55,092 | 23,015 | 56,004 | 49,181 |
| | Grand Total: | 76,584 | 20,510 | 43,295 | 55,092 | 24,796 | 56,004 | 49,181 |

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 246-55110-114 | WAGES/PART-TIME/PERMANENT | 32,605 | 8,088 | 17,728 | 28,400 | 5,085 | 29,039 | 28,401 |
| 246-55110-150 | MEDICARE TAX/CITY SHARE | 455 | 17 | 67 | 412 | 30 | 421 | 412 |
| 246-55110-151 | SOCIAL SECURITY/CITY SHARE | 1,944 | 73 | 285 | 1,761 | 129 | 1,800 | 1,761 |
| 246-55110-155 | WORKERS COMPENSATION | 1,600 | 36 | 81 | 558 | 44 | 558 | 546 |
| 246-55110-212 | PROFESSIONAL SERVICES | 2,059 | 415 | - | - | - | - | - |
| 246-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | - | 391 | 1,400 | 430 | 426 |
| 246-55110-320 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - |
| 246-55110-324 | PROMOTIONS/ADS | - | - | - | - | - | - | - |
| 246-55110-330 | TRAVEL EXPENSES | - | 124 | - | - | - | - | - |
| 246-55110-310 | OFFICE & OPERATING SUPPLIES | 4,692 | 1,097 | 3,328 | 4,500 | 4,650 | 4,545 | 4,545 |
| 246-55110-346 | CONCESSION SUPPLY EXPENSE | 15,574 | 4,154 | 7,760 | 12,000 | 3,885 | 12,120 | 6,000 |
| 246-55110-350 | FIELD & BUILDING MAINT/REPAIRS | 3,666 | 5,159 | 614 | 2,020 | 3,821 | 2,040 | 2,040 |
| 246-55110-810 | CAPITAL IMPROVEMENTS | - | - | - | - | 700 | - | - |
| 246-55110-913 | TRANSFER TO OTHER FUNDS | 5,000 | 5,000 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 |
| | Total: | 67,594 | 24,162 | 34,914 | 55,092 | 24,796 | 56,004 | 49,181 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|---------|--------|---|---------|---------|----------|
| FUND BALANCE | | 60,383 | 56,731 | 65,113 | | 57,982 | 56,977 | 38,800 |
| 246-34300 | Net Change-Increase/(Decrease) | 8,990 | (3,652) | 8,382 | - | (7,131) | (1,004) | (19,181) |

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

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

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

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| AQUATIC CTR-MEMBERSHIPS | | | | | | | | |
| 247-4100-55 | FAMILY MEMBERSHIP REVENUE | 81,205 | 203,618 | 123,557 | 132,647 | 182,336 | 143,444 | 143,444 |
| 247-4100-55 | MONTHLY EFT REVENUE | 1,181 | 669 | 376 | 396 | - | 428 | 428 |
| 247-41200-55 | YOUTH MEMBERSHIP REVENUE | - | - | 17,026 | 21,109 | 15,200 | 22,828 | 22,828 |
| 247-41250-55 | ADULT MEMBERSHIP REVENUE | 60,182 | 699 | 48,333 | 49,757 | 66,930 | 53,807 | 53,807 |
| 247-41300-55 | SENIOR MEMBERSHIP REVENUE | 432 | 180 | 41,568 | 33,657 | 89,732 | 36,396 | 36,396 |
| 247-41350-55 | SILVER SNEAKERS MEMBERSHIP | 10,470 | 14,181 | 27,408 | 24,132 | 27,367 | 26,097 | 26,097 |
| 247-41400-55 | COUPLE MEMBERSHIP REVENUE | - | - | - | - | - | - | - |
| 247-41500-55 | COLLEGE STUDENT MEMBERSHIPS | - | - | - | - | 450 | - | - |
| | Total: | 153,470 | 219,346 | 258,269 | 261,700 | 382,014 | 283,000 | 283,000 |
| AQUATIC CTR-PASSES | | | | | | | | |
| 247-42000-55 | ADULT DAY PASSES | 19,860 | 43,428 | 44,356 | 48,666 | 72,642 | 48,666 | 48,666 |
| 247-42100-55 | YOUTH DAY PASSES | 4,630 | 18,777 | 31,217 | 38,195 | 30,670 | 38,195 | 38,195 |
| 247-42200-55 | SENIOR DAY PASSES | - | - | - | - | - | - | - |
| 247-42300-55 | GROUP RATES | 4,837 | 11,491 | 11,471 | 15,375 | 13,693 | 15,375 | 15,375 |
| | Total: | 29,327 | 73,697 | 87,045 | 102,235 | 117,005 | 102,236 | 102,236 |
| AQUATIC CTR-CLASSES | | | | | | | | |
| 247-43000-55 | SWIM LESSONS | 4,738 | 15,716 | 11,923 | 14,854 | 14,818 | 15,854 | 15,854 |
| 247-43100-55 | SUMMER SCHOOL SWIM LESSONS | (942) | - | - | - | - | - | - |
| 247-43200-55 | LAND FITNESS CLASSES | 4,271 | 7,668 | 9,884 | 11,519 | 11,347 | 12,770 | 12,770 |
| 247-43300-55 | WATER CLASSES | 2,376 | 1,175 | 794 | 1,227 | - | 1,276 | 1,276 |
| 247-43350-55 | WAFC PROGRAMS | - | - | - | - | 1,029 | - | - |
| | Total: | 10,443 | 24,560 | 22,601 | 27,600 | 27,194 | 29,900 | 29,900 |
| AQUATIC CTR-RENTALS | | | | | | | | |
| 247-44000-55 | MEETING ROOM RENTALS | 1,507 | 1,991 | 1,828 | 3,900 | 12,866 | 4,400 | 4,400 |
| 247-44050-55 | OFFICE SPACE RENTALS | 3,000 | - | - | - | - | - | - |
| 247-44100-55 | WHITewater SCHOOL DIST RENTAL | - | 1,075 | 709 | 3,900 | 13,020 | 4,400 | 4,400 |
| 247-44105-55 | J HAWKS RENTALS | 1,030 | 583 | 389 | 2,100 | 667 | 2,400 | 2,400 |
| 247-44200-55 | BIRTHDAY PARTIES | 111 | 142 | 5,771 | 3,100 | 24,880 | 3,500 | 3,500 |
| | Total: | 5,648 | 3,792 | 8,698 | 13,000 | 51,433 | 14,700 | 14,700 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------------|---------------------------------|----------------|----------------|------------------|----------------|------------------|---------------------|--------------------|
| AQUATIC CTR-OTHER INCOME | | | | | | | | |
| 247-45050-55 | DONATIONS | 200 | - | 103 | - | 25 | - | - |
| 247-45100-55 | GIFT CERTIFICATES | - | - | - | - | - | - | - |
| 247-45400-55 | CONCESSIONS STAND | 10,669 | 20,771 | 11,520 | 13,338 | 15,522 | 13,338 | 13,338 |
| 247-45500-55 | PRO-SHOP INCOME | 277 | 469 | 303 | 356 | 3,083 | 356 | 356 |
| 247-45505-55 | MISC INCOME-ONE TIME REV | - | 2,500 | 44 | - | 5,914 | - | - |
| 247-45600-55 | GIFT CARDS/CERTIFICATES | 607 | 724 | 1,824 | 2,014 | 266 | 2,014 | 2,014 |
| | Total: | 11,753 | 24,465 | 13,794 | 15,708 | 24,810 | 15,708 | 15,708 |
| AQUATIC CTR-OTHER FIN SOURCES | | | | | | | | |
| 247-49280-55 | WUSD CONTRIBUTION | 90,500 | 115,500 | 400,009 | 178,000 | 216,934 | 183,340 | 183,340 |
| 247-49290-55 | CITY CONTRIBUTION/TRANSFER | 103,000 | 128,000 | 279,759 | 178,000 | 258,767 | 178,000 | 266,530 |
| 247-49291-55 | CITY ADDITIONAL CONTRIBUTION | - | - | - | 106,973 | 23,000 | 93,363 | - |
| | Total: | 193,500 | 243,500 | 679,767 | 462,973 | 498,701 | 454,703 | 449,870 |
| | Total Operating Revenue: | 404,141 | 589,360 | 1,070,173 | 883,216 | 1,101,157 | 900,247 | 895,414 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|------------------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| WAC- MANAGEMENT | | | | | | | | |
| 247-55100-111 | SALARIES/PERMANENT | 68,535 | 85,028 | 60,238 | 98,216 | 54,217 | 100,425 | 62,270 |
| 247-55100-112 | WAGES/OVERTIME | - | - | - | - | - | - | - |
| 247-55100-150 | MEDICARE TAX/CITY SHARE | 1,040 | 1,258 | 972 | 1,529 | 1,386 | 1,563 | 910 |
| 247-55100-151 | SOCIAL SECURITY/CITY SHARE | 4,446 | 5,381 | 4,156 | 6,536 | 2,568 | 6,683 | 3,892 |
| 247-55100-152 | RETIREMENT | 4,436 | 5,381 | 4,353 | 6,777 | 3,773 | 6,777 | 4,328 |
| 247-55100-153 | HEALTH INSURANCE | 4,851 | 12,313 | 8,217 | 7,200 | 15,682 | 7,560 | 16,252 |
| 247-55100-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | - | - | - | - | 2,000 |
| 247-55100-155 | WORKERS COMPENSATION | 552 | 1,054 | 300 | 1,930 | 50 | 1,930 | 1,198 |
| 247-55100-156 | LIFE INSURANCE | - | 5 | 1 | - | 4 | - | - |
| 247-55100-158 | UNEMPLOYMENT COMPENSATION | 316 | - | - | - | - | - | - |
| 247-55100-211 | PROFESSIONAL DEVELOPMENT | 2,023 | 1,162 | - | - | 300 | - | 300 |
| | Total: | 86,199 | 111,583 | 78,238 | 122,187 | 77,980 | 124,938 | 91,150 |
| WAC-FRONT DESK | | | | | | | | |
| 247-55150-113 | WAGES/TEMPORARY | 64,883 | 84,507 | 107,242 | 68,184 | 87,589 | 69,718 | 85,007 |
| 247-55150-150 | MEDICARE TAX/CITY SHARE | 929 | 1,207 | 1,551 | 989 | 1,335 | 1,011 | 1,233 |
| 247-55150-151 | SOCIAL SECURITY/CITY SHARE | 3,973 | 5,161 | 6,632 | 4,227 | 5,708 | 4,323 | 5,270 |
| 247-55150-152 | RETIREMENT | - | - | 133 | - | 10 | - | - |
| 247-55150-155 | WORKERS COMPENSATION | 2,448 | 2,384 | 2,003 | 1,340 | 1,781 | 1,340 | 1,635 |
| 247-55150-158 | UNEMPLOYMENT COMPENSATION | 1,101 | - | - | - | - | - | - |
| | Total: | 73,334 | 93,258 | 117,562 | 74,740 | 96,423 | 76,392 | 93,145 |
| WAC-FITNESS | | | | | | | | |
| 247-55200-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 247-55200-114 | WAGES/PART-TIME/PERMANENT | 32,460 | 41,898 | 46,066 | 65,831 | 44,577 | 67,312 | 32,240 |
| 247-55200-150 | MEDICARE TAX/CITY SHARE | 462 | 603 | 664 | 955 | 670 | 976 | 467 |
| 247-55200-151 | SOCIAL SECURITY/CITY SHARE | 1,975 | 2,579 | 2,838 | 4,081 | 2,865 | 4,173 | 1,999 |
| 247-55200-152 | RETIREMENT | - | 87 | 267 | - | 300 | - | - |
| 247-55200-153 | HEALTH INSURANCE | - | - | 513 | - | - | - | - |
| 247-55200-155 | WORKERS COMPENSATION | 1,032 | 1,299 | 967 | 1,294 | 908 | 1,294 | 620 |
| 247-55200-156 | LIFE INSURANCE | - | - | 2 | - | 1 | - | - |
| 247-55200-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| | Total: | 35,928 | 46,466 | 51,316 | 72,160 | 49,322 | 73,755 | 35,327 |
| WAC-AQUATIC | | | | | | | | |
| 247-55300-113 | WAGES/TEMPORARY | - | - | 10 | - | 37 | - | - |
| 247-55300-114 | WAGES/PART-TIME/PERMANENT | 102,510 | 103,926 | 157,400 | 252,214 | 268,473 | 257,888 | 311,707 |
| 247-55300-150 | MEDICARE TAX/CITY SHARE | 1,490 | 1,489 | 2,243 | 3,657 | 4,019 | 3,739 | 4,520 |
| 247-55300-151 | SOCIAL SECURITY/CITY SHARE | 6,369 | 6,367 | 9,588 | 15,637 | 17,185 | 15,989 | 19,326 |
| 247-55300-152 | RETIREMENT | - | 1,020 | 2,136 | - | 3,278 | - | 3,211 |
| 247-55300-153 | HEALTH INSURANCE | - | - | 1,052 | - | - | - | - |
| 247-55300-155 | WORKERS COMPENSATION | 3,979 | 3,183 | 3,445 | 4,957 | 5,835 | 4,957 | 5,996 |
| 247-55300-156 | LIFE INSURANCE | - | - | 3 | - | 5 | - | - |
| 247-55300-158 | UNEMPLOYMENT COMPENSATION | 107 | - | - | - | - | - | - |
| | Total: | 114,456 | 115,984 | 175,877 | 276,465 | 298,832 | 282,574 | 344,759 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------------------|----------------------------------|------------------|-----------------|------------------|----------------|------------------|---------------------|--------------------|
| WAC-MAINTENANCE | | | | | | | | |
| 247-55400-111 | SALARIES/PERMANENT | 3,381 | 12,608 | 12,558 | 12,580 | 20,129 | 12,841 | 16,845 |
| 247-55400-150 | MEDICARE TAX/CITY SHARE | 45 | 182 | 173 | 181 | 286 | 177 | 267 |
| 247-55400-151 | SOCIAL SECURITY/CITY SHARE | 192 | 780 | 740 | 775 | 1,222 | 757 | 1,143 |
| 247-55400-152 | RETIREMENT | 209 | 817 | 846 | 882 | 1,426 | 865 | 1,171 |
| 247-55400-153 | HEALTH INSURANCE | - | 497 | 2,980 | 2,866 | 5,721 | 3,047 | 1,440 |
| 247-55400-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | - | - | - | - | 150 |
| 247-55400-155 | WORKERS COMPENSATION | 37 | 392 | 280 | 294 | 442 | 286 | 323 |
| 247-55400-156 | LIFE INSURANCE | 0 | 4 | 2 | 2 | 3 | 2 | 13 |
| 247-55400-250 | CONTRACTED SERVICES | - | - | 1,463 | - | 6,000 | - | - |
| | Total: | 3,865 | 15,279 | 19,041 | 17,580 | 35,230 | 17,975 | 21,352 |
| WAC-ADMIN EXPENSES | | | | | | | | |
| 247-55500-220 | INSURANCE | - | - | 7,416 | 7,638 | 300 | 7,867 | 300 |
| 247-55500-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,355 | 4,483 | 11,472 | 9,567 | 18,995 | 10,123 | 11,091 |
| 247-55500-225 | TELECOM/INTERNET/COMMUNICATION | 4,087 | 4,563 | 4,440 | 4,088 | 4,088 | 4,129 | 4,753 |
| 247-55500-246 | CLEANING & SUPPLIES | 26 | 8,170 | 9,278 | 8,400 | 12,382 | 8,484 | 9,000 |
| 247-55500-310 | FITNESS & OPERATING SUPPLIES | 3,843 | 1,616 | 2,660 | 3,300 | 20,576 | 3,333 | 1,000 |
| 247-55500-320 | CHAMBER DUES & EXPENSES | - | 274 | 288 | 288 | 90 | 291 | - |
| 247-55500-650 | CREDIT CARD PROCESSING FEES | 44 | 57 | 90 | 152 | 82 | 153 | 153 |
| 247-55500-652 | BANK CHARGES | 7 | 10 | - | 10 | 12 | 10 | 12 |
| 247-55500-654 | PERMITS & FEES | 1,005 | 1,005 | 2,035 | 1,050 | 1,400 | 1,061 | 1,400 |
| 247-55500-656 | MEMBER KEY TAGS | 885 | 1,386 | 885 | 1,100 | 1,000 | 1,111 | 1,000 |
| | Total: | 11,251 | 21,563 | 38,564 | 35,592 | 58,925 | 36,562 | 28,709 |
| WAC-POOL EXPENSES | | | | | | | | |
| 247-55600-310 | OFFICE & OPERATING SUPPLIES | 109 | 1,410 | 6,191 | 3,171 | 15,145 | 3,267 | 5,000 |
| 247-55600-342 | WSI CLASS EXPENSE | - | 634 | 656 | 100 | - | 101 | 101 |
| 247-55600-344 | LIFEGUARD CLASS EXPENSE | 1,663 | 1,695 | 2,087 | 1,954 | 3,100 | 2,013 | 3,000 |
| 247-55600-346 | GENERAL POOL MAINTENANCE | 12,963 | 12,001 | 13,126 | 12,000 | 20,006 | 12,360 | 12,000 |
| 247-55600-348 | POOL EQUIPMENT | 8,676 | 4,167 | 13,051 | 5,050 | 8,500 | 5,101 | 7,500 |
| 247-55600-350 | POOL CHEMICALS | 18,840 | 18,000 | 18,000 | 18,540 | 24,750 | 19,096 | 19,096 |
| | Total: | 42,250 | 37,907 | 53,110 | 40,815 | 71,501 | 41,938 | 46,697 |
| WAC-UTILITIES/HVAC | | | | | | | | |
| 247-55700-221 | WATER/SEWER UTILITIES | 22,613 | 27,529 | 26,350 | 28,280 | 34,023 | 28,563 | 30,516 |
| 247-55700-222 | ELECTRIC UTILITIES | 74,473 | 82,711 | 87,824 | 90,000 | 114,260 | 90,900 | 105,000 |
| 247-55700-223 | NATURAL GAS | 68,776 | 74,817 | 53,879 | 69,000 | 43,690 | 69,690 | 45,000 |
| 247-55700-355 | REPAIR/MAINT SUPPLIES | 10,190 | 16,557 | 10,894 | 19,000 | 17,791 | 19,190 | 18,000 |
| | Total: | 176,052 | 201,614 | 178,946 | 206,280 | 209,764 | 208,343 | 198,516 |
| WAC-OTHER EXPENSES | | | | | | | | |
| 247-55800-310 | OFFICE & OPERATING SUPPLIES | 17,483 | 19,601 | 16,686 | 15,500 | 25,000 | 15,655 | 16,700 |
| 247-55800-324 | MARKETING | 5,463 | 5,144 | 10,788 | 8,080 | 27,000 | 8,161 | 5,000 |
| 247-55800-341 | JANITORIAL/CLEANING SUPPLIES | 535 | 1,055 | 337 | 1,100 | 1,244 | 1,111 | 1,111 |
| 247-55800-342 | CONCESSION SUPPLIES | 6,203 | 12,166 | 9,903 | 12,000 | 8,524 | 12,120 | 8,000 |
| 247-55800-344 | LAND FITNESS MAINTENANCE | - | 194 | - | - | 8,100 | - | 4,300 |
| 247-55800-346 | PRO-SHOP INVENTORY | 456 | 654 | 185 | 700 | 2,125 | 707 | 1,700 |
| | Total: | 30,140 | 38,815 | 37,900 | 37,380 | 71,993 | 37,754 | 36,811 |
| | Total Operating Expenses: | 573,474 | 682,470 | 750,553 | 883,199 | 969,970 | 900,229 | 896,465 |
| | Total Operating Revenue: | 404,141 | 589,360 | 1,070,173 | 883,216 | 1,101,157 | 900,247 | 895,414 |
| | Total Operating Expenses: | 573,474 | 682,470 | 750,553 | 883,199 | 969,970 | 900,229 | 896,465 |
| | Total Operating Net: | (169,333) | (93,109) | 319,620 | 17 | 131,187 | 18 | (1,051) |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL
CAPITAL REVENUES**

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 247-49285-55 | WUSD CAPITAL IMPROVE CONT | 50,000 | 50,000 | - | 100,000 | 43,441 | 100,000 | 156,559 |
| 247-49295-55 | GENERAL FUND CAP IMPROVE CONT | 50,000 | 50,000 | 50,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Total Capital Revenue: | 100,000 | 100,000 | 50,000 | 200,000 | 143,441 | 200,000 | 256,559 |

CAPITAL EXPENSES

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 247-55800-810 | CAPITAL EQUIPMENT | 9,990 | 18,275 | 14,171 | 105,000 | 13,952 | - | - |
| 247-55800-820 | CAPITAL IMPROVEMENTS | - | - | - | - | 86,597 | 100,000 | 300,000 |
| | Total Capital Expenses: | 9,990 | 18,275 | 14,171 | 105,000 | 100,549 | 100,000 | 300,000 |

| | | | | | | | | |
|--|--------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|-----------------|
| | Total Capital Revenue: | 100,000 | 100,000 | 50,000 | 200,000 | 143,441 | 200,000 | 256,559 |
| | Total Capital Expenses: | 9,990 | 18,275 | 14,171 | 105,000 | 100,549 | 100,000 | 300,000 |
| | Total Capital Net: | 90,010 | 81,725 | 35,829 | 95,000 | 42,891 | 100,000 | (43,441) |

| | | | | | | | | |
|--------------|-----------------------------|---|---|---|----------|-----------|-----------|--------|
| 247-49300-55 | FUND BALANCE APPLIED | - | - | - | (95,017) | (174,078) | (100,018) | 44,492 |
|--------------|-----------------------------|---|---|---|----------|-----------|-----------|--------|

| | | | | | | | | |
|--|---------------------------------|-----------------|-----------------|----------------|----------|----------|----------|----------|
| | Total WAFC Facility Net: | (79,323) | (11,385) | 355,449 | - | 0 | - | - |
|--|---------------------------------|-----------------|-----------------|----------------|----------|----------|----------|----------|

| | | | | | | | | |
|---------------------|--------------------------------|-----------|-----------|----------|--|---------|---------|----------|
| FUND BALANCE | | (413,429) | (425,028) | (69,578) | | 104,500 | 204,518 | 60,008 |
| 247-34300 | Net Change-Increase/(Decrease) | (79,323) | (11,599) | 355,449 | | 174,078 | 100,018 | (44,492) |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

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

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

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--|---|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| PUBLIC CHARGES FOR SERVICE | | | | | | | | |
| 248-43355-53 | GENERAL FUND TRANSFER | - | - | 197,795 | 261,271 | 261,271 | 290,432 | 249,242 |
| 248-46312-55 | MISC DEPT EARNINGS | - | (50) | 553 | - | 1,685 | - | - |
| 248-46732-55 | AFTER SCHOOL PROG REVENUE | 38,722 | 54,999 | 57,499 | 50,000 | 58,790 | 50,000 | 50,000 |
| 248-46733-55 | SUMMER CAMP | 6,106 | 15,563 | 13,876 | 15,000 | 12,865 | 15,000 | 15,000 |
| 248-46734-55 | DANCE REVENUE | 379 | 373 | 386 | 1,500 | 1,470 | 1,500 | 1,500 |
| 248-46736-55 | INSTRUCTION REVENUE | 3,741 | 5,178 | 3,426 | 2,500 | 5,079 | 2,500 | 2,500 |
| 248-46737-55 | CLUB BASKETBALL REVENUE | 7,086 | 7,986 | (75) | - | - | - | - |
| 248-46738-55 | SPORTS REVENUE | 6,011 | 2,023 | 2,232 | 1,400 | 120 | 1,400 | - |
| 248-46740-55 | CONTRACTUAL GYMNASTICS | 760 | 1,499 | (317) | 1,500 | - | 1,500 | - |
| 248-46743-55 | WYFL FOOTBALL REVENUE | 9,829 | 6,982 | - | - | 7,425 | - | - |
| 248-46744-55 | YOUTH FOOTBALL | 1,867 | 1,748 | 1,690 | 2,000 | 2,000 | 2,000 | 2,000 |
| 248-46745-55 | YOUTH TENNIS | 1,123 | 605 | 1,287 | 1,300 | 900 | 1,300 | 1,300 |
| 248-46746-55 | ADULT TENNIS | 329 | 35 | 214 | 200 | - | 200 | 200 |
| 248-46747-55 | TEE BALL & ROOKIE BALL | 1,744 | 1,743 | 2,305 | 2,300 | 2,412 | 2,300 | 2,300 |
| 248-46748-55 | YOUTH BASEBALL & SOFTBALL | 8,095 | 10,514 | 9,679 | 9,500 | 6,452 | 9,500 | 9,500 |
| 248-46749-55 | ADULT SOFTBALL | 1,420 | 726 | 1,982 | 2,000 | (9) | 2,000 | 2,000 |
| 248-46750-55 | YOUTH VOLLEYBALL | 862 | - | - | - | - | - | - |
| 248-46751-55 | START SMART SPORTS | 1,481 | 1,636 | 1,230 | 1,200 | 1,272 | 1,200 | 1,200 |
| 248-46752-55 | YOUTH BASKETBALL | - | 1,247 | - | - | 1,260 | - | - |
| 248-47100-55 | SENIORS PROGRAM REVENUE | - | 22,045 | 18,667 | 20,000 | 24,531 | 20,000 | 20,000 |
| 248-47110-55 | SENIORS FUNDRAISING REVENUE | - | 29,684 | 10,657 | 7,500 | 4,408 | 7,500 | 7,500 |
| 248-47120-55 | SENIORS VAN FUNDRAISING REV | - | 10,765 | - | - | - | - | - |
| 248-47130-55 | SENIORS DFCI FUNDRAISING REV | - | 2,429 | 1,119 | 1,500 | 4,763 | 1,500 | 1,500 |
| | Total Public Charges for Service | 89,557 | 177,729 | 324,206 | 380,671 | 396,694 | 409,832 | 365,742 |
| SPONSORSHIP & DONATIONS | | | | | | | | |
| 248-48130-55 | MISC REVENUE | 2,208 | 3,612 | 41 | - | 38 | - | - |
| 248-48525-55 | REC BUSINESS SPONSORSHIP | 2,700 | 10,900 | 2,700 | 2,700 | 1,800 | 2,700 | 2,700 |
| 248-48600-55 | MISC REVENUE-SPONSORSHIP | - | - | 650 | 500 | - | 500 | 500 |
| | Total Sponsorships & Donations | 4,908 | 14,512 | 3,391 | 3,200 | 1,838 | 3,200 | 3,200 |
| TOURNAMENT & CONCESSION OPERATION | | | | | | | | |
| 248-49295-55 | TRANSFER FROM FUND 246 | - | - | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 |
| 248-49300-55 | FUND BALANCE APPLIED | - | - | - | 19,000 | (35,608) | (0) | 60,000 |
| | Total Tourn & Concession Ops | - | - | 5,050 | 24,050 | (30,558) | 5,050 | 65,050 |
| | 248 - Park & Rec Spec Rev | 94,465 | 192,241 | 332,647 | 407,921 | 367,974 | 418,082 | 433,992 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|--------------------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| PARK & REC PROGRAMS | | | | | | | | |
| 248-55110-111 | SALARIES/PERMANENT | - | - | 103,843 | 118,581 | 118,435 | 121,249 | 134,723 |
| 248-55110-112 | WAGES/OVERTIME | - | - | - | - | - | - | - |
| 248-55110-114 | WAGES/PART-TIME/PERMANENT | 49,483 | 67,930 | 62,129 | 100,640 | 55,656 | 102,904 | 100,639 |
| 248-55110-117 | LONGEVITY PAY | - | - | - | 700 | - | 700 | 700 |
| 248-55110-150 | MEDICARE TAX/CITY SHARE | 700 | 987 | 2,279 | 3,238 | 2,575 | 3,310 | 3,487 |
| 248-55110-151 | SOCIAL SECURITY/CITY SHARE | 2,993 | 4,221 | 9,744 | 13,843 | 11,010 | 14,155 | 14,909 |
| 248-55110-152 | RETIREMENT | - | 1 | 6,691 | 8,230 | 8,553 | 8,416 | 9,412 |
| 248-55110-153 | HEALTH INSURANCE | - | - | 26,322 | 34,277 | 22,995 | 35,991 | 16,685 |
| 248-55110-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 632 | 3,780 | 1,141 | 3,780 | 2,400 |
| 248-55110-155 | WORKERS COMPENSATION | 1,610 | 2,110 | 2,220 | 3,713 | 2,424 | 3,713 | 3,878 |
| 248-55110-156 | LIFE INSURANCE | - | - | 20 | 21 | 25 | 21 | 21 |
| 248-55110-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 248-55110-158 | UNEMPLOYMENT COMPENSATION | 75 | - | - | - | - | - | - |
| 248-55110-211 | PROFESSIONAL DEVELOPMENT | 1,103 | 794 | 2,127 | 3,535 | 2,500 | 3,570 | 4,500 |
| 248-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | - | 90 | 9,087 | 5,615 | 9,596 | 6,036 | 15,295 |
| 248-55110-225 | TELECOM/INTERNET/COMMUNICATION | - | 251 | 889 | 847 | 221 | 1,292 | 887 |
| 248-55110-310 | OFFICE & OPERATING SUPPLIES | 824 | 2,194 | 1,900 | 1,515 | 2,443 | 1,530 | 1,750 |
| 248-55110-320 | SUBSCRIPTIONS/DUES | 1,164 | 1,715 | 743 | 5,555 | 621 | 5,611 | 2,500 |
| 248-55110-324 | PROMOTIONS/ADS | 1,945 | 1,388 | 2,645 | 3,313 | 5,500 | 3,346 | 3,346 |
| 248-55110-330 | TRAVEL EXPENSES | - | - | - | - | 917 | - | 1,500 |
| 248-55110-341 | REPAIR/MAINT/FUEL-VEHICLE | - | - | 631 | 605 | 876 | 611 | 611 |
| 248-55110-342 | PROGRAM SUPPLIES | - | 46 | 32 | - | 2,196 | - | - |
| 248-55110-343 | POSTAGE | - | - | - | - | - | - | - |
| 248-55110-345 | VOLUNTEER EXPENSES | 177 | 362 | - | 1,000 | 25 | 1,010 | 1,010 |
| 248-55110-346 | CONCESSION SUPPLIES | - | 1,040 | - | - | 40 | - | - |
| 248-55110-400 | TEE & ROOKIE BALL-SUPPLIES | 771 | 820 | 864 | 1,111 | 846 | 1,122 | 1,000 |
| 248-55110-405 | BASKETBALL-SUPPLIES | 1,084 | 925 | 1,308 | 400 | - | 404 | 404 |
| 248-55110-410 | CLUB BASKETBALL-SUPPLIES | - | 11,500 | - | - | - | - | - |
| 248-55110-411 | SWL CLUB BASKETBALL-SUPPLIES | - | - | - | - | - | - | - |
| 248-55110-412 | WYFL FOOTBALL-SUPPLIES | 9,829 | 6,482 | - | - | - | - | - |
| 248-55110-417 | VOLLEYBALL-SUPPLIES | 585 | - | - | - | - | - | - |
| 248-55110-420 | TOURNAMENT TEAMS-SUPPLIES | - | - | 750 | - | - | - | - |
| 248-55110-425 | YOUTH BASE & SOFTBALL-SUPPLIES | 5,198 | 7,950 | 8,960 | 5,050 | 5,234 | 5,101 | 5,101 |
| 248-55110-430 | START SMART SPORTS-SUPPLIES | 816 | 103 | 203 | 505 | 426 | 510 | 510 |
| 248-55110-435 | FLAG FOOTBALL-SUPPLIES | 1,036 | 1,450 | 1,277 | 1,818 | 1,818 | 1,836 | 1,836 |
| 248-55110-445 | ADULT SOFTBALL-SUPPLIES | 60 | - | 130 | 200 | - | 202 | 202 |
| 248-55110-450 | DANCE-SUPPLIES | - | - | - | 404 | 404 | 408 | 408 |
| 248-55110-455 | TAE KWON DO-SUPPLIES | 57 | 261 | 1,053 | 200 | 200 | 202 | 202 |
| 248-55110-460 | GYMNASTICS-SUPPLIES | - | - | - | 303 | - | 306 | - |
| 248-55110-470 | SUMMER CAMP-SUPPLIES | 287 | 1,430 | 1,261 | 1,200 | 566 | 1,212 | 1,212 |
| 248-55110-475 | AFTER SCHOOL-SUPPLIES | 3,186 | 5,157 | 4,783 | 7,000 | 7,000 | 7,070 | 7,070 |
| 248-55110-476 | SUMMER SPORTS CAMP SUPPLIES | - | - | 84 | - | 75 | - | - |
| 248-55110-485 | TENNIS-SUPPLIES | 1,194 | 522 | 1,216 | 1,225 | 1,162 | 1,237 | 1,250 |
| 248-55110-913 | GENERAL FUND TRANSFER | - | 14,922 | - | - | - | - | - |
| | Total: | 84,179 | 134,651 | 253,822 | 328,423 | 265,481 | 336,855 | 337,448 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|----------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| SENIORS | | | | | | | | |
| 248-55115-111 | SALARIES/PERMANENT | - | - | 29,866 | 33,538 | 38,526 | 34,293 | 46,925 |
| 248-55115-114 | WAGES/PART-TIME/PERMANENT | - | 11,599 | 11,516 | 9,399 | 12,633 | 9,610 | 10,733 |
| 248-55115-150 | MEDICARE TAX/CITY SHARE | - | 123 | 569 | 623 | 781 | 637 | 842 |
| 248-55115-151 | SOCIAL SECURITY/CITY SHARE | - | 525 | 2,435 | 2,662 | 3,339 | 2,722 | 3,600 |
| 248-55115-152 | RETIREMENT | - | - | 1,943 | 2,314 | 2,769 | 2,366 | 3,261 |
| 248-55115-153 | HEALTH INSURANCE | - | - | 4,378 | 5,758 | 7,548 | 6,046 | 5,459 |
| 248-55115-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | - | 1,080 | - | 1,080 | 1,000 |
| 248-55115-155 | WORKERS COMPENSATION | - | 65 | 82 | 844 | 107 | 844 | 1,109 |
| 248-55115-211 | PROFESSIONAL DEVELOPMENT | - | 590 | 1,577 | 1,100 | 100 | 1,111 | 1,111 |
| 248-55115-224 | SOFTWARE/HARDWARE MAINTENANC | - | 1,031 | - | 924 | 1,261 | 1,016 | 1,000 |
| 248-55115-225 | TELECOM/INTERNET/COMMUNICATION | - | 310 | 1,802 | 1,951 | 2,000 | 2,003 | 2,006 |
| 248-55115-310 | OFFICE & OPERATING SUPPLIES | - | 686 | 1,123 | 2,500 | 1,800 | 2,525 | 2,525 |
| 248-55115-320 | SUBSCRIPTIONS/DUES | - | 215 | - | 606 | - | 612 | 612 |
| 248-55115-342 | PROGRAMMING EXPENSE | - | 16,025 | 17,614 | 15,000 | 15,000 | 15,150 | 15,150 |
| 248-55115-400 | MEMBERSHIP EXPENSE | - | 1,897 | 1,461 | 1,200 | 860 | 1,212 | 1,212 |
| | Total: | - | 33,065 | 74,366 | 79,498 | 86,724 | 81,227 | 96,544 |
| | Total: | 84,179 | 167,715 | 328,187 | 407,921 | 352,206 | 418,082 | 433,992 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|--------|--------|---|--------|--------|----------|
| FUND BALANCE | | 7,163 | 31,689 | 35,981 | | 71,589 | 71,589 | 11,589 |
| 248-34300 | Net Change-Increase/(Decrease) | 10,285 | 24,526 | 4,292 | - | 35,608 | 0 | (60,000) |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

ASSOCIATED DEPARTMENT

FUND DESCRIPTION

FUND 249

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

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

FIRE & EMS REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|--|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| FIRE & RESCUE REVENUES | | | | | | | | |
| 249-48310-52 | DONATIONS | 100 | 6,056 | 8,066 | - | 10,173 | - | - |
| 249-48350-52 | TOWNSHIP CONTRACT REVENUE | - | 242,765 | 498,892 | 484,801 | 484,801 | 566,955 | 579,147 |
| 249-48355-52 | GENERAL FUND TRANSFER | 182,529 | 1,258,615 | 1,402,794 | 1,370,112 | 1,370,112 | 1,655,841 | 1,691,449 |
| 249-48500-52 | 2% FIRE DUES | 17,890 | 62,583 | 67,672 | 62,014 | 62,014 | 62,014 | 62,014 |
| 249-48505-52 | MSP-STATE UNIVERSITY SVCS PYMT | 17,035 | 56,774 | 54,482 | 139,081 | 139,071 | 218,032 | 220,000 |
| 249-48507-52 | RESCUE CALL REVENUE | 304,042 | 503,410 | 717,117 | 625,000 | 714,580 | 685,000 | 731,566 |
| 249-48508-52 | FIRE CALL REVENUE | 12,199 | 69,030 | 22,751 | 29,400 | 37,449 | 30,000 | 38,000 |
| 249-48602-52 | MISC REVENUE | 4,465 | 1,729 | 30,385 | 200 | 10,882 | 200 | 200 |
| 249-48603-52 | EMPLOYEE REIMBURSEMENTS | - | 540 | 340 | - | - | - | - |
| 249-48604-52 | ST OF WISC EMS AID | - | - | - | - | 64,676 | - | - |
| 249-48620-52 | GRANT REVENUE | 6,946 | - | 7,714 | - | - | - | - |
| 249-49200-52 | GRANT FROM WWFD INC-HICKEY FD | 96,420 | 39,243 | 94,261 | - | - | - | - |
| | Total: | 641,626 | 2,240,744 | 2,904,474 | 2,710,609 | 2,893,759 | 3,218,042 | 3,322,376 |
| FIRE & RESCUE OTHER FIN SOURCES | | | | | | | | |
| 249-49300-52 | FUND BALANCE APPLIED | - | - | - | - | - | 42,718 | 51,957 |
| | Total: | - | - | - | - | - | 42,718 | 51,957 |
| | Grand Total: | 641,626 | 2,240,744 | 2,904,474 | 2,710,609 | 2,893,759 | 3,260,760 | 3,374,333 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|------------------------------|-------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| EMS Division Expenses | | | | | | | | |
| 249-52270-113 | ON CALL WAGES | 283,531 | 175,290 | 119,943 | 147,608 | 108,397 | 147,608 | 152,037 |
| 249-52270-114 | SALARIES/PERMANENT | 13,023 | 615,886 | 817,756 | 812,651 | 790,102 | 1,037,709 | 1,068,840 |
| 249-52270-115 | STIPENDS | 22,565 | 15,385 | 5,095 | - | 7,054 | - | - |
| 249-52270-125 | ON CALL/POP/STIPEND BENEFITS | 51,186 | 5,857 | 1,445 | - | 2,404 | - | - |
| 249-52270-150 | MEDICARE TAX/CITY SHARE | - | 8,799 | 12,479 | 14,127 | 13,840 | 17,455 | 17,978 |
| 249-52270-151 | SOCIAL SECURITY/CITY SHARE | - | 37,621 | 55,549 | 60,407 | 59,179 | 74,633 | 76,872 |
| 249-52270-152 | RETIREMENT | - | 96,378 | 117,341 | 126,626 | 137,359 | 156,767 | 161,470 |
| 249-52270-153 | HEALTH INSURANCE | 15,815 | 91,219 | 122,837 | 105,222 | 109,388 | 229,587 | 252,546 |
| 249-52270-154 | HRA-LIFE STYLE ACCT EXPENSE | 1,250 | 6,029 | 4,571 | 15,360 | 575 | 20,400 | 21,012 |
| 249-52270-155 | WORKERS COMPENSATION | 55 | 18,377 | 21,190 | 21,482 | 22,843 | 31,658 | 32,607 |
| 249-52270-156 | LIFE INSURANCE | 2 | - | 84 | - | 72 | - | - |
| 249-52270-253 | UNIFORMS | - | 4,769 | 2,924 | 4,593 | - | 5,723 | - |
| 249-52270-211 | PROFESSIONAL DEVELOPMENT | 4,691 | 12,618 | 10,519 | 10,200 | 7,554 | 10,500 | 10,500 |
| 249-52270-212 | TRAVEL EXPENSES | - | - | - | - | - | - | - |
| 249-52270-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,727 | 12,505 | 9,223 | 14,053 | 10,175 | 9,324 | 9,603 |
| 249-52270-225 | INTERNET/COMMUNICATION | 1,070 | 2,897 | 5,398 | 9,186 | 5,644 | 5,653 | 5,823 |
| 249-52270-240 | REPAIRS MAINT OTHER | - | - | - | - | - | - | - |
| 249-52270-241 | REPAIR/MTN VEHICLES | 9,248 | 18,967 | 51,220 | 40,000 | 11,867 | 25,000 | 27,000 |
| 249-52270-242 | EMS EQUIP REPAIRS/CONTRACTS | 319 | 16,853 | 8,586 | 16,000 | 10,901 | 8,000 | 8,500 |
| 249-52270-251 | VEHICLE SERVICE CONTRACTS | - | - | - | - | - | - | - |
| 249-52270-252 | EQUIPMENT SERVICE CONTRACTS | - | - | - | - | - | - | - |
| 249-52270-310 | OFFICE & OPERATING SUPPLIES | 5,320 | 3,560 | 2,893 | 3,500 | 6,930 | 3,000 | 3,500 |
| 249-52270-320 | SUBSCRIPTIONS & DUES | 300 | 868 | - | - | - | - | - |
| 249-52270-342 | MEDICAL SUPPLIES | 15,597 | 28,254 | 38,173 | 40,400 | 44,384 | 41,000 | 41,500 |
| 249-52270-343 | PARAMEDIC INTERCEPT EXPENSE | 1,830 | 2,386 | 169 | - | - | - | - |
| 249-52270-345 | BILLING EXPENSE | 17,675 | 38,699 | 35,608 | 45,000 | 31,506 | 31,000 | 31,500 |
| 249-52270-351 | FUEL EXPENSES | 10,116 | 15,235 | 16,586 | 18,500 | 13,204 | 15,000 | 16,000 |
| 249-52270-810 | CAPITAL EQUIPMENT | - | 19,472 | 878 | - | 67,320 | - | - |
| 249-52270-820 | CAPITAL IMPROVEMENTS | - | - | - | - | - | - | - |
| | Total: | 455,320 | 1,247,926 | 1,460,465 | 1,504,915 | 1,460,696 | 1,870,016 | 1,937,289 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**

FIRE & EMS EXPENSE DETAIL

| | | 2022 | 2023 | 2024 | 2025 | 2025 | 2026 | 2027 |
|--------------------------------|--------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | DESCRIPTION | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACT-EST | BUDGET | BUDGET |
| Fire Division Expenses | | | | | | | | |
| 249-52280-113 | ON CALL WAGES | 111,347 | 108,910 | 47,317 | 68,522 | 39,044 | 68,522 | 70,577 |
| 249-52280-114 | SALARIES/PERMANENT | - | 191,947 | 286,655 | 344,376 | 273,646 | 393,905 | 405,723 |
| 249-52280-125 | ON CALL BENEFITS | 27,073 | 334 | 12 | - | 13 | - | - |
| 249-52280-150 | MEDICARE TAX/CITY SHARE | - | 3,371 | 4,597 | 6,056 | 5,155 | 6,807 | 7,011 |
| 249-52280-151 | SOCIAL SECURITY/CITY SHARE | - | 14,415 | 20,384 | 25,895 | 22,042 | 29,105 | 29,978 |
| 249-52280-152 | RETIREMENT | - | 32,875 | 42,749 | 54,115 | 51,260 | 60,306 | 62,115 |
| 249-52280-153 | HEALTH INSURANCE | 2,376 | 27,808 | 46,916 | 44,860 | 40,124 | 82,373 | 90,610 |
| 249-52280-154 | HRA-LIFE STYLE ACCT EXPENSE | - | 1,922 | 2,711 | 6,390 | 575 | 7,350 | 7,571 |
| 249-52280-155 | WORKERS COMPENSATION | 59 | 6,578 | 7,477 | 9,415 | 8,278 | 12,529 | 12,904 |
| 249-52280-156 | LIFE INSURANCE | 0 | - | 16 | - | 40 | - | - |
| 249-52280-253 | UNIFORMS | 1,035 | 4,732 | 2,813 | 1,908 | 5,379 | 3,528 | 3,633 |
| 249-52280-211 | PROFESSIONAL DEVELOPMENT | 3,446 | 14,180 | 26,305 | 12,120 | 4,962 | 8,000 | 8,500 |
| 249-52280-212 | TRAVEL EXPENSES | - | - | 175 | - | 264 | 500 | 500 |
| 249-52280-224 | SOFTWARE/HARDWARE MAINTENANCE | 6,497 | 11,305 | 11,554 | 14,053 | 9,206 | 9,324 | 9,603 |
| 249-52280-225 | INTERNET/COMMUNICATION | 1,330 | 3,766 | 6,081 | 4,039 | 6,166 | 6,917 | 7,124 |
| 249-52280-241 | REPR/MTN VEHICLES | 22,489 | 39,075 | 38,654 | 55,550 | 16,699 | 40,000 | 42,000 |
| 249-52280-242 | EQUIPMENT REPAIRS | 8,738 | 22,163 | 11,561 | 18,180 | 14,072 | 18,000 | 18,500 |
| 249-52280-250 | TURN OUT GEAR | - | 8,738 | 12,357 | 12,000 | 1,712 | 12,000 | 12,500 |
| 249-52280-251 | VEHICLE SERVICE CONTRACTS | - | - | - | - | - | - | - |
| 249-52280-252 | EQUIPMENT SERVICE CONTRACTS | 1,288 | - | - | - | - | - | - |
| 249-52280-310 | OFFICE & OPERATING SUPPLIES | 4,975 | 11,327 | 7,943 | 13,100 | 8,668 | 12,000 | 12,500 |
| 249-52280-345 | BILLING EXPENSE | 391 | 1,023 | 876 | - | 135 | 1,000 | 1,250 |
| 249-52280-350 | MISC EXPENSE | - | 1,275 | 1,100 | - | 2,500 | 3,500 | 4,000 |
| 249-52280-351 | FUEL EXPENSES | 4,577 | 7,767 | 7,423 | 8,000 | 5,760 | 8,000 | 8,500 |
| 249-52280-810 | CAPITAL EQUIPMENT | 5,082 | 27,090 | 99,696 | - | - | - | - |
| 249-52280-820 | CAPITAL IMPROVEMENTS | - | - | - | - | - | - | - |
| | Total: | 200,702 | 540,598 | 685,370 | 698,579 | 515,700 | 783,663 | 815,099 |
| Administrative Expenses | | | | | | | | |
| 249-52290-120 | ADMIN ASSISTANT | - | - | 35,339 | 41,798 | 37,396 | 40,030 | 41,231 |
| 249-52290-150 | MEDICARE TAX/CITY SHARE | - | - | 969 | 611 | 459 | 585 | 603 |
| 249-52290-151 | SOCIAL SECURITY/CITY SHARE | - | - | 1,226 | 2,612 | 1,961 | 2,502 | 2,577 |
| 249-52290-152 | RETIREMENT | - | - | 1,835 | 6,299 | 2,789 | 5,884 | 6,061 |
| 249-52290-153 | HEALTH INSURANCE | - | - | 12,038 | 12,189 | 12,510 | 18,741 | 20,615 |
| 249-52290-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 837 | 1,825 | - | 1,825 | 1,880 |
| 249-52290-155 | WORKERS COMPENSATION | - | - | 37 | 976 | 46 | 1,109 | 1,142 |
| 249-52290-156 | LIFE INSURANCE | - | - | 2 | - | 6 | - | - |
| 249-52290-220 | INSURANCE PREMIUM EXPENSE | 9,867 | 29,826 | 29,151 | 32,066 | 31,564 | 35,719 | 36,790 |
| 249-52290-221 | INSURANCE CLAIMS EXPENSE | - | - | - | - | - | - | - |
| 249-52290-245 | BUILDING REPR/MTN | - | 1,161 | 750 | 1,515 | 795 | 1,500 | 2,000 |
| 249-52290-310 | OFFICE & OPERATING SUPPLIES | - | 2,779 | 99 | 550 | 3,887 | 3,500 | 4,000 |
| 249-52290-325 | TRAINING & MEETING EXPENSES | - | 1,542 | 2,806 | 3,100 | 1,646 | 2,000 | 2,500 |
| 249-52290-400 | PUBLIC EDUCATION | 33,350 | 284 | 30 | 1,000 | 1,913 | - | - |
| 249-52290-770 | PROFESSIONAL SERVICES | 26,172 | 38,318 | 12,496 | 10,000 | 30,080 | 25,500 | 26,775 |
| 249-52290-780 | MARKETING | 28 | - | 1,339 | - | - | - | - |
| 249-52290-781 | CREDIT CARD PROCESSING EXPENSE | - | - | - | - | - | - | - |
| 249-52290-785 | TRANSFER TO FUND 210 | - | 385,000 | 385,000 | 385,000 | 385,000 | 385,000 | 385,000 |
| 249-52290-790 | EMPLOYEE CELEBRATIONS | 256 | 9,982 | 5,071 | 7,575 | 5,888 | 7,575 | 7,600 |
| | Total: | 69,674 | 468,893 | 489,024 | 507,115 | 515,938 | 531,470 | 538,774 |
| | Grand Total: | 725,696 | 2,257,417 | 2,634,859 | 2,710,609 | 2,492,333 | 3,185,149 | 3,291,162 |
| FUND BALANCE | | (84,070) | (100,743) | 155,530 | 4,912 | 556,955 | 514,237 | 462,280 |
| 249-34300 | Net Change-Increase/(Decrease) | (84,070) | (16,673) | | - | 401,425 | (42,718) | (51,957) |

GOALS & OBJECTIVES

2026/2027 OUTLOOK

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 452
BIRGE FOUNTAIN FUND**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

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

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

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

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

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------|--------------------|
| 452-57500-820 | RESTORATION OF FOUNTAIN | 283 | 429 | 530 | 500 | 750 | 500 | 500 |
| | Total: | 283 | 429 | 530 | 500 | 750 | 500 | 500 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|--------|--------|---|--------|--------|--------|
| FUND BALANCE | | 10,515 | 10,586 | 10,556 | | 10,306 | 10,306 | 10,306 |
| 452-34300 | Net Change-Increase/(Decrease) | 10,022 | 71 | (30) | - | (250) | - | - |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 459
DEPOT RESTORATION FUND**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

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

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

DEPOT RESTORATION REVENUE DETAIL

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

DEPOT RESTORATION EXPENSE DETAIL

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

| | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|
| FUND BALANCE | 31,368 | 31,368 | 31,368 | 31,368 | 31,368 | 31,368 | 31,368 |
| 459-34300 Net Change-Increase/(Decrease) | - | - | - | - | - | - | - |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 810
RESCUE SQUAD EQUIP & ED**



**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

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

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

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

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

RESCUE SQUAD EQUIPMENT & EDUCATION FUND EXPENSE DETAIL

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

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

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

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

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

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

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

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

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

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

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

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|--------------------------------|--------------------------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| MISCELLANEOUS REVENUES | | | | | | | | |
| 920-48410-56 | INT. INCOME--DROULLARD MEM | 25 | 303 | 548 | - | 343 | 300 | 300 |
| 920-48620-56 | FACILITY RENTAL REVENUE | - | 750 | 775 | - | 2,140 | 975 | 1,004 |
| 920-48622-56 | RENT-ADVASEC INC | 2,100 | 2,100 | 1,050 | - | 100 | - | - |
| 920-48623-56 | RENT-HEATHERLYN ASSIST LVG | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | - | - |
| 920-48629-56 | RENT-REALITYBLU | - | - | - | - | - | - | - |
| 920-48631-56 | RENT-CESA #2 | - | - | 1,636 | 90,000 | 90,000 | 90,000 | 90,000 |
| 920-48632-56 | RENT-JEDI | 11,328 | 11,399 | (24) | 11,901 | 11,901 | 12,199 | 12,503 |
| 920-48633-56 | RENT-BLACKTHORNE CAPITAL LLC | 23,340 | 23,340 | 23,543 | 23,688 | 22,556 | 24,048 | 24,629 |
| 920-48636-56 | RENT-I-BUTTON | - | 3,725 | (1,462) | 46,963 | 52,181 | 55,014 | 56,389 |
| 920-48639-56 | RENT-MEEPER | - | - | - | - | - | - | - |
| 920-48640-56 | RENT-REIMER SYSTEMS | 1,800 | 1,800 | (100) | 2,100 | 2,100 | 2,100 | 2,100 |
| 920-48646-56 | RENT-CROWDS.IO-IDEAWAKE | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 920-48649-56 | RENT-DE GRAFF & ASSOCIATES | 1,800 | 1,800 | 900 | - | - | - | - |
| 920-48653-56 | RENT-SCANALYTICS | 1,800 | 1,800 | 1,800 | 1,800 | 1,600 | 1,800 | 1,800 |
| 920-48654-56 | RENT- FINE FOOD CULTURE | - | - | - | - | - | - | - |
| 920-48661-56 | RENT-BLUE LINE BATTERIES | 9,900 | 9,900 | 9,948 | 9,996 | 10,063 | 10,096 | 10,197 |
| 920-48666-56 | RENT-MINERAL ARMOR | 1,800 | 1,800 | 1,800 | 1,800 | 1,600 | 1,800 | 1,800 |
| 920-48672-56 | RENT-IRON FORGE DEVEL LLC | 1,800 | 1,800 | 2,025 | 2,100 | 2,135 | 2,100 | 2,100 |
| 920-48673-56 | RENT-KREA TIVE SOLUTIONS | 1,800 | 1,800 | 1,350 | 900 | 900 | 900 | 900 |
| 920-48676-56 | RENT-VARSITY IMAGE | - | - | - | - | - | - | - |
| 920-48677-56 | RENT-ROOFMARKETPLACE | 1,800 | 1,800 | 1,800 | - | - | - | - |
| 920-48678-56 | RENT-WINNING WAYS TRAINING | - | - | - | - | - | - | - |
| 920-48680-56 | RENT-NYLEN & PARTNERS | 1,800 | 1,800 | 450 | 2,100 | 2,100 | 2,100 | 2,100 |
| 920-48681-56 | RENT-SAFEPRO TECH | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 920-48682-56 | RENT-ALPHA PROGRAMMERS | 2,100 | 1,400 | - | - | - | - | - |
| 920-48683-56 | RENT-PAQUETTE CENTER | - | 2,532 | 2,574 | 36,054 | 36,956 | 36,956 | 37,879 |
| 920-48684-56 | RENT-US FORESTRY SVC | 8,700 | 8,275 | 2,383 | 11,690 | 11,048 | 7,762 | 7,762 |
| 920-48685-56 | RENT-SIMPLE FILL SOLUTIONS INC | 1,050 | 900 | - | - | - | - | - |
| 920-48686-56 | RENT-SUMMERSET MARINE | 700 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 920-48687-56 | RENT-REGENCY RARE COINS | - | - | (733) | 2,932 | 4,887 | 6,440 | 6,601 |
| | Total Miscellaneous Revenues | 78,443 | 85,923 | 57,164 | 250,925 | 259,509 | 259,690 | 263,164 |
| OTHER FINANCING SOURCES | | | | | | | | |
| 920-49300-56 | FUND BALANCE APPLIED | - | - | - | (22,252) | (58,530) | (73,397) | (71,022) |
| | Total Other Financing Sources | - | - | - | (22,252) | (58,530) | (73,397) | (71,022) |
| | Grand Total: | 78,443 | 85,923 | 57,164 | 228,672 | 200,979 | 186,293 | 192,142 |

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

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

DEBT SERVICE FUNDS

FUND 300 REVENUES & EXPENDITURES



FUND TYPE DEBT SERVICE

ASSOCIATED DEPARTMENT FINANCE

FUND DESCRIPTION

FUND 300

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

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

DEBT SERVICE FUND REVENUE DETAIL

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

DEBT SERVICE FUND EXPENSE DETAIL

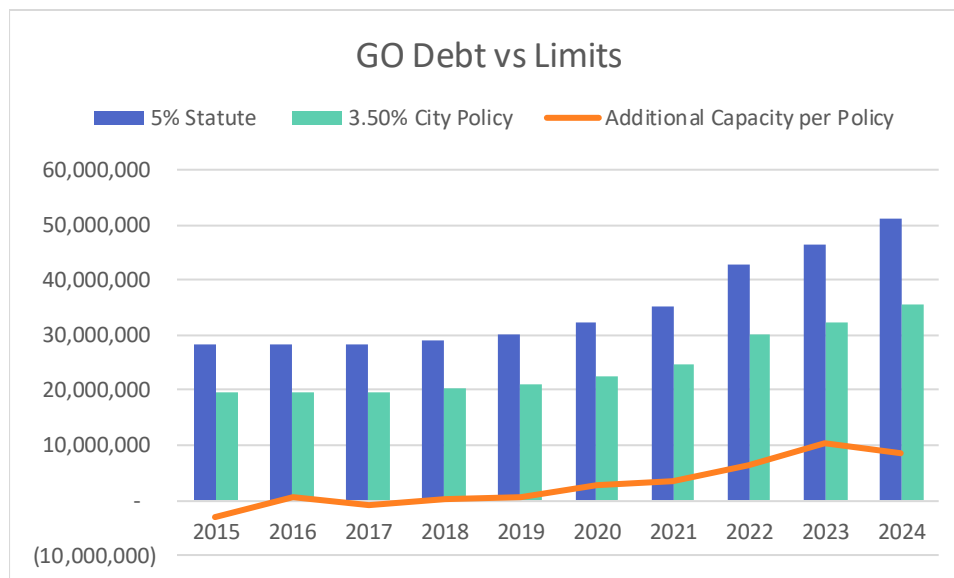
| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|---------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| 300-58000-500 | DEBT INTEREST EXPENSE | 310,543 | 250,681 | 472,869 | 354,705 | 354,705 | 327,518 | 707,366 |
| 300-58000-668 | 2010-TAXABLE-BAB-TID #4 | 2,060,000 | - | - | - | - | - | - |
| 300-58000-677 | 2012 GO 5.475M-GF P & I | 270,000 | 275,000 | 280,000 | 290,000 | 290,000 | 295,000 | 295,000 |
| 300-58000-678 | 2014 GO 4.28M-2.645M GF | 145,000 | 150,000 | 150,000 | 155,000 | 155,000 | 285,000 | 285,000 |
| 300-58000-681 | 2017 GO 1ST CIT. 1435K AMBUL | 29,398 | 30,103 | - | - | - | - | - |
| 300-58000-682 | 2017 GO PREMIER. 1435K AMBUL | 29,382 | 30,071 | - | - | - | - | - |
| 300-58000-683 | 2018A GO CORP BOND-6.54M-P&I | 65,000 | 147,675 | 120,000 | 110,000 | 110,000 | - | - |
| 300-58000-684 | 2019 GO NOTES 1.15 & 2.25M | 87,675 | - | 87,675 | 64,050 | 64,050 | 57,750 | 57,750 |
| 300-58000-685 | 2020 GO CORP 5.195M-1.45M GF | 80,000 | 160,000 | 170,000 | 170,000 | 170,000 | 175,000 | 175,000 |
| 300-58000-686 | 2022 GO CORP PURP BD 5.13M GF | - | - | - | 125,000 | 125,000 | 80,000 | 80,000 |
| 300-58000-689 | 2022 GO BOND 205K TID 12 | - | - | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 300-58000-690 | 2022 GO NOTE 10YR 304.5K | - | - | 49,385 | 51,550 | 51,550 | 53,656 | 53,656 |
| 300-58000-691 | 2024A GO BOND 6.35M | - | - | - | - | - | 399,523 | 305,000 |
| 300-58000-900 | BOND ISSUE EXPENSES | 2,373 | 1,275 | 2,150 | - | 2,150 | - | - |
| 300-58000-911 | TRANSFERS IN/OUT OTHER FDS | - | - | - | - | - | - | - |
| | Total Debt Service | 3,079,372 | 1,044,805 | 1,337,079 | 1,330,305 | 1,332,455 | 1,683,447 | 1,968,772 |

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

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

DEBT CAPACITY

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

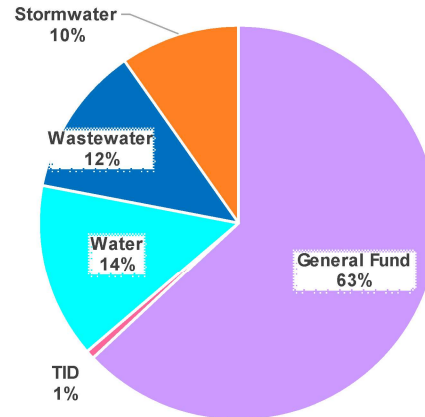


| Agency | GO (General Obligation) | Water Revenue | Sewer Revenue |
|---------|----------------------------|--------------------|--------------------|
| Moody's | A1 | A1 | A1 |
| S&P | A1 | NA | NA |

GO (General Obligation) DEBT vs DEBT LIMITS

| Year | Equalized Value/TID out | Change in Equalized Value | 5% Statute Debt Limit | GO Debt Principal | % of Debt @ 5% Limit | 3.50% City Policy Debt Limit | Additional Capacity per Policy |
|------|-------------------------|---------------------------|-----------------------|-------------------|----------------------|------------------------------|--------------------------------|
| 2024 | 1,019,119,600 | 93,935,300 | 50,955,980 | 27,132,415 | 53% | 35,669,186 | 8,536,771 |
| 2023 | 925,184,300 | 69,743,600 | 46,259,215 | 21,910,475 | 47% | 32,381,451 | 10,470,976 |
| 2022 | 855,440,700 | 150,126,900 | 42,772,035 | 23,533,388 | 55% | 29,940,425 | 6,407,037 |
| 2021 | 705,313,800 | 61,090,900 | 35,265,690 | 21,350,847 | 61% | 24,685,983 | 3,335,136 |
| 2020 | 644,222,900 | 40,249,500 | 32,211,145 | 19,654,888 | 61% | 22,547,802 | 2,892,914 |
| 2019 | 603,973,400 | 19,878,100 | 30,198,670 | 20,486,188 | 68% | 21,139,069 | 652,881 |
| 2018 | 584,095,300 | 21,252,800 | 29,204,765 | 20,032,370 | 69% | 20,443,336 | 410,966 |
| 2017 | 562,842,500 | (852,300) | 28,142,125 | 20,455,200 | 73% | 19,699,488 | (755,712) |
| 2016 | 563,694,800 | 445,100 | 28,184,740 | 19,214,083 | 68% | 19,729,318 | 515,235 |
| 2015 | 563,249,700 | 14,889,300 | 28,162,485 | 22,850,000 | 81% | 19,713,740 | (3,136,261) |

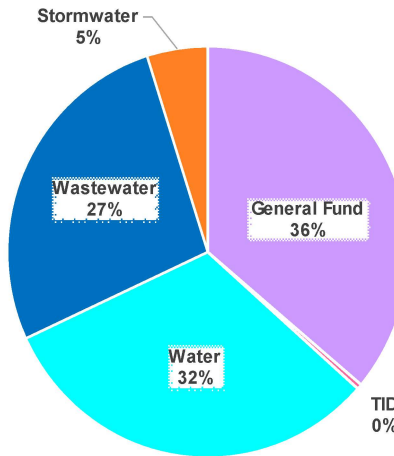
DEBT ACROSS ALL FUNDS (PRINCIPAL)



DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

| | General Fund | TID 12 | Water | | | Wastewater | | | Stormwater | Total Debt | | |
|---------------|-------------------|----------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|-------------------|------------------|-------------------|
| YEAR | GO | GO | GO | Revenue | Total | GO | Revenue | Total | GO | GO | Revenue | Grand Total |
| 2024 | 965,600 | 10,000 | 241,300 | 92,267 | 333,567 | 174,200 | 75,550 | 249,750 | 180,000 | 1,571,100 | 167,817 | 1,738,917 |
| 2025 | 1,251,406 | 10,000 | 241,300 | 84,337 | 325,637 | 177,500 | 69,954 | 247,454 | 210,000 | 1,890,206 | 154,291 | 2,044,496 |
| 2026 | 1,323,568 | 10,000 | 246,300 | 76,367 | 322,667 | 187,500 | 64,333 | 251,833 | 195,000 | 1,962,368 | 140,700 | 2,103,068 |
| 2027 | 1,090,817 | 10,000 | 256,300 | 68,168 | 324,468 | 192,500 | 58,189 | 250,689 | 200,000 | 1,749,617 | 126,357 | 1,875,974 |
| 2028 | 1,139,526 | 10,000 | 256,300 | 61,613 | 317,913 | 197,500 | 53,324 | 250,824 | 210,000 | 1,813,326 | 114,937 | 1,928,264 |
| 2029 | 1,219,803 | 10,000 | 256,300 | 54,989 | 311,289 | 202,500 | 48,384 | 250,884 | 215,000 | 1,903,603 | 103,373 | 2,006,977 |
| 2030 | 1,227,338 | 10,000 | 195,000 | 48,260 | 243,260 | 170,000 | 43,273 | 213,273 | 150,000 | 1,752,338 | 91,533 | 1,843,870 |
| 2031 | 1,247,633 | 10,000 | 195,000 | 43,048 | 238,048 | 180,000 | 38,823 | 218,823 | 150,000 | 1,782,633 | 81,870 | 1,864,503 |
| 2032 | 912,223 | 10,000 | 200,000 | 37,835 | 237,835 | 185,000 | 34,160 | 219,160 | 120,000 | 1,427,223 | 71,995 | 1,499,218 |
| 2033 | 925,000 | 10,000 | 205,000 | 32,410 | 237,410 | 185,000 | 29,335 | 214,335 | 125,000 | 1,450,000 | 61,745 | 1,511,745 |
| 2034 | 870,000 | 10,000 | 205,000 | 26,935 | 231,935 | 190,000 | 24,460 | 214,460 | 125,000 | 1,400,000 | 51,395 | 1,451,395 |
| 2035 | 785,000 | 10,000 | 210,000 | 21,410 | 231,410 | 190,000 | 19,535 | 209,535 | 135,000 | 1,330,000 | 40,945 | 1,370,945 |
| 2036 | 795,000 | 10,000 | 210,000 | 15,835 | 225,835 | 195,000 | 14,560 | 209,560 | 140,000 | 1,350,000 | 30,395 | 1,380,395 |
| 2037 | 795,000 | 10,000 | 220,000 | 10,260 | 230,260 | 195,000 | 9,535 | 204,535 | 140,000 | 1,360,000 | 19,795 | 1,379,795 |
| 2038 | 600,000 | 15,000 | 100,000 | 4,360 | 104,360 | 105,000 | 4,510 | 109,510 | 90,000 | 910,000 | 8,870 | 918,870 |
| 2039 | 620,000 | 15,000 | 105,000 | 2,310 | 107,310 | 110,000 | 2,360 | 112,360 | 100,000 | 950,000 | 4,670 | 954,670 |
| 2040 | 590,000 | 15,000 | 60,000 | 630 | 60,630 | 60,000 | 630 | 60,630 | 100,000 | 825,000 | 1,260 | 826,260 |
| 2041 | 585,000 | 15,000 | - | - | - | - | - | - | 85,000 | 685,000 | - | 685,000 |
| 2042 | 330,000 | - | - | - | - | - | - | - | 25,000 | 355,000 | - | 355,000 |
| 2043 | 335,000 | - | - | - | - | - | - | - | 25,000 | 360,000 | - | 360,000 |
| 2044 | 280,000 | - | - | - | - | - | - | - | 25,000 | 305,000 | - | 305,000 |
| Total: | 17,887,915 | 200,000 | 3,402,800 | 681,034 | 4,083,834 | 2,896,700 | 590,913 | 3,487,613 | 2,745,000 | 27,132,415 | 1,271,947 | 28,404,362 |

DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

| YEAR | General Fund | TID 12 | Water | | | Wastewater | | | Stormwater | Total Interest on Debt | | |
|---------------|------------------|---------------|----------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------------|------------------|-------------------|
| | GO | GO | GO | Revenue | Total | GO | Revenue | Total | GO | GO | Revenue | GrandTotal |
| 2024 | 348,105 | 6,600 | 92,267 | 333,567 | 425,833 | 75,550 | 249,750 | 325,300 | 73,795 | 596,317 | 583,317 | 1,179,633 |
| 2025 | 701,166 | 6,200 | 84,337 | 325,637 | 409,974 | 69,954 | 247,454 | 317,408 | 89,424 | 951,080 | 573,091 | 1,524,171 |
| 2026 | 555,762 | 5,800 | 76,367 | 322,667 | 399,035 | 64,333 | 251,833 | 316,165 | 76,570 | 778,832 | 574,500 | 1,353,332 |
| 2027 | 517,257 | 5,400 | 68,168 | 324,468 | 392,636 | 58,189 | 250,689 | 308,878 | 69,943 | 718,956 | 575,157 | 1,294,113 |
| 2028 | 481,247 | 5,000 | 61,613 | 317,913 | 379,526 | 53,324 | 250,824 | 304,148 | 63,653 | 664,836 | 568,737 | 1,233,574 |
| 2029 | 441,499 | 4,600 | 54,989 | 311,289 | 366,279 | 48,384 | 250,884 | 299,268 | 56,978 | 606,449 | 562,173 | 1,168,623 |
| 2030 | 393,064 | 4,200 | 48,260 | 243,260 | 291,520 | 43,273 | 213,273 | 256,545 | 49,853 | 538,649 | 456,533 | 995,182 |
| 2031 | 345,356 | 3,800 | 43,048 | 238,048 | 281,095 | 38,823 | 218,823 | 257,645 | 44,553 | 475,578 | 456,870 | 932,448 |
| 2032 | 298,187 | 3,450 | 37,835 | 237,835 | 275,670 | 34,160 | 219,160 | 253,320 | 39,503 | 413,134 | 456,995 | 870,129 |
| 2033 | 263,026 | 3,150 | 32,410 | 237,410 | 269,820 | 29,335 | 214,335 | 243,670 | 35,553 | 363,474 | 451,745 | 815,219 |
| 2034 | 229,064 | 2,850 | 26,935 | 231,935 | 258,870 | 24,460 | 214,460 | 238,920 | 31,478 | 314,786 | 446,395 | 761,181 |
| 2035 | 198,676 | 2,550 | 21,410 | 231,410 | 252,820 | 19,535 | 209,535 | 229,070 | 27,328 | 269,499 | 440,945 | 710,444 |
| 2036 | 170,276 | 2,250 | 15,835 | 225,835 | 241,670 | 14,560 | 209,560 | 224,120 | 22,815 | 225,736 | 435,395 | 661,131 |
| 2037 | 141,364 | 1,950 | 10,260 | 230,260 | 240,520 | 9,535 | 204,535 | 214,070 | 18,128 | 181,236 | 434,795 | 616,031 |
| 2038 | 112,064 | 1,575 | 4,360 | 104,360 | 108,720 | 4,510 | 109,510 | 114,020 | 13,553 | 136,061 | 213,870 | 349,931 |
| 2039 | 90,189 | 1,125 | 2,310 | 107,310 | 109,620 | 2,360 | 112,360 | 114,720 | 10,528 | 106,511 | 219,670 | 326,181 |
| 2040 | 69,504 | 675 | 630 | 60,630 | 61,260 | 630 | 60,630 | 61,260 | 7,420 | 78,859 | 121,260 | 200,119 |
| 2041 | 48,919 | 225 | - | - | - | - | - | - | 4,463 | 53,606 | - | 53,606 |
| 2042 | 31,969 | - | - | - | - | - | - | - | 2,563 | 34,531 | - | 34,531 |
| 2043 | 18,459 | - | - | - | - | - | - | - | 1,547 | 20,006 | - | 20,006 |
| 2044 | 5,775 | - | - | - | - | - | - | - | 516 | 6,291 | - | 6,291 |
| Total: | 5,460,926 | 61,400 | 681,034 | 4,083,834 | 4,764,868 | 590,913 | 3,487,613 | 4,078,526 | 740,156 | 7,534,429 | 7,571,447 | 15,105,876 |

DEBT SERVICE FUNDS

FUND 300 SUMMARY



Item 1.

DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

| YEAR | General Fund | TID 12 | Water | | | Wastewater | | | Stormwater | Total Interest on Debt | | |
|---------------|-------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|------------------|-------------------|
| | GO | GO | GO | Revenue | Total | GO | Revenue | Total | GO | GO | Revenue | GrandTotal |
| 2024 | 1,313,705 | 16,600 | 333,567 | 425,833 | 759,400 | 249,750 | 325,300 | 575,050 | 253,795 | 2,167,417 | 751,133 | 2,918,550 |
| 2025 | 1,952,572 | 16,200 | 325,637 | 409,974 | 735,611 | 247,454 | 317,408 | 564,861 | 299,424 | 2,841,286 | 727,381 | 3,568,667 |
| 2026 | 1,879,330 | 15,800 | 322,667 | 399,035 | 721,702 | 251,833 | 316,165 | 567,998 | 271,570 | 2,741,200 | 715,200 | 3,456,400 |
| 2027 | 1,608,074 | 15,400 | 324,468 | 392,636 | 717,104 | 250,689 | 308,878 | 559,566 | 269,943 | 2,468,574 | 701,514 | 3,170,087 |
| 2028 | 1,620,773 | 15,000 | 317,913 | 379,526 | 697,439 | 250,824 | 304,148 | 554,973 | 273,653 | 2,478,163 | 683,674 | 3,161,837 |
| 2029 | 1,661,302 | 14,600 | 311,289 | 366,279 | 677,568 | 250,884 | 299,268 | 550,151 | 271,978 | 2,510,053 | 665,546 | 3,175,599 |
| 2030 | 1,620,402 | 14,200 | 243,260 | 291,520 | 534,780 | 213,273 | 256,545 | 469,818 | 199,853 | 2,290,987 | 548,065 | 2,839,052 |
| 2031 | 1,592,989 | 13,800 | 238,048 | 281,095 | 519,143 | 218,823 | 257,645 | 476,468 | 194,553 | 2,258,212 | 538,740 | 2,796,952 |
| 2032 | 1,210,410 | 13,450 | 237,835 | 275,670 | 513,505 | 219,160 | 253,320 | 472,480 | 159,503 | 1,840,357 | 528,990 | 2,369,347 |
| 2033 | 1,188,026 | 13,150 | 237,410 | 269,820 | 507,230 | 214,335 | 243,670 | 458,005 | 160,553 | 1,813,474 | 513,490 | 2,326,964 |
| 2034 | 1,099,064 | 12,850 | 231,935 | 258,870 | 490,805 | 214,460 | 238,920 | 453,380 | 156,478 | 1,714,786 | 497,790 | 2,212,576 |
| 2035 | 983,676 | 12,550 | 231,410 | 252,820 | 484,230 | 209,535 | 229,070 | 438,605 | 162,328 | 1,599,499 | 481,890 | 2,081,389 |
| 2036 | 965,276 | 12,250 | 225,835 | 241,670 | 467,505 | 209,560 | 224,120 | 433,680 | 162,815 | 1,575,736 | 465,790 | 2,041,526 |
| 2037 | 936,364 | 11,950 | 230,260 | 240,520 | 470,780 | 204,535 | 214,070 | 418,605 | 158,128 | 1,541,236 | 454,590 | 1,995,826 |
| 2038 | 712,064 | 16,575 | 104,360 | 108,720 | 213,080 | 109,510 | 114,020 | 223,530 | 103,553 | 1,046,061 | 222,740 | 1,268,801 |
| 2039 | 710,189 | 16,125 | 107,310 | 109,620 | 216,930 | 112,360 | 114,720 | 227,080 | 110,528 | 1,056,511 | 224,340 | 1,280,851 |
| 2040 | 659,504 | 15,675 | 60,630 | 61,260 | 121,890 | 60,630 | 61,260 | 121,890 | 107,420 | 903,859 | 122,520 | 1,026,379 |
| 2041 | 633,919 | 15,225 | - | - | - | - | - | - | 89,463 | 738,606 | - | 738,606 |
| 2042 | 361,969 | - | - | - | - | - | - | - | 27,563 | 389,531 | - | 389,531 |
| 2043 | 353,459 | - | - | - | - | - | - | - | 26,547 | 380,006 | - | 380,006 |
| 2044 | 285,775 | - | - | - | - | - | - | - | 25,516 | 311,291 | - | 311,291 |
| Total: | 23,348,841 | 261,400 | 4,083,834 | 4,764,868 | 8,848,702 | 3,487,613 | 4,078,526 | 7,566,139 | 3,485,156 | 34,666,845 | 8,843,394 | 43,510,238 |

DEBT SERVICE FUNDS

FUND 300
SUMMARY

Item 1.

2024 DEBT SCHEDULE

| Year | Loan Name | Orig Date | DNR # | Fund | Orig Issue | Fund Portion | Payor | Rate | GL Account Numbers | | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Total P&I | | |
|----------------------|--------------------|------------|---------|--------------|------------|--------------|-----------------|-------|--------------------|---------------|---------|----------|----------|----------|-------|------------|-------|----------|--------------|--------------|------------|------------|------------|----------|--------|------------|------------|------------|-----------|----------|------------|------------|--------------|--------------|--------------|------------|-----------|
| | | | | | | | | | Principal | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | | Prin | Interest |
| 2010 | Clean Water Fund | | 4558-03 | Sewer | 2,218,197 | 2,218,197 | WI Env Imp Fund | 2.91% | 620-62810-610 | 620-62810-620 | | | | | | | | | 164,836.35 | 15,478.61 | | | | | | | | | | | | | 193,395.21 | | | | |
| 2012 | Clean Water Fund | | 4558-04 | Sewer | 633,078 | 633,078 | WI Env Imp Fund | 2.40% | 620-62810-610 | 620-62810-620 | | | | | | | | | 33,475.66 | 3,496.97 | | | | | | | | | | | | | 40,067.89 | | | | |
| 2012 | GO Corp Purp Bonds | 09/17/2012 | | General Fund | 5,475,000 | 5,020,000 | Associated | 2.58% | 300-58000-677 | 300-58000-500 | | | | | | | | | | | | | | | | 290,000.00 | 34,493.75 | | | | | | 358,987.50 | | | | |
| 2012 | GO Corp Purp Bonds | 09/17/2012 | | Stormwater | 5,475,000 | 455,000 | Associated | 2.58% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 30,000.00 | 3,270.00 | | | | | | 36,540.00 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | General Fund | 4,280,000 | 2,645,000 | Associated | 2.36% | 300-58000-678 | 300-58000-500 | | | | | | | | | | | | | | | | 155,000.00 | 20,152.90 | | | | | | 195,305.00 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Water | 4,280,000 | 505,000 | Associated | 2.36% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 35,000.00 | 3,033.75 | | | | | | 41,087.50 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Sewer | 4,280,000 | 225,000 | Associated | 2.36% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 15,000.00 | 1,256.25 | | | | | | 17,512.50 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Stormwater | 4,280,000 | 905,000 | Associated | 2.36% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 65,000.00 | 5,407.50 | | | | | | 75,815.00 | | | | |
| 2017 | Clean Water Fund | | 4558-02 | Sewer | 21,605,138 | 21,605,138 | WI Env Imp Fund | 2.28% | 620-62810-610 | 620-62810-620 | | | | | | | | | 1,144,480.80 | 162,083.09 | | | | | | | | | | | 150,066.04 | | 1,456,629.93 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | General Fund | 6,540,000 | 2,535,000 | Ehlers | | 300-58000-683 | 300-58000-500 | | | | | | | | | | | | | | | | 110,000.00 | 36,593.75 | | | | | | 183,187.50 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Water | 6,540,000 | 1,850,000 | Ehlers | | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 95,000.00 | 25,925.00 | | | | | | 146,850.00 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Sewer | 6,540,000 | 1,355,000 | Ehlers | | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 65,000.00 | 20,181.25 | | | | | | 105,362.50 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Stormwater | 6,540,000 | 800,000 | Ehlers | | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 35,000.00 | 11,012.50 | | | | | | 57,025.00 | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | General Fund | 1,150,000 | 703,500 | 1st Citizens | 2.49% | 300-58000-684 | 300-58000-500 | | | | | | | | | | | | | | | | 64,050.00 | 4,380.33 | | | | | | 72,858.78 | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | Water | 1,150,000 | 313,000 | 1st Citizens | 2.49% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 31,300.00 | 2,331.70 | | | | | | 35,989.03 | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | Sewer | 1,150,000 | 133,500 | 1st Citizens | 2.49% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 14,200.00 | 952.30 | | | | | | 16,115.08 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | General Fund | 5,195,000 | 1,450,000 | Ehlers | 2.00% | 300-58000-685 | 300-58000-500 | | | | | | | | | | | | | | | | 170,000.00 | 10,410.00 | | | | | 8,710.00 | 189,120.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Water | 5,195,000 | 1,730,000 | Ehlers | 2.00% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 80,000.00 | 15,230.00 | | | | | 14,430.00 | 109,660.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Sewer | 5,195,000 | 1,755,000 | Ehlers | 2.00% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 80,000.00 | 15,780.00 | | | | | 14,980.00 | 110,760.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Stormwater | 5,195,000 | 220,000 | Ehlers | 2.00% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 10,000.00 | 1,907.50 | | | | | 1,807.50 | 13,715.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | General Fund | 5,130,000 | 3,960,000 | Ehlers | | | | | | | | | | | | | | | | | | | 125,000.00 | 65,290.00 | | | | | 62,750.00 | 253,000.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | TID 12 | 5,130,000 | 205,000 | Ehlers | | | | | | | | | | | | | | | | | | | 10,000.00 | 3,400.00 | | | | | 3,200.00 | 16,600.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | Stormwater | 5,130,000 | 965,000 | Ehlers | | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 40,000.00 | 15,790.00 | | | | | 14,950.00 | 70,700.00 | | | | |
| 2022 | GO Corp Purp Notes | 12/09/2022 | | General Fund | 304,500 | 304,500 | Premier | 3.99% | 300-58000-690 | 300-58000-500 | | | | | | | | | | | | | | | | 25,519.76 | 5,103.49 | | | | | | 61,246.50 | | | | |
| 2022 | Revenue Bond | 06/09/2022 | | Water | 8,190,000 | 4,625,000 | Ehlers | | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | | | | | | | 126,609.39 | 529,968.78 | | | | |
| 2022 | Revenue Bond | 06/09/2022 | | Sewer | 8,190,000 | 3,565,000 | Ehlers | | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | | | | | | | 37,900.00 | 239,800.00 | | | | |
| 2024 | Clean Water Fund | 08/14/2024 | | Sewer | 2,169,225 | 2,169,225 | WI Env Imp Fund | | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | | | | | | | 10,972.96 | 10,972.96 | | | | |
| Grand Total | | | | | | | | | | | - | 7,748.55 | - | - | - | 161,326.25 | - | - | 1,772,792.81 | 356,318.06 | 540,519.76 | 132,830.99 | 109,550.00 | 7,684.33 | - | - | 895,000.00 | 161,326.25 | - | - | - | 341,723.90 | 26,030.27 | 125,420.48 | 4,638,251.65 | | |
| General Fund & TID's | | | | | | | | | | | - | 4,428.46 | - | - | - | 91,240.00 | - | - | - | - | 330,519.76 | 84,163.49 | 64,050.00 | 4,380.33 | - | - | 555,000.00 | 91,240.00 | - | - | - | 26,030.27 | 79,252.98 | 975,600.03 | 354,705.26 | | |
| Water | | | | | | | | | | | - | 2,357.33 | - | - | - | 28,958.75 | - | - | - | 270,000.00 | 133,359.39 | 80,000.00 | 15,230.00 | - | - | - | 130,000.00 | 28,958.75 | - | - | - | 14,430.00 | - | 511,300.00 | 352,235.31 | | |
| Sewer | | | | | | | | | | | - | 962.76 | - | - | - | 21,437.50 | - | - | - | 1,502,792.81 | 222,958.67 | 80,000.00 | 15,780.00 | - | - | - | 14,200.00 | 952.30 | - | - | - | 215,114.51 | - | 1,680,000.00 | 513,623.24 | | |
| Stormwater | | | | | | | | | | | - | - | - | - | - | 19,690.00 | - | - | - | - | - | 50,000.00 | 17,657.50 | - | - | - | - | 130,000.00 | 19,690.00 | - | - | - | - | - | 16,757.50 | 180,000.00 | 73,795.00 |

2025 DEBT SCHEDULE

| Year | Loan Name | Orig Date | DNR # | Fund | Orig Issue | Fund Portion | Payor | Rate | GL Account Numbers | | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Total P&I | | |
|------|----------------------|------------|---------|--------------|------------|--------------|-----------------|-------|--------------------|---------------|---------------|-----------|----------|----------|-------|------------|-------|----------|--------------|--------------|------------|------------|------------|-----------|------------|------------|------------|------------|-----------|----------|----------|------------|--------------|--------------|--------------|------------|------------|
| | | | | | | | | | Principal | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | Prin | Interest | | Prin | Interest |
| 2010 | Clean Water Fund | | 4558-03 | Sewer | 2,218,197 | 2,218,197 | WI Env Imp Fund | 2.91% | 620-62810-610 | 620-62810-620 | | | | | | | | | 169,633.09 | 13,080.25 | | | | | | | | | | | | | 193,323.43 | | | | |
| 2012 | Clean Water Fund | | 4558-04 | Sewer | 633,078 | 633,078 | WI Env Imp Fund | 2.40% | 620-62810-610 | 620-62810-620 | | | | | | | | | 34,279.07 | 3,095.25 | | | | | | | | | | | | | 40,058.23 | | | | |
| 2012 | GO Corp Purp Bonds | 05/17/2012 | | General Fund | 5,475,000 | 5,020,000 | Associated | 2.58% | 300-58000-677 | 300-58000-500 | | | | | | | | | | | | | | | | 295,000.00 | 31,231.25 | | | | | | 357,462.50 | | | | |
| 2012 | GO Corp Purp Bonds | 05/17/2012 | | Stormwater | 5,475,000 | 455,000 | Associated | 2.58% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 30,000.00 | 2,932.50 | | | | | | 35,865.00 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | General Fund | 4,280,000 | 2,645,000 | Associated | 2.36% | 300-58000-678 | 300-58000-500 | | | | | | | | | | | | | | | | 285,000.00 | 18,406.75 | | | | | | 321,817.50 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Water | 4,280,000 | 505,000 | Associated | 2.36% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 35,000.00 | 2,640.00 | | | | | | 40,280.00 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Sewer | 4,280,000 | 225,000 | Associated | 2.36% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 15,000.00 | 1,087.50 | | | | | | 17,175.00 | | | | |
| 2014 | GO Corp Purp Bonds | 06/10/2014 | | Stormwater | 4,280,000 | 905,000 | Associated | 2.36% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 65,000.00 | 4,676.25 | | | | | | 74,352.50 | | | | |
| 2017 | Clean Water Fund | | 4558-02 | Sewer | 21,605,138 | 21,605,138 | WI Env Imp Fund | 2.28% | 620-62810-610 | 620-62810-620 | | | | | | | | | 1,168,514.90 | 150,066.04 | | | | | | | | | | | | 137,796.63 | 1,456,377.58 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | General Fund | 6,540,000 | 2,535,000 | Ehlers | 2.00% | 300-58000-683 | 300-58000-500 | | | | | | | | | | | | | | | | - | 33,843.75 | | | | | | 67,687.50 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Water | 6,540,000 | 1,850,000 | Ehlers | 2.00% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | | 95,000.00 | 22,550.12 | | | | | | 142,102.62 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Sewer | 6,540,000 | 1,355,000 | Ehlers | 2.00% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | | 65,000.00 | 18,556.25 | | | | | | 102,112.50 | | | | |
| 2018 | GO Corp Purp Bonds | 04/11/2018 | | Stormwater | 6,540,000 | 800,000 | Ehlers | 2.00% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | | 35,000.00 | 10,137.50 | | | | | | 55,275.00 | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | General Fund | 1,150,000 | 703,500 | 1st Citizens | 2.49% | 300-58000-684 | 300-58000-500 | | | | | | | | | | | | | | | 57,750.00 | 3,565.39 | | | | | | 64,939.87 | | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | Water | 1,150,000 | 313,000 | 1st Citizens | 2.49% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | 31,300.00 | 1,932.41 | | | | | | 35,196.85 | | | | | |
| 2019 | GO Corp Purp Notes | 07/23/2019 | | Sewer | 1,150,000 | 133,500 | 1st Citizens | 2.49% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | 12,500.00 | 771.73 | | | | | | 14,056.25 | | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | General Fund | 5,195,000 | 1,450,000 | Ehlers | 2.00% | 300-58000-685 | 300-58000-500 | | | | | | | | | | | | | | | 175,000.00 | 8,710.00 | | | | | | 6,960.00 | 190,670.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Water | 5,195,000 | 1,730,000 | Ehlers | 2.00% | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | | 80,000.00 | 14,430.00 | | | | | | 13,630.00 | 108,060.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Sewer | 5,195,000 | 1,795,000 | Ehlers | 2.00% | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | | 85,000.00 | 14,980.00 | | | | | | 14,130.00 | 114,110.00 | | | | |
| 2020 | GO Corp Purp Bond | 07/08/2020 | | Stormwater | 5,195,000 | 220,000 | Ehlers | 2.00% | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | | 10,000.00 | 1,807.50 | | | | | | 1,707.50 | 13,515.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | General Fund | 5,130,000 | 3,960,000 | Ehlers | | | 300-58000-500 | | | | | | | | | | | | | | | 80,000.00 | 62,750.00 | | | | | | 61,150.00 | 203,900.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | TID 12 | 5,130,000 | 205,000 | Ehlers | | | | | | | | | | | | | | | | | | 10,000.00 | 3,200.00 | | | | | | 3,000.00 | 16,200.00 | | | | |
| 2022 | GO Corp Purp Bond | 03/30/2022 | | Stormwater | 5,130,000 | 965,000 | Premier | | | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | 45,000.00 | 14,950.00 | | | | | | 14,050.00 | 74,000.00 | | | | |
| 2022 | GO Corp Purp Notes | 12/09/2022 | | General Fund | 304,500 | 304,500 | Premier | 3.99% | 300-58000-690 | 300-58000-500 | | | | | | | | | | | | | | | 26,573.25 | 3,450.00 | | | | | | 27,082.59 | 354,666.00 | | | | |
| 2022 | Revenue Bond | 06/09/2022 | | Water | 8,190,000 | 4,625,000 | Ehlers | | | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | 225,000.00 | 126,609.39 | | | | | | 120,984.39 | 472,503.78 | | | | |
| 2022 | Revenue Bond | 06/09/2022 | | Sewer | 8,190,000 | 3,565,000 | Ehlers | | | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | 120,000.00 | 37,900.00 | | | | | | 34,900.00 | 192,800.00 | | | | |
| 2024 | Revenue Bond | 07/17/2024 | | Water | 1,365,000 | 1,275,000 | Ehlers | | | 610-61950-610 | 610-61950-620 | | | | | | | | | | | | | | 25,000.00 | 43,596.11 | | | | | | 27,000.00 | 95,586.11 | | | | |
| 2024 | Revenue Bond | 07/17/2024 | | Sewer | 1,365,000 | 90,000 | Ehlers | | | 620-62810-610 | 620-62810-620 | | | | | | | | | | | | | | 5,000.00 | 3,471.11 | | | | | | 2,075.00 | 10,546.11 | | | | |
| 2024 | GO Corp Purp Bond | 07/17/2024 | | General Fund | 6,350,000 | 6,000,000 | Ehlers | | | 300-58000- | 300-58000-500 | | | | | | | | | | | | | | 305,000.00 | 246,286.30 | | | | | | 133,559.38 | 684,847.68 | | | | |
| 2024 | GO Corp Purp Bond | 07/17/2024 | | Stormwater | 6,350,000 | 350,000 | Ehlers | | | 630-63300-610 | 630-63300-610 | | | | | | | | | | | | | | 25,000.00 | 14,010.07 | | | | | | 7,406.35 | 46,416.32 | | | | |
| 2024 | Clean Water Fund | 08/14/2024 | | Sewer | 2,169,225 | 2,169,225 | WI Env Imp Fund | 2.33% | 620-62810-610 | 620-62810-620 | | | | | | | | | 25,651.09 | 86,079.10 | | | | | | | | | | | | 24,633.20 | 136,363.39 | | | | |
| | Grand Total | | | | | | | | | | - | 6,373.44 | - | - | - | 147,063.75 | - | - | 1,773,078.15 | 463,887.25 | 841,573.25 | 385,175.87 | 101,550.00 | 6,269.53 | - | - | 920,000.00 | 147,063.75 | - | - | - | 316,691.46 | 27,082.59 | 303,127.55 | 5,438,936.60 | Total Int | |
| | General Fund & TID's | | | | | | | | | | - | 3,624.48 | - | - | - | 83,483.75 | - | - | - | 596,573.25 | 324,998.30 | 57,750.00 | 3,565.39 | - | - | - | 580,000.00 | 83,483.75 | - | - | - | - | - | 1,261,405.84 | 707,365.71 | | |
| | Water | | | | | | | | | | - | 1,964.44 | - | - | - | 26,190.00 | - | - | - | 250,000.00 | 170,195.50 | 80,000.00 | 14,430.00 | 31,300.00 | 1,932.41 | - | - | 130,000.00 | 26,190.00 | - | - | - | - | - | 161,614.39 | 491,300.00 | 402,516.74 |
| | Sewer | | | | | | | | | | - | 784.52 | - | - | - | 19,643.75 | - | - | - | 1,523,078.15 | 293,691.75 | 85,000.00 | 14,980.00 | 12,500.00 | 771.73 | - | - | 80,000.00 | 19,643.75 | - | - | - | - | - | 175,725.83 | 576,346.34 | |
| | Stormwater | | | | | | | | | | - | 17,746.25 | - | - | - | - | - | - | - | 80,000.00 | 30,767.57 | - | - | - | - | - | - | 130,000.00 | 17,746.25 | - | - | - | - | - | 15,757.50 | 210,000.00 | 89,423.82 |

FUND 300

AMORTIZATION SCHEDULES



| GENERAL TAX LEVY | | | | GENERAL TAX LEVY | | | | GENERAL TAX LEVY | | | | GENERAL TAX LEVY | | | |
|---|------------|-----------|------------|--|------------|-----------|------------|---|------------|-----------|------------|--|-----------|----------|-----------|
| 2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: \$5,475,000; Int 2.5788% | | | | 2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: \$4,280,000; Int 2.36%(TIC) | | | | 2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 | | | | 2019 GO Corp Note-10 Year Original Issue: \$1,150,000 ; Int 2.49% | | | |
| General Fund Portion: \$5,020,000--.9169% | | | | General Fund Portion: \$2,645,000--.618% | | | | General Fund Portion: \$2,535,000 | | | | General Fund Portion: \$703,500 | | | |
| Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total |
| 03/01/2024 | | 34,493.75 | 34,493.75 | 03/01/2024 | | 20,152.50 | 20,152.50 | 3/1/2024 | | 36,593.75 | 36,593.75 | 01/23/2024 | | 4,428.46 | 4,428.46 |
| 09/01/2024 | 290,000.00 | 34,493.75 | 324,493.75 | 09/01/2024 | 155,000.00 | 20,152.50 | 175,152.50 | 9/1/2024 | 110,000.00 | 36,593.75 | 146,593.75 | 07/23/2024 | 64,050.00 | 4,380.33 | 68,430.33 |
| 03/01/2025 | | 31,231.25 | 31,231.25 | 03/01/2025 | | 18,408.75 | 18,408.75 | 3/1/2025 | | 33,843.75 | 33,843.75 | 01/23/2025 | | 3,624.48 | 3,624.48 |
| 09/01/2025 | 295,000.00 | 31,231.25 | 326,231.25 | 09/01/2025 | 285,000.00 | 18,408.75 | 303,408.75 | 9/1/2025 | | 33,843.75 | 33,843.75 | 07/23/2025 | 57,750.00 | 3,565.39 | 61,315.39 |
| 03/01/2026 | | 27,838.75 | 27,838.75 | 03/01/2026 | | 14,988.75 | 14,988.75 | 3/1/2026 | | 33,843.75 | 33,843.75 | 01/23/2026 | | 2,899.59 | 2,899.59 |
| 09/01/2026 | 300,000.00 | 27,838.75 | 327,838.75 | 09/01/2026 | 385,000.00 | 14,988.75 | 399,988.75 | 9/1/2026 | | 33,843.75 | 33,843.75 | 07/23/2026 | 57,750.00 | 2,852.31 | 60,602.31 |
| 03/01/2027 | | 24,238.75 | 24,238.75 | 03/01/2027 | | 10,080.00 | 10,080.00 | 3/1/2027 | | 33,843.75 | 33,843.75 | 01/23/2027 | | 2,174.69 | 2,174.69 |
| 09/01/2027 | 305,000.00 | 24,238.75 | 329,238.75 | 09/01/2027 | 400,000.00 | 10,080.00 | 410,080.00 | 9/1/2027 | | 33,843.75 | 33,843.75 | 07/23/2027 | 57,750.00 | 2,139.23 | 59,889.23 |
| 03/01/2028 | | 20,426.25 | 20,426.25 | 03/01/2028 | | 4,680.00 | 4,680.00 | 3/1/2028 | | 33,843.75 | 33,843.75 | 01/23/2028 | | 1,449.79 | 1,449.79 |
| 09/01/2028 | 315,000.00 | 20,426.25 | 335,426.25 | 09/01/2028 | 160,000.00 | 4,680.00 | 164,680.00 | 9/1/2028 | 210,000.00 | 33,843.75 | 243,843.75 | 07/23/2028 | 57,750.00 | 1,434.04 | 59,184.04 |
| 03/01/2029 | | 16,331.25 | 16,331.25 | 03/01/2029 | | 2,400.00 | 2,400.00 | 3/1/2029 | | 30,693.75 | 30,693.75 | 01/23/2029 | | 724.90 | 724.90 |
| 09/01/2029 | 325,000.00 | 16,331.25 | 341,331.25 | 09/01/2029 | 160,000.00 | 2,400.00 | 162,400.00 | 9/1/2029 | 210,000.00 | 30,693.75 | 240,693.75 | 07/23/2029 | 57,750.00 | 713.08 | 58,463.08 |
| 03/01/2030 | | 11,050.00 | 11,050.00 | | | | | 3/1/2030 | | 27,543.75 | 27,543.75 | | | | |
| 09/01/2030 | 335,000.00 | 11,050.00 | 346,050.00 | | | | | 9/1/2030 | 210,000.00 | 27,543.75 | 237,543.75 | | | | |
| 03/01/2031 | | 5,606.25 | 5,606.25 | | | | | 3/1/2031 | | 24,131.25 | 24,131.25 | | | | |
| 09/01/2031 | 345,000.00 | 5,606.25 | 350,606.25 | | | | | 9/1/2031 | 210,000.00 | 24,131.25 | 234,131.25 | | | | |
| | | | | | | | | 3/1/2032 | | 20,718.75 | 20,718.75 | | | | |
| | | | | | | | | 9/1/2032 | 210,000.00 | 20,718.75 | 230,718.75 | | | | |
| | | | | | | | | 3/1/2033 | | 17,306.25 | 17,306.25 | | | | |
| | | | | | | | | 9/1/2033 | 215,000.00 | 17,306.25 | 232,306.25 | | | | |
| | | | | | | | | 3/1/2034 | | 13,812.50 | 13,812.50 | | | | |
| | | | | | | | | 9/1/2034 | 215,00 | | | | | | |

DEBT SERVICE FUND

FUND 300
AMORTIZATION SCHEDULES

GENERAL FUND DEBT SERVICE

| GENERAL TAX LEVY 2020 GO Bond | | | | GENERAL TAX LEVY 2022 GO Bond | | | | GENERAL TAX LEVY 2022 GO Note (Premier) | | | | GENERAL TAX LEVY 2024 GO Bond | | | |
|-------------------------------------|--------------|------------|--------------|-----------------------------------|--------------|--------------|--------------|--|------------|-----------|------------|-----------------------------------|--------------|--------------|--------------|
| Original Issue: \$5,195,000; Int 2% | | | | Original Issue: \$5,130,000 | | | | Original Issue: \$304,500 | | | | Original Issue: \$6,350,000 | | | |
| General Fund Portion: \$1,450,000 | | | | General Fund Portion: \$3,960,000 | | | | General Fund Portion: \$304,500 | | | | General Fund Portion: \$6,000,000 | | | |
| Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total |
| 06/01/2024 | 170,000.00 | 10,410.00 | 180,410.00 | 06/01/2024 | 125,000.00 | 65,250.00 | 190,250.00 | 06/15/2024 | 25,519.76 | 5,103.49 | 30,623.25 | 06/01/2024 | | | 0.00 |
| 12/01/2024 | | 8,710.00 | 8,710.00 | 12/01/2024 | | 62,750.00 | 62,750.00 | 12/15/2024 | 26,030.27 | 4,592.98 | 30,623.25 | 12/01/2024 | | | 0.00 |
| 06/01/2025 | 175,000.00 | 8,710.00 | 183,710.00 | 06/01/2025 | 80,000.00 | 62,750.00 | 142,750.00 | 06/15/2025 | 26,573.25 | 4,050.00 | 30,623.25 | 06/01/2025 | 305,000.00 | 246,288.30 | 551,288.30 |
| 12/01/2025 | | 6,960.00 | 6,960.00 | 12/01/2025 | | 61,150.00 | 61,150.00 | 12/15/2025 | 27,082.59 | 3,540.66 | 30,623.25 | 12/01/2025 | | 133,559.38 | 133,559.38 |
| 06/01/2026 | 40,000.00 | 6,960.00 | 46,960.00 | 06/01/2026 | 85,000.00 | 61,150.00 | 146,150.00 | 06/15/2026 | 27,640.75 | 2,982.50 | 30,623.25 | 06/01/2026 | 400,000.00 | 133,559.38 | 533,559.38 |
| 12/01/2026 | | 6,560.00 | 6,560.00 | 12/01/2026 | | 59,450.00 | 59,450.00 | 12/15/2026 | 28,177.31 | 2,445.94 | 30,623.25 | 12/01/2026 | | 123,559.38 | 123,559.38 |
| 06/01/2027 | 40,000.00 | 6,560.00 | 46,560.00 | 06/01/2027 | 90,000.00 | 59,450.00 | 149,450.00 | 06/15/2027 | 28,751.27 | 1,871.98 | 30,623.25 | 06/01/2027 | 140,000.00 | 123,559.38 | 263,559.38 |
| 12/01/2027 | | 6,160.00 | 6,160.00 | 12/01/2027 | | 57,650.00 | 57,650.00 | 12/15/2027 | 29,316.15 | 1,307.10 | 30,623.25 | 12/01/2027 | | 120,059.38 | 120,059.38 |
| 06/01/2028 | 40,000.00 | 6,160.00 | 46,160.00 | 06/01/2028 | 100,000.00 | 57,650.00 | 157,650.00 | 06/15/2028 | 3,354.63 | 720.64 | 4,075.27 | 06/01/2028 | 250,000.00 | 120,059.38 | 370,059.38 |
| 12/01/2028 | | 5,760.00 | 5,760.00 | 12/01/2028 | | 55,650.00 | 55,650.00 | 12/15/2028 | 3,421.74 | 653.53 | 4,075.27 | 12/01/2028 | | 113,809.38 | 113,809.38 |
| 06/01/2029 | 45,000.00 | 5,760.00 | 50,760.00 | 06/01/2029 | 100,000.00 | 55,650.00 | 155,650.00 | 06/15/2029 | 3,493.38 | 581.89 | 4,075.27 | 06/01/2029 | 315,000.00 | 113,809.38 | 428,809.38 |
| 12/01/2029 | | 5,310.00 | 5,310.00 | 12/01/2029 | | 53,650.00 | 53,650.00 | 12/15/2029 | 3,560.07 | 515.20 | 4,075.27 | 12/01/2029 | | 105,934.38 | 105,934.38 |
| 06/01/2030 | 45,000.00 | 5,310.00 | 50,310.00 | 06/01/2030 | 295,000.00 | 53,650.00 | 348,650.00 | 06/15/2030 | 3,633.71 | 441.56 | 4,075.27 | 06/01/2030 | 335,000.00 | 105,934.38 | 440,934.38 |
| 12/01/2030 | | 4,860.00 | 4,860.00 | 12/01/2030 | | 47,750.00 | 47,750.00 | 12/15/2030 | 3,703.98 | 371.29 | 4,075.27 | 12/01/2030 | | 97,559.38 | 97,559.38 |
| 06/01/2031 | 45,000.00 | 4,860.00 | 49,860.00 | 06/01/2031 | 295,000.00 | 47,750.00 | 342,750.00 | 06/15/2031 | 3,779.70 | 295.57 | 4,075.27 | 06/01/2031 | 345,000.00 | 97,559.38 | 442,559.38 |
| 12/01/2031 | | 4,410.00 | 4,410.00 | 12/01/2031 | | 41,850.00 | 41,850.00 | 12/15/2031 | 3,853.69 | 221.58 | 4,075.27 | 12/01/2031 | | 88,934.38 | 88,934.38 |
| 06/01/2032 | 45,000.00 | 4,410.00 | 49,410.00 | 06/01/2032 | 285,000.00 | 41,850.00 | 326,850.00 | 06/15/2032 | 3,930.78 | 144.49 | 4,075.27 | 06/01/2032 | 365,000.00 | 88,934.38 | 453,934.38 |
| 12/01/2032 | | 3,960.00 | 3,960.00 | 12/01/2032 | | 37,575.00 | 37,575.00 | 12/15/2032 | 3,292.31 | 65.86 | 3,358.17 | 12/01/2032 | | 79,809.38 | 79,809.38 |
| 06/01/2033 | 45,000.00 | 3,960.00 | 48,960.00 | 06/01/2033 | 280,000.00 | 37,575.00 | 317,575.00 | 06/15/2033 | | | 0.00 | 06/01/2033 | 385,000.00 | 79,809.38 | 464,809.38 |
| 12/01/2033 | | 3,510.00 | 3,510.00 | 12/01/2033 | | 33,375.00 | 33,375.00 | 12/15/2033 | | | 0.00 | 12/01/2033 | | 70,184.38 | 70,184.38 |
| 06/01/2034 | 55,000.00 | 3,510.00 | 58,510.00 | 06/01/2034 | 285,000.00 | 33,375.00 | 318,375.00 | 06/15/2034 | | | 0.00 | 06/01/2034 | 315,000.00 | 70,184.38 | 385,184.38 |
| 12/01/2034 | | 2,960.00 | 2,960.00 | 12/01/2034 | | 29,100.00 | 29,100.00 | 12/15/2034 | | | 0.00 | 12/01/2034 | | 62,309.38 | 62,309.38 |
| 06/01/2035 | 55,000.00 | 2,960.00 | 57,960.00 | 06/01/2035 | 285,000.00 | 29,100.00 | 314,100.00 | 06/15/2035 | | | 0.00 | 06/01/2035 | 235,000.00 | 62,309.38 | 297,309.38 |
| 12/01/2035 | | 2,410.00 | 2,410.00 | 12/01/2035 | | 24,825.00 | 24,825.00 | 12/15/2035 | | | 0.00 | 12/01/2035 | | 56,434.38 | 56,434.38 |
| 06/01/2036 | 55,000.00 | 2,410.00 | 57,410.00 | 06/01/2036 | 280,000.00 | 24,825.00 | 304,825.00 | 06/15/2036 | | | 0.00 | 06/01/2036 | 245,000.00 | 56,434.38 | 301,434.38 |
| 12/01/2036 | | 1,860.00 | 1,860.00 | 12/01/2036 | | 20,625.00 | 20,625.00 | 12/15/2036 | | | 0.00 | 12/01/2036 | | 50,309.38 | 50,309.38 |
| 06/01/2037 | 55,000.00 | 1,860.00 | 56,860.00 | 06/01/2037 | 275,000.00 | 20,625.00 | 295,625.00 | 06/15/2037 | | | 0.00 | 06/01/2037 | 255,000.00 | 50,309.38 | 305,309.38 |
| 12/01/2037 | | 1,310.00 | 1,310.00 | 12/01/2037 | | 16,500.00 | 16,500.00 | 12/15/2037 | | | 0.00 | 12/01/2037 | | 43,934.38 | 43,934.38 |
| 06/01/2038 | 55,000.00 | 1,310.00 | 56,310.00 | 06/01/2038 | 275,000.00 | 16,500.00 | 291,500.00 | 06/15/2038 | | | 0.00 | 06/01/2038 | 270,000.00 | 43,934.38 | 313,934.38 |
| 12/01/2038 | | 760.00 | 760.00 | 12/01/2038 | | 12,375.00 | 12,375.00 | 12/15/2038 | | | 0.00 | 12/01/2038 | | 37,184.38 | 37,184.38 |
| 06/01/2039 | 55,000.00 | 760.00 | 55,760.00 | 06/01/2039 | 280,000.00 | 12,375.00 | 292,375.00 | 06/15/2039 | | | 0.00 | 06/01/2039 | 285,000.00 | 37,184.38 | 322,184.38 |
| 12/01/2039 | | 210.00 | 210.00 | 12/01/2039 | | 8,175.00 | 8,175.00 | 12/15/2039 | | | 0.00 | 12/01/2039 | | 31,484.38 | 31,484.38 |
| 06/01/2040 | 20,000.00 | 210.00 | 20,210.00 | 06/01/2040 | 275,000.00 | 8,175.00 | 283,175.00 | 06/15/2040 | | | 0.00 | 06/01/2040 | 295,000.00 | 31,484.38 | 326,484.38 |
| | | | | 11/30/2040 | | 4,050.00 | 4,050.00 | 12/14/2040 | | | 0.00 | 12/01/2040 | | 25,584.38 | 25,584.38 |
| | | | | 06/01/2041 | 270,000.00 | 4,050.00 | 274,050.00 | 06/15/2041 | | | 0.00 | 06/01/2041 | 315,000.00 | 25,584.38 | 340,584.38 |
| | | | | | | | | | | | | 12/01/2041 | | 19,284.38 | 19,284.38 |
| | | | | | | | | | | | | 06/01/2042 | 330,000.00 | 19,284.38 | 349,284.38 |
| | | | | | | | | | | | | 12/01/2042 | | 12,684.38 | 12,684.38 |
| | | | | | | | | | | | | 06/01/2043 | 335,000.00 | 12,684.38 | 347,684.38 |
| | | | | | | | | | | | | 12/01/2043 | | 5,775.00 | 5,775.00 |
| | | | | | | | | | | | | 06/01/2044 | 280,000.00 | 5,775.00 | 285,775.00 |
| | | | | | | | | | | | | 12/01/2044 | | | |
| Total | 1,040,000.00 | 141,830.00 | 1,181,830.00 | Total | 3,960,000.00 | 1,318,250.00 | 5,278,250.00 | Total | 255,115.34 | 29,906.26 | 285,021.60 | Total | 6,000,000.00 | 2,803,075.98 | 7,801,872.84 |

DEBT SERVICE FUND

FUND 300 AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

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

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



TID #12 DEBT SERVICE

| TID # 12 | | | | Debt Service Requirement | | | |
|-----------------------------|------------|-----------|------------|--------------------------|------------|-----------|------------|
| 2022 GO Bond | | | | | | | |
| Original Issue: \$5,130,000 | | | | | | | |
| TID #12 Portion: \$205,000 | | | | | | | |
| Due Date | Principal | Interest | Total | Year | Principal | Interest | Total |
| 06/01/2024 | 10,000.00 | 3,400.00 | 13,400.00 | 2024 | 10,000.00 | 6,600.00 | 16,600.00 |
| 12/01/2024 | | 3,200.00 | 3,200.00 | | | | |
| 06/01/2025 | 10,000.00 | 3,200.00 | 13,200.00 | 2025 | 10,000.00 | 6,200.00 | 16,200.00 |
| 12/01/2025 | | 3,000.00 | 3,000.00 | | | | |
| 06/01/2026 | 10,000.00 | 3,000.00 | 13,000.00 | 2026 | 10,000.00 | 5,800.00 | 15,800.00 |
| 12/01/2026 | | 2,800.00 | 2,800.00 | | | | |
| 06/01/2027 | 10,000.00 | 2,800.00 | 12,800.00 | 2027 | 10,000.00 | 5,400.00 | 15,400.00 |
| 12/01/2027 | | 2,600.00 | 2,600.00 | | | | |
| 06/01/2028 | 10,000.00 | 2,600.00 | 12,600.00 | 2028 | 10,000.00 | 5,000.00 | 15,000.00 |
| 12/01/2028 | | 2,400.00 | 2,400.00 | | | | |
| 06/01/2029 | 10,000.00 | 2,400.00 | 12,400.00 | 2029 | 10,000.00 | 4,600.00 | 14,600.00 |
| 12/01/2029 | | 2,200.00 | 2,200.00 | | | | |
| 06/01/2030 | 10,000.00 | 2,200.00 | 12,200.00 | 2030 | 10,000.00 | 4,200.00 | 14,200.00 |
| 12/01/2030 | | 2,000.00 | 2,000.00 | | | | |
| 06/01/2031 | 10,000.00 | 2,000.00 | 12,000.00 | 2031 | 10,000.00 | 3,800.00 | 13,800.00 |
| 12/01/2031 | | 1,800.00 | 1,800.00 | | | | |
| 06/01/2032 | 10,000.00 | 1,800.00 | 11,800.00 | 2032 | 10,000.00 | 3,450.00 | 13,450.00 |
| 12/01/2032 | | 1,650.00 | 1,650.00 | | | | |
| 06/01/2033 | 10,000.00 | 1,650.00 | 11,650.00 | 2033 | 10,000.00 | 3,150.00 | 13,150.00 |
| 12/01/2033 | | 1,500.00 | 1,500.00 | | | | |
| 06/01/2034 | 10,000.00 | 1,500.00 | 11,500.00 | 2034 | 10,000.00 | 2,850.00 | 12,850.00 |
| 12/01/2034 | | 1,350.00 | 1,350.00 | | | | |
| 06/01/2035 | 10,000.00 | 1,350.00 | 11,350.00 | 2035 | 10,000.00 | 2,550.00 | 12,550.00 |
| 12/01/2035 | | 1,200.00 | 1,200.00 | | | | |
| 06/01/2036 | 10,000.00 | 1,200.00 | 11,200.00 | 2036 | 10,000.00 | 2,250.00 | 12,250.00 |
| 12/01/2036 | | 1,050.00 | 1,050.00 | | | | |
| 06/01/2037 | 10,000.00 | 1,050.00 | 11,050.00 | 2037 | 10,000.00 | 1,950.00 | 11,950.00 |
| 12/01/2037 | | 900.00 | 900.00 | | | | |
| 06/01/2038 | 15,000.00 | 900.00 | 15,900.00 | 2038 | 15,000.00 | 1,575.00 | 16,575.00 |
| 12/01/2038 | | 675.00 | 675.00 | | | | |
| 06/01/2039 | 15,000.00 | 675.00 | 15,675.00 | 2039 | 15,000.00 | 1,125.00 | 16,125.00 |
| 12/01/2039 | | 450.00 | 450.00 | | | | |
| 06/01/2040 | 15,000.00 | 450.00 | 15,450.00 | 2040 | 15,000.00 | 675.00 | 15,675.00 |
| 11/30/2040 | | 225.00 | 225.00 | | | | |
| 06/01/2041 | 15,000.00 | 225.00 | 15,225.00 | 2041 | 15,000.00 | 225.00 | 15,225.00 |
| | | 0.00 | 0.00 | | | | |
| Total | 200,000.00 | 61,400.00 | 261,400.00 | Total | 200,000.00 | 61,400.00 | 261,400.00 |

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

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

DEBT SERVICE FUNDS

FUND 300

AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

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

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

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

DEBT SERVICE FUNDS

FUND 300

AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

[illegible]

DEBT SERVICE FUNDS FUND 300

AMORTIZATION SCHEDULES

DEBT SERVICE FUNDS FUND 300

AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

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

FUND 300 AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

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



STORMWATER UTILITY DEBT SERVICE

| STORMWATER | | | | STORMWATER | | | | STORMWATER | | | | STORMWATER | | | |
|--|-----------|----------|-----------|--|-----------|----------|-----------|--------------------------------|-----------|-----------|-----------|-------------------------------|-----------|----------|-----------|
| 2012 G.O. Refunding -(5/17/12) | | | | 2014 GO Bonds (6/10/14) | | | | 2018 GO Corp Bond Series 2018A | | | | 2020 GO Bond | | | |
| Original Issue: \$5,475,000; Int 2.5788% | | | | Original Issue: 4,280,000; Int 2.36% (TIC) | | | | Original Issue: 6,540,000 | | | | Original Issue: 6,540,000 | | | |
| Stormwater Fund Portion: \$455,000 | | | | Stormwater Fund Portion: \$905,000 | | | | Stormwater Portion: \$800,000 | | | | Stormwater Portion: \$220,000 | | | |
| Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total | Due Date | Principal | Interest | Total |
| 03/01/2024 | | 3,270.00 | 3,270.00 | 03/01/2024 | | 5,407.50 | 5,407.50 | 03/01/2024 | | 11,012.50 | 11,012.50 | 06/01/2024 | 10,000.00 | 1,907.50 | 11,907.50 |
| 09/01/2024 | 30,000.00 | 3,270.00 | 33,270.00 | 09/01/2024 | 65,000.00 | 5,407.50 | 70,407.50 | 09/01/2024 | 35,000.00 | 11,012.50 | 46,012.50 | 12/01/2024 | | 1,807.50 | 1,807.50 |
| 03/01/2025 | | 2,932.50 | 2,932.50 | 03/01/2025 | | 4,676.25 | 4,676.25 | 03/01/2025 | | 10,137.50 | 10,137.50 | 06/01/2025 | 10,000.00 | 1,807.50 | 11,807.50 |
| 09/01/2025 | 30,000.00 | 2,932.50 | 32,932.50 | 09/01/2025 | 65,000.00 | 4,676.25 | 69,676.25 | 09/01/2025 | 35,000.00 | 10,137.50 | 45,137.50 | 12/01/2025 | | 1,707.50 | 1,707.50 |
| 03/01/2026 | | 2,587.50 | 2,587.50 | 03/01/2026 | | 3,896.25 | 3,896.25 | 03/01/2026 | | 9,262.50 | 9,262.50 | 06/01/2026 | 10,000.00 | 1,707.50 | 11,707.50 |
| 09/01/2026 | 30,000.00 | 2,587.50 | 32,587.50 | 09/01/2026 | 65,000.00 | 3,896.25 | 68,896.25 | 09/01/2026 | 35,000.00 | 9,262.50 | 44,262.50 | 12/01/2026 | | 1,607.50 | 1,607.50 |
| 03/01/2027 | | 2,227.50 | 2,227.50 | 03/01/2027 | | 3,067.50 | 3,067.50 | 03/01/2027 | | 8,387.50 | 8,387.50 | 06/01/2027 | 10,000.00 | 1,607.50 | 11,607.50 |
| 09/01/2027 | 30,000.00 | 2,227.50 | 32,227.50 | 09/01/2027 | 70,000.00 | 3,067.50 | 73,067.50 | 09/01/2027 | 35,000.00 | 8,387.50 | 43,387.50 | 12/01/2027 | | 1,507.50 | 1,507.50 |
| 03/01/2028 | | 1,852.50 | 1,852.50 | 03/01/2028 | | 2,122.50 | 2,122.50 | 03/01/2028 | | 7,862.50 | 7,862.50 | 06/01/2028 | 10,000.00 | 1,507.50 | 11,507.50 |
| 09/01/2028 | 30,000.00 | 1,852.50 | 31,852.50 | 09/01/2028 | 70,000.00 | 2,122.50 | 72,122.50 | 09/01/2028 | 40,000.00 | 7,862.50 | 47,862.50 | 12/01/2028 | | 1,407.50 | 1,407.50 |
| 03/01/2029 | | 1,462.50 | 1,462.50 | 03/01/2029 | | 1,125.00 | 1,125.00 | 03/01/2029 | | 7,262.50 | 7,262.50 | 06/01/2029 | 10,000.00 | 1,407.50 | 11,407.50 |
| 09/01/2029 | 30,000.00 | 1,462.50 | 31,462.50 | 09/01/2029 | 75,000.00 | 1,125.00 | 76,125.00 | 09/01/2029 | 40,000.00 | 7,262.50 | 47,262.50 | 12/01/2029 | | 1,307.50 | 1,307.50 |
| 03/01/2030 | | 975.00 | 975.00 | | | | | 03/01/2030 | | 6,662.50 | 6,662.50 | 06/01/2030 | 10,000.00 | 1,307.50 | 11,307.50 |
| 09/01/2030 | 30,000.00 | 975.00 | 30,975.00 | | | | | 09/01/2030 | 50,000.00 | 6,662.50 | 56,662.50 | 12/01/2030 | | 1,207.50 | 1,207.50 |
| 03/01/2031 | | 487.50 | 487.50 | | | | | 03/01/2031 | | 5,850.00 | 5,850.00 | 06/01/2031 | 10,000.00 | 1,207.50 | 11,207.50 |
| 09/01/2031 | 30,000.00 | 487.50 | 30,487.50 | | | | | 09/01/2031 | 50,000.00 | 5,850.00 | 55,850.00 | 12/01/2031 | | 1,107.50 | 1,107.50 |
| | | | | | | | | 03/01/2032 | | 5,037.50 | 5,037.50 | 06/01/2032 | 10,000.00 | 1,107.50 | 11,107.50 |
| | | | | | | | | 09/01/2032 | 50,000.00 | 5,037.50 | 55,037.50 | 12/01/2032 | | 1,007.50 | 1,007.50 |
| | | | | | | | | 03/01/2033 | | 4,225.00 | 4,225.00 | 06/01/2033 | 10,000.00 | 1,007.50 | 11,007.50 |
| | | | | | | | | 09/01/2033 | 50,000.00 | 4,225.00 | 54,225.00 | 12/01/2033 | | 907.50 | 907.50 |
| | | | | | | | | 03/01/2034 | | 3,412.50 | 3,412.50 | 06/01/2034 | 10,000.00 | 907.50 | 10,907.50 |
| | | | | | | | | 09/01/2034 | 50,000.00 | 3,412.50 | 53,412.50 | 12/01/2034 | | 807.50 | 807.50 |
| | | | | | | | | 03/01/2035 | | 2,600.00 | 2,600.00 | 06/01/2035 | 10,000.00 | 807.50 | 10,807.50 |
| | | | | | | | | 09/01/2035 | 55,000.00 | 2,600.00 | 57,600.00 | 12/01/2035 | | 707.50 | 707.50 |
| | | | | | | | | 03/01/2036 | | 1,706.25 | 1,706.25 | 06/01/2036 | 10,000.00 | 707.50 | 10,707.50 |
| | | | | | | | | 09/01/2036 | 55,000.00 | 1,706.25 | 56,706.25 | 12/01/2036 | | 607.50 | 607.50 |
| | | | | | | | | 03/01/2037 | | 812.50 | 812.50 | 06/01/2037 | 15,000.00 | 607.50 | 15,607.50 |
| | | | | | | | | 09/01/2037 | 50,000.00 | 812.50 | 50,812.50 | 12/01/2037 | | 457.50 | 457.50 |
| | | | | | | | | | | | | 06/01/2038 | 15,000.00 | 457.50 | 15,457.50 |
| | | | | | | | | | | | | 12/01/2038 | | 307.50 | 307.50 |
| | | | | | | | | | | | | 06/01/2039 | 15,000.00 | 307.50 | 15,307.50 |
| | | | | | | | | | | | | 12/01/2039 | | 157.50 | 157.50 |
| | | | | | | | | | | | | 06/01/2040 | 15,000.00 | 157.50 | 15,157.50 |
| | | | | | | | | | | | | | | | 0.00 |
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DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



STORMWATER UTILITY DEBT SERVICE

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

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

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

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

CAPITAL PROJECT FUND REVENUE DETAIL

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

CAPITAL PROJECT FUNDS

FUND 450

CAPITAL PROJECTS FUND EXPENSE DETAIL

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

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

CAPITAL PROJECT FUNDS

FUND 441 TAX INCREMENTAL DISTRICT 4 AFFORDABLE HOUSING



FUND TYPE CAPITAL PROJECT

ASSOCIATED DEPARTMENT COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 441

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

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

TID 4 REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|-----------------------------------|------------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 4414110-57 | PROPERTY TAX INCREMENT | 2,058,640 | - | - | - | - | - | - |
| | Total Taxes | 2,058,640 | - | - | - | - | - | - |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 44143581-57 | WI PERSONAL PROPERTY TAX AID | 27,844 | - | - | - | - | - | - |
| 44143660-57 | EXEMPT COMPUTER AID-FR STATE | 39,878 | - | - | - | - | - | - |
| 44143665-57 | HOUSING ASSISTANCE DONATIONS | - | 2,000 | - | - | - | - | - |
| | Total Intergovernmental Rev | 67,722 | 2,000 | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 44148100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 44149300-57 | FUND BALANCE APPLIED | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| | Total Other Financing Sources | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| | Fund 440 - TID District #4 | 2,126,362 | 2,000 | - | 50,000 | 50,000 | 50,000 | 50,000 |

TID 4 EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 44157660-212 | LEGAL | - | - | - | - | - | - | - |
| 44157660-213 | ARCHITECTURAL & ENGINEERING | - | 18,815 | - | - | - | - | - |
| 44157660-214 | FINANCIAL/BONDING SERVICES | - | - | - | - | - | - | - |
| 44157660-219 | OTHER PROFESSIONAL SERVICES | - | - | 1,733 | - | - | - | - |
| 44157660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | - | - |
| 44157660-300 | AFFORDABLE HOUSING GRANTS | - | - | 25,000 | - | - | - | - |
| 44157660-350 | MISC EXPENSES | - | 2,009 | - | - | - | - | - |
| 44157660-650 | TRANSFER OUT-OTHER FUNDS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 44157660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 4 | 50,000 | 70,824 | 76,733 | 50,000 | 50,000 | 50,000 | 50,000 |
| FUND BALANCE | | | | | | | | |
| 44134300 | Net Change-Increase/(Decrease) | 2,076,362 | (68,824) | (76,733) | (50,000) | | | |

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

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

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

TID 10 REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 410-41110-57 | PROPERTY TAX INCREMENT | - | 4,503 | 238,133 | 110,160 | 110,160 | 252,967 | 252,696 |
| 410-4358157 | PERSONAL PROPERTY TAX AID | - | - | - | 53,789 | 53,789 | 53,789 | 53,789 |
| | Total Taxes | - | 4,503 | 238,133 | 163,949 | 163,949 | 306,756 | 306,485 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 410-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 410-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 410-49150-57 | GRANT REVENUE | - | - | - | - | - | - | - |
| 410-49300-57 | FUND BALANCE APPLIED | - | - | - | 8,889 | 11,989 | (211,362) | (211,591) |
| | Total Other Financing Sources | - | - | - | 8,889 | 11,989 | (211,362) | (211,591) |
| | Fund 440 - TID District #10 | - | 4,503 | 238,133 | 172,838 | 175,938 | 95,394 | 94,894 |

TID 10 EXPENSE DETAIL

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

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

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

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

TID 11 REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 411-4110-57 | PROPERTY TAX INCREMENT | - | 26,784 | 64,384 | 45,387 | 45,387 | 76,078 | 278,148 |
| 411-43581-57 | PERSONAL PROPERTY TAX AID | - | - | - | 7,129 | 7,129 | 7,129 | 7,129 |
| | Total Taxes | - | 26,784 | 64,384 | 52,516 | 52,516 | 83,207 | 285,277 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 411-43355-57 | GENERAL FUND TRANSFER | - | - | - | - | - | - | - |
| 411-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 411-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 411-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 411-49300-57 | FUND BALANCE APPLIED | - | - | - | (16,872) | (16,872) | (34,313) | (65,124) |
| | Total Other Financing Sources | - | - | - | (16,872) | (16,872) | (34,313) | (65,124) |
| | Fund 440 - TID District #11 | - | 26,784 | 64,384 | 35,644 | 35,644 | 48,894 | 220,153 |

TID 11 EXPENSE DETAIL

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

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

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

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

TID 12 REVENUE DETAIL

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

TID 12 EXPENSE DETAIL

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

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

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

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

TID 13 REVENUE DETAIL

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

TID 13 EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 413-57660-219 | OTHER PROFESSIONAL SERVICES | 139 | 1,700 | 1,700 | - | 4,900 | 2,000 | 2,000 |
| 413-57660-240 | TID FEES-STATE OF WISCONSIN | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 413-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | - | - |
| 413-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 413-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 413-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| 413-57665-650 | TRANSFER OUT-WATER UTILITY | - | - | 79,963 | 30,000 | 31,034 | 70,540 | 70,879 |
| 413-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 13 | 289 | 1,850 | 81,813 | 30,150 | 36,084 | 72,690 | 73,029 |
| FUND BALANCE | | (10,998) | (7,154) | (813) | | (3,050) | 11,748 | 26,207 |
| 413-34300 | Net Change-Increase/(Decrease) | (289) | 3,844 | 6,341 | | (2,237) | 14,798 | 14,459 |

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

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

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

TID 14 REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 414-4110-57 | PROPERTY TAX INCREMENT | - | 61,563 | 350,164 | 158,134 | 158,134 | 509,769 | 578,834 |
| 414-4358-157 | PERSONAL PROPERTY TAX AID | - | - | - | 8,563 | 8,563 | 8,563 | 8,563 |
| | Total Taxes | - | 61,563 | 350,164 | 166,697 | 166,697 | 518,332 | 587,397 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 414-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 414-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 414-49300-57 | FUND BALANCE APPLIED | - | - | - | 333,453 | 335,430 | (407,360) | (293,304) |
| | Total Other Financing Sources | - | - | - | 333,453 | 335,430 | (407,360) | (293,304) |
| | Fund 440 - TID District #14 | - | 61,563 | 350,164 | 500,150 | 502,127 | 110,972 | 294,093 |

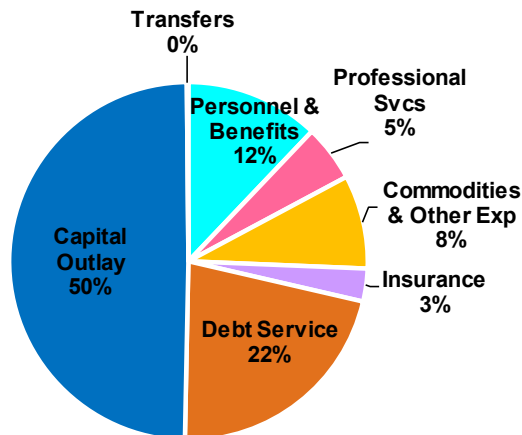
TID 14 EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 414-57660-219 | OTHER PROFESSIONAL SERVICES | 139 | 1,700 | 1,700 | - | 1,977 | 2,500 | 2,500 |
| 414-57660-240 | TID FEES-STATE OF WISCONSIN | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 414-57660-295 | CONSTRUCTION CONTRACTS | - | - | 93,000 | 500,000 | 500,000 | 54,559 | 115,180 |
| 414-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 414-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 414-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| 414-57665-650 | TRANSFER OUT-WATER UTILITY | - | 44,465 | - | - | - | 53,763 | 57,388 |
| 414-57666-650 | TRANSFER OUT-SEWER UTILITY | - | - | - | - | - | - | 118,875 |
| 414-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 14 | 289 | 46,315 | 94,850 | 500,150 | 502,127 | 110,972 | 294,093 |
| FUND BALANCE | | (10,998) | 612 | 230,926 | | (104,504) | 302,856 | 596,160 |
| 414-34300 | Net Change-Increase/(Decrease) | (289) | 11,610 | 255,314 | | (335,430) | 407,360 | 293,304 |

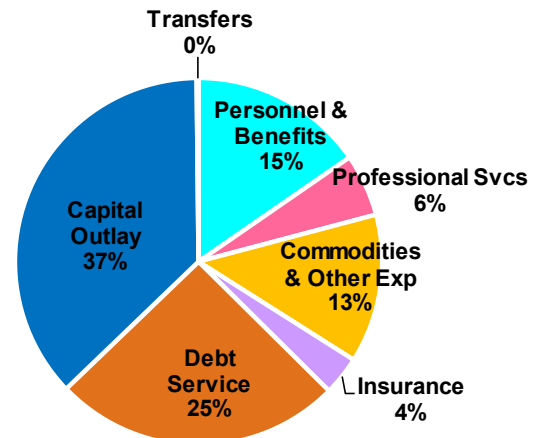
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

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

2024 UTILITY FUNDS
Expenditures by Category



2025 UTILITY FUNDS
Expenditures by Category



FUND TYPE
ENTERPRISEASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

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

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City's potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility's ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

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

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

| FISCAL RESOURCES | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | |
| Total Revenues | 2,709,462 | 2,938,845 | 4,552,113 | 7,873,842 | 3,390,149 | 5,457,840 | 3,756,712 |
| Total | 2,709,462 | 2,938,845 | 4,552,113 | 7,873,842 | 3,390,149 | 5,457,840 | 3,756,712 |
| EXPENSES | | | | | | | |
| 100 Personnel & Benefits | 629,434 | 662,359 | 760,687 | 842,551 | 762,329 | 969,187 | 998,248 |
| 200 Professional Svcs | 369,179 | 341,207 | 321,727 | 302,548 | 315,564 | 448,961 | 454,402 |
| 300 Commodities & Other Exp | 449,650 | 551,142 | 333,371 | 1,549,933 | 495,345 | 477,850 | 528,350 |
| 500 Insurance | 877,247 | 895,382 | 958,114 | 382,000 | 410,817 | 413,177 | 414,022 |
| 600 Debt Service | 373,854 | 466,546 | 482,800 | 910,560 | 976,270 | 1,039,264 | 1,002,940 |
| 800 Capital Outlay | 93,683 | 19,537 | 30,174 | 3,886,250 | 584,228 | 2,109,400 | 358,750 |
| 900 Transfers | - | - | - | - | - | - | - |
| Total | 2,793,047 | 2,936,173 | 2,886,874 | 7,873,842 | 3,544,553 | 5,457,840 | 3,756,712 |
| Liquid-Operating Cash | 1,091,589 | 1,018,086 | 982,527 | | | | |
| Liquid-Restricted Cash | 1,805,734 | 2,454,373 | 1,585,780 | | | | |
| Non-Liquid-Fund Balance | 8,449,906 | 7,928,433 | 10,497,824 | | | | |
| TOTAL FUND BALANCE | 11,347,228 | 11,400,892 | 13,066,131 | | 13,066,131 | 13,066,131 | 13,066,131 |
| Net Change-Increase/(Decrease) | 55,357 | 53,663 | (2,126,187) | | | | |

DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City's entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility's staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU's throughout the year.

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

PROPIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY REVENUE DETAIL

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

WATER UTILITY EXPENSE DETAIL

PROPRIETARY FUNDS

FUND 610 WATER UTILITY

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

PROPRIETARY FUNDS

FUND 610 WATER UTILITY

WATER UTILITY EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET | |
|--|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|---|
| METER READING EXPENSES / 610-61901 | | | | | | | | | |
| 610-61901-111 | SALARIES/WAGES | 198 | 339 | 886 | 628 | 1,762 | 685 | 705 | |
| 610-61901-112 | WAGES/OVERTIME | - | - | - | - | - | - | - | |
| | Total Meter Reading Expenses | 198 | 339 | 886 | 628 | 1,762 | 685 | 705 | |
| ACCOUNTING & COLLECTING EXP / 610-61902 | | | | | | | | | |
| 610-61902-111 | SALARIES/WAGES | 37,924 | 52,732 | 51,951 | 48,273 | 49,282 | 49,489 | 50,974 | |
| 610-61902-112 | WAGES/OVERTIME | - | 99 | - | - | - | - | - | |
| | Total Acct. & Collecting Exp. | 37,924 | 52,831 | 51,951 | 48,273 | 49,282 | 49,489 | 50,974 | |
| CUSTOMERS ACCOUNTS EXPENSES / 610-61903 | | | | | | | | | |
| 610-61903-224 | SOFTWARE/HARDWARE MAINTENANCE | 4,562 | 8,408 | 5,877 | 11,701 | 5,023 | 7,120 | 7,333 | |
| 610-61903-310 | INFO TECH & OPERATING SUPPLIES | 161 | 74 | - | - | 100 | 100 | 100 | |
| 610-61903-325 | PUBLIC EDUCATION | 96 | 195 | 251 | 215 | 307 | 250 | 250 | |
| 610-61903-361 | AMR GATEWAY SERVICES | 9,934 | 23,827 | 15,081 | 19,500 | 16,483 | 75,000 | 85,000 | |
| 610-61903-362 | CREDIT/DEBIT CARD EXPENSES | 12,013 | 12,510 | 13,210 | 9,368 | - | 13,000 | 14,000 | |
| | Total Customer Accounts Exp. | 26,767 | 45,014 | 34,419 | 40,784 | 21,912 | 95,470 | 106,683 | |
| ADMINISTRATIVE EXPENSES / 610-61920 | | | | | | | | | |
| 610-61920-111 | SALARIES/WAGES | 125,280 | 123,777 | 146,914 | 177,584 | 146,247 | 213,727 | 220,139 | |
| 610-61920-154 | PROFESSIONAL DEVELOPMENT | - | 187 | 227 | - | - | 500 | 500 | |
| | Total Administrative Expenses | 125,280 | 123,964 | 147,141 | 177,584 | 146,247 | 214,227 | 220,639 | |
| OFFICE SUPPLIES EXPENSES / 610-61921 | | | | | | | | | |
| 610-61921-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,374 | 608 | 1,259 | 1,305 | 2,308 | 1,809 | 1,863 | |
| 610-61921-225 | TELECOM/INTERNET/COMMUNICATION | 3,304 | 4,000 | 5,349 | 5,712 | 4,918 | 5,782 | 5,955 | |
| 610-61921-310 | OFFICE & OPERATING SUPPLIES | 9,611 | 11,981 | 16,111 | 8,500 | 8,661 | 10,000 | 10,000 | |
| | Total Office Supplies Expense | 14,289 | 16,589 | 22,719 | 15,517 | 15,888 | 17,591 | 17,819 | |
| OUTSIDE SERVICES EMPLOYED / 610-61923 | | | | | | | | | |
| 610-61923-210 | PROFESSIONAL SERVICES | 109,240 | 97,384 | 69,628 | 62,750 | 58,452 | 92,750 | 92,750 | F |
| 610-61923-211 | PLANNING | 8,000 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | G |
| 610-61923-212 | GIS SERVICES | 5,920 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | H |
| | Total Outside Services Emp. | 123,160 | 111,384 | 83,628 | 76,750 | 72,452 | 106,750 | 106,750 | |
| INSURANCE / 610-61924 | | | | | | | | | |
| 610-61924-510 | INSURANCE EXPENSES | 23,238 | 21,955 | 25,091 | 28,500 | 25,817 | 28,177 | 29,022 | |
| | Total Insurance Expense | 23,238 | 21,955 | 25,091 | 28,500 | 25,817 | 28,177 | 29,022 | |
| EMPLOYEE BENEFITS / 610-61926 | | | | | | | | | |
| 610-61926-150 | EMPLOYEE FRINGE BENEFITS | 153,552 | 139,171 | 176,899 | 177,829 | 146,169 | 241,621 | 248,869 | |
| 610-61926-590 | SOC SEC TAXES EXPENSE | 32,236 | 36,401 | 40,130 | 39,322 | 45,007 | 42,984 | 44,273 | |
| | Total Employee Benefits | 185,789 | 175,571 | 217,029 | 217,151 | 191,176 | 284,604 | 293,142 | |
| EMPLOYEE TRAINING EXPENSE / 610-61927 | | | | | | | | | |
| 610-61927-154 | PROFESSIONAL DEVELOPMENT | 5,266 | 4,455 | 1,874 | 5,000 | 3,216 | 5,000 | 5,000 | |
| | Total Employee Training Exp. | 5,266 | 4,455 | 1,874 | 5,000 | 3,216 | 5,000 | 5,000 | |
| PSC ASSESSMENT / 610-61928 | | | | | | | | | |
| 610-61928-210 | PSC REMAINDER ASSESSMENT | 8,263 | 6,007 | 3,623 | 2,550 | - | 3,500 | 3,500 | |
| | Total PSC Assessment | 8,263 | 6,007 | 3,623 | 2,550 | - | 3,500 | 3,500 | |
| MISC. GENERAL EXPENSES / 610-61930 | | | | | | | | | |
| 610-61930-540 | LOSS ON DISPOSAL OF ASSET | - | - | - | - | - | - | - | |
| 610-61930-550 | DEPRECIATION EXPENSE | 341,300 | 344,743 | 382,676 | - | - | - | - | |
| 610-61930-551 | DEPRECIATION EXPENSE-CIAC | 142,196 | 151,065 | 152,544 | - | - | - | - | |
| 610-61930-590 | TAXES | 338,276 | 341,219 | 357,673 | 353,500 | 385,000 | 385,000 | 385,000 | |
| 610-61930-910 | CONTINGENCIES/COST REALLOC | - | - | - | - | - | - | - | |
| | Total Misc. General Expenses | 821,772 | 837,027 | 892,893 | 353,500 | 385,000 | 385,000 | 385,000 | |
| TRANSPORTATION EXPENSES / 610-61933 | | | | | | | | | |
| 610-61933-310 | VEHICLE REPAIRS & MAINTENANCE | 2,345 | 2,002 | 4,055 | 5,050 | 2,609 | 6,000 | 6,000 | |
| 610-61933-351 | FUEL EXPENSE | 9,998 | 8,490 | 6,864 | 7,800 | 8,764 | 10,000 | 10,000 | |
| | Total Transportation Expenses | 12,343 | 10,492 | 10,919 | 12,850 | 11,373 | 16,000 | 16,000 | |

PROPRIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET | |
|--|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| GENERAL PLANT MTN. EXPENSE / 610-61935 | | | | | | | | | |
| 610-61935-111 | MTN SALARIES/WAGES | 128,324 | 131,442 | 149,481 | 170,260 | 143,245 | 170,458 | 175,571 | |
| 610-61935-112 | WAGES/OVERTIME | 75 | - | - | 60 | 252 | 136 | 141 | |
| 610-61935-113 | WAGES/TEMPORARY | 1,836 | - | 90 | 22,392 | 125 | 22,392 | 23,064 | |
| 610-61935-116 | ON CALL PAY | 12,723 | 13,212 | 13,004 | 13,346 | 12,763 | 13,444 | 13,847 | |
| 610-61935-118 | CLOTHING ALLOWANCE | 4,155 | 3,042 | 3,096 | 2,900 | 4,328 | 2,900 | 2,987 | |
| 610-61935-154 | ORGANIZATION MEMBERSHIPS | 1,934 | 1,901 | 1,913 | 2,500 | 828 | 3,000 | 3,000 | |
| 610-61935-220 | UTILITIES | 3,160 | 1,785 | 626 | 1,530 | 556 | 1,500 | 1,500 | |
| 610-61935-350 | REPAIR/MTN EXPENSE | 19,861 | 9,257 | 17,165 | 15,000 | 3,987 | 20,000 | 20,000 | |
| 610-61935-365 | DAMAGE CLAIM-INSURANCE | - | - | - | - | - | - | - | |
| | Total General Plant Mtn. Exp. | 172,067 | 160,640 | 185,375 | 227,988 | 166,084 | 233,830 | 240,110 | |
| CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936 | | | | | | | | | |
| 610-61936-111 | SALARIES/WAGES | 2,560 | 3,686 | 7,364 | 4,214 | 4,899 | 4,836 | 4,981 | |
| 610-61936-112 | WAGES/OVERTIME | - | - | - | - | - | - | - | |
| 610-61936-810 | CAPITAL EQUIPMENT | 1,358 | 18,016 | 19,672 | 116,000 | 157,439 | 243,500 | 81,000 | I |
| 610-61936-820 | CAP OUTLAY/CONTRACT PAYMENTS | 84,879 | (378) | 7,203 | - | 213,418 | 300,000 | 40,000 | J |
| 610-61936-822 | INVENTORY PURCHASES | - | 1,579 | - | - | - | - | - | |
| 610-61936-823 | METER PURCHASES | 7,446 | 319 | 3,300 | 3,770,250 | 213,371 | 1,565,900 | 237,750 | K |
| | Total Capital Outlay/Construct | 96,244 | 23,223 | 37,538 | 3,890,464 | 589,127 | 2,114,236 | 363,731 | |
| DEBT SERVICE COSTS / 610-61950 | | | | | | | | | |
| 610-61950-610 | PRINCIPAL ON DEBT | - | - | - | 481,300 | 655,067 | 670,224 | 655,596 | |
| 610-61950-620 | INTEREST ON DEBT | 219,965 | 416,019 | 370,519 | 428,185 | 321,203 | 369,040 | 347,343 | |
| 610-61950-625 | CDBG GRANT FD 910 REPAYMENT | - | - | - | - | - | - | - | |
| 610-61950-630 | DEBT SERVICE EXP/AMORTATION | 650 | - | - | - | - | - | - | |
| 610-61950-650 | BOND ISSUE/PAYING AGENT EXP | 153,239 | 50,526 | 112,281 | 1,075 | - | | - | |
| | Total Debt Service Costs | 373,854 | 466,546 | 482,800 | 910,560 | 976,270 | 1,039,264 | 1,002,940 | |
| WATER UTILITY EXPENSE TOTALS | | 2,793,047 | 2,936,173 | 2,885,983 | 7,873,842 | 3,544,553 | 5,457,840 | 3,756,712 | |

PROPIETARY FUNDS

FUND 610 WATER UTILITY



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

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

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

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

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

| FISCAL RESOURCES | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 BUDGET | 2024 ACT-EST | 2025 ORIG BUDGET | 2025 ADJ BUDGET |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| REVENUES | | | | | | | |
| Total Revenues | 4,160,133 | 4,193,260 | 4,265,452 | 9,688,833 | 9,668,088 | 4,616,530 | 4,739,151 |
| Total | 4,160,133 | 4,193,260 | 4,265,452 | 9,688,833 | 9,668,088 | 4,616,530 | 4,739,151 |
| EXPENSES | | | | | | | |
| 100 Personnel & Benefits | 827,137 | 765,784 | 846,605 | 917,410 | 860,498 | 934,886 | 979,364 |
| 200 Professional Svcs | 360,102 | 373,502 | 424,091 | 501,160 | 511,221 | 493,577 | 419,889 |
| 300 Commodities & Other Exp | 204,641 | 181,125 | 202,475 | 199,087 | 181,880 | 192,321 | 208,881 |
| 500 Insurance | 1,358,808 | 1,379,772 | 1,349,696 | 55,837 | 66,337 | 57,361 | 77,651 |
| 600 Debt Service | 547,517 | 688,283 | 457,640 | 2,209,943 | 2,214,728 | 2,339,509 | 2,339,509 |
| 800 Capital Outlay | 33,571 | 30,927 | 6,911 | 5,805,397 | 5,758,799 | 598,876 | 713,858 |
| Total | 3,331,776 | 3,419,392 | 3,287,418 | 9,688,833 | 9,593,463 | 4,616,530 | 4,739,151 |

| | | | | |
|-------------------------|------------|------------|------------|------------|
| Liquid-Operating Cash | 1,216,574 | 1,023,833 | 1,729,372 | 2,291,756 |
| Liquid-Restricted Cash | 4,355,159 | 7,902,240 | 5,978,614 | 3,230,115 |
| Non-Liquid-Fund Balance | 13,130,475 | 10,654,502 | 12,850,622 | 14,698,187 |

| | | | | | | |
|--------------------------------|------------|------------|------------|------------|------------|------------|
| FUND BALANCE | 18,702,208 | 19,580,574 | 20,558,608 | 20,220,058 | 20,250,873 | 20,384,292 |
| Net Change-Increase/(Decrease) | 828,357 | 878,367 | 978,034 | (338,550) | 30,815 | 164,233 |

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a "C" or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the final end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- Improve upon our "in-house" training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- In recent years staff has worked hard at updating the information in the GIS system. The goal is to continue updating by providing maintenance records and updated locations when sewers are reconstructed.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability. The utility is currently working with an engineering firm to develop a long-term plan.

PROPIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | |
| 620-4110-62 | RESIDENTIAL REVENUES | 1,963,681 | 1,965,548 | 1,962,460 | 1,952,162 | 1,927,274 | 1,963,896 | 1,983,535 |
| 620-4112-62 | COMMERCIAL REVENUES | 1,048,029 | 1,037,831 | 1,097,908 | 1,491,849 | 1,081,202 | 1,061,256 | 1,071,869 |
| 620-4113-62 | INDUSTRIAL REVENUES | 182,622 | 150,871 | 159,402 | 161,762 | 160,859 | 164,298 | 165,941 |
| 620-4114-62 | PUBLIC REVENUES | 747,139 | 736,603 | 763,914 | 676,090 | 695,906 | 749,219 | 756,711 |
| 620-4115-62 | PENALTIES | 18,829 | 19,562 | 19,837 | 19,732 | 20,648 | 19,409 | 19,603 |
| 620-4116-62 | MISC REVENUES | 96,089 | 129,257 | 137,527 | 154,985 | 126,879 | 120,957 | 122,167 |
| 620-4117-62 | SEWER CONNECTION REVENUES | 5,472 | 98,496 | 34,656 | 1,824 | 131,328 | 46,208 | 46,670 |
| | Total Revenues | 4,061,860 | 4,138,169 | 4,175,703 | 4,458,403 | 4,144,095 | 4,125,244 | 4,166,496 |
| REVENUES/OTHER SOURCES | | | | | | | | |
| 620-4210-62 | INTEREST INCOME | 9,480 | 113,086 | 222,194 | 84,582 | 143,957 | 105,000 | 101,000 |
| 620-42175-62 | INS CLAIMS REIM/DIVIDENDS | - | - | 4,929 | - | 8,931 | - | - |
| 620-42212-62 | CLEAN WATER FD REIMBURSEMENT | - | - | - | - | - | - | - |
| 620-42213-62 | MISC INCOME | 11,252 | 8,077 | 9,193 | 11,600 | 16,213 | 12,200 | 12,600 |
| 620-42215-62 | SPECIAL ASSESSMENTS | - | - | - | - | - | - | - |
| 620-42217-62 | BOND PROCEEDS | - | - | - | 145,000 | 1,319,774 | - | - |
| 620-42218-62 | GRANT PROCEEDS | 110,667 | 6,120 | 1,629,799 | 203,800 | - | - | - |
| 620-42300-62 | EQUIPMENT-AUCTION PROCEEDS | - | - | - | - | - | - | - |
| 620-49920-62 | TRANSFER TID 14-LIFT ST DEBT | - | - | - | - | - | - | - |
| 620-49930-62 | RETAINED EARNINGS-(INC)-DEC | - | - | - | (164,233) | - | - | - |
| | Total Revenues/Other Sources | 131,399 | 127,283 | 1,866,115 | 280,749 | 1,488,875 | 117,200 | 113,600 |
| | 620 - Wastewater Utility | 4,193,260 | 4,265,452 | 6,041,818 | 4,739,151 | 5,632,970 | 4,242,444 | 4,280,096 |

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET | |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| ADMINISTRATIVE/GENERAL EXPENSES / 620-62810 | | | | | | | | | |
| 620-62810-111 | SALARIES/PERMANENT | 150,573 | 150,782 | 175,917 | 254,497 | 183,598 | 305,369 | 314,530 | |
| 620-62810-116 | ACCOUNTING/COLLECT SALARIES | 37,533 | 50,231 | 48,285 | 55,309 | 53,571 | 57,647 | 59,377 | |
| 620-62810-118 | METER READING SALARIES | 7,213 | 6,561 | 6,148 | - | - | - | - | |
| 620-62810-154 | PROFESSIONAL DEVELOPMENT | - | 851 | 1,569 | - | 911 | 500 | 500 | |
| 620-62810-219 | PROF SERVICES/ACCTG & AUDIT | 10,348 | 12,287 | 14,184 | 10,201 | 16,868 | 14,500 | 14,500 | |
| 620-62810-220 | PLANNING | 12,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | A |
| 620-62810-221 | GIS SERVICES/EXPENSES | 6,500 | 7,314 | 5,887 | 4,750 | 4,750 | 4,600 | 4,750 | B |
| 620-62810-222 | SAFETY PROGRAM-ALL DPW | - | 1,050 | - | - | - | - | - | |
| 620-62810-224 | SOFTWARE/HARDWARE MAINTENANCE | 5,936 | 11,075 | 5,949 | 13,690 | 8,963 | 12,325 | 12,695 | |
| 620-62810-225 | TELECOM/INTERNET/COMMUNICATION | 2,177 | 3,110 | 4,933 | 5,406 | 4,473 | 5,216 | 5,372 | |
| 620-62810-310 | OFFICE SUPPLIES | 8,055 | 11,357 | 8,070 | 6,631 | 17,008 | 6,000 | 7,000 | |
| 620-62810-345 | NO FAULT SEWER BKUP CLAIMS | - | 743 | - | - | 7,500 | - | - | |
| 620-62810-356 | JOINT METER EXPENSE | 10,499 | 13,879 | 13,762 | 19,535 | 19,000 | 19,000 | 19,000 | |
| 620-62810-362 | CREDIT/DEBIT CARD EXPENSES | 19,564 | 20,373 | 21,514 | 25,503 | 43,234 | 25,000 | 25,000 | |
| 620-62810-519 | INSURANCE EXPENSE | 45,494 | 57,191 | 61,705 | 70,000 | 63,282 | 66,691 | 68,692 | |
| 620-62810-550 | DEPRECIATION EXPENSE | 1,326,998 | 1,286,828 | 1,260,613 | - | - | - | - | |
| 620-62810-555 | LOSS ON SALE/DISPOSAL OF ASSET | - | - | - | - | - | - | - | |
| 620-62810-610 | PRINCIPAL ON DEBT | - | - | - | 1,770,115 | 1,770,115 | 1,793,340 | 1,791,400 | |
| 620-62810-620 | INTEREST ON DEBT | 571,305 | 507,767 | 500,074 | 538,791 | 538,791 | 470,329 | 426,003 | |
| 620-62810-670 | BOND ISSUE/DEBT AMORT EXPENSE | 116,978 | (50,126) | 24,112 | 30,603 | - | | - | |
| 620-62810-820 | CAPITAL IMPROVEMENTS | 6,377 | (786) | 35,285 | 213,657 | 1,850,510 | 974,157 | 217,157 | C |
| 620-62810-821 | CAPITAL EQUIPMENT | - | 7,697 | 747 | 340,000 | 39,933 | 209,000 | 445,000 | D |
| 620-62810-822 | EQUIP REPL FUND ITEMS | 2,178 | - | - | 10,201 | - | | | |
| 620-62810-825 | SEWER REPAIR/MAINT FUNDING | 18,425 | - | 44,562 | 150,000 | 26,477 | 125,000 | 150,000 | E |
| 620-62810-826 | OPERATING RESERVE FUNDING | 3,515 | - | - | - | - | - | - | |
| 620-62810-830 | AMR GATEWAY SERVICES | 432 | - | - | - | - | - | - | |
| 620-62810-930 | TRANSFER TO WATER FUND | - | - | - | - | - | - | - | |
| | Total Adm./General Expenses | 2,362,100 | 2,110,683 | 2,245,816 | 3,531,387 | 4,661,485 | 4,101,173 | 3,573,475 | |
| SUPERVISORY/CLERICAL / 620-62820 | | | | | | | | | |
| 620-62820-111 | SALARIES/PERMANENT | 82,482 | 67,615 | 93,355 | 91,615 | 89,570 | 95,076 | 97,929 | |
| 620-62820-112 | WAGES/OVERTIME | - | - | - | - | - | - | - | |
| 620-62820-117 | LONGEVITY PAY | 500 | - | - | - | - | - | - | |
| 620-62820-120 | EMPLOYEE BENEFITS | 183,950 | 183,440 | 232,694 | 242,347 | 216,558 | 314,575 | 324,012 | |
| 620-62820-154 | PROFESSIONAL DEVELOPMENT | 3,031 | 2,363 | 2,366 | 4,000 | 3,253 | 4,500 | 4,500 | |
| 620-62820-219 | PROFESSIONAL SERVICES | 18,972 | 29,190 | 11,926 | 2,550 | 23,890 | 31,250 | 28,750 | F |
| 620-62820-225 | TELECOM/INTERNET/COMMUNICATION | 3,798 | 4,243 | - | 3,878 | - | - | - | |
| 620-62820-310 | OFFICE & OPERATING SUPPLIES | 2,493 | 1,821 | 2,381 | 3,060 | 1,981 | 3,100 | 3,200 | |
| | Total Supervisory/Clerical | 295,226 | 288,672 | 342,723 | 347,451 | 335,252 | 448,501 | 458,390 | |
| COLLECTION SYSTEM O&M / 620-62830 | | | | | | | | | |
| 620-62830-111 | SALARIES/PERMANENT | 80,420 | 85,784 | 73,419 | 71,150 | 83,370 | 70,689 | 72,810 | |
| 620-62830-112 | WAGES/OVERTIME | 1,591 | 2,076 | 1,107 | 2,913 | 421 | 3,130 | 3,223 | |
| 620-62830-222 | ELECTRICITY/LIFT STATIONS | 10,692 | 11,233 | 13,540 | 13,000 | 11,570 | 13,100 | 13,200 | |
| 620-62830-295 | CONTRACTUAL SERVICES | 2,704 | 6,483 | 10,394 | 8,600 | 177 | 16,500 | 8,600 | G |
| 620-62830-353 | REPR/MTN - LIFT STATIONS | 5,380 | 1,385 | 2,217 | 14,281 | 2,370 | 14,281 | 14,281 | |
| 620-62830-354 | REPR MTN - SANITARY SEWERS | 4,430 | 2,041 | 5,807 | 6,631 | 15,734 | 6,750 | 7,000 | |
| 620-62830-355 | REP/MAINT-COLLECTION EQUIP | 4,476 | 2,593 | 8,341 | 7,000 | 3,489 | 9,000 | 9,000 | |
| 620-62830-356 | TELECOM/INTERNET/COMMUNICATION | - | - | - | - | - | - | - | |
| | Total Collection System O&M | 109,692 | 111,594 | 114,826 | 123,574 | 117,132 | 133,450 | 128,114 | |

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

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

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



| WASTEWATER UTILITY EXPENSE NOTES | | 2026 | | 2027 | |
|----------------------------------|--|--------|-----------|--------------|-----------|
| A | Planning/Eng/Transfer to GF | Total: | 12,500 | | 12,500 |
| B | GIS Technician/Transfer GF | Total: | 4,600 | | 4,750 |
| C | Capital Improvements | | | | |
| | Johns Water Main | | 16,657 | Fund Balance | 16,657 |
| | Grating Repair Drywell | | - | | 20,000 |
| | Wims Upgrade | | 15,000 | CIP | - |
| | Overhead Garage Door | | 60,000 | CIP | - |
| | Roof Work (Digester Cover) | | 45,000 | CIP | - |
| | Water Quality Trading | | - | | 75,000 |
| | Jefferson Street Construction | | 837,500 | CIP | - |
| | Hyer Lane Reconstruction | | - | | 17,750 |
| | Douglas Court Reconstruction | | - | | 16,250 |
| | Scott Street Improvements | | - | | 18,750 |
| | Design 2027 | | - | | 52,750 |
| | Total: | | 974,157 | | 217,157 |
| D | Capital Equipment | | | | |
| | Installation of RAS pump No.4 | | 140,000 | CIP | - |
| | Mower Replacement | | 17,000 | CIP | - |
| | Portable Pump | | 22,000 | CIP | - |
| | Tanker Truck Replacement | | - | | 120,000 |
| | UV Upgrades | | - | | 50,000 |
| | Centrifuge Cake Pump Rebuild | | - | | 18,000 |
| | Aeration Basin Diffusers | | 13,000 | CIP | 7,000 |
| | Denitrification Pump | | 17,000 | CIP | - |
| | Sludge Thickener/Dewatering | | - | | 250,000 |
| | Total: | | 209,000 | | 445,000 |
| E | Transfer to Sewer Repair/Replacement Fund | Total: | 125,000 | | 150,000 |
| F | Professional Services | | | | |
| | Cleansweep collection day - share with Water Dept. | | 750 | | 750 |
| | IT Support | | 10,000 | | 10,000 |
| | MEG membership | | 1,800 | | 1,800 |
| | GIS enhancements | | 2,500 | | - |
| | Prairie Inspection | | 1,200 | | 1,200 |
| | Professional Services | | 15,000 | | 15,000 |
| | Total: | | 31,250 | | 28,750 |
| G | Collection System - Contractual Services | | | | |
| | Generator Maintenance- even numbered years | | 3,500 | | 600 |
| | Vactor Maint. | | 6,200 | | 1,200 |
| | Cross Connection Inspection Service (340 @ \$8.82) | | 3,000 | | 3,000 |
| | Lift Station pump rebuild | | 3,800 | CIP | 3,800 |
| | Total: | | 16,500 | | 8,600 |
| H | Operating Supplies | | | | |
| | Process Sensors/Ortho Analyzer reagents | | 4,000 | | 4,000 |
| | Other | | 13,500 | | 13,500 |
| | Total: | | 17,500 | | 17,500 |
| I | Chemicals - Polymer & Alum | Total: | 35,000 | | 36,000 |
| J | Treatment Plant Operations Contractual Services | | | | |
| | Software support - Hach-\$4,800 | | 4,800 | | 4,800 |
| | Meter calibrations | | 1,400 | | 1,400 |
| | Uniform Service | | 5,500 | | 5,500 |
| | Other | | 1,500 | | 1,500 |
| | Total: | | 13,200 | | 13,200 |
| K | Lab and Operating Supplies | Total: | 9,500 | | 9,500 |
| L | Equipment - Contractual Services | | | | |
| | Thickner Feed Pump Maint | | 3,000 | | 3,000 |
| | Plant Boiler Maint. | | 4,000 | | 4,000 |
| | Plant Generator Maint. | | - | | 4,000 |
| | General electrical services | | 4,000 | | 4,000 |
| | Centrifuge Maintenance | | 20,000 | CIP | 72,000 |
| | Other | | 15,000 | | 15,000 |
| | Total: | | 46,000 | | 102,000 |
| M | Equipment - Repairs and Supplies | | | | |
| | Electric motor rebuilds | | 1,000 | | 1,400 |
| | Other | | 30,000 | | 30,000 |
| | Total: | | 31,000 | | 31,400 |
| N | Biosolids - Contract Land Application | Total: | 80,000 | | 125,000 |
| | | | | | |
| | | | 1,605,207 | | 1,201,357 |

FUND TYPE
ENTERPRISEASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

| FISCAL RESOURCES | | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|---------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | |
| | Total Revenues | 553,558 | 555,037 | 558,107 | 1,180,063 | 538,916 | 818,202 | 1,022,752 |
| | Total | 553,558 | 555,037 | 558,107 | 1,180,063 | 538,916 | 818,202 | 1,022,752 |
| EXPENSES | | | | | | | | |
| 100 | Personnel & Benefits | 283,798 | 266,203 | 328,475 | 314,127 | 316,076 | 379,834 | 390,989 |
| 200 | Professional Svcs | 38,153 | 81,382 | 42,179 | 40,670 | 28,150 | 41,497 | 41,656 |
| 300 | Commodities & Other Exp | 65,561 | 56,925 | 69,338 | 64,412 | 39,979 | 60,700 | 60,700 |
| 500 | Insurance | 129,814 | 135,468 | 143,842 | 15,040 | 14,394 | 15,446 | 16,000 |
| 600 | Debt Service | 108,892 | 72,267 | 92,282 | 279,264 | 368,347 | 271,570 | 269,943 |
| 800 | Capital Outlay | 410 | 937 | 35,432 | 441,550 | 256,699 | 4,658,600 | 441,550 |
| 900 | Transfers | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Total | 651,628 | 638,182 | 736,548 | 1,180,063 | 1,048,645 | 5,452,647 | 1,245,838 |
| | Liquid-Operating Cash | 642,970 | 413,853 | (17,194) | | | | |
| | Liquid-Restricted Cash | - | - | - | | | | |
| | Non-Liquid-Fund Balance | 3,854,567 | 4,000,538 | 4,253,144 | | | | |
| FUND BALANCE | | 4,497,536 | 4,414,391 | 4,235,950 | | 4,235,950 | 4,235,950 | 4,235,950 |
| | Net Change-Increase/(Decrease) | (58,964) | (83,145) | (408,073) | | | | |

DEPARTMENT SERVICE METRICS

| SERVICE TYPE | 2020 | 2021 | 2022 | 2023 | 2024/thru Oct |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Structural Storm Water Facilities | 19 | 19 | 19 | 31 | 31 |
| Street Sweeping Miles & Tons* | 1314 Miles / 536 Tons | 1703 Miles / 536 Tons | 471 Miles / 332 Tons | 2356 Miles / 539 Tons | 1905 Miles / 358 Tons |
| Street Sweeping Hours* | 19 | 417 | 104 | 615.5 | 456 |
| *To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use. | | | | | |
| Catch Basins/Inlets Cleaned** | 152 / 17.23 Tons | 319 / 35.9 Tons | 309 / 34.76 Tons | 293 / 18.6 Tons | 305 / 15.8 Tons |
| **To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed. | | | | | |

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Storm Sewer Maintenance Tracking – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Communicate with Private Post-Storm Water Management Device property owners on the need to clean and maintain their devices to be in compliance with City and DNR requirements.

STORMWATER UTILITY REVENUE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET |
|-------------------------------|-------------------------------------|----------------|----------------|----------------|------------------|-----------------|----------------|------------------|
| REVENUES | | | | | | | | |
| 630-4110-63 | RESIDENTIAL REVENUES | 207,115 | 205,029 | 205,385 | 205,285 | 206,580 | 303,822 | 379,778 |
| 630-4112-63 | COMMERCIAL REVENUES | 144,864 | 148,415 | 149,893 | 149,233 | 151,215 | 220,865 | 276,082 |
| 630-4113-63 | INDUSTRIAL REVENUES | 73,029 | 73,041 | 73,204 | 73,095 | 73,428 | 108,181 | 135,226 |
| 630-4114-63 | PUBLIC/TAX EXEMPT REVENUES | 102,448 | 102,283 | 102,270 | 102,270 | 102,271 | 151,360 | 189,200 |
| 630-4115-63 | PENALTIES | 5,236 | 5,402 | 5,507 | 5,955 | 5,422 | 8,813 | 11,016 |
| 630-4116-63 | OTHER REVENUES | 17,000 | 17,000 | 17,000 | 17,000 | - | 25,160 | 31,450 |
| 630-4118-63 | RESERVE ERU'S | - | - | - | - | - | - | - |
| | Total Revenues | 549,692 | 551,171 | 553,259 | 552,839 | 538,916 | 818,202 | 1,022,752 |
| REVENUES/OTHER SOURCES | | | | | | | | |
| 630-4210-63 | INTEREST INCOME | - | - | - | - | - | - | - |
| 630-4221-63 | GRANTS-REIMBURSEMENT-STATE | - | - | - | - | - | - | - |
| 630-4223-63 | MISC INCOME | 3,866 | 3,866 | 4,848 | 2,000 | - | - | - |
| 630-42400-63 | INS CLAIMS REIM/DIVIDENDS | - | - | - | - | - | - | - |
| 630-49930-63 | RETAINED EARNINGS-(INC)-DEC | - | - | - | 183,674 | - | - | - |
| 630-49940-63 | LOAN PROCEEDS | - | - | - | - | - | - | - |
| 630-49950-63 | CAPITAL IMPROVE-LOAN | - | - | - | 441,550 | - | - | - |
| | Total Revenues/Other Sources | 3,866 | 3,866 | 4,848 | 627,224 | - | - | - |
| | 630 - Stormwater Util | 553,558 | 555,037 | 558,107 | 1,180,063 | 538,916 | 818,202 | 1,022,752 |

PROPRIETARY FUNDS

FUND 630 STORMWATER UTILITY



STORMWATER UTILITY EXPENSE DETAIL

| | DESCRIPTION | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT-EST | 2026 BUDGET | 2027 BUDGET | |
|--|---------------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|---|
| ADMINISTRATIVE/GENERAL EXPENSES / 630-63300 | | | | | | | | | |
| 630-63300-15 | ADMINISTRATIVE SALARIES | 66,100 | 69,655 | 81,581 | 87,456 | 82,033 | 105,266 | 108,424 | |
| 630-63300-16 | ACCOUNTING/FINANCE SALARIES | 19,756 | 21,506 | 19,972 | 28,463 | 17,711 | 29,512 | 30,398 | |
| 630-63300-120 | EMPLOYEE BENEFITS-TOTAL | 78,614 | 59,975 | 111,308 | 86,696 | 79,611 | 116,302 | 119,791 | |
| 630-63300-154 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - | - | - | |
| 630-63300-214 | PROF SERVICES/AUDIT EXPENSES | 3,010 | 3,754 | 1,367 | 1,500 | 3,633 | 2,520 | 2,550 | |
| 630-63300-220 | ENGINEERING/PLANNING- TO GF | 8,500 | 8,500 | 8,500 | 8,500 | - | 8,500 | 8,500 | A |
| 630-63300-221 | GIS EXPENSES | 5,700 | 6,160 | 6,160 | 6,160 | - | 6,160 | 6,160 | B |
| 630-63300-224 | SOFTWARE/HARDWARE MAINTENANCE | - | 151 | 536 | 4,510 | - | 4,317 | 4,446 | |
| 630-63300-225 | TELECOM/INTERNET/COMMUNICATION | - | - | - | - | - | - | - | |
| 630-63300-247 | SOFTWARE EXPENSES | - | - | - | - | - | - | - | |
| 630-63300-310 | OFFICE & OPERATING SUPPLIES | 4,473 | 4,620 | 5,840 | 4,080 | 5,790 | 4,000 | 4,000 | |
| 630-63300-350 | CONTINGENCIES | - | - | - | - | - | - | - | |
| 630-63300-352 | INFO TECHNOLOGY EXPENSES | 2,214 | 2,750 | 2,228 | 2,846 | 2,658 | 2,800 | 2,800 | |
| 630-63300-362 | CREDIT/DEBIT CARD EXPENSES | 2,746 | 2,859 | 3,020 | 2,635 | - | 2,600 | 2,600 | |
| 630-63300-519 | INSURANCE EXPENSES | 10,527 | 11,877 | 11,411 | 13,000 | 11,727 | 13,446 | 14,000 | |
| 630-63300-610 | DEBT SERVICE-PRINCIPAL/INT | 78,918 | 72,267 | 80,987 | 279,264 | 368,347 | 271,570 | 269,943 | C |
| 630-63300-913 | ERF TRANSFER-DPW ERF | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | D |
| | Total Adm./General Expenses | 305,558 | 289,074 | 357,910 | 550,110 | 596,510 | 591,993 | 598,611 | |
| STREET CLEANING / 630-63310 | | | | | | | | | |
| 630-63310-111 | SALARIES/WAGES | 24,013 | 27,199 | 27,916 | 25,144 | 21,366 | 26,156 | 26,941 | |
| 630-63310-351 | FUEL EXPENSES | 2,431 | 1,355 | 549 | 2,000 | 1,200 | 2,000 | 2,000 | |
| 630-63310-353 | EQUIPMENT PARTS/SUPPLIES | 355 | - | 1,854 | 2,000 | - | 2,000 | 2,000 | |
| 630-63310-550 | DEPRECIATION EXPENSE | 117,144 | 121,028 | 130,431 | - | - | - | - | |
| | Total Street Cleaning Exp. | 143,943 | 149,582 | 160,751 | 29,144 | 22,566 | 30,156 | 30,941 | |
| STORMWATER MANAGEMENT / 630-63440 | | | | | | | | | |
| 630-63440-111 | SALARIES/WAGES | 27,059 | 15,546 | 12,166 | 14,589 | 71,409 | 36,617 | 37,715 | |
| 630-63440-113 | SEASONAL WAGES | - | - | - | - | - | - | - | |
| 630-63440-295 | CONTRACTUAL SERVICES | 20,943 | 62,818 | 25,616 | 20,000 | 24,516 | 20,000 | 20,000 | E |
| 630-63440-320 | PUBLIC EDUCATION/OUTREACH | 5,096 | 5,195 | 5,251 | 5,200 | 6,973 | 5,300 | 5,300 | |
| 630-63440-350 | REPAIR/MAINTENANCE SUPPLIES | 12,619 | 4,314 | 4,212 | 5,101 | 2,060 | 5,000 | 5,000 | |
| 630-63440-351 | FUEL EXPENSES | - | - | - | - | - | - | - | |
| 630-63440-590 | PERMIT FEES-DNR | 2,144 | 2,564 | 2,000 | 2,040 | 2,667 | 2,000 | 2,000 | |
| 630-63440-670 | BOND ISSUE EXPENSES | 29,974 | - | 11,295 | - | - | - | - | |
| 630-63440-810 | CAPITAL EQUIPMENT | - | - | - | - | - | - | - | F |
| 630-63440-820 | CAPITAL IMPROVEMENTS | 410 | 937 | 35,432 | 441,550 | 256,699 | 4,658,600 | 441,550 | G |
| 630-63440-856 | TMDL STORMWATER PLAN | - | - | - | - | - | - | - | |
| | Total Stormwater Maintenance | 98,244 | 91,373 | 95,972 | 488,480 | 364,324 | 4,727,517 | 511,565 | |
| COMPOST SITE/YARD WASTES / 630-63600 | | | | | | | | | |
| 630-63600-111 | SALARIES/WAGES | 61,423 | 62,389 | 70,293 | 71,779 | 39,167 | 57,981 | 59,720 | |
| 630-63600-113 | SEASONAL WAGES | 6,832 | 9,933 | 5,238 | - | 4,780 | 8,000 | 8,000 | |
| 630-63600-310 | OFFICE & OPERATING SUPPLIES | 6,000 | 7,034 | 7,927 | 8,000 | 10,237 | 5,000 | 5,000 | |
| 630-63600-351 | FUEL EXPENSES | 2,448 | 2,182 | 2,347 | 2,550 | 1,718 | 2,000 | 2,000 | |
| 630-63600-352 | VEHICLE/EQUIPMENT/REPAIR PARTS | 27,180 | 26,615 | 36,110 | 30,000 | 9,343 | 30,000 | 30,000 | |
| | Total Compost Site/Yard Wastes | 103,882 | 108,153 | 121,915 | 112,329 | 65,245 | 102,981 | 104,720 | |
| LAKE MANAGEMENT/MAINTENANCE / 630-63610 | | | | | | | | | |
| 630-63610-291 | LAKE WEED CONTROL EXPENSES | - | - | - | - | - | - | - | |
| 630-63610-295 | CONTRACTUAL EXPENSES | - | - | - | - | - | - | - | |
| | Total Lake Manage/Maintenance | - | - | - | - | - | - | - | |
| STORMWATER EXPENSE TOTAL | | 651,628 | 638,182 | 736,548 | 1,180,063 | 1,048,645 | 5,452,647 | 1,245,838 | |

PROPIETARY FUNDS

FUND 630 STORMWATER UTILITY



| STORMWATER UTILITY EXPENSE NOTES | | | | | | 2026 | 2027 | |
|----------------------------------|---|--|--|--|--|-----------|---------|---|
| A | Transfer to GF for general engineering services | | | | | 8,500 | 8,500 | A |
| B | Transfer to GF for GIS services | | | | | 6,160 | 6,160 | B |
| C | Debt Service | | | | | 271,570 | 269,943 | C |
| D | Transfer to DPW ERF | | | | | 25,000 | 25,000 | D |
| E | Contractual Services | | | | | 20,000 | 20,000 | E |
| F | Capital Equipment | | | | | - | - | F |
| G | Capital Improvements: | | | | | | | |
| | Putnam Street Reconstruction | | | | | 90,800 | - | |
| | Jefferson Street Reconstruction | | | | | 237,800 | - | |
| | Starin Park Underground Detention-Construction | | | | | 3,625,000 | - | |
| | Prospect/Universal Water Main Replacement | | | | | 360,000 | - | |
| | Detention Basin Dredging | | | | | 345,000 | 345,000 | |
| | N Harmony Lane Reconstruction | | | | | - | 12,000 | |
| | Harmony Drive Reconstruction | | | | | - | 11,500 | |
| | S Harmony Lane Reconstruction | | | | | - | 20,500 | |
| | Hyer Lane Reconstruction | | | | | - | 17,550 | |
| | Douglas Court Reconstruction | | | | | - | 16,250 | |
| | Scott Street Improvements | | | | | - | 18,750 | |
| Total: | | | | | | 4,658,600 | 441,550 | G |

ADMINISTRATION

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

ACCRUAL BASIS OF ACCOUNTING

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

AGENCY FUNDS

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

AMORTIZATION

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

ANNUAL BUDGET

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

APPROPRIATION

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value.

AUDIT

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

BALANCED BUDGET

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

BOND (DEBT INSTRUMENT)

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

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

CAPITAL EXPENDITURES

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

CAPITAL PROJECT FUND

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

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

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

COMPREHENSIVE PLAN

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

CVMIC

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

DEBT

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

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENT

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

DEPRECIATION

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

ENTERPRISE FUND

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

EQUALIZED VALUE

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

ESRI-GIS

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

EXPENDITURE

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

FIDUCIARY FUND

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

FINANCE DEPARTMENT

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

FIRE/CRASH CREW/RESCUE

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

FIXED ASSET

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

FSP

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

FUND

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

FUND BALANCE

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

G. I. S.

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

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

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

GENERAL GOVERNMENTAL EXPENDITURES

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

GENERAL GOVERNMENTAL REVENUES

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

GENERAL OBLIGATION BONDS (DEBT)

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GFOA

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

GOVERNMENTAL FUNDS

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

INVESTMENT INCOME

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

INTERGOVERNMENTAL REVENUE

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

ISDN PRI

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

LEGAL DEBT LIMIT

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

LEGAL DEBT MARGIN

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

LEVY

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

LIABILITY

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

GLOSSARY

MAJOR FUND

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

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

MARKET VALUE

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

MEG

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

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

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

PASER

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

PILOT (PAYMENT IN LIEU OF TAXES)

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

PERSONAL SERVICES

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

PARKS AND RECREATION DEPARTMENT

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

PARKS AND RECREATION FEE ACTIVITIES

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

PARKS AND RECREATION NON-FEE ACTIVITIES

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

POLICE DEPARTMENT

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

PROPRIETARY FUNDS

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

PUBLIC WORKS DEPARTMENT

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

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

REVENUES

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

SALARIES

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

SAFE

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

SCADA

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

SHARED REVENUES

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

SPECIAL PURPOSE FUND

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

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

STREET OVERLAY

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

STREETSCAPES

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

STORM WATER MANAGEMENT PLAN

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

TAXES

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

TAX INCREMENT

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

Tax Increment BONDS (DEBT)

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

TAX INCREMENT DISTRICTS (TID)

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

Tax Increment FINANCING (TIF)

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

TAX LEVY

See Levy

TAX RATE

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

TIME

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

TiPSS Courts

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

UNASSIGNED FUND BALANCE

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